

**BABA MASTNATH UNIVERSITY, ASTHAL BOHAR, ROHTAK
ORDINANCE FOR CHOICE BASED CREDIT SYSTEM**

For

**BACHELOR OF COMMERCE (HONS)
(w.e.f. the academic session 2022-2023)**

“Tell me and I forget. Teach me and I remember. Involve me and I learn.” –Benjamin Franklin

Change is the end result of all true learning. —Leo Buscaglia

“Enter every activity without giving mental recognition to the possibility of defeat. Concentrate on your strengths, instead of your weaknesses...on your powers, instead of your problems.”-Paul. J. Meyer

ABOUT THE DEPARTMENT

Faculty of Management and Commerce works under the umbrella of BMU which came into existence in 2012. FOMC inherits three Departments i.e. Department of Commerce, Department of Management & Department of Computer Science and Applications. At FOMC academia and students work together for having a unique learning community. FOMC has a strong resource center of learning library, which allows access of students to intellect from varied resources. BMU is well known for its commitment in the education sector towards its teaching pedagogy along with the capacity of shouldering responsibility for strengthening its industry/academic/research collaborations while focusing on incorporation of TASK (Talent, Attitude, Skills and Knowledge) among the students. Professional education at Department of Commerce is not only restricted to aspirations towards job and career, but has a scenario of in-depth coverage of syllabus along with the latest innovative and technical inputs from the industry, with which FOMC is striving hard constantly for the development of a pool for young talent to meet the social and industrial requirements. If we talk of exercises related to sharing of knowledge and opportunities which is being showcased by the collaborative efforts of our vast alumni culture existing around the world provides a base towards the placement of students.

Even if the globe progresses, the world's reliance on commerce and industry will not change. For individuals who are passionate about constructing a bright future on the foundation of business and commerce, the Department of Commerce, Faculty of Management and Commerce (FOMC) offers the best business courses, including B.Com., B.com. (H), M.com. and Ph.D. Programmes. B. Com(H) is a three years professional undergraduate business programme that deals with the knowledge regarding commerce, business, administration, and marketing to help students develop their managerial and entrepreneurial skills to become influential leaders and managers in the future. B. Com(H) full form is BACHELOR OF COMMERCE (HONS). The BACHELOR OF COMMERCE (HONS) program is designed to equip participants for the industry to become young entrepreneurs at entry level positions, equips students with requisite professional education and knowledge in business management for adding value to the industry and advancing learning students with requisite professional education and knowledge in business for adding value to the industry and advancing learning, provide state-of-the-art infrastructure to students, to support and propel their career paths, may it be managerial, administrative or entrepreneurial and provide students with skills-based learning to give them a competitive edge in employability. A B. Com(H) degree and some years of work experience will surely take students to a leadership position in any organization. B. Com(H) course subjects deal with general management, managerial

economics, accounting, organizational behaviour, cost accounting, business law, marketing, etc. There are plenty of job opportunities available for B. Com(H) graduates. After course completion, B. Com(H) program prepares you to take up various roles such as Assistant Manager in Finance, Assistant Manager in Marketing, Assistant Manager in HR, Assistant/Executive in various Management functions, Corporate Sales Manager, Relationship Manager Higher studies (M.Com./MBA) in Management/Commerce Domains.

Programme Objectives (POs): The B. Com(H) Programme's main objectives are:

- To develop students professionally to handle commercial issues.
- To develop students to be a better team worker.
- To bridge the gap between theoretical and practical knowledge of the students by adopting innovative teaching pedagogy.
- To develop socially, ethically responsible business leaders.
- To sharpen soft and hard skills among the students.
- To promote entrepreneurial skills among students.

Programme Specific Objectives (PSOs): On successful completion of the B. Com(H) Programme a student will

- Understand of the corporate world.
- Determine conceptual and analytical abilities required for effective decision making.
- Understand the dynamic and complex working environment of business
- Analyse the ups and downs of the stock market.
- Understand the rapid changes of financial services include banking and insurance sectors.
- Analyze the various financial and accounting concept including balance sheet, trial balance, etc.
- Determine the functional areas of management such as Production, purchasing, marketing, sales, advertising, finance, human resource system.
- Understand the Forms of business organization.
- Understand the factors influence the consumer buying behaviour.
- Determine the stages of her product development process.
- Determine the organizational behavior and its conflicts.

1. PRELIMINARIES

This ordinance shall apply to **BACHELOR OF COMMERCE (Hons)** of BMU.

DURATION OF THE COURSE FOR B. Com(H)

Course	Duration
B. Com(H)	Three Years (06 Semesters)

An academic year shall consist of two semesters (**odd & even**) of approximately **20** weeks duration inclusive of the period of examination and semester break. The eligibility criteria for admission to each programme, fee structure, academic calendar, scheme of studies and examinations, examination schedule, sports calendar and cultural activity calendar etc. for the academic year shall be published in the prospectus.

2. ORDINANCE: BACHELOR OF COMMERCE(Hons)

The terms and conditions for taking admission into Bachelor of COMMERCE(Hons) shall be as under:

2.1. Eligibility Criteria for Admission

As per BMU Norms.

2.2 Evaluation Process:

As per BMU Norms.

2.3 Criteria for Theory Courses and Lab Courses Weightage:

All theory courses have internal assessment weightage of 20% and 80% weightage for external examination. The courses related to the lab have 50% weightage as 10 marks for internal assessment and 40 marks for external examination. For the courses related to projects, total assessment weightage is 100 marks. The criteria for Theory Courses, Lab Courses and Project Courses will be on the basis of the following weightage:

S. No.	Criteria for Theory, Lab and Project Courses	Weightage
A)	THEORY SUBJECTS:	
1.	One Class Test	10
2.	Assignment and Presentation (better of two)	5
3.	Attendance <div style="display: flex; justify-content: space-between; margin-left: 40px;"> Less than 70% 0 Marks </div> <div style="display: flex; justify-content: space-between; margin-left: 40px;"> Upto 75% 2 Marks </div> <div style="display: flex; justify-content: space-between; margin-left: 40px;"> Upto 80% 3 Marks </div> <div style="display: flex; justify-content: space-between; margin-left: 40px;"> Upto 85% 4 Marks </div> <div style="display: flex; justify-content: space-between; margin-left: 40px;"> Above 85% 5 Marks </div>	5
4.	End Semester Examinations	80
B)	LAB WORK:	
1.	Practical	50
C)	PROJECT WORK:	
1.	Total Assessment	100

Summer Training Report / Project Report Evaluation will be as done as specified by scheme of examination.

Wherever the evaluation is through presentation, it will be done by a Committee constituted by the Dean of Faculty.

Every student has to appear in both the examinations. If a student does not take an internal test, he/she shall be awarded zero marks in that test. The marks obtained in sessional/practical/theory/seminar/dissertation are to be submitted to the Examination Branch duly signed by the Dean of the Faculty before the close of semester examination or a date fixed by the Controller of Examinations. The examination branch/course coordinator shall convert the marks into equivalent grades as per the grading procedure.

2.4 Summer Training Report

(See Detail in Annexure: 1)

3. EXAMINATION SYSTEM (As per Academic Calendar of BMU)

3.1 The examination shall be opened to a candidate who:

- has attended regularly the prescribed courses of studies for the relevant semester examination in the department recognized by the University for the degree of Bachelor of Business Administration.
- has his/her name submitted to the Controller of Examinations by the Dean of the Faculty.
- has a good moral character (certificate should be issued by the Dean of Faculty of concerned department if required).
- has attended **not less than 70% of the total classes held in each theory/lab/seminar etc.** This requirement shall be fulfilled separately for each subject of study. A deficiency up to **10% may be condoned** by the Dean of Faculty. A further condonation of **5% in attendance** may be allowed in severe/ compassionate circumstances by the Vice-Chancellor. **However it may not be treated as a matter of right by the students.** (In case a student fails to fulfill the necessary requirement of the attendance in any subject(s) in any semester, he/ she shall not be promoted to next semester and will have to repeat that academic semester in the next academic session along with regular students.)

3.2 The examinations for reappear in any subject(s) in the **odd semester** and that of in the **even semester** shall be held in the respective semesters along with the regular students' examinations.

If a candidate, after attending the classes for the course of studies in the department either not appeared or having appeared in any semester examination has failed in one or more paper(s) for that examination, he/she can appear for such paper(s) at subsequent examinations without attending a fresh course of studies for that semester. Such a candidate may, in the meantime, prosecute his/her studies for the next semester(s) and appear in the examination(s) for the same along with the examination for the lower semester(s).

Re-evaluation is permitted only for End Semester Examinations (Theory course) as per BMU rules for re-evaluation. The amount of Exam/Reappear/ Re-evaluation fee to be paid by the candidates shall be as prescribed by the University from time to time.

3.3 The minimum pass marks for passing the examination shall be as under:

- i. **40%** in each theory paper including internal assessment.
- ii. **40%** in each practical examination/viva-voce including internal assessment.

3.4 The result of a student at the end of each semester examination and after completion of course shall be declared on the basis of the **SGPA & CGPA** obtained by the student.

3.5 At the end of each semester examination, the Controller of Examinations shall publish the result, provided that in a case where candidate who was permitted to take examination for higher semester but has not cleared the lower semester examination his result for the higher semester examination will be declared provisionally. Each successful candidate shall be issued a copy of the result card on having passed the semester examination.

3.6 Notwithstanding the integrated nature of the course wherever it is spread over more than one academic year, the Ordinance in force at the time a student joins the course shall hold good only for the examination held during or at the end of the semester and nothing in this Ordinance shall be deemed to debar the University from amending the Ordinance and the amended Ordinance, if any, shall apply to all students whether old or new.

4. SCHOLARSHIPS

As per BMU Norms.

5. THE CREDIT SYSTEM

Each Academic Program has a certain number of **credits** which describe its weightage. A student's performance is measured by the number of credits that he/she has completed satisfactorily. A minimum grade point average is required to be maintained for satisfactory progress. Each subject (component) has a certain number of credits which reflect its weightage and is normally decided on the basis of effective contacts hours. It is mentioned in the Ordinance.

6. CONVERSION OF MARKS INTO GRADES

As per BMU Norms.

7. GRADE POINTS

As per BMU Norms.

8. CGPA CALCULATION

As per BMU Norms.

9. SGPA CALCULATION

As per BMU Norms.

10. GRAND SGPA CALCULATION

As per BMU Norms.

Criteria for Internal Assessment

All theory courses have internal assessment of 20 marks and 80 marks for external examination. For the courses related to projects, internal assessment is 50 marks and external examination is 50 marks. The courses related to the lab have 50 marks as internal assessment and 40 marks as external examination.

The internal assessment of the students (out of 20 marks) shall be as per the criteria given below:

A. One Class Test	10 Marks
B. Assignment and Presentation(better of two)	5 Marks
C. Attendance:	5 Marks
Less than 70%	0 Marks
Upto 75%	2 Marks
Upto 80%	3 Marks
Upto 85%	4 Marks
Above 85%	5 Marks

Sessional Examination is compulsory (to be conducted on the date communicated by the university)

Note: Record should be maintained by the faculty and made available to the examination branch of the university.

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Asthal Bohar, Rohtak
2022-2023
Criteria for External Examinations

The question paper shall be divided into two sections. Section A shall comprise of eight short answer type questions from whole of the syllabus carrying two marks each, which shall be compulsory. Answer to each question should not exceed 50 words normally. Section B shall comprise 8 questions (2 questions from each unit).The students will be required to attempt four questions selecting one question from each unit. All questions will carry equal marks.

BABA MASTNATH UNIVERSITY
Asthal Bohar, Rohtak

2022-2023

Programme Structure

B.Com.(H) Programme is a 3 years programme having weightage of Core Courses (CCs), Discipline Specific Courses (DSCs), English Language Skills (ELs), Allied Enhancement Courses (AECs), Skill Enhancement Courses (SECs) and Generic Elective Courses (GECs). Each student shall be required to be appearing for examination in all courses.

Annexure: 1

Summer Training Report Guidelines:

Every student of B.Com.(H) shall be required to undergo a practical **training in an industrial** organization approved by the Institute as per their scheme of examination.

The evaluation of the Summer Training Report will be done as per scheme of examination. A candidate shall submit her/his Training Report as prescribed in scheme of examination. In case a candidate's Report is rejected or he/she is unable to complete it within the prescribed period for her/his category, he/she may be dealt as reappear in that paper and will be dealt accordingly.

