

**National Education Policy-2020
Common Minimum Syllabus
For
All Uttarakhand State Universities
and Colleges**

**B.Com.
B.Com. (Research)
M.Com.
&
Post Graduate Degree in Research
(PGDR-Commerce)**

Expert Committee:

S.N.	Name	Designation	Department	Affiliation
1.	Prof. Atul Joshi	Dean, Head Faculty of Commerce	Department of Commerce	D.S.B Campus, Kumaun University, Nainital
2.	Prof. B.D Kavidyal	Professor	Department of Commerce	D.S.B Campus, Kumaun University, Nainital
3.	Prof H.C Purohit	Professor	Department of Commerce	Doon University, Dehradun
4.	Prof K.C Joshi	Professor	Department of Commerce	S.S.J Campus, S.S.J University, Almora
5.	Prof. C S Joshi	Professor	Department of Commerce	Govt. P.G College, Haldwani Kumaun University, Nainital
6.	Prof M.M Jinnah	Professor	Department of Commerce	S.S.J Campus, S.S.J University, Almora
7.	Dr. Dharmendra Tiwari	Associate Professor	Department of Commerce	D.S.B Campus, Kumaun University, Nainital
8.	Dr. Vijay Kumar	Assistant Director	Department of Commerce	D.S.B Campus, Kumaun University, Nainital
9.	Dr. Jeevan Ch. Upadhyay	Assistant Professor	Department of Commerce	D.S.B Campus, Kumaun University, Nainital
10.	Dr. Manoj K.Pandey	Assistant Professor	Department of Commerce	D.S.B Campus, Kumaun University, Nainital
11.	Dr Susmita Tripathi	Assistant Professor	Department of Commerce	Doon University, Dehradun

Syllabus Preparation Committee:

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1.	Prof Atul Joshi	Dean, Head Faculty of Commerce	Department of Commerce	D.S.B Campus, Kumaun University, Nainital
2.	Prof H.C Purohit	Professor	Department of Commerce	Doon University, Dehradun
3.	Prof K.C Joshi	Professor	Department of Commerce	S.S.J Campus, S.S.J University, Almora
4.	Dr. Jeevan Ch. Upadhyay	Assistant Professor	Department of Commerce	D.S.B Campus, Kumaun University, Nainital
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10.	Dr. Manpreet Singh	Assistant Professor	Department of Commerce	Govt. P.G College, Bajpur Kumaun University, Nainital
11.	Dr. Shakshi Tiwari	Assistant Professor	Department of Commerce	S.S.J Campus, S.S.J University, Almora
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13.	Dr. Gaganpreet Singh	Assistant Professor	Department of Commerce	Govt. P.G College, Khatima Kumaun University, Nainital
14.	Dr. Atish Verma	Assistant Professor	Department of Commerce	Govt. P.G College, Bajpur Kumaun University, Nainital

List of all Papers in First Three Years Semester-wise Titles of the Papers in B.Com.						
Year	Sem.	Course Code	Paper Title	Theory/ Practical	Credits	
Certificate Course in <i>COMMERCE</i>						
FIRST YEAR	I	BC-101	Financial Accounting	Theory	6	
		BC-102	Business Regulatory Framework	Theory	6	
		BC-103 (A)	Business Organization and Management Or	Theory	6	
		BC-103 (B)	Business Communication			
		BC-104	Inventory Management	Theory	4*	
		BC-105	Vocational Course	-	3	
		BC-106	Co-curricular	-	(Qualifying)	
	II	BC-201	Basic Business Finance	Theory	6	
		BC-202	Business Statistics	Theory	6	
		BC-203 (A)	Entrepreneurship & Small Business Or	Theory	6	
		BC-203 (B)	Economy of Uttarakhand			
		BC-204	Rural Marketing	Theory	4*	
		BC-205	Vocational Course	-	3	
		BC-206	Co-curricular	-	(Qualifying)	
Diploma in <i>COMMERCE</i>						
SECOND YEAR	III	BC-301	Cost Accounting	Theory	6	
		BC-302	Company Law	Theory	6	
		BC-303 (A)	Business Economics Or	Theory	6	
		BC-303 (B)	Business Environment			
		BC-304	E-Banking	Theory	4*	
		BC-305	Vocational Course	-	3	
		BC-306	Co-curricular	-	(Qualifying)	
	IV	BC-401	Income Tax Law and Accounts	Theory	6	
		BC-402	Public Finance	Theory	6	
		BC-403 (A)	Tourism and Travel Management Or	Theory	6	
		BC-403 (B)	Fundamentals of Marketing			
		BC-404	Indian Economy	Theory	4*	
		BC-405	Vocational Course	-	3	
		BC-406	Co-curricular	-	(Qualifying)	
Bachelor of <i>COMMERCE</i>						
THIRD YEAR	V	BC-501	Corporate Accounting	Theory	5	
		BC-502	Auditing	Theory	5	
		BC-503	Any two of the following- Business ethics and Corporate Governance	Theory	5	
		BC-504				Principles and Practices of Insurance
		BC-505				Monetary Theory and Banking in India
		BC-506	Industrial Training/ Survey/ Project/viva-voce	Theory	4	
		BC-507	Co-curricular	-	(Qualifying)	
	VI	BC-601	Goods and Services Tax	Theory	5	
		BC-602	Accounting for Managerial Decision	Theory	5	
		BC-603	Any two of the following- Financial Institutions & Markets	Theory	5	
		BC-604				Human Resource Management
		BC-605				Advertising & Sales Management
		BC-606	Industrial Training/ Survey/ Project/Viva-voce	Theory	4	
		BC-607	Co-curricular	-	(Qualifying)	

List of all Papers in 4 th , 5 th & 6 th Year						
Semester-wise Titles of the Papers in B.Com. (Research), M.Com. & Post Graduate Degree in Research (PGDR-Commerce)						
Year	Sem.	Course Code	Paper Title	Theory/ Practical	Credits	
Bachelor (Research) of COMMERCE						
FOURTH YEAR	VII	MC-701	Managerial Economics	Theory	5	
		MC-702	Organisation theory	Theory	5	
		MC-703	Marketing Research	Theory	5	
		MC-704	Advanced Statistics	Theory	5	
		MC-705	Other faculty/MOOC/NPTEL etc.	Theory	4*	
		MC-706	Survey/Seminar/ Project/Viva-voce etc.	-	4	
	VIII	MC-801	Behavioral Sciences	Theory	5	
		MC-802	Business Research Method	Theory	5	
		MC-803	International Business	Theory	5	
		MC-804	Business Statistics & Analytics	Theory	5	
		MC-805	Other faculty/MOOC/NPTEL etc.	Theory	4*	
		MC-806	Survey/Seminar/ Project/Viva-voce etc.	-	4	
Master of COMMERCE						
FIFTH YEAR	IX	MC-901	Working Capital Management	Theory	5	
		MC-902	Strategic Management	Theory	5	
		Choose any one group from the following (903 to 907):				
		MC-903 (I)	Accounting Theory	Theory	5	
		MC-903 (II)	Managerial Accounting			
		MC-904 (I)	Financial System in India	Theory		
		MC-904 (II)	International financial management			
		MC-905 (I)	Consumer Behavior	Theory		
		MC-905 (II)	International Marketing Management			
		MC-906 (I)	Human Resource Management	Theory		
	MC-906 (II)	Labour Legislation in India- I				
	MC-907 (I)	Money and Banking	Theory			
	MC-907 (II)	Customer Relationship Management in Banks				
	MC-908	Survey/Seminar/ Project/Viva-voce etc. (Based on the above selected group)	---	4		
	X	Choose any one group from the following (which chosen above in IX semester):				
		MC-1001 (I)	Advance Cost Accounting	Theory	5	
		MC-1001 (II)	Advanced Auditing			
		MC-1001 (III)	Tax Planning and Management			
		MC-1001(IV)	Accounting for Planning and Control			
		MC-1002 (I)	Security Analysis and Portfolio Management			
MC-1002 (II)		Project Management				
MC-1002 (III)		Fee Based Financial Services				
MC-1002(IV)		Securities Market Operations				
MC-1003 (I)		Advertising and Promotion Management				
MC-1003 (II)	Agricultural Marketing					
MC-1003 (III)	Foreign Trade Management					
MC-1003(IV)	Global Business Environment					
MC-1004 (I)	Industrial Relations in India	Theory				
MC-1004 (II)	Labour Legislation in India -II					
MC-1004 (III)	Wage and Salary Administration					
MC-1004(IV)	Industrial Sociology					
MC-1005 (I)	Marketing Management of Insurance Companies	Theory				
MC-1005 (II)	Retailing of Insurance					
MC-1005 (III)	Retail Banking					
MC-1005(IV)	Financial Management of Insurance					
MC-1006	Survey/Seminar/ Project/Viva-voce etc. (Based on the above selected group)	---	4			
Post Graduate Degree in Research (Commerce) PGDR						
SIXTH YEAR	XI	PGDR-101	Research Methodology	Theory	4	
		PGDR-102	Research and Publication Ethics (RPE)	Theory	Qualifying	
		PGDR-103 (I) PGDR-103(II)	Group A (Any one paper from the following)- Contemporary Issues in Accounting and Finance Contemporary Issues in HRM		Theory	6
			Group B (Any one paper from the following)- Contemporary Issues in Marketing Contemporary Issues in International Business		Theory	6
		PGDR-104 (I) PGDR-104(II)			Theory	6
		PGDR-105	Survey/Seminar/ Project/Viva-voce etc. (Based on the above selected group)	---	Qualifying	

DEPARTMENT OF COMMERCE
Program Structure B.Com. (CBCS)

Year	Semester	Major# (Own faculty)		Major* (Own/Other Faculty)		Minor Electives* (Own/Other Faculty)		Minor Vocational Course (Elective)		Minor Co-curricular (Qualifying)		Industrial Training/ Survey/ Project/ Viva-voce		Total Credits
		No. of Papers	Credits	No. of Papers	Credits	No. of Papers	Credits	No. of Papers	Credits	Minor	Credits	No. of Papers	Credits	
1	I	2	6	1	6	1	4	1	3	1	-	-	-	46
	II	2	6	1	6			1	3	1	-	-	-	
2	III	2	6	1	6	1	4	1	3	1	-	-	-	46
	IV	2	6	1	6			1	3	1	-	-	-	
3	V	4	5	-	-	-	-	-	-	1	-	1	4	48
	VI	4	5	-	-	-	-	-	-	1	-	1	4	
Total (B.Com.)		16	88	4	24	2	8	4	12	-	-	2	8	140

Major- These can be taken by the students of Commerce Faculty only.

***Major & Minor Electives** - These can be taken by the students of any Faculty including the students of Commerce. Students of commerce faculty must have to choose any one of these from other faculty/department. Equal Credit for such course/paper can also be obtained from any online platform i.e., MOOC/NPTEL etc.

***Minor Electives**- Credit for this paper can be obtain by the student in any semester of the year (once in a year only i.e., either in I or II semester in First year and III or IV semester in second year) as per his/her convenience.

Program Structure M.Com. (CBCS) & PGDR-Commerce

Year	Semester	Major Course/Paper##		Major Course/Paper##		Minor Electives** (Chosen from any other faculty)		Industrial Training/ Survey/ Project/ Viva-voce		Total Credits
		No. of Papers	Credits	No. of Papers	Credits	No. of Papers	Credits	No. of Papers	Credits	
4	VII	4	5	-	-	1	4	1	4	52
	VIII	4	5	-	-			1	4	
5	IX	4	5	-	-	-	-	1	4	48
	X	4	5	-	-	-	-	1	4	
6	XI	2	6	1	4	-	-	1	Qualifying	16

Major- These can be taken by the students of Commerce Faculty only.

****Minor Electives** Chosen from any other faculty.

Semester Wise Detail of the Course/Papers (B.Com.)

SEMESTER-I				Credits	Maximum Marks		
Course No.	Course Name	Faculty			Internal	External	Total
BC-101	Financial Accounting	Major (For Own Faculty)		6	25	75	100
BC-102	Business Regulatory Framework	Major (For Own Faculty)		6	25	75	100
BC-103 (A)	Business Organization and Management	Major (For Own/Other Faculty)		6	25	75	100
BC-103 (B)	Business Communication						
BC-104	Inventory Management	Minor (For Own/Other Faculty)		4*	25	75	100
BC-105	Vocational Course	Minor Elective		3	-	-	-
BC-106	Co-curricular	Minor Elective		(Qualifying)	-	-	-
Total of Semester-I				21+4*			
SEMESTER-II				Credits	Maximum Marks		
Course No.	Course Name	Faculty			Internal	External	Total
BC-201	Basic Business Finance	Major (For Own Faculty)		6	25	75	100
BC-202	Business Statistics	Major (For Own Faculty)		6	25	75	100
BC-203 (A)	Entrepreneurship & Small Business	Major (For Own/Other Faculty)		6	25	75	100
BC-203 (B)	Economy of Uttarakhand						
BC-204	Rural Marketing	Minor (For Own/Other Faculty)		4*	25	75	100
BC-205	Vocational Course	Minor Elective		3	-	-	-
BC-206	Co-curricular	Minor Elective		(Qualifying)	-	-	-
Total of Semester-II				21+4*			
Note:							
1. *4 Credits of Minor elective can be obtained only once in a year.							
2. Minimum requirement for getting Certificate in Commerce (After Sem I and II) is 46 Credit							

SEMESTER-III			Credits	Maximum Marks			
				Internal	External	Total	
BC-301	Cost Accounting	Major (For Own Faculty)	6	25	75	100	
BC-302	Company Law	Major (For Own Faculty)	6	25	75	100	
BC-303 (A)	Business Economics	Major (For Own/Other Faculty)	6	25	75	100	
BC-303 (B)	Business Environment						
BC-304	E-Banking	Minor (For Own/Other Faculty)	4*	25	75	100	
BC-305	Vocational Course	Minor Elective	3	-	-	-	
BC-306	Co-curricular	Minor Elective	(Qualifying)	-	-	-	
Total of Semester-II			21+4*				
SEMESTER-IV			Credits	Maximum Marks			
				Internal	External	Total	
BC-401	Income Tax Law and Accounts	Major (For Own Faculty)	6	25	75	100	
BC-402	Public Finance	Major (For Own Faculty)	6	25	75	100	
BC-403 (A)	Tourism and Travel Management	Major (For Own/Other Faculty)	6	25	75	100	
BC-403 (B)	Fundamentals of Marketing						
BC-404	Indian Economy	Minor (For Own/Other Faculty)	4*	25	75	100	
BC-405	Vocational Course	Minor Elective	3	-	-	-	
BC-406	Co-curricular	Minor Elective	(Qualifying)	-	-	-	
Total of Semester-II			21+4*				
Note:							
1. *4 Credits of Minor elective can be obtained only once in a year.							
2. Minimum requirement for getting Diploma in Commerce (After Sem I, II, III and IV) is 46+46=92 Credit.							
SEMESTER-V			Credits	Maximum Marks			
				Internal	External	Total	
BC-501	Corporate Accounting	Major (For Own Faculty)	5	25	75	100	
BC-502	Auditing	Major (For Own Faculty)	5	25	75	100	
BC-503	Any two of the following- Business ethics and Corporate Governance	Major (For Own Faculty)	5	25	75	100	
BC-504							Principles and Practices of Insurance
BC-505							Monetary Theory and Banking in India
BC-506	Industrial Training/ Survey/ Project/viva-voce	Major	4	-	-	-	
BC-507	Co-curricular	Minor	(Qualifying)	-	-	-	
Total of Semester-V			24				
SEMESTER-VI			Credits	Maximum Marks			
				Internal	External	Total	
BC-601	Goods and Services Tax	Major (For Own Faculty)	5	25	75	100	
BC-602	Accounting for Managerial Decision	Major (For Own Faculty)	5	25	75	100	
BC-603	Any two of the following- Financial Institutions & Markets	Major (For Own Faculty)	5	25	75	100	
BC-604							Human Resource Management
BC-605							Advertising & Sales Management
BC-606	Industrial Training/ Survey/ Project/Viva-voce	Major	4	-	-	-	
BC-607	Co-curricular	Minor	(Qualifying)	-	-	-	
Total of Semester-VI			24				
Note:							
Minimum requirement for getting Bachelor's Degree in Commerce (After Sem I, II, III, IV, V and VI) is 46+46+48=140 Credit.							

