

**Maharaja Ranjit Singh Punjab Technical University**

**Bathinda-151001**



**FACULTY OF COMMERCE AND MANAGEMENT**

**SYLLABUS**

**FOR**

**BACHELOR OF COMMERCE (B.COM.)**

**(3 YEARS PROGRAMME)**

**2024 BATCH ONWARDS**

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**Semester – I**

Subject Code	Type of Course	Subject Name	Contact Hours			Marks			Credit
			L	T	P	Int.	Ext.	Total	
BCOMS5-101	Core Paper	Business Organization and Management	4	-	-	40	60	100	4
BCOMS5-102	Core Paper	Financial Accounting	4	-	-	40	60	100	4
BCOMS5-103	Core Paper	Principles of Micro Economics	4	-	-	40	60	100	4
BCOMS5-104	Interdisciplinary course	Business Laws	4	-	-	40	60	100	4
BCOMS5-105	Ability Enhancement Courses	Business Communication -I	2	-	2*2	40	60	100	4
BCOMD5-111	Skill Enhancement Courses (Elective)	Computer Applications in Business <b>OR</b>	2	-	2	40	60	100	3
BCOMD5-112		Digital Marketing	3	-	-	40	60	100	
BMNCC0-003	Common Value-Added Course	Human Values and Professional Ethics	2	-	-	100	-	100	S/NS*
		<b>Total</b>	<b>22/ 23</b>	<b>-</b>	<b>4/6</b>	<b>340</b>	<b>360</b>	<b>700</b>	<b>23</b>

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**Semester – II**

Subject Code	Type of Course	Subject Name	Contact Hours			Marks			Credit
			L	T	P	Int.	Ext.	Total	
BCOMS5-201	Core Paper	Corporate Accounting	4	-	-	40	60	100	4
BCOMS5-202	Core Paper	Financial Markets and Institutions	4	-	-	40	60	100	4
BCOMS5-203	Core Paper	Principles of Macro Economics	4	-	-	40	60	100	4
BCOMS5-204	Interdisciplinary course	Business Mathematics and Statistics	4	-	-	40	60	100	4
BCOMS5-205	Ability Enhancement Courses	Business Communication -II	2	-	2*2	40	60	100	4
BCOMD5-211	Skill Enhancement Courses (Elective)	Data Analysis and visualization using MS Excel <b>OR</b>	2	-	2	40	60	100	3
BCOMD5-212		Personality Development and Soft Skills	2	-	2	40	60	100	
BMNCC0-004	Common Value-Added Course	Drug Abuse: Problem, Management and Prevention	2	-	-	100	-	100	S/NS*
<b>Total</b>			<b>22</b>	<b>-</b>	<b>6</b>	<b>340</b>	<b>360</b>	<b>700</b>	<b>23</b>

**1<sup>ST</sup>  
SEMESTER**

**BUSINESS ORGANIZATION AND MANAGEMENT**

**Subject Code – BCOMS5-101**

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

**Duration: 60 Hrs.**

**Course Objectives:** The objective of this paper is

1. To deliver basic knowledge to the students about the organisation and management of a business enterprise.
2. To providing an exposure to the concepts, theories and practices in the field of management.
3. To focuses on the basic roles, skills and functions of management.

**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.)**

Spectrum of Business Activities, Manufacturing and service sectors. India's experience of liberalization and globalization, Technological innovations and skill development. 'Make in India' Movement. Social Multinational Corporations and Indian transnational companies. Social responsibility and ethics. Emerging opportunities in business; Franchising, Outsourcing, and E-commerce.

**Unit II (12 Hrs.)**

**The Process of Management:** Planning; Decision-making; Strategy Formulation. Organizing: Basic Considerations; Departmentation – Functional, Project, Matrix and Network; Delegation and Decentralisation of Authority; Dynamics of group behaviour.

**Unit III (18 Hrs.)**

**Leadership:** Concept and Styles; Trait and Situational Theory of Leadership. Motivation: Concept and Importance; Maslow Need Hierarchy Theory; Herzberg Two Factors Theory, McGregor and Ouchi theory. Control: Concept and Process. Communication: Process and Barriers. Transactional Analysis (TA), Johari Window.

Change Management: Resistance to change and strategies to manage change, conflict levels, causes and resolution. Functional and Dysfunctional aspects of conflict.

Emerging issues in management.

**Unit IV (15 Hrs.)**

Sole Proprietorship, One Person Company, Joint Hindu Family Firm, Partnership firm, Joint Stock Company, Cooperative society; Limited Liability Partnership. Choice of Form of

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Organisation. Entrepreneurial Process- Idea generation, Feasibility study. Basic considerations in setting up a Business Enterprise.

