

**MRSPTU INTEGRATED/DUAL DEGREE B.COM-M.COM SYLLABUS
2021 BATCH ONWARDS**

SEMESTER – I

Total Credits - 23

Subject Code	Subject Name	Contact Hours			Marks			Credit
		L	T	P	Int.	Ext.	Total	
Generic Elective								
BMCMS1-101	Fundamentals of Management	4	-	-	40	60	100	4
Core Papers								
BMCMS1-102	Fundamentals of Financial Accounting	4	-	-	40	60	100	4
BMCMS1-103	Business Economics	4	-	-	40	60	100	4
BMCMS1-104	Business Law	4	-	-	40	60	100	4
Discipline Specific Elective								
BMCMS1-105	Business Communication	4	-	-	40	60	100	4
Skill Enhancement Course								
BMCMS1-106	Computer Application in Business	3	-	-	40	60	100	3
Ability Enhancement Compulsory Course								
BMNCC0-003	Human Values and Professional Ethics	2	-	-	100	-	100	S/NS*
	Total	-	-	-	340	360	700	23

SEMESTER – II

Total Credits - 22

Subject Code	Subject Name	Contact Hours			Marks			Credit
		L	T	P	Int.	Ext.	Total	
Core Papers								
BMCMS1-201	Banking and Insurance	4	-	-	40	60	100	4
BMCMS1-202	Cost Accounting	4	-	-	40	60	100	4
BMCMS1-203	Corporate Law	4	-	-	40	60	100	4
Generic Elective								
BMCMS1-204	Human Resource Management	4	-	-	40	60	100	4
BMCMS1-205	Business Statistics	4	-	-	40	60	100	4
Skill Enhancement Course								
BMCMS1-206	Spread Sheet Lab	-	-	4	60	40	100	2
Ability Enhancement Compulsory Course								
BMNCC0-004	Drug Abuse: Problem, Management and Prevention	2	-	-	100	-	100	(S/NS)*
	Total	-	-	-	360	340	700	22

FUNDAMENTALS OF MANAGEMENT

Subject Code: BMCMS1-101

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

Contact Hrs – 60 Hrs

Course Objectives

The main aim of this course is:

1. The course aims at providing fundamental knowledge and exposure to the concepts, theories and practices in the field of management.
2. It focuses on the basic roles, skills and functions of management
3. To give special attention to managerial responsibility for effective and efficient achievement of goals.

Course Outcomes

After completing the course, student will be able to

1. Understand and explain the concept of management and its managerial perspective.
2. Map complex managerial aspect arises due to ground realities of an organization.
3. Gain knowledge of contemporary issues in Management principles and various approaches to resolve those issues.
4. Understand decision making and applications of theories in decision making.

UNIT-I (15 Hrs)

Introduction: Definition, Nature, Scope, Importance, Functions of Management and Manager, Managerial roles and Skills.

Evolution of Management Thoughts Scientific Management, General Administrative Theories, Quantitative Approach, Behavioral Approach, Systems Approach, Contingency Approach

Contributions of Management Thinkers - F. W. Taylor, Henry Fayol, Max Weber, Peter, F. Drucker, Gilbreths, Abraham Maslow, Herzberg and McGreggo

UNIT-II (15 Hrs)

Planning: Nature, Scope, Objectives and Process of Planning, Types of Plans, Business Forecasting

MBO: Concept and Process, Benefits and Limitations. McKinsey's 7-S Approach

Decision-Making: Importance, Types, Process, Approaches and Decision Making Conditions

UNIT-III (15 Hrs)

Organizing: Concept, Nature, Types, Process, Significance and Principles, Span of Control, Departmentation, Delegation, Centralization and Decentralization

Staffing: Concept, Nature and Importance. Authority & Power

UNIT-IV (15 Hrs)

Delegation: Concept, Importance, Factors affecting delegation, Effective Delegation, Span of Management, Coordination

Controlling: Nature, Scope, Control Process, Tools and Techniques of Control.

Recommended Books

1. Heinz Wehrich, Cannice & Koontz, 'Management (A Global Perspective)', Tata McGraw Hill
2. Harold Koontz, and Heinz Wehrich, 'Essentials of Management: An international Perspective', McGraw-Hill New Delhi
3. Stephen Robbins & Mary Coulter, 'Management', Pearson Education
4. VSP Rao & VH Krishna, 'Management', Excel books.
5. P. Subba Rao, 'Principles of Management', Himalaya Publishing

FUNDAMENTALS OF FINANCIAL ACCOUNTING

Subject Code: BMCMS1-102

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

Contact Hrs – 60 Hrs

Course Objectives

The main aim of this course is:

1. To provide an understanding of the basic principles of accounting and their application in business.
2. To make the student familiar with generally accepted accounting principles of financial accounting.
3. To study applications of accounting principles in business organizations excluding corporate entities.