Semester Wise Detail of the Course/Papers (M.Com.)

SEMESTER-VII			Credits	Maximum Marks		
				Internal	External	Total
MC-701	Managerial Economics	Major-1	5	25	75	100
MC-702	Organisation theory	Major-2	5	25	75	100
MC-703	Marketing Research	Major-3	5	25	75	100
MC-704	Advanced Statistics	Major-4	5	25	75	100
MC-705	Other faculty/MOOC/NPTEL etc.	Minor Elective	4*	-	-	-
MC-706	Survey/Seminar/ Project/Viva-voce etc.	Major-5	4	-	-	-
Total of Semester-VII			24+4*			
			Credits	Maximum Marks		

SEMESTER-VIII				Internal	External	Total
MC-801	Behavioral Sciences	Major-1	5	25	75	100
MC-802	Business Research Method	Major-2	5	25	75	100
MC-803	International Business	Major-3	5	25	75	100
MC-804	Business Statistics & Analytics	Major-4	5	25	75	100
MC-805	Other faculty/MOOC/NPTEL etc.	Minor Elective	4*	-	-	-
MC-806	Survey/Seminar/ Project/Viva-voce etc.	Major-5	4	-	-	-
Total of Semester-VIII			24+4*			

Note:

- *4 Credits of Minor elective can be obtained only once in a year.
- Minimum requirement for getting Bachelor's (Research) in Commerce (After Sem I, II, III, IV, V, VI, VII and VIII) is 140+52=192 Credit.

SEMESTER-IX			Credits	Maximum Marks		
				Internal	External	Total
MC-901	Working Capital Management	Major-1	5	25	75	100
MC-902	Strategic Management	Major-2	5	25	75	100
Select Any one Group (Both the papers of selected group are compulsory) from the following: <u>Accounting Group:</u> Accounting Theory Managerial Accounting		Major-3 Major-4	5 5	25 25	75 75	100 100
MC-903 (I) MC-903 (II)						
<u>Finance Group:</u> Financial System in India International financial management						
MC-904 (I) MC-904 (II)						
<u>Marketing Group:</u> Consumer Behavior International Marketing Management						
MC-905 (I) MC-905 (II)						
<u>Human Resource Management Group:</u> Human Resource Management Labour Legislation in India- I						
MC-906 (I) MC-906 (II)						
<u>Banking & Insurance Group:</u> Money and Banking Customer Relationship Management in Banks						
MC-907 (I) MC-907 (II)						
MC-908	Survey/Seminar/ Project/Viva-voce etc. (Based on the above selected group)	Major-5	4	-	-	-
Total of Semester-IX			24			

SEMESTER-X			Credits	Maximum Marks		
				Internal	External	Total
Choose the same Group which was selected in IX semester (All four papers of selected group are compulsory): <u>Accounting Group:</u> Advance Cost Accounting Advanced Auditing Tax Planning and Management Accounting for Planning and Control		Major-1 Major-2 Major-3 Major-4	5 5 5 5	25 25 25 25	75 75 75 75	100 100 100 100
MC-1001 (I) MC-1001 (II) MC-1001 (III) MC-1001 (IV)						
<u>Finance Group:</u> Security Analysis and Portfolio Management Project Management Fee Based Financial Services Securities Market Operations						
MC-1002 (I) MC-1002 (II) MC-1002 (III) MC-1002 (IV)						
<u>Marketing Group:</u> Advertising and Promotion Management Agricultural Marketing Foreign Trade Management Global Business Environment						
MC-1003 (I) MC-1003 (II) MC-1003 (III) MC-1003 (IV)						
<u>Human Resource Management Group:</u> Industrial Relations in India Labour Legislation in India -II Wage and Salary Administration Industrial Sociology						
MC-1004 (I) MC-1004 (II) MC-1004 (III) MC-1004 (IV)						
<u>Banking & Insurance Group:</u> Marketing Management of Insurance Companies Retailing of Insurance Retail Banking Financial Management of Insurance						
MC-1005 (I) MC-1005 (II) MC-1005 (III) MC-1005 (IV)						
MC-1006	Survey/Seminar/ Project/Viva-voce etc. (Based on the above selected group)	Major-5	4	-	-	-
Total of Semester-X			24			

Note:

Minimum requirement for getting Master in Commerce (After Sem I, II, III, IV, V, VI, VII, VIII, IX and X) is 192+48=240 Credit.

Post Graduate Degree in Research (Commerce)						
SEMESTER-XI			Credits	Maximum Marks		
				Internal	External	Total
PGDR-101	Research Methodology	Major-1	4	25	75	100
PGDR-102	Research and Publication Ethics (RPE)	(Qualifying)	(Qualifying)	25	75	100
PGDR-103 (I) PGDR-103 (II)	Group A (Any one paper from the following)- Contemporary Issues in Accounting and Finance Contemporary Issues in HRM	Major-2	6	25	75	100
PGDR-104 (I) PGDR-104 (II)	Group B (Any one paper from the following)- Contemporary Issues in Marketing Contemporary Issues in International Business	Major-3	6	25	75	100
PGDR-105	Survey/Seminar/ Project/Viva-voce etc. (Based on the above selected group)	Major-4	Qualifying	-	-	-
Total of Semester-XI			16			
Note: Minimum requirement for getting PGDR in Commerce (After Sem I, II, III, IV, V, VI, VII, VIII, IX, X and XI) is 240+16= 256 Credit.						

B.Com. First Year

B.Com. First Year			
Certificate in Commerce (46 Credit)	SEMESTER-I	21+4* credit	46 credits
	SEMESTER-II	21+4* credit	

Programme: B.Com.		Year: First	Semester: First
Subject: Commerce			
Course Code: BC-101		Course Title: Financial Accounting	
Course outcomes: The objective of this paper is to help students to acquire conceptual knowledge of fundamentals of accounting and to impart skills for recording various kinds of business transactions.			
Credits: 6		Core Compulsory / Elective: Compulsory	
Max. Marks: 25+75		Min. Passing Marks: 36	
Total No. of Lectures: 90			
Unit	Topics		No. of Lectures
I	Shri Kalyan Subramani Aiyar (K.S. Aiyar) 1859-1940 known as father of Accountancy in India. Nature and scope of Accounting, Generally Accepted Accounting Principles: Concepts and Conventions, Indian and International Accounting Standards. Accounting Mechanics: Double Entry System,		10
II	Preparation of Journal, Ledger and Trial Balance, Profit and Loss A/c, Balance Sheet, Concept of Income and its Measurement.		8
III	Royalty Accounts - Accounting Records for Royalty in the books of Landlords and Lessee, Recoupment of Short working, Sub - lease, Short working Reserve Account, Nazarana.		6
IV	Hire Purchase Account - Accounting Records in the Books of Hire Purchaser and Vendor, Different Methods of Calculation of Interest and Cash Price, Maintenance of Suspense Account, Payment of Premium, Default in Payment and Partial Returns of Goods. Installment Payment System - Difference between Hire Purchase and Installment Payment System. Accounting Records in the book of Purchaser & Vendor, Interest suspense account.		20
V	Departmental Accounts - Meaning, Objects and Importance, Advantage, Methods of Departmental Accounts, Final Accounts of Non-Corporate Departmental Business, Allocation of Indirect Expenses.		7
VI	Branch Accounts - Meaning and Objectives of Branch Account, Importance and Advantages, Classification of Branches, Accounting of Branch Accounts under various Methods.		10
VII	Insolvency Accounts - Meaning, Circumstances of Insolvency, Procedure of Declaring Insolvency, Preparation of Statement of Affairs and Deficiency Account.		15
VIII	Voyage Accounts - Meaning & Preparation of Voyage Accounts.		14
Suggested Readings:			
<ol style="list-style-type: none"> 1. Jain & Naranag, "Advanced Accounts", 18th Edition, Reprint(2014) 2. Gupta, R. L. & Radhaswamy, M., Financial Accounting: Sultan Chand and sons. 3. Shukla, M.C., Grewal T.S. & Gupta, S.C., Advanced Accounts: S. Chand & Co. 4. Maheshwari S.N. & Maheshwari S. K, "A text book of Accounting for Management", Vikas Publication, 10th Edition (2013) 5. Shukla, S.M., Financial Accounting, Edition: 55th, Sahitya Bhawan Publications, 2021 6. Gupta. R.L and Shukla, M.C., "Principles of Accountancy", S. Chand & Company Ltd., (2011) 7. Arulanandam, M.A. & Raman, K.S., "Advanced Accounting", Vikas Publishers, (2010). 			
Note- Latest edition of the text books should be used.			
Suggested online link: www.ignou.ac.in, www.swayam.gov.in, www.inflibnet.ac.in			
Suggested Continuous Evaluation Methods: In addition to the theoretical inputs the course will be delivered through Assignments, Presentation, Group Discussions. Criteria for continuous evaluation may be Assignment or/and Presentation or/and unit test or/and Attendance etc.			

Programme: B.Com.	Year: First	Semester: First
Subject: Commerce		
Course Code: BC-102	Course Title: Business Regulatory Framework	
Course outcomes: The objective of this course is to provide a brief idea about the framework of Indian Contract Act,1872, Negotiable Instrument Act, Competition Act, 2002 and Sale of Goods Act,1930.		
Credits: 6	Core Compulsory / Elective: Compulsory	
Max. Marks: 25+75	Min. Passing Marks: 36	
Total No. of Lectures: 90		
Unit	Topics	No. of Lectures
I	Indian Contract Act, 1872: Definition & Nature of Contract, Classification; Offer & Acceptance; Capacity of Parties; Free Consent; Consideration; Legality of Objects	20
II	Void Agreements; Performance of Contracts; Discharge of Contract; Contingent Contracts; Quasi Contracts; Remedies for Breach of Contract, Special Contracts: Indemnity & Guarantee; Bailment & Pledge; Contract of Agency.	20
III	Sale of Goods Act, 1930: Contract of Sale of Goods, Conditions & Warranties; Transfer of Ownership; Performance of the Contract: Remedial Measures; Auction able Claims.	20
IV	Negotiable Instrument Act: Cheque, Promissory Note, Bill of Exchange, Crossing of Cheque, Dishonor of Cheque, Payment in due Course.	12
V	Competition Act, 2002: History and Development of Competition Law, Salient features of the Competition Act 2002, Basic Concepts, Powers of Central Government under the Competition Act, Major Provisions of the Competition Act: Role and Working of Competition Commission of India.	18
Suggested Readings:		
<ol style="list-style-type: none"> 1. Kuchal M.C: Business Law; Vikas Publishing House, New Delhi. 2. Chandha P.R: Business Law; Galgotia, New Delhi. 3. Kapoor N.D: Business Law; Sultan Chand & Sons, New Delhi. (Hindi and English) 4. Desai T.R.: Indian Contract Act, Sale of Goods Act and Partnership Act; S.C.Sarkar & Sons Pvt. Ltd., Kolkata. 5. Tulsian, P.C., Business Law, New Delhi, Tata McGraw Hill. 6. Dr. S.M. Shukla: <i>Business Regulatory Framework</i>; Sahitya Bhawan Publications, Agra (Hindi & English) 		
Note:- Latest edition of the text books should be used.		
Suggested online link: www.ignou.ac.in, www.swayam.gov.in, www.inflibnet.ac.in		
Suggested Continuous Evaluation Methods: In addition to the theoretical inputs the course will be delivered through Assignments, Presentation, Group Discussions. Criteria for continuous evaluation may be Assignment or/and Presentation or/and unit test or/and Attendance etc.		

Programme: B.Com.		Year: First	Semester: First
Subject: Commerce			
Course Code: BC-103 (A)		Course Title: Business Organization and Management	
<p>Course outcomes: After completing this course a student will have: Ability to understand the concept of Business Organization along with the basic laws and norms of Business Organization. Ability to understand the terminologies associated with the field of Business Organization along with their relevance. Ability to identify the appropriate types and functioning of Business Organization for solving different problems. Ability to apply basic Business Organization principles to solve business and industry related problems. Ability to understand the concept of Sole Proprietorship, Partnership and Joint Stock Company etc.</p>			
Credits: 6		Core Compulsory / Elective: Elective	
Max. Marks: 25+75		Min. Passing Marks: 36	
Total No. of Lectures: 90			
Unit	Topics	No. of Lectures	
I	Introduction: Business Concept & Objects, Social Responsibility of Business Establishment of New Business Meaning, Objectives Meaning, Objectives & Principles of Organization, Size of Business Unit, Factors determining Size, Measurement of Size, Concept of Optimum Size.	14	
II	Forms of Business Organization: Sole Tradership, Partnership Firm, Business (Public and Private), Formation & Choice of Business Organization, Definition of Management, Its nature of purpose, Fayol's Principles & Elements of Management, Recent Developments of Management Thought.	8	
III	Planning & Organising: Its nature & purpose, types of plans, Planning steps & process, Management by objectives (MBO), Decision-Making, Forecasting, Organisational Design & Organisational Structure, Power & Distribution of Authority.	10	
IV	Motivation, Leadership & Direction: Maslow's Need Hierarchy Theory, Herzberg's Two Factor Theory, Job Enlargement, Special Motivation Techniques, Definition & Approaches to Leadership, The Principal Tasks of Leadership Role & Principles of Direction.	14	
V	Controlling: meaning, definition & techniques of control, Principle of Controlling, Process of Control & Types of Controls, Human Aspect of Controls.	8	
VI	Plant Location: Concept, Meaning, Importance, Factors Affecting Plant Location. Alfred Weber's and Sargent Florence's Theories of Location. Plant Layout –: Meaning, Objectives, Importance, Types and Principles of Layout. Factors Affecting Layout.	16	
VII	Business Combination: Meaning, Characteristics, Objectives, Causes, Forms and Kinds of Business Combination.	10	
VIII	Rationalisation: Meaning, Characteristics, Objectives, Principles, Merits and demerits, Difference between Rationalisation and Nationalisation	10	
<p>Suggested Readings:</p> <ol style="list-style-type: none"> Gupta, C.B., "Business Organisation", Mayur Publication, (2014). Singh, B.P., Chhabra, T.N., "An Introduction to Business Organisation & Management", Kitab Mahal, (2014). Sherlekar, S.A. & Sherlekar, V.S., "Modern Business Organization & Management Systems Approach Mumbai", Himalaya Publishing House, (2000). Bhusan Y. K., "Business Organization", Sultan Chand & Sons. Dr. S.C. Saksena : <i>Business Organisation and Management</i>; Sahitya Bhawan Publications, Agra (Hindi & English). Koontz and Weirich, Essentials of Management, Tata McGraw Hill, New Delhi. Drucker, P F, Management Challenges for the 21st Century, Butterworth, Oxford. Stoner and Freeman, Management, PHI, New Delhi. <p>Note: Latest edition of the text books should be used.</p> <p>Suggested online link: www.ignou.ac.in, www.swayam.gov.in, www.inflibnet.ac.in</p> <p>Suggested Continuous Evaluation Methods: In addition to the theoretical inputs the course will be delivered through Assignments, Presentation, Group Discussions. Criteria for continuous evaluation may be Assignment or/and Presentation or/and unit test or/and Attendance etc.</p>			