**Suggested Readings:**

1. Singh, B.P. & Chhabra, T.N., Business Organisation and Management, Sun India Publications, New Delhi.
2. Shankar, Gauri; Modern Business Organisation, Mahavir Book Depot, New Delhi.
3. Tulsian, P.C.; Business Organisation & Management, Pearson Education, New Delhi
4. Tripathi, P.C.; Principles of Management, Tata McGraw Hill Publishing, New Delhi.
5. Barry, Jim, Chandler, John, Clark, Heather; Organisation and Management, Thompson Learning, New Delhi.
6. Bushkirk, R.H.; Concepts of Business: An Introduction to Business System, Dryden Press, NY.
7. Douglas, MCgregor.; The Human Side of Enterprise, McGraw Hill, New York.
8. Kotler, Philip; Marketing Management: Analysis, Planning, Implementation & Control, Prentice-Hall of India, New Delhi.
9. Robbins, Stephen P.; Business Today: New World of Business, Harcourt College Publishers, Fortworth.
10. Buffa, Elwood S.; Production/Operations Management, Prentice Hall of India, New Delhi.

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**FINANCIAL ACCOUNTING**

**Subject Code – BCOMS5-102**

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

**Duration: 60 Hrs.**

**Course objective:** The objective of this paper is

1. To help students to acquire conceptual knowledge of the financial accounting
2. To impart skills for recording various kinds of business transactions.
3. To make the student familiar with generally accepted accounting principles of financial accounting.
4. To study applications of accounting principles in business organizations excluding corporate entitles.

**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 Hr.)**

Accounting as an information system, the users of financial accounting information and their needs. Qualitative characteristics of accounting, information. Functions, advantages and limitations of accounting. Branches of accounting. Bases of accounting; cash basis and accrual basis. The nature of financial accounting principles – Basic concepts and conventions. Financial accounting standards: Concept, benefits, procedure for issuing accounting standards in India.

**Unit II (15 Hr.)**

Business Income: Measurement of business income-Net income: the accounting period, the continuity doctrine and matching concept. Objectives of measurement. Revenue: concept, revenue recognition principles, recognition of expenses. Accounting concept of depreciation. Factors in the measurement of depreciation. Methods of computing depreciation.

**Unit III (15 Hr.)**

Inventories: Meaning. Significance of inventory valuation. Inventory Record Systems: periodic and perpetual. Methods: FIFO, LIFO and Weighted Average. Consignment: Features, Accounting treatment in the books of the consignor and consignee. Accounting for Inland Branches: Dependent branches and Ascertainment of Profit by Debtors Method & Stock and Debtors Method.

**Unit IV (15 Hr.)**

Computerized Accounting System (using any popular accounting software); Creation of Vouchers; recording transactions; preparing reports, cash book, bank book, ledger accounts, trial balance, Profit and loss account, Balance Sheet.

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**Suggested Readings:**

1. Lal, Jawahar and Seema Srivastava, Financial Accounting, Himalaya Publishing House.
2. Monga, J.R., Financial Accounting: Concepts and Applications, Mayoor Paper Backs, New Delhi.
3. Shukla, M.C., T.S. Grewal and S.C.Gupta. Advanced Accounts. Vol.-I. S. Chand & Co., New Delhi.
4. S. N. Maheshwari, Financial Accounting, Vikas Publication, New Delhi. T.S, Grewal, Introduction to Accounting, S. Chand and Co., New Delhi
5. P.C. Tulsian, Financial Accounting, Tata McGraw Hill, New Delhi.
6. Bhushan Kumar Goyal and HN Tiwari, Financial Accounting, Vikas publishing House, New Delhi.
7. Jain, S.P. and K.L. Narang. Financial Accounting. Kalyani Publishers, New Delhi.
8. Compendium of Statements and Standards of Accounting. The Institute of Chartered Accountants of India, New Delhi
9. Goldwin, Alderman and Sanyal ,Financial Accounting ,Cengage Learning
10. Horn green ,Introduction to Financial Accounting, Pearson Accounting



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**PRINCIPLES OF MICRO ECONOMICS**

**Subject Code – BCOMS5-103**

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

**Duration: 60 Hrs.**

**Course Objective:** Objective of the course is

1. To acquaint the students with the concepts of micro economics dealing with consumer behaviour
2. To make them understand the supply side of the market through the production and cost behaviour of firms.

**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 real 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 and Supply:** Determinants of demand, movements vs. shift in demand curve, Determinants of Supply, Movement along a supply curve vs. shift in supply curve; -Market equilibrium and price determination. Elasticity of demand and supply. Application of demand and supply.

Demand for factors. Supply of factor, backward bending supply curve for labor concepts of economic rent; Functional Distribution of Income

**Unit III (15 Hrs.)**

**Production and Cost:** Production: Firm as an agent of production. Concepts of Production function. Law of variable proportions; Isoquants; Return to scale. Economics and Diseconomies of scale.

Costs: Costs in the short run. Costs in the long run, Profit maximization and cost minimization. Equilibrium of the firm, Technological Change: the very long run.

