

**MRSPTU B.COM. (HONS.) SYLLABUS 2016 BATCH ONWARDS UPDATED ON  
18.9.2017**

Subject Code	Subject Name	Contact Hours			Marks			Credits
		L	T	P	Int.	Ext.	Total	
<b>Semester 1<sup>st</sup></b>								
<b>BCOM1-101</b>	Financial Accounting	4	0	0	40	60	100	4
<b>BCOM1-102</b>	Business Organization and Management	4	0	0	40	60	100	4
<b>BCOM1-103</b>	Micro Economics	4	0	0	40	60	100	4
<b>BMAT0-111</b>	Business Mathematics	4	0	0	40	60	100	4
<b>BHUM0-105</b>	Business Communications-I	2	0	2	40	60	100	3
<b>BHUM0-103</b>	Human Values and Professional Ethics	3	0	0	40	60	100	3
<b>Total</b>		<b>21</b>	<b>0</b>	<b>2</b>	<b>240</b>	<b>360</b>	<b>600</b>	<b>22</b>
<b>Semester 2<sup>nd</sup></b>								
<b>BCOM1-204</b>	Advanced Accounting	4	0	0	40	60	100	4
<b>BCOM1-205</b>	Mercantile Law	4	0	0	40	60	100	4
<b>BCOM1-206</b>	Macro Economics	4	0	0	40	60	100	4
<b>BCOM1-207</b>	Business Statistics	4	0	0	40	60	100	4
<b>BHUM0-206</b>	Business Communications-II	2	0	2	40	60	100	3
<b>BCAP0-191</b>	Introduction to Information Technology and Office Automation	3	0	2	40	60	100	4
<b>Total</b>		<b>21</b>	<b>0</b>	<b>4</b>	<b>240</b>	<b>360</b>	<b>600</b>	<b>23</b>
<b>Semester 3<sup>rd</sup></b>								
<b>BCOM1-308</b>	Corporate Accounting - I	4	0	0	40	60	100	4
<b>BCOM1-309</b>	Company Law	4	0	0	40	60	100	4
<b>BCOM1-310</b>	Money, Banking & International Trade	4	0	0	40	60	100	4
<b>BCOM1-311</b>	Operation Research	4	0	0	40	60	100	4
<b>BCOM1-312</b>	Human Resource Management	4	0	0	40	60	100	4
<b>BCOM1-313</b>	Indian Economic Problems	4	0	0	40	60	100	4
<b>Total</b>		<b>24</b>	<b>0</b>	<b>0</b>	<b>240</b>	<b>360</b>	<b>600</b>	<b>24</b>
<b>Semester 4<sup>th</sup></b>								
<b>BCOM1-414</b>	Corporate Accounting - II	4	0	0	40	60	100	4
<b>BCOM1-415</b>	Indirect Tax Laws	4	0	0	40	60	100	4
<b>BCOM1-416</b>	Cost Accounting - I	4	0	0	40	60	100	4
<b>BCOM1-417</b>	Business Finance	4	0	0	40	60	100	4
<b>BCOM1-418</b>	Management of Financial Services	4	0	0	40	60	100	4
<b>Total</b>		<b>20</b>	<b>0</b>	<b>0</b>	<b>20</b>	<b>300</b>	<b>500</b>	<b>20</b>
<b>Semester 5<sup>th</sup></b>								
<b>BCOM1-519</b>	Cost Accounting - II	4	0	0	40	60	100	4
<b>BCOM1-520</b>	Income Tax - I	4	0	0	40	60	100	4
<b>BCOM1-521</b>	Marketing Management	4	0	0	40	60	100	4
<b>BCOM1-522</b>	Management Accounting	4	0	0	40	60	100	4
<b>BCOM1-523</b>	Tally	4	0	0	40	60	100	4
<b>Open Elective - I</b>		<b>3</b>	<b>0</b>	<b>0</b>	<b>40</b>	<b>60</b>	<b>100</b>	<b>3</b>
<b>Total</b>		<b>23</b>	<b>0</b>	<b>0</b>	<b>240</b>	<b>360</b>	<b>600</b>	<b>23</b>
<b>Semester 6<sup>th</sup></b>								
<b>BCOM1-624</b>	Income Tax – II	4	0	0	40	60	100	4
<b>BCOM1-625</b>	Industrial Relation & Labour law	4	0	0	40	60	100	4
<b>BCOM1-626</b>	Financial Management	4	0	0	40	60	100	4
<b>BCOM1-627</b>	Environmental Science	4	0	0	40	60	100	4
<b>BCOM1-628</b>	Entrepreneurship Development	4	0	0	40	60	100	4
<b>Open Elective – II</b>		<b>3</b>	<b>0</b>	<b>0</b>	<b>40</b>	<b>60</b>	<b>100</b>	<b>3</b>
<b>Total</b>		<b>23</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>360</b>	<b>600</b>	<b>23</b>
<b>Overall Programme Credits</b>		<b>Year 1<sup>st</sup></b>		<b>Year 2<sup>nd</sup></b>		<b>Year 3<sup>rd</sup></b>		<b>135</b>
		<b>45</b>		<b>44</b>		<b>46</b>		

**QUESTION PAPER PATTERN  
END SEMESTER EXAMINATION**

**Time Allowed: 3 Hrs.**

**Maximum Marks: 60**

**The question paper shall consist of three sections of 20 marks each.**

1. Section A is compulsory. It consists of 10 parts of two marks each and covers the whole syllabus. Question should be numbered as 1(a) to 1(j).
2. Section B consist of 5 questions of 5 marks each with atleast 1 question from each unit. The student has to attempt any 4 questions out of it.
3. Section C consist of 3 questions of 10 marks each. The student has to attempt any 2 questions.

**Human Values & Professional Ethics (for all Courses)**

**Time Allowed: 3 Hrs.**

**Maximum Marks: 60**

**The question paper shall consist of three sections.**

**For Human Values: The question paper will be set in English, Hindi, Punjabi**

1. Section A is compulsory. It consists of 10 parts of one marks each objective type questions and covers the whole syllabus. Question should be numbered as 1(a) to 1(j).
2. Section B contains short type question. It consists of 5 questions of 4 marks each with atleast 1 question from each unit. The student has to attempt all questions.
3. Section C contains descriptive type questions. There will be five questions. Each question contains two parts. The students have to attempt any one part from each question. Each part carries six marks.

**FINANCIAL ACCOUNTING**

**Subject Code: BCOM1-101**

**L T P C**  
**4 0 0 4**

**Duration: 45 Hrs.**

**Course Objectives:** To familiarize the students with the basic fundamentals of the accounting and understand the accounting mechanism necessary for the preparation of the financial statements.

**UNIT-I (12 Hrs.)**

**Basics of Accounting:** Accounting, Accountancy and Book-Keeping, Accounting Concepts, Conventions and Principles – GAAP, Branches of Accounting, Accounting Equation. Accounting Cycle: Journal, Ledger and Trial Balance; Subsidiary Books

**UNIT-II (10 Hrs.)**

Rectification of Errors, Bank Reconciliation Statement, Bills of Exchange, Promissory Notes

**UNIT-III (11 Hrs.)**

**Depreciation:** Fixed Instalments Method and Diminishing Balance Method (Numerical), Provisions and Reserves. Final Accounts with Simple Adjustments (Excluding the adjustments of bad debts etc.)

**UNIT-IV (12 Hrs.)**

Average Due Date, Account Current. Self-Balancing Ledgers

**Course Outcomes:** After studying this course, the students will be able to define bookkeeping and accounting, explain the general purposes and functions of accounting, explain the differences between management and financial accounting. Students can describe the main elements of financial accounting information – assets, liabilities, revenue and expenses and identify the main financial statements and their purposes.

**Recommended Books**

1. P.C. Tulsian, 'Financial Accounting', Pearson Publications.
2. Mukherjee & Hanif, 'Fundamentals of Accounting', Tata McGraw Hill.
3. Khatri, 'Financial Accounting', Tata McGraw Hill.
4. Libby, 'Financial Accounting', Tata McGraw Hill.
5. Sehgal, Ashok & Deepak, 'Financial Accounting', Taxman's Allied Services.
6. S.N. Maheswari, 'Financial Accounting', Vikas Publishing House.
7. S.N. Maheshwari, 'An Introduction to Accountancy,' Vikas Publication House.

**BUSINESS ORGANIZATION & MANAGEMENT**

**Subject Code: BCOM1-102**

**L T P C**  
**4 0 0 4**

**Duration: 45 Hrs.**

**Course Objectives:** The course aims at providing fundamental knowledge and exposure to the concepts, theories and practices in the field of management. It focuses on the basic roles, skills and functions of management, with special attention to managerial responsibility for effective and efficient achievement of goals.

**UNIT-I (12 Hrs.)**

**Definition of Management:** Nature and Scope, Organizational Objectives. Forms of Different Organizations: Sole Proprietorship, Partnership and Joint Stock Company. Development of Management Thoughts: Classical and New Classical Systems, Contingency Approaches. Scientific Management

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**UNIT-II (10 Hrs.)**

**Planning:** Nature, Purpose and Functions, Types, Steps in planning. Decision Making and its Process

**Organizing:** Nature, Importance, Process, Formal & Informal Organizations, and Organization Chart, Organizing principles, Span of Management, Departments by Function, Territory, Product/service, Customer group and Matrix organization.

**Authority:** Definition, Types, Responsibility and Accountability, Delegation, Decentralization v/s Centralization, Determinants of Effective Decentralization

**UNIT-III (11 Hrs.)**

**Staffing:** Recruitment, Selection, Training, Induction, Performance Management, Manpower Management, Factors Affecting Staffing, Job Design Teamwork: Stages of Team Building, Directing,

**Motivation:** Definition, Motivation Theories – Maslow, Herzberg, McGregor and Leadership –Styles, Managerial Grid.

**UNIT-IV (12 Hrs.)**

**Controlling:** Control Process, Types, And Barriers to Control Making, Control Techniques: Budget and Non- Budgetary Control Devices. Introduction to TQM and Management by Objective

**Course Outcomes:** After completing the course student will be able to understand and explain the concept of management and its managerial perspective. It will equip students to map complex managerial aspect arise due to ground realities of an organization.

**Recommended Books**

1. Koontz & Weirich, 'Essentials of Management', Tata McGraw Hill Publishers.
2. Stephen Robbins, 'Management', Pearson Publishers.
3. Ghuman & Ashwathapa, 'Principles of Management', Tata McGraw Hill Publishers.
4. L.M. Prasad, 'Principles & Practices of Management', S. Chand Publishers.
5. V.S.P. Rao & V.H. Krishna, 'Management', Excel Books.
6. P. Subba Rao, 'Principles of Management', Himalaya Publishing.

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**MICRO ECONOMICS**

**Subject Code: BCOM1-103**

**L T P C**  
**4 0 0 4**

**Duration: 45 Hrs.**

**Course Objectives:** This course will cover the area of economics commonly defined as microeconomics which is concerned with the individual parts of the economy such as individual businesses or industries, individual consumers, and individual products. The course aims to provide a thorough introduction to economic theory starting from the basic concepts of microeconomics, utility functions, production functions, demand and supply, effect of market forces. The goal is to study whether the economy uses our limited resources to obtain the maximum satisfaction possible for society.