The Summer Training Report, wherever specified will be submitted as under:

1. Format

The final report should be written and compiled in the following the sequence:

- (a) Title Page
- (b) Certificate (s)
- (c) Acknowledgements
- (d) Contents
- (e) List of Tables
- (f) List of Figures
- (g) List of Symbols
- (g) List of Abbreviations
- (h) Summer Training Directive
- (i) Executive Summary
- (j) Body of the Report (As per Appendix A)
- (k) References/Bibliography
- (l) Appendices

2. Title Page

The format of the title page is attached as **Annexure-1 (a)**.

3. Certificate

The format of the certificate is attached as **Annexure-1 (b)**. A certificate of the organization where the student has conducted the summer training may **also be attached separately after the Institute’s certificate**.

4. Acknowledgements

In the “Acknowledgements” page, the writer recognizes his/her indebtedness for guidance and assistance by the faculty guide & external supervisor and any other member. Courtesy demands that he/she also recognizes specific contributions by other persons or institutions such as libraries and research foundations. Acknowledgements should be expressed simply, tastefully, and tactfully duly signed above the name.

5. Contents & List of Tables/Figures/Symbols/Abbreviation

The format of Contents and list of Tables/Figures/Symbols is attached as **Annexure-1 (C)**

6. Executive Summary

The Executive summary shall contain objectives, scope and an effective summary of the Report with clear headings.

7. Body of the Report: Guidelines for Report Writing

The guidelines for writing the report detailed in **Appendix-1 (a)**. Following aspects must be adhered to:

- (a) **Page Size:** Good quality white A4 size executive bond paper should be used for typing and duplication.
- (b) **Chapter No/Title:** The chapters are to be numbered as Chapter-1, Chapter-2 etc. **Bold, Centre aligned Font size 14.**
- (c) **Para Numbering:** Paragraphs are to be numbered in every Chapter separately in the following manner.

Chapter-1	Chapter-2	Remarks
1.1	2.1	
1.1.1	2.1.1	Indentation 5 spaces
1.1.2	2.1.2	
(a)	(a)	Indentation 5 spaces
(b)	(b)	
(c)	(c)	
(i)	(i)	Indentation 5 spaces
(ii)	(ii)	
1.2	2.2	

1.3	2.3	
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(d) Page Specifications:

- (i) Left Margin : 1.25 inch
- (ii) Right Margin : 1.25 inch
- (iii) Top Margin : 1 inch
- (iv) Bottom Margin : 1 inch

(e) **Page Numbers:** All text pages starting from Body of the Project Report should be numbered at the **bottom center** of the pages.

(f) Normal Body Text:

- (i) **Font Size:** 12, Times New Roman, Single Spacing, Double Side Writing.
- (ii) **Paragraphs Heading Font Size:** 12, Times New Roman, Bold, Indentation 5 spaces from Para number. Main Paras uppercase, sub-Para and sub-sub Para lowercase with first letter in uppercase.

(g) **Table and Figure Number:** Table and figure numbers are to be written at the bottom of the table/figure, center aligned as given below:

(i) **Table No-1: Number of Employees in Organisation ABC**

(ii) **Figure No-1: Sales Figures of ABC Company for 2021-2022**

(iii) Source, if any, is to be written in Font size 10, Italics, Unbold, outside the Table, aligned with left boundary.

(I) Binding & Color Code of the Report:

- (i) Hard Bound Report
- (ii) Background of the Cover Page: **Black**
- (iii) Letters in Silver White
- (iv) There must be printing on the sideline of Summer Training Report which must include Department Name, University Name (on the top), Title of Summer Training Report (In the center), Candidate's Name, Month and Year of Summer Training Report Submission (On the bottom).

8. References/Bibliography

Follow APA Style of Referencing (8th Edition) as given below:

Book:

Author, A.A.(Year of Publication). Title of work. Publisher City, State: Publisher.

Moon, C. (1994). Changing Pattern of Business: Government Relations in South Korea. Lucknow, Uttar Pradesh: Tata Mc Graw Hill.

Journal:

Author, A.A.. (Publication Year). Article title. Periodical Title, Volume (Issue), pp.-pp.

Kaur, A. (2004). Time Varying Volatility in Indian Stock Market. Vikalpa, 22(3), 147-148.

Website:

Author, A.A.. (Year, Month Date of Publication). Article Title. Retrieved from URL

Simmons, B. (2015, January 9). The Tale of Two Flaccos. Retrieved from <http://grantland.com/the-triangle/the-tale-of-two-flaccos/>

In-Text Citations:

(Author1 & Author2, Year of Publication) or Author1 and Author2 (Year of Publication)

After discussion participation in attending library increased (Chabra & Goyal, 2010).

Chabra and Goyal (2010) found that after discussion participation in attending library increased.

Note: Inside parentheses ‘&’ is to be used and outside parentheses ‘and’ is to be used.

Similarly, multiple in-text citation for the same point are to be separated by semicolon (;), e.g.

After discussion participation in attending library increased (Chabra & Goyal, 2010; Chander, 2012, & Ghosh, 2012).

9. Appendices

The appendices are to be attached at the end of the report and to be numbered as Appendix-1 (a), Appendix-1 (b) (bold) etc. right justified at the top of the page. Below the word Appendix write in parenthesis “Refer Para No__”. The Para number should be the number in the body of text where the reference of appendix is given. An appendix may have annexure (s). The annexures, if any, are to be attached immediately after the said appendix. The annexure are to be numbered as Annexure-1(a), Annexure-1 (b) (bold) etc. Two copies meant for the purpose of evaluation must be hard bound and submitted to the Controller of Examination.

Annexure-1(a)

(All fonts in Times New Roman)

**REPORT ON SUMMER TRAINING CONDUCTED AT ----- (NAME OF
COMPANY)**

(FONT SIZE = 18, Bold, Uppercase)



Submitted in partial fulfillment of the requirements
for the award of Bachelor of Commerce (Hons) Degree in
Department of Commerce
Faculty of Management and Commerce

(FONT SIZE = 15, Unbold)

BY

Name of Student

Class Roll No.

University Roll No.

Year of Admission

UNDER THE SUPERVISION OF

Name of Supervisor

Designation

BABA MASTNATH UNIVERSITY
Asthal Bohar, Rohtak
Year

Annexure-1 (b)

Certificate

I, _____, Enrolment No. _____ certify that the Summer Training Report entitled “ _____ ” is done by me and it is an authentic work carried out by me at _____
_____ (Address of the firm/company). The matter embodied in this Report has not been submitted earlier for the award of any degree or diploma to the best of my knowledge and belief.

Signature of the Student
Date:

Certified that the Summer Training Report entitled “ _____ ” done by Mr./Ms. _____, Enrolment No. _____, is completed under my guidance.

Signature of the Guide
Date:
(Name of the Guide)
(Designation)

Countersigned

Dean of the Faculty/Summer Training Coordinator

FORMAT FOR CONTENTS & LIST OF TABLES/FIGURES/ SYMBOLS

CONTENTS

S No	Topic	Page No
1	Certificate (s)	i
2	Acknowledgements	ii
3	List of Tables	iii
4	List of Figures	iv
5	List of Symbols	v
6	List of Abbreviations	vi
7	Summer Training Directive	
8	Executive Summary	
9	Chapter-1: Profile of the Firm/Company	
10	Chapter-2: Environmental Analysis	
11	Chapter-3: Data Presentation & Analysis	
12	Chapter-4: Summary & Conclusions	
13	References/Bibliography	
14	Appendices	

FORMAT FOR LIST OF TABLES/FIGURES/ SYMBOLS/ABBREVIATIONS

LIST OF TABLES

Table No	Title	Page No
1	Number of Employees in Organisation ABC	
2		

LIST OF FIGURES

Figure No	Title	Page No
1	Sales Figures of ABC Company for 2019-2022	
2		

TABLE OF SYMBOLS

S No	Symbol	Nomenclature & Meaning
1	Σ	Sigma (Summation)
2	@	At the rate

TABLE OF ABBREVIATIONS

S No	Abbreviated Name	Full Name
1	CRM	Customer Relationship Management
2	EPS	Earnings Per Share

B. Com. (Hons.): Three-Year (6-Semester) CBCS Programme

FIRST SEMESTER

Course Code	Title of the Course	Discipline	Examination Scheme (Marks)				Duration of Paper	Credit (L:P)
			Theory Marks	Internal Marks	Practical Marks	Total Marks		
Core Subjects								
22BCH101C	Business Organization	Core	80	20	-	100	3 Hrs.	4:0
22BCH102C	Financial Accounting	Core	80	20	-	100	3 Hrs.	4:0
22BCH103C	Mercantile Law	Core	80	20	-	100	3 Hrs.	4:0
22BCH104C	Micro economics	Core	80	20	-	100	3 Hrs.	4:0
22BCH105C	Introduction to statistics	Core	80	20	-	100	3 Hrs.	4:0

SECOND SEMESTER

Course Code	Title of the Course	Discipline	Examination Scheme (Marks)				Duration of Paper	Credit (L:P)
			Theory Marks	Internal Marks	Practical Marks	Total Marks		
Core Subjects								
22BCH201C	Business Communication	Core	80	20	-	100	3 Hrs.	4:0
22BCH202C	Corporate Accounting	Core	80	20	-	100	3 Hrs.	4:0
22BCH203C	Business Management	Core	80	20	-	100	3 Hrs.	4:0

22BCH204C	Macro Economics	Core	80	20	-	100	3 Hrs.	4:0
22BCH205C	Introduction to Computers	Core	50	-	50	100	2 Hrs.	2:1

THIRD SEMESTER

Course Code	Title of the Course	Discipline	Examination Scheme (Marks)				Duration of Paper	Credit (L:P)
			Theory Marks	Internal Marks	Practical Marks	Total Marks		
Core Subjects								
22BCH301C	Human Resource Management	Core	80	20	-	100	3 Hrs.	4:0
22BCH302C	Income-tax Law	Core	80	20	-	100	3 Hrs.	4:0
22BCH303C	Management Principles and Applications	Core	80	20	-	100	3 Hrs.	4:0
	Generic Elective (GE)-1 (any <u>one</u> of the following)							
22BCH304E1	Business Statistics	Generic Elective	80	20	-	100	3 Hrs.	4:0
22BCH304E2	Principles of Marketing	Generic Elective	80	20	-	100	3 Hrs.	4:0
	Skill-Enhancement Elective Course (SEC)-1 (any one of the following)							
22BCH305E1	E-Commerce	Skill-Enhancement Elective	80	20	-	100	3 Hrs.	4:0

22BCH305E2	Information technology basics	Skill-Enhancement Elective	80	20	-	100	3 Hrs.	4:0
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FOURTH SEMESTER

Course Code	Title of the Course	Discipline	Examination Scheme (Marks)				Duration of Paper	Credit (L:P)
			Theory Marks	Internal Marks	Practical Marks	Total Marks		
Core Subjects								
22BCH401C	Cost Accounting	Core	80	20	-	100	3 Hrs.	4:0
22BCH402C	Business Mathematics	Core	80	20	-	100	3 Hrs.	4:0
22BCH403C	Computer Applications in Business	Core	50	-	50	100	2 Hrs.	2:1
	Generic Elective (GE)-1 (any <i>one</i> of the following)							
22BCH404E1	Indian Economy	Generic Elective	80	20	-	100	3 Hrs.	4:0
22BCH404E2	Financial Institutions & Markets	Generic Elective	80	20	-	100	3 Hrs.	4:0
	Skill-Enhancement Elective Course (SEC)-2 (any one of the following)							
22BCH405E1	Entrepreneurship	Skill-Enhancement Elective	80	20	-	100	3 Hrs.	4:0
22BCH405E2	Business Ethics	Skill-Enhancement	80	20	-	100	3 Hrs.	4:0

		Elective						
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FIFTH SEMESTER

Course Code	Title of the Course	Discipline	Examination Scheme (Marks)				Duration of Paper	Credit (L:P)
			Theory Marks	Internal Marks	Practical Marks	Total Marks		
Core Subjects								
22BCH501C	Marketing Management	Core	80	20	-	100	3 Hrs.	4:0
22BCH502C	Financial Management	Core	80	20	-	100	3 Hrs.	4:0
22BCH503DE1	DSE-1 (Any one of Group A)							
22BCH504DE2	DSE-2 (Any one of Group A)							
	Discipline Specific Elective (DSE) Group A							
22BCH503DE1a	a. Management Accounting	DSE	80	20	-	100	3 Hrs.	4:0
22BCH503DE1b	b. BANKING LAW AND OPERATIONS	DSE	80	20	-	100	3 Hrs.	4:0
22BCH503DE1c	c. Advertising	DSE	80	20	-	100	3 Hrs.	4:0
22BCH504DE1d	d. Money and banking	DSE	80	20	-	100	3 Hrs.	4:0
22BCH504DE1e	e. Computerised Accounting System	DSE	80	20	-	100	3 Hrs.	4:0
22BCH504DE1f	f. Financial Markets and Financial Services	DSE	80	20	-	100	3 Hrs.	4:0
22BCH505TR	Summer training report					100		