**Unit IV (15 Hrs.)**

**Perfect Competition:** Assumption; Theory of a firm under perfect competition; Demand and Revenue; Equilibrium of the firm in the short run and long run, The long run industry supply

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curve: increasing, decreasing and constant cost industry. Allocation efficiency under perfect competition

**Monopoly:** Short-run and long-run equilibrium of monopoly firm; Concept of supply curve under monopoly; Allocation inefficiency and dead-weight loss monopoly; Price discrimination.

**Imperfect Competition:** Monopolistic Competition: Assumption; Short – run Equilibrium; Long run Equilibrium; Concepts of excess capacity; Empirical relevance. Oligopoly: Causes for the existence of oligopolistic firms in the market rather than perfect Competition; Cooperative vs. Non cooperative Behaviour and dilemma of oligopolistic firms.

**Suggested Readings:**

1. Salvatore, D. Schaum's, Outline of Theory and Problems of Microeconomic Theory, McGraw-Hill, International Edition, New Delhi.
2. Ahuja, H.L., Business Economics, S. Chand & Co., New Delhi.
3. Pindyck, R.S., and D.L. Rubinfeld, Microeconomics, Prentice-Hall of India Pvt. Ltd.
4. Deepashree, Business Economics, Ane Books Pvt. Ltd., New Delhi.
5. Varian, H.R., Intermediate Microeconomics: A Modern Approach, Affiliated East-West Press, New Delhi.

**BUSINESS LAWS**

**Subject Code – BCOMS5-104**

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

**Duration: 60 Hrs.**

**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.)**

**The 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. Contingent contracts, Quasi – contracts, Contract of Indemnity and Guarantee, Contract of Bailment and Pledge, Contract of Agency

**Unit II (15 Hrs.)**

**The 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 and the buyer, Auction Sale

**Unit III (15 Hrs.)**

**The Limited Liability Partnership Act, 2008:** LLP Agreement, Nature and Salient Features of LLP, Difference between LLP and Partnership, LLP and Company, Partners and Designated Partners, Incorporation Document, Incorporation by Registration, Registered office of LLP and change therein :-Change of name, Partners and their Relations, Extent and limitation of liability of LLP and partners. Whistle blowing, Taxation of LLP, Conversion of LLP.

**Unit IV (15 Hrs.)**

**The Information Technology Act 2000:** Definitions under the Act, Digital signature, Electronic governance, Attribution, acknowledgement and dispatch of electronic records,

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Regulation of certifying authorities, Digital signatures certificates, Duties of subscribers, Penalties and adjudication, Appellate Tribunal, Offences.

**Suggested Readings:**

1. Singh, Avtar, The Principles of Mercantile Law, Eastern Book Company, Lucknow.
2. Kuchhal M C, Business Laws, Vikas Publishing House, New Delhi
3. Tulsian P.C., Business Law, Tata McGraw Hill, New Delhi.
4. Sharma, J.P. and Sunaina Kanojia, Business Laws, Ane Books Pvt. Ltd., New Delhi.
5. Sharma, J.P. and Sunaina Kanojia, Vyavsayik Sanniyam, Delhi University Hindi Cell.
6. Chadha P R Business Law, Galgotia Publishing Company, New Delhi
7. Maheshwari & Maheshwari, Business Law, National Publishing House, New Delhi.
8. Information Technology Rules 2000 with Information Technology Act 2000, Taxmann Publications Pvt. Ltd., New Delhi.

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**BUSINESS COMMUNICATION-I**

**Subject Code – BCOMS5-105**

**L T P C  
2 0 4 4**

**Duration: 60 Hrs.**

**Course Objectives:** Upon completion of the course the student shall be able to

1. Communicate effectively (Verbal and Non Verbal)
2. Effectively manage the team as a team player
3. Develop interview skills and Leadership qualities and essentials

**Course Outcomes** After completing this course, students will be able to:

1. Apply appropriate language skills in commerce activities
2. Apply grammar and to know its intricacies for effective usage.
3. Enrich written communication skills for employability.

**UNIT – I (13 Hours)**

Communication Skills: Introduction, Definition, The Importance of Communication, The Communication Process – Source, Message, Encoding, Channel, Decoding, Receiver, Feedback, Context: Barriers to communication: Physiological Barriers, Physical Barriers, Cultural Barriers, Language Barriers, Gender Barriers, Interpersonal Barriers, Psychological Barriers, Emotional barriers.

**UNIT – II (13 Hours)**

Perspectives in Communication: Introduction, Visual Perception, Language, Other factors affecting our perspective - Past Experiences, Prejudices, Feelings, Environment.

Elements of Communication: Introduction, Face to Face Communication - Tone of Voice, Body Language (Non-verbal communication), Verbal Communication, Physical Communication.

**UNIT – III (14 Hours)**

Communication Styles: Introduction, The Communication Styles Matrix with example for each - Direct Communication Style, Spirited Communication Style, Systematic Communication Style, Considerate Communication Style.