**UNIT-I (12 Hrs.)**

**Introduction to Economics:** Nature and Scope of Economics, Micro and Macro Economics. Basic problems of an economy; Working of Price Mechanism

**Utility:** Utility Approach – Brief Outline of Law of Diminishing Marginal Utility and Law of Equal-Marginal Utility.

**Indifference Curve:** Definition, Indifference Curve Approach, Properties of Indifference Curve, Consumer's Equilibrium and Importance of Indifference Curve Approach

**UNIT-II (11 Hrs.)**

**Elasticity of Demand:** Concept and Measurement of Elasticity of Demand; Price, Income and Cross Elasticity; Relationship between Average Revenue, Marginal Revenue and Elasticity of Demand; Determinants of Elasticity of Demand; Importance of Elasticity of Demand.

**Production Function:** Concept of Production Function; Law of Variable Proportions, Isoquants, Producer's Equilibrium. Expansion Path; Returns to Factor and Returns to Scale

**Theory of Costs:** Types of costs, Short Run and Long Run Cost Curves Traditional and Modern Approaches. Internal and External Economies and Diseconomies of Scale

**UNIT-III (12 Hrs.)**

**Introduction:** Market structure, types of markets and business decisions; Objectives of a Business Firm - Optimum Firm. Perfect Competition: Characteristics; Price determination under perfect competition, Equilibrium of Firm and Industry in the Short-run and long-run.

**Monopoly:** Characteristics, Equilibrium of the Monopoly Firm in Short Run and Long Run, Price Discrimination, its Types and Price and Output Determination Under Discriminating Monopoly.

**Monopolistic Competition:** Meaning and Characteristics; Price and Output Determination Under Monopolistic Competition; Selling Costs; Comparison with Perfect Competition; Excess Capacity Hypothesis. Oligopoly; Characteristics; Models of Pricing and Output Determination; Price Leadership; Kinked Demand Curve.

**UNIT-IV (10 Hrs.)**

**Factor Pricing:** Marginal Productivity Theory of Factor Pricing, Classical and Modern **Theory of Wage Determination. Rent:** Concept, Ricardian and Modern Theories of Rent, Quasi Rent, Interest-Concept and Theories of Interest.

**Profit:** Nature, Concepts and Theories of Profit.

**Course Outcomes:** After studying the subject the students will be able to understand and explain the concept of economics and its managerial perspective including the real insight of the consumer's economic behaviour leading them to estimate the demand for the new product as well as changes in the existing products.

**Recommended Books**

1. A. Koutsoyiannis, 'Modern Microeconomics', Macmillan, New Delhi.
2. H.L. Ahuja 'Business Economics', S. Chand & Co., New Delhi.
3. Browning Edger K. and Browning Jacquenlence M., 'Microeconomic Theory and Applications', Kalyani Publishers, New Delhi.
4. P.R. Ferguson and R. Rothschild and G.J. Ferguson 'Business Economics', Macmillan.
5. Salvatore, D. Schaum's, 'Outline of Theory and Problems of Microeconomic Theory', McGraw Hill.

**BUSINESS MATHEMATICS**

**Subject Code: BMAT0-111**

**L T P C  
4 0 0 4**

**Duration: 45 Hrs.**

**Course Objectives:** The course consists of instruction in the fundamentals of mathematics as applied to business situations. The course includes the study of fundamental mathematics and calculations which are commonly used in finance and accounting.

**UNIT-I (12 Hrs.)**

**Progressions:** Application of Arithmetic Progression and Geometric Progression. Arithmetic Progressions finding the 'n' the term of an AP and also sum to 'n' terms of an AP. Insertion

of Arithmetic means in given terms of AP and representation of AP. Geometric progression: finding nth term of GP.

**UNIT-II (11 Hrs.)**

**Interest Applications:** Simple Interest, Compound Interest Including Half Yearly and Quarterly Calculation, Instalment Purchases (Cost of Instalment, Effective rates, Amortization of a loan).

**UNIT-III (10 Hrs.)**

**Percentage and Ratios' Applications:** Percent, Commissions, Discounts, e.g., Bill Discounting, Mark up and Concepts of Ratios.

**UNIT-IV (12 Hrs.)**

**Matrices and Determinants:** Definition of Matrix, Equality of Matrices, Types of Matrices, Scalar Multiplications, Operation on Matrices, Transpose of Matrices, Symmetric and Skew Symmetric Matrices, Determinants: Introduction, Minors & Cofactors, Ad joint of a Matrix, Inverse of a Matrix, Application of Matrices in Solving System of Linear Equations using Cramer's Rule and Matrix Inversion Method.

**Course Outcomes:** Upon successful completion, students should be able to appreciate business mathematics concepts that are encountered in the real world, understand and be able to communicate the underlying business concepts and mathematics involved to help another person gain insight into the situation.

**Recommended Books**

1. M. Raghavachari, 'Mathematics for Management', McGraw Hill Education.
2. Cleaves, Cheryl, and Hobbs, Margie, 'Business Mathematics', Prentice Hall.
3. Charles D. Miller, Stanley A. Saltzman, 'Business Mathematics', Pearson Education.
4. T.R. Jain, S.C. Aggarwal, N. Ranade and S.K. Khurana, 'Business Mathematics and Statistics', V.K. (India) Enterprises, New Delhi.

**BUSINESS COMMUNICATIONS-I**

**Subject Code: BHUM0 – 105**

**L T P C  
2 0 2 3**

**Duration: 45 Hrs.**

**Course Objectives:** The course aims at providing fundamental knowledge and exposure to the concepts, theories and practices in the field of communications. This course is designed to make student conversant with the basic forms, formats and techniques of business communications. This course will give student the exposure of all relevant communicational theories so that they become a highly confident and skilled writer.

**UNIT-I (12 Hrs.)**

**Business Communication:** It's Meaning & Importance. Barriers to Effective Communication, Types of **Communication:** Verbal Communication and Non Verbal Communication Basic Model of Communication: History of Communication Theory, Shannon and Waver's Model of Communication, Encoding and Decoding, Feedback, and Noise. Essentials of Effective Business Communication – 7 C's of Communication.

**UNIT-II (11 Hrs.)**

**Basic Parts of Speech:** Noun, Pronoun, Verb, Adjective, Adverb, Preposition, Article, Tenses: Introduction, Uses of Present, Past and Future Tense, Use of Prepositions Conjunctions and Interjections. Use of Punctuations

**UNIT-III (10 Hrs.)**

**Sentences:** Affirmative and Negative Interrogative and Assertive, Degree of Comparison, Conversation, Direct and Indirect Speech. Correct Word Usage – Homonyms, Antonyms and Synonyms.

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**UNIT-IV (12 Hrs.)**

**Business Letter Writing:** Need, Functions and Kinds, Layout of Letter Writing

**Types of Letter Writing:** Formal, Semi-Formal and Informal. Circulars, Agenda, Notice, Memorandums, Office Orders, Press Notes

**Business Etiquettes:** Email and Net Etiquettes, Etiquette of the Written Word, Etiquettes on the Telephone, Handling Business Meetings.

**Course Outcomes:** After completion of the Communication Studies program, students should be able to apply appropriate communication skills across settings, purposes, and audiences, demonstrate knowledge of communication theory and application.

**Recommended Books**

1. Boove, Thill, Chaturvedi, 'Business Communication Today', Pearson Education.
2. Murphy and Hildebrandt, 'Effective Business Communication', Tata McGraw Hill. Education. Krizan, Buddy, Merrier, 'Effective Business Communication,' Cengage Learning.
3. S.J. McGraw, 'Basic Managerial Skills for All', Prentice Hall of India.
4. Wren & Martin, 'English Grammar and Composition', Sultan Chand & Sons.
5. Lesikar, 'Business Communication: Making Connections in a Digital World', McGraw Hill.
6. S.C. Sharma, Shiv N. Bhardwaj, 'A Textbook of Grammar and Composition'.

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**HUMAN VALUES & PROFESSIONAL ETHICS**

**Subject Code: BHUM0 – 103**

**L T P C  
3 0 0 3**

**Duration: 45 Hrs.**

**Course Objectives:** To help the students to discriminate between valuable and superficial in the life. To help develop the critical ability to distinguish between essence and form, or between what is of value and what is superficial, in life - this ability is to be developed not for a narrow area or field of study, but for everyday situations in life, covering the widest possible canvas. To help students develop sensitivity and awareness; leading to commitment and courage to act on their own belief. It is not sufficient to develop the discrimination ability; it is important to act on such discrimination in a given situation. Knowingly or unknowingly, our education system has focused on the skill aspects (learning and doing) - it concentrates on providing to its students the skills to do things. In other words, it concentrates on providing "How to do" things. The aspects of understanding "What to do" or "Why something should be done" is assumed. No significant cogent material on understanding is included as a part of the curriculum.

**UNIT-I (11 Hrs.)**

**Introduction:** Need, Basic Guidelines, Content and Process for Value Education. Self-Exploration– What is it? Its Content and Process; Natural Acceptance and Experiential Validation as the mechanism for Self-Exploration. Continuous Happiness and Prosperity - A Look at Basic Human Aspirations. Right Understanding, Relationship and Physical Facilities- the Basic Requirements for fulfilment of Aspirations of Every Human Being with Their Correct Priority. Understanding Happiness and Prosperity correctly- A Critical Appraisal of the Current Scenario. Method to fulfil the above Human Aspirations: Understanding and Living in Harmony at Various Levels.

**UNIT-II (11 Hrs.)**

Understanding Harmony in the Human Being - Harmony in Myself, understanding human being as a co-existence of the sentient, I" and the material Body". Understanding the needs of self (I) and Body - Sukh and Suvidha. Understanding the Body as an instrument of „I" (I

being the doer, seer and enjoyer) Understanding the characteristics and activities of „I“ and harmony in „I“. Understanding the harmony of I with the Body: Sanyam and Swasthya; correct appraisal of Physical needs, meaning of Prosperity in detail Programs to ensure Sanyam and Swasthya.

**UNIT-III (12 Hrs.)**

Understanding Harmony in the Family and Society- Harmony in Human-Human Relationship. Understanding harmony in the Family- the basic unit of human interaction. Understanding values in human-human relationship; meaning of Nyaya and Program for its fulfilment to Ensure Ubhay-tripti; Trust (Vishwas) and Respect (Samman) as the foundational values of Relationship. Understanding the meaning of Vishwas; Difference between Intention and Competence. Understanding the meaning of Samman, Difference between respect and Differentiation; The Other Salient Values in Relationship, Understanding the Harmony in the Society (society being an extension of family): Samadhan, Samridhi, Abhay, Sah-astitva as comprehensive Human Goals. Visualizing a universal harmonious order in society- Undivided Society (Akhand Samaj), Universal Order (Sarvabhaum Vyawastha) - from family to world family!