Course Outcome

After competing this course, the students will be able to:

1. Define bookkeeping and elements of financial accounting
2. Understand the tools and techniques of financial accounting
3. Find various errors and issues in financial statements of business
4. Use accounting information for finding business solution of various types of organizations

UNIT-I (15 Hrs)

Introduction to Accounting: Meaning, Objectives, Basic Accounting Terms.

Accounting Principles: Meaning and Nature, Accounting Concepts, Bases of Accounting, Nature of Accounts, Origin of Transactions Source Documents and Vouchers Accounting Equations

Rules of Debit and Credit Recording of Transactions: Book of Original Entry-Journal, Ledger Posting from Journal and Ledger Balancing, Subsidiary Books

UNIT-II (15 Hrs)

Trial Balance: Meaning, Objectives and Preparations of Trial Balance, **Errors:** Types of Errors and Rectification of Errors,

Accounting for Depreciation: Meaning of Depreciation, Depletion and amortization, Objective and Methods of depreciation (Straight line, Diminishing Balance)

UNIT-III (15 Hrs)

Partnership Firm Accounting: Fundamentals, Admission, Retirement and Death of a partner (only an overview), Accounting for Dissolution of Partnership Firm: Dissolution of Partnership Firm including Insolvency of partners (excluding sale to a limited company), Gradual realization of assets and piecemeal payment of liabilities

UNIT-IV (15 Hrs)

Hire Purchase Accounting: Calculation of Interest, Partial and Full Repossession, profit Computation (Stock & Debtors System only), Accounting for Leases: Concept, Classification of leases (Simple practical problems), Accounting for Branches (excluding foreign branches)

Accounting for Non-Profit Organizations: Receipts and Payment Account, Preparation of Income and Expenditure Accounts and Balance Sheet from Receipts and Payment

Recommended Books

1. Mukherjee & Hanif, 'Fundamentals of Accounting', Tata McGraw Hill
2. Khatri, 'Financial Accounting', Tata McGraw Hill
3. Libby, 'Financial Accounting', Tata McGraw Hill
4. S.N. Maheshwari, 'An Introduction to Accountancy', Vikas Publication
5. Guruprasad Murthy, 'Financial Accounting', Himalaya Publishing

BUSINESS ECONOMICS

Subject Code: BMCMS1-103

L T P C
4 0 0 4

Contact Hrs – 60 Hrs

Course Objectives

The aim of this course is:

1. To cover the area of industrial economics such as individual businesses or industries, individual consumers, and individual products.
2. To provide a thorough introduction to economic theory starting from the basic concepts of microeconomics, utility functions, production functions
3. To study whether the economy uses our limited resources to obtain the maximum satisfaction possible for society.

Course Outcomes

After completing this course, students will be able to:

1. Understand and explain the basic concept of economics.
2. Understand its managerial perspective including the insight of the consumer's economic behavior
3. Estimate the demand for the new product as well as changes in the existing products.
4. Acquaint students with the concept of production functions and analysis.

UNIT-I (15 Hrs)

Micro Economics: Meaning, Nature, Scope and Limitations. Role of managerial economics in decision Making. **Basic concepts:** Marginal and Incremental Principles, Opportunity Cost, Equilibrium. **Utility:** Cardinal Utility Approach: Diminishing Marginal Utility; Ordinal Utility Approach, Indifference Curve, Properties, Consumer Equilibrium and Marginal Rate of Substitution.

UNIT-II (15 Hrs)

Demand: Meaning, Determinants, Law of Demand and its Exceptions. **Elasticity of Demand:** Measurement, Degree of Elasticity. Price, Income and Cross Elasticity of Demand. **Indifference Curve Analysis:** Meaning, Assumptions, Properties, Consumer Equilibrium, Importance of Indifference Analysis, Limitations of Indifference Theory. **Supply:** Introduction to supply and supply curves

UNIT-III (12 Hrs)

Production Function: Meaning, Short-Run Production Function and Law of Variable Proportions, Long Run Production and Laws of Returns. **Cost of Production:** Concept of Economic and Managerial Costs, Short Run and Long Run Cost Curves. Economies and Diseconomies of Scale. **Revenue:** Types of Revenues and their Relationship.

UNIT-IV (18 Hrs)

Equilibrium of Firm and Industry: Perfect Competition, Monopoly and Discriminating Monopoly. **Monopolistic Competition:** Characteristics, Individual and Group Equilibrium, Concept of Selling Cost. **Oligopoly:** Characteristics, Cournot's Model, Kinked Demand Curve, Concepts of Cartel and Price Leadership. **Distribution:** Marginal Productivity and Modern Theory of Determination.