Interview Skills: Purpose of an interview, Do's and Dont's of an interview • Giving Presentations: Dealing with Fears, Planning your Presentation, Structuring Your Presentation, Delivering Your Presentation, Techniques of Delivery. Group Discussion: Introduction, Communication skills in group discussion, Do's and Dont's of group discussion

**UNIT – IV (20 Hours)**

COMMUNICATION SKILLS (Practical) The following learning modules are to be conducted using wordsworth® English language lab software Basic communication covering the following topics

Meeting People Asking Questions Making Friends What did you do? Do's and Dont's Pronunciations covering the following topics Pronunciation (Consonant Sounds) Pronunciation

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and Nouns Pronunciation (Vowel Sounds) Advanced Learning Listening Comprehension / Direct and Indirect Speech Figures of Speech Effective Communication Writing Skills Effective Writing Interview Handling Skills E-Mail etiquette Presentation Skills

**Recommended Books: (Latest Edition)**

1. Basic communication skills for Technology, Andreja. J. Ruther Ford, 2<sup>nd</sup> Edition, Pearson Education, 2011
2. Communication skills, Sanjay Kumar, Pushpalata, 1<sup>st</sup> Edition, Oxford Press, 2011
3. Organizational Behaviour, Stephen .P. Robbins, 1<sup>st</sup> Edition, Pearson, 2013
4. Brilliant- Communication skills, Gill Hasson, 1<sup>st</sup> Edition, Pearson Life, 2011
5. The Ace of Soft Skills: Attitude, Communication and Etiquette for success, Gopala Swamy Ramesh, 5<sup>th</sup> Edition, Pearson, 2013
6. Developing your influencing skills, Deborah Dalley, Lois Burton, Margaret, Green hall, 1<sup>st</sup> Edition Universe of Learning LTD, 2010
7. Communication skills for professionals, Konar nira, 2<sup>nd</sup> Edition, New arrivals – PHI, 2011
8. Personality development and soft skills, Barun K Mitra, 1<sup>st</sup> Edition, Oxford Press, 2011
9. Soft skill for everyone, Butter Field, 1<sup>st</sup> Edition, Cengage Learning india pvt. ltd, 2011
10. Soft skills and professional communication, Francis Peters SJ, 1<sup>st</sup> Edition, Mc Graw Hill Education, 2011
11. Effective communication, John Adair, 4<sup>th</sup> Edition, Pan Mac Millan, 2009
12. Bringing out the best in people, Aubrey Daniels, 2<sup>nd</sup> Edition, McGraw Hill, 1999.

**COMPUTER APPLICATIONS IN BUSINESS**

**Subject Code – BCOMD5-111**

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

**Duration: 60 Hrs.**

**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 (14 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 (16 Hrs)**

Word Processing Tools: Overview, Creating, Saving, Opening, Importing, and 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 (14 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 (16 Hrs)**

Introduction to E-Commerce: Defining Commerce; Main Activities of E- Commerce; Broad Goals of E-Commerce; Main Components of E-Commerce; Functions of E- Commerce, Process

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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', 4<sup>th</sup> 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



**DIGITAL MARKETING**

**Subject Code – BCOMD5-112**

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

**Duration: 45 Hrs.**

**Course Objectives** The aim of this subject is:

1. To provide students with the knowledge about business advantages of the digital marketing and its importance for marketing success.
2. To develop a digital marketing plan.
3. To explore and develop social media marketing initiatives that are designed to meet business objectives.

**Course Outcomes** After completion of this course, students will be able to:

1. Identify the importance of the digital marketing for business sustainability
2. Understand various business ethics in digital marketing
3. Apply the digital marketing for communication with customers and other stakeholders
4. Explain latest tools for promoting brand on social media sites

**Unit I (10 Hrs)**

Digital Marketing: Introduction and Evolution of digital marketing- advantages of digital medium over other media, Impact of internet on consumer buying behaviour.

**Unit II (10 Hrs)**

Ethical and Legal Issues in the field of digital marketing. Creating initial Digital Marketing Plan; SWOT Analysis; Target Group Analysis.

**Unit III (12 Hrs)**

Optimization of Web Sites; MS Expression; CRM platform; Budgeting. Ecommerce, -PPC and Online Advertising Search Engine Optimisation (SEO): Introduction, understanding search engines; basics of keyword research; On-page and off-page Search Engine Optimisation.

**Unit IV (13 Hrs)**

Search Engine Marketing (SEM): Introduction to SEM; Google ad-words; keywords; bidding and budget; quality score; creating and optimising campaign. Google Analytics; Content marketing; Affiliate marketing; Email marketing; Mobile marketing. Marketing on Facebook, LinkedIn, Youtube, Instagram, and Pinterest.

**Suggested Readings**

1. Seema Gupta, ‘Digital Marketing’ Tata McGraw Hill Publication 2017
2. Charlesworth A., Internet Marketing: A Practical Approach, BH Publications.
3. Chaffey Dave, Internet Marketing: Strategy, Implementation and Practice, Pearson Education.
4. Parkin Godfrey, Digital Marketing: Strategies for Online Success, New Holland Publishers.