Programme: B.Com.		Year: First	Semester: First
Subject: Commerce			
Course Code: BC-103 (B)		Course Title: Business Communication	
Course outcomes: To acquire skills in reading, writing, comprehension and communication, and also to use electronic media for business communication.			
Credits: 6		Core Compulsory / Elective: Elective	
Max. Marks: 25+75		Min. Passing Marks: 36	
Total No. of Lectures: 90			
Unit	Topics		No. of Lectures
I	Introduction Process and Importance of Communication, Types of Communication (verbal & Nonverbal), Different forms of Communication. Barriers to Communication: Linguistic Barriers, Psychological Barriers, Interpersonal Barriers, Cultural Barriers, Physical Barriers, Organizational Barriers. Role, effects and advantages of technology in Business Communication like email, text messaging, instant messaging and modern techniques like video conferencing, social networking. Strategic importance of e-communication, Principles of Effective Communication.		22
II	NON-Verbal Aspects of Communicating: Body Language, Kinesics, Proxemics, Paralanguage. Effective Listening: Principles of Effective listening, Factors affecting listening exercises, Oral, Written and video sessions,		16
III	Business language and presentation Writing skills: Planning business messages, Rewriting and editing, The first draft and Reconstructing the final draft. Office Correspondence: Official Letter, Semi Official Letter and Memorandum.		18
IV	Conducting Meetings: Procedure; Preparing agenda; Minutes and Resolutions; Conducting Seminars & Conferences; Procedure of Regulating Speech; Evaluating Oral Presentation; Group Discussion; Drafting Speech.		16
V	Report Writing Identify the types of reports, define the basic format of a report, identify the steps of report writing, write a report meeting the format requirements, determine the process of writing a report, importance of including visuals such as tables, diagrams and charts in writing report, apply citation rules (APA style documentation) in reports		18
Suggested Readings:			
<ol style="list-style-type: none"> 1. Lesikar, R.V. & Flatley, M.E.; Basic Business Communication Skills for Empowering the Internet Generation, Tata McGraw Hill Publishing Company Ltd. New Delhi. 2. Bovee, and Thill, Business Communication Today, Pearson Education 3. Shirley, Taylor, Communication for Business, Pearson Education 4. Locker and Kaczmarek, Business Communication: Building Critical Skills, TMH 5. Misra, A.K., Business Communication (Hindi), Sahitya Bhawan Publications Agra 6. N. Gupta & K. Jain: <i>Business Communication</i>; Sahitya Bhawan Publications, Agra 			
Note- Latest edition of the text books should be used.			
Suggested online link: www.ignou.ac.in , www.swayam.gov.in , www.inflibnet.ac.in			
Suggested Continuous Evaluation Methods: In addition to the theoretical inputs the course will be delivered through Assignments, Presentation, Group Discussions. Criteria for continuous evaluation may be Assignment or/and Presentation or/and unit test or/and Attendance etc.			

Programme: B.Com.	Year: First	Semester: First
Subject: Commerce		
BC-104	Course Title: Inventory Management	
<p>Course outcomes: After completing this course a student will have: Ability to understand the concept of Inventory Management along with the basic laws and axioms of Inventory Management. Ability to understand the terminologies associated with the field of Inventory management and control along with their relevance. Ability to identify the appropriate method and techniques of Inventory management for solving different problems. Ability to apply basic Inventory management principles to solve business and industry related problems. Ability to understand the concept of Working Capital Management, Demand Analysis and Obsolescence.</p>		
Credits: 4		Core Compulsory / Elective: Compulsory
Max. Marks: 25+75		Min. Passing Marks: 36
Total No. of Lectures: 60		
Unit	Topics	No. of Lectures
I	Inventory Management: Concept, meaning, Inventory Management Process, Why inventory management is important? Principles of Inventory Management, How to improve inventory management, perpetual inventory system, what are inventory costs, Role of Inventory Management, Methods of Inventory Management, Benefits of good Inventory Management.	14
II	Concept and Valuation of Inventory: Concept and Objectives of Inventory, Need for holding Inventory, Planning and controlling Inventory levels, Effects of excess inventory on business, Product Classification, Product Coding, Lead Time, Replenishment Methods.	16
III	Management of Working Capital: Concept, Meaning, Classification, Factors determining Working Capital requirements, Sources of Working Capital, Need of Working Capital, Working Capital Ratio- current ratio, quick ratio, absolute liquid ratio, cash ratio and working capital turnover ratio.	16
IV	Inventory Control: Concept and Meaning of Inventory Control, Objectives and Importance and Essentials of Inventory Control, Types of Inventory, Techniques of Inventory Control – EOQ, ROP, ABC, VED, JIT, Determination of Inventory levels, Impact of Inventory Inaccuracy, Disposal of Obsolete and Scrap items, Reasons for Obsolescence, Control of Obsolescence, Control of Scrap.	14
<p>Suggested Readings:</p> <ol style="list-style-type: none"> 1. Muller M. (2011), Essentials of Inventory Management, AMACON. 2. Narayan P. (2008), Inventory Management, Excel Books. 3. Gopalkrishnan P. (1977), Materials Management, PHI Learning Pvt. Ltd. 4. Chitale A.K. & Gupta R.C. (2014), Materials Management, PHI Learning Pvt.Ltd. 5. Chapman Stephen (2017), Introduction to Materials Management, Pearson Publishing. <p>Note- Latest edition of the text books should be used.</p> <p>Suggested online link: www.ignou.ac.in, www.swayam.gov.in, www.inflibnet.ac.in</p> <p>Suggested Continuous Evaluation Methods: In addition to the theoretical inputs the course will be delivered through Assignments, Presentation, Group Discussions. Criteria for continuous evaluation may be Assignment or/and Presentation or/and unit test or/and Attendance etc.</p>		

Programme: B.Com.		Year: First	Semester: Second
Subject: Commerce			
Course Code: BC-201		Course Title: Basic Business Finance	
Course outcomes: This course is to help students understand the conceptual framework of Business Finance.			
Credits: 6		Core Compulsory / Elective: Compulsory	
Max. Marks: 25+75		Min. Passing Marks: 36	
Total No. of Lectures :90			
Unit	Topics		No. of Lectures
I	Business Finance: Meaning, Nature and Scope, Finance Function, Investment Function, Financing and Dividend Decisions, Financial Planning		10
II	Capitalization- Meaning, Over capitalization & Under Capitalization, Theories of Capitalization. Capital Structure: Concept and Planning, Theories and Determinants, Capitalization VS Capital Structure		16
III	Cost Of Capital: Meaning, Importance, Calculation Of Cost Of Debt, Preference Shares, Equity Shares and Retained Earnings, Combined (Weighted) Cost of Capital		16
IV	Capital Budgeting: Meaning Nature and Importance of Investment Decisions, Evaluation Criteria.		14
V	Dividend Policies: Issues In Dividend Policies, Dividend Models, Sources Of Funds: Long Term Funds, Short Term Funds, Nature Significance And Determinants Of Working Capital.		16
VI	Time value of Money, Uses of simple and Compound interest in business finance. Capital Market: (A) New Issue Market (B) SecondaryMarket Functions And Role Of Stock Exchange (BSE, NSE,) Money Market: Indian Money Markets- Composition and Structure.		18
Suggested Readings:			
<ol style="list-style-type: none"> 1. Avadhani V A Financial System 2. Bhalla VK Modern Working Capital Management 3. Chandra Prasanna Financial Management Theory And Practices 4. Khan NY And Jain PK Financial Management Tax And Problems 5. Pandey I M Financial Management 6. Dr. S.P. Gupta : <i>Basic Business Finance</i>; Sahitya Bhawan Publications, Agra (Hindi & English). 			
Note- Latest edition of the text books should be used.			
Suggested online link: www.ignou.ac.in, www.swayam.gov.in, www.inflibnet.ac.in			
Suggested Continuous Evaluation Methods: In addition to the theoretical inputs the course will be delivered through Assignments, Presentation, Group Discussions. Criteria for continuous evaluation may be Assignment or/and Presentation or/and unit test or/and Attendance etc.			

Programme: B.Com.	Year: First	Semester: Second
Subject: Commerce		
Course Code: BC-202	Course Title: Business Statistics	
Course outcomes: The purpose of this paper is to inculcate and analytical ability among the students.		
Credits: 6		Core Compulsory / Elective: Compulsory
Max. Marks: 25+75		Min. Passing Marks: 36
Total No. of Lectures: 90		
Unit	Topics	No. of Lectures
I	Indian Statistics: Meaning, About father of Indian Statistics (Prof. Prasanta Chandra Mahalanobis). Introduction to Statistics: Meaning, Scope, Importance and Limitation, Statistical Investigation- Planning and organization,	08
II	Statistical units, Methods of Investigation, Census and Sampling. Collection of Data- Primary and Secondary Data, Editing of Data Classification of data, Frequency Distribution and Statistical Series, Tabulation of Data Diagrammatical and Graphical Presentation of Data.	12
III	Measures of Central Tendency – Mean, Median, Mode, Geometric and Harmonic Mean; Dispersion – Range, Quartile, Percentile, Quartile Deviation,	10
IV	Mean Deviation, Standard Deviation and its Co-efficient, Co-efficient of Variation and Variance, Test of Skewness and Dispersion, Its Importance, Co-efficient of Skewness.	15
V	Correlation- Meaning, application, types and degree of correlation, Methods- Scatter Diagram, Karl Pearson's Coefficient of Correlation, Spearman's Rank Coefficient of Correlation.	25
VI	Index Number: - Meaning, Types and Uses, Methods of constructing Price Index Number, Fixed – Base Method, Chain-Base Method, Base conversion, Base shifting deflating and splicing. Consumer Price Index Number, Fisher's Ideal Index Number, Reversibility	10
VII	Test- Time and Factor; Analysis of Time Series: -Meaning, Importance and Components of a Time Series. Decomposition of Time Series: - Moving Average Method and Method of Least square.	10
<p>Suggested Readings:</p> <ol style="list-style-type: none"> 1. Heinz, Kohler: Statistics for Business & Economics, HarperCollins; 2. Gupta, S.C. Fundamental of Statistics, Himalaya Publication. 3. Sharma J.K., Business Statistics, Pearson Education. 4. Gupta S.P. & Gupta Archana, Elementary Statistics, (English and Hindi) Sultan Chand & Sons, New Delhi. 5. Dr. S.M. Shukla & Dr. S.P. Sahai: <i>Business Statistics</i>; Sahitya Bhawan Publications, Agra (Hindi & English). <p>Note: Latest edition of the text books should be used.</p> <p>Suggested online link: www.ignou.ac.in, www.swayam.gov.in, www.inflibnet.ac.in</p> <p>Suggested Continuous Evaluation Methods: In addition to the theoretical inputs the course will be delivered through Assignments, Presentation, Group Discussions. Criteria for continuous evaluation may be Assignment or/and Presentation or/and unit test or/and Attendance etc.</p>		

Programme: B.Com.	Year: First	Semester: Second
Subject: Commerce		
Course Code: BC-203 (A)	Course Title: Entrepreneurship & Small Business	
<p>Course outcomes: After completing this course a student will have: Ability to understand the concept of Entrepreneurship & Small Business Management. Ability to understand the terminologies associated Entrepreneurship & Small Business Ability to identify the appropriate method and techniques of Entrepreneurship & Small Business</p>		
Credits: 6	Core Compulsory / Elective: Elective	
Max. Marks: 25+75	Min. Passing Marks: 36	
Total No. of Lectures: 90		
Unit	Topics	No. of Lectures
I	Entrepreneur, Concept, Characteristics, Functions and Types of an Entrepreneur, Entrepreneurship, Concept, Characteristics and Importance of Entrepreneurship, Entrepreneurial Process, Entrepreneurship Development Programme (EDPS), Need, Characteristics, Phases and Evaluation of EDPS	20
II	Entrepreneurship: Entrepreneur, Entrepreneurship, Enterprise, Entrepreneurial personality qualities, Entrepreneurship as a career option, Types of Entrepreneurs. Entrepreneurial Environment, Role of Government and Institutional Support, Development of Women Entrepreneurs, Problems of women entrepreneurs, Institutional support for women entrepreneurs.	24
III	Creativity, Innovation and Entrepreneurship: Creative thinking, Techniques of developing creative thinking. Setting up of New Business Venture: Planning for Establishing Small Scale Enterprises, Opportunity Scanning and Identification, Assessment of Markets, Selection of a business idea, Preparation of Business Plan, Government Rules and Regulations	24
IV	Small Business Management: Management of Small Enterprises; Marketing concepts for Entrepreneurs; Issues in Financial Management, Operations Management and Human Resource Management.	22
<p>Suggested Readings:</p> <ol style="list-style-type: none"> 1. Management and Entrepreneurship, Veer bhadra Havinal, New Age International Publishers 2. Entrepreneurship: New Venture Creation, David H. Holt 3. Entrepreneurship Development, Satish Taneja, Himalaya Publishing House 4. Entrepreneurship: Strategies and Resources, Marc J. Dollinger, Pearson Education 5. Entrepreneurship Theory and Practice, Raj Shankar, Tata McGraw-Hill Education 6. Entrepreneurship Development, C. B. Gupta, Srinivasan, Sultan Chand & son <p>Note: Latest edition of the text books should be used.</p> <p>Suggested online link: www.ignou.ac.in, www.swayam.gov.in, www.inflibnet.ac.in</p> <p>Suggested Continuous Evaluation Methods: In addition to the theoretical inputs the course will be delivered through Assignments, Presentation, Group Discussions. Criteria for continuous evaluation may be Assignment or/and Presentation or/and unit test or/and Attendance etc.</p>		

Programme: B.Com.	Year: First	Semester: Second
Subject: Commerce		
Course Code: : BC-203 (B)	Course Title: Economy of Uttarakhand	
Course outcomes: This course is to help students in understanding the Economy of Uttarakhand To identify the Problems of Economic Development in Uttarakhand To analyze the Role of Government in the Economic Development of Uttarakhand		
Credits: 6		Core Compulsory / Elective: Elective
Max. Marks: 25+75		Min. Passing Marks: 36
Total No. of Lectures: 90		
Unit	Topics	No. of Lectures
I	Economy of Uttarakhand: Salient features- Geographical features, Land types, Land use, Forest resources and Energy resources; Agriculture and Industrial pattern in Uttarakhand; Role of Service Sector in the Economy of Uttarakhand.	18
II	Human resource in Uttarakhand: Demographic profile; Education, Health and other infrastructural facilities; Role of women in the Economy of Uttarakhand; Panchyati Raj and people's participation	18
III	Economic development and regional disparities in Uttarakhand; Backwardness and Indicators of regional disparities in Uttarakhand.	18
IV	Problems of Economic Development in Uttarakhand; Difficult & inaccessible Geography; Unemployment, Migration, Poverty and Natural Calamities etc. in Uttarakhand.	18
V	Role of Government in the Economic Development of Uttarakhand: Agriculture, Industrial, Education, Health, Infrastructure, Environment Sector & Skill Development	18
<p>Suggested Readings:</p> <ol style="list-style-type: none"> 1. Bisht N.S: Regional Economics (Hindi) 2. Dewan M.L and Jagdish Bahadur: Uttaranchal vision and Action programme 3. G.P Mishra: Regional Dimensions of development 4. Tolia, R.S: Uttarakhand Today Winsar publication: Uttarakhand year book (Hindi and English) 5. Bhatt, K.N; Uttarakhand: Ecology, Economy & Society; 6. Kafaltia, Himanshu & Kafaltia, Gunjan; A Comprehensive Study of Uttarakhand; Notion Press Media Pvt. Ltd <p>Note: Latest edition of the text books should be used.</p> <p>Suggested online link: www.ignou.ac.in, www.swayam.gov.in, www.inflibnet.ac.in</p> <p>Suggested Continuous Evaluation Methods: In addition to the theoretical inputs the course will be delivered through Assignments, Presentation, Group Discussions. Criteria for continuous evaluation may be Assignment or/and Presentation or/and unit test or/and Attendance etc.</p>		