Understanding Harmony in the Nature and Existence - Whole Existence as Co-existence Understanding the harmony in the Nature. Interconnectedness and Mutual Fulfilment among the Four Orders of Nature Recyclability and Self-Regulation in Nature. Understanding Existence as Co-existence (Sah-astitva) of Mutually Interacting Units in All- Pervasive Space. Holistic Perception of Harmony at All Levels of Existence

**UNIT-IV (11 Hrs.)**

Implications of the above Holistic Understanding of Harmony on Professional Ethics. Natural acceptance of human values. Definitiveness of Ethical Human Conduct. Basis for Humanistic Education, Humanistic Constitution and Humanistic Universal Order. Competence in Professional Ethics: Ability to Utilize the Professional Competence for Augmenting Universal Human Order. Ability to Identify the Scope and Characteristics of People-Friendly and Eco-Friendly Production Systems, Ability to Identify and Develop Appropriate Technologies and Management Patterns for Above Production Systems. Case Studies of Typical Holistic Technologies, Management Models and Production Systems Strategy for transition from the present state to Universal Human Order: At the Level of Individual: As Socially and Ecologically Responsible Engineers, Technologists and Managers at the level of society: as Mutually Enriching Institutions and Organizations.

**Course Outcomes:** After studying this course the students are encouraged to discover what they consider valuable. Accordingly, they should be able to discriminate between valuable and the superficial in real situations in their life. It has been experimented at IIITH, IITK and UPTU on a large scale with significant results.

**Recommended Books**

1. Ivan Illich, 'Energy & Equity', the Trinity Press, Worcester, and HarperCollins, USA.
2. E.F. Schumacher, 'Small is Beautiful: A Study of Economics as If People Mattered', Blond & Briggs, Britain.
3. Sussan George, 1976, 'How the Other Half Dies', Penguin Press.
4. Donella H. Meadows, Dennis L. Meadows, Jorgen Randers, William W. Behrens III, 1972, 'Limits to Growth – Club of Rome's Report', Universe Books.
5. E.G. Seebauer & Robert L. Berry, 'Fundamentals of Ethics for Scientists & Engineers', Oxford University Press.
6. R.R. Gaur, R. Sangal, G.P. Bagaria, 'A Foundation Course in Value Education'.
7. A. Nagraj, 'Jeevan Vidya ek Parichay', Divya Path Sansthan, Amarkantak,
8. P.L. Dhar, R.R. Gaur, 'Science and Humanism', Commonwealth Publishers.



9. A.N. Tripathy, 'Human Values', New Age International Publishers.

### ADVANCED ACCOUNTING

**Subject Code: BCOM1 - 204**

**L T P C  
4 0 0 4**

**Duration: 45 Hrs.**

**Course Objectives:** This course would impart knowledge to the students regarding the application of accounting principles in different situations

#### UNIT-I (12 Hrs.)

Single Entry System, Accounts of Non- Profit Organizations; Insolvency Accounts

#### UNIT-II (11 Hrs.)

Royalty Accounts, Hire Purchase and Instalment system, Consignment and Joint-Venture

#### UNIT-III (10 Hrs.)

Partnership Accounts: Fixed and Fluctuating Capitals; Interest on Capital; Interest on Drawing; Past Adjustments and Guarantee

#### UNIT-IV (12 Hrs.)

Partnership Accounts: Admission, Retirement and Death of a Partner; Dissolution of a Partnership Firm (Excluding Garner v/s Murray, Gradual Realization and Piecemeal Distribution).

**Course Outcomes:** After studying this course, the students will be able to understand accounting knowledge about complex business activities and they are also able to develop a global perspective of business situation and institutions. The Students will also learn the knowledge of accounting policy and accounting treatment about complex business activities. Students will also able to understand the differences in accounting policies around the world.

#### Recommended Books

1. P.C. Tulsian, 'Financial Accounting', Pearson Publication.
2. Sehgal, Ashok & Deepak, 'Financial Accounting', Taxman's Allied Services.
3. S.N. Maheshwari, 'Financial Accounting', Vikas Publishing House.
4. I.M. Pandey, 'Financial Management', Vikas Publishing House.

### MERCANTILE LAW

**Subject Code: BCOM1 - 205**

**L T P C  
4 0 0 4**

**Duration: 45 Hrs.**

**Course Objectives:** This course would help the students in gaining knowledge of basic laws governing the business.

#### UNIT-I (12 Hrs.)

**Law of Contract:** Definition, Nature and Types of a Contract, Offer and Acceptance, Consideration, Free Consent, and Capacity of Parties, Legality of Object, Performance and Discharge of Contract, Remedies for Breach of Contract.

#### UNIT-II (10 Hrs.)

Introduction to Agency, Bailment, Pledge, Guarantee.

#### UNIT-III (12 Hrs.)

**Law of Sale of Goods:** Definition of Sales, Essentials for Contract of Sale, Meaning of Conditions and Warranties, Implied Warranties: Caveat Emptor. Transfer of Ownership, Rights of Unpaid Seller and Other Remedial Measures.

**Partnership Act, 1932:** Introduction, Registration and Dissolution.

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**UNIT-IV (11 Hrs.)**

**Negotiable Instruments Act:** Definition of Negotiable Instrument. Promissory Note, bill of exchange and Cheques. Parties to Negotiable Instrument, Discharge of Parties from Liability. Consumer Protection Act 1986.

**Course Outcomes:** After studying this course, the students are able to understand and appreciate the functioning of law and legal systems and are able to apply those principles to problem-solving exercises. The students became aware about the incompleteness of law and the continuous state of development of legal principles; and also develop critical thinking and problem solving skills.

**Recommended Books**

1. Robert W. Emerson, 'Business Law', Barron's Educational Series.
2. Chawla, Garg and Sareen, 'Mercantile Law', Kalyani Publications.
3. N.D. Kapoor, 'Elements of Mercantile Law', Sultan Chand and Sons.

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**MACRO ECONOMICS**

**Subject Code: BCOM1 - 206**

**L T P C**  
**4 0 0 4**

**Duration: 45 Hrs.**

**Course Objectives:** The Macroeconomics course is designed to provide students with a unified framework that can be used to analyse macroeconomic issues such as flow of income and expenditure, national income, consumption function, theory of investments, interest rates determinants, inflation, monetary and fiscal policies.

**UNIT-I (11 Hrs.)**

**Concepts:** Definition and Scope of Macro-Economics, Statics and Dynamics, the Circular flow of Income.

**National Income Accounting:** Concepts and Measurement of National Income, Aggregate Expenditure, Real vs Nominal GDP. Say's Law of Market and Classical theory of Employment, Keynesian Theory of Employment

**UNIT-II (12 Hrs.)**

**Consumption Function:** Meaning, Determinants (subjective and objective) and Importance, Keynes' Psychological Law of Consumption, Concepts of MPS, APS, MPC, APC

**Investment:** Types, Factors Determining Investment. Marginal Efficiency of Capital (MEC), Prospective Yield, Determinants and Importance of MEC

**Multiplier:** Meaning; Static, Comparative Static and Dynamic Process of Multiplier; Limitations, Leakages and Importance of Multiplier

**UNIT-III (10 Hrs.)**

**Inflation:** Meaning and Definition – Causes – Effects and Control of Inflation – Inflationary Gap – Nature of Inflation in a Developing Economy – Demand-Pull and Cost-Push inflation.

**Business Cycle:** Introduction, Features of Business Cycles, Phase of Business Cycles, Causes and Effects of Business Cycle.

**UNIT-IV (12 Hrs.)**

**Money:** Concepts of Money in a Modern Economy; Monetary Aggregates; Demand for Money; Quantity Theory of Money.

**Monetary Policy:** Objectives, Constituents and Its Role in Controlling Business Cycles.

**Fiscal Policy:** Objectives, Constituents and its role in Controlling Business Cycles.

**Course Outcomes:** Upon successful completion of the course, the student should be able to demonstrate a basic understanding of news relating to the economy as a whole, the economic implications of changes in government fiscal or monetary policy; how interest rates are

determined and the role of interest rates in personal and corporate decision-making; and critically apply economic concepts when participating as a citizen in a democratic society.

**Recommended Books**

1. D.N. Diwedi 'Macro Economics', Tata McGraw Hill, New Delhi.
2. Agarwal, 'Macroeconomics Theory and Policy,' Pearson Education.
3. H.L. Ahuja, 'Macroeconomics, Theory & Policy,' S. Chand & Co. Ltd.
4. M.L. Seth, 'Monetary Economics', Lakshmi Narain Agarwal.
5. D.M. Mithani, 'Money Banking & Public Finance,' Himalaya Publishing House.
6. R. Dornbusch & S. Fischer, 'Macroeconomics', McGraw Hill, New York.
7. Mankiw, 'Principles of Macroeconomics', Thomson-South-Western, New Delhi.
8. Andrew B. Abel and Ben S. Bernanke, 'Macroeconomics', Pearson Education, New Delhi.
9. Errol D'Souza, 'Macroeconomics' Pearson Education, New Delhi.

**BUSINESS STATISTICS**

**Subject Code: BCOM1 - 207**

**L T P C  
4 0 0 4**

**Duration: 45 Hrs.**

**Course Objectives:** Statistical methods are applied in all functional areas of business: accounting, finance, management, and marketing. The main objective of the course is to enable students to understand the role and importance of Statistics in improving managerial decisions.

**UNIT-I (10 Hrs.)**

**Introductory:** Meaning, Scope, Importance and Limitations of Statistics.

**Statistical Investigation:** Planning of Statistical Investigation, Census and Sampling Methods. Collection of Primary and Secondary Data, Classification and Tabulation of Data, Frequency Distribution.

**UNIT-II (11 Hrs.)**

**Diagrammatic and Graphic Presentation:** One Dimensional. Two dimensional Diagrams Histogram, Frequency Polygon, Frequency Curve and Ogive Curves Graphs and Natural and Semi-Logarithmic Scales Graphic Location of Mode, Median and Quartiles.

**Statistical Average:** Arithmetic Mean, Mode, Median. Uses and Limitations of Different Averages.

**UNIT-III (12 Hrs.)**

**Dispersion and Skewness:** Range, Quartile Deviation, Mean Deviation and Their Coefficients, Standards Deviation, Coefficient of Variation, Skewness and its Coefficients.

**Correlation and Regression:** Karl Person's Coefficient of Correlation, Spearman's Rank Correlation Method. Linear Regression: Concept of Regression, Lines of Regression, Regression Coefficients, Relation between Correlation Coefficient and Regression Coefficients.

**UNIT-IV (12 Hrs.)**

**Analysis of Time Series:** Components of Time Series, Importance of Time Series, Methods of Measurement of Trend, Semi Average Method, Moving Average Method and Method of Least Square.

**Index Numbers:** Utility of Index Numbers. Problems in the Construction of Index Numbers, Simple and Weighted Index Number, Base Shifting, Fishers' Ideal Index Number and Tests of Reversibility.

**Course Outcomes:** Student will be able to understand the measurement systems variability, control processes (as in statistical process control or SPC), for summarizing data, and to make data-driven decisions.