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**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 man-kinds

**Course Outcomes:** 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.)**

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.

**2<sup>ND</sup>  
SEMESTER**

**CORPORATE ACCOUNTING**

**Subject Code: BCOMS5-201**

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

**Duration: 60 Hrs**

**Course Objective:** This course aims at

1. To acquire the conceptual knowledge of the corporate accounting.
2. To understand the various techniques of preparing the financial statements.
3. To understand the preparation of final accounts of the Companies.

**Course Outcomes** After completion of this course, students will be able to:

1. Acquire the knowledge in company accounts.
2. Understand the accounting treatment in issue of shares at par premium and discount, issues of debenture, managerial remuneration etc.
3. Develop the application skills to computation of pro-rate allotment, redemption of preference shares, final accounts and preparation of balance sheet of joint stock companies.
4. Familiarize the analytical skills in corporate accounting, calculation of underwriting commission, redemption of debentures in sinking fund method Evaluate the techniques for redemption of preference shares.

**Unit I (15 Hrs.)**

**Accounting for Share Capital & Debentures:** Issue, forfeiture and reissue of forfeited shares-concept & process of book building. Issue of rights and bonus shares. Buy back of shares. Redemption of preference shares. Issue and Redemption of Debentures.

**Final Accounts:** Preparation of profit and loss account and balance sheet of corporate entities, excluding calculation of managerial remuneration. Disposal of company profits.

**Unit II (15 Hrs.)**

**Valuation of Goodwill and Valuation of Shares:** Concepts and calculation - simple problem only. **Amalgamation of Companies:** Concepts and accounting treatment as per Accounting Standard: 14 (ICAI) (excluding intercompany holdings). Internal reconstruction: concepts and accounting treatment excluding scheme of reconstruction.

**Unit III (15 Hrs.)**

**Accounts of Holding Companies/Parent Companies:** Preparation of consolidated balance sheet with one subsidiary company. Relevant provisions of Accounting Standard: 21 (ICAI).

**Banking Companies:** Difference between balance sheet of banking and non-banking company; prudential norms. Asset structure of a commercial bank. Non-performing assets (NPA).

**Unit IV (15 Hrs.)**

**Cash Flow Statement:** Concepts of funds. Preparation of cash flow statement as per Accounting Standard (AS): 3 (Revised) (ICAI): Indirect method only.

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**Suggested Readings:**

1. J.R. Monga, Basic Corporate Accounting, Mayur Paperbacks (c/o K.L. Malik and Sons Pvt. Ltd, 23 – Dara Ganj, New Delhi.
2. Nirmal Gupta, Chhavi Sharma, Corporate Accounting, Theory and Practice, Ane Books Pvt Ltd, New Delhi.
3. M.C., Shukla, T.S. Grewal and S.C. Gupta, Corporate Accounting, S. Chand and Co., New Delhi.
4. S.N. Maheshwari, and S.K. Maheshwari, Corporate Accounting, Vikas Publication, New Delhi.
5. Mukherjee and Hanif, Corporate Accounting, Tata McGraw Hill, New Delhi.

**FINANCIAL MARKETS AND INSTITUTIONS**

**Subject Code: BCOMS5-202**

**L T P C**

**Duration: 60 Hrs**

**4 0 0 4**

**Course Objective:** This course aims at:

1. To provide the student a basic knowledge of financial markets and institutions
2. To familiarize them with major financial services in India.
3. To develop student's ability in dealing with New issue market and money markets

**Course Outcomes** After successful completion of this course, students will be able to:

1. Understand the working of banks and insurance banks.
2. Demonstrate the knowledge of structure and working of Indian financial institutions
3. Compare and evaluate the different products of financial capital markets.
4. Comprehend the Ethics of functioning of financial institutions

**Unit I (15 Hrs.)**

**An Introduction to Financial System and its Components:** Financial markets and institutions. Financial intermediation. Flow of funds matrix. Financial system and economic development. An overview of Indian financial system. Financial Regulators in India: RBI, Ministry of Corporate Affairs, SEBI, IRDA, Financial Conglomerates.

**Unit II (15 Hrs.)**

**Financial Markets:** Money market-functions, organization and instruments. Role of central bank in money market; Indian money market-An overview.

Capital Markets-functions, organization and instruments. Indian debt market; corporate debt market; slow growth of corporate debt market; Development of corporate bond market abroad. Indian equity market-primary and secondary markets; Role of stock exchanges in India.

**Unit III (15 Hrs.)**

**Financial Institutions:** Depository and non-depository institutions, Commercial banking-introduction, its role in project finance and working capital finance. Development Financial Institutions (DFIs)-An overview and role in Indian economy. Life and non-life insurance companies in India

**Unit IV (15 Hrs.)**

**Mutual Funds-** Introduction and their role in capital market development. Non-banking financial companies (NBFCs). Regional Rural Banks. Urban Cooperative Banks, Rural Cooperative Credit Institutions, Pension Fund Regulatory and Development Authority.