Recommended Books

1. D. Salvatore, 'Microeconomic Theory', Tata McGraw Hill
2. R H Dholkia and A.N. Oza, 'Microeconomics for Management Students', Oxford University Press
3. D Kreps, 'MicroEconomics for Managers', Viva Books Pvt. Ltd.
4. Koutsayiannis, 'Modern Microeconomics', Macmillan Publications
5. D N Dwivedi, 'Managerial Economics', Vikas Publishing
6. L. Peterson and Jin, 'Managerial Economics', Pearson Education

BUSINESS LAW

Subject Code -BMCMS1-104

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

Contact Hours – 60

Course Objective

The main aim of this course is

1. To understand the legal framework of business related issues
2. To understand various type of contracts and instrument used in companies
3. To understand various partnership acts for structuring the business

Course Outcome

After Completing the course, Students will be able to

1. Recognize the essential legal principles behind contractual act.
2. Appreciate the relevance of business law to individuals and businesses and the role of law in an economic, political and social context.
3. Understand the legal structure of different forms of business organizations and their responsibilities as an employer.
4. Present coherent, concise legal business related argument

UNIT-I (15 Hrs)

Indian Contract Act, 1872 -Contract – Meaning, Characteristics and kinds, Essentials of valid contract - Offer and acceptance, consideration, contractual capacity, free consent, legality of objects. Void agreements. Discharge of contract – modes of discharge including breach and its remedies.

UNIT-II (15 Hrs)

Special Contracts - Quasi – contracts, Contract of Indemnity and Guarantee, Contract of Bailment and Pledge, Contract of Agency

Negotiable Instruments Act, 1881: Definition, Acceptance and Negotiation, Rights and Liabilities of Parties, Dishonor of Negotiable Instrument, Hundis, Bankers and Customers.

UNIT- III (15 Hrs)

Sale of Goods Act, 1930 -Contract of sale, meaning and difference between sale and agreement to sell. Conditions and warranties. Transfer of ownership in goods including sale by non-owners. Performance of contract of sale.

Unpaid seller – meaning and rights of an unpaid seller against the goods.

UNIT-IV (15 Hrs)

Partnership Act 1932 - Nature and Characteristics of Partnership, Registration of a Partnership

Firms, Types of Partners, Rights and Duties of Partners, Implied Authority of a Partner, Incoming

and outgoing Partners, Mode of Dissolution of Partnership.

Limited Liability Partnership Act, 2008 - Salient Features of LLP, Difference between LLP and Partnership, LLP and Company LLP Agreement. Nature of LLP, Partners and Designated Partners, Incorporation Document Incorporation by Registration, Change of name, Partners and their Relations. Extent and limitation of liability of LLP and partners. Conversion into LLP. Winding up and dissolution of LLP.

Suggested Readings

1. Bhushan, Bharat., Kapoor, N.D., Abbi, Rajni, “*Elements of Business Law*”. Sultan Chand & Sons Pvt. Ltd.

**MRSPTU INTEGRATED/DUAL DEGREE B.COM-M.COM SYLLABUS
2021 BATCH ONWARDS**

2. Dagar, Inder Jeet and Agnihotri, Anurag. Business Laws : Text and Problems. Sage Publication.
3. Jagota R. (2019). *Business Laws*. MKM Publishers ScholarTech Press.
4. Sharma, J.P. and Kanojia S. (2019). *Business Laws*. New Delhi. Bharat Law House Pvt. Ltd.
5. Singh, Avtar.(2018). *The Principles of Mercantile Law*. Lucknow. Eastern Book Company.
6. Tulsian P.C. (2018). *Business Law*. New Delhi.Tata McGraw Hill.

BUSINESS COMMUNICATION

Subject Code: BMCMS1-105

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

Duration: 45 Hrs

Course Objectives

The main aim of this course is:

1. To provide fundamental knowledge and exposure to the concepts, theories and practices in the field of communications.
2. To make student conversant with the basic forms, formats and techniques of business communications.
3. To give student the exposure of all relevant communicational theories so that they become a highly confident and skilled writer.

Course Outcomes

After completing this course, students will be able to:

1. Apply appropriate communication skills in business activities
2. Apply communication skills across settings, purposes, and audiences, demonstrate knowledge of communication theory and application.
3. Apply grammar and to know its intricacies for effective usage.
4. Enrich written communication skills for employability.

UNIT-I (10 Hrs)

Business Communication: Its Meaning & Importance, Barriers to Effective Communication, Types of Communication – Verbal and Non- Verbal Communication

Basic Model of Communication: History of Communication Theory, Shannon and Wavers' Model of Communication, Encoding and Decoding, Feedback and Noise, Essentials of Effective Business Communication – 7 C's of Communication.

UNIT-II (10 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

Presentation: Oral Presentation, Just-A-Minute Presentation, Individual/Group Presentations

UNIT-III (13 Hrs)

Sentences: Affirmative and Negative Interrogative and Assertive, Degree of Comparison, Conversation, Direct and Indirect Speech.

Correct Word Usage – Homonyms, Antonyms and Synonyms

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.