Programme: B.Com.		Year: First	Semester: Second
Subject: Commerce			
BC-204		Course Title: Rural Marketing	
<p>Course outcomes: After completing this course a student will have: Ability to understand the concept of Rural Marketing. Ability to understand the terminologies associated with the field of Rural Marketing Ability to identify the appropriate method and techniques of Rural Marketing</p>			
Credits: 4		Core Compulsory / Elective: Compulsory	
Max. Marks: 25+75		Min. Passing Marks: 36	
Total No. of Lectures: 60			
Unit	Topics		No. of Lectures
I	Conceptual Framework, Nature & Characteristics of Rural Market; An Overview of Indian Rural Market; Challenges & Opportunities in Rural Market; Rural Marketing Models and Environment.		12
II	Rural Consumer Behaviour, Characteristics of Rural Consumer, Consumer Behaviour Roles, Factors influencing Purchase of Products in Rural Market; Role of Government & NGOs in Rural Marketing; Similarities and Differences in Consumer Behaviour in Rural & Urban Markets.		12
III	Rural Marketing Research, Process of Research in Rural Markets, Sources and Methods of Data Collection, Data Collection Approaches in Rural Markets; Principles of Innovation for Rural Market, Need for Innovation in Rural Market,		12
IV	Rural Market Segmentation; Targeting and Positioning, Conditions for Effective Market Segmentation, Approaches for Segmenting the Rural Market, Rural Market Segmentation Tools; Promotion & Distribution Strategies for Rural Markets; A Comparative Analysis of Rural and Urban Markets.		12
V	Marketing of Agricultural Produce and Inputs, Regulated markets, Cooperative Marketing & Processing Societies, Corporate Sector in Agri-Business: Cultivation, Processing & Retailing, Rural Marketing of FMCGs, Durables & Financial Services		12
<p>Suggested Readings:</p> <ol style="list-style-type: none"> 1. S.S. Acharaya, N.L. Agrawal Agriculture Marketing in India Oxford IBH. New Delhi- 1992 2. L. P. Singh Cooperative marketing in India and Abroad; Himalaya 2005 3. Sukpal Singh Rural Marketing Management; Sage 2002 4. H.C. Purohit Rural Marketing - Challenges and Opportunities; Shale Publications, New Delhi- 2006 5. Anil Saxena, Samiuddin, Harsh Rural Marketing opportunities and challenges; National Publishing House, New Delhi 2004 6. Mishra and Puri Development Issues of Indian Economy; Himalaya Publishing House 7. Acharya S.S. and Agrawal N.L; Agricultural Marketing in India 8. Beri, G.C, 'Marketing Research: Tata McGraw Hill Publishing Company, Ltd., 2000. Cooper Schindler, 'Marketing Research, Concept & Cases' <p>Note- Latest edition of the text books should be used.</p> <p>Suggested online link: www.ignou.ac.in, www.swayam.gov.in, www.inflibnet.ac.in</p> <p>Suggested Continuous Evaluation Methods: In addition to the theoretical inputs the course will be delivered through Assignments, Presentation, Group Discussions. Criteria for continuous evaluation may be Assignment or/and Presentation or/and unit test or/and Attendance etc.</p>			

B.Com. Second Year

B.Com. Second Year			
Diploma in Commerce (92 Credit)	SEMESTER-I	21+4* credit	46 credits
	SEMESTER-II	21+4* credit	
	SEMESTER-III	21+4* credit	46 credits
	SEMESTER-IV	21+4* credit	

Programme: B.Com.		Year: Second	Semester: Third
Subject: Commerce			
Course Code: BC-301		Course Title: Cost Accounting	
Course outcomes: This course exposes the students to the basic concepts and the tools used in cost accounting.			
Credits: 6		Core Compulsory / Elective: Compulsory	
Max. Marks: 25+75		Min. Passing Marks: 36	
Total No. of Lectures: 90			
Unit	Topics		No. of Lectures
I	Introduction: Nature, Scope and Advantages of Cost Accounting, Installation of Costing System, Difference between Cost and Financial Accounting,		8
II	Classification of Costs. Material: Purchase, Storage and Control of Material, Stock Levels, Inventory, Control Techniques. Methods of Pricing Material Issues.		12
III	Labour: Meaning and Components of Labour Cost. Concept, Accounting and Control of Idle time and Overtime. Methods of Wage Payment and Incentive Plans, Labour Turnover.		10
IV	Overheads: Collection, Classification, Allocation, Apportionment and Absorption of Overheads (Primary and Secondary Distribution), Machine Hour Rate.		10
V	Unit Output Costing: Concept of and Need for Unit Output Costing; Preparation of Cost Sheet and Tender Price; Preparation of Reconciliation Statement.		22
VI	Process Costing: Preparation of Process Accounts; Treatment of Normal and Abnormal Wastage; Treatment of Joint Product and By-product;		14
VII	Contract Costing: Preparation of Contract Account, Determination of Profit on Completed and Uncompleted Contracts; Operating Costing.		14
Suggested Readings:			
<ol style="list-style-type: none"> 1. Jain S.P. and Narang K.L: Cost Accounting; Kalyani New Delhi. 2. Maheshwari S.N: Advanced Problems and Solutions in Cost Accounting; Sultan Chand, New Delhi. (Hindi and English) 3. Garg A. K.; Cost Accounting: An Analytical Study, Swati Publication, Meerut. 4. Horngren, Charles, Foster and Datar: Cost Accounting - A Managerial Emphasis; Prentice-Hall of India, New Delhi. 5. M.L. Agarwal, Sahitya bhawan publications Agra (Hindi & English) 			
Note- Latest edition of the text books should be used.			
Suggested online link: www.ignou.ac.in , www.swayam.gov.in , www.inflibnet.ac.in			
Suggested Continuous Evaluation Methods: In addition to the theoretical inputs the course will be delivered through Assignments, Presentation, Group Discussions. Criteria for continuous evaluation may be Assignment or/and Presentation or/and unit test or/and Attendance etc.			

Programme: B.Com.	Year: Second	Semester: Third
Subject: Commerce		
Course Code: BC-302	Course Title: Company Law	
Course outcomes: The objective of this course is to provide basic knowledge of the provisions of the Companies Act 2013 along with relevant cases.		
Credits: 6		Core Compulsory / Elective: Compulsory
Max. Marks: 25+75		Min. Passing Marks:36
Total No. of Lectures: 90		
Unit	Topics	No. of Lectures
I	Indian Companies Act 2513: Nature And Types Of Companies, Conversion Of Public Companies Into Private Company's And Vice Versa.	10
II	Formation, Promotion And Incorporation Of Companies, Memorandum Of Association; Article Of Association; Prospectus.	12
III	Shares: Types, Share Capital-Kinds; Allotment Of Shares; Members – Categories, Modes Of Acquiring Membership, Rights And Liabilities; Transfer And Transmission- Difference,	13
IV	Methods Of Borrowing, Debentures, Mortgages And Charges - Fixed And Floating.	09
V	Management: Directors, Types And Number Of Directors, Managing Director, Whole Time Director – Appointment, Qualifications And Disqualification, Duties, Vacation, Resignation And Removal,	15
VI	Company Meetings- Kinds, Quorum, Voting, Resolution, Minutes.	10
VII	Majority Powers And Minority Rights: Protection Of Minority Rights; Prevention Of Oppression And Management. Mismanagement.	12
VIII	Winding Up-Kinds And Conduct-Petition For Winding Up, Appointment Of Official Liquidator And Duties.	09
Suggested Readings:		
<ol style="list-style-type: none"> 1. Kapoor GK A Dhamija Sanjay Company Law Comprehensive Textbook on Companies Act 2013 Taxmann Publication 2. Singh Avtar Company Law Delhi India Eastern Book Company Bharat LawHouse 3. Gupta Company Adhinyam Sahitya Bhawan Publication (Hindi and English) 4. Maheshwari SN And SK Maheshwari A Manual of Business Law 2nd Edition Himalaya Publishing House 5. Dr. S.M. Shukla & K. Jain : Company Law; Sahitya Bhawan Publications, Agra (English). 6. Dr. S.M. Shukla & Dr. I.M. Sahai : कंपनी अधिनियम Sahitya Bhawan Publications, Agra. 		
Note- Latest edition of the text books should be used.		
Suggested online link: www.ignou.ac.in, www.swayam.gov.in, www.inflibnet.ac.in		
Suggested Continuous Evaluation Methods: In addition to the theoretical inputs the course will be delivered through Assignments, Presentation, Group Discussions. Criteria for continuous evaluation may be Assignment or/and Presentation or/and unit test or/and Attendance etc.		

Programme: B.Com.	Year: Second	Semester: Third
Subject: Commerce		
Course Code: BC-303 (A)	Course Title: Business Economics	
Course outcomes: The objective of this paper is to introduce students with broad range of economic concepts, theories and analytical techniques which help the management in decision making.		
Credits: 06	Core Compulsory / Elective: Elective	
Max. Marks: 25+75	Min. Passing Marks: 36	
Total No. of Lectures: 90		
Unit	Topics	No. of Lectures
I	Introduction: Definition and nature of economics, Scope and methodology of economics, Micro and macro economics	10
II	Consumption: Measurements of Utility, Law of Diminishing Marginal Utility, Law of Equi-marginal Utility.	10
III	Law of Demand: Demand Schedules and Curves, Elasticity of Demand, methods of measurement of elasticity of demand, measurement of cross elasticity, Law of Supply, Measurement of Elasticity of Supply	15
IV	Consumer's surplus, Study of Consumer Behaviour through indifference curve technique.	10
V	Production: The Factors of Production and their characteristics, Factors affecting productivity of labour and capital, Theories of Population. Law of variable proportion, The laws of return, economy of scale, law of return to scale, different concepts of cost of production. SAC curve, LAC curve.	18
VI	Exchange: The theory of exchange, Definition and extent of market, Determination of price under conditions of perfect competition, imperfect competition and monopoly. Effect of monopoly in economic life, monopolistic competition, oligopoly	17
VII	Concept and theories of profit and wages	10
Suggested Readings: <ol style="list-style-type: none"> 1. D.N. Dwivedi, Managerial Economics, 7th Edition, Vikas Publishing House. 2. D. Salvatore, Managerial Economics in a Global Economy, 6th Edition, Oxford University Press. 3. L. Peterson and Jain Managerial Eco., 4th Edition, Pearson Education. 4. Kontsoyianis, Modern Micro-Economics. 5. M. Adhikary, Business Economics. 6. Dr. J.P. Mishra: <i>Business Economics</i>; Sahitya Bhawan Publications, Agra (Hindi & English). 		
Note- Latest edition of the text books should be used.		
Suggested online link: www.ignou.ac.in , www.swayam.gov.in , www.inflibnet.ac.in		
Suggested Continuous Evaluation Methods: In addition to the theoretical inputs the course will be delivered through Assignments, Presentation, Group Discussions. Criteria for continuous evaluation may be Assignment or/and Presentation or/and unit test or/and Attendance etc.		

Programme: B.Com.	Year: Second	Semester: Third
Subject: Commerce		
Course Code: BC-303 (B)	Course Title: Business Environment	
Course outcomes: The objective of this paper is to introduce students with broad range of economic concepts, theories and analytical techniques which help the management in decision making.		
Credits: 06	Core Compulsory / Elective: Elective	
Max. Marks: 25+75	Min. Passing Marks: 36	
Total No. of Lectures: 90		
Unit	Topics	No. of Lectures
I	Business Environment: Meaning, Nature and Dimensions of Business Environment, Analysis of Business Environment- Framework of Analysis, Scanning, Monitoring, Forecasting & Assessment of Business Environment.	14
II	Economic Environment with Reference to India's Economy: Growth Strategy, Economic Planning, Analysis of Economic Environment- Scanning, Monitoring, Forecasting and Assessing Economic Environment; Economic Markets, Economic Reforms & their Consequences.	18
III	Technological Environment: Nature of Technology, Interface Between Technology and Business, Management of Technology Transfers; Analysis, Forecasting and Assessment of Technological Environment.	18
IV	Global Environment: Why Firms go Global, Routes of Globalization, Active Players in Global Business. FDI- India's Experience, WTO- Benefits and Problems for India. Analysis of Global Environment- Scanning, Monitoring, Forecasting and Assessing Global Environment.	22
V	Political and Legal Environment of Business: Monopoly and Restrictive Trade Practices (MRTP) Act, Foreign Exchange Management Act (FEMA).	18
Suggested Readings:		
<ol style="list-style-type: none"> 1. Sinha, V.C. and Sinha Ritika, Business Environment, Sahitya Bhawan Agra 2. Cherunilam, Francis, Business Environment, Himalaya Publishing House, New Delhi 3. Aswathappa, K.Essentials of Business Environment, Himalaya Publishing House, New Delhi 4. Aswathappa, K.Business Environment for Strategic Management, HPH. 5. Dr. Amit Kumar : <i>Business Environment</i>; Sahitya Bhawan Publications, Agra. 6. सिन्हा, वी.सी. एवं सिंह, पुष्पा, व्यावसायिक पर्यावरण, साहित्य भवन आगरा। 7. जे पी मिश्रा, व्यावसायिक पर्यावरण, साहित्य भवन आगरा। 		
Note- Latest edition of the text books should be used.		
Suggested online link: www.ignou.ac.in , www.swayam.gov.in , www.inflibnet.ac.in		
Suggested Continuous Evaluation Methods: In addition to the theoretical inputs the course will be delivered through Assignments, Presentation, Group Discussions. Criteria for continuous evaluation may be Assignment or/and Presentation or/and unit test or/and Attendance etc.		

Programme: B.Com.	Year: Second	Semester: Third
Subject: Commerce		
Course Code: BC-304	Course Title: E-Banking	
Course outcomes: The Objective of this paper is to acquaint the students with the understanding of E-banking system with the risks, evaluation and concepts of E-payment involved therein.		
Credits: 4	Core Compulsory / Elective: Compulsory	
Max. Marks: 25+75	Min. Passing Marks: 36	
Total No. of Lectures: 60		
Unit	Topics	No. of Lectures
I	Introduction: Concept and definition of E- Banking, nature and scope of E- Banking, E-Banking components, E-Banking: Indian perspectives, traditional banking internet banking portals, challenges in E-Banking, Online banking and its benefits.	10
II	E-Banking System: Mobile Banking Internet Banking, Secure, Hypertext, Transfer Protocol (SHTTP). Online delivery of financial products: Secure electronic Transaction (SET); Indian Payment Models.	15
III	E-Banking Risks: Infrastructure problem; Lack of Skilled Manpower; Legal Framework, Socio Cultural Aspects; Money Laundering; Banking Frauds.	15
IV	Electronic Payment System: RTGS, Electronic Fund Transfer, Electronic Money; ATM; Credit Card; Smart Cards. Electronic Payment Systems: E-Banking and digital signatures.	10
V	Evaluation of E-Banking System: Advantages of E-Banking system, Limitations of E-Banking, Pre-requisites of E-Banking Future of E-Banking	10
Suggested Reading:		
<ol style="list-style-type: none"> 1. Agrawal Kamlesh, N.: Internet Banking, Mac-Millan India Ltd. New Delhi. 2. Armor, Daniel.: E-Business Evolution, The Living and Working in an Interconnected World; Prentice Hall, US. 3. E-Banking : Indian Banking Association, India. 4. Kenneth C. Laudon and Carlo Guercio Traver, <i>E-Commerce</i>, Pearson Education. 5. Bhaskar Bharat, <i>Electronic Commerce: Framework, Technology and Application</i>, McGraw Hill Education 6. Joseph PT, <i>E-Commerce: An Indian Perspective</i>, PHI Learning 7. Bajaj KK and Debjani Nag, <i>E-commerce</i>, McGraw Hill Education 8. Chhabra TN, <i>E-Commerce</i>, Dhanpat Rai & Co. 9. Madan Sushila, <i>E-Commerce</i>, Taxmann 10. Chhabra TN, Hem Chand Jain, and Aruna Jain, <i>An Introduction to HTML</i>, Dhanpat Rai & Co. 		
Note- Latest edition of the text books should be used.		
Suggested online link: www.ignou.ac.in , www.swayam.gov.in , www.inflibnet.ac.in		
Suggested Continuous Evaluation Methods: In addition to the theoretical inputs the course will be delivered through Assignments, Presentation, Group Discussions. Criteria for continuous evaluation may be Assignment or/and Presentation or/and unit test or/and Attendance etc.		