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**Recommended Books**

1. Levin & Rubin, 'Statistics for Management,' Prentice Hall.
2. Beri, 'Business Statistics,' Tata McGraw Hill.
3. Croucher, 'Statistics: Making Business Decisions,' Tata McGraw Hill.
4. S.P. Gupta, 'Statistical Methods', S. Chand Publication.
5. C.B. Gupta, 'Introduction to Statistics'.
6. S.S. Desai, 'Business Statistics'.

**BUSINESS COMMUNICATIONS– II**

**Subject Code: BHUM0 - 206**

**L T P C  
2 0 2 3**

**Duration: 45 Hrs.**

**Course Objectives:** The main aim of this course is to develop the reading, listening, and writing and presentation skills of the undergraduate students. The students should be able to act with confidence, should be clear about their own personality, character and future goals.

**UNIT-I (12 Hrs.)**

**Developing Writing Skills:** Sentences Formation - Simple Compound and Complex Formation, Transformation of Sentence: Idioms, One Word Substitution. Active and Passive, Drafting, Editing, Paragraph Writing, Precise Making, Faxes, E-mails.

**Resume Writing:** Planning, Organizing Contents, Layout, Guidelines for Good Resume

**Report Writing:** Types, Formats, Drafting of Various Types of Report.

**Importance of Non Verbal Communication:** Positive Gestures, Symbols and Signs, Physical Appearance & The art of Self Presentation & Conduct. Review/Summarizing of Newspaper Articles, Features etc.

**UNIT-II (10 Hrs.)**

**Developing Reading Skills:** Identify the Purpose of Reading, Factors Effecting Reading, Learning How to Think and Read, Developing Effective Reading Habits, Reading Strategies: Training Eye, Reading.

**UNIT-III (11 Hrs.)**

**Developing Listening Skills:** Importance, Purpose of Listening, Art of Listening, Factors Affecting Listening, Components of Effective Listening, Process of Listening, Principles and Barriers to Listening, Activities to Improve Listening and Difference Between Listening and Hearing.

**UNIT-IV (12 Hrs.)**

**Developing Speaking Skills:** Advantages and Disadvantages, Conversation as Communication, Extempore, Speaking, Art of Public Speaking, Meetings Preparations, and Group Communication through Committees, Conference, Seminar, Symposia, and Ambiguity Avoidance. Group Discussion- guidelines, Uses and Importance.

**Presentations:** Four P's of Presentation, Structuring, Rehearsing, and Delivery Methods, Effective Presentations.

**Interviews:** Types, Preparation Techniques- Dressing Etiquettes, Body Language and Facial Expression, Cross Questioning Skills, Projecting a Positive Image.

**Note:** Practical Classes Includes Framing Advertisements by Explaining its Pros and Cons. Describing Objects, Conducting Role Plays (Framing dialogues), Reading Novels and Summarizing Them with Different Vocab and Facial Expressions by Giving Demos.

**Course Outcomes:** After studying this course, the students will be able to apply communication concepts and theories to address everyday dilemmas within dimensions (ethical, social, legal, technological, relational, and cultural). Students will also be able to demonstrate oral, written, speaking and listening communication skills

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**Recommended Books**

1. Lesikar, Petit, 'Business Communication', All India Traveler Bookseller.
2. Bovee, Thill and Chaturvedi, 'Business Communication', Pearson Education.
3. 'Lucent's General English', Lucent Publishing.
4. Pal, Rajendra & Korlahalli, 'Essentials of Business Communication', Sultan Chand & Sons.
5. Lillian, Chaney, 'Intercultural Business Communication', Pearson Education.
6. Chaturvedi, Mukesh, 'Business Communication: Concepts, Cases & Applications', Pearson Education.

**INTRODUCTION TO INFORMATION TECHNOLOGY AND OFFICE AUTOMATION**

**Subject Code: BCAP0-191**

**L T P C**

**Duration: 28 Hrs.**

**2 0 2 3**

**Course Objectives:** This course will enable the student to gain and understanding of the core concepts and technologies which constitute Information Technology. The intention is for the student to be able to articulate and demonstrate a basic understanding of the fundamental concepts of Information Technology and Office Tools.

**UNIT-I (7 Hrs.)**

**Computer Fundamentals:** Definition and Block diagram of a computer, Characteristics of Computers, Hardware Vs Software, Generations of languages - Machine Language, Assembly Language, High Level Language, Assembler, Compiler and Interpreter.

**Computer Software:** Types of Software, Application Software and System Software.

**Input Devices:** Keyboard, Mouse, Joy tick, Track Ball, Touch Screen, Light Pen, Digitizer, Scanners, Speech Recognition Devices, and Optical Recognition Devices.

**Output Devices:** Monitors, Impact Printers, Non-Impact Printers, Plotter.

**UNIT-II (7 Hrs.)**

**Memories:** Primary Memory, Secondary Memory and Storage Devices, Creating Directory, Sub Directory, and Renaming, Coping and Deleting the Directory.

**File Manipulation:** Creating a File, Deleting, Coping, Renaming File, Using Accessories such as Calculator, Paint Brush, CD player, etc.

**UNIT-III (7 Hrs.)**

**Word Processing Tool:** Salient features of Word Processing, File, Edit, View, Insert, Format, Tools, Tables, Window, Help options and all of their features, Options and Sub Options etc.

**Presentation Tool:** Making Presentations, Inserting objects and Animations.

**UNIT-IV (7 Hrs.)**

**Spreadsheet Tool:** Excel Worksheet, Data Entry, Editing, Cell Addressing Ranges, Commands, Menus, Copying & Moving cell content, Inserting and Deleting Rows and Columns, Column Formats, Cell Protection, Printing, Creating, Displaying and Printing Graphs, Statistical Functions.

**Course Outcomes:** Students will able to understand the core concepts and technologies which constitute Information Technology. Approximately half of the course emphasis is on computer concepts and half of the course emphasis is on the use of computer applications in taking the managerial decisions.

**Recommended Books**

1. V. Rajaraman, 'Fundamentals of Computers', Prentice Hall India.
2. Satish Jain, 'Information Technology Concepts', BPB Publications.

3. Turban, Mclean and Wetherbe, 'Information Technology for Management', John Wiley & Sons.
4. Courter G., 'Mastering MS Office 2000 Professional', B.P.B. Publication.
5. Steve Sagman, 'MS- Office 2000 for Windows', Addison Wesley.

### CORPORATE ACCOUNTING-I

Subject Code: BCOM1-308

L T P C  
4 0 0 4

Duration: 45 Hrs.

**Course Objectives:** To develop students' knowledge of accountancy, particularly in relation to company accounts through a more in-depth and broader study of its contents.

#### UNIT-I (12 Hrs.)

Concept and Scope of Corporate Accounting; Share Capital and its Types; Shares: Types, Issue, Forfeiture and Re-Issue of Forfeited Shares; Buy Back of Shares; Book Building; Sweat Equity; Employee Stock Option Scheme; Rights Issue; Bonus Shares; Redemption of Preference Shares.

#### UNIT-II (12 Hrs.)

**Debentures:** Types, Issue and Redemption of Debentures; Underwriting of Shares and Debentures Including Firm Underwriting; Calculation of The Liability of the Underwriter; Sub underwriting; Broker and Brokerage; Acquisition of Business and Profit Prior to Incorporation.

#### UNIT-III (10 Hrs.)

**Goodwill:** Meaning; Types; Factors Determining Goodwill; Need for Valuation of Goodwill; Methods for the Valuation of Goodwill. Valuation of Shares: Need and Methods.

#### UNIT-IV (11 Hrs.)

Preparation of Final Accounts of a Corporate Body as per the latest version of Schedule VI (Simple Problems only); Main difference between the old format and the new one; Notable Corporate Scandals with Special Reference to India.

**Course Outcomes:** Student will be able to understand the accounting knowledge about complex business activities and they are also able to develop a global perspective of business situation and institutions.

#### Recommended Books

1. R.L. Gupta and Radhaswamy, 'Advanced Accountancy', Volume II, S. Chand & Sons.
2. Maheshwari and Maheshwari, 'Advanced Accountancy', Volume II, Vikas Publications.
3. Jain and Narang, 'Corporate Accounting', Kalyani Publications.
4. Shukla, Grewal and Gupta, 'Advanced Accounts', Vol.- II, S. Chand & Sons.
5. Hanif and Mukherjee, 'Corporate Accounting', Tata McGraw Hill, New Delhi.
6. P.C. Tulsian, 'Advanced Accounting', Vol.-I, Pearson Publications.

### COMPANY LAW

Subject Code – BCOM1-309

L T P C  
4 0 0 4

Duration: 45 Hrs.

**Course Objectives:** The objective of this course is to provide basic knowledge of the provisions of the Company Law, to guide the students about different terminologies in company law.

#### UNIT-I (11 Hrs.)

**Nature of a Company:** Definition of a Company, Characteristics of a Company, Lifting the Corporate Veil, Company Distinguished from Partnership. Kinds of Companies:

Classification on the Basis of Incorporation; Classification on the Basis of Liability, Classification on the basis of number of members, Classification on the Basis of Control, Classification on the basis of ownership. Formation of a Company: Steps involved in the formation and incorporation of a Company.

**UNIT-II (12 Hrs.)**

**Memorandum of Association:** Meaning and Importance, Form and Contents, Alteration of Memorandum. Articles of Association: Meaning, Relationship of and Distinction Between MOA and AOA. Prospectus: Meaning, Definition and Contents, Statutory Requirements in relation to Prospectus. Share Capital: Kinds of Share Capital, Alteration of Share Capital, and Ways for raising Share Capital, Allotment of Shares, Share Certificate and Share Warrant, calls on Shares, Forfeiture and Surrender of Shares, Transfer of Shares. Borrowing Powers, Debentures and Charges

**UNIT-III (11 Hrs.)**

**Company Management:** Definition of Director, Appointment of Director, Position of a Director, Restrictions on the Appointment of Director, Disqualifications of Director, Meetings of Directors, Powers of Directors, Duties and Liabilities of Directors. Meetings: General Meetings of Shareholders, Requisites of a Valid Meeting, Proxies, Voting and Poll.

**UNIT-IV (10 Hrs.)**

Auditors: Audit Committee; Appointment of Auditors; Rights, Powers and Duties of Auditors. Winding Up: Meaning of Winding Up; Modes of Winding Up; Consequences of Winding Up; Procedure of Winding Up by The Court; Voluntary Winding Up.

**Course Outcomes:** Students will be able to understand the functioning of company law and able to apply those principles to problem-solving exercises. The students became aware about the memorandum, articles and company management to gain a insight in the company law.

**Recommended Books**

1. Avtar Singh, 'Company Law', Eastern Book Co., Lucknow.
2. M.C. Kuchal, 'Modern India Company Law', Shri Mahavir Books, Noida.
3. N.D. Kapoor, 'Company Law - Incorporating the Provisions of the Companies, Amendment Act, 2000', Sultan Chand & Sons, New Delhi.
4. A.K. Bagrial, 'Company Law', Vikas Publishing House, New Delhi.

**MONEY, BANKING & INTERNATIONAL TRADE**

**Subject Code – BCOM1-310**

**L T P C  
4 0 0 4**

**Duration: 45 Hrs.**

**Course Objectives:** This course aims to help students to understand the concepts, policy framework and environment of Money Market, Banking and International Trade.