**Faculty members can take practical sessions during the lectures.*

Recommended Books

1. Boove, Thill, Chaturvedi, 'Business Communication Today', Pearson Education

**MRSPTU INTEGRATED/DUAL DEGREE B.COM-M.COM SYLLABUS
2021 BATCH ONWARDS**

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

COMPUTER APPLICATIONS FOR BUSINESS

Subject Code: BMCMS1-106

L T P C

Duration: 60 Hrs

4 0 0 4

Course Objectives

The main aim of this course is:

1. To familiarize the students with computer and its applications in the relevant fields and exposes them with its utility.
2. To investigate emerging technology used in computers for business.
3. To learn internet resources and computer technology

Course Outcome

After completing this course, the students will be able to:

1. Understand the concepts of computer and various software related to it.
2. Learn the use of Word Processing tools and presentation tools which helps in different type of analysis and projection of reports related to the business management.
3. Achieve hand on experience with computer software which to enhance business activities and helps in planning and coordinating different activities of the company.
4. Analyse the steps, tools and security considerations needed create an E- commerce model.

UNIT-I (15 Hrs)

Introduction to World Wide Web: Concepts of Web Technology, Web Browsers, Internet and Intranet, Various applications of Internet such as Search Engines, Email, Information gathering, Telnet, FTP etc. Web designing using HTML and DHTML

UNIT-II (15 Hrs)

Word Processing Tools: Overview, Creating, Saving, Opening, Importing, Exporting & Inserting files. Formatting Pages, Paragraphs and Sections. Indents and outdates. Creating lists and numbering. Heading Styles, Fonts and size editing, positioning & viewing text. Finding & replacing text, inserting page breaks, page numbers, book marks, symbols & dates. Header, Footer & Printings

Presentation Tools: Presentation Basics Menus & Toolbars. Opening & Saving & existing presentation creating & Saving a presentation, Design Template Blank Presentation. Slide show, Printing slides

UNIT-III (15 Hrs)

Database Systems: Database approach, Advantages of Database approach, Database Management Systems(DBMS), Components of DBMS Environment, Advantages and Disadvantages of DBMS, Types of Database.

Database Architecture: Design and Data Modeling - Hierarchical Model, Network model, Relational model, Object Oriented Model

UNIT-IV (15 Hrs)

**MRSPTU INTEGRATED/DUAL DEGREE B.COM-M.COM SYLLABUS
2021 BATCH ONWARDS**

Introduction to E-Commerce: Defining Commerce; Main Activities of E- Commerce; Benefits of E-Commerce; Broad Goals of E-Commerce; Main Components of E-Commerce; Functions of E- Commerce, Process of E-Commerce; Types of E-Commerce; Role of Internet and Web in E-Commerce; E-Business Models.

E-Payment Systems: Electronic Funds Transfer; Digital Token Based E-Payment Systems; Modern Payment Systems; Steps for Electronic Payment; Payment Security; Net Banking.

**Faculty members can take practical sessions during the lectures.*

Recommended Books

1. ITL, ESL, 'Introduction to Infotech', Pearson Education.
2. Goyal, Anita, 'Computer Fundamentals', 1st Edition, Pearson Education.
3. Joseph A. Brady and Ellen F Monk, 'Problem Solving Cases in Microsoft and Excel', 4th Annual Edition, Thomson Learning.
4. V. Rajaraman, 'Introduction to Information Technology', Prentice Hall of India
5. Leon and Leon, 'Introduction to Information Technology', Vikas Publishing House
6. Deepak Bharihoke, 'Fundamentals of Information Technology', 3rd Edition, Excel Books

HUMAN VALUES AND PROFESSIONAL ETHICS

Subject Code: BMNCC0-003

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

Duration: 30 Hrs.

Course Objectives

The main aim of this course is

1. To understand the importance of values prevalent in society and culture
2. To understand various theories of Morality and sharing
3. To understand various professional ethics and rights
4. To understand the application of technology for mankind

Course Outcome

After completing this course, students will be able to

1. Understand the concept of human values as social fact. Clarity about different universal values and value systems relevant to professions and work.
2. Discern the meanings of values, morality, ethics and their relationship with religion. Able to make sense of some significant related theories.
3. Realize the relevance of Professional ethics and virtues at the workplace and their importance for the benefits of society at large.
4. Appreciate the judicious use of Technology and social laws for the conservation of environment and consequently for the welfare of the humanity.

UNIT-I (8 Hrs.)

Meaning of values, Values as social fact, Universal values – equality, justice, freedom/liberty, inclusion. Distinction between social and culture values and values associated with crafts and occupations. Work and leisure as values – Marx and Veblen

UNIT-II (9 Hrs.)

Values, morality, ethics and their relation with Religion, values as mechanisms of control and coercion. Functional Theory of Values of Talcott Parsons, Theory of Basic Values of Shalom Schwartz, Theory of Protestant Ethic and Capitalism of Max Weber, Bhagwat Gita and Theory of Karma-Dharma, Sikhism and theory of work, dignity of labour, meditation and sharing.

UNIT-III (7 Hrs.)