Programme: B.Com.	Year: Second	Semester: Fourth
Subject: Commerce		
Course Code: BC-401	Course Title: Income Tax Law and Accounts	
Course outcomes: It enables the students to know the basics of Income Tax Act and its implications.		
Credits: 6		Core Compulsory / Elective: Compulsory
Max. Marks: 25+75		Min. Passing Marks: 36
Total No. of Lectures: 90		
Unit	Topics	No. of Lectures
I	Taxation Policy of Raja Todarmal. Introduction, Important Definitions: Assessee, Person, Income, Total Income, Assessment Year & Previous Year. Agricultural Income & its assessment.	10
II	Residence & Tax Liability (Basis of Charge). Capital & Revenue. Exempted Incomes.	10
III	Income from Salaries	15
IV	Income from House Property.	10
V	Profits and Gains of Business and Profession, Depreciation.	15
VI	Capital gains, Income from Other Sources,	12
VII	Set off and carry forward of losses and Clubbing of Income Deductions from Gross Total Income, Computation of Tax Liability of an Individual.	12
VIII	Procedure of Assessment and Income Tax Authorities, Advance Payment of Tax and Deduction of Tax at Source.	6
<p>Suggested Readings:</p> <ol style="list-style-type: none"> 1. Singhanai V.K: Students' Guide to Income Tax; Taxmann, Delhi. 2. Girish Ahuja and Ravi Gupta: Systematic approach to income tax; Sahitya Bhawan Publications, New Delhi. (Hindi and English) 3. H C Mehrotra; C S Joshi, Income Tax Law and Accounts (Hindi/English), Sahitya Bhawan publications Agra 4. Jain, R.K., Income Tax Law and Accounts (Hindi and English), SBPD Publications, Agra <p>Note- Latest edition of the text books should be used.</p> <p>Suggested online link: www.ignou.ac.in, www.swayam.gov.in, www.inflibnet.ac.in</p> <p>Suggested Continuous Evaluation Methods: In addition to the theoretical inputs the course will be delivered through Assignments, Presentation, Group Discussions. Criteria for continuous evaluation may be Assignment or/and Presentation or/and unit test or/and Attendance etc.</p>		

Programme: B.Com.	Year: Second	Semester: Fourth
Subject: Commerce		
Course Code: BC-402	Course Title: Public Finance	
Course outcomes: It enables the students to know the basics of Public Finance and its implications.		
Credits: 6	Core Compulsory / Elective: Compulsory	
Max. Marks: 25+75	Min. Passing Marks: 36	
Total No. of Lectures: 90		
Unit	Topics	No. of Lectures
I	Introduction: Definition, Nature and Scope, Importance and Role of Public Finance in National Economy, Principle of Maximum Social Advantage	16
II	Public Revenue; Meaning of tax, Cannons of taxation, types of taxation (Direct and Indirect), incidence of taxation.	18
III	Public Debt: Meaning, types, effect of debt on production and distribution and public debts in India.	18
IV	Public Expenditure: Meaning, aims, classification, principles of public expenditure, economic stability, effects of public expenditure, The Public Budget.	20
V	Fiscal Policy: Meaning, objectives, tools and limitations of fiscal policy, Finance Commission in India, Indian Tax Systems. Federal Finance in India; Central Finance, State finance, local finance, Deficit financing in India.	18
Suggested Readings:		
<ol style="list-style-type: none"> 1. Mithani, D.M., Money Banking. International Trade & Public Finance Himalaya Publishing House, Pvt. Led. New Delhi 2. Bhatia, H.L. Public Finance, Vikash Publishing House, Pvt. Ltd., New Delhi 3. दत्त एवं सुन्दम्, भारतीय अर्थव्यवस्था, एस० चॉद एंड कम्पनी, प्रा० लि०, दिल्ली 4. Dr. J.P. Mishra: Public Finance; Sahitya Bhawan Publications, Agra (English). 5. Dr. K.L. Gupta : राजस्व; Sahitya Bhawan Publications, Agra. 		
Note- Latest edition of the text books should be used.		
Suggested online link: www.ignou.ac.in , www.swayam.gov.in , www.inflibnet.ac.in		
Suggested Continuous Evaluation Methods: In addition to the theoretical inputs the course will be delivered through Assignments, Presentation, Group Discussions. Criteria for continuous evaluation may be Assignment or/and Presentation or/and unit test or/and Attendance etc.		

Programme: B.Com.	Year: Second	Semester: Fourth
Subject: Commerce		
Course Code: BC-403 (A)	Course Title: Tourism and Travel Management	
Course outcomes: The objective of this course is to understand the fundamental concept of Tourism and to familiarize with the significance and emerging trends in tourism.		
Credits: 6	Core Compulsory / Elective: Elective	
Max. Marks: 25+75	Min. Passing Marks: 36	
Total No. of Lectures: 90		
Unit	Topics	No. of Lectures
I	Introduction to Travel: Meaning and definitions of tourism, traveler, excursionist, tourists- objectives, nature and classification of tourism and tourists, Growth and Development of Tourism, Forms of Tourism: Inbound Outbound, Domestic and International.	15
II	The Modern Tour Industry: Package Tours- Custom Tours- Tour wholesalers- Types of Package tours: Independent Package, Hosted Tour, Escorted Tour, Sightseeing Tour Group, Incentive and Convention Tour- Man Market Package Holidays- Types of Tour Operations: Specialist Tour Operators: Specialist Tour Operators, Tour Operators reliance on other organization.	25
III	Tour Operations and Documentation: Functions-Sources of Income, How to set up a Travel Agency: Procedures for approval of a Travel Agency and Tour Operator, Travel Documentation: Passports- various types and requirements- Procedure to apply for Passports: VISA- various types and requirements- Documents required for Foreigners to visit India, Health Check Documents and Process for Encashment of Foreign Currency.	30
IV	Impact of Tourism and Tourism Organizations: Tourism Impacts: Economic impact, Social Impact, Cultural Impact and Environmental Impact- Strategies to overcome or reduce the negative Impact of Tourism. Objectives, Functions of- United Nations World Tourism Organization (UNWTO), World Travel and Tourism Council (WTC), Pacific Asia Travel Association (PATA), International Air Transport Association (IATA), Travel Agents Association of India (TAAI), Indian Association of Tour Operators (IATO) and Federation of Hotel and Restaurant Associations of India (FHRAI).	20
Suggested Readings:		
<ol style="list-style-type: none"> 1. Bhatia A.K (2003) International Tourism, Sterling Publishers Pvt Ltd, New Delhi. 2. Pran Nath Seth (1997), Successful Tourism Management, Sterling Publishers Pvt Ltd, New Delhi, 3. Ghosh Bishwanth (2000), Tourism & Travel Management, Second Revised Edition Vikas Publishing House Pvt Ltd, New Delhi. 		
Note- Latest edition of the text books should be used.		
Suggested online link: www.ignou.ac.in, www.swayam.gov.in, www.inflibnet.ac.in		
Suggested Continuous Evaluation Methods: In addition to the theoretical inputs the course will be delivered through Assignments, Presentation, Group Discussions. Criteria for continuous evaluation may be Assignment or/and Presentation or/and unit test or/and Attendance etc.		

Programme: B.Com.		Year: Second	Semester: Fourth
Subject: Commerce			
Course Code: BC-403 (B)		Course Title: Fundamentals of Marketing	
Course outcomes: The objective of this course is to provide basic knowledge of concepts, principles, tools and techniques of marketing.			
Credits: 6		Core Compulsory / Elective: Elective	
Max. Marks: 25+75		Min. Passing Marks: 36	
Total No. of Lectures: 90			
Unit	Topics		No. of Lectures
I	Introduction: Nature, scope and importance of marketing; Evolution of marketing concepts; Marketing mix; Marketing environment. Micro and Macro environmental factors.		10
II	Consumer Behaviour– An Overview: Consumer buying process; Factors influencing consumer buying decisions.		10
III	Market Selection: Market segmentation – concept, importance and bases; Target market selection; Positioning concept, importance and bases; Product differentiation vs. market segmentation.		12
IV	Product: Meaning and importance. Product classifications; Concept of product mix; Branding, packaging and labelling; After-sales services; Product life-cycle; New Product Development.		8
V	Pricing: Significance; Factors affecting price of a product; Major pricing methods; Pricing policies and strategies.		7
VI	Promotion: Nature and importance of promotion; Promotion Tools: advertising, personal selling, public relations; sales promotion and publicity – concept and their distinctive characteristics; Promotion mix; Factors affecting promotion mix decisions; and Integrated Marketing Communication Approach.		13
VII	Distribution: Channels of distribution - meaning and importance; Types of distribution channels; Wholesaling and retailing; Factors affecting choice of distribution channel; Distribution Logistics; Meaning, importance and decisions.		10
VIII	Retailing: Types of retailing – store based and non- store based retailing, chain stores, specialty stores, supermarkets, retail vending machines, mail order houses, retail cooperatives; Management of retailing operations: an overview; Retailing in India: changing scenario.		10
IX	Recent developments in marketing: Social Marketing, Online Marketing, Direct Marketing, Services Marketing, Green Marketing, Relationship Marketing, Rural marketing.		10
Suggested Readings:			
<ol style="list-style-type: none"> 1. Kotler, Philip; Keller, Kevin Lane; Koshy, Abraham, and Mithileshwar Jha, Marketing Management: A South Asian Perspective, Pearson Education. 2. Palmer, Adrian, Introduction to Marketing, Oxford University Press, UK 3. Lamb, Charles W.; Hair, Joseph F., and Carl McDaniel, Principles of Marketing, South Western Publishing, Ohio 4. Chhabra, T.N., Principles of Marketing, Sun India Publication. 5. Pride, William M., and D.C. Ferell, Marketing: Planning, Implementation & Control, Cengage Learning. 6. Majaro, Simon, The Essence of Marketing, Prentice Hall, New Delhi. 7. Zikmund, William G. and Michael D'Amico, Marketing: Creating and Keeping Customers in an E-Commerce World, Thomson Learning. 8. Dr. Amit Kumar : <i>Fundamental of Marketing</i>; Sahitya Bhawan Publications, Agra (English). 9. Dr. S.C. Jain : <i>Principles of Marketing</i>; Sahitya Bhawan Publications, Agra (Hindi). 			
Note- Latest edition of the text books should be used.			
Suggested online link: www.ignou.ac.in, www.swayam.gov.in, www.inflibnet.ac.in			
Suggested Continuous Evaluation Methods: In addition to the theoretical inputs the course will be delivered through Assignments, Presentation, Group Discussions. Criteria for continuous evaluation may be Assignment or/and Presentation or/and unit test or/and Attendance etc.			

Programme: B.Com.		Year: Second	Semester: Fourth
Subject: Commerce			
Course Code: BC-404		Course Title: Indian Economy	
Course outcomes: Objective of this paper is to enable the student to grasp the major economic problems in India and their solutions. It also seeks to provide an understanding of modern tools of macro-economic analysis and policy framework.			
Credits: 4		Core Compulsory / Elective: Compulsory	
Max. Marks: 25+75		Min. Passing Marks: 36	
Total No. of Lectures:60			
Unit	Topics		No. of Lectures
I	Basic Issues and features of Indian Economy Concept and Measures of Development and Underdevelopment; Human Development; Composition of national income and occupational structure		11
II	Policy Regimes a) The evolution of planning and import substituting industrialization. b) Economic Reforms since 1991. c) Monetary and Fiscal policies with their implications on economy		10
III	Growth, Development and Structural Change a) The experience of Growth, Development and Structural Change in different phases of growth and policy regimes across sectors and regions. b) The Institutional Framework: Patterns of assets ownership in agriculture and industry; Policies for restructuring agrarian relations and for regulating concentration of economic power; c) Changes in policy perspectives on the role of institutional framework after 1991. d) Growth and Distribution; Unemployment and Poverty; Human Development; Environmental concerns. e) Demographic Constraints: Interaction between population change and economic development.		13
IV	Sectoral Trends and Issues <i>Agriculture Sector:</i> 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. <i>Industry and Services Sector:</i> Phases of Industrialization – 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. <i>Financial Sector:</i> 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 Stabilization and Structural Adjustment; India and the WTO, Role of FDI, Capital account convertibility		13
V	Inflation, Unemployment and Labour market 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.		13
Suggested Readings:			
<ol style="list-style-type: none"> 1. Mishra and Puri, Indian Economy, Himalaya Publishing House. 2. IC Dhingra, Indian Economy, Sultan Chand & Sons. 3. Gaurav Dutt and KPM Sundarum, Indian Economy, S. Chand & Company. 4. Uma Kapila (ed), "Indian Economy since Independence", Relevant articles. 5. Bhagwati, J. and Desai, P. India: Planning for industrialization, OUP, Ch 2. 6. Dr. Mamoria & Jain : <i>Indian Economy</i>; Sahitya Bhawan Publications, Agra (Hindi). 7. Dr. Anoop Kumar Singh & Priya Dwivedi : <i>Indian Economy</i>; Sahitya Bhawan Publications, Agra (English). 			
Note: Latest edition of the text books should be used.			
Suggested online link: www.ignou.ac.in , www.swayam.gov.in , www.inflibnet.ac.in			
Suggested Continuous Evaluation Methods: In addition to the theoretical inputs the course will be delivered through Assignments, Presentation, Group Discussions. Criteria for continuous evaluation may be Assignment or/and Presentation or/and unit test or/and Attendance etc.			