**Suggested Readings:**

1. Bhole, L.M., Financial Markets and Institutions. Tata McGraw Hill Publishing Company
2. Khan, M.Y., Indian Financial System-Theory and Practice. New Delhi: Vikas Publishing House

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3. Sharma, G.L., and Y.P. Singh eds. Contemporary Issues in Finance and Taxation. Academic Foundation, Delhi
4. Khan and Jain, Financial Services, Tata McGraw Hill
5. Singh, J.K., Venture Capital Financing in India. Dhanpat Rai and Company, New Delhi.
6. Annual Reports of Major Financial Institutions in India.

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**PRINCIPLES OF MACRO ECONOMICS**

**Subject Code: BCOMS5-203**

**L T P C**

**Duration: 60 Hrs**

**4 0 0 4**

**Course Objective:** The course aims at providing

1. The student with knowledge of basic concepts of the macro economics.
2. The modern tools of macro-economic analysis are discussed and the policy framework is elaborated, including the open economy.
3. To study whether the economy uses our limited resources to obtain the maximum satisfaction possible for society.

**Course Outcomes** After the completion of this course students will be able to:

1. Analyze the economic conditions and assess the position of a company
2. Demonstrate the basic understanding of the economic implications of changes in government fiscal or monetary policy.
3. Calculate equilibrium national income levels and use various multipliers and convert nominal values to real values.

**Unit I (20 Hrs.)**

**Introduction:** Concepts and variables of macroeconomics, income, expenditure and the circular flow. **National Income Determination:** Actual and potential GDP; Aggregate Expenditure – Consumption Function, Investment Function; Equilibrium GDP; Concepts of MPS, APS, MPC, APC. Autonomous Expenditure; The Concepts of Multiplier; National Income Determination in an Open Economy with Government- Fiscal Policy – Impact of Changes in Govt. Expenditure and Taxes, Net Export Function, Net Exports and Equilibrium GDP.

**Unit II (15 Hrs.)**

**Inflation:** Causes of rising and falling inflation, inflation and interest rates, social costs of inflation. Unemployment – natural rate of unemployment, frictional and wait unemployment. Labour market and its interaction with production system. Phillips curve, the trade-off between inflation and unemployment.

**Unit III (15 Hrs.)**

**Open Economy:** Flows of goods and capital, saving and investment in a small and a large open economy, exchange rates, Mundell – Fleming model with fixed and flexible prices in a small open economy with fixed and with flexible exchange rates, interest-rate differentials case of a large economy.

**Unit IV (10 Hrs.)**

**IS-LM Framework:** Derivation of IS and LM Functions; Joint determination of National Income and rate of Interest.

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**Suggested Readings**

1. R. G. Lipsey and K. A. Chrystal –Economics, Chapters 20 to 28; (Oxford University press).
2. Mankiw N. Gregory, Macroeconomic, McMillan Worth Publishers, New York.
3. Dornbusch Rudiger and Stanley Fisher, Macroeconomic, McGraw Hill.
4. Deepashree, Vanita Agarwal, “Macro Economics”, Ane Books Pvt Ltd, New Delhi

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**BUSINESS MATHEMATICS AND STATISTICS**

**Subject Code: BCOMS5-204**

**L T P C**

**Duration: 60 Hrs**

**4 0 0 4**

**Course Objective:** The objective of this course is

1. To familiarize students with the applications of Mathematics and statistical techniques in business decisions.
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 completion of this course, students will be able to:

1. Understand the key terminology, concepts tools and techniques used in various business statistical analysis
2. Develop an understanding of the theory of probability, rules of probability and probability distributions.
3. Understand the meaning and importance of correlation and regression analysis including both simple and multiple correlation and regression

**Unit I (15 Hrs.)**

**Business Mathematics: Matrices:-** Definition of a matrix. Types of matrices. Algebra of matrices. Applications of matrices operations for solution to simple business and economic problems. Calculation of values of determinants up to third order. Finding inverse of a matrix through determinant method. Solution of system of linear equation up to three variables.

**Basic Mathematics of Finance:** Simple and compound interest. Rates of interest – nominal, effective and continuous – and their inter-relationships. Compounding and discounting of a sum using different types of rates.

**Unit II (18 Hrs.)**

**Business Statistics: Uni-variate Analysis:-** Measures of Central Tendency including Arithmetic mean, Geometric mean and Harmonic mean: properties and applications; Mode and Median. Partition values - quartiles, deciles, and percentiles. Measures of Variation: absolute and relative. Range, quartile deviation and mean deviation; Variance and Standard deviation: calculation and properties. **Bi-variate Analysis:** Simple Linear Correlation Analysis: Meaning, and measurement. Karl Pearson's co-efficient and Spearman's rank correlation. Simple Linear Regression Analysis: Regression equations and estimation. Relationship between correlation and regression coefficients.