**MRSPTU INTEGRATED/DUAL DEGREE B.COM-M.COM SYLLABUS
2021 BATCH ONWARDS**

Meaning and types of Professional Ethics, Goals of professional work and their problems, Normative and evaluative elements in professional work, Duties and obligations, Professional rights, Virtues in professional life (honesty, trustworthiness, transparency, competence, integrity and exemplary conduct), Engineering ethics and service ideals.

UNIT-IV (6 Hrs.)

Technology for and against mankind and environment- fulfilment of human needs, and industrial disasters: case studies – Bhopal Gas Tragedy, Chernobyl and Fukushima Disasters; Equality at work place: gender discrimination and caste/class-based exclusions.

Recommended Books

1. Schwartz, H. Shalom, 'An Overview of the Schwartz Theory of Basic Values'. Online Readings in Psychology and Culture. 2 (1). doi:10.9707/2307-0919.1116, 2012.
2. John Berry, Janek, Pandey; Poortinga, Ype 'Handbook of Cross-cultural Psychology', 2nd Edn.. Boston, MA: Allyn and Bacon. p. 77. ISBN 9780205160747, 1997.
3. Timo Airaksinen, 'The Philosophy of Professional Ethics', University of Helsinki, Finland. 4. Manju Jitendra Jain, 'Yes, It's Possible', Kalpana Publications, Mumbai, 2011.

SEMESTER-II

BANKING AND INSURANCE

Subject Code: BMCMS1-201

L T P C

Duration: 60 Hrs

4 0 0 4

Course objective: The main objective of this course are:

1. To understand the Functioning of Commercial banks
2. To understand the working of Central Bank
3. To understand the working of Insurance industry

Course Outcomes (COs): After completion of the course, the students shall be able to:

1. Gain the knowledge about various insurance products
2. Gain the knowledge of working of IRDA and Banking System
3. Understand the legal framework of insurance industry
4. Comprehend the role and functioning of various insurance products and players

UNIT-I (15 Hrs)

Commercial Banks—Introduction, evolution, nature, functions, importance and services provided by commercial banks.

Types of Banks-Commercial Bank, Regional Rural Banks, Foreign Banks, Cooperative Banks,

Public bank and Private bank, difference between public and private banks

Central Bank- Functions, Techniques of credit control, Mechanism of Credit Creation.

UNIT-II (15 Hrs)

Customers' Accounts with Banks, Opening - Operation, KYC Norms and Operation, Types of Accounts and Customers, Nomination, Settlement of Death Claims, Banking Technology, Core Banking Solutions

Banker as Lender: Types of Loans, Overdraft Facilities, Discounting of Bills, Pledge, Mortgage, Assignment, Capital Adequacy. Management of NPAs, Money Laundering.

Practical Aspect of Banking- Negotiable Instruments, Cheques, Bills of exchange and promissory notes, endorsements, Difference between Cheques and Bills of Exchange.

UNIT – III (15 Hrs)

Insurance- Concept of Insurance, Need, Purpose, Principles of Insurance-Principle of Indemnity, Principle of Insurable Interest, Principle of Subrogation, Principle of Utmost Good

Faith, Principle of Proximate Cause, Principle of Contribution. Types of Insurances. Insurance Ombudsman, Players in Life and Non-Life Insurance Sector, Insurance Documents, Role and Responsibilities IRDA.

UNIT-IV (15 Hrs)

Reinsurance-Meaning, Features of Reinsurance, difference between reinsurance and double insurance **Insurance Specialists**- Underwriters, Surveyors and Loss Assessors, Actuaries, Third Party Administrators. **Bancassurance**

Legal Framework- Insurance Act 1938, LIC Act 1956, GIC Act 1972 and IRDA 1999

Suggested Readings

1. Sundharam, Varshney, "Banking Theory, Law & Practice", Sultan Chand & Co.
2. Shekhar, K.C; Shekhar, Lekshmy, "Banking Theory and Practice", Vikas Publishing House.
3. Sethi, Jyotsana; Bhatia, Nishwan, "Elements of Banking and Insurance", PHI Learning Private Limited, New Delhi

HUMAN RESOURCE MANAGEMENT

Subject Code: BMCMS1-204

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

Duration: 60 Hrs

Course Objectives:

The main objectives of this course are:

1. To enable the students to understand the HR Management and system at various levels in general and in certain specific industries or organizations.
2. To help the students focus on and analyze the issues and strategies required to select and develop manpower resources.
3. To develop relevant skills necessary for application in HR related issues.
4. To Enable the students to integrate the understanding of various HR concepts along with the domain concept to take correct business decisions.

Course Outcomes:

After completion of this course, the students will be able

1. To develop the understanding of the concept of human resource management and to understand its relevance in organizations.
2. To develop necessary skill set for application of various HR issues.
3. To analyze the strategic issues and strategies required to select and develop manpower resources.
4. To integrate the knowledge of HR concepts to take correct business decisions.