B.Com. Third Year

B.Com. Third Year			
Bachelor's Degree in Commerce (140 Credit)	SEMESTER-I	21+4* credits	46
	SEMESTER-II	21+4* credits	
	SEMESTER-III	21+4* credits	46
	SEMESTER-IV	21+4* credits	
	SEMESTER-V	24 credits	48
	SEMESTER-VI	24 credits	

Programme: B.Com.	Year: Third	Semester: Fifth
Subject: Commerce		
Course Code: BC-501	Course Title: Corporate Accounting	
Course outcomes: This course enables the student to develop awareness about corporate accounting in conformity with the provisions of company act.		
Credits: 5	Core Compulsory / Elective: Compulsory	
Max. Marks: 25+75	Min. Passing Marks: 36	
Total No. of Lectures: 75		
Unit	Topics	No. of Lectures
I	Shares: Features, Types of Shares, Difference Between Preference Shares And Equity Shares, Share Capital And Its Types. Issues, Forfeiture And Re Issue Of Shares, Redemption Of Preference Shares. Debentures: Features & Types, Issue And Redemption of Debentures	15
II	Final Accounts, General Instruction For Preparation Of Balance Sheet And Statement Of Profit And Loss.	15
III	Valuation Of Goodwill: Meaning And Nature Of Goodwill, Needs and Methods Of Valuation Of Goodwill,	15
IV	Valuation Of Shares, Need And Methods Of Valuation Of Shares, Profit Prior To Incorporation, Use Of Profit And Loss Prior To Incorporation, Methods Of Computing Profit And Loss Prior To Incorporation.	15
V	Accounting For Amalgamation Of Companies As Per Indian Accounting Standard 14. Meaning, Characteristics And Objectives Of Amalgamation, Kinds Of Amalgamation, Accounting For Internal Reconstruction Internal And External	15
<p>Suggested Readings:</p> <ol style="list-style-type: none"> 1. Gupta RL Radhaswami M, Company Accounts Sultan Chand and company (Hindi and English) 2. Maheshwari SN And Maheshwari SK Corporate Accounting Vikas Publishing (Hindi/English) 3. Shukla SM And Gupta SP Corporate Accounting, Sahitya Bhawan Publication agra, (Hindi and English) 4. Jaiswal K S Corporate Accounting Both English And Hindi Shukla MC Grewal 5. PS And Gupta SC Advanced Accounts S Chand And Company <p>Note- Latest edition of the text books should be used.</p> <p>Suggested online link: www.ignou.ac.in, www.swayam.gov.in, www.inflibnet.ac.in</p> <p>Suggested Continuous Evaluation Methods: In addition to the theoretical inputs the course will be delivered through Assignments, Presentation, Group Discussions. Criteria for continuous evaluation may be Assignment or/and Presentation or/and unit test or/and Attendance etc.</p>		

Programme: B.Com.		Year: Third	Semester: Fifth
Subject: Commerce			
Course Code: BC-502		Course Title: Auditing	
Course outcomes: This course aims at imparting knowledge about the principles and methods of auditing and their application.			
Credits: 5		Core Compulsory / Elective: Compulsory	
Max. Marks: 25+75		Min. Passing Marks: 36	
Total No. of Lectures: 75			
Unit	Topics		No. of Lectures
I	Methodology of Accounting, Auditing and Fraud risk management in Kautilya's Arthshastra. Audit and Audit Process: Meaning, Nature, Objectives and Various Classes of Auditing, Standard of Auditing, Pronouncements on accepted Auditing practices, Internal Control and the need for its evaluation by the Auditor.		17
II	Audit Procedures: Verification programme-selective verification, Audit in depth, test checking, Auditor's Approach to statistical sampling, Routine checking, vouchers, verification and valuation of assets and liabilities, Auditor's Report on Profit and Loss Account and Balance Sheet.		18
III	Audit of Limited Companies: Qualifications and Appointment of Company Auditors, their powers, duties and liabilities as per Company Act 1956, Enquiries under Section 227 (IA), Audit of share capital, share transfer and managerial remuneration, Additional matters in the Auditor's Report (Manufacturing and other companies), Auditor's Report Order 1988.		20
IV	Audit of Public Sector Undertaking and Banks: Special features concerning Audit of departmental undertakings, Statutory Corporations and Government Companies, Procedure of appointment of Auditors, Special features relating to the audit of Banks, Audit of Insurance Companies and audit of non-profit companies. Cost Audit: Importance of cost audit, Provisions regarding cost audit, Cost Audit report, Tax and Social Audit. Internal Audit: Objective and scope of Internal Audit, Responsibilities and Authority of Internal Auditors, Relationship between internal auditor and statutory auditor.		20
<p>Suggested Readings:</p> <ol style="list-style-type: none"> 1. Gupta Kamal : Contemporary Auditing, TATA Mc Graw, New Delhi. 2. Tandon, B.N. : Principles of Auditing, S. Chand & Company, New Delhi. 3. Pargare Dinkar : Principles and practices of Auditing, Sultan Chand, New Delhi. 4. Sharma, T.R. : Auditing Principles and Problems, Sahitya Bhawan, Agra. (Hindi and English) 5. Yadav, Pankaj, Auditing, Neel Kamal Prakashan, Delhi (Hindi and English) <p>Note- Latest edition of the text books should be used.</p> <p>Suggested online link: www.ignou.ac.in, www.swayam.gov.in, www.inflibnet.ac.in</p> <p>Suggested Continuous Evaluation Methods: In addition to the theoretical inputs the course will be delivered through Assignments, Presentation, Group Discussions. Criteria for continuous evaluation may be Assignment or/and Presentation or/and unit test or/and Attendance etc.</p>			

Programme: B. Com	Year: Third	Semester: Fifth
Subject: Commerce		
Course Code: BC-503	Course Title: Business Ethics and Corporate Governance	
Course outcomes: This course seeks to provide knowledge about the concepts, tools, techniques, and relevance of Business Ethics and Corporate Governance in the present changing scenario.		
Credits: 5	Core Compulsory / Elective: Elective	
Max. Marks: 25+75	Min. Passing Marks: 36	
Total No. of Lectures: 75		
Unit	Topics	No. of Lectures
I	Values – Importance, Sources of Value Systems, Types, Values, Loyalty and Ethical Behaviour, Values across Cultures; Business Ethics – Nature, Characteristics and Needs, Ethical Practices in Management.	17
II	The Ethical Value System – Universalism, Utilitarianism, Distributive Justice, Social Contracts, Individual Freedom of Choice, Professional Codes; Culture and Ethics – Ethical Values in different Cultures, Culture and Individual Ethics.	26
III	Law and Ethics – Relationship between Law and Ethics, Other Bodies in enforcing Ethical Business Behaviour, Impact of Laws on Business Ethics; Social Responsibilities of Business – Environmental Protection, Fair Trade Practices, Fulfilling all National obligations under various Laws, Safeguarding Health and well- being of Customers.	16
IV	Corporate Governance: Issues, need, corporate governance code, transparency & disclosure, role of auditors, board of directors and shareholders; Global issues of governance, accounting and regulatory framework, corporate scams, committees in India and abroad, corporate social responsibility.	16
<p>Suggested Readings:</p> <ol style="list-style-type: none"> 1. Kitson Alan- Ethical Organisation, Palgrave 2. L. T. Hosmer : The Ethics of Management, Universal Book. 3. D. Murray : Ethics in Organizational, Kogan Page. 4. S. K. Chakraborty : Values and Ethics in Organisation, OUP <p>Note- Latest edition of the text books should be used.</p> <p>Suggested online link: www.ignou.ac.in, www.swayam.gov.in, www.inflibnet.ac.in</p> <p>Suggested Continuous Evaluation Methods: In addition to the theoretical inputs the course will be delivered through Assignments, Presentation, Group Discussions. Criteria for continuous evaluation may be Assignment or/and Presentation or/and unit test or/and Attendance etc.</p>		

Programme: B.Com.	Year: Third	Semester: Fifth
Subject: Commerce		
Course Code: BC-504	Course Title: Principles and Practices of Insurance	
<p>Course outcomes: After completing this course, a student will have: Ability to understand the concept of Insurance along with the basic laws and practices of Insurance. Ability to understand the terminologies associated with the field of Insurance and control along with their relevance. Ability to identify the appropriate method and types of Insurance for solving different problems. Ability to apply basic Insurance principles to solve business and industry related problems. Ability to understand the concept of Life, Marine and Fire Insurance.</p>		
Credits: 5	Core Compulsory / Elective: Elective	
Max. Marks: 25+75	Min. Passing Marks : 36	
Total No. of Lectures: 75		
Unit	Topics	No. of Lectures
I	Risk: Meaning, Types, Causes, Methods of Handling Risks. Insurance: Meaning, Origin & Development, Functions, Types, Principles, Advantages, Reinsurance, Double-Insurance.	17
II	Life Insurance: Meaning, Importance, Essentials of Life Insurance Contract, Procedure of Life Insurance. Life Insurance Policies, Nomination & Assignment, Surrender Value. Life Insurance Corporation: Functions & Organization.	20
III	Marine Insurance: Meaning, Significance, Scope and Insurable Risk, Characteristics of Marine Insurance, Contract, Types of Marine Policies, Main Clauses in Marine Policies and Marine Losses.	18
IV	Fire Insurance: Meaning, Hazards in Fire Insurance, Scope, importance, Fire Insurance Contract, Conditions of Fire Insurance Policy & Procedure. Miscellaneous Insurance: Motor Insurance, Burglary, Live-stock, Crop and Health Insurance	20
<p>Suggested Readings: 1-Mishra M.N., Insurance- Principles & Practice. 2- Gupta O.S., Life Insurance. 3- Vinayakam, M. Radhaswami & Vasudevam, Insurance- Principles & Practice. 4- Kothari & Bhall, Principles & Practice of Insurance. 5- Balchand Srivastava : <i>Insurance</i>; Sahitya Bhawan Publications, Agra (Hindi). 6- M. Eswari Karthikeyan : <i>Fundamental Principles of Insurance</i>; Sahitya Bhawan Publications, Agra (English). Note- Latest edition of the text books should be used.</p> <p>Suggested online link: www.ignou.ac.in, www.swayam.gov.in, www.inflibnet.ac.in</p> <p>Suggested Continuous Evaluation Methods: In addition to the theoretical inputs the course will be delivered through Assignments, Presentation, Group Discussions. Criteria for continuous evaluation may be Assignment or/and Presentation or/and unit test or/and Attendance etc.</p>		

Programme: B.Com.	Year: Third	Semester: Fifth
Subject: Commerce		
Course Code: BC-505	Course Title: Monetary Theory and Banking in India	
Course outcomes: The Objective of this paper is to expose the students to the working for money and financial system prevailing in India.		
Credits: 5	Core Compulsory / Elective: Elective	
Max. Marks: 25+75	Min. Passing Marks: 36	
Total No. of Lectures: 75		
Unit	Topics	No. of Lectures
I	Money: Functions, Alternative Measures To Money Supply In India And Their Different Components, Meaning And Changing Relative Importance Of Each Component, High Powered Money- Meaning And Uses, Sources Of Changes In High Powered Money. Financial System: Components, Financial Intermediaries.	17
II	Indian Banking System: Definition Of Bank, Commercial Banks, Importance And Functions, Structure Of Commercial Banking System In India. Regional Rural Banks, Cooperative Bank In India. Process Of Credit Creation By Banks; Determination of Money Supply And Total Bank Credit.	17
III	Development Banks And Other Non-Banking Financial Institution: Main Features, Problems And Policies For Allocation Of Institutional Credit, Problem Between The Government And The Commercial Sector, Inter-Sectoral And Inter-Regional Problems, Problem Between Large And Small Borrowers.	25
IV	The Reserve Bank of India: Functions, Instruments Of Monetary And Credit Control; Main Features Of Monetary Policy Since Independence, Interest Rates; Various Rates In India (As Bond Rate, Bill Rate, Deposit Rate, etc.) Impact Of Inflation And Inflationary Expectations.	16
<p>Suggested Readings:</p> <ol style="list-style-type: none"> 1. Saha SK Indian Banking System SBPD Publication (Hindi and English) 2. Deshmukh And Indian Banking System Chandralok Prakashan(Hindi and English) 3. Gupta SB Monetary Planning Of India 4. Khan M Y Indian Financial System Theory And Practice 5. Sengupta A K & Agarwal K Money Market Operations In India <p>Note- Latest edition of the text books should be used.</p> <p>Suggested online link: www.ignou.ac.in, www.swayam.gov.in, www.inflibnet.ac.in</p> <p>Suggested Continuous Evaluation Methods: In addition to the theoretical inputs the course will be delivered through Assignments, Presentation, Group Discussions. Criteria for continuous evaluation may be Assignment or/and Presentation or/and unit test or/and Attendance etc.</p>		

Programme: B.Com.		Year: Third	Semester: Sixth
Subject: Commerce			
Course Code: BC-601		Course Title: Goods and Services Tax	
Course outcomes: To provide students with the working knowledge of principles and provisions of GST to understand the relevance of GST in the present Indian tax scenario and its contribution for economic development.			
Credits: 5		Core Compulsory / Elective: Compulsory	
Max. Marks: 25+75		Min. Passing Marks: 36	
Total No. of Lectures: 75			
Unit	Topics		No. of Lectures
I	Indirect Tax: Meaning, Features, Difference Between Direct And Indirect Tax, Types Of Indirect Tax Before GST, Shortcoming Of Indirect Tax System During Pre GST Era. GST Meaning Advantages, Disadvantages Of Evaluation Of GST, Structure Of GST, CGST, SGST, IGST, UTGST, And Important Definition Under GST Act.		12
II	Time Of Supply: Meaning Of Goods And Services, TOS Under Reverse Charge Mechanism, Invoicing Provisions, Provisions Related With Changes In GST Rate.		8
III	Place Of Supply: POS Meaning, POS Of Goods And Services, Intra state And Interstate Supply. Value Of Supply: Meaning, Provisions Related With Determination Of Value Of Supply Of Goods And Services, Determination Of GST Liability.		12
IV	Input Tax Credit ITC: Meaning Of Utilization Of ITC, Block Credit, Supply Not Eligible For ITC, Matching, Reversal And Reclaim Of ITC. Payment Under GST: Manner Of Payment Of GST Liability, Concept Of Electronic, Cash Credit And Liability Ledger, Refund Of Excess GST.		10
V	Return: Meaning, Purpose And Importance, Different Types Of Return, Due Date Of Filing Return, Assessment Under GST: Meaning, Types Sales Assessment, Provisional Assessment, Summary Assessment, Best Judgment Assessment.		10
VI	Registration: Meaning Of Final Registration, Compulsory Registration, and Procedure For New Registration, Amendment And Cancellation Of Registration.		17
VII	Accounts And Records: Manner Of Maintenance Of Accounts, Period Of Retention Of Relevant Records. Invoice: Format, Types Debit And Credit Note, Voucher Audit: Meaning, Types Mandatory, Departmental And Specific Audit, Penalty And Under GST, E -Way Bill.		6
Suggested Readings:			
<ol style="list-style-type: none"> 1. Malhotra HC and Agarwal VP, goods and services tax sahitya bhawan publications Agra, English and Hindi 2. Bansal K. M. GST Customer law taxman Publication private limited University edition 3. RK Singh PK a bird's eye view of GST Asia law house 4. Singhania VK student's guide to GST and customs law taxman Publication private limited University edition 5. Gupta & Maheshwari, Tyagi Goods and Services Tax, SBPD PUBLISHINGHOUSE, AGRA 			
Note- Latest edition of the text books should be used.			
Suggested online link: www.ignou.ac.in, www.swayam.gov.in, www.inflibnet.ac.in			
Suggested Continuous Evaluation Methods: In addition to the theoretical inputs the course will be delivered through Assignments, Presentation, Group Discussions. Criteria for continuous evaluation may be Assignment or/and Presentation or/and unit test or/and Attendance etc.			

