PANJAB UNIVERSITY, CHANDIGARH-160014 (INDIA)
(Estd. under the Panjab University Act VII of 1947 – enacted by the Govt. of India)

FACULTY OF BUSINESS MANAGEMENT AND COMMERCE

SYLLABI

FOR

B.Com. (General & Hons.)
(Semester System)
For the Examinations 2018-2019

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# SCHEME OF B.Com COURSE (General and Hons.)

## Semester – I

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* This is a compulsory qualifying paper, which the students have to study in the B.A./B.Sc./B.Com./BBA 1st year (2nd Semester). If the student/s failed to qualify the paper during the 2nd Semester, he/she/ they be allowed to appear/qualify the same in the 4th or 6th Semester/s.

** the strength of B.Com. unit shall be 70. There will be tutorials only in the papers which have been highlighted with asterisk**.

***Each unit of B.com. will be divided into 3-groups for the purpose of Tutorials.
**Scheme of Examination**

**B.Com. Honours**

A student can pursue Honours course in B.Com. by taking up one paper each in four semesters beginning with 3rd semester in any one of the following four streams. Option of any stream once exercised cannot be changed subsequently.

1. **Accounting & Finance**
   - 1. **BCH 307**: Accounting Theory and Reporting Practices
   - 2. **BCH 407**: Contemporary Issues in Accounting
   - 3. **BCH 507**: Strategic Financial Management
   - 4. **BCH 607**: Investment Management

2. **Economics**
   - 1. **BCH 308**: Development Economics
   - 2. **BCH 408**: Industrial Economics
   - 3. **BCH 508**: Money and Banking
   - 4. **BCH 608**: International Economics

3. **Management Studies**
   - 1. **BCH 309**: Advertising & Brand Management
   - 2. **BCH 409**: Consumer Behaviour
   - 3. **BCH 509**: Compensation Management
   - 4. **BCH 609**: Training & Development

4. **Banking**
   - 1. **BCH 310**: Bank Management
   - 2. **BCH 410**: Bank Legislation
   - 3. **BCH 510**: Electronic Banking and Risk Management
   - 4. **BCH 610**: Bank Marketing
SYLLABI FOR B.COM FOR THE EXAMINATION OF 2018-19 ONWARDS

Note :
1. Examination in each subject for B.Com will be of 3 hours duration.
2. There will be no objective type questions.
3. Students are required to have the knowledge of the developments in the subject up to 6 months before the examination.
4. Use of non-programmable calculators by the students in the Examination Hall is allowed. The calculators will not be provided by the University/College to the examinees.
5. Tutorials classes will be held as notified in the Scheme of Examination for the session 2014-15 and 2015 onwards.
6. The following categories of the students shall be entitled to take the option of History and Culture of Punjab in lieu of Punjabi as compulsory subject:
   (a) Students who have not studied Punjabi up to Class 10th.
   (b) Wards of defence personnel and Central government employee/employees, who are transferable on all India basis.
   (c) Foreigners.
7. 20% marks in each paper will be internal assessment based on the following parameters:
   a. Mid-Semester Test : 50%
   b. Academic Activity : 30%
      (Seminar, Project &Assignments)
   c. Attendance : 20%

INSTRUCTIONS FOR THE PAPER SETTERS

Note : The question paper of each subject covering the entire course shall be divided into three sections :

Section A (20 marks)
This section will have 6 short answer questions from the entire syllabus. Students are required to attempt 4 questions from this section. Each question will carry 5 marks; the total weightage being 20 marks.

Section B (30 marks)
This section will consist of essay type/numerical questions from Unit I of the syllabus. The candidate will be required to attempt two questions out of four questions. Each question will carry 15 marks; the total weightage being 30 marks.

Section C (30 marks)
This section will consist of essay type/numerical questions from Unit II of the syllabus. The candidate will be required to attempt two questions out of four questions. Each question will carry 15 marks; the total weightage being 30 marks.

Important Note : In all numerical papers the paper setter is required to set numerical questions as follows:

Section A : Four numerical questions out of six questions.
Section B and C: At least two numerical questions out of four questions.
SCHEME OF B.COM. COURSE (GENERAL AND HONS.)

SEMESTER-I

BCM101 A: PUNJABI

Max. Marks : 50 marks.
Written : 45 marks.
Internal Assessment : 05 marks.
Time : 3 hrs.

1. A Book of Punjabi. 20 marks
2. Essay Writing on National and International Problems. 10 marks
3. Translation of Business Advertisement from English to Punjabi 05 marks
4. Correct-Incorrect words 05 marks
5. Business Vocabulary 05 marks

Courses:

1. Galiey Chikkarh Door Ghar (Autobiography) by Dr. S.S. Wanjara Bedi,
   Chapters 1 to 6
2. List of words of Business Vocabulary attached (A to H)

Themes and Units:

1. Two questions from the book **Galiey Chikkarh Door Ghar** 6+6=12 marks
   (With internal choice)
2. Short answer question (4 out of 6) 2x4=08 marks
3. Essay (1 out of 4) (National and International Problems) 10 marks
4. Translation of Business Advertisement from English to Punjabi 05 marks
5. Correct-Incorrect words (5 words out of 8) 05 marks
6. Business Vocabulary (5 words out of 8) 05 marks
## Business Vocabulary

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<td>Goods Account</td>
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<td>96.</td>
<td>Gross Profit</td>
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<td>97.</td>
<td>Hidden Tax</td>
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<td>98.</td>
<td>Hoarding</td>
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<td>99.</td>
<td>Holding Company</td>
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<td>100.</td>
<td>Human Capital</td>
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**BCM101 B  HISTORY AND CULTURE OF PUNJAB – I**

**Instructions for the paper-setter and candidates: (for paper in Semester I & II)**

1. The syllabus has been divided into four Units. There shall be 9 questions in all. The first question is compulsory and shall be short answer type containing 10 short questions spread over the whole syllabus to be answered in about 25 to 30 words each. The candidates are required to attempt any 5 short answer type questions. Each question will carry 1 mark. Rest of the paper shall contain 4 units. Each Unit shall have two essay type questions and the candidate shall be given internal choice of attempting one question from each Unit-IV in all. Each question will carry 10 marks.
2. For private candidates, who have not been assessed earlier for internal assessment, the marks secured by them in theory paper will proportionately be increased to maximum marks of the paper in lieu of internal assessment. 

The paper-setter must put note (2) in the question paper.

3. One question from Unit-IV shall be set on the map.

Explanation:
1. Each essay type question would cover about one-third or one-half of a topic detailed in the syllabus.
2. The distribution of marks for the map question would be as under:
   Map : 06 Marks
   Explanatory Note : 04 Marks
   In case a paper setter chooses to set a question of map on important historical places, the paper setter will be required to ask the students to mark 6 places on map of 1 mark each and write explanatory note on any two of 2 marks each.
3. The paper-setter would avoid repetition between different types of question within one question paper.

PAPER : HISTORY AND CULTURE OF PUNJAB FROM THE EARLIEST TIMES TO 1849

Max. Marks : 50
Theory : 45
Internal Assessment : 05
Time : 3 Hours

Objectives: To introduce the students to the history of the Punjab region.
Pedagogy: Lectures, library work and discussions.

UNIT I

UNIT II
4. Society and Culture under Maurayas
5. Society and Culture under Gupta
6. Cultural Reorientation: main features of Bhakti; origin and development of Sufism

UNIT III
9. Institution of Khalsa: new baptism; significance
UNIT IV

10. Changes in Society in 18th century: social unrest; emergence of misls and institutions - rakhis, gurmata, dal khalsa.

11. Society and Culture of the people under Maharaja Ranjit Singh


Suggested Readings:

1. Joshi, L.M (ed.): History and Culture of the Punjab, Part-I, Publication Bureau, Punjabi University, Patiala, 1989 (3rd edn.)


5. Basham, A.L: The Wonder That was India, Rupa Books, Calcutta (18th rep.), 1992

6. Sharma, B.N: Life in Northern India, Munshi Ram Manohar Lal, Delhi, 1966

7. Singh, Kirpal: History and Culture of the Punjab, Part II (Medieval Period), Publication Bureau, Punjabi University, Patiala 1992 (3rd edn.).


Note: The following categories of the students shall be entitled to take option of History & Culture of Punjab in lieu of Punjabi as compulsory subject:

A. That the students who have not studied Punjabi upto class 10th.

B. Ward of / and Defence Personnel and Central Govt. Employee/Employees who are transferrable on all India basis.

C. Foreigners
BCM 102: ENGLISH AND BUSINESS COMMUNICATION SKILLS

Note:

(i) There will be one paper of 80 marks. 10 marks are reserved for the Internal Assessment and 10 for the Practical Work. Total is 100.

(ii) The paper shall consist of Two Units. Unit I will be text specific and Unit II shall deal with different aspects of communication and language learning skills.