UNIT-I (15 Hrs)

Introduction: Nature, scope, role and importance of HRM. New trends in HRM due to globalization deregulation and technological advancements, HRM practices in India, issues and challenges.

UNIT-II (15 Hrs)

Job analysis: steps in analyzing job and introduction to methods of collecting job analysis information, Job description, Job specification, job design, job simplification, job rotation, job enrichment and job enlargement.

UNIT-III (15 Hrs)

Recruitment: sources of recruitment, policies and procedure of recruitment, selection process, testing and interviews, Placement and induction, transfer and promotion.

UNIT-IV (15 Hrs)

Human Resource Development: Identification of training needs and techniques of training, employee development and career planning, Wage and salary administration and incentives, Performance appraisal, methods and problems of performance appraisal.

Suggested Readings

1. Rao V.S.P., Human Resource Management, Excel books
2. Monnappa and Saiyadan, Personnel Management, Tata Mcgraw Hill.
3. Dessler, Garg, Human Resource Management, Pearson education.
4. C.B. Memoria, Personal Management Himalaya
5. K. Aswathappa, Human Resource Management Tata McGrawHill
6. C.B. Gupta, Human Resource Management Sultan Chand and Sons.

BUSINESS STATISTICS

Subject Code: BMCMS1-205

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

Duration: 60 Hrs

Course Objectives

The aim of this course is:

1. To understand and usage of statistical and analytical applications required in subsequent business and economic courses.
2. To learning statistical tools which can be used in day to day business transactions and covers the mathematical processes and techniques currently used in the fields of business and finance.
3. To solving monetary problems in business and personal finance

Course Outcomes

After completing of this course, the students will be able to:

1. Apply statistical concepts to understand the problems in business scenario
2. Find the solutions by forecasting of various statistical techniques
3. Understand the business models and their behaviour with business and economic scenario
4. Implement various probability theories to find business solution of complex problems

UNIT- I (15 Hrs)

Statistics-Definition, Functions, Scope, Usage and Limitations of Statistics

Measures of Central Tendency: Types of Averages- Arithmetic Mean (Simple and Weighted), Median and Mode, Harmonic and Geometric Mean.

UNIT-II (18 Hrs)

Correlation: Meaning, Types, Measurement of Simple Linear Correlation, Karl Persons Correlation Coefficient Method, Rank Correlation Method

Regression Analysis: Simple Linear Regression, Why there are two Regression Lines, Estimation of Coefficient (Intercept and Slope Parameters). Properties of Regression Coefficient.

UNIT- III (15 Hrs)

Time Series Analysis :Components, Estimation of Trends Semi Average Method, Moving Averages Method and Method of Least Squares), Seasonal Variation.

Index Numbers:Meaning and Importance

Methods of Construction of Index Numbers: Weighted and Unweighted; Simple Aggregative Method, Simple Average of Price Relatives Method,

Weighted Index Method: Laspeyres Method, Paasches Method and Fisher's Ideal Method, Time and Factor Reversal Tests

UNIT- IV (12 Hrs)

Probability Theory: Addition & Multiplication Theorems, Bayes Theorem Conditional Probability

Probability Distribution: Binomial, Poisson and Normal.

Recommended Books

1. Levin & Rubin,' Statistics for Management', Prentice Hall
2. Beri, 'Business Statistics', Tata Mc Graw Hill
3. Croucher, 'Statistics: Making Business Decisions', Tata McGraw Hill
4. Gupta & Gupta, 'An Introduction to Statistical Methods', Vikas Publications
5. S P Gupta, 'Statistical Methods', Sultan Chand
6. C.R. Reddy, 'Quantitative Techniques for Management Decisions', Himalaya Publishing

CORPORATE LAW

Subject Code: BMCMS1-203

L T P C

Duration: 60 Hrs

4 0 0 4

Course Objectives

The main aim of this course is

1. To understand the laws regarding establishment of various type of companies
2. To comprehend the laws related to the interest of shareholders in the company
3. To understand legal framework of distributing profit to various stakeholders

Course Outcomes

After completing this course, students will be able to

1. Understand the Indian corporate law and appreciate the importance of law and legislative role in business
2. Have a basic understanding of the laws relating to formation of company, share capital, audit, winding up.
3. Explain and integrate the concepts in business laws with respect to foreign trade.
4. Consider the principle of business laws and strategies adopted by firms.

UNIT-I (15 Hrs)

Company - Meaning and characteristics of a company; Lifting of corporate veil; Administration of Company Law [including National Company Law Tribunal (NCLT), National Company Law Appellate Tribunal (NCLAT),

Types of companies- Private and Public company, Government company, Foreign company, One person company, Small company, Associate company, dormant company and producer company; Association not for profit; Illegal association;

Formation of company, promoters, their legal position and pre incorporation contracts; Online registration of a company.