Programme: B.Com.		Year: Third	Semester: Sixth
Subject: Commerce			
Course Code: BC-602		Course Title: Accounting for Managerial Decision	
<p>Course outcomes: After completing this course a student will have:</p> <p>Ability to understand the concept of Managerial Accounting along with the basic forms and norms of Managerial Accounting.</p> <p>Ability to understand the terminologies associated with the field of Managerial Accounting and control along with their relevance.</p> <p>Ability to identify the appropriate method and techniques of Managerial Accounting for solving different problems.</p> <p>Ability to apply basic Managerial Accounting principles to solve business and industry related issues and problems.</p> <p>Ability to understand the concept of Budgetary Control, Cash Flow Statement, Fund Flow Statement, Break Even Analysis etc.</p>			
Credits: 5		Core Compulsory / Elective: Compulsory	
Max. Marks: 25+75		Min. Passing Marks: 36	
Total No. of Lectures: 75			
Unit	Topics		No. of Lectures
I	Management Accounting- Concept, Meaning, Characteristics, Difference between Financial Accounting Management Accounting, Difference between Cost Accounting and Management Accounting, Techniques, Objectives and Importance. Management Accountant- Duties, Status, Functions and Responsibility. Financial Statement Analysis and Interpretation - Meaning, Objectives, Characteristics of an Ideal Financial Statement, Parties Interested in Financial Statement, Types of Financial Analysis - Horizontal, Vertical and Trend Analysis.		17
II	Ratio Analysis: meaning, Utility, Classification of Ratios - Profitability Ratio, Activity Ratio and Financial Position Ratios. Fund Flow and Cash Flow Statement-Concept, Meaning of the term Fund and Preparation of Fund Flow Statement and Cash Flow Statement (As-3).		16
III	Business Budgeting: Meaning of Budget and Budgeting, Objectives, Limitations and importance, Essentials of effective Budgeting, Classification of Budgets- Flexible budget and Zero Based Budget. Marginal Costing: Meaning, Determination of Profit under Marginal Costing, Pricing of Product, make or buy Decision, Selection of most profitable channel. Break Even Analysis: Concept and Practical Applications of Break even Analysis.		22
IV	Standard Costing and Variance Analysis: Meaning and Objectives of Standard Costing Setting of Standard, Variance Analysis: Material and Labour Variance. Reporting to Management: Meaning, Objectives, Principles of Reporting, Importance of Reports, Classification of Reports, Reporting at different Levels of Management.		20
<p>Suggested Readings:</p> <ol style="list-style-type: none"> 1. Homgren, C.T., Gary L. Sundem and William O. Stratton: Introduction to Management Accounting, Prentice Hall of India, Delhi. 2. Dr. K.L. Gupta : <i>Accounting for Managerial Decisions</i>; Sahitya Bhawan Publications, Agra (Hindi and English). 3. Lall, B.M. and I.C. Jain: Cost Accounting: Principles and Practice, Prentice Hall of India, Delhi. 4. Welsch Glenn A., Ronald W. Hilton and Paul N. Gordon Budgeting, Profit Planning and Control, Prentice hall of India, Delhi. 5. Baig Nafees: Cost Accounting, Rajat Publications, New Delhi. Baig Nafees: Management Accounting & Control, Ashish Publishing Home, New Delhi. 6. Lal Jawahar; Managerial Accounting, Himalya Publishing House, New Delhi. 7. Misra, A.K., Management Accounting, (Hindi and English) Navneet Prakashan, Nazibabad. <p>Note- Latest edition of the text books should be used.</p> <p>Suggested online link: www.ignou.ac.in, www.swayam.gov.in, www.inflibnet.ac.in</p> <p>Suggested Continuous Evaluation Methods: In addition to the theoretical inputs the course will be delivered through Assignments, Presentation, Group Discussions. Criteria for continuous evaluation may be Assignment or/and Presentation or/and unit test or/and Attendance etc.</p>			

Programme: B.Com.	Year: Third	Semester: Sixth
Subject: Commerce		
Course Code: BC-603	Course Title: Financial Institutions & Markets	
<p>Course outcomes: After completing this course a student will have:</p> <p>Ability to understand the concept of Financial Market along with the basic formand norms of Financial Market.</p> <p>Ability to understand the terminologies associated with the field of Financial and control along with their relevance.</p> <p>Ability to identify the appropriate method and techniques of Financial Market for solving different problems.</p> <p>Ability to apply basic Financial Market principles to solve business and industryrelated problems.</p> <p>Ability to understand the concept of Primary and Secondary Market, StockExchange, SEBI etc.</p>		
Credits: 5		Core Compulsory / Elective: Elective
Max. Marks: 25+75		Min. Passing Marks: 36
Total No. of Lectures: 75		
Unit	Topics	No. of Lectures
I	Financial Markets an Overview: Meaning of Financial Market and its Significance in the Financial System. Financial Markets in the Organized Sector - Industrial Securities Market, Government Securities Market, Long-term Loans Market, Mortgages Market, Financial Guarantee Market, Meaning and Structure of Money Market in India, Characteristics of a Developed Money Market, Significance and Defects of Indian	17
II	Capital Market: New issue market - Meaning and Functions of New Issue Market, Instruments of New Issues, Players and their role in the New Issue Market, issue-pricing and marketing. Defects and Remedies of New Issue Market.	26
III	Secondary market: Functions and role of stock exchange; Listing procedure and legal requirements; Public Stock Exchanges-NSE, BSE and OTCEI. Functionaries on Stock Exchanges: Brokers, Sub brokers, market makers, jobbers, portfolio consultants, institutional investors.	16
IV	Investor Protection: Grievances concerning stock exchange dealings and their removal, Demat Trading. SEBI Guidelines - Primary Market, Secondary Market and the Protection of investor's interest, NCLT &NCLAT.	16
<p>Suggested Readings:</p> <ol style="list-style-type: none"> 1. Machiraju, 'Indian Financial System' – Vikas Publishing House. 2. Varshney P.N., & Mittal D.K., 'Indian Financial System', Sultan Chand & Sons New Delhi. 3. Avadhani V.A Capital Market, Himalaya Publishing House, New Delhi 4. Mulay, M. A., "New Issues Capital Market in India" 5. Gordon & Natarajan, "Indian Financial System" Himalaya Publishing House. 6. Avdhani, V. A., "Investment Management" Himalaya Publishing House. 7. Dr. Bimal Jaiswal, Bhuvana Venkantraman and Richa Banerjee : <i>Financial Markets, Institutions and Financial Services</i>; Sahitya Bhawan Publications, Agra. <p>Note- Latest edition of the text books should be used.</p> <p>Suggested online link: www.ignou.ac.in, www.swayam.gov.in, www.inflibnet.ac.in</p> <p>Suggested Continuous Evaluation Methods: In addition to the theoretical inputs the course will be delivered through Assignments, Presentation, Group Discussions. Criteria for continuous evaluation may be Assignment or/and Presentation or/and unit test or/and Attendance etc.</p>		

Programme: B.Com.	Year: Third	Semester: Sixth
Subject: Commerce		
Course Code: BC-604	Course Title: Human Resource Management	
Course outcomes: The paper aims to develop in the students a proper understanding about human resource management.		
Credits: 5		Core Compulsory / Elective: Elective
Max. Marks: 25+75		Min. Passing Marks: 36
Total No. of Lectures: 75		
Unit	Topics	No. of Lectures
I	Human Resource Management concept and function, role of competencies of HR manager at our policies evolution of HRM emerging challenges of Human Resource Management workforce diversity empowerment VRS work life balance downsizing	15
II	Recruitment & Selection: Recruitment, factors affecting recruitment, sources of recruitment, Selection – Process, selection test, Interview, Orientation, Placement. Training & Development: Training-Objectives & Importance of training, Training Methods-On job training and off- the job training.	25
III	Employee Compensation: Compensation & Welfare, Job Evaluation. Performance Appraisal: Techniques, Job Enlargement & Job Enrichment, Quality of Work Life, Worker’s Participation in Management.	20
IV	EMPLOYEE WELFARE: Various welfare schemes & Safety Measures. Employee Benefits – Meaning and its types, Fringe Benefits; Remuneration – Salary, Bonus, Commission, Long Term Incentives, Perquisites. Grievance Handling & Discipline – Meaning, Importance. Collective Bargaining – Meaning and Importance, Process.	15
<p>Suggested Readings:</p> <ol style="list-style-type: none"> 1. Aswathappa K Maine resource management Tata McGraw Hill 2. Verma Pramod SaviBagiyaprabandhan Rao VSP human resource management Excel books 3. Tripathi PC personnel management and Industrial Relations Sultan Chand and sons 4. Dr. Gaurav Sankalp : Human Resouce Management; Sahitya Bhawan Publications, Agra (English). 5. Dr. Chaturbhuj Mamoria, Kameshwar Pandit and Priti Raina : Human Resouce Management; Sahitya Bhawan Publications, Agra (Hindi). <p>Note- Latest edition of the text books should be used.</p> <p>Suggested online link: www.ignou.ac.in, www.swayam.gov.in, www.inflibnet.ac.in</p> <p>Suggested Continuous Evaluation Methods: In addition to the theoretical inputs the course will be delivered through Assignments, Presentation, Group Discussions. Criteria for continuous evaluation may be Assignment or/and Presentation or/and unit test or/and Attendance etc.</p>		

Programme: B.Com.	Year: Third	Semester: Sixth
Subject: Commerce		
Course Code: BC-605	Course Title: Advertising & Sales Management	
Course outcomes: The objective of this paper is to familiarize the students with the basic concepts, tools and techniques of advertising used in marketing.		
Credits: 5		Core Compulsory / Elective: Elective
Max. Marks: 25+75		Min. Passing Marks: 36
Total No. of Lectures: 75		
Unit	Topics	No. of Lectures
I	Introduction Advertising- meaning, nature and importance of advertising, types and objectives. Audience selection; Setting of advertising budget: determinants and major methods.	15
II	Media Decisions Major media types- their merits and demerits; Advertising through internet and interactive media- Issues and considerations; factors influencing media choice; media selection, media scheduling.	15
III	Organisational Arrangements a) Advertising agency: Role, types and selection of advertising agency; Reasons for evaluating advertising agencies. b) Social, ethical and legal aspects of advertising in India; recent developments and issues in advertising.	15
IV	Sales Management: Definition & Objective, Theories of Selling, Personal Selling Process the Sales Organization: Purpose & types, Techniques for setting up a Sales Organization, Role & Responsibilities of a Sales Manager	15
V	Sales Force Management: Recruitment, Selection & Training Controlling using Territories & Quotas, Sales Meetings & Contests, Evaluation & Supervision of Salesperson	15
<p>Suggested Readings:</p> <ol style="list-style-type: none"> 1. Belch and Belch. <i>Advertising and Promotion</i>. Tata McGraw Hill Co. 2. Sharma, kavita. <i>Advertising: Planning and Decision Making</i>. Taxmann publication Pvt. Ltd. 3. Mahajan, J.P. and Ramki. <i>Advertising and Brand management</i>. New Delhi: Ane Books Pvt Ltd. 4. Burnett, Wells and Moriatty. <i>Advertising: Principles and Practice</i>. Pearson Education 5. Shimp, Terence A. <i>Advertising and Promotion: An IMC Approach</i>. South Western, Cengage Learning. 6. O'Guinn. <i>Advertising and Promotion: An Integrated Brand approach</i>, Cengage Learning. Belch, MA & Belch GE – Advertising and Promotion, An Integrated Marketing Communications Perspective, Sixth Edition, Tata McGraw Hill 6. Manendra Mohan, Advertising Management, Concept and Cases, Tata McGraw Hill Publication. 7. Rajeev Batra, John G. Myers & David A. Aaker, Advertising Management, Pearson Publication 8. जैन डॉ. एस.सी., विपणन प्रबंध, साहित्य भवन पब्लिकेशन, आगरा 9. Dr. S.C. Jain and Neeraj Kumar Singh : <i>Selling and Advertising</i>; Sahitya Bhawan Publications, Agra (Hindi). 10. K. Jain and P. Mahajan : <i>Selling and Advertising</i>; Sahitya Bhawan Publications, Agra (English). <p>Note: Latest edition of text books may be used.</p> <p>Suggested online link: www.ignou.ac.in, www.swayam.gov.in, www.inflibnet.ac.in</p> <p>Suggested Continuous Evaluation Methods: In addition to the theoretical inputs the course will be delivered through Assignments, Presentation, Group Discussions. Criteria for continuous evaluation may be Assignment or/and Presentation or/and unit test or/and Attendance etc.</p>		

M.Com. First Year

M.Com. First Year			
Bachelor's (Research) Degree in Commerce (192 Credit)	SEMESTER-I	21+4* credits	46
	SEMESTER-II	21+4* credits	
	SEMESTER-III	21+4* credits	46
	SEMESTER-IV	21+4* credits	
	SEMESTER-V	24 credits	48
	SEMESTER-VI	24 credits	
	SEMESTER-VII	24+4* credits	52
	SEMESTER-VIII	24+4* credits	

Programme: M.Com.		Year: IV	Semester: Seventh
Subject: Commerce			
Course Code: MC-701		Course Title: Managerial Economics	
Course outcomes: To develop managerial perspective on economic fundamentals as aids to decision making under given environmental constraints.			
Credits: 5		Core Compulsory/Elective: Compulsory	
Max. Marks: 25+75		Min. Passing Marks: 36	
Total No. of Lectures: 75			
Unit	Topics	No. of Lectures	
I	Nature and Scope of Managerial Economics: Managerial Economist's Roles and Responsibilities; Relation with Economics and other Disciplines; Business Objective Models – Profit Maximization, Sales Maximisation, Managerial Discretion and Behavioural Models; Fundamental Economic Concepts – Incremental, Opportunity Cost, Discounting and Equi-Marginal or Substitution Concepts.	13	
II	Theory of Consumer Demand: Cardinal Utility Analysis of Demand; Ordinal Utility Analysis of Demand; Revealed Preference and Logical Ordering Analyses of Demand; Consumer's Choice; Individual and Market Demand Functions; Demand Distinctions; Law of Demand - Price, Income and Substitution Effects, Bandwagon Effects and Snob/Veblen Effects, Giffen's Paradox.	15	
III	Demand Elasticity and Forecasting: Elasticity of Demand - Determinants and Distinctions, Degrees and Measurements of Price, Income, Cross Advertising and Expectation Elasticities and Applications in Business; Decisions, Demand Estimation- Functional Forms, Demand Forecasting, Need for and Steps in Demand Forecasting and Demand Forecasting Techniques for Established as well as New Products.	14	
IV	Production Theory: Production Function; Laws of Variable Proportions; Producer's Equilibrium - Traditional Analysis, Isoquant, Iso-cost and Ridge Lines and Modern Analysis of Producer's Equilibrium-Expansion Path and Returns to Scale as per Isoquants; Economies and Diseconomies of Scale – Internal and External.	17	
V	Cost Theory : Implications of Costs – Real, Alternative and Money Costs; Cost Distinctions and Functions; Cost Behaviour in Short-Run and Economic Capacity; Derivation of Long Run Costs; Modern Analysis of Costs - Average Fixed and Average Variable Costs and Reserve Capacity; Real and Pecuniary Economies; Relevance of Costs in Business Decisions.	16	
Suggested Readings: <ol style="list-style-type: none"> 1. Dr. Vijay Prakash Srivastava, Economics For Managers, Navyug Books International Publications. 2. Baumal, William J. Economic theory and operations analysis, Prentice-Hall, Landon. 3. Baya, Michail R. Managerial economics and business strategy, McGraw hill New York. 4. Chopra O.P. Managerial economic, Tata McGraw hill Delhi. 5. Dean, Joel. Managerial economic, prentice hall Delhi. 6. Crag W. Peterson. W. Cris Lewis and Sudhir K.Jain managerial Economics, Prentice-Hall of India/Pearson, New Delhi,2004 7. H.L. Ahuja, Managerial Economics, S.Chand,2004 8. DN Dwivedi, Managerial Economics, 4th ed. Vikas Publishing House, New Delhi, 9. Paul Samuelson and Nordhaus, Economics,19th ed. Tata McGraw-Hill, New Delhi 			

Programme: M.Com.		Year: IV	Semester: Seventh
Subject: Commerce			
CourseCode: MC-702		Course Title: Organisation Theory	
Course outcomes:			
Credits: 5		Core Compulsory/Elective: Compulsory	
Max.Marks: 25+75		Min.PassingMarks: 36	
Total No. of Lectures: 75			
Unit	Topics	No. of Lectures	
I	Organisation : Concept, Features, Types, Forms and Significance; Organisational Vs. Individual Goals and their Integration; Role of Positive Thinking in Organisations.	13	
II	Theories of Organisation: Classical Theories-Scientific Management; Process Management; Bureaucratic Model; Neo Classical Theories-Human Relations and Behavioral Science; Modern Theories -System, Contingency and Quantitative.	15	
III	Organisation Structure, Culture and Conflict: Organisational Structure- Concept and Factors Influencing Organisational Structure; Departmentalisation; Span of Management; Centralisation and Decentralisation; Delegation of Authority; Organisational Culture – Impact of Organisational Culture; Socio-Cultural Features of India and Its Impact; Organisational Conflicts-Positive and Negative Impact; Level of Organisational Conflicts-Individual Group and Organisational; Measures to Minimise Conflict.	17	
IV	Organisational Change and Development: Managing Change-Nature, Causes, Process and Chain Effect of Change; Resistance to Change-Individual and Organisational; Overcoming Resistance to Change; Change Models - Lewin's Three Step Model; Change Agents.	16	
V	Organisational Development: Meaning and Nature; OD Interventions – Sensitivity Training; Survey Feedback; Process Consultation; Team Building; MBO; Problems in OD; Organisational Effectiveness- Concept and Approaches; Organisational Vs. Managerial Effectiveness; Factors Causing Ineffectiveness.	14	
Suggested Readings:			
<ol style="list-style-type: none"> 1. Luthans, Fred; Organizational Behavior; Tata McGraw Hill. 2. Robbins, S.P. Judge, T.A., Vohra, Niharika; Organizational Behavior, Pearson Education. 3. Dr. Vijay Prakash Srivastava, Principles of Management, Kumud Publications, Delhi. 4. Prateek, Udai; Understanding Organizational Behavior; Oxford University Press. 5. Newstorm, John; Human Behavior at Work; Tata McGraw Hill. 6. McShane, Steven L., Mary, Von Glinow and Radha, R. Sharma; Organizational Behavior, Tata McGraw Hill. 7. Singh, Kavita; Organization Behavior; Text and Cases; Pearson Education. 			