SIXTH SEMESTER

Course Code	Title of the Course	Discipline	Examination Scheme (Marks)				Duration of Paper	Credit (L:P)
			Theory Marks	Internal Marks	Practical Marks	Total Marks		
Core Subjects								
22BCH601C	Retail Management	Core	80	20	-	100	3 Hrs.	4:0
22BCH602C	GOODS AND SERVICES TAX GST	Core	80	20	-	100	3 Hrs.	4:0
22BCH603DE3	DSE-3 (Any one of Group B)							
22BCH604DE4	DSE-4 (Any one of Group B)							
	Discipline Specific Elective (DSE) Group B							
22BCH603DE3a	a. Fundamentals of Investment	DSE	80	20	-	100	3 Hrs.	4:0
22BCH603DE3b	b. Project Management	DSE	80	20	-	100	3 Hrs.	4:0
22BCH603DE3c	c. Business Tax Procedures	DSE	80	20	-	100	3 Hrs.	4:0
22BCH603DE3d	d. International Business	DSE	80	20	-	100	3 Hrs.	4:0
22BCH603DE3e	e. Stress Management	DSE	80	20	-	100	3 Hrs.	4:0
22BCH603DE3f	f. Business Research Methods	DSE	80	20	-	100	3 Hrs.	4:0
22BCH605VP	Comprehensive viva-vova					100		

B.Com (Hons.)-Ist Semester
Paper : Business Organization
22BCH101C

Max. Marks: 80.

Time: 3 Hrs.

Note: The examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 8 small questions of two marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit. All questions shall carry 16 marks each.

Unit-I

Foundation of Indian Business Activities, Manufacturing and service Sectors. India's globalization perspective, liberalization and privatization. Multinational corporations and Indian transnational Enterprises.

Unit-II

Entrepreneurial opportunities in contemporary business environment: Networking marketing, Franchising, Business Process Outsourcing, E-commerce and M-commerce. Process of setting up a business enterprise. Opportunity and idea generation – role of creativity and innovation. Feasibility study and preparation of business plan.

Unit-III

Functions of an organization, Choice of a suitable form of business ownership. Starting and operating small venturing enterprises Operations: business size and location decisions. Lay out: mass production and mass customization, productivity, quality and logistics.

Unit-IV

Marketing and consumer behaviour, Product and pricing decisions, Distribution and promotional decisions (d) Finance: Money and banking, financial management and securities markets, risk management and insurance (e) human resources: Sources of human capital, Strategies for attracting (staffing) and retaining (training and compensation).

Suggested Readings:

1. Griffin, Ricky W; *Organizational Behaviour*, Houghton Mifflin co., Boston.
2. Hellreigel, Don, John W. Slocum, Jr., and Richards W. Woodman: *Organizational Behavior*, south western college Publishing, Ohio.
3. Hersey, Paul, Kenneth H. Blanchard and Dewey E Johnson: *Management of Organisational Behaviour*:
4. *Utilizing Human Resources*, Prentice Hall, New Delhi.
5. Ivancevich; John and Micheol T. Matheson: *Organisational Behaviour and Management*, Tata McGraw- New Delhi.Hill,

B.Com (Hons.)-Ist Semester
Paper : Financial Accounting
22BCH102C

Max. Marks: 80.
Time: 3 Hrs.

Note: The examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 8 small questions of two marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit. All questions shall carry 16 marks each.

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

Unit I: Accounting as an information system, the users of financial accounting information and their needs. Qualitative characteristics of accounting, advantages and limitations of accounting. Bases of accounting; cash basis and accrual basis, financial accounting principles – Basic concepts and conventions: entity, money measurement, going concern, cost, realization, accruals, periodicity, consistency, prudence (conservatism), materiality and full disclosures. Financial accounting standards: Concept, benefits, procedure for issuing accounting

Unit II:

Measurement of business income-Net income: the accounting period, the continuity doctrine and matching concept. Objectives of measurement. Revenue recognition: Recognition of expenses. The accounting concept of depreciation. Factors in the measurement of depreciation. Methods of computing depreciation: straight line method and diminishing balance method; Disposal of depreciable assets-change of method. Meaning. Significance of inventory valuation. Inventory Record Systems: periodic and perpetual. Methods: FIFO, LIFO and Weighted Average. Salient features of Indian Accounting Standard (Ind-AS): 2

Unit III: Capital and revenue expenditures and receipts: general introduction only. Preparation of financial statements of non-corporate business entities, Computerized Accounting Systems

Computerised Accounting Systems: Computerized Accounts by using any popular accounting software: Creating a Company; Configure and Features settings; Creating Accounting Ledgers and Groups; Creating Stock Items and Groups; Vouchers Entry; Generating Reports - Cash Book, Ledger Accounts, Trial Balance, Profit and Loss Account, Balance Sheet, Funds Flow Statement, Cash Flow Statement

Unit IV:

Accounting for the Partnership Firm,

A) The Partnership Act, 1932

- a. Nature and Characteristics of Partnership
- b. Registration of a Partnership Firms

- c. Types of Partners
- d. Rights and Duties of Partners
- e. Implied Authority of a Partner
- f. Incoming and outgoing Partners
- g. Mode of Dissolution of Partnership
- h. The Limited Liability Partnership Act, 2008
Salient Features of LLP ,Accounting of Dissolution of the Partnership Firm , Insolvency of partners

Suggested Readings:

1. Robert N Anthony, David Hawkins, Kenneth A. Merchant, *Accounting: Text and Cases*. McGraw-Hill Education, 13th Ed. 2013.
2. Charles T. Horngren and Donna Philbrick, *Introduction to Financial Accounting*, Pearson Education.
3. J.R. Monga, *Financial Accounting: Concepts and Applications*. Mayur Paper Backs, New Delhi.
4. M.C.Shukla, T.S. Grewal and S.C.Gupta. *Advanced Accounts. Vol.-I*. S. Chand & Co., New Delhi.
5. S.N. Maheshwari, and. S. K. Maheshwari. *Financial Accounting*. Vikas Publishing House, New Delhi.

B.Com (Hons.)-Ist Semester

**Paper : Mercantile Law
22BCH103C**

Duration: 3 hrs.

Marks: 80

Note: The examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 8 small questions of two marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit. All questions shall carry 16 marks each.

Objective: The objective of the course is to impart basic knowledge of the important business legislation along with relevant case law.

Contents:

Unit 1: The Indian Contract Act, 1872: General Principle of Law of Contract

- a) Contract – meaning, characteristics and kinds
- b) Essentials of a valid contract - Offer and acceptance, consideration, contractual capacity, free consent, legality of objects.
- c) Void agreements
- d) Discharge of a contract – modes of discharge, breach and remedies against breach of contract.
- e) Contingent contracts
- f) Quasi - contracts

Unit 2: The Indian Contract Act, 1872: Specific Contract

- a) Contract of Indemnity and Guarantee
- b) Contract of Bailment
- c) Contract of Agency

Unit 3: The Sale of Goods Act, 1930

- a) Contract of sale, meaning and difference between sale and agreement to sell.
- b) Conditions and warranties
- c) Transfer of ownership in goods including sale by a non-owner
- d) Performance of contract of sale
- e) Unpaid seller – meaning, rights of an unpaid seller against the goods and the buyer.

Unit 4: The Negotiable Instruments Act 1881

- a) Meaning, Characteristics, and Types of Negotiable Instruments: Promissory Note, Bill of Exchange, Cheque
- b) Holder and Holder in Due Course, Privileges of Holder in Due Course.
- c) Negotiation: Types of Endorsements
- d) Crossing of Cheque
- e) Bouncing of Cheque

Suggested Readings:

1. M.C. Kuchhal, and Vivek Kuchhal, *Business Law*, Vikas Publishing House, New Delhi.
2. Avtar Singh, *Business Law*, Eastern Book Company, Lucknow.
3. Ravinder Kumar, *Legal Aspects of Business*, Cengage Learning
4. SN Maheshwari and SK Maheshwari, *Business Law*, National Publishing House, New Delhi.
5. Aggarwal S K, *Business Law*, Galgotia Publishers Company, New Delhi.
6. Bhushan Kumar Goyal and Jain Kinneri, *Business Laws*, International Book House
7. Sushma Arora, *Business Laws*, Taxmann Publications.
8. Akhileshwar Pathak, *Legal Aspects of Business*, McGraw Hill Education, 6th ed.
9. P C Tulsian and Bharat Tulsian, *Business Law*, McGraw Hill Education
10. Sharma, J.P. and Sunaina Kanojia, *Business Laws*, Ane Books Pvt. Ltd., New Delhi

Note: Latest edition of text books may be used.

B.Com. (Hons.): Semester - I
Paper: MICRO ECONOMICS
22BCH104C

Max. Marks: 80.
Time: 3 Hrs.

Note: The examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 8 small questions of two marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit. All questions shall carry 16 marks each.

Objective: The objective of the course is to acquaint the students with the concepts of microeconomics dealing with consumer behavior. The course also makes the student understand the supply side of the market through the production and cost behavior of firms.

CONTENTS

Unit 1: Demand and Consumer Behavior ,Concepts of revenue: marginal and Average: Revenue under conditions of Perfect and imperfect competition Elasticity of demand: price, income and cross.

Consumer Behaviour: Indifference curve analysis of consumer behavior; Consumer's equilibrium (necessary and sufficient conditions). Price elasticity and price consumption curve, income consumption curve and Engel curve, price change and income and substitution effects. Indifference curves as an analytical tool (cash subsidy v/s. kind subsidy). Revealed Preference Theory.

Unit 2: Production and Cost

Production isoquants, marginal rate of technical substitution, economic region of production, optimal combination of resources, the expansion path, isoclines, returns to scale using isoquants. Cost of Production: Social and private costs of production, long run and short run costs of production. Economies and diseconomies of scale and the shape to the long run average cost. Learning curve and economies of scope.

Unit 3: Perfect Competition

Perfect competition: Assumptions. Equilibrium of the firm and the industry in the short and the long runs, including industry's long run supply curve. Measuring producer surplus under perfect competition. Imperfect Competition Monopolistic Competition and Oligopoly: Monopolistic competition price and output decision-equilibrium. Monopolistic Competition and economic efficiency Oligopoly and Interdependence

Unit 4: Monopoly

Monopoly: Monopoly short run and long run equilibrium. Shifts in demand curve and the absence of the supply curve. Measurement of monopoly power and the rule of thumb for pricing. Horizontal and vertical integration of firms. The social costs of monopoly power including deadweight loss. Degrees of price discrimination.

Suggested Readings:

1. Pindyck, R.S., D. L. Rubinfeld and P. L. Mehta; Microeconomics, Pearson Education.
2. N. Gregory Mankiw, Principles of Micro Economics, Cengage Learning
3. Maddala G.S. and E. Miller; Microeconomics: Theory and Applications, McGraw-Hill Education.
4. Salvatore, D. Schaum's Outline: Microeconomic Theory, McGraw-Hill, Education.
5. Case and Fair, Principles of Micro Economics, Pearson Education
6. Koutsiyannis, Modern Micro Economic Theory.
7. C Snyder, Microeconomic Theory: Basic Principles and Extensions, Cengage Learning
8. Bilas, Richard A., Microeconomics Theory: A Graphical Analysis, McGraw-Hill Education.
9. Paul A Samuelson, William D Nordhaus, Microeconomics, McGraw-Hill Education.
10. Amit Sachdeva, Micro Economics, Kusum Lata Publishers

Note: Latest edition of text books shall be used.

B.Com. (Hons.): Semester - I
Paper : Introduction to Statistics
22BCH105C

Max. Marks: 80

Time: 3 Hrs.

Note: The examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 8 small questions of two marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit. All questions shall carry 16 marks each.

Important: *The Examiner will set at least THREE numerical and THREE theoretical questions in the question paper.*

Unit-1

Statistics: Meaning, Definition, Needs & Objectives

Collection of data – types, methods, classification and tabulation of data, graphic diagrammatic presentation.