**UNIT-I (12 Hrs.)**

**Money:** Meaning and Definition, Features, Functions and Kinds/Forms of Money; Supply of Money: Mechanics of Money Supply, Measures of Money Supply in India. Demand for Money: Factors Determining Demand for Money, Fisher, Cambridge, Keynesian and Freidman Theories of Money.

**Rate of Interest:** Meaning and Definition, Determination, Factors affecting the Level and Structure of Interest Rates. An overview of Interest Rate Structure in India.

**Money Market:** Introduction, characteristics and role of Money Markets in India. Weaknesses of Indian Money Market.

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**UNIT-II (11 Hrs.)**

**Banking:** Introduction, Types of Banks, Functions, Safety-Liquidity-Profitability Trade off.  
**Central Banking:** Functions and Techniques of Credit Control. Reserve Bank of India: Role and Functions.

**Commercial Banking in India:** Structure and Functioning; Role of Commercial Banks in Economic Development. Banking Sector Reforms in India. Prudential Norms for Income Recognition, Provisioning for Bad and Doubtful Debts, Capital Adequacy and Concentration of Credit/Investments.

**Innovations in Banking:** Internet Banking, E-Banking, Mobile Banking, Wholesale and Retail Banking, Universal and Narrow Banking, Off-Shore Banking. Asset, Classification, Non-Performing Assets,

**UNIT-III (11 Hrs.)**

**International Trade:** Meaning, Features, Importance and Implications for the Developing Countries. International Trade Theories: Absolute Cost Advantage, Comparative Cost advantage, Heckscher-Ohlin theory. India's Foreign Trade Policy during the Post Reforms, Composition and recent trends in Foreign Trade with Special Reference to India. Balance of Payments situation during the Post Reform Period. Recent changes in India's Export and Import Policies. Organizations and Institutions involved in Export and Import Management.

**UNIT-IV (11 Hrs.)**

Regulation of International Trade in India, EXIM Policy and Foreign Exchange Management Act (FEMA), 1999, Introduction to General Agreement on Tariffs and Trade (GATT)/World Trade Organisation (WTO): Trade Related Investment Measures (TRIMS) and its implications; Agreement on Agriculture (AOA) and its implications ; General Agreement on Trade in Services (GATS) and its implications; Trade Related Intellectual Property Rights (TRIPS) and its implications with special references to India. Recent Development under the Ministerial Conferences

**Course Outcomes:** To make the student aware about the different terms and conditions of money market, banking system and about international trade so that they would be able to handle the complex problem arises in the respective fields.

**Recommended Books**

1. M.C. Vaish, 'Money, Banking and International Trade', New Age International Pvt. Ltd.
2. T.N. Hajela, 'Money, Banking and International Trade', Ane Books Pvt. Ltd.
3. M.L. Seth, 'Money, Banking and International Trade', Lakshmi Narayan Agarwal.
4. Jagannath Mishra, 'Money, Banking and International Trade', Thacker, Spink and Company.
5. T.R. Jain, 'Banking and Foreign Trade', V.K. Publications.

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**OPERATION RESEARCH**

**Subject Code: BCOM1- 311**

**L T P C  
4 0 0 4**

**Duration: 45 Hrs.**

**Course Objectives:** The objectives of the Course are to acquaint the students with the applications of the Operations Research to business and industry and help them to grasp the significance of Analytical Approach to Decision Making.

**UNIT-I (11 Hrs.)**

**Operations Research:** Nature, Scope, Methodology of Operations Research and Role in Managerial Decision Making. Linear Programming: Formulation of Problem and its Solution by Graphical and Simplex Methods, Duality.



**UNIT-II (11 Hrs.)**

**Transportation Problems:** Formulation, Optimal Solution, Unbalanced Transportation Problem, Degeneracy, Assignment Problems: Formulation, Optimal Solution, Variants of Assignment Problems, Travelling Salesman Problems

**UNIT-III (12 Hrs.)**

**Game Theory:** Games with Pure and Mixed Strategies, Saddle Point, Odds Method, Principle of Dominance, Sub Games Method, Equal Gains Method and LPP- Graphic Method Sequencing Problems: Processing N Jobs through two machines, Processing in jobs through three machines.

**UNIT-IV (12 Hrs.)**

**Inventory Models:** EOQ Models, Quantity Discount Models, Purchase Inventory Models with one Price Break (Single Discount) and Multiple Discount Breaks. Network Analysis: PERT and CPM Model, Difference between PERT and CPM, Computation of Critical Path, Slack, Floats and Probability of Project Completion by a Target Date.

**Course Outcomes:** After studying this course, the students learn the role of operations on achieving various competitive capabilities. The students also learn how to help an organization in improving productivity and meeting customer's competitive capabilities.

**Recommended Books**

1. P.K. Gupta & D.S. Hira, 'Operations Research', S. Chand & Co. Ltd., New Delhi,
2. H.A. Taha, 'Operations Research', Prentice Hall of India, New Delhi,
3. C.K. Mustafi, 'Operations Research', New Age International Pvt. Ltd., New Delhi,
4. M.P. Gupta & J.K. Sharma, 'Operations Research for Management', Mayoor Paperbacks, Delhi.

**HUMAN RESOURCE MANAGEMENT**

**Subject Code: BCOM1-312**

**L T P C  
4 0 0 4**

**Duration: 45 Hrs.**

**Course Objectives:** The objectives of this Course is to provide basic knowledge of Human Resource Management. And to make students aware of the importance of this subject in the working of organisations.

**UNIT-I (12 Hrs.)**

**Introduction:** Definition; Nature, Scope & Objectives; Need; Significance of Human Resource Management. Manpower Planning: Definition, Objectives, Process, Factors affecting Manpower Planning. Job analysis: Meaning, Objectives, Uses, Process; Techniques and Problems.

**UNIT-II (11 Hrs.)**

**Recruitment:** Meaning, Process, Sources, Methods. Selection: Meaning, Importance, Process. Tests and Interviews, Placement and Induction. Job Changes - Transfers and Promotions.

**UNIT-III (11 Hrs.)**

**Training and Development:** Concept and Importance; Identifying Training and Development Needs; Designing Training Programmes, Evaluating training effectiveness. Career Planning and Development: Meaning, Objectives, Responsibility, Stages, Steps in effective career planning. Performance Appraisal System: Nature and Objectives; Techniques of Performance appraisal; Potential Appraisal and Employee Counselling.

**UNIT-IV (11 Hrs.)**

**Compensation:** Concept, Policies and Administration; Methods of Wage Payments and Incentive Plans; Fringe Benefits; Performance Linked Compensation. Job Evaluation:

Meaning, Importance, Methods. Maintenance: Employee Health and Safety; Employee Welfare, Social Security; Grievance. Handling and Redressal.

**Course Outcomes:** After completing this course the students should be able to understand the concepts, principles and processes of HRM, understand the crucial role that HRM plays in helping organizations all over the world adapt to the endless change today.

**Recommended Books**

1. Edwin B. Flippo, 'Personal Management', Tata McGraw Hill.
2. Bohlander, 'Snell & Vohra, Human Resource Management', Cengage Learning.
3. Gary Dessler, 'Human Resource Management', McMillan.
4. V.S.P. Rao, 'Human Resource Management', Excel Books.
5. C.B. Memoria, 'Personnel Management,' Himalaya Publications.
6. T.N. Chhabra, 'Human Resource Management', Dhanpat Rai & Sons.
7. C.B. Gupta, 'Human Resource Management', Sultan Chand and Sons.
8. R.S. Dwivedi, 'HRD in India Companies', Himalaya Publications.

**INDIAN ECONOMIC PROBLEMS**

**Subject Code: BCOM1-313**

**L T P C  
4 0 0 4**

**Duration: 45 Hrs.**

**Course Objectives:** The objective of this paper is to acquaint the students with the ability to understand the features and issues of Indian Economy.

**UNIT-I (12 Hrs.)**

**Structure of Indian Economy:** Nature of Indian Economy, Occupational Distribution of Labour Force; Poverty and Income Distribution in India, Problems of Unemployment and Rising Prices, Parallel Economy in India.

**Demography of India:** Demographic Features of Indian Population, Size and Growth of Population in India. Population and Economic Development. Problem of Over Population, Population Policy in India.

**UNIT-II (11 Hrs.)**

**Basic Issues in Indian Agriculture:** Role, Nature and Cropping Pattern; Trends in agricultural production and productivity; Factors determining productivity; Agricultural Price Policy, Distress in Indian Agriculture. Rural Indebtedness, Role of NABARD in Rural Development in India.

**Issues in Indian Industry:** Growth and Problems of Major Industries-Iron and Steel, Cotton Textiles, Cement and Petroleum. Problems and prospects of Cottage and Small Scale Industries in India. Role, problems and scope of Public Sector in India, Industrial Policies in pre and post reforms period.

**UNIT-III (11 Hrs.)**

**Economic Planning:** Importance of Planning for Economic Development. Features, objectives, Achievements and Failures of planning in India, Factors affecting successful implementations of plans. Niti Ayog in India: features, structure and it's functioning.

**Indian Public Finance:** Indian Finance System. Critical evaluation of budgets in India, Taxation Structure, Mobilization of Resources for Development, Fiscal Policy in India

**UNIT-IV (11 Hrs.)**

**External Sector:** India's Foreign Trade- Features, Composition and Direction; India's Balance of Payments Problem; Indian Trade Policy; Foreign Capital, Foreign Aid, Multinational Corporations (MNCs); FERA and FEMA.

**Forex Market:** Methods of Measuring Exchange Rate. Determinants of Exchange Rate, Currency Depreciation and Devaluation, Nature of Indian Forex Market.

**Course Outcomes:** Students will understand various social, political, legal and economic and other factors that influence business in India so as to enable them appreciate associated opportunities, risks and challenges and their relevance for managerial decisions

**Recommended Books**

1. S.K. Mishra and Puri, 'Indian Economy', Himalaya Publishers.
2. Arvind Panagariya, 'India: The Emerging Giant', Oxford University Press.
3. Datt, Ruddar and K.P.M. Sundharam, 'Indian Economy', S. Chand & Company Ltd.
4. Uma Kapila, 'Indian Economy: Performance and Policies', Academic Foundation.

**CORPORATE ACCOUNTING –II**

**Subject Code – BCOM1-414**

**L T P C  
4 0 0 4**

**Duration: 45 Hrs.**

**Course Objectives:** The main objectives of teaching this subject are to make the students aware of some of the important technical issues of corporate accounting.

**UNIT –I (11 Hrs.)**

**Amalgamation, Absorption and External Reconstruction:** Meaning; Methods of Calculating Purchase Consideration; Accounting Entries and Preparation of a Balance Sheet, (Excluding Inter-Company Holdings) Treatment of Inter-Company Owings and Unrealized Profit in Stock; A Reference to AS-14.