**Unit III (15 Hrs.)**

**Time-based Data: Index Numbers and Time Series Analysis**

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Meaning and uses of index numbers; Construction of index numbers: Aggregative and average of relatives – simple and weighted, Tests of adequacy of index numbers, Construction of consumer price indices. Components of time series; additive and multiplicative models; Trend analysis: Finding trend by moving average method and Fitting of linear trend line using principle of least squares.

**Unit- IV (12 Hrs)**

Probability Theory: Addition & Multiplication Theorems, Bayes Theorem Conditional Probability, Probability Distribution: Binomial, Poisson and Normal.

**Suggested Readings:**

1. N. D. Vohra, Business Mathematics and Statistics, McGraw Hill Education (India) Pvt Ltd
2. J. K. Sharma, Business Mathematics, Ane Books Pvt. Ltd., New Delhi.
3. J.K. Thukral, Mathematics for Business Studies, Mayur Publications
4. J. K. Singh, Business Mathematics, Himalaya Publishing House.
5. E.T. Dowling, Mathematics for Economics, Schaum's Outlines Series, McGraw Hill Publishing Co.
6. Mizrahi and John Sullivan. Mathematics for Business and Social Sciences. Wiley and Sons.
7. Budnick, P. Applied Mathematics. McGraw Hill Publishing Co.
8. J. K. Sharma, Business Statistics, Pearson Education.
9. S.C. Gupta, Fundamentals of Statistics, Himalaya Publishing House.
10. S.P. Gupta and Archana Gupta, Elementary Statistics, Sultan Chand and Sons, New Delhi.
11. Richard Levin and David S. Rubin, Statistics for Management, Prentice Hall of India, New Delhi.
12. M.R. Spiegel, Theory and Problems of Statistics, Schaum's Outlines Series, McGraw Hill Publishing Co.

**BUSINESS COMMUNICATION-II**

**Subject Code: BCOMS5-205**

**L T P C**

**Duration: 60 Hrs**

**2 0 4 4**

**Course Objectives:** This course aims at:

1. Communicate effectively in Written and Unwritten form.
3. Effectively transfer the message with skills and manage the team as a team player.
4. Develop language skills for good employability.

**Course Outcomes** After completing this course, students will be able to:

1. Apply appropriate language skills in commerce activities
2. Develop language skills inside them for best opportunities.
3. Enrich in all forms of communication for employability.

**Unit- I (18 Hrs)**

Basic Listening Skills: Introduction, Self-Awareness, Active Listening, Becoming an Active Listener, Listening in Difficult Situations. The Language of Touch, Meta Communication, Types of Listening, Listening tips.

Reading Skills Introduction. Benefits of reading. Tips for effective reading. the SQ3R technique. Different stages of reading. Determining reading rate of students. Activities to increase the reading rate. Problems faced. Becoming an effective reader.

**Unit- II (12 Hrs)**

Effective Written Communication: Introduction, When and When Not to Use Written Communication - Complexity of the Topic, Amount of Discussion' Required, Shades of Meaning, Formal Communication. Writing Effectively: Subject Lines, Put the Main Point First, Know Your Audience, Organization of the Message. Drawback of written communication. Business Writing, Business Letter, Format and Styles, Types of business letters, Art of writing correct and precise mails, Understand netiquette.

**Unit- III (15 Hrs)**

Speaking: Introduction, Communication process. Importance of communication, channels of communication. Formal and informal communication. Barriers to communication. Tips for effective communication. Tips for conversation.

**Unit- IV (15 Hrs)**

Presentation skills. Effective multi-media presentation skills. Speeches and debates. Combating nervousness. Patterns and methods of presentation. Oral presentation, planning and preparation.

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**Recommended Books: (Latest Edition)**

1. Basic communication skills for Technology, Andreja. J. Ruther Ford, 2 nd Edition, Pearson Education, 2011
2. Communication skills, Sanjay Kumar, Pushpalata, 1 stEdition, Oxford Press, 2011
3. Organizational Behaviour, Stephen .P. Robbins, 1 stEdition, Pearson, 2013
4. Brilliant- Communication skills, Gill Hasson, 1 stEdition, Pearson Life, 2011
5. The Ace of Soft Skills: Attitude, Communication and Etiquette for success, Gopala Swamy Ramesh, 5thEdition, Pearson, 2013
6. Developing your influencing skills, Deborah Dalley, Lois Burton, Margaret, Green hall, 1st Edition Universe of Learning LTD, 2010
7. Communication skills for professionals, Konar nira, 2 ndEdition, New arrivals – PHI, 2011
8. Personality development and soft skills, Barun K Mitra, 1 stEdition, Oxford Press, 2011
9. Soft skill for everyone, Butter Field, 1st Edition, Cengage Learning india pvt.ltd, 2011
10. Soft skills and professional communication, Francis Peters SJ, 1 stEdition, Mc Graw Hill Education, 2011
11. Effective communication, John Adair, 4 thEdition, Pan Mac Millan,2009
12. Bringing out the best in people, Aubrey Daniels, 2 ndEdition, Mc Graw Hill, 1999

**DATA ANALYSIS AND VISUALIZATION USING MS EXCEL**

**Subject Code: BCOMD5-211**

**L T P C**

**Duration: 60 Hrs**

**2 0 2 3**

**Course Outcome-** After Completing this course, Students will be able to

1. Use spreadsheet software to manage monetary data.
2. Work with formulas and functions.
3. Develop professional-looking worksheets with charts and graphs, data tables by using web tools.
4. Use spreadsheet's solver for complex problems.