Unit-II

Measurement of Central Tendencies and Variation – Mathematical and fractional averages. Measures of absolute and relative variations.

Unit-III

Moments, skewness and kurtosis (with Sheppard's corrections), Index Numbers.

Unit-IV

Probability and Expected Value:

Meaning and Schools of thoughts, Importance of the Concept of the Probability; Calculation of Probability, Probability Theorems: Addition, Multiplication and Bayes' Theorem. Mathematical Expectations. Numerical of Probability.

Suggested Readings:

1. *Dr.S.P.Gupta, Statistical methods, S.Chand & Co., New Delhi.*
2. *D.N.Elhance, Veena Elhance, B.M.Aggarwal, Fundamentals of Statistics, Kitab Mahal.*
3. *N.P.Aggarwal, Quantitative Techniques, Ramesh Book Depot., Jaipur.*
4. *R.P.Hooda, Statistics for Business and Economics, Mcmillan India Ltd., New Delhi.*

B.Com. (Hons.): Semester - II
Paper : BUSINESS COMMUNICATION
22BCH201C

Duration: 3 hrs.

Marks: 80

Note: The examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 8 small questions of two marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit. All questions shall carry 16 marks each.

Objective: To equip students of the B.Com (Hons.) course effectively to acquire skills in reading, writing, comprehension and communication, as also to use electronic media for business communication.

Contents:

Unit 1: Introduction:

Nature of Communication, Process of Communication, Types of Communication (verbal & Non Verbal), Importance of Communication, Different forms of Communication Barriers to Communication Causes, Linguistic Barriers, Psychological Barriers, Interpersonal Barriers, Cultural Barriers, Physical Barriers, Organizational Barriers, Strategies to overcome Barriers

Unit 2: Business Correspondence:

Letter Writing, presentation, Inviting quotations, Sending quotations, Placing orders, Inviting tenders, Sales letters, claim & adjustment letters and social correspondence, Memorandum, Inter -office Memo, Notices, Agenda, Minutes, Job application letter, preparing the Resume.

Unit 3: Report Writing:

Business reports, Types, Characteristics, Importance, Elements of structure, Process of writing, Order of writing, the final draft, check lists for reports.

Unit 4: Oral Presentation:

Importance, Characteristics, Presentation Plan, Power point presentation, Visual aids. E-communication.

Suggested Readings:

1. Bovee, and Thill, *Business Communication Essentials*, Pearson Education
2. Shirley Taylor, *Communication for Business*, Pearson Education
3. Locker and Kaczmarek, *Business Communication: Building Critical Skills*, McGraw Hill Education

4. Herta A Murphy, Herbert W Hildebrandt, Jane P. Thomas, *Effective Business Communication (SIE)*, McGraw Hill Education
5. Dona Young, *Foundations of Business Communication: An Integrative Approach*, McGraw Hill Education
6. Raymond V. Lesikar, Marie E. Flatley, Kathryn Rentz, Paula Lentz, and Neerja Pande, *Business Communication: Connecting in a Digital World (SIE)*, McGraw Hill Education

B.Com. (Hons.): Semester - II
Paper : CORPORATE ACCOUNTING
22BCH202C

Duration: 3 hrs.

Marks: 80

Note: The examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 8 small questions of two marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit. All questions shall carry 16 marks each.

Objectives: To help the students to acquire the conceptual knowledge of the corporate accounting and to learn the techniques of preparing the financial statements.

Unit 1. 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

Unit 2. Final Accounts

Preparation of profit and loss account and balance sheet of corporate entities, excluding calculation of managerial remuneration, Disposal of company profits

Unit 3. Valuation of Goodwill and Valuation of Shares

Concepts and calculation: simple problem only, Internal reconstruction: concepts and accounting treatment excluding scheme of reconstruction.

Unit 4. Accounts of Holding Companies/Parent Companies

Preparation of consolidated balance sheet with one subsidiary company. Relevant provisions of Accounting Standard: 21 (ICAI).

Suggested Readings:

1. J.R. Monga, *Fundamentals of Corporate Accounting*. Mayur Paper Backs, New Delhi.
2. M.C. Shukla, T.S. Grewal, and S.C. Gupta. *Advanced Accounts*. Vol.-II. S. Chand & Co., New Delhi.
3. S.N. Maheshwari, and S. K. Maheshwari. *Corporate Accounting*. Vikas Publishing House, New Delhi.
4. Ashok Sehgal, *Fundamentals of Corporate Accounting*. Taxman Publication, New Delhi.
5. V.K. Goyal and Ruchi Goyal, *Corporate Accounting*. PHI Learning.
6. Jain, S.P. and K.L. Narang. *Corporate Accounting*. Kalyani Publishers, New Delhi.
7. Bhushan Kumar Goyal, *Fundamentals of Corporate Accounting*, International Book House
8. P. C. Tulsian and Bharat Tulsian, *Corporate Accounting*, S.Chand
9. Amitabha Mukherjee, Mohammed Hanif, *Corporate Accounting*, McGraw Hill Education
10. Compendium of Statements and Standards of Accounting. The Institute of Chartered Accountants of India, New Delhi.

Note: Latest edition of text books may be used.

B.Com. (Hons.): Semester - II
Paper : Business Management
22BCH203C

Max. Marks: 80.

Time: 3 Hrs.

Note: The examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 8 small questions of two marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit. All questions shall carry 16 marks each.

Unit-I Development of Management Thought: Classical, Neo-classical, Systems, contingency and Contemporary Approach to Management – Drucker, Porter, Senge, Prahalad

Unit-II Process of Managing: Planning: Corporate Strategy – Environmental analysis and Diagnosis, Formulation of Strategic Plan; Growth strategies – internal and external; Decision-making – Concept, Process, Rationality and Techniques, Information Technology and Decision-Making, Decision support system

Unit-III Organizing and Staffing: Contemporary Organizational Formats – Project, Matrix and Networking, Management in Action: Motivation – Concept and Theories: Maslow, Herzberg, McGregor, and Ouchi;

Unit-IV Communication – formal and Informal Networks, Barriers and Principles Control: Concept and Process, Effective Control System, Modern Control Techniques – Stakeholder Approaches (Balanced Score Card), Accounting Measures (Integrated Ratio Analysis), and Economic and financial Measures (Economic Value added and Market Value added), Behavioral Aspect of Management Control.

Suggested Readings:

1. Gupta C B – business organization and management, Mayur Paperbacks, New Delhi.
2. Gupta & Chaturvedi – Organisation & Management, Shree Mahavir Book Depot.
3. P.SubhaRao–Management & Organisational Behaviour, Himlya Publishing House.
4. Harold Koontz & Heinz Weihrich, Essentials of Management, Tata Mcgraw Hill
5. Stephen F. Robbins Mary Coulter– Management – Prentice Hall of India Pvt. Ltd.

B.Com. (Hons.): Semester - II
Paper : MACRO ECONOMICS
22BCH204C

Duration: 3 hrs.

Marks: 80

Objectives: The course aims at providing the student with knowledge of basic concepts of the macro economics. The modern tools of macro-economic analysis are discussed and the policy framework is elaborated, including the open economy.

Unit 1:

concepts and variables of macroeconomics, income, expenditure and the circular flow, components of expenditure. Static macroeconomic analysis short and the long run – determination of supply, determination of demand, and conditions of equilibrium

Unit II:

IS–LM framework, fiscal and monetary policy, determination of aggregate demand, shifts in aggregate demand, aggregate supply in the short and long run, and aggregate demand-aggregate supply analysis.

Unit III:

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, sacrifice ratio, role of expectations adaptive and rational

Unit IV:

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.

Suggested Readings

1. Mankiw, N. Gregory. *Principles of Macroeconomics*. Cengage Learning
2. Robert J Gordon, *Macroeconomics*, Pearson Education
3. Branson, William H. *Macroeconomic Theory and Policy*. HarperCollins India Pvt. Ltd.
4. Rudiger Dornbusch and Stanley Fischer, *Macroeconomics*. McGraw-Hill Education.
5. Rudiger Dornbusch, Stanley Fischer, and Richard Startz, *Macroeconomics*. McGraw-Hill Education
6. Oliver J. Blanchard, *Macroeconomics*, Pearson Education
7. G. S. Gupta, *Macroeconomics: Theory and Applications*, McGraw-Hill Education
8. Shapiro, *Macroeconomic Analysis*,
9. Paul A Samuelson, William D Nordhaus, and Sudip Chaudhuri, *Macroeconomic*, McGraw-Hill Education

B.Com. (Hons.): Semester - II
Paper –Introduction to Computers
22BCH205C

External Marks: 50

Practical Marks: 50

UNIT I

Documentation using MS Word, Tool Bars, Menus, Creating and Editing Documents, Format, Header and Footer, Drop Cap, Auto Text, Auto Correct, Spelling and Grammar Tools, Dictionary, Page Formatting, Mail Merge, Macros, Tables, File Management and Printing

UNIT II

Electronic Spreadsheet: Creating and Editing, Formatting, Moving and Copying Data, Functions, Types of Graphs, Creating Graph, Formatting Cells, Macros, Conditional Formatting

UNIT III

Presentations using MS-PowerPoint, Creating Manipulating and Enhancing Slides, Excel Charts, Word Art, Layering and Objects, Animation and Sounds, Inserting Pictures, Inserting Sound

UNIT IV

Introduction to Tally, Lab: Practice in MS-Office and Tally Accounting Package

SUGGESTED READINGS

1. Saxena, "Introduction to Information Technology", Vikas Publishing House, New Delhi
2. Williams and Eawyer, "Using Information Technology", Tata McGraw Hill, New Delhi
3. Arora, Sumita, "A Textbook of Information Technology" Dhanpat Rai and Company, New Delhi
4. Dawn,S. and Banarjee, P., "Information Technology and Its Application in Business", Tee Dee Publications, New Delhi
5. Rajaraman, V., "Introduction to Information Technology", PHI Publications

Practical/ Lab Work: Based on Course Code **22BCH205C (T)**

B.Com. (Hons.): Semester - III
Paper :HUMAN RESOURCE MANAGEMENT
22BCH301C

Duration: 3 hrs.

Marks: 80

Objective: The objective of the course is to acquaint students with the techniques and principles to manage human resource of an organisation.

Unit 1:

Human Resource Management: Concept and Functions, Role, Status and competencies of HR Manager, HR Policies, Evolution of HRM, HRM vs HRD. Emerging Challenges of Human Resource Management; Workforce diversity; Empowerment; Downsizing; Human Resource Information System

Unit II:

Human Resource Planning dimensions; job analysis – job description and job specification; Recruitment – Concept and sources; Selection – Concept and process; test and interview; placement and induction

Unit III:

Concept and Importance; Identifying Training and Development Needs; Designing Training Programmes; Role-Specific and Competency-Based Training; Evaluating Training Effectiveness; Training Process Outsourcing; Management Development; Career Development.

Unit IV:

Nature, objectives and importance; Modern techniques of performance appraisal; potential appraisal and employee counseling; Employee health and safety; employee welfare; social security; Employer-Employee relations- an overview. job changes - transfers and promotions; Compensation: concept and policies; job evaluation; methods of wage payments and incentive plans; fringe benefits; performance linked compensation.

Suggested Readings:

1. Gary Dessler. *A Framework for Human Resource Management*. Pearson Education.
2. DeCenzo, D.A. and S.P. Robbins, *Personnel/Human Resource Management*, Pearson Education.
3. Bohlander and Snell, *Principles of Human Resource Management*, Cengage Learning
4. Ivancevich, John M. *Human Resource Management*. McGraw Hill.
5. Wreather and Davis. *Human Resource Management*. Pearson Education.

B.Com. (Hons.): Semester - III
Paper :INCOME TAX LAW
22BCH302C

Duration: 3 hrs.

Marks: 80

Objective: To provide basic knowledge and equip students with application of principles and provisions of Income-tax Act, 1961 and the relevant Rules.

Unit 1: Introduction

Basic concepts: Income, agricultural income, person, assessee, assessment year, previous year, gross total income, total income, maximum marginal rate of tax; Permanent Account Number (PAN)

Residential status; Scope of total income on the basis of residential status

Unit 2: Computation of Income under **Salaries; Income from house property**

Unit 3: Computation of Income **Profits and gains of business or profession; Capital gains; Income from other sources**

Unit 4: Computation of Total Income and Tax Liability
Income of other persons included in assessee's total income; Aggregation of income and set-off and carry forward of losses; Deductions from gross total income; Rebates and reliefs
Computation of total income of individuals and firms; Tax liability of an individual and a firm; Five leading cases decided by the Supreme Court, Filing of returns: Manually, On-line filing of Returns of Income & TDS.