**UNIT–II (12 Hrs.)**

**Holding and Subsidiary Company:** Meaning; Advantages and Disadvantages of a Holding Company; Cost of Control and Capital Reserve; Minority Interest; Capital Profits and Revenue Profits; Treatment of Unrealized Profits and Mutual Owings; Simple Problems on the Preparation of a Consolidated Balance Sheet.

**UNIT–III (12 Hrs.)**

**Liquidation/Winding Up:** Meaning; Compulsory and Voluntary Winding Up; Preferential Payments; Liquidator's Statement of Affairs and Surplus/Deficiency Account; Liquidator's Final Statement of Account; Receiver for Debenture Holders; 'B' List of Contributories.

**UNIT–IV (10 Hrs.)**

Insurance Company Accounts (General & Life), Banking Company Accounts, Internal Reconstruction.

**Course Outcomes:** After completing the subject students will be able to understand the technical issues of corporate accounting like amalgamation, absorption and external reconstruction. And come to a reasoned conclusion about the Holding and subsidiary company. Students will also learn how to make insurance company accounts.

**Recommended Books**

1. R.L. Gupta & Radhaswamy, 'Advanced Accountancy', S. Chand & Sons.
2. Maheshwari and Maheshwari, 'Advanced Accountancy', Vikas Publications.
3. Jain and Narang, 'Corporate Accounting', Kalyani Publications.
4. Shukla, Grewal and Gupta, 'Advanced Accounts', S. Chand & Sons.
5. P C. Tulsian, 'Advanced Accounting', Pearson Publication.

**INDIRECT TAX LAWS**

**Subject Code: BCOM1-415**

**L T P C  
4 0 0 4**

**Duration: 45 Hrs.**

**Course Objectives:** To Gain Knowledge of Various Provisions of Central Excise, Customs Laws, Service Tax, VAT & Sales Tax and to understand the Applications of Provisions in Different Circumstances.

**UNIT-I (11 Hrs.)**

Features of Indirect Tax, Constitutional validity, Indirect Tax Laws, Administration and relevant procedures. The Central Excise Law, Goods, Excisable Goods, Manufacture and Manufacturer, Classification, Valuation, related person, Captive Consumption, CENVAT Basic Procedures, Export, SSI, Job Work, Assessment, Demands, Refund, Exemption, Powers of Officers. Adjudication, Appeals & Settlement Commission.

**UNIT-II (12 Hrs.)**

Basic Concepts of Customs Law, Territorial Waters, High Seas, Types of Custom Duties., Antidumping Duty, Safeguard Duty, Valuation, Customs Procedures, Import and Export Procedures, Baggage, Exemptions, Warehousing, Demurrage, Project Imports and Reimports, Export Promotion Schemes. EOU, Duty Drawback, Special Economic Zones.

**UNIT-III (11 Hrs.)**

Introduction, Nature of Service Tax. Service Provider and Service Receiver, Registration Procedure, Records to Be Maintained, Classification of Taxable Services, Valuation of Taxable Services, Exemptions and Abatements Payment of Service Tax, Return CENVAT Credit Rules Export and Import of Services. Taxable Services.

**UNIT-IV (11 Hrs.)**

Introduction, Definition of Sale under CST, Stock Transfer, Branch Transfer under CST - Interstate Sale, Various forms for filing of Sales Tax Returns under CST, Sales outside Territorial Waters under CST, Procedures, VAT, Salient Features of VAT. GST – Fundamentals & Mechanism.

**Course Outcomes:** After completing this subject student will Gain Knowledge of Various Provisions of Central Excise, Customs Laws, Service Tax, VAT & Sales Tax and to understand the Applications of Provisions in Different Circumstances.

**Recommended Books**

V.S. Datey, Taxmann Publications.

**COST ACCOUNTING –I**

**Subject Code – BCOM1-416**

**L T P C  
4 0 0 4**

**Duration: 45 Hrs.**

**Course Objectives:** To Develop Students' Knowledge of Cost Accountancy to help them Understand the Basics of the Subject.

**UNIT-I (11 Hrs.)**

Meaning, Nature, Scope and Advantages of Cost Accounting, Management Accounting, Distinction Between Cost, Financial and Management Accounting, Elements of Cost & Basic Cost Sheet. Materials; Purchase and Storage, Control and Pricing of the Material, Issue of Material.

**UNIT-II (12 Hrs.)**

**Labour:** Meaning, Components of Labour Cost and Methods of Wage Payment and Incentive Plans. Meaning Causes Effects, Accounting & Control of Idle Time and Overtime

Cost, Overheads: Classification, Collection, Allocation, Apportionment and Absorption.  
Reconciliation of Cost and Financial Accounts

**UNIT-III (12 Hrs.)**

**Methods for Cost Determination:** Job, Batch, Contract, Process (Including Joint and Bye products).

**UNIT-IV (10 Hrs.)**

**Tools for Cost Control:** Marginal Costing and Its Applications, Budgetary Control, Standard Costing and Analysis of Variances.

**Course Outcomes:** Students will be able to understand different concepts of cost accounting and how it is distinguished from other branches of accounting. Students will learn the kinds of tool and techniques are required for better understanding of cost accounting.

**Recommended Books**

1. Jawahar Lal, 'Cost Accounting', Tata McGraw Hill.
2. D.K. Mittal/Luv Mittal, 'Cost Accounting', Galgotia Publishing Company.
3. T.R. Sikk, 'Cost Accounting', Sharma Publications.
4. M.N. Arora, 'Cost Accounting', Vikas Publishing House.

**BUSINESS FINANCE**

**Subject Code – BCOM1-417**

**L T P C  
4 0 0 4**

**Duration: 45 Hrs.**

**Course Objectives:** To gain knowledge of Management and Financing of Working Capital and to understand Concepts relating to Financing and Investment decisions.

**UNIT-I (12 Hrs.)**

**Business Finance:** Conceptual Foundations – Finance Function in Business – Scope and Objectives – Relation of Finance with Other Business Functions. Conflicts in Profit versus Value Maximisation Principle, Role of Chief Financial Officer. Time Value of Money, Compounding and Discounting Techniques – Concepts of Annuity and Perpetuity

**UNIT -II (11 Hrs.)**

Different Sources of Finance, Project Financing - Intermediate and Long Term Financing. Negotiating Term Loans with Banks and Financial Institutions and Appraisal thereof, Introduction to Lease Financing, Venture Capital Finance. Cost of Capital - Introduction

**UNIT-III (10 Hrs.)**

**Capital Structure:** Optimum Capital Structure - Determinants and Theories, Leverage - Concept, Measurement and Significance, Capital Budgeting: Meaning & Process

**UNIT-IV (10 Hrs.)**

**Working Capital Management:** Cash Securities, Receivables and Inventory Management – Management of Working Capital – Kinds of Working Capital - Determinants of Working Capital. Dividend Policy and Decisions: Influencing Factors – Forms of Dividend.

**Course Outcomes:** after completion of the subject students are known to the different sources of finance and their usage. Students will gain the knowledge about capital structure and working capital management.

**Recommended Books**

1. I.M. Pandey, 'Financial Management'.
2. Prasanna Chandra, 'Financial Management Theory and Practice'.
3. S.C. Kuchhal, 'Corporate Finance'.

**MANAGEMENT OF FINANCIAL SERVICES**

**Subject Code - BCOM1-418**

**L T P C  
4 0 0 4**

**Duration: 45 Hrs.**

**Course Objectives:** The objectives of this paper are to enable students to understand the Concepts and types of various financial services available in the market. This Paper is also aimed to enable students to compare and analyse the performance of various financial services available in the market.

**UNIT-I (12 Hrs.)**

**Financial Services:** Meaning and Definition, Role of Financial Services in a Financial System, leasing: Meaning and Features, Introduction to Equipment Leasing: Types of Leases, Evolution of Indian Leasing Industry. Lease Evaluation: Lease Vis-a-Vis Buy - Lease Evaluation in Practice. Legal Aspects of Leasing: Present Legislative Framework, Tax Aspects of Leasing. Hire Purchase: Concept and Characteristics of Hire Purchase. Difference between Hire Purchase and Leasing, Mathematics of Hire Purchase: Calculation of Effective Interest Rate - Legal Aspects of Hire Purchase - Tax Implications of Hire Purchase.

**UNIT-II (10 Hrs.)**

**Merchant Banking:** Nature and Scope of Merchant Banking – Regulation of Merchant Banking Activity - Overview of Current Indian Merchant Banking Scene - Structure of Merchant Banking Industry - Primary Markets in India and Abroad - Professional Ethics and Code of Conduct - Current Development, Credit Rating: Concept of Credit Rating. Types of Credit Rating - Advantages and Disadvantages of Credit Rating - Credit Rating Agencies & Their Methodology - Emerging a Venues of Rating Services - International Credit Rating Practices.

**UNIT-III (11 Hrs.)**

**Factoring:** Concept, Nature and Scope of Factoring - Forms of Factoring - Factoring Vis-À-Vis Bills Discounting - Factoring Vis-À-Vis Credit Insurance Factoring Vis-À-Vis Forfeiting evaluation of a Factor - Legal Aspects of Factoring – Evaluation of Factoring - Factoring in India Current Developments. Securitisation / Mortgages: Meaning, Nature and Scope of Securitization, Securitization as a Funding Mechanism, Securitization of Residential Real Estate - Whole Loans - Mortgages - Graduated-Payment.

**UNIT-IV (12 Hrs.)**

**Depository:** Meaning, Evolution, Merits and Demerits of Depository, Process of Dematerialization and Dematerialization, Brief Description of NSDL and CDSL, Security Brokerage: Meaning of Brokerage, Types of Brokers, Difference between Broker and Jobber, SEBI Regulations Relating to Brokerage Business in India

**Course Outcomes:** students will understand the Concepts and types of various financial services available in the market. Students will be able to compare and analyse the performance of various financial services available in the market.

**Recommended Books**

1. V.K. Bhalla, 'Management of Financial Services', Anmol Publications.
2. Peter Rose and Sylvia Hudgins, 'Bank Management and Financial Services', Tata McGraw Hills.
3. Padamlatha, 'Management of Banking and Financial Services', Pearson Education.
4. Saunders, Antony and Cornett, Marcia, 'Financial Institutions Management: A Risk Management Approach', Tata McGraw Hills.
5. L.M. Bhole, 'Financial Institutions and Markets: Structure, Growth and Innovations', Tata McGraw Hills.

**COST ACCOUNTING-II**

**Subject Code – BCOM1-519**

**L T P C  
4 0 0 4**

**Duration: 45 Hrs.**

**Course Objectives:** To develop the skill of decision making to have cost competitiveness and to gain knowledge of recent developments in costing and finally to have a general idea of cost accounting record rules & standards

**UNIT-I (11 Hrs.)**

Strategic Total Cost Management, Cost control and Cost Reduction, Behavioural Consequences of Using Cost Accounting Controls

**UNIT-II (12 Hrs.)**

Basic concepts of Activity Based Costing (ABC), Concept of JIT, Target Costing, Life Cycle Costing. Continuous improvement and Cost of Quality Reporting. Learning Curves and their use in predicting Product/Service Costs

**UNIT-III (12 Hrs.)**

Basic idea of Value Analysis, Balanced Score Card, EVA, Total Quality Management (TQM), Kaizen Costing and Backflush Costing.