UNIT – II (15 Hrs)

Share Capital: Types of Share Capital, Issue of Shares, Provisions regarding allotment and forfeiture of share, transfer and transmission of shares. Allotment and Forfeiture of share, Sweat Equity, ESOPs, Bonus issue, Membership of company

Members and Shareholder: Modes of acquiring membership, Rights and Liabilities of members. Directors, Appointment, Legal position, Powers and Duties, Removal of directors.

Meaning & Essentials of a Valid Meeting: Notice, Agenda, Proxy, Motion, Resolution, Minutes and Reports.

UNIT-III (15 Hrs)

Dividend, Audit, Winding Up - Provisions relating to payment of Dividend, Company Audit-auditor's qualification and disqualifications, Auditor's appointment, Rotation of auditors, Auditor's removal, Auditors' report and Auditor's powers. **Winding Up**: Concept and Modes of Winding Up; Provisions of winding up under Insolvency and Bankruptcy Code 2016

UNIT- IV (15 Hrs)

The Depositories Act 1996: Definitions, Rights and Obligations of depositories, Participants issuers and beneficial owners, Inquiry and Inspections, Penalty.

FEMA 1999: Objectives of FEMA, Salient features of FEMA.

Information Technology Act 2000: Major Provisions.

Suggested Readings

1. Goyal, Bhushan Kumar and H.N. Tiwari, Financial Accounting ,Taxmann
2. Kumar, Alok. Financial Accounting, Singhal Publication.
3. Bhupinder. Financial Accounting – Concepts and Applications, Cengage

**MRSPTU INTEGRATED/DUAL DEGREE B.COM-M.COM SYLLABUS
2021 BATCH ONWARDS**

4. Monga, J R. Financial Accounting: concept and Applications. Mayur paper Backs, New Delhi
5. Sehgal, Ashok & Deepak Sehgal. Fundamentals of Financial Accounting, Taxmann
6. Tulsian, P C. Financial Accounting, Tata McGraw Hill New Delhi
7. Lal, Jawahar, Seema Srivastava & Abrol, Shivani. Financial Accounting Text and problems, Himalaya Publishing House, New Delhi

COST ACCOUNTING

Subject Code: BMCMS1-202

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

Duration: 60 Hrs

Course Objectives

The main aim of this course is

1. To understand the classification of various types of costs
2. To understand the various costing techniques
3. To understand how costing can be set as per industry benchmark.

Course Outcomes

After completing this course, students will be able to

1. Analyse and provide recommendations to improve the operations of organisations through the application of Cost accounting techniques
2. Evaluate the costs and benefits of different conventional and contemporary costing systems
3. Familiarize with estimation of budgetary control, marginal costing, and standard costing.
4. Aware the students to analyse the behaviour of cost in relation to change in volume of output.

UNIT-I (15 Hrs)

Introduction to Cost Accounting: Meaning, Nature, Scope, Distinction between Cost & Financial Accounting.

Cost Concepts: Elements of Cost, and Cost Classification.

Materials: Purchase & Storage, Control & Pricing, Issue & Evaluation.

UNIT-II (15 Hrs)

Labour: Meaning, Components of Labour Cost, Accounting and Control of idle time and Overtime Costs, Labour Turnover, Methods of Wage Payment and Incentive Plans.

Overheads: Classifications, Allocation, Absorption and Accounting of Overheads.

Reconciliation of Cost and Financial Accounts

Unit Costing: Meaning and Features, Objectives of Unit Costing, Costing Procedure.

UNIT-III (15 Hrs)

Job and Batch Costing: Meaning, Features and Accounting.

Contract Costing: Meaning, Features and Costing Procedure.

Process Costing: Meaning and Ascertainment of Process Cost.

UNIT-IV (15 Hrs)

Budgetary Control: Budgeting Process, Kinds of Budgets, Preparation of Fixed and Flexible Budgets.

Marginal Costing: Concept of Marginal Cost, Marginal Costing vs. Absorption Costing, Cost –

Volume Profit Analysis, Practical Applications of Marginal Costing.

Standard Costing: Standard Costing as a control technique; Variance analysis: Meaning and Importance, Calculation of Material and Labour Variances.

Suggested Readings

1. Lall. B.M., and I, C Jain, “*Cost Accounting: Principles and Practice*”, Prentice Hall, Delhi, 1st edition, 2010.
2. Khan, M .Y. and Jain P.K., “*Cost accounting*”, Tata McGraw Hill, 2ND edition, 2000.