Suggested readings:

1. Singhania, Vinod K. and Monica Singhania. Students' Guide to Income Tax, University Edition. Taxmann Publications Pvt. Ltd., New Delhi.
2. Ahuja, Girish and Ravi Gupta. Systematic Approach to Income Tax. Bharat Law House, Delhi.
3. H.C.Mahrotra, Sahitya Bhawan Publications, Agra

B.Com. (Hons.): Semester - III
Paper: MANAGEMENT PRINCIPLES AND APPLICATION
22BCH303C

Duration: 3 hrs.

Marks: 80

Objective: The objective of the course is to provide the student with an understanding of basic management concepts, principles and practices.

Unit I: Evolution of the Management Thought, Classical Approach – Taylor, Fayol, Neo-Classical and Human Relations Approaches – Mayo, Hawthorne Experiments, Behavioural Approach, Systems Approach, Contingency Approach –Lawerence & Lorsch, MBO- Peter F. Drucker, Re-engineering - Hammer and Champy, Michael Porter – Five-force analysis, Three generic strategies and value-chain, analysis,

Unit II: Planning, Types of Plan „Strategic planning – Concept, process, Importance and limitations, Environmental Analysis and diagnosis (Internal and external environment) – Definition, Importance and Techniques (SWOT/, BCG Matrix, Competitor Analysis), Business environment; Concept and Components, Decision-making.

Unit III: Organising

Concept and process of organising – An overview, Span of management, Different types of authority (line, staff and functional), Decentralisation, Delegation of authority

Formal and Informal Structure; Principles of Organising; Network Organisation Structure

Unit IV: Staffing and Leading

staffing, staffing process

- a. Motivation: Concept, Importance, extrinsic and intrinsic motivation; Major Motivation theories - Maslow’s Need-Hierarchy Theory; Hertzberg’s Two-factor Theory, Vroom’s Expectation Theory.
- b. Leadership: Concept, Importance, Major theories of Leadership (Likert’s scale theory, Blake and Mouten’s Managerial Grid theory, Fred Fielder’s situational Leadership), Transactional leadership, Communication: Concept, purpose, process; Oral and written communication; Formal and informal communication networks, Barriers to communication, Overcoming barriers to communication. Control: Concept, Process, Limitations, Effective Control Principles.

Suggested Readings:

1. Stephen P Robbins and Madhushree Nanda Agrawal, Fundamentals of Management: Essential Concepts and Applications, Pearson Education.
2. George Terry, Principles of Management, Richard D. Irwin
3. Newman, Summer, and Gilbert, Management, PHI
4. James H. Donnelly, Fundamentals of Management, Pearson Education.

5. B.P. Singh and A.K.Singh, Essentials of Management, Excel Books
6. Griffin, Management Principles and Application, Cengage Learning
7. Robert Kreitner, Management Theory and Application, Cengage Learning

B.Com. (Hons.): Semester - III
Paper : BUSINESS STATISTICS
22BCH304E1

Max. Marks: 80.

Time: 3 Hrs.

Note: The examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 8 small questions of two marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit. All questions shall carry 16 marks each.

Important: *The Examiner will set at least THREE numerical and THREE theoretical questions in the question paper.*

Unit-I

Probability Distribution: Binomial, Poisson & Normal distribution

Unit-II

Correlation Analysis – meaning, significance, types and methods, probable error, co-efficient of determination; Regression analysis – Meaning, equations, lines. Standard error of estimate. Difference between correlation and regression.

Unit-III

Time series - components, models, trend analysis including second degree parabola and exponential formula measurement of seasonal cyclical and irregular variations, shifting the trend origin.

Unit-IV

Statistical Decision Theory: Ingredients, expected opportunity loss, optimal decisions with maximin, minimax and Bayes' principle, Statistical Quality Control.

Suggested Readings:

1. *Dr.S.P.Gupta, Statistical methods, S.Chand & Co., New Delhi.*
2. *D.N.Elhance, Veena Elhance, B.M.Aggarwal, Fundamentals of Statistics, Kitab Mahal.*
3. *N.P.Aggarwal, Quantitative Techniques, Ramesh Book Depot., Jaipur.*
4. *R.P.Hooda, Statistics for Business and Economics, Mcmillan India Ltd., New Delhi.*
5. *Levin, Richard, David S. Rubin, Sanjay Rastogi, and HM Siddiqui. Statistics for Management. 7th ed., Pearson Education*

B.Com. (Hons.): Semester - III
Paper : Principles of Marketing
22BCH304E2

Max Marks: 80.

Time: 3 Hrs.

Note: The examiner shall set nine questions in all covering the whole syllabus. Question No. 1 will be compulsory covering all the units and shall carry 8 small questions of two marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one questions from each unit. All questions shall carry 16 marks each.

Unit-I

Marketing: meaning, nature, scope, importance; Marketing concepts: - traditional and modern.
Consumer Behaviour: nature, scope and significance of consumer behaviour.

Unit-II

Market Segmentation & Product:

Market Segmentation: concept, importance, basis for market segmentation.

Product: concept, planning and development; Branding, trade-mark and product life cycle.

Unit-III

Pricing: meaning, importance, factors affecting product pricing, various pricing techniques,

Distribution Channel: concept, role, types and factors affecting choice of a distribution channel.

Unit-IV

Promotion: sales promotion- meaning & methods.

Advertising: concept, importance, salient features of an effective advertising, Personal selling.

Suggested reading:

1. Kotler Philip **Marketing Management** Prentice Hall of India New Delhi, 1986
2. Pride William M and Ferrel O.C. **Marketing** Houghton-Mifflin Boston
3. Stanton W.J., Etzel Michael J. and Walker Bruce J. **Fundamentals of Marketing** MC Graw- Hill, New York.

B.Com. (Hons.): Semester - III
Paper : ECOMMERCE
22BCH305E1

Duration: 3 hrs.

Marks:80

Objectives: To familiar the students with the mechanism for conducting business transactions through electronic means

Unit 1:

Meaning, nature, concepts, transacting online, types of E-Commerce, e-commerce business models (introduction , key elements of a business model and categorizing major E-commerce business models), forces behind ecommerce. The dynamics of world wide web and internet(meaning, evolution and features) ; Designing, building and launching e-commerce website

Unit II:

Need and

concepts, the e-commerce security environment: (dimension, definition and scope of e-security), security threats in the E-commerce environment (security intrusions and breaches, attacking methods like hacking, sniffing, cyber-vandalism etc.), technology solutions (Encryption, security channels of communication, protecting networks and protecting servers and clients),

Unit III:

IT Act 2000: Definitions, Digital signature, E- governance, Attribution, acknowledgement and dispatch of electronic records, Regulation of certifying authorities, Digital signatures certificates, Duties of subscribers, Penalties and adjudication, Appellate Tribunal, Offences and Cyber-crimes

Unit IV:

E-payments (Debit Card, Credit Card, Smart Cards), digital signatures (procedure, working and legal position), payment gateways, online banking (meaning, concepts, importance, electronic fund transfer, automated clearing house, automated ledger posting), risks involved in e-payments. E-commerce applications in various industries like {banking, insurance, payment of utility bills, online marketing.

Suggested Readings

1. Kenneth C. Laudon and Carlo Guercio Traver, *E-Commerce*, Pearson Education.
2. David Whiteley, *E-commerce: Strategy, Technology and Applications*, McGraw Hill Education
3. PT Joseph, *E-Commerce: An Indian Perspective*, PHI Learning
4. KK Bajaj and Debjani Nag, *E-commerce*, McGraw Hill Education
5. TN Chhabra, *E-Commerce*, Dhanpat Rai & Co.

B.Com. (Hons.): Semester - III
Paper : Information Technology Basics
22BCH305E2

Max Marks: 80.

Time: 3 Hrs.

Note: The examiner shall set nine questions in all covering the whole syllabus. Question No. 1 will be compulsory covering all the units and shall carry 8 small questions of two marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one questions from each unit. All questions shall carry 16 marks each.

Unit-1

Essentials of Computers: Concept of data, information and data processing, Levels or type of information, Uses of information, Business data Processing Cycle, Methods of data processing, Application of Electronic data processing. Memory and Mass Storage Devices: Introduction of Memory System, Types of Memory- Primary and Secondary Memory, RAM and ROM, Types of Secondary Storage Devices; Software Concepts: Types of Software and their role, System Languages and Translators, Functions and Types an Operating System.

Unit-2

Data Communications: Basic elements of a Communication System, Forms of Data Transmission, Data transmission speed, Modes of Data Transmission: Analog and Digital data transmissions, Data Transmission Media; Wire Cables, Microwave, Fiber-optics, Communication Satellites.

Emerging Trends in IT: Electronic Commerce(E-Commerce), Types of E-Commerce, Advantages and Disadvantages of E-commerce, Application of E-commerce, process in e- commerce, Types of an Electronic Payment System, Security issues in E-commerce, Security Schemes; Electronic data Interchange (EDI); Mobile communication, Bluetooth Communication.

Unit-3

Computer Networks: Introduction to Computer Network, Types of Network; Local Area Network, Wide Area Network, Types of Public and Private Network, Network Topology; Internet and its Application, History of Internet, Benefits of Internet, ISP, Internet Accounts, Internet Addressing,

Unit-4

Presentation with Power- Point: Features of Power-point, Creating presentation the easy way, Working with different views, working with graphics in Power Point, Sound effects and Animations effects, Printing in Power-point. Information Technology: Impact of IT on Business environment; Applications of IT. Multimedia: Concept of Multimedia, Multimedia Components, Multimedia Applications.

Suggested Readings:

1. *Introduction to Essential Tools, Dr. Sushila Madan,*
2. *Introduction to Information Systems, ALEXIS LEON*
3. *Introduction to Information Introduction Technology,ITL Pearson education,Delhi.*

B.Com. (Hons.): Semester - IV

**B.Com. (Hons.): Semester - IV
Paper: COST ACCOUNTING**

22BCH401C

Duration: 3 hrs.

Marks: 80

Objective: To acquaint the students with basic concepts used in cost accounting, various methods involved in cost ascertainment and cost accounting book keeping systems.

Unit 1:

Meaning, objectives and advantages of cost accounting; Difference between cost accounting and financial accounting; Cost concepts and classifications; Elements of cost; Installation of a costing system; Role of a cost accountant in an organization

Unit 2: Material/inventory control techniques. Accounting and control of purchases, storage and issue of materials. Methods of pricing of materials issues — FIFO, LIFO, Simple Average, Weighted Average, Replacement, Standard Cost. Treatment of Material Losses, Accounting and Control of labor cost. Time keeping and time booking. Concept and treatment of idle time, over time, labor turnover and fringe benefits. Methods of wage payment and the Incentive schemes- Taylor's Differential piece wage.

Unit 3: Classification, allocation, apportionment and absorption of overheads; Under- and over-absorption; Capacity Levels and Costs; Treatments of certain items in costing like interest on capital, packing expenses, bad debts, research and development expenses; Activity based cost allocation.

Unit 4:

Unit costing, Job costing, Contract costing, Process costing (process losses, valuation of work in progress, joint and by-products), Service costing (only transport). Reconciliation of cost and financial accounts

Suggested Reading:

1. Jawahar Lal, *Cost Accounting*. McGraw Hill Education
2. Nigam, B.M. Lall and I.C. Jain. *Cost Accounting: Principles and Practice*. PHI Learning
3. Rajiv Goel, *Cost Accounting*. International Book House
4. Singh, Surender. *Cost Accounting*, Scholar Tech Press, New Delhi.
5. Jain, S.P. and K.L. Narang. *Cost Accounting: Principles and Methods*. Kalyani Publishers
6. Arora, M.N. *Cost Accounting – Principles and Practice*. Vikas Publishing House, New Delhi.
7. Maheshwari, S.N. and S.N. Mittal. *Cost Accounting: Theory and Problems*. Shri Mahavir Book Depot, New Delhi.

B.Com. (Hons.): Semester - IV
B.Com. (Hons.): Semester - IV
Paper: BUSINESS MATHEMATICS
22BCH402C

Duration: 3 hrs.

Marks :80

Objective: The objective of this course is to familiarize the students with the basic mathematical tools, with an emphasis on applications to business and economic situations.