**UNIT-IV (10 Hrs.)**

Basic Knowledge of Cost Accounting Record Rules & Cost Accounting Standards. Cost Audit.

**Course Outcomes:** Student will be able to develop the skill of decision making to have cost competitiveness and gain knowledge of recent developments in costing and finally they will be able to have a general idea of cost accounting record rules & standards

**Recommended Books**

1. Jawahar Lal, 'Cost Accounting', Tata McGraw Hill Publishing Co., New Delhi.
2. M.N. Arora, 'Cost Accounting-Principles and Practice', Vikas Publishing House, New Delhi.
3. M.C. Shukla, T.S. Grewal and M.P. Gupta, 'Cost Accounting: Text and Problems', S. Chand & Co. Ltd., New Delhi.
4. Horngren, Foster & Datar, 'Cost Accounting - A Managerial Emphasis', Pearson Education.
5. Ashish K. Bhattacharyya, 'Cost Accounting for Business Managers', Elsevier.
6. M. Kishore Ravi, 'Cost and Management Accounting', Taxmann.

**INCOME TAX - I**

**Subject Code – BCOM1-520**

**L T P C  
4 0 0 4**

**Duration: 45 Hrs.**

**Course Objectives:** To impart basic knowledge and equip students with application of principles and provisions of Income-tax Act, 1961 as amended up-to-date.

**UNIT-I (12 Hrs.)**

Basic Concepts, Residential Status, Scope of Total Income on The Basis of Residential Status, Revenue and Capital (A) Receipts (B) Expenditure (C) Loss, Exempted Income Under Section 10 (Related to Individuals Only).

**UNIT-II (11 Hrs.)**

Computation of Income Under Different Heads of Income - Salaries, Income from House Property, Profits and Gains of Business or Profession, Capital Gains, Income from Other Sources.

**UNIT-III (10 Hrs.)**

Total Income and Tax Computation, Income of other persons included in Assesses, Total Income Aggregation of Income and Set-Off and Carry Forward of Losses.

**UNIT-IV (12 Hrs.)**

Deductions from Gross Total Income, Rebates and Reliefs, Computation of Total Income of Individuals, HUF and Partnership Firms.

**Course Outcomes:** After studying this subject will understand the basic concept of income tax like residential status, computation of income under different heads of incomes and also learn the application of principles and provisions of Income-tax Act, 1961 as amended up-to-date.

**Recommended Books**

1. Vinod Singhania, 'Direct Taxes – Law and Practice', Taxman Publication.
2. Mehrotra and Goyal, 'Direct Taxes – Law and Practice', Sahitya Bhavan Publication.
3. Dinkar Pagare, 'Law and Practice of Income Tax', Sultan Chand and Sons.
4. Girish Ahuja, 'Direct Taxes-Law and Practice', Bharat Publications.

**MARKETING MANAGEMENT**

**Subject Code – BCOM1-521**

**L T P C  
4 0 0 4**

**Duration: 45 Hrs.**

**Course Objectives:** The objectives of the Course are to introduce students to the fundamental principles and concepts of marketing and to provide them with a structure to apply marketing in decision making framework.

**UNIT-I (12 Hrs.)**

**Marketing:** Definition of Marketing, Marketing and Selling, Marketing Process, Marketing Mix Elements, Marketing Environment with special reference to India, Marketing and Globalization. Consumer behaviour and Factors influencing consumer buying behaviour, Buying Process. Market Segmentation & Targeting.

**UNIT-II (11 Hrs.)**

**Product Management:** Features, Classification, Policies, Product Mix, Product Planning and Development, Product Life Cycle, Product Diversification, Product Elimination, Modification and Product Failures, Branding and Brand Equity, Packaging and Labelling Decisions.

**UNIT-III (11 Hrs.)**

**Pricing Management:** Importance, Objectives, Factors Affecting Pricing Decisions, Methods of Pricing, Promotion Decisions: Communication Process, Promotion Mix and Strategies, Forms of Promotion, Sales Promotion, Public Relations.

**UNIT-IV (11 Hrs.)**

**Advertising:** Evolution, Definition, Features, Importance, Advertising Models: AIDA Model, DAGMAR Approach, Advertising and Publicity,

Functions of Advertising, Advertising Media, and Objections against advertising. Channels of **Distribution:** Nature and types of Marketing Channels, Physical distribution, Consumer Protection and Consumerism. Recent Concepts: Green Marketing, Viral Marketing, Customer Relationship Management (CRM), Digital Marketing, B2B, B2C, C2C.

**Course Outcomes:** This course will equip students to review marketing issues with respect to understand basic concepts of Marketing, understand target segmentation and consumer decision making design of products that meet consumer needs understand pricing, channels of distribution understand marketing communication



**Recommended Books**

1. Gary Armstrong and Philip Kotler, 'Marketing – An Introduction', Pearson Education.
2. Jim Blythe, 'Essentials of Marketing', Pearson Education.
3. Philip Kotler, 'Principles of Marketing', Prentice Hall.
4. R.S.N. Pillai, 'Modern Marketing: Principles and Practices', S. Chand & Sons.

**MANAGEMENT ACCOUNTING**

**Subject Code – BCOM1-522**

**L T P C  
4 0 0 4**

**Duration: 45 Hrs.**

**Course Objectives:** To enable the students to understand the importance of the subject through analysis and interpretation of financial statements, calculation of ratios and their analysis. Preparation of funds flow and cash flow statement with a view to prepare management reports for decision making

**UNIT-I (12 Hrs.)**

**Meaning:** Objectives, Nature and Scope of Management Accounting- Management Accountant Position- Role and Responsibilities, Relationship between Financial Accounting, Cost Accounting and Management Accounting.

**UNIT-II (11 Hrs.)**

Nature of Financial Statements, Concept of Financial Analysis - Tools of Financial Analysis – Problems on Comparative Statements – Common Size Statements – Trend Analysis, Role of Accountant towards Preparations and Analysis of Financial Statements, EBIT-EPS Analysis.

**UNIT-III (10 Hrs.)**

**Meaning:** Importance, Utility of Ratios, Classification of Ratios - Calculation and Interpretation of Ratios – Preparation of Income Statement and Balance Sheet with Ratios. Managements Audit: Concept, Scope and Object of Management Audit.

**UNIT-IV (12 Hrs.)**

**Meaning** – Concept of Fund and Funds Flow Statement (FFS) – Uses and Significance of Funds Flow Statement – Procedure for Preparing FFS – Schedule of Changes in Working Capital Statement of Sources and Application of Funds - Cash Flow Analysis – Meaning and Concept – Comparison Between Funds Flow and Cash Flow Statements – Uses and Significance of CFS preparation of Cash Flow Statement as per Accounting Standards. Methods of Management Reporting – Requirements of a Good Report – Kinds of Reports – Principles of Good Reporting System – Drafting of Reports under Different Situations

**Course Outcomes:** After completing the subject students will be able to analyse a company's financial statements and come to a reasoned conclusion about the financial situation of the company. Students will also learn how to use the accounting and business terminology.

**Recommended Books**

1. S.N. Maheswari, 'Management Accounting'.
2. S.N. Goyal and Manmohan, 'Management Accounting'.
3. B.S. Raman, 'Management Accounting'.
4. R.S.N. Pillai and Bagavathi, 'Management Accounting'.
5. J. Batty, 'Management Accounting'.
6. Foster, 'Financial Statement Analysis', Pearson Education.

**TALLY**

**Subject Code – BCOM1-523**

**L T P C  
4 0 0 4**

**Duration: 45 Hrs.**

**Course Objectives:** To impart basic knowledge about computerised accounting and equip students with application of Tally package.

**UNIT-I (12 Hrs.)**

Introduction to Accounting, Accounting as an Information System, Accounting Concepts and Conventions. Computerised Accounting: Meaning, Features, Advantages and Limitations, **Manual Accounting Versus Computerised Accounting Systems:** Special Aspects of Computerised Accounting, Codification of Accounts, Source Documents, Balancing Accounts in Computerised Accounting Systems, Trial Balance in Computerised Accounting Systems, Final Accounts in Computerised Accounting, and Bad Debts in Computerised Accounting. Modules and Auditing of Computerised Accounting. Development of Computerised Accounting System.

**UNIT-II (11 Hrs.)**

Introduction to Accounting Packages Tally, Salient Features of Tally, Getting Started with Tally: Start Up, Creating Company, Shutting, Altering and Deleting Company. Gateway of Tally and Various Options. Preparation of Ledger Account and Groups creation, Creating, displaying, altering and deleting Ledger Accounts in Tally. Preparation of various Accounting Vouchers in TALLY: Contra Voucher, Payment Voucher, Receipt Voucher, Credit Notes, Debit Notes, Journal Voucher, Purchase Voucher, Sales Voucher, Memorandum Voucher, Optional Voucher, Post Dated Vouchers; Alteration, Deletion and Printing of Vouchers, Cheque Printing.

**UNIT-III (10 Hrs.)**

**Accounting Reports Display in TALLY:** Balance Sheet, Profit and Loss Account, Trial Balance, Account Books, Statement of Accounts, Day Book, List of Accounts; MIS Reports Display in TALLY: Ration Analysis, Cash Flow; Funds; Flow; Alteration, Deletion and Printing of Accounting and MIS Reports.

**UNIT – IV (11 Hrs.)**

**Application of TALLY in Inventory Management:** Meaning, Enquiry, Order, Quotations, Delivery, Issue, Purchase and Sales Invoice, Debit and Credit Notes, Inventory Control, Valuation of Inventory; Inventory Vouchers; Preparation of Inventory Reports. Statement, VAT/CST, TDS & Service Tax reports, Report generation & Report Printing. Security Control and Tally Audit.

**Course Outcomes:** Students will learn how to prepare the ledger accounts and group creation in tally software. They will practically know the working of vouchers and reports display in Tally.

**Recommended Books**

1. K.K. Nadhani, 'Implementing Tally ERP 9', B.P.B. Publications, New Delhi.
2. Neeraj Sharma, 'Computerized Accounting and Business Systems', Kalyani Publishers, Ludhiana.

**INCOME TAX –II**

**Subject Code – BCOM1-624**

**L T P C  
4 0 0 4**

**Duration: 45 Hrs.**

**Course Objectives:** To impart basic knowledge about Administrative Structure of IT Dept. and Equip Students with Relevant Provisions of Income-Tax Act, 1961 as amended up-to-Date about Return of Income, TDS etc.

**UNIT-I (13 Hrs.)**

Income Tax Authorities, Provision for Filing of Return, Date of Filing of Return, Relevant forms of Return, Different types of Returns, return by whom to be signed, PAN, TAN, Assessment of Return, Self-Assessment, Summary Assessment U/S 143(1), Scrutiny Assessment U/S 143(3) and Best Judgement Assessment U/S 144.

**UNIT-II (11 Hrs.)**

Advance Tax, When Liable to Pay, Due Dates and Computation of Advance Tax (Excluding Corporate Assesses), Interest U/S 234a, 234b, 234c, (Simple Problems on Interest), Refunds.