(iii) For Unit I, the prescribed text is Ten Mighty Pens, ed., K.A. Kalia (Oxford University Press). The relevant sections, however, are as follows:

I. The Model Millionaire: Oscar Wilde
II. The Gift of the Magi: O. Henry
III. The Judgement-seat of Vikramaditya: Sister Nivedita
IV. Fur: Saki
V. A. Marriage Proposal: Anton Chekhov

(iv) For Unit II, there is no prescribed text, only suggested reading, listed towards the end. Unit II shall consist of the following sub-units:

Business Communication: It shall focus on different aspects of communication in general and business communication in particular, communication within organizations, types of communication, and significance of positive attitude in improving communication.

Writing Skills: Letters of all kinds, tender notices, auction notices, public notices; memos and advertisements relating to sales/marketing.

Practical Work: To impart the skills of Personal Interview and public speaking like Declamation and Debate.

Practical Work:

There will be viva-voce examination of 10 marks which will include Debate, Declamation and Personal Interview.

Note: In case of private candidates and students of School of Open Learning, the marks obtained by them out of 80 will be proportionately increased out of 100.

Testing Scheme:

The examination paper shall be divided into two sections, corresponding to two units already proposed in the syllabus. The distribution of questions and marks in Section I shall be as follows:
| Q. 1. | It shall consist of five short question/answers (not exceeding 100-120 words) out of which a student will be expected to attempt any three. This question shall be based upon the prescribed text **Ten Mighty Pens.** | 12 Marks |
| Q. 2. | It shall consist of two long question/answers (not exceeding 300-350 words) out of which a student will be expected to attempt only one. This question shall have internal choice, be based upon the prescribed text **Ten Mighty Pens.** | 10 Marks |
| **Note:** | The questions 1 & 2 should be so designed as to cover all the chapters prescribed. | |
| Q. 3. | It shall consist of an Unseen Passage for Comprehension (not more than 300 words), with minimum five questions at the end. These questions should be designed in such a way that we are able to test a student's comprehension ability, language/presentation skills and vocabulary etc. | 12 Marks |
| Q. 4. | It shall exclusively be a test of vocabulary, but designed strictly on the lines of various exercises given at the end of each chapter in the prescribed text. The candidate shall be given six words in one column and asked to match them with words/meanings in the next column. | 6 Marks |
| **Section II (Based upon Unit II)** | | |
| Q. 5. | This question shall test a students' ability to write business letter of various kinds (in not more than 250 words). There will be Internal Choice in the question. | 10 Marks |
| Q. 6. | This question shall be on Memos, Tender Notices/Auction Notices/Public Notices/ Advertisements. (have to attempt four of 5 marks each) | 20 Marks |
| Q. 7. | Two short questions to test the students' understanding of various aspects of business communication. | 10 Marks |

**Suggested Reading:**

Objective: The objective of the paper is to provide broad understanding about basic concepts and techniques of human behaviour to the students.

UNIT- I
Personality: Meaning, Characteristics, Determinants and Theories of Personality
Attitudes and Values: Components, Sources and Measurement of Attitudes. Concept, Sources and Types of Values.

UNIT II:
Motivation: Meaning and Importance of Motivation, Theories of Motivation, Morale.
Inter Personal Behaviour and Transactional Analysis (TA).
Leadership: Definition, Importance, Leadership Styles, Models and Theories of Leadership .
Stress Management: Concept, Sources of Stress, Work Stressors, Consequences, Prevention and Management of Stress.
Conflict Management: Traditional vis-a-vis Modern View of Conflict, Types and Causes of Conflict, Conflict Resolution.

Reference books:

1. Robbins, Stephens P., Organisational Behaviour
2. French, W and C. Bell, Organisational Development
3. Davis, Keith, Human Behaviour at Work: Organisational Behaviour
4. Luthans, Fred, Organisational Behaviour
5. Harold Weirich, Koontz, Essentials of Management
BCM 104: BUSINESS ECONOMICS-I

Objective: To study the basic concepts of microeconomics relevant for Business decision making and helping the students to understand the application of economic principles in business management

UNIT – I

Consumer Behaviour
Law of Demand
Elasticity of Demand: Definitions, Types, Measurement, Factors and Importance.
Demand Forecasting

UNIT-II

Production and Revenue
Production Function: Laws of Returns, Law of Variable Proportion and Returns to Scale.
Cost and Cost Curves: Concept of Nominal Real Economic Implicit, Explicit and Opportunity Cost, Cost Curve under Short-run and Long-run, Relationship between Average Cost and Marginal Cost.
Revenue Curves: Concept of Total Average and Marginal Revenue under different Market Conditions, Relationship between Average Revenue, Marginal Revenue and Elasticity of Demand.
Oligopoly: Features, Price Leadership, Collusive Oligopoly, Kinky Demand Curve Analysis

Reference books:

4. A. Kontsoyianis; Modern Micro-Economics.
5. M. Adhikary ; Business Economics.
BCM 105: PRINCIPLES OF FINANCIAL ACCOUNTING

Objective: The objective of this paper is to help students to acquire conceptual knowledge of financial accounting and to impart skills for recording various kinds of business transactions.

UNIT – I


Financial Statements of Sole Proprietor and Partnership Firm (with adjustments): Income Statement, Balance Sheet

Branch Accounting: Dependent and Independent Branches (Excluding Foreign Branches).

Departmental Accounting: Meaning, Needs, Advantages, Apportionment of Expenses, Inter Departmental Transfers and Provision for Unrealised Profit.

UNIT – II

Accounting for Consignment.

Accounting for Joint Venture.

Accounting for Dissolution of Partnership Firm; Insolvency of Partners(excluding Sale to a Company) and Piecemeal Distribution.

Royalty Accounts

Practical work:

1. Preparation of List of Accounting Standards and IFRS.
2. Comparison of US GAPP with Indian Accounting Standards.

Reference books:

BCM 106: COMMERCIAL LAW

Objective: The main objective of the paper is to acquaint the students with general Commercial Laws.

UNIT I

Indian Contract Act, 1872: Definition & Nature of Contract, Classification; Offer & Acceptance; Consideration; Capacity of Parties; Free Consent; Legality of Objectives; Void Agreements; Performance of Contracts; Discharge of Contract; Contingent Contracts; Quasi Contracts; Remedies for Breach of Contract.

UNIT II

Special Contracts: Indemnity & Guarantee; Bailment & Pledge; Contract of Agency.

Reference books:

1. Avtar Singh  :  The Principles of Mercantile Law
2. M.C. Kuchhal  :  Business Law
3. N.D. Kapoor  :  Business Law
4. P.R. Chandra  :  Business Law, Galgotia, New Delhi
5. Gogna  :  Mercantile Law, S. Chand
Objective: The objective of the paper is to help the students in understanding the process of business management and its functions.

UNIT I


UNIT II
Direction: Concept, Features, Importance and Limitations of Direction. Elements of Direction—Supervision, Motivation, Leadership and Communication
Coordination: Concept, Features, Importance and Limitations of Coordination. Internal and External Coordination

Reference books:
1. Peter F. Drucker, 'The Practice of Management'
2. Weihrich and Koontz, 'Essentials of Management'
3. Stoner and Freeman, 'Management'
4. David R Hampton, 'Modern Management'
SEMESTER-II

SCHEME OF B.COM. COURSE (GENERAL AND HONS.)

BCM201 A: PUNJABI

Max. Marks : 50 marks.
Written : 45 marks.
Internal Assessment : 05 marks.
Time : 3 hrs.

1. A Book of Punjabi. 20 marks
2. Business Correspondence : Letters 10 marks
3. Punctuation 05 marks
4. Business Advertisement 05 marks
5. Business Vocabulary 05 marks

Courses:
2. List of words of Business Vocabulary attached (I to Z)

Themes and Units:
1. Two questions from the book Galiey Chikkarh Door Ghar. 6+6=12 marks
   (With internal choice)
2. Short answer question (4 out of 6) 2 x 4=08 marks
3. Business Correspondence : Letters 10 marks
4. Punctuation 05 marks
5. Business Advertisement (Punjabi) 05 marks
6. Business Vocabulary 05 marks

Suggested Readings
Punjabi Viyakaran by Dr. Harkirat Singh, Punjab State University Text-book Board, Chandigarh.
**Business Vocabulary**

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<tr>
<th>No.</th>
<th>Term</th>
<th>Code</th>
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<td>1.</td>
<td>Imperfect Market</td>
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<td>3.</td>
<td>Import Duty</td>
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<td>Imputed Income</td>
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<td>8.</td>
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<td>Joint Venture</td>
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<td>Marketable Goods</td>
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<td>Monetary System</td>
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<td>Money of Account</td>
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<td>Office Expenses Account</td>
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35. Open Market Operations
36. Over Due
37. Over Head Cost
38. Partnership
39. Payable Accounts
40. Preference Shares
41. Premium
42. Price Control
43. Production
44. Profit Margin
45. Proprietor
46. Quasi Negotiable Instrument
47. Quotation
48. Rate of Exchange
49. Ready Delivery
50. Real Wages
51. Rebate
52. Recession
53. Receivable Accounts
54. Redemption of Mortgage
55. Receipts and Payment Account
56. Rent
57. Rent Account
58. Reserve Price
59. Revenue
60. Sales Tax
61. Sales Transfer Order
62. Security Bond
63. Service Goods
64. Shares
65. Share Capital
66. Share Holder
67. Share Market
68. Short Bills
69. Slump
70. Sole Proprietorship
71. Speculation
72. Statutory Company
73. Stipulated
Semester II

BCM201 B  HISTORY AND CULTURE OF PUNJAB IN THE COLONIAL AND POST INDEPENDENCE TIMES

INSTRUCTIONS FOR THE PAPER –SETTER AND CANDIDATES: (FOR PAPER in semester 1 AND 2)

1. The syllabus has been divided into four Units. There shall be 9 questions in all. The first question is compulsory and shall be short answer type containing 10 short questions spread over the whole syllabus to be answered in about 25 to 30 words each. The candidates are required to attempt any 5 short answer type questions carrying 5 marks i.e. 1 mark each. Rest of the paper shall contain 4 units. Each Unit shall have two essay type questions and the candidate shall be given internal choice of attempting one question from each Unit-IV in all. Each question will carry 10 marks.