UNIT-I

Indices and Logarithms; Theory of Sets: Meaning, elements, types, presentation and equality of Sets, Union, Intersection, Complement and Difference of Sets, Venn Diagram, Cartesian Product of two Sets, Applications of Set Theory.

UNIT-II

Elementary idea of Permutations and Combinations.

UNIT-III

Sequence and Series, A.P, G.P.

UNIT-IV

Data interpretation- Introduction, approaches to data interpretation, tabulation, Bar graphs, Pie charts, Line graphs, Mix graphs

SUGGESTED READINGS:

1. Allen B.G.D: Basic Mathematics; Mcmillan, New Delhi.
2. Volra. N. D. Quantitative Techniques in Management, Tata McGraw Hill, New Delhi.
3. Kapoor V.K. Business Mathematics: Sultan chand and sons, Delhi

**Paper: COMPUTER APPLICATIONS IN BUSINESS
22BCH403C**

Duration: 2 hrs.

Theory: 50, Practical :50

Objectives: To impart computer skills and knowledge for commerce students and to enhance students understanding of information technology tools.

Unit I: Introduction to word-Processing, Word-processing concepts, Use of Templates, Working with word document: Editing text, Find and replace text, Formatting, spell check, Autocorrect, Autotext; Bullets and numbering, Tabs, Paragraph Formatting, Indent, Page Formatting, Header and footer, Tables: Inserting, filling and formatting a table; Inserting Pictures and Video; Mail Merge: including linking with Database; Printing documents.

Unit II: Basics of presentations: Slides, Fonts, Drawing, Editing; Inserting: Tables, Images, texts, Symbols, Media; Design; Transition; Animation; and Slideshow.

Creating Business Presentations using above facilities

Unit III: Spreadsheet concepts, managing worksheets; Formatting, entering data, Editing, and Printing a worksheet; Handling operators in formula, Project involving multiple spreadsheets, Organizing Charts and graphs

Generally used Spreadsheet functions: Mathematical, Statistical, Financial, Logical, Date and Time, Lookup and reference, Database, and Text functions

Unit IV: spreadsheet for Loan statement; Ratio Analysis; Payroll statements; Managing the data records of Employees, Suppliers and Customers, Graphical representation of data;

Suggested Readings:

- Computer Applications in Business by Dr. Sandeep Srivastava.
- Basics of Computer Applications in Business by Hem Chand Jain.
- Computer Applications in Business by Dr. Sushila Madan.
- Computer Applications in Business by Shiv Das Teachers.

Practical/ Lab Work: Based on Course Code 22BCH403C(T)

B.Com. (Hons.): Semester - IV
Paper : INDIAN ECONOMY
22BCH404E1

Duration: 3 hrs.

Marks : 80

Objective: To enable the students to grasp the major economic problems in India and their solution.

Unit 1: Basic Issues in Economic Development

Concept and Measures of Development and Underdevelopment; Human Development. Basic Features of the Indian Economy at Independence
Composition of national income and occupational structure,

Unit II: Policy Regimes, The evolution of planning and import substituting industrialization.

- a) Economic Reforms since 1991.
- b) Monetary and Fiscal policies with their implications on economy

Unit III: Growth, Development and Structural Change, The experience of Growth, Development and Structural Change in different phases of growth and policy regimes across sectors and regions. The Institutional Framework: Patterns of assets ownership in agriculture and industry; Policies for restructuring agrarian relations and for regulating concentration of economic power; Changes in policy perspectives on the role of institutional framework after 1991. Growth and Distribution; Unemployment and Poverty; Human Development; Environmental concerns.

Unit IV: Sectoral Trends and Issues

- a) *Agriculture Sector:* Agrarian growth and performance in different phases of policy regimes i.e. pre green revolution and the two phases of green revolution; Factors influencing productivity and growth; the role of technology and institutions; price policy, the public distribution system and food security.
- b) *Industry and Services Sector:* Phases of Industrialisation – the rate and pattern of industrial growth across alternative policy regimes; Public sector – its role, performance and reforms; The small scale sector; Role of Foreign capital.
- c) *Financial Sector:* Structure, Performance and Reforms. Foreign Trade and balance of Payments: Structural Changes and Performance of India's Foreign Trade and Balance of Payments; Trade Policy Debate; Export policies and performance; Macro Economic Stabilisation and Structural Adjustment; India and the WTO, Role of FDI, Capital account convertibility,

Suggested Readings:

1. Mishra and Puri, *Indian Economy*, Himalaya Publishing House
2. IC Dhingra, *Indian Economics*, Sultan Chand & Sons
3. Patnaik, Prabhat. *Some Indian Debates on Planning*. T. J. Byres (ed.). The Indian Economy: Major Debates since Independence, OUP.
4. Ahluwalia, Montek S. *State-level Performance under Economic Reforms in India* in A. O. Krueger. (ed.). *Economic Policy Reforms and the Indian Economy*, The University of Chicago Press.
5. Dreze, Jean and Amartya Sen. *Economic Development and Social Opportunity*. Ch. 2.

B.Com (Hons.) CBCS

OUP.

6. Khanna, Sushil. *Financial Reforms and Industrial Sector in India*. Economic and Political Weekly. Vol. 34. No. 45.

B.Com (Hons.) - IVth Semester
Paper : Financial Institutions & Markets
22BCH404E2

Time: 3 Hours

Max Marks: 80
Internal marks: 20

Note: The Examiner shall set nine Questions in all covering the Whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 8 small questions of two marks each. The rest of the eight questions will be set from all the four units. The Examiner will set two questions from each unit of which the candidate shall attempt four questions selecting one question from each unit. All questions shall carry 16 marks each.

Unit-I

Financial Institutions an Overview: Meaning; Special characteristics; Broad categories; Money Market Institutions; Capital Market Institutions; Indian Financial Institutions- A profile.

Export-Import (EXIM) Bank of India: History, Functions, Business profile, Project & Services, Exports, Fund-based Facilities, FREPEC, Operating procedure, Export Capability Creation Programs.

NABARD- History, Functions & Working ACD, ARC and ARDC, The NABARD, Refinancing Assistance, Major Activities, Rural Infrastructure Development fund (RIDF), Rural Non-Farm Sector.

Unit-II

Money Market: Definition, Money Market Vs Capital Market, Features, Objectives, Features of a Developed Money Market, Importance of Money Market, Composition of Money Market, Call Money Market, Operations in Call Market, Transactions and Participants, Advantages, Drawbacks, Commercial Bills Market- Definition, Types of Bills, Operations in Bill Market, Discount Market, Acceptance Market, Importance of Bill Market, Drawbacks, Bill Market Scheme, Treasury Bill Market, Types of Treasury Bills, Operations and Participants- Importance, Defects, Money Market Instruments, Commercial Paper, Certificate of Deposit, Inter Bank Participation Certificate, Repo Instrument.

Unit-III

Capital Market: Meaning, Characteristics, Functions- Indian Capital Market-Evolution and Growth, Primary and Secondary Market, New Financial Instruments in Indian Capital Market, Indian Capital Market- Major Issues, Rebound in Indian Capital market.

Merchant Banking: Definition, Origin, Services, Progress in India, Problems, Scope , Qualities required for Merchant Banker, Merchant Banker as lead managers, guidelines.

Unit-IV

Venture Capital: Meaning, Concept, Origin, Features, Importance, Activities, Scope, Initiative in India, Guidelines, Methods. Credit, its definition, types, merits and demerits, credit and economic development. Functions of commercial Banks & Central Banks, process of credit creation and its limitations Control of money supply, Reserve Bank of India: its functions- Traditional and Development

Suggested readings:

- Financial Markets and Institutions” by Frederic S Mishkin and Stanley Eakins. ...
- Financial Markets Institutions and Financial Services” by Dr Vinod Kumar/Atul Gupta /Manmeet Kaur.

**B.Com. (Hons.): Semester - IV
Paper: Entrepreneurship
22BCH405E1**

Duration: 3 hrs.

Marks: 80

Objective: To orient the students toward entrepreneurship as a career option and creative thinking and behavior.

Unit 1: Meaning, elements, determinants and importance of entrepreneurship and creative behavior; Entrepreneurship and creative response to the society's problems and at work; Dimensions of entrepreneurship: intrapreneurship, cultural entrepreneurship, international entrepreneurship,

Unit 2: Role and functions of an entrepreneur, differentiate between a manager and an entrepreneur,

Differentiate between an employee and an entrepreneur, scope of entrepreneurship, writing the business plan/ project proposal; Contents of business plan/ project proposal

Unit 3: Entrepreneurship and Micro, Small and Medium Enterprises

Concept of business groups and role of business houses and family business in India; The contemporary role models in Indian business: their values, business philosophy and behavioural orientations; Conflict in family business and its resolution

Unit 4: Public and private system of stimulation, support and sustainability of entrepreneurship. Requirement, availability and access to finance, marketing assistance, technology, and industrial accommodation, Role of industries/entrepreneur's associations and self-help groups, The concept, role and functions of business incubators, angel investors, venture capital and private equity fund.

Suggested Readings:

1. Holt, David H. *Entrepreneurship: New Venture Creation*. Prentice-Hall of India, New Delhi.
2. Plsek, Paul E. *Creativity, Innovation and Quality*. (Eastern Economic Edition), New Delhi: Prentice-Hall of India. ISBN-81-203-1690-8.
3. Singh, Nagendra P. *Emerging Trends in Entrepreneurship Development*. New Delhi: ASEED.
4. SS Khanka, *Entrepreneurial Development*, S. Chand & Co, Delhi.
5. K Ramachandran, *Entrepreneurship Development*, McGraw-Hill Education

B.Com (Hons) - IVth Semester

Paper: Business Ethics

22BCH405E2

Max Marks: 80

Internal Marks: 20

Time: 3 Hours

Note: - The Examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 8 small questions of 2 marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit. All the questions shall carry 16 marks each.

Unit-I

Thinking conceptually about Politics: Liberty, Equality, Justice, Rights and Recognition, The idea of a good society. Concept of Business Ethics.

Unit-II

Domain of Politics and ethics: Democracy and Welfare State, Market and Globalization. Approaches to Moral Reasoning: Consequentialism, Deontology, Teleological reasoning.

Unit-III

Politics and Ethics in Business: Corporate Code of Ethics.

- a) Environment
- b) Accountability
- c) Responsibility
- d) Leadership
- e) Diversity

Corporate Social Responsibility. Arguments For and Against; Strategic Planning and corporate social Responsibility; Corporate Philanthropy.

Unit-IV

Corruption, corporate scandals, whistle blowing, insider trading, discrimination:

Gender Sensitization: Meaning, Definition, Gender Roles, Gender Equality, Gender Differentiation, Crucial Role of Gender Sensitization in Gender Mainstreaming, , Sex Ratio as per Census of India 2011, Role of Government in Gender Sensitization

Suggested Readings:

1. *Dr.F.C.Sharma, Business Values & Ethics – Shree Mahavir Book Depot, Nai Sarak, New Delhi.*
2. *C.S.V Murthy – Business Ethics, Himalya Publishing House.*
3. *Shina Parkashan – Managerial Ethics – Rajat Publications.*
4. *C.L.Dave – Social Accounting – Renuka Publishers, Jodhpur.*

**B.Com. (Hons.): Semester - V
Paper: Marketing Management
22BCH501C**

Duration: 3 hrs.

Marks: 80

Objective: The objective of this course is to provide basic knowledge of concepts, principles, tools and techniques of marketing.

Unit 1:

Nature and importance of marketing management; Selling vs Marketing; Marketing mix, Marketing environment: concept, importance, and components (Economic, Demographic, Technological, Natural, Socio-Cultural and Legal).

Unit 2:

Consumer buying decision process; Factors influencing consumer buying behaviour., Target market selection; Positioning concept, importance and bases; Product differentiation vs. market segmentation.

Unit 3: Product Concept and importance, Product classifications; Concept of product mix; Branding, packaging and labeling; Product-Support Services; Product life-cycle; New Product Development Process; Consumer adoption process, Pricing: Significance. Factors affecting price of a product. Pricing policies and strategies.

Unit 4:

Distribution Channels and Physical Distribution: Channels of distribution - meaning and importance; Types of distribution channels; Functions of middle man; Factors affecting choice of distribution channel; Wholesaling and retailing; Types of Retailers; e-tailing, Physical Distribution.