**UNIT- I (15 Hrs)**

Managing Spread Sheet: Introduction, Naming and Moving Worksheets, Copying Worksheets, Adding, Deleting and Hiding Worksheets, Grouping Worksheets Conditional Formatting, Date and Time Function: Date, Day, Month, Year, Edate, Eomonth, Network days, Workday, Weeknum, Weekday, Hour, Minute, Second, Now, Today Time Look Up Functions: Data Validation, Advanced Range Names, VLookUp, H LookUp

**UNIT- II (15 Hrs)**

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

**UNIT-III (15 Hrs)**

What if Analysis, Scenario Analysis, Sensitivity Analysis, Goal Seek, Advanced Pivot Table: Filtering Pivot Tables, Pivot Table Analysis, Proper Function, Trim Function, Advance Pivot Charts

**UNIT-IV (15 Hrs)**

Financial Functions: Time Value of Money- NPV/ IRR/ Discounting and other financial functions Statistical Function – Correlation, Regression

**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

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**PERSONALITY DEVELOPMENT AND SOFT SKILLS**

**Subject Code: BCOMD5-212**

**L T P C**

**Duration: 60 Hrs**

**2 0 2 3**

**Course Objectives:** The course aims at

1. To cause a basic awareness about the significance of soft skills in professional and interpersonal communications and facilitate an all-round development of personality.
2. To cover key areas like conversation skills, group skills and persuasion skills required during the interview process in an organization.

**Course Outcomes:** At the end of the course, the student will be able to:

1. Demonstrate soft skills required for business situations.
2. Analyze the value of soft skills for career enhancement.
3. Apply soft skills to workplace environment.
4. Confidently participate in interview process.
5. To handle stress in their lives and future in a better way.

**UNIT-1 (15 Hrs)**

**SOFT SKILLS-** Introduction to Soft Skills, Aspects of Soft Skills, Identifying your Soft Skills, Negotiation skills, Importance of Soft Skills, Concept of effective communication. **SELF-DISCOVERY-** Self-Assessment, Process, Identifying strengths and limitations, SWOT Analysis Grid.

**FORMING VALUES-** Values and Attitudes, Importance of Values, Self-Discipline, Personal Values - Cultural Values-Social Values-some examples, Recognition of one's own limits and deficiencies.

**UNIT-2 (15 Hrs)**

**BODY LANGUAGE -** Introduction- Body Talk, Forms of body language, uses of body language, Body language in understanding Intra and Inter-Personal Relations, Types of body language, Gender differences, Gaining confidence with knowledge of Kinesics.

**ETIQUETTE AND MANNERS-** **ETIQUETTE-** Introduction, Modern Etiquette, Benefits of Etiquette, Taboo topics, Do's and Don'ts for Men and Women. **MANNERS-** Introduction, Importance of manners at various occasions, Professional manners, Mobile manners.

**CORPORATE GROOMING TIPS-** Dressing for Office: Do's and Don'ts for Men and Women, Annoying Office Habits.

**UNIT-3 (15 Hrs)**

**STRESS MANAGEMENT -** Introduction meaning positive and negative stress. Sources of stress. Case studies signs of stress. Stress management tips. Teenage stress.

**TIME MANAGEMENT -** Introduction, the 80-20 Rule, three secrets of Time Management, Time Management Matrix, Effective Scheduling, Time Wasters, Time Savers, Time Circle Planner, Difficulties in Time Management, Overcoming Procrastination.



**UNIT-4 (15 Hrs)**

INTERVIEW SKILLS - Introduction. Types of interview. Types of question asked. Reasons for rejections. Post-interview etiquette. Telephonic interview. Dress code at interview. Mistakes during interview. Tips to crack on interview. Contextual questions in interview skills. Emotional crack an interview. Emotional intelligence and critical thinking during interview process.

**Recommended Books:**

1. K. Alex, S. Chand Publishers.
2. R.C. Sharma and Krishna Mohan, 'Business Correspondence and Report Writing', TMH, New Delhi, 2016.
3. N. Krishnaswami and T. Sriraman, 'Creative English for Communication', Macmillan.
4. Penrose, John M., et al., 'Business Communication for Managers', Thomson South Western, New Delhi, 2007.
5. Holtz, Shel, 'Corporate Conversations', PHI, New Delhi, 2007.

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**DRUG ABUSE: PROBLEM, MANAGEMENT AND PREVENTION**

**Subject Code: BMNCC0-004**

**L T P C**

**Duration: 30 Hrs**

**2 0 0 0**

**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,

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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,

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