2. For private candidates, who have not been assessed earlier for internal assessment, the marks secured by them in theory paper will proportionately be increased to maximum marks of the paper in lieu of internal assessment.

The paper-setter must put note (2) in the question paper.

3. One question from Unit-IV shall be set on the map.

Explanation:

1. Each essay type question would cover about one-third or one-half of a topic detailed in the syllabus.

2. The distribution of marks for the map question would be as under:
   Map : 6 Marks
   Explanatory Note : 4 Marks

   In case a paper setter chooses to set a question of map on important historical places, the paper setter will be required to ask the students to mark 6 places on map of 1 mark each and write explanatory note on any two of 2 marks each.

3. The paper-setter would avoid repetition between different types of question within one question paper.

PAPER: HISTORY AND CULTURE OF PUNJAB IN THE COLONIAL AND POST INDEPENDENCE TIMES

Max. Marks : 50
Theory : 45
Internal Assessment : 05
Time : 3 Hours

Objectives: To introduce the students to the history of Punjab region in modern times.
Pedagogy: Lectures, library work and discussions.

UNIT I

1. Introduction of Colonial Rule: administrative changes; means of communication; western education.
2. Agrarian Development: Commercialization of agriculture; canalization and colonization.
3. Social Classes: agrarian groups; new middle classes

UNIT II

5. Socio Religious Reform Movements: activities of Arya Samaj; Singh sabhas; Ahmadiyas.
6. Development of Press & literature: growth of press; development in literature

UNIT III

7. Emergence Of Political Consciousness: Agrarian uprising 1907; Ghadar.
8. Gurudwara Reform Movement: Jallianwala Bagh; foundation of SGPC and Akali Dal; Morchas.
9. Struggle for Freedom: activities of revolutionaries - Babbar Akalis, Naujawan Bharat Sabha; participation in mass movements in non co-operation, civil disobedience, Quit India.

UNIT IV

10. Partition and its Aftermath: resettlement; rehabilitation
12. MAP: Major Historical places: Delhi, Kurukshetra, Jaito, Ferozepur, Ambala, Amritsar, Lahore, Ludhiana, Qadian, Jalandhar, Lyallpur, Montgomery.

Suggested Readings:

1. Singh,Kirpal :History and Culture os the Punjab, Part II(Medieval Period), Publication Bureau, Punjabi University, Patiala 1990(3rd edn.).
BCM 202 : ENGLISH AND BUSINESS COMMUNICATION

Note:

(i) There will be one paper of 80 marks. 10 marks are reserved for the Internal Assessment and 10 for the Practical Work. Total is 100.

(ii) The paper shall consist of Two Units. Unit I will be text specific and Unit II shall deal with different aspects of communication and language learning skills.

(iii) For Unit I, the prescribed text is **Ten Mighty Pens** Issues ed. K.A. Kalia (Oxford University Press).

The relevant sections, however, are as follows:

I. Chandalika: *Rabindranath Tagore*
II. A Bachelor's Complaint of the Behaviour of Married People: *Charles Lamb*
III. El Dorado: *R.L. Stevenson*
IV. Bores: *E.V. Lucas*
V. The Art of the Essayist: *A.C. Benson*

(iv) For Unit II, there is no prescribed text, only suggested reading, listed towards the end, Unit II shall consist of the following sub-units:

*Writing Skills:* This section shall focus on business précis-writing, curriculum vitae; short formal reports (not exceeding 200 words).

*Modern Forms of Communication:* Here special emphasis shall be given to teaching the format of e-mails, Fax Messages, Teleconferencing, Audio-Visual Aids and Power-Point Presentations. Apart from this, the students shall also be given basic lessons in Effective Listening, Non-Verbal Communication, How to Prepare for Group Discussion etc.

*Practical Work:* To impart skills of Group Discussion.

*Practical Work:* There will be viva-voce examination of 10 marks which will include Group Discussion. The students will appear in the group of 10 students for viva-voce.

*Note:* In case of private candidates and students of School of Open Learning, the marks obtained by them out of 80 will be proportionately increased out of 100.

*Testing Scheme:* The examination paper shall be divided into two sections, corresponding to two units already proposed in the syllabus. The distribution of questions and marks in Section I shall be as follows:

**Section I (It is text-based and corresponds to Unit I in the syllabus)**

| Q. 1. | It shall consist of five short question/answers (not exceeding 100-120 words) out of which a student will be expected to attempt any three. This question shall be based upon the prescribed text **Ten Mighty Pens.** | 12 marks |
Q. 2. It shall consist of two long question/answers (not exceeding 300-350 words) out of which a student will be expected to attempt only one. This question shall have internal choice, and be based upon the prescribed text *Ten Mighty Pens.* 10 marks

**Note:** The questions 1 & 2 should be so designed as to cover all the chapters prescribed.

Q. 3. It shall consist of an *Unseen Passage for Comprehension* (not more than 300 words), with minimum six questions at the end. These questions should be designed in such a way that we are able to test a student's comprehension ability, language/presentation skills and vocabulary etc. 12 marks

Q. 4. It shall exclusively be a test of vocabulary, but designed strictly on the lines of various exercises given at the end of each chapter in the prescribed text. The candidate shall be given six words in one column and asked to match them with words/meanings in the next column. 6 marks

**Section II (Based upon Unit II)**

Q. 5. The students shall be asked to write a short survey report on a situation, incident, business problem, or the possibility of starting a new commercial venture (in about 150-200 words). The students shall be given an internal choice in this question. 10 marks

Q. 6. This will test the students' ability to write a Précis. A passage of about 200 words shall be given and the students shall have to write a précis of about 70 words (including the title). 10 marks

Q. 7. Definition/format of Modern forms of communication to be tested- Listening - Non verbal communication, e-mail, fax, teleconferencing etc. 10 marks

Q. 8. Curriculum Vitae 10 marks

**Suggested Reading:**

BCM 203: E-COMMERCE

Objective: The objective of this paper is to provide fundamental knowledge to the students about E-Commerce so that they can better perform in any area of operation and can excel in the field of commerce with IT specialization.

UNIT I


UNIT II
Changing Structure of Organisation ï The Impact of E-Commerce on Various Business Sectors such as Entertainment, Education, Health Services, Publishing and Financial Services. Socio-Economic Impacts of E-Commerce.

Electronic Payment System: Types of Payment System ð E-Cash and Currency Servers, E-Cheques, Credit Cards, Smart Cards, Electronic Purses and Debit Cards. Electronic Data Interchange, Digital Signatures, Cryptography, Interoperatibility and Intercompatibility.

Reference books:
BCM 204: BUSINESS ECONOMICS-II

Objective: The paper aims at providing the knowledge of basic concepts of the distribution and modern tools of macro-economic analysis.

UNIT-I

Distribution
Wages : Meaning, Types, Marginal Productivity Theory of Wages, Modern Theory of Wages.
Rent: Meaning ,Types, Ricardian Theory of Rent, Modern Theory of Rent, Quasi- Rent.

UNIT- II

Say’s Law of Market: Meaning, Implications,
Classical Theory of Income Output and Employment:
Keynesian Theory of Employment.
Effective Demand: Determination, Importance
Consumption Function: Meaning, Factors Influencing Consumption Function, Average and Marginal Propensities to Consume, Propensity to Save, Psychological Law of Consumption and its Importance.
Investment: Meaning, Types, Factors Affecting Investment, Importance of Investment, Measures to Raise Private Investment.
Multiplier: Meaning, Keynesian Income or Investment Multiplier, Leakages, Uses, Limitations of Multiplier, Multiplier and Under-Developed Countries.