**MRSPTU INTEGRATED/DUAL DEGREE B.COM-M.COM SYLLABUS
2021 BATCH ONWARDS**

3. JawaharLal and Srivastatva “*Cost Accounting*”, Tata McGraw Hill Publishing Co., New Delhi, 5th edition, 2013.

SPREAD SHEET LAB

Subject Code: BMCMS1-206

L T P C

Duration: 30 Hrs

0 0 4 2

Course Objectives

The main aim of this course is

1. To understand the basic functions of spreadsheet
2. To understand various data presentation tools in spreadsheet
3. To comprehend advance functions of spreadsheet to analyze the data

Course Outcome

After completing this course, students will be able to

- 0 Apply spreadsheet tools in various business operations.
- 1 Work with latest techniques of spreadsheet to manage and presentation of the data
- 2 Use various logical and advance functions to handle the data
- 3 Apply statistical techniques to solve complex business problems

UNIT- I (08 Hrs)

Managing Spread Sheet: Introduction, Naming and Moving Worksheets, Copying Worksheets, Adding, Deleting and Hiding Worksheets, Grouping Worksheets Conditional Formatting,

Charts & Graphs: Introduction, Types of Charts, Pie Chart, Bar Chart, Histogram, Chart Style, Chart Layout, Add labels, Axis Options, Data labels

UNIT- II (07 Hrs)

Tables: Introduction, Insert a Table, Style Options, Add Rows and Columns, Functions in Tables

Advanced Pivot Table: Filtering Pivot Tables, Pivot Table Analysis, Proper Function, Trim Function, Advance Pivot Charts

Conditional Formatting: Introduction, Highlight Cell rules, Top/Bottom Rules, data Bars, Color Scale, Custom formatting rules, Proper Function, Trim Function

UNIT-III (07 Hrs)

Sort & Filter: Introduction, Sort data, Filter data, Custom Sort & Filter

Logical Functions: IF Function, Nested IF, CountIf, SumIf, IF with AND and OR, Average, Averagea, Averageif, Averageifs, Subtotal, Rand, Randbetween, Roundup, Rounddown

UNIT IV (08 Hrs)

Time Look Up Functions: Data Validation, Advanced Range Names, VLookUp, H LookUp

Data - What if Analysis, Scenario Analysis, Sensitivity Analysis, Goal Seek,

Understanding Formula – Introduction to Common Formulas, Copying Formula

Suggested Readings

1. Greg Harvey, ‘Microsoft Excel 2016 All-in-One for Dummies, Wiley Publications
2. Lokesh Lalwani, ‘Excel 2019 All – In – One’ BPB Publication
3. Manisha Nigam, ‘Data Analysis with Excel’ BPB Publication
4. Paul McFedries, ‘Excel 2016- Formulas and Functions’ Que Publications

DRUG ABUSE: PROBLEM, MANAGEMENT AND PREVENTION

Subject Code: BMNCC0-004

L T P C
2 0 0 0

Duration: 30 Hrs.

Course Objectives

The main aim of this course is:

1. To aware students about Consequences of Drug Abuse
2. To aware students about preventions of Drug Abuse
3. To aware various roles of society to prevent drug abuse

Course Outcomes

After completing this course, Students will be able to:

1. Understand the responsibilities of society and family to prevent Drug Abuse
2. Understand the role of educational institutes in controlling Drug Abuse
3. Aware about various Psychological and Social management of Drug abuse
4. Understand the role of Media and Legislation to control the drug abuse.

UNIT-I (6 Hrs.)

Meaning of Drug Abuse: Meaning: Drug abuse, Drug dependence and Drug addiction.
Nature and extent of drug abuse in India and Punjab.

UNIT-II (8 Hrs.)

Consequences of Drug Abuse

Individual: Education, Employment, Income. Family: Violence.

Society: Crime.

Nation: Law and Order problem.

UNIT-III (8 Hrs.)

Prevention of Drug Abuse

Role of Family: Parent-child relationship, Family support, supervision, shipping values, active scrutiny.

School: Counselling, Teacher as role-model, Parent-teacher-health professional coordination, Random testing on students.

UNIT-IV (8 Hrs.)

Treatment and Control of Drug Abuse

Medical Management: Medication for treatment and to reduce withdrawal effects.

Psychological Management: Counselling, Behavioural and Cognitive therapy.

Social Management: Family, Group therapy and Environmental intervention.

Treatment: Medical, Psychological and Social Management.

Control: Role of Media and Legislation.

Recommended Books

1. Ram Ahuja, 'Social Problems in India', Rawat Publications, Jaipur,
2. 'Extent, Pattern and Trend of Drug Use in India', Ministry of Social Justice and Empowerment, Govt. of India,
3. J.A. Inciardi, 'The Drug Crime Connection', Sage Publications, Beverly Hills,
4. T. Kapoor, 'Drug Epidemic among Indian Youth', Mittal Publications, New Delhi,
5. Kessel, Neil and Henry Walton, 'Alcoholism, Harmond Worth', Penguin Books,
6. Ishwar Modi and Shalini Modi, 'Addiction and Prevention', Rawat Publications, Jaipur,
7. 'National Household Survey of Alcohol and Drug Abuse', Clinical Epidemiological Unit, All India Institute of Medical Sciences, New Delhi,
8. Ross Coomber and Others, 'Key Concept in Drugs and Society', Sage Publications, New Delhi,