**UNIT-III (11 Hrs.)**

TDS from Salary, Lottery, Horse Racing, Interest on Securities etc., Penalties and Prosecutions, Income Tax Authorities, Rent, Contract, Commission, Sale of Immovable Property, Tax Collection at Source (TCS).

**UNIT-IV (10 Hrs.)**

Definitions, Incidence of Wealth Tax, Basic Concepts of Assets, Exempted Assets, Deemed Assets and Debt Owed, Computation of Net Wealth and Tax Payable (Including Practical Problems).

**Course Outcomes:** Students will learn basic knowledge about Administrative Structure of IT Dept. and Equip Students with Relevant Provisions of Income-Tax Act, 1961 as amended up-to-Date about Return of Income, TDS etc.

**Recommended Books**

1. Vinod K. Singhania, 'Direct Taxes – Law and Practice', Taxman Publication.
2. Mehrotra and Goyal, 'Direct Taxes – Law and Practice', Sahitya Bhavan Publication.
3. Dinkar Pagare, 'Law and Practice of Income Tax', Sultan Chand and Sons.
4. Girish Ahujh, 'Direct Taxes-Law and Practice', Bharat Publications.

**INDUSTRIAL RELATIONS AND LABOUR LAWS**

**Subject Code – BCOM1-625**

**L T P C  
4 0 0 4**

**Duration: 45 Hrs.**

**Course Objectives:** To give insight into industrial relations and related aspects prevailing in a company and to Familiarise the students with various Labour Legislations applicable to a Company

**UNIT-I (12 Hrs.)**

Definition, Concepts, Nature of Industrial Relations, Importance of Industrial Relations, Approaches to Industrial Relations, Nature of Trade Unions, Trade Union Movement in India, Reasons for Employees to Join Trade Unions, Problems of Trade Unions & Remedies. Quality Circles, History of QC, Organization Structure of QC, Benefits of QC, Problems of QC.

**UNIT-II (11 Hrs.)**

Concept of Collective Bargaining, Prerequisites for Collective Bargaining, The Collective Bargaining Process, Principles of Collective Bargaining, Essential Conditions for The

Success of Collective Bargaining, Meaning & Concept of Grievance – Causes of Grievance – Effects of Grievance - Grievance Redressal Procedure.

**UNIT-III (12 Hrs.)**

Meaning & Causes of Industrial Conflicts, Types of Industrial Conflicts. Strikes & Lockouts, Machinery for Resolving Industrial Disputes under Law, Meaning of Workers Participation in Management, Concepts and Objectives of Workers Participation in Management, Growth and Development of Workers Participation in Management, Types of Workers Participation in Management.

**UNIT-IV (10 Hrs.)**

Overview and Aspects Covered by Factories Act, Industrial Disputes Act, Payment of Wages Act, ESI Act, Payment of Gratuity Act, Minimum Wage Act, PF Act.

**Course Outcomes:** After completion of this course students will learn the basics of labour laws and industrial relations applicable in various business houses.

**Recommended Books**

1. Davar, 'Personnel Management and Industrial Relations'.
2. C.B. Memoria, 'Dynamics of Industrial Relations in India'.
3. Johnson, 'Introduction to Industrial Relations'.
4. A. Sharma, 'Industrial Relations'.
5. Ghosh and Biswanth, 'Personnel management and Industrial Relations'.
6. Flippo Bhagdiwall, 'Personnel Management and Industrial Relations'.

**FINANCIAL MANAGEMENT**

**Subject Code – BCOM1-626**

**L T P C  
4 0 0 4**

**Duration: 45 Hrs.**

**Course Objectives:** To give insight into financial decision making and composition of different securities in the total capital structure and to familiarise the students with various factors considered while managing the Finance of a Company.

**UNIT-I (12 Hrs.)**

**Financial Management:** Goals of Financial Management – Financial Decisions – Financial Planning – Objectives and Principles of Sound Financial Planning – Long Term and Short Term Financial Plan – Factors Affecting Financial Plan.

**UNIT-II (11 Hrs.)**

Financing Decisions – Capital Structure – Factors Influencing Capital Structure – EBIT – EBT EPS- Analysis, Financial and Operating Leverages, Dividend Decisions- Dividend Policy- Determinants of Dividend Policy- Types of Dividend Policy - Forms of Dividend, Walter's Model- Gordon's Model- MM's Hypothesis (Problems).

**UNIT-III (11 Hrs.)**

Cost of Capital, Investment Decisions – Capital Budgeting – Significance – Techniques of Evaluation of Investment Proposals - Payback Method – Return on Investment Method, Net Present Value Method and IRR Methods, Risk Analysis-Probability Approach, Expected Values – Standard Deviation – Sensitivity Analysis – Decision Tree Analysis (Problems).

**UNIT-IV (11 Hrs.)**

Planning and Forecasting of Working Capital, Importance of Adequate Working Capital- Excess or Inadequate Working Capital – Determinants of Working Capital Requirement – Cash Management, Receivable Management and Inventory Management – Sources of Working Capital.

**Course Outcomes:** After completing this course the students should be able to make optimum decisions pertaining to raising funds, making investments & managing the assets of a corporation, big or small, with an ultimate goal of creating value.

**Recommended Books**

1. S.N. Maheshwari, 'Financial Management'.
2. Khan and Jain, 'Financial Management'.
3. Raj Dorai, 'Financial Management'.
4. I.M. Pandey, 'Financial Management'.
5. James C. Vanhorne, 'Financial Management'.
6. Prasanna Chandra, 'Financial Management'.

**ENVIRONMENTAL SCIENCE**

**Subject Code – BCOM1-627**

**L T P C  
4 0 0 4**

**Duration: 45 Hrs.**

**Learning Objectives:** The Environmental Studies major prepares students for careers as leaders in understanding and addressing complex environmental issues from a problem-oriented, interdisciplinary perspective. Students will

1. Appreciate the ethical, cross-cultural, and historical context of environmental issues and the links between human and natural systems.
2. Understand the transnational character of environmental problems and ways of addressing them, including interactions across local to global scales.
3. Apply systems concepts and methodologies to analyze and understand interactions between social and environmental processes.

**UNIT-I (10 Hrs.)**

The Multidisciplinary nature of environmental studies, Definition, Scope and importance  
Need for public awareness.

**UNIT-II (12 Hrs.)**

1. **Natural Resources:** Renewable and non-renewable Resources: Natural Resources and Associated Problems.
2. **Forest Resources:** Use and Over-exploitation, Deforestation, Case Studies. Timber Extraction, Mining, Dams and their Effects on Forests and Tribal People.
3. **Water Resources:** Use and over-utilization of surface and ground water, floods, drought, conflicts and water, dams-benefits and problems.
4. **Mineral Resources:** Use and exploitation, environmental effects of extracting and using mineral resources, case studies.
5. **Food Resources:** World food problems, changes caused by agriculture and overgrazing, effects of modern agriculture, fertilizer-pesticide problems, water logging, salinity, case studies.
6. **Energy Resources:** Growing energy needs, renewable and non-renewable energy sources, use of alternate energy sources. Case studies.
7. **Land Resources:** Land as a resource, land degradation, man induced landslides, soil erosion and desertification.
  - a) Role of an individual in conservation of natural resources.
  - b) Equitable use of resources for sustainable lifestyles

**UNIT-III (11 Hrs.)**

**Ecosystems:** Concept of an Ecosystem, Structure and Function of an Ecosystem, Producers, Consumers and Decomposers, Energy Flow in The Ecosystem, Ecological Succession, Food

Chains, Food Webs and Ecological Pyramids, Introduction, Types, Characteristic Features, Structure and Function of the following Ecosystem: -

1. Forest Ecosystem
2. Grassland Ecosystem
3. Desert Ecosystem
4. Aquatic Ecosystems (Ponds, Streams, Lakes, Rivers, Oceans, Estuaries).

**UNIT-IV (10 Hrs.)**

**Environmental Pollution:** Definition, Causes, Effects and Control measures of

1. Air pollution
2. Water pollution
3. Soil pollution
4. Marine pollution
5. Noise pollution
6. Thermal pollution
7. Nuclear hazards

**Solid Waste Management:** Causes, Effects and Control Measures of Urban and Industrial wastes.

Role of an Individual in Prevention of Pollution. Pollution Case Studies, Disaster Management: Floods, Earthquake, Cyclone and Landslides.

**Learning Outcomes:** The students will get an understanding of the concepts fundamental to environmental science. They will understand the complexity of ecosystems and possibly how to sustain them. They will understand the relationships between humans and the environment. It will make the students understand major environmental problems including their causes and consequences. It will accomplish an understanding of current and controversial environmental issues and possible solutions to environmental problems and their pros and cons

**ENTREPRENEURSHIP DEVELOPMENT**

**Subject Code – BCOM1-628**

**L T P C  
4 0 0 4**

**Duration: 45 Hrs.**

**Course Objectives:** To impart basic knowledge and equip students with concept of entrepreneurship and to identify and develop the entrepreneurial talents of students by promoting creative thinking.

**UNIT-I (11 Hrs.)**

Introduction to Entrepreneur, Entrepreneurship and Enterprise, Importance and Relevance of the Entrepreneur - Factors influencing Entrepreneurship - Pros and Cons of being an Entrepreneur - Challenges of Women Entrepreneurs - Types of Entrepreneurs - Characteristics of a Successful Entrepreneur. Entrepreneurial Competencies-Factors Affecting Entrepreneurial Growth – Role of Entrepreneur in Economic Development.

**UNIT-II (12 Hrs.)**

Identification of Business Opportunities and Tests of Feasibility Project Management – Feasibility and Viability Analysis – Technical – Financial – Network – Appraisal and Evaluation - Project Report Preparation, Mobilising Resources for Start-Up, Basic Start-up Problems.

**UNIT-III (11 Hrs.)**

Entrepreneurship and Micro, Small and Medium Enterprises Small Scale Industry, Product Range, Capital Investment, Ownership Patterns - Importance and role played by SSI in the

Development of the Indian Economy - Problems faced by SSI's and the steps taken to solve the problems - Policies Governing SSI's.

**UNIT-IV (11 Hrs.)**

Skill Development for Entrepreneurs. Business Incubation: Meaning, Setting Up of Business Incubation Centres, Meaning and Definition of a Sick Industry - Causes of Industrial Sickness, Preventive and Remedial Measures for Sick Industries.

**Course Outcomes:** Students will take Entrepreneurship as a desirable and feasible career option. Student will be able to build the necessary competencies and motivation for a career in Entrepreneurship.

**Recommended Books**

1. S.S. Kanka, 'Entrepreneurial Development', Sultan Chand & Sons.
2. Prasanna Chandra, 'Project Planning, Analysis, Selection, Implementation and Review', Tata McGraw Hill.
3. Vasanth Desai, 'Dynamics of Entrepreneurial Development', Himalaya Publications.
4. C.B. Gupta & N.P. Sreenivasan, 'Entrepreneurial Development', Sultan Chand & Sons.
5. Mark J. Dollinger, 'Entrepreneurship – Strategies and Resources', Pearson.

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