Reference books:
1. Shapiro, E  
   Macroeconomic analysis Galotia publications, New Delhi.
2. Eugene Diulio  
4. Ackley,G.  
   Macroeconomics: Theory and Policy, Macmillan, New York
BCM 205: CORPORATE ACCOUNTING

Objective: To provide knowledge about basic corporate accounting with the relevant accounting standards.

UNIT 1

Issue, Forfeiture, Reissue and Buy-Back of Shares,
Redemption of Preference Shares.
Right Issue and Bonus Shares.
Final Accounts of Companies (including Managerial Remuneration & Profit Prior to Incorporation),

UNIT II

Underwriting of Shares and Debentures.
Issue and Redemption of Debentures.
Accounts of Banking Companies
Accounts of Insurance Companies.

Note: Accounting Standards are to be covered along with topics.

Practical Work:
1. Preparation of Final Accounts of Companies and critical evaluation.
2. Comparison of annual reports of companies and disclosures norms.

Reference books:
1. R.L. Gupta and M. Radhaswamy Advanced accounts S.Chand.
2. Shukla Garewal and Gupta Advanced accounts S.Chand, New Delhi.
BCM 206: BUSINESS LAWS

Objective: The main objective of the paper is to acquaint the students about Business Laws.

UNIT- I


UNIT- II

Factories Act, 1948: Objectives; Definitions; Approval; Licensing & Registration of Factories; The Inspecting Staff Health; Safety Welfare; Working Hours of Adults; Employment of Women; Child Labour – Issues and Challenges; Leave with Wages; Penalties & Procedure Supplemental.

The Industrial Disputes Act, 1947: Scope & Object; Definitions; Authorities; Notice of Change; Reference of Disputes; Procedure; Powers & Duties of Authorities; Award & Settlement; Strikes & Lockouts; Lay-off & Retrenchment etc.

Reference books:
BCM 207: HUMAN RESOURCE MANAGEMENT

Objective: The objective of the paper is to familiarize the students with the different aspects of managing human resource in the organization.

UNIT – I


UNIT – II


Performance Appraisal: Concept, Objectives, Methods of Performance Appraisal; How to Make it Effective.

Internal Mobility and Transfers: Promotions, Demotions and Other Forms of Separations, Definitions, Purpose, and Basis of Promotions. Transfer: Definitions, Purpose, Types and Transfer Policy.

Compensation Management: Concept, Methods of Wage payments and Incentive Plans, Fringe Benefits.

Reference books:

ENVIRONMENT, ROAD SAFETY EDUCATION, VIOLENCE AGAINST WOMEN/CHILDREN AND DRUG ABUSE

UNIT I (Environment)

Note: The syllabus has 15 topics to be covered in 25 hour lectures in total, with 2 lectures in each topic from 2 to 11 and one each for the topics 1 and 12 to 15.

1. Environment Concept:
   Introduction, concept of biosphere – lithosphere, hydrosphere, atmosphere; Natural resources – their need and types; Principles and scope of Ecology; concepts of ecosystem, population, community, biotic interactions, biomes, ecological succession.

2. Atmosphere:
   Parts of atmosphere, components of air; pollution, pollutants, their sources, permissible limits, risks and possible control measures.

3. Hydrosphere:
   Types of aquatic systems; Major sources (including ground water) and uses of water, problems of the hydrosphere, fresh water shortage; pollution and pollutants of water, permissible limits, risks and possible control measures.

4. Lithosphere:
   Earth crust, soil – a life support system, its texture, types, components, pollution and pollutants, reasons of soil erosion and possible control measures.

5. Forests:
   Concept of forests and plantations, types of vegetation and forests, factors governing vegetation, role of trees and forests in environment, various forestry programmes of the Govt. of India, Urban Forests, Chipko Andolan.

6. Conservation of Environment:
   The concepts of conservation and sustainable development, why to conserve, aims and objectives of conservation, policies of conservation; conservation of life support systems – soil, water, air, wildlife, forests.

7. Management of Solid Waste:
   Merits and demerits of different ways of solid waste management – open dumping, landfill, incineration, resource reduction, recycling and reuse, vermicomposting and vermiculture, organic farming.

8. Indoor Environment:
   Pollutants and contaminants of the in-house environment; problems of the environment linked to urban and rural lifestyles; possible adulterants of the food;
uses and harms of plastics and polythene; hazardous chemicals, solvents and cosmetics.

9. Global Environmental Issues:
Global concern, creation of UNEP; Conventions on climate change, Convention on biodiversity; Stratospheric ozone depletion, dangers associated and possible solutions.

10. Indian Laws on Environment:
Indian laws pertaining to Environmental protection: Environment (Protection) Act, 1986; General information about laws relating to control of air, water and noise pollution. What to do to seek redressal.

11. Biodiversity:
What is biodiversity, levels and types of biodiversity, importance of biodiversity, causes of its loss, how to check its loss; Hotspot zones of the world and India, Biodiversity Act, 2002.

12. Noise and Microbial Pollution:
Pollution due to noise and microbes and their effects.

13. Human Population and Environment:

14. Social Issues:
Environmental Ethics: Issues and possible solutions, problems related to lifestyle, sustainable development; Consumerisms and waste generation.

15. Local Environmental Issues:
Environmental problems in rural and urban areas. Problem of Congress Grass & other weeds, problems arising from the use of pesticides and weedicides, smoking etc.

Practical
Depending on the available facility in the college, a visit to vermicomposting units or any other such non-polluting eco-friendly site or planting/caring of vegetation/trees could be taken.

Examination Pattern:
A qualifying paper of 50 marks comprising of fifty multiple choice questions (with one correct and three incorrect alternatives and no deduction for wrong answer or un-attempted question), and of 1 hour duration.

The students have to obtain 33% marks to qualify the paper. The marks are not added / included in the final mark sheet.
UNIT II (ROAD SAFETY)

1. Concept and Significance of Road Safety.
2. Role of Traffic Police in Road Safety.
3. Traffic Engineering – Concept & Significance.
5. How to obtain Driving License.
7. Common Driving mistakes.
8. Significance of First-aid in Road Safety.
9. Role of Civil Society in Road Safety.

Note: Examination Pattern:

- The Environment and Road Safety paper is 70 marks.
- Seventy multiple choice questions (with one correct and three incorrect alternatives and no deduction for wrong or un-attempted questions).
- The paper shall have two units: Unit I (Environment) and Unit II (Road Safety).
- Unit II shall comprise of 20 questions with minimum of 1 question from each topics 1 to 10.
- The entire syllabus of Unit II is to be covered in 10 hours.
- All the questions are to be attempted.
- Qualifying Marks 33 per cent i.e. 23 marks out of 70.
- Duration of examination: 90 minutes.
- The paper setter is requested to set the questions strictly according to the syllabus.

Suggested Readings
2. Road Safety Signage and Signs (2011), Ministry of Road Transport and Highways, Government of India.

Websites:
(a) www.chandigarhpolicenic.in
(b) www.punjabpolice.gov.in
(c) www.haryanapolice.gov.in
(d) www.hppolice.nic.in
VIOLENCE AGAINST WOMEN & CHILDREN

1. Concept and Types of Violence: Meaning and Definition of violence; Types of Violence against women – domestic violence, sexual violence (including rape), sexual harassment, emotional/psychological violence; Types of Violence against children – physical violence, sexual violence, verbal and emotional abuse, neglect & abandonment.

2. Protective Provisions of IPC on Domestic Violence & Sexual Violence against Women:
   - **Dowry Death** – Section 304B;
   - **Rape** – Sections 375, 376(1), 376A, 376B, 376C, 376D and 376E;
   - **Cruelty** – Section 498A;
   - **Insult to Modesty** – The Indian Penal Code does not define the word eve-teasing; there are three sections which deal with crime of eve-teasing. These are Sections, 294, 354 and 509of Indian Penal Code. Section 509 of the Indian penal code defines (Word, gesture or act intended to insult the modesty of a woman), Section 294 (Obscene acts and songs) and Section 354 (Assault or criminal force to woman with intent to outrage her modesty);
   - **Hurt & Grievous Hurt Provisions** – Sections 319 to 326;
   - **Acid Attacks** – Sections 326A and 326B;
   - **Female Infanticide** – Section 312, Section 313 of Indian Penal Code (Causing miscarriage without women’s consent) and section 314;
   - **Sexual Harassment** – For providing protection to working women against sexual harassment, a new section 354 A is added; 354 B (Assault or use of criminal force to women with intent to disrobe); 354 C Voyeurism; 354 D (Stalking). All these provisions are added in IPC to protect women against acts of violence through Criminal Law (Amendment) Act, 2013; **Human Trafficking and Forced Prostitution**- Sections 370 and 370A

3. Protective Laws for Women:


   3.2 **The Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013** – Definition, Internal Complaint Committee, Local Complaint Committee, Procedure adopted by Committee for punishing accused.