Promotion: Nature and importance of promotion; Communication process; Types of promotion: advertising, personal selling, public relations & sales promotion, and their distinctive characteristics; Promotion mix and factors affecting promotion mix decisions;

Recent developments in marketing: Social Marketing, online marketing, direct marketing, services marketing, green marketing, Rural marketing; Consumerism

Suggested Readings:

1. Kotler, Philip, Gary Armstrong, Prafulla Agnihotri and Ehsanul Haque. *Principles of Marketing*. 13th edition. Pearson Education.
2. Michael, J. Etzel, Bruce J. Walker, William J Stanton and Ajay Pandit. *Marketing: Concepts and Cases*. (Special Indian Edition)., McGraw Hill Education
3. William D. Perreault, and McCarthy, E. Jerome., *Basic Marketing*. Pearson Education.
4. Majaro, Simon. *The Essence of Marketing*. Pearson Education, New Delhi.
5. The Consumer Protection Act 1986.
6. Iacobucci and Kapoor, *Marketing Management: A South Asian Perspective*. Cengage Learning.

B.Com. (Hons.): Semester - V
Paper : FINANCIAL MANAGEMENT
22BCH502C

Duration: 3 hrs.

Marks: 80

Objective: To confront the students with the principles and practices of financial management.

Unit 1:

Nature, scope and objective of Financial Management, Time value of money, Risk and return, Capital Asset Pricing Model, Valuation of securities – Bonds and Equities, cash management, receivables management, inventory management

Unit 2:

The Capital Budgeting Process, Cash flow Estimation, Payback Period Method, Accounting Rate of Return, Net Present Value, Net Terminal Value, Internal Rate of Return (IRR), Profitability Index, Capital budgeting under Risk – Certainty Equivalent Approach and Risk-Adjusted Discount Rate.

Unit 3:

Cost of Capital and Financing Decision: Sources of long-term financing Estimation of components of cost of capital. Methods for Calculating cost of equity capital, Cost of Retained Earnings, Cost of Debt and Cost of Preference Capital, Weighted Average cost of capital and Marginal cost of capital. Capital structure –Theories of Capital Structure (Net Income, Net Operating Income, MM Hypothesis, Traditional Approach). Operating and financial leverage; Determinants of capital structure

Unit 4:

Theories for Relevance and irrelevance of dividend decision for corporate valuation; Cash and stock dividends; Dividend policies in practice

Suggested Readings

1. James C. Van Horne and Sanjay Dhamija, *Financial Management and Policy*, Pearson Education
2. Levy H. and M. Sarnat . *Principles of Financial Management*. Pearson Education
3. Brigham and Houston, *Fundamentals of Financial Management*, Cengage Learning
4. Khan and Jain. *Basic Financial Management*, McGraw Hill Education
5. Prasanna Chandra, *Fundamentals of Financial Management*. McGraw Hill Education
6. Singh, J.K. *Financial Management- text and Problems*. Dhanpat Rai and Company, Delhi.

Duration: 3 hours

Marks: 80

for the purpose of managerial planning, control and decision making.

Unit- I

Management Accounting: - evolution, meaning, objectives, nature, scope, functions, techniques and limitations.

Financial Statements: -Forms of financial statements, uses, nature, importance, Limitations, approaches and tools of analysis.

Ratio analysis: meaning, objectives, limitations; and types of ratios.

Unit- II

Valuation of assets, Cash Flow Statement: meaning, objectives, limitations and accounting procedure.

Unit-III

Accounting for Price level Changes.

Marginal Costing: meaning, advantages, marginal costing and absorption costing.

Cost-Profit-Volume Analysis: Break Even Point, Margin of Safety, P/V Ratio, Concept of key factor. Break-Even Chart and its types.

Unit- IV

Capital Budgeting: Meaning, nature, need, importance, the appraisal methods, Capital Rationing.

Standard Costing: Meaning, advantages, limitation, applications, setting of standards, variance analysis, Including material variance, Labor variance and Overhead variance.

1. Ronald W. Hilton and David E. Platt. *Managerial Accounting: Creating Value in a Global Business Environment*, Mc Graw Hill Education.
2. Singh, Surender. *Management Accounting*, Scholar Tech Press, New Delhi.
3. Goel, Rajiv, *Management Accounting*. International Book House,
4. Arora, M.N. *Management Accounting*. Vikas Publishing House, New Delhi.
5. Maheshwari, S.N. and S.N. Mittal. *Management Accounting*. Shree Mahavir Book Depot, New Delhi.
6. Singh, S. K. and Gupta Lovleen. *Management Accounting – Theory and Practice*. Pinnacle Publishing House.
7. Khan, M.Y. and Jain, P.K. *Management Accounting*. McGraw Hill Education

**Paper: BANKING LAW AND OPERATIONS
22BCH503DE1b**

Duration: 3 hrs.

Marks: 80

Unit-1

Banking System in India, Indian Banking System – Evolution; RBI and its role; Structure of Banks in India; Commercial Banks; Development Banks, Innovations in Banking–E-banking–ATM-CDM-Telephone/Mobile Banking–ECS–EFT–NEFT–RTGS–SWIFT–IMPS-CTS- Modern banking Services, Small Finance Banks - Payment Banks – National Strategy for Financial Inclusion– Control and Regulations of Banking Operations

Unit-2

Development of Central Banks in other Countries-Regulatory Restrictions on Lending- Business of Banking-Constitution of Banks-RBI Act, 1934-Banking Regulation Act, 1949-Role of RBI; Govt. as a Regulator of Banks-Control over Co-operative Banks-Objectives and Functions-Monopoly of note Issue-Monetary and fiscal policy- methods of credit control- quantitative credit control- qualitative or selective credit control

Unit-3

Banker and Customer-The Banker- the Customer- relationship between banker and customer-General features of the relationship-Special features of the relationship-Paying and Collecting Banker Duties-Accounts of the customers-precautions to be taken while opening a bank account-special types of the customers-KYC-operational aspects in regard to opening of all types of accounts-Scrutiny of loan applications / documents-Back office operations in banks-Different Types of Borrowers; Types of Credit Facilities- Cash Credit, Overdraft, Demand Loans, Term Loans

Unit-4

Licensing of Banking Companies- Corporate Governance-Power of RBI to Issue Directions-Acceptance of Deposits-Nomination-Loans and Advances-Regulation of Interest Rate- Regulation of Payment Systems-Internet Banking Guidelines-Regulation of Money Market Instruments; Reserve Funds-Maintenance of CRR, SLR-Assets in India.

Text Books And Reference Books:

1. Shekar. K. C., Shekar Lekshmy, Banking Theory and Practice, Delhi: Vikas Publishing House Pvt. Limited.
2. BANKING LAW AND OPERATIONS: NABOSHREE BHATTACHARYA & SANDEEP KAUR, Vikas Publishing
3. Annual reports of RBI and SBI

**B.Com. (Hons.): Semester - V
Paper: ADVERTISING
22BCH503DE1c**

Duration: 3 hrs.

Marks: 80

Objective: The objective of this course is to familiarize the students with the basic concepts, tools and techniques of advertising.

Unit 1:

Advertising as a tool of communication; Meaning, nature and importance of advertising; Types of advertising; Advertising objectives. Audience analysis; Setting of advertising budget.

Unit 2:

Major media types - their characteristics, internet as an advertising media, merits and demerits; Factors influencing media choice; media selection, media scheduling, Advertising through the Internet-media devices

Unit 3

Advertising appeals, Advertising copy and elements, Preparing ads for different media, Role, types and selection of advertising agency

Unit 4:

Evaluating communication and sales effects; Pre- and Post-testing techniques., Social aspects of advertising in India.

Suggested Readings:

1. George E Belch, Michael A Belch, Keyoor Purani, *Advertising and Promotion : An Integrated Marketing Communications Perspective (SIE)*, McGraw Hill Education
2. S. Wats Dunn, and Arnold M. Barban. *Advertising: Its Role in Marketing*. Dryden Press
3. Burnett, Wells, and Moriatty. *Advertising: Principles and Practice*. 5th ed. Prentice Hall of India, New Delhi.
4. Batra, Myers and Aakers. *Advertising Management*. PHI Learning.
5. Terence A. Shimp. *Advertising and Promotion: An IMC Approach*. Cengage Learning.

Note: Latest edition of text books may be used.

B.Com. (Hons.): Semester - V
Paper: MONEY AND BANKING
22BCH504DE1d

Duration: 3 hrs.

Marks: 80

Unit 1:

Origin of banking: definition, banker and customer relationship, General and special types of customers, Types of deposits, Origin and growth of commercial banks in India. Financial Services offered by banks, changing role of commercial banks, types of banks

Unit 2:

Crossing and endorsement - meaning, definitions, types and rules of crossing. Duties, Statutory protection in due course, collecting bankers: duties, statutory protection for holder in due course, Concept of negligence. Inflation: Types of inflation, Theories of inflation, effects and consequences of inflation, control of inflation

Unit 3:

Principles of sound lending, Secured vs. unsecured advances, Types of advances, Advances against various securities. Credit, its definition, types, merits and demerits, credit and economic development

Unit 4:

Meaning, Benefits, Home banking, Mobile banking, Virtual banking, E-payments, ATM Card/ Biometric card, Debit/Credit card, Smart card, NEFT, RTGS, ECS (credit/debit), E-money, Electronic purse, Digital cash.

Suggested readings:

1. Agarwal, O.P., *Banking and Insurance*, Himalaya Publishing House
2. Satyadevi, C., *Financial Services Banking and Insurance*, S.Chand
3. Suneja, H.R., *Practical and Law of Banking*, Himalaya Publishing House
4. Chabra, T.N., *Elements of Banking Law*, Dhanpat Rai and Sons
5. Arthur, C. and C. William Jr., *Risk Management and Insurance*, McGraw Hill
6. Saxena, G.S; *Legal Aspects of Banking Operations*, Sultan Chand and Sons

**Paper: COMPUTERISED ACCOUNTING SYSTEM
22BCH504DE1e**

Duration: 3 hrs.

Marks: 80

Objectives: to enhance the skills needed for computerized accounting system and to enable the students to develop simple accounting applications.

Unit-1:

Taxation: TDS, VAT and Service Tax

Auditing in Computerized Accounting system: Statutory Audit, Voucher verification, Verification of related party transaction, Various Tools

Unit-2:

Designing Computerized Accounting System using a DBMS

Package Creating a voucher entry Form,

Preparing ledgers with SQL, Form, and

Report Preparing Trial Balance with SQL
and Report

Unit-3:

Designing Supplier and customers System for Accounting using Form, Query, Module, and Report; Designing Payroll System for Accounting using Form, Query, Module, and Report

Unit-4:

Management Information System: Concept, Information System Requirements at Different Management Levels, Decision Making and Information System, Decision Making Process, Decision Making Model, Problem Solving and System Approach to Problem Solving.

Suggested Readings:

1. Ajay Sharma, Manoj Bansal, "Computerized Accounting System Publisher" Sahitya Bhawan Publications.
2. Mudrick & Ross, "Management Information Systems", Prentice Hall of India

B.Com. (Hons.): Semester - V
Paper: Financial Markets and Financial Services
22BCH504DE1f

Duration: 3 hrs.

Marks: 80

Objective: To provide the basic knowledge of financial markets and to familiarize them with major financial services in India.

Contents

Unit 1:

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

Unit II:

Money market – functions, its instruments. Role of central bank in money market; Indian money market – An overview

Capital Markets – functions, organization and instruments. Indian debt market; Indian equity market – primary and secondary markets; scope of stock exchanges in India

Unit III:

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; Mutual Funds – Introduction and their role in capital market development. Non-banking financial companies.

Unit IV:

Overview of financial services industry: Merchant banking – pre and post issue management, underwriting. Regulatory framework relating to merchant banking in India.

Suggested Readings:

1. L M Bhole, and Jitendra Mahakud. *Financial Institution and Markets*, McGraw-Hill Education
2. Khan, M.Y. *Indian Financial System*, McGraw-Hill Education.
3. Dhanekar. *Pricing of Securities*. New Delhi: Bharat Publishing House.
4. Prasanna, Chandra. *Financial Management: Theory and Practice*. McGraw-Hill Education.
5. MY Khan and PK Jain. *Financial Services*. McGraw Hill Education.
6. Singh, J.K. *Venture Capital Financing in India*. Dhanpat Rai and Company, New Delhi.
7. Annual Reports of Major Financial Institutions in India.