4. **Protective Provisions of IPC regarding Sexual Violence against Children:**
   - **Section 293** (sale etc. of obscene objects to young persons); 294 (obscene acts & songs); 305 (abetment of suicide of child); 315 to 317 (act causing death after birth of a child etc.); 361
(kidnapping from lawful guardianship); 362 (abduction); 363 (punishment for kidnapping); 363A (kidnapping or maiming a minor for purposing of begging); 364A (kidnapping for ransom etc.); 366 (kidnapping etc. to compel woman for marriage etc.); 366A (procuration of minor girl for illicit forced intercourse); 366B (importation of girl from foreign country); 367 (kidnapping/abduction in order to subject person to grievous hurt, slavery etc.); 369 (kidnapping adductive child under 10 year with intent to steal from its person); 372 & 373 (selling & buying minor for purposes of prostitution etc.).

4.1 The Protection of Children from Sexual Offences Act, 2012: An overview of the POCSO, relevant legal provisions and guidelines for the protection of children against sexual offences along with punishments; role of doctors, psychologists & mental experts as per rules of POCSO.

**Note:** **Instructions for Examination:**

- Unit III of the paper dealing with Violence against Women and Children is of 30 Marks.
- It shall have 30 multiple-choice questions (with one correct and three incorrect choice options and no deduction of marks for wrong or un-attempted questions).
- Minimum two questions from each topic must be covered.
- All the questions are to be attempted
- Qualifying Marks 33 percent
- Duration of Examination 30 Minutes
- The Paper Setter is requested to set the questions strictly according to the syllabus.

**Pedagogy:**

- The entire syllabus of Unit III is to be covered in ten hours in total, with each lecture of one-hour duration.
- The purpose behind imparting teaching-learning instructions is to create basic understanding of the contents of the Unit III among the students.

**RELEVANT READING MATERIAL**

Ahuja, Ram (1998), *Violence against Women*, New Delhi: Rawat Publication
NRHM, *Child Abuse*, A Guidebook for the Media on Sexual Violence against Children
The Protection of Children from Sexual Offences Act, 2012
The Protection of Women from Domestic Violence Act 2005
The Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013
UNO, *United Nations Secretary-General's Study on Violence against Children*, adapted for Children and Young People
[www.slideshare.net/HRLNIndia/a-life-free-from-violence](http://www.slideshare.net/HRLNIndia/a-life-free-from-violence)
http://hrln.org/admin/issue/subpdf/Sexual_Harrassment_at_Workplace.pdf
Unit IV (Drug Abuse)

Drug Abuse: Problem, Prevention and Management

Note: This is a compulsory qualifying paper, which the students have to study and qualify during three year of degree course.

Main Objective

This module introduces to the students the problem of drug abuse and its adverse consequences for the society. The students would get an understanding of why drug abuse is such a serious problem to our society. The course also apprises them of how to prevent and manage this menace.

Learning objectives of the course

1. Understand the meaning of the term drug.
2. Understand the difference between use, misuse and abuse of drugs.
3. Differentiate between commonly abused legal and illegal drugs.
5. Understand the causes and consequences of drug abuse.
6. Identify and access safety measures for support to stay away/give up drug abuse.

Pedagogy of the course work

1. 70% Lectures (Including expert lectures)
2. 30% assignments, discussion, seminars and class tests.

- A visit to drug de-addiction centre could also be undertaken

Course content

UNIT I: Problem of Drug Abuse


b) Types of drugs often abused and their effects

Stimulants: tobacco Amphetamines: dl-amphetamine (Benzedrine ®), dextroamphetamine (Dexedrine®). Cocaine.
Depressants: Alcohol. Barbiturates: phenobarbitone (Nembutal®), secobarbital (Seconal®), Benzodiazepenes: diazepam (valium®), alprazolam (Xanax®), flunitrazepam (Rohypnol®)

Narcotics: Morphine, heroin (Chitta/Brown Sugar), pethidine, oxycodone.

Hallucinogens: cannabis [Bhang/marijuana (Ganja, hashish (Charas, hash oil)], MDMA (3, 4- methylenedioxy methamphetamine) /Ecstasy/Molly/LSD (lysergic acid diethylamide).

Miscellaneous: cough/cold medicines: diphendydramine (Benadryl®), chlorpheneramine maleate+ codeine+alcohol (Corex®). Iodex®, Vicks®, Amrutanjan® and correction fluid (Whitener).

UNIT II: Causes and consequences of drug abuse

a) Theories of drug abuse: Physiological theory. Psychological theory. Sociological theory.

b) Consequences of drug abuse: For individuals, families, society and economy.

Unit III: Extent and nature of the problem


UNIT IV: Prevention and management of drug abuse


Suggested readings:

5. 2003 National Household survey of Alcohol and Drug Abuse. New Delhi, Clinical Epidemiological Unit, AIIMS, 2004
SEMESTER-III

BCM 301: ISSUES IN INDIAN COMMERCE

Objective: To enable the students to acquire basic knowledge of different issues faced in progress and prospects of commerce in India.

UNIT-I

Foreign Direct Investment: Concept, Historical Perspective, Incentives for Attracting Foreign Capital, Implication for Indian industry, Role of Foreign Investment Promotion Board (FIPB) – Automatic Route and Sectoral Limits, Difference between FDI and Foreign Portfolio Investment (FPI).

“Make in India” An Initiative of Government of India, Objectives, Sectors in Focus and Issues & Challenges ahead.

Technology in Commerce: Features, Impact, Management and Status of Technology and Impact of Technology on Commerce in India.

International Finance: Introduction, Need, Importance, Sources-External Commercial (FCCBs) Borrowings (ECB), American Depository Receipt (ADR), Global Depository Receipt (GDR).

UNIT-II

Infrastructure: Growth of Infrastructure- Energy, Transport and Communication. Public-Private Partnership (PPP) in Infrastructure Development in India, Bottlenecks, Models - Built Operate and Transfer (BOT), Built Operate Levy and Transfer (BOLT), Special Economic Zones (SEZs).


Corporate Debt Restructuring: Concept, Importance, Methods, Corporate Scams and Regulatory Authorities-Serious Fraud Investigation Office (SFIO), Investors; Protection in India-Importance, Need, and Initiatives by the Central Government.

Recent Trends in Credit Rating Services in India- Role of ICRA and CRISIL.

Reference books:

1. Indian Economy - Datt and Sundharam, S Chand and Co. New Delhi
2. Indian Economy - M.B. Shukla, Taxman Publication, New Delhi
3. India Transport Report, National Transport Development Committee Report, Routledge, Tolstoy Marg, New Delhi
7. Khan my Indian Financial Systems - Tata Mcgraw Hills India.
8. Website of Make in India
**Objective:** The objective of this paper is to help the students to acquire conceptual knowledge of cost accounting and elements of cost.

**UNIT – I**


**UNIT – II**

Overheads: Collection, Classification, Allocation, Apportionment and Absorption of Overheads (Primary and Secondary Distribution), Machine Hour Rate.

Preparation of Cost Sheet, Operation Costing, Service Costing.

Cost Ledger Accounting, Integral Accounting, Reconciliation of Cost and Financial Accounts.

**Practical Work:**

**Reference books:**
1. Banerjee Bhabatosh: Cost Accounting, Phi Learning
2. Saxena and Vashist: Cost Accounting, Sultan Chand and Sons.
BCM 303: COMPANY LAW

Objective: The objective of this paper is to help the students understand various provisions of Companies Act 2013.

UNIT - I
Introduction: Characteristics of a Company, Concept of Lifting of Corporate Veil, Emerging Types of Companies.
Formation of Company ñ Promotion & Registration, Pre-incorporation Contract and Provisional Contracts.
Memorandum of Association, Articles of Association, Doctrine of Constructive Notice, Doctrine of Ultra-Vires, Doctrine of Indoor Management,
Prospectus and Statement in Lieu of Prospectus, Red-Herring Prospectus.

UNIT- II
Members and Shareholders ñ Their Rights and Duties.
Management ñ Directors, Classification of Directors, Disqualification, Appointment, Legal Position, Powers and Duties, Disclosures of Interest, Removal of Directors, Board Meetings, Other Managerial Personnel and Remuneration, Digital Signatures of Directors.
Winding Up-Concept and Modes.

Practical Work: Teacher should use Internet and Communication Technology to give students demo regarding procedure of Online Filing of Documents for Registration of Company, obtaining Director Identity Number (DIN), Corporate Identity Number (CIN), etc. Students should be apprised of National Company Law Tribunal (NCLT), Insider Trading, Rating Agencies, etc. Practical Training about Notice of Meeting, Agenda, Quorum, Proxy, Reports, Minutes of Meeting, Resolutions, etc. The teacher should use simulation method and will hold at least One Statutory Meeting, One Annual General Meeting, One Extra-ordinary Meeting and One Board Meeting.
Reference books:

BCM 304: BUSINESS MATHEMATICS AND STATISTICS

Objective: The objective of this paper is to help the students in understanding mathematical and statistical tools in business decisions.

UNIT I
Matrices and Determinants: Definition of a Matrix. Types of Matrices; Algebra of Matrices; Properties of Determinants; Calculation of Values of Determinants upto Third Order, Ad-Joint of a Matrix, Elementary Row or Column Operations; Inverse of a Matrix. Solution of a System of Linear Equations having Unique Solution and Involving not More Than Three Variables.

Differentiation: Idea of Simple Derivative of different Functions (excluding trigonometric function).
Maxima and Minima of Functions of One Variable only

UNIT II
Introduction: Statistics as a Subject; Statistical Data: Meaning and Types, Collection and Rounding of Data, Classification and Presentation of Data.

Analysis of Univariate Data: Construction of a Frequency Distribution; Concept of Central Tendency and Dispersion and Their Measures; Measures of Skewness; Concept of Kurtosis.
Time Series: Meaning, Components, Models, Fitting Linear and Quadratic Trend
Index Number: Meaning, Types, and Uses: Methods of Constructing Price and Quantity Indices (Simple and Aggregate); Tests of Adequacy; Chain-Base Index Numbers; Base Shifting, Splicing, and Deflecting; Problems in Constructing Index Numbers; Consumer Price Index.

Practical work: Collection, Classification and Presentation of data using Microsoft Excel

Reference books:
BCM 305: BANKING AND INSURANCE

Objective: To acquaint the students with Indian Banking and Insurance industry.

UNIT – I


Emerging Trends in Banking: Concept of E-Banking, Mobile Banking, Electronic Fund Transfer- (RTGS & NEFT) and Core Banking. RBI Guidelines on Internet Banking, Challenges faced by Indian Banking, Cheque Truncation System.

UNIT – II


Reference books:

8. U.C. Patnaik: Rural Banking in India, Anmol Publications.
BCM-306: GOODS AND SERVICE TAX

Objective: Understanding of Basics of GST

Unit I

Tax Structure in India, Direct and Indirect Taxes, Overview of Goods and Services Tax, Implementation of GST, Reasons for GST introduction, Pros and cons of GST, Registration procedure under GST, CGST/ SGST Act, 2017, Classes of officers under GST, their appointment and powers; Levy and collection of CGST/ SGST; Composition Levy scheme; Time and Value of supply, valuation in GST (basics), Tax invoice, credit and debit notes.

Unit II

IGST Act, 2017: Definitions, Supplies in the course of inter-State trade or commerce, Supplies in the course of intra-State trade or commerce, Levy and collection of IGST, power to grant exemption from tax, place of supply under IGST; Input tax credit; Returns under GST; Refund of tax; offences and penalties, Prosecution and Appeals under GST, GST Portal: GST Eco system, GST suvidha provider.

References

2. Taxmann's GST Ready Reckoner Updated till 18th June, 2017.
4. GST Ready Reckoner by CA Kesha R Garg, Bharat Law House, Delhi.
5. Goods and Services Tax in India -----Notifications by Government of India
6. GST Bill 2012
7. Integrated Goods and Services Tax Act 2017
Objective: The paper aims at providing the students a comprehensive knowledge about security analysis and portfolio management and equipping for taking profitable investment decisions.

UNIT – I

Security Analysis ũ Meaning, Risk and Return, Types and Measurement of Risk, Risk and Return Trade Off.


Technical Analysis. Fundamental v/s Technical Analysis.

UNIT – II

Portfolio Performance Evaluation and Revision.
Global Investing ũ Benefits and Options for Global Investment.

Reference books:
5. French, Don, Security and Portfolio Analysis, Merril Publishing Co.
8. Cheney, Muses, Fundamentals of Investments
9. V. K. Bhalla, Portfolio Analysis and Management, Sultan Chand & Sons
BCM 402: ADVANCED ACCOUNTING

Objective: To provide knowledge to students about advanced accounting problems with the relevant Indian Accounting Standards.

UNIT-I

Valuation of Shares and Goodwill.

Insurance Claims.

Accounting for Hire- Purchase and Instalment System

Investment Accounts.

UNIT-II

Accounting for Amalgamation, Absorption(Excluding Inter-Holding) & External and Internal Reconstructions.

Accounts of Holding Companies-Preparation of CBS, Mutual Owings- Revaluation of Assets - Bonus Issue (Excluding Cross Holdings).

Liquidation of Companies.

Practical work:

1. Designing Scheme of Internal Reconstruction.

2. Case Studies on Mergers and Acquisitions.

Reference books:

BCM403: AUDITING AND SECRETARIAL PRACTICE

Objective: The objective of the paper is to help the students in understanding concepts and issues in Auditing and Secretarial Practice.

UNIT-I


Verification and Valuation of Assets & Liabilities

UNIT – II

Secretarial Practice: Definition of Company Secretary, Qualification of Company Secretary, Appointment, Dismissal, Duties & Liability for Offences of Company Secretaries. Position and Role of Company Secretaries, Company Secretary in Practice.

Procedure for Statutory Meeting and its fate under New Companies Act 2013, Annual General Meeting, Extra Ordinary General Meeting, Director, Board and Committee Meetings, Meaning and Types of Motions and Resolution, Minutes, Role of Company Secretary before, during and after Meetings.

Practical Work :

a) Practical Work on Vouching and Audit Report Preparation.
b) Preparing of Minutes, Motions and Resolutions, Holding of Meetings.

Reference books:

2. Institute of Chartered Accountants of India: Auditing and Assurance Standards ICAI.
5. Kapoor, N.D., Secretarial Practice Sultan Chand and sons.
**Objective:** The objective of the paper is to acquaint the students with the various methods of cost determination and tools and techniques of cost control.

UNIT – I

Cost Management: Need Significance and Different Areas of Cost Management and Application.

Methods of Cost Determination: Job Costing, Batch Costing, Contract Costing, Uniform Costing and Inter Firm Costing, Process Costing (including joint and by-products).


UNIT – II

Techniques for Cost Control:

Marginal Costing, Cost, Volume; Profit Analysis and Decision Making; Differential Costing and Absorption Costing.

Budgeting and Budgetary Control: Concepts, Objectives, Limitations, Types of Budgets, Zero Base Budgeting.

Standard Costing, Analysis of Variance.

Practical Work:

Use of software package to obtain cost accounting output like: Fixed and Variable Cost, Break Even Point, P/V Analysis, Preparation of budgets.

Reference books:

2. Jawahar Lal: Advance Management Accounting, S.Chand and Company Ltd.
Objective: The paper aims at making students to understand the basic concepts, philosophies, process and techniques of marketing.

UNIT – I

UNIT – II
Promotion Decisions: Communication Process.

Promotion Tools: Advertising (Steps Involved in Designing and Advertising Programme), Sales Promotions, Public Relations, Personal Selling.
Issues in Marketing in a Developing Economy, Rural Marketing.

Reference books:
BCM 406: QUANTITATIVE TECHNIQUES AND METHODS

Objective: The objective of the paper is to acquaint the student with the various quantitative techniques and methods used in managerial decisions.

UNIT I

Quantitative Techniques: Introduction and Use in Business
Linear Programming: Meaning, Advantages, Limitations, Basic Terminology, Formulation of Linear Programming Problem, Graphic Solution of Linear Programming Problem; Business Application of Linear Programming.

UNIT II

Interpolation and Extrapolation

Correlation: Meaning, Types, Methods-Scattered Diagram, Karl Pearson’s Coefficient of Correlation, Rank Correlation and Concurrent Deviation Method.

Regression: Meaning and Significance, Difference Between Correlation and Regression, Simple Linear Regression and Estimation of Parameters (Slope and Intercept).

Practical Work: Use of Microsoft Excel in Solving Simple Data Analysis.

Reference books:
2. K. Sydsaeter, P. Hammond Essential Mathematics for Economic Analysis, Pearson
Objective: The objective of the course is to impart basic knowledge of the provisions of Income tax laws in India.

UNIT – I


Income from Salaries, Income from House Property.

UNIT – II

Profits and Gains of Business and Profession including Depreciation, Capital gains, Income from Other Sources.

Note: The paper setter will consider the changes up to 30th September of relevant year.

Practical Work:

1. Preparation of Form 16 and 16A
2. Preparation and Filling of ITR Forms
3. Preparation of PAN Form

Suggested Readings:

2. Income Tax Law and Accounts - Dr. H. C. Mehrotra & Dr. S.P. Goyal (Sahitya Bhawan Publications, Agra)
3. Income Tax - Dr. Garish Ahuja & Dr. Ravi Gupta
   (Bharat Publications, New Delhi)
BCM 502: MANAGEMENT ACCOUNTING

Objective: To study the basic concepts of Management Accounting relevant in Business and helping the students to understand the usage of Accounting in Financial Management.

Unit-I


Unit-II


Practical: Use of various software packages to obtain different Management Accounting outputs like : (i) Fund Flow Statement, (ii) Ratio Analysis, (iii) Cash Forecasting.