B.Com. (Hons.): Semester - VI
Paper: Retail Management
22BCH601C

Max Marks- 80
Time: 3 hours

Note: The Examiner shall set nine Questions in all covering the Whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 8 small questions of two marks each. The rest of the eight questions will be set from all the four units. The Examiner will set two questions from each unit of which the candidate shall attempt four questions selecting one question from each unit. All questions shall carry 16 marks each.

Unit-I

Meaning, nature, scope, importance, growth of retail market. Career option in retailing; Technology induction in retailing; Future of retailing in India.

Unit-II

Types of Retailing: Stores classified by owners; Stores categories; process of retailing; Traditional retail formats vs. modern retail formats in India; Store and non-store-based formats; Cash and carry business - Meaning, nature and scope; Retailing models – Franchiser franchisee, directly owned; Wheel of retailing and retailing life cycle; Co-operation and conflict with other retailers.

Unit-III

Management of Retailing Operations: Retailing management and "the total performance model; Functions of retail management; Strategic retail management process.

Unit-IV

Retail planning - importance and process; Developing retailing strategies, objectives, action plans, pricing strategies and location strategies.

Suggested Readings:

1. Retail Management 1St Edition by GIBSON, PEARSON INDIA
2. Retailing Management | 9th Edition 2021 by Michael Levy, Barton Weitz , Dhruv Grewal Tata Mcgrawhill
3. The A to Z of Retail Management by Ravi Potti, Swapnil Saurav), Eka Publishers

B.Com. (Hons.): Semester - VI

Paper – GOODS AND SERVICES TAX (GST)

22BCH602C

Max Marks- 80

Time: 3 hours

Unit – I

Introduction: Salient feature of GST, Benefit of GST, Constitutional Framework of Goods and Services tax, concept of GST; Important definitions; Supply under GST: Meaning and scope of supply including composite and mixed supply; levy and collection including reverse charge mechanism, Tax on electronic commerce operator (ECO); Exemption from GST; Composition levy;

Unit – II

Place of Supply: Within state/Union territory, Interstate, Import and export; Time of Supply of goods and services; Value of supply including valuation rules; Input tax credit: Eligibility and conditions for taking Input Tax Credit, Apportionment of credit and blocked credit, ITC in case of banking company and financial institutions, ITC availability in special circumstances, Reversal of ITC on switching to composition levy or exit from tax-paying status, Transfer of ITC on account of change in constitution of registered person, Input service distributors;

Unit – III

Registration; Issue of invoices:- tax invoice, revised tax invoice, credit note, debit note, bill of supply, receipt voucher, refund voucher, payment voucher, invoices in special cases; E-way bill; Payment of Taxes; Returns; Job work; Provision of TDS and TCS; Record keeping, Assessment and Audit;

Unit – IV Customs Act 1962: Customs duty: Important definitions, types, importance, documents required for import and export procedure: Export Promotion Scheme.

SUGGESTED READING:- 1. The Central Goods and Services Tax Act, 2017.

2. The Integrated Goods and Services Tax Act, 2017.

3. The Union Territory Goods and Services Tax Act, 2017.

4. Custom Act, 1962

5. Goods and Services Tax- Parveen Gupta and R.K. Tyagi, SBPD Publishing House, Agra

B.Com. (Hons.): Semester - VI
Paper: FUNDAMENTALS OF INVESTMENT
22BCH603DE3a

Duration: 3 hrs.

Marks: 80

Objective: To familiarize the students with different investment alternatives, introduce them to the framework of their analysis and valuation and highlight the role of investor protection.

Unit 1: The investment decision process, Types of Investments – Commodities, Real Estate and Financial Assets, the Indian securities market, the market participants and trading of securities, security market indices, sources of financial information, Concept of return and risk, Impact of Taxes and Inflation on return.

Unit II: Bond features, types of bonds, estimating bond yields, Bond Valuation types of bond risks, default risk and credit rating.

Unit III: Efficient Market theory or Hypothesis. Technical Analysis: Dow theory, Charting techniques, volume indicators.

Unit IV: Portfolio and Diversification, Portfolio Risk and Return; Mutual Funds; Introduction to Financial Derivatives; Financial Derivatives Markets in India

Suggested Readings

1. C.P. Jones, *Investments Analysis and Management*, Wiley, 8th ed.
2. Prasanna Chandra, *Investment Analysis and Portfolio Management*, McGraw Hill Education
3. R.P. Rustogi, *Fundamentals of Investment*, Sultan Chand & Sons, New Delhi.

**Project Management
22BCH603DE3b**

Max Marks: 80

Time: 3 Hours

Note: The Examiner shall set nine Questions in all covering the Whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 8 small questions of two marks each. The rest of the eight questions will be set from all the four units. The Examiner will set two questions from each unit of which the candidate shall attempt four questions selecting one question from each unit. All questions shall carry 16 marks each.

Unit –I

Project Planning: Planning, strategy and Capital Allocation, Generation and Screening of Project Ideas

Analysis: Market and Demand analysis, Technical Analysis, financial Estimates and Projections, Time Value Money, Investment Criteria

Unit- II

Project Cash Flows, The Cost of Capital, Stand Alone Risk analysis, Risk analysis- Market and Firm Risk, Special Decision Situations, Social Cost Benefit analysis, Multiple Projects and Constraints

Unit- III

Valuation of Options, Judgmental, Behavioral, Strategic and Organizational considerations.

Financing: Financing of Projects, financing Infrastructure Projects, Venture capital and Private Equity

Unit -IV

Implementation: Project Management, steps in Project Management, Project Review and Administrative Aspects

Suggested Readings:

1. Projects: Planning, Analysis, Selection, Financing, Implementation, and Review-Prasanna Chandra, Tata McGraw Hill.
2. Project Management Bena Agarwal, Shayam S. Agarwal Publisher : Vayu Education Of India
- 3.

PROJECT MANAGEMENT: THE MANAGERIAL PROCESS , Erik Larson McGraw Hill Education

B.Com. (Hons.): Semester - VI
Paper: BUSINESS TAX PROCEDURE
22BCH603DE3c

Duration: 3 hrs.

Marks: 80

Objective: To provide basic knowledge of business tax procedures under different provisions of the Income tax.

Unit 1:

Advance payment of tax;
Tax deduction/collection at source, documentation, returns, certificates; Interest payable by Assessee/Government; Collection and recovery of tax, Information Technology and Tax administration

Unit II:

Assessment, Appeals and revisions, Preparation and filing of appeals with appellate authorities
Drafting of appeal; statement of facts and statement of law, TAN (Tax Deduction and Collection Account Number), TIN (Tax Information Network), e-TDS/e-TCS

Unit III:

Penalties and prosecutions, Settlement Commission, Search, seizure and survey

Unit IV:

Transactions with persons located in notified jurisdictional area; General anti-avoidance rule Tax clearance certificate; Securities transaction tax

Suggested Readings:

1. Singhania, Vinod K. and Monica Singhania. *Corporate Tax Planning and Business Tax Procedures*. Taxmann Publications Pvt. Ltd., New Delhi.
2. Ahuja, Girish. and Ravi Gupta. *Corporate Tax Planning and Management*. Bharat Law House, Delhi.
3. Singhania, Vinod K. and Kapil Singhania. *TDS on CD*. Taxmann Publications Pvt. Ltd., New Delhi.
4. Ahuja, Girish. and Gupta, Ravi *Systematic Approach to Income Tax*. Bharat Law House, Delhi.

B.Com. (Hons.): Semester - VI
Paper: INTERNATIONAL BUSINESS
22BCH603DE3d

Duration: 3 hrs.

Marks: 80

Objective: The objective of the course is to familiarize the students with the concepts, importance and dynamics of international business and India's involvement with global business. The course also seeks to provide theoretical foundations of international business to the extent these are relevant to the global business operations and developments.

Unit 1: Introduction to International Globalization; Impact of globalization; International business vs. domestic business: Complexities of international business; Modes of entry into international business. International Business Environment: National and foreign environments and their components - economic, cultural and political-legal environments

Unit –II Theories of International Trade – an overview (Classical Theories, Product Life Cycle theory, Theory of National Competitive Advantage); Commercial Policy Instruments -tariff and non-tariff measures – difference in Impact on trade, types of tariff and non tariff barriers (Subsidy, Quota and Embargo in detail) ; Balance of payment account and its components.

- a. International Organizations and Arrangements: WTO – Its objectives, principles, organizational structure and functioning; An overview of other organizations – UNCTAD;; Commodity and other trading agreements (OPEC).

Unit –III

- a. Regional Economic Co-operation: Forms of regional groupings; Integration efforts among countries in Europe, North America and Asia (NAFTA, EU , ASEAN and SAARC) .
- b. International Financial Environment: International financial system and institutions (IMF and World Bank – Objectives and Functions; Foreign exchange markets and risk management; Foreign investments - types and flows; Foreign investment in Indian perspective

Unit –IV Organizational structure for international business operations; International business negotiations.

- a. Developments and Issues in International Business: Outsourcing and its potentials for India; Role of IT in international business; International business and ecological considerations. Special economic zones (SEZs) and export-oriented units (EOUs), Financing of foreign trade and payment terms – sources of trade finance.

Suggested Readings:

1. Johnson, Derbe., and Colin Turner. *International Business - Themes & Issues in the Modern Global Economy*. London: Roulledge.
2. Sumati Varma, *International Business*, Pearson Education.
3. Cherunilam, Francis. *International Business: Text and Cases*. PHI Learning
4. Michael R. Czinkota. et al. *International Business*. Fortforth: The Dryden Press.
5. Bennett, Roger. *International Business*. Pearson Education.

**B.Com. (Hons.): Semester - VI
Paper: Stress Management**

22BCH603DE3e

Duration: 3 hrs

Marks: 80

Unit -1

What is stress? Types and Sources of Stress; Symptoms of Stress. Theories of stress: Flight or Fight Response; General Adaptation Syndrome; Stress and Health; Moderators of stress; Life style diseases related to stress – Cardiovascular Disorder, Allergies, Digestive System Disorder, Recurrent Head ache and Cancer.

Unit-II

Meaning of Mental Health. Occupational Health Psychology; Job satisfaction and feelings of control; Individual Differences in stress response; Work-Family Conflicts; Causes and Effects of Stress in Workplace; creating positive environment in the workplace

Unit-III

Coping with Stress

Meaning and Definition; Styles of Coping; Individual differences in Coping; Stress Management – Medical and Behavioral Approaches; Breathing Exercise; Progressive Muscle Relaxation Techniques; Meditation; Mindfulness.

Unit-IV

Training in Organizations

Overview of Training; Learning; Competencies; Training, Development and Education; Training that motivates adults to learn; Development of Training and Implementation.

Text Books And Reference Books:

1. Baron, R. A., and Mishra, G. (2016). Psychology. 5th edition. New Delhi: Pearson Publisher.
2. Ghosh, M. (2015). Health Psychology: Concepts in Health and Well-being. New Delhi: Dorling Kindersley (India) Pvt. Ltd.
3. Blanchard, P. N., and Thacker, J. W. (2009). Effective Training: Systems, Strategies and Practices. 3rd Edition. New Delhi: Pearson Publishers.

B.Com (Hons.) CBCS

B.Com. (Hons.): Semester - VI
Paper : BUSINESS RESEARCH METHODS
22BCH603DE3f

Duration: 3 hrs.

Marks: 80

Objective: This course aims at providing the general understanding of business research and the methods of business research. The course will impart learning about how to collect, analyze, present and interpret data.

Unit 1:

Meaning of research; Scope of Business Research; Purpose of Research – Exploration, Description, Explanation; Unit of Analysis – Individual, Organization, Groups, and Data Series; Conception, Construct, Attributes, Variables, and Hypotheses

Unit 2:

An Overview; Problem Identification and Definition; Selection of Basic Research Methods- Field Study, Laboratory Study, Survey Method, Observational Method, Existing Data Based Research, Longitudinal Studies, Panel Studies

Unit 3: Uni-dimensional and Multi-dimensional scales; Measurement Scales- Nominal, Ordinal, Interval, Ratio; Ratings and Ranking Scale, Thurstone, Likert and Semantic Differential scaling, Paired Comparison; Sampling – Steps, Types, Sample Size Decision; Secondary data sources

Hypothesis Testing: Tests concerning means and proportions; ANOVA, Chi-square test and other Non-parametric tests.

Unit 4: Report writing, steps in report writing, ethics in report writing.

Suggested readings:

1. Business research methods by Alan Bryman and Emma Bell

2. Business Research :A Guide to Planning, Conducting, and Reporting Your Study

FIRST EDITION Donald R. Cooper