Reference books:

4. Dr. S.N. Maheshwari : Principles of Management Accounting, Sultan Chand & Sons, New Delhi
5. I.M. Pandey : Management Accounting, Vikas Publication
6. Debarshi Bhattachharya : Management Accounting, Pearson Publication
BCM 503: INDIAN ECONOMY

Unit – I

i) State of Indian Economy at the time of Independence.

ii) Nature of Indian Economy.

iii) Features and Appraisal of Economic Reforms Programme.


vi) Demographic Features of Indian Population, Demographic Dividend.

Unit – II

i) Indian Public Finance: The Indian Tax Structure, Public Expenditure, Public Debt.


Suggested Readings:


9. Economic and Political Weekly: Various Issues
BCM 504: PRODUCTION AND OPERATION MANAGEMENT

Objectives: The objective of this course is to enable the students to understand the concepts of production and operations management of an industrial undertaking.

Unit-I


Unit-II


Suggested Readings:

1. B. Mahadevan “Operations Management Theory & Practice”, Pearson Education.
4. B.S. Goel “Production Operation Management”
BCM 505: ENTREPRENEURSHIP AND SMALL BUSINESS

Objectives: The basic objective of this course is to help the learners understand various issues involved in setting up a private enterprise and develop required entrepreneurial skills in economic development. It also aims to motivate students to opt for entrepreneurship and self-employment as alternate career options.

UNIT- I

Entrepreneurship- Concept and Theories; Entrepreneur- Meaning and Characteristics: Leadership, Risk taking, Decision making, Motivation, Innovation.

Women Entrepreneurship- Problems Faced, Suggestions, Role of Government to promote Women Entrepreneurship; Socio- economic Environment.

Business Planning; Entrepreneurial Development Programmes- their Relevance and Achievement, Role of Government in Organizing EDPs.

UNIT- II

Small Scale Business-Seed Bed of Entrepreneurship; Business Venture- Its Concept; Setting up a Small Scale Enterprise.

Product Planning and Management; Marketing Management; Growth and Diversification Strategies.

Role of Small Business in the National Economy; Small Business and Modern Technology.

Tax Considerations/ Benefits to Small Scale Units; SSI Exemptions.

Suggested readings

Objective: To familiarize the students with the traditional and modern financial and services.

UNIT I

Financial Markets: Meaning, Functions and Types.


UNIT II


Mutual Funds: Concept, Types, Advantages, Problems of Mutual Funds in India, Constitution and Management of Mutual Funds.

Exchange Traded Funds, Factoring.

Suggested readings

1. Financial Markets: A Beginners’ Module, Workbook from NSE
2. Mutual Fund: A Beginners’ Module, Workbook from NSE
5. Thummuluri, Siddaiah, Financial Services, 1st edition, Pearson Education.
Objective: The objective of the course is to impart basic knowledge of the provisions of Income tax laws in India.

UNIT – I

Deemed Incomes and Clubbing of Incomes (Aggregation of Incomes), Set-off and Carry Forward of Losses, Deductions to be made in Computing the Total Income, Rebate & Relief.

Assessment of Individual.

UNIT – II

Assessments of HUF, Association of Persons & Firm.

Income Tax Authorities, Procedure of Assessment (Practical aspects of Filing of Return to be stressed), Penalties, Deduction & Collection of Tax at Source, Advance Payment of Tax, Appeals & Revision.

Note: The paper setter will consider the changes up to 30th September of relevant year.

Practical Work:

1. Filing of return by an Individual, HUF & Firm.

2. Filling and Submission of TDS Form.

Suggested Readings:


2. Income Tax Law and Accounts ï Dr. H. C. Mehrotra & Dr. S.P. Goyal (Sahitya Bhawan Publications, Agra)

3. Income Tax ï Dr. Garish Ahuja & Dr. Ravi Gupta (Bharat Publications, New Delhi)
BCM 602: FINANCIAL MANAGEMENT

Objective: The objective of the paper is to familiarize the students with Principles and Practices of Financial Management.

UNIT- I

UNIT- II

Reference books:
BCM 603: ISSUES IN FINANCIAL REPORTING

Objectives: The main objective of this subject is to provide knowledge to the students about developments in financial reporting, and understanding of reporting issues at the national and international level.

Unit I


Conceptual Framework of Financial Reporting: FASB and IASB

International Financial Reporting Standards (IFRS): Role of IASB, Arguments for Global Conversion. Achievements of IASB and Obstacles in Conversion. Required Disclosures as per IFRS.

Unit II


Indian Accounting Standard with reference to Segment Reporting, Interim Reporting, Leases and Intangible Assets.

Difference between IFRS and Indian Accounting Standards. US GAAP.

Recent Trends in Financial Reporting in the Indian context

Suggested Readings:

1. E.S. Hendriksen, Accounting Theory, Richard D. Irwin.
6. L.S. Porwal, Accounting Theory, McGraw Hill Education (India) Ltd.
BCM604: SOCIAL AND BUSINESS ETHICS

Objectives: The course aims to educate that how the adoption of Business Ethics by organizations not only discourages corporate wrong-doing, but also contributes substantially in the achievement of corporate excellence.

Unit-I
Ethics at Workplace: Individual in Organisation, Gender Issues, Harassment, Discrimination.
Ethics in Accounting &Finance, Marketing and Consumer Protection- Importance, Problems and Issues.

Unit –II
Whistle Blower Policies-Meaning, Importance and Issues.
Corporate Social Responsibility under Company Act 2013.
Ethical Issues in Corporate Governance.
Environmental Issues-Protection of Natural Environment, Prevention of Pollution, Depletion and Conservation of Natural resources.

Suggested Readings:
2. Griffiths , B. : Themarriage of East and West , colling London
BCM 605: OPERATIONAL RESEARCH

Objective: To understand the concepts and techniques of Operations Research for business decision making and to acquire required skills to solve various problems in OR.

UNIT-I

UNIT-II

Practical Work:
Use of Linear Programming in Industry.

Suggested Readings:
BCM 606: SECTORAL ASPECTS OF INDIAN ECONOMY

Objectives: This course will provide insight into the various sectoral aspects of the Indian economy.

Unit – I


ii) Industrial Development during the Planning Period, Industrial Policy of Govt. of India, National manufacturing policy, Small Scale and Cottage industries in India: Importance, problems and Govt. Policy, Large Scale Industries (Iron & Steel, Cement and Petrochemicals).

Unit – II

i) Services Sector in India: Growth and Contribution of Services in India in Pre and Post Reform Period, Role and Problems of Public and Private Sector in India.


Suggested Readings:

8. Economic and Political Weekly: Various Issues
B.COM. (HONS.) 3rd SEMESTER

BCH 307: ACCOUNTING THEORY AND REPORTING PRACTICES

Objective: The objective of the paper is to provide broad understanding to the students about the basic concepts, theories and policies regarding accounting theory.

UNIT-I

The History and Development of Accounting, Nature and Uses of Accounting, Traditional Approaches to the Formulation of An Accounting Theory, Regulatory Approach to the Formulation of An Accounting Theory; The Events, Behavioural and Human Information Processing Approach.

Unit –II


Reference Books:

2. Bhabatosh Banerjee, Regulation of Corporate Accounting and Reporting in India, World Press.
Objective: The objective of the paper is to provide broad understanding to the students about the basic concepts, theories and policies regarding economic development and growth.

UNIT-I

Concept of Economic Development, Distinction between Growth and Development, Various Traditional and Modern Criteria to Measure Development, Determinants of Development, Balanced vs. Unbalanced Growth,

Concept of Sustainable Development, Importance, Indices of Development,

Classical Theories of Development-Adam Smith, Karl Marks and Schumpeter, Rostow’s Stages of Growth, Kaldor Model of Growth.

UNIT-II

Economic Development Since Independence, India’s Five Years Plans- Objectives, Strategies, Achievements and Constraints,
Models in Economic Planning- Harrod-Domar Model, Mahalanobis Model, Role of State and Capital Formation in Economic Development, Growth and Distribution Trends and Policies regarding Poverty; Inequality and Unemployment in India,

Reference Books:
**BCH 309: ADVERTISING AND BRAND MANAGEMENT**

**Objective:** The objective of the paper is to provide an understanding of the principles of advertising and brand management.

**UNIT - I**


**UNIT – II**

Brand-Concept: Nature and Importance of Brand; Brand vs. Generics, Brand Life Cycle, Brand Name and Brand Management; Brand Identity: Conceiving, Planning and Executing (Aaker Model), Brand Loyalty, Measures of Loyalty; Brand Equity: Concepts and Measures of Brand Equity-Cost, Price and Consumer Based Methods; Sustaining Brand Equity; Brand Personality: Definition of Brand Personality, Measures of Personality, Formulation of Brand Personality; Brand Image Vs Brand Personality. Brand Positioning: Concepts and Definitions, Repositioning, Celebrity Endorsement, Brand Extension; Differential Advantage: Strategies for Competitive Advantage, Brand Pyramid; Branding in different sectors; Role of Information in Brand Management; Role of e-Communities in Brand Management.

**Reference Books:**

Objectives: The paper aims at acquainting the students, the concepts of Bank Management and relevant aspects.

UNIT – I


UNIT – II


Reference Books:

1. Donald,F., R. Gup Benten E., Kolari, J.W., Commercial Banking The Management of Risk, South Western Thomson Learning
2. Justin,P. and Padmalatha, S., Management of Banking and Financial Services, Pearson Education
3. Timothy,K.W. and MacDonald, Bank Management, The Dryden Press, Hascourt College Publisher
Objective: The paper aims at acquainting students with the contemporary issues in accounting.

UNIT – I

Role of International Accounting Standard Committee in Harmonisation of Divergent Accounting Practices.

Accounting for Human Resources.

Accounting for Price-Level Changes.

Accounting for Financial Instruments.

UNIT – II

Segment Reporting, Interim Reporting.

Forensic Accounting – Introduction – Historical Background, Essentials – Role of Forensic Accountant – Forensic Accounting in India.

Corporate Accountability Reporting – Basics of Sustainability Reporting – Social Reporting and Performance Reporting.

Accounting for Brand Equity – Introduction, Types of Brands, Objectives – Models, Environment Accounting.

Reference Books: -

**BCH 408: INDUSTRIAL ECONOMICS**

**Objective:** The objective of the paper is to provide basic knowledge to the students about concepts, theories and policies regarding industrial structure and growth.

**Unit - I**

Industrial Economics - Meaning, Scope, Need and Significance,
Pattern and Phases of Industrial Growth and Changes in Industrial Structure, Role of Industry in Economic Development,
Theories of Industrial Location- Weber, Sargent Florence, Factors Influencing Location of Industries, Localization and Decentralization on Industriesm, Industrial Productivity and Efficiency, Measures Required for Improving Productivity and Efficiency

**Unit - II**

Role of Industrialization in Economic Development, Factors for and Against Industrial Development, Problems of Industrialization in Developing Countries,
Industrial Finance in India- Scope, Importance and Sources, Industrial Growth in India during Plans, Impact of Economic Reforms on India's Industrial Growth,
India’s Industrial Policies, Role and Performance of Public Sector Enterprises, Privatization of Public Sector Undertakings in India,
Performance and Problems of Micro, Small, Medium Enterprises in India

**Reference Books:**

Objective: The paper aims at enabling students to understand the process of consumer behaviour, the various external and internal factors that influence consumer behaviour and to apply the concept to the development of marketing strategy.

UNIT- I

Introduction to Consumer Behavior: Scope and Relevance of Consumer Behavior Studies; Buying Decision Process; Basic Model of Consumer Behavior; Problem Recognition — Methods of Problem Solving; Information Search, Alternative Evaluation and Selection, Outlet Selection and Purchase, Post Purchase Behavior and Customer Satisfaction, Role of Involvement. Individual Determinants of Consumer Behaviour: Role of Motivation; Personality and Self Concept; Attention and Perception; Consumer Learning; Consumer Attitudes — Formation and Change; Consumer Values and Lifestyles. External Determinants of Consumer Behavior: Influence of Culture and Subculture; Social Class; Reference Groups and Family Influences; Diffusion of Innovations.

UNIT- II


Reference Books:

BCH 410: BANK LEGISLATION

Objective: The paper aims to acquire knowledge about the legal & regulatory framework of the banking system and the various laws and enactments.

UNIT –I


UNIT-II


Reference Books:

2. RBI, Act, 1934.
5. Arundeeep Singh and N.S. Toor: Legal and Regulatory Aspects of Banking, Skylark Publications.
B.COM. HONOURS
5th Semester

BCH 507: STRATEGIC FINANCIAL MANAGEMENT

OBJECTIVE: This Course aims at enabling the students to understand various financial management concepts and to apply financial management theories and techniques for strategic decision making and informed analysis. It aims at enabling students to manage basic corporate finance transactions besides investing more profitably and operate more efficiently.

UNIT-I


UNIT-II


Suggested Readings:
BCH 508: Money and Banking

Objectives: This course exposes students to the theory and functioning of the monetary and banking sectors of the economy.

Unit –I

Money- Concept, Functions, Measures; Fisher’s Transactions Approach to the Quantity Theory of Money; Cambridge Cash- Balances Approach; Keynes Demand Theory of Money; Friedman’s Theory of Demand for Money; Theory of Money Supply- H- Theory of Money; Inflation- Concept, Types, Demand-Pull inflation, Cost-Push Inflation, Philips Curve, Structural Inflation in the Less Developed Countries;

Unit-II

Bank- Meaning, Functions, Liabilities and Assets; Commercial banks; Co-operative banks; Development banks; Non-Bank Financial Intermediaries (NBFIs); Unregulated Credit Markets; Reserve Bank of India- Goals, Current Monetary Policy; Banking Sector Reforms in India

Suggested Readings:

1. Suraj B. Gupta, Monetary Economics: Institutions, Theory and Policy, S. Chand & Company Ltd.
5. L. M. Bhole and J. Mahukud, Financial Institutions and Markets, Tata McGraw Hill,
8. www.rbi.org.in
Objective: To enable the students to design and administer a compensation system that rewards employees fairly while satisfying customer demands and permitting the organization to operate profitably.

Unit I


Unit II


Suggested Readings:

BCH 510: Electronic Banking and Risk Management

Objective: To provide an understanding and an appreciation of Electronic Banking and of Risk Management in order to enable the optimum strategy for the handling of risk in banks.

Unit-I

Electronic Banking—Core Banking—Electronic Products, Online Banking—Facilities provided and Security Issues, Cheque Truncation, Microfiche, Phone and Mobile Banking Electronic Funds Transfer Systems—Plain Messages (Telex or Data Communication)—Structured Messages (SWIFT, etc...)—RTGS, NEFT, Information Technology—Current Trends—Bank Net, RBI Net, Data Net, Nicnet, I-net, E-mail, etc.—Role and Uses of Technology Up-gradation—Global Developments in Banking Technology Impact of Technology on Banks—Effect on Customers and Service Quality—Computer Audit—Information System Audit.

Unit-II

Risk Management: Types of Risks in BANKS, Risk Management Framework in Banks; Enterprise—wide Risk Management in Banks; Elements of Risk Management Framework; Systematic Risk Management in Banks; Different Measures of Measuring Risks; Risk Management—Process and Techniques for Assessment and Management. Asset—liability Management in Banks, Role of RBI. Information System Security and Disaster Management.

Suggested Readings:

Objective and expected outcome of the course: This course provides a broad overview of investment management, focusing on the application of finance theory to the issue faced by portfolio managers and investors in general. It aims at enabling the students to get theoretical and practical background in the field of investments, financial markets, valuation of investment and different investment strategies. Students will know the characteristics of different financial assets such as money market instruments, bonds, and stocks, and how to buy and sell these assets in financial markets.

Unit - I

Introduction to Investment Management


Valuation of Securities — Valuation of Bonds, Valuation of Debentures, Valuation of Preference Shares, Valuation of Equity Shares and Share Valuation: CAPM Model.

UNIT - II

Market Indices — Concept, Method of Computing India’s Leading Stock Indices, Overview of various Benchmark Indices, Market capitalization Indices, Sectoral Indices and Broad market Indices.


**Suggested Readings:**

**BCH 608: INTERNATIONAL ECONOMICS**

Objective: The objective of the paper is to provide basic knowledge to the students about International Economics.

**Unit-I**

Adam Smith's Absolute Advantage Theory; Ricardo's Comparative Advantage Theory; Heckscher-Ohlin Theory of Trade; Terms of Trade

Free Trade vs Protection, Rationale of Protection Policy in Developing Countries, Barrier Tarriffs, Quotas to Trade.

**Unit-II**


Exchange Rate: Meaning and Its determination; Fixed vs Flexible Exchange Rate, Theories of Exchange Rate: BoPs Theory, PPP Theory.
BCH 609: TRAINING & DEVELOPMENT

Objectives: This Course aims at educating students regarding the concept of training and development in an organization.

UNIT – I

Introduction to Training Concept: Definition, Meaning, Need For Training, Importance Of Training, Objectives Of Training, Process Of Training: Steps In Training


UNIT – II

Designing Training and Development Programs: Organisation of Training and Development Programs, Training Design, Kinds of Training and Development Programs- Competence Based and Role Based Training; Orientation and Socialization


Suggested Readings:

5. Bhatia, S.K Training And Development
Objective: The paper aims at acquainting the students application of marketing functions in banks, being directed at providing services to satisfy customers financial (and other related) needs and wants, more effectively and efficiently.

UNIT–I


UNIT–II


Suggested Readings:

1. Chacko, Oommen and Grewal, Rajendra, "Marketing of Banking Services." MacMillan India Ltd
2. Bank Marketing Association, "Bank Marketing." The Association

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