Programme: M.Com.	Year: IV	Semester: Seventh
Subject: Commerce		
CourseCode: MC-703	Course Title: Marketing Research	
Course outcomes: The main objectives of the course are to familiarize the students with the concept of Marketing Research, which is used to define the basic concepts related to marketing research process.		
Credits: 5	Core Compulsory/Elective: Compulsory	
Max. Marks: 25+75	Min. Passing Marks: 36	
Total No. of Lectures: 75		
Unit	Topics	No. of Lectures
I	Introduction Importance and Role of research in Marketing; the marketing research industry; Approaches to Marketing intelligence. Types of Market research; research approaches; significance of Market research, Market research process, criteria of good marketing research, problems encountered by marketing research in India.	15
II	Marketing Research Design Research design- Pre-test, Post-test, Control group and Solomon four group design, Causal Research; observation techniques, experiments and test markets.	15
III	Data Collection Primary and secondary data; Questionnaire Design and issues; Interviews; Comparative and noncomparative attitude measurement scaling techniques, sampling design: Sampling procedure, types of sampling, sample size determination.	15
IV	Data Analysis and Interpretation, Analyzing qualitative data collected through interviews and open-ended questions – salient features of different methods, Multidimensional Scaling, Discriminant analysis.	15
V	Reporting the Results and Ethical Issues in Marketing Research Preparing Marketing research report and presentation: written report, format of report, common problems in preparing report, the critical nature of report, Graphical presentation of reports. Ethical Issues: Ethical issues related clients, respondents, sampling, questionnaire design, reporting.	15
Suggested Readings:		
<ol style="list-style-type: none"> 1. Naresh K Malhotra, Satyabhushan Dash, (2009). Marketing Research- An Applied Orientation, 5/e, Pearson Education, New Delhi. 2. Donald S. Tull, Del I. Hawkins, (2009). Marketing research –Measurement & Method, PHI Private Limited, New Delhi. 3. Donald R. Cooper, Pamela S Schindler, (2007). Marketing Research-Concepts and Cases. Tata McGraw-Hill Publishing Company Limited, New Delhi. 4. Hair, Bush, Ortinau, (2006). Marketing Research, 3/e, Tata McGraw-Hill Publishing Company Limited, New Delhi. 5. Nigel Bradley, (2007). Marketing research –Tools and Techniques. Oxford University Press, New Delhi. 		

Programme: M.Com.		Year: IV	Semester: Seventh
Subject: Commerce			
Course Code: MC-704		Course Title: Advanced Statistics	
Course outcomes: This course will help students to design and carry out research, as well as, the application of statistical tools and techniques for decision making in different areas of Business.			
Credits: 5		Core Compulsory/Elective: Compulsory	
Max. Marks: 25+75		Min. Passing Marks: 36	
Total No. of Lectures: 75			
Unit	Topics	No. of Lectures	
I	Introduction: Meaning and Definition of Statistics-Role of Statistical Techniques in Decision Making Measures of Central Tendency: Mean, Median & Mode, Measurement of Dispersion: Quartiles, Range, Inter quartile range, Mean Deviation & Standard Deviation, Variance, Coefficient of Variation, Skewness and Kurtosis.	20	
II	Association of Attributes: Classification of attributes, determination of unknown class frequencies, Consistency of data, methods of determining association.	12	
III	Index Numbers: Meaning, Types of index numbers, uses of index numbers, Construction of Price, Quantity and Volume indices: Fixed base and Chain base methods, Weighted Aggregative Methods.	12	
IV	Time series analysis: Concept & Components of Time Series, Models of Time Series: Additive, Multiplicative and Mixed models, Trend analysis: Free hand curve, Semi averages, Moving averages, Least Square method- Linear and Non- Linear equations, Applications in business decision-making.	16	
V	Statistical System in India and its Shortcomings: Population Statistics, Agriculture Statistics, National Income, Agricultural, Industrial, Trade, Price & Labour Statistics etc. Source of Indian Statistics-Central Statistical Organization, National Sample Survey.	15	
Suggested Readings:			
<ol style="list-style-type: none"> 1. Levin R.I., Rubin S. David, Statistics for Management, 7th Ed, Pearson, 2000. 2. Gupta S.P, Statistical Methods, Sultan Chand & Sons. 3. Keller, G, Statistics for Management, 1st Ed, Cengage Learning, 2009. 4. Dr. Shukla S.M., Dr. Sahai Shiv Pujan., Practical Problems in Business Statistics 5. S. C.Gupta – Fundamentals of Statistics, Himalaya Publishing 6. Gupta, C.B. Statistical Method- Sultan Chand, Delhi. 7. Gupta, S.C. and Indra Gupta Business Statistical- Himalaya Publication House, New Delhi. 			

Programme: M.Com.	Year: IV	Semester: Seventh
Subject: Commerce		
Course Code: MC-706	Course Title: Seminar & Survey Report	
<p>Course outcomes:</p> <p>The objective is to help and develop the art of public speaking among the students. The students shall be required to attend several presentations during the semester. The student will give two seminar presentations in the department.</p>		
Credits: 4	Core Compulsory/Elective: Compulsory	
Max. Marks: 100	Min. Passing Marks: 40	

Programme: M.Com.		Year: IV	Semester: Eighth
Subject: Commerce			
Course Code: MC-801		Course Title: Behavioral Sciences	
Course outcomes:			
Credits: 5		Core Compulsory/Elective: Compulsory	
Max. Marks: 25+75		Min. Passing Marks: 36	
Total No. of Lectures: 75			
Unit	Topics	No. of Lectures	
I	Introduction: Organisational Behaviour-Concept; Contributing Disciplines; Foundation; Challenges and Opportunities; Human Behaviour-Nature, Process and Models.	10	
II	Individual Behaviour: Personality-Determinants; Theories; Organisational Implications; Perception – Process; Factors Influencing; Managerial Utility; Sensation Vs. Perception; Learning-Nature, Process, Factors Affecting, Importance for Managers; Motivation-Need, Theories and Types of Incentives and Precautions in their Use; Special Issues in Motivation-Employees Recognition Programmes and Employees Involvement Programmes; Skill-based Pay Plans; Flexible Benefits etc.	20	
III	Group Behaviour: Transactional Analysis-Levels of Self Awareness; Ego States; Life Positions; Transactions; Stroking; Uses of T.A.; Group Dynamics-Meaning and Nature of Group; Formal Groups – Committee, Task Force and Quality Circle; Informal Groups-Causes of Formation; Managing Informal Groups; Individual Vs. Group Decision Making.	18	
IV	Leadership, Power and Authority: Leadership-Nature, Significance and Styles; Theories; Providing Effective Leadership; Power and Authority Bases of Power and Sources of Authority; Authority Limits; Increasing Power.	13	
V	Morale and Stress Management: Morale- Nature, Factors Influencing and Methods of Measurement; Morale Building; Productivity and Morale; Stress Management-Sources, Consequences and Coping Strategies.	14	
Suggested Readings:			
<ol style="list-style-type: none"> 1. Luthans, Fred; Organizational Behavior; Tata McGraw Hill. 2. Robbins, S.P. Judge, T.A. ,Vohra, Niharika; Organizational Behavior, Pearson Education. 3. Prateek, Udai; Understanding Organizational Behavior; Oxford University Press. 4. Newstorm, John; Human Behavior at Work; Tata McGraw Hill. 5. McShane, Steven L.,Mary, Von Glinow and Radha, R. Sharma; Organizational Behavior, Tata McGraw Hill. 6. Singh, Kavita; Organization Behavior; Text and Cases; Pearson Education. 7. Dr. S.S Khanna ; Organizational Behaviour, S.Chand Publications 8. L.M. Prasad; Organizational Behaviour, S.Chand Publications 			

Programme: M.Com.	Year: IV	Semester: Eighth
Subject: Commerce		
Course Code: MC-802	Course Title: Business Research Method	
Course outcomes: The objective this course is to help students design and carry out research, as well as, the application of statistical tools and techniques for decision making.		
Credits: 5	Core Compulsory/Elective: Compulsory	
Max. Marks: 25+75	Min. Passing Marks: 36	
Total No. of Lectures: 75		
Unit	Topics	No. of Lectures
I	Introduction to Business Research, Meaning, Concept, Nature, Scope, Need and Role of Business Research, Characteristic of Research, Types of Business Research, Research Process: An overview, Stages of Research process, Business Research in 21st century, Ethical issues in Business Research.	12
II	Research design: Concept, features of a good research design, Use of a good research design; Research Design Process, Types of Research Design, Concept of Independent & Dependent variables, concomitant variable, extraneous variable, Treatment, Control group.	18
III	Sampling Theory: Basic Concept, Defining the Universe, Concepts of Statistical Population, Need and Importance of Sampling, Types of Sampling, Characteristics of a good sample, Sampling and Non-Sampling Errors, Methods to reduce the errors, Sample Design, Determinants of Sample Size, Steps in Designing the Sample.	18
IV	Scaling & measurement techniques: Concept of Measurement, Need of Measurement; Problems in measurement, research– Validity and Reliability. Levels of measurement – Nominal, Ordinal, Interval, Ratio. Attitude Scaling Techniques: Concept of Scale– Rating Scales viz. Likert Scales, Semantic Differential Scales etc.	15
V	Mechanism of Report Writing: Structure and Components of Research Report, Types of Report, Characteristics of Good Research Report, Pictures and Graphs, Introduction to Computerized Statistical Packages i.e., SPSS etc.	12
Suggested Reading:		
<ol style="list-style-type: none"> 1. Zikmund: Business Research Methods, Cengage Learning 2011-12 2. Cooper and Schindler (2010). Business Research Methods, 10th edition. Tata McGraw Hill, New Delhi. 3. Kothari, C.R. (2004). Research Methodology – Methods, 2nd edition. New Age Publications, New Delhi. 4. Mishra, Anil K. (2012). A Hand Book of Research in SPSS, 1st edition. Himalayan Publishing House, Mumbai. 5. Field, A. (2013). Discovering Statistics using IBM SPSS. 4th edition. Sage Publications London. 6. Sekaran Uma , Bolgie Roger , Research Methods for Business , Wiley publications 		

Programme: M.Com.		Year: IV	Semester: Eighth
Subject: Commerce			
Course Code: MC-803		Course Title: International Business	
Course outcomes: Students should be able to explain business expansion abroad and key issues related to their operations in other countries. They will Compare and contrast cultures and societies globally using socioeconomic and cultural frameworks.			
Credits: 5		Core Compulsory/Elective: Compulsory	
Max. Marks: 25+75		Min. Passing Marks: 36	
Total No. of Lectures: 75			
Unit	Topics		No. of Lectures
I	Management of International Trade: Introduction, Meaning, Need, Difference between Domestic and International trade, International Business (Trade) Theories- classical, Neoclassical, Modern and need for separate Theory of International Trade, The Balance of Payment Gains from Trade and Terms of trade Policies- Free vs Protection.		13
II	Mechanism of International Payments and Control: Instruments of External Payments, Foreign Exchange Market, causes of fluctuations in exchange rates, Needs for Exchange Control, Techniques and methods of Exchange Control.		15
III	Management Process and Control of International Trade/ Business: Management of Human Resources in MNCs, International Production and Logistic system, Multinational Corporate Culture, Information and Control System, Measurement Methods and Evaluation of Performance.		17
IV	International Trade and Investment Theories: Mercantilism; Absolute Cost theory, Comparative Cost theory, Opportunity Cost theory, Factor endowment theory, Complimentary trade theories; International Business Strategies.		16
V	International Financial Institutions: IMF, IBRD, IDA, IFC, Organization of European Union and its Impact, Euro- Dollar Exchange Market.		14
Suggested Readings:			
<ol style="list-style-type: none"> 1. . Charles W.L. Hill and Arun Kumar Jain, International Business, McGraw Hill Education New Delhi 2. 2. Daniels John, D. Lee H. Radenbaugh and David P. Sullivan. International Business, Pearson Education 3. 3. Sumati Varma, International Business, Pearson Education. 4. 4. Cherunilam, Francis. International Business: Text and Cases. PHI Learning 5. 5. Bennett, Roger. International Business. Pearson Education. 6. 6. Jaiswal, Bimal; International Business, Himalaya Publication 7. 7. Hill, C.W.; International Business, TMH, 5th Ed. 			

Programme: M.Com.		Year: IV	Semester: Eighth
Subject: Commerce			
Course Code: MC-804		Course Title: Business Statistics & Analytics	
Course outcomes: To Understand the different basic concept / fundamentals of business statistics and understand the practical application of Descriptive and Inferential Statistics concepts and their uses for Business Analytics			
Credits: 5		Core Compulsory/Elective: Compulsory	
Max. Marks: 25+75		Min. Passing Marks: 36	
Total No. of Lectures: 75			
Unit	Topics		No. of Lectures
I	Application of Statistics in Business– Introduction, Descriptive Statistics: Meaning, Scope, types, functions and limitations of statistics. Concept of Business Analytics- Meaning types and application of Business Analytics, Use of Spread Sheet to analyze data-Descriptive analytics and Predictive analytics.		12
II	Interpolation and Extrapolation: Meaning, importance, Graphic method, Algebraic method- Direct Binomial expansion method, Newton’s method of Advances differences, Lagrange method, parabolic curve method.		12
III	Correlation Analysis: Positive and Negative Correlation, Karl Pearson’s Coefficient of Correlation, Spearman’s Rank Correlation, Concept of Multiple and Partial Correlation, First order, Second order Coefficient of correlation		16
IV	Regression Analysis: Concept, Least Square fit of a Linear Regression, Two lines of Regression, Properties of Regression Coefficients and Relationship between Regression and Correlation, Standard error of estimate, Multiple Regression Analysis.		20
V	Probability Theory and Distribution Probability: Concepts of Probability - Additive and Multiplicative Laws- Bayes’s Decision Rule, Theoretical Distributions: Concept and application of Binomial; Poisson and Normal Probability distributions.		15
Suggested Readings:			
<ol style="list-style-type: none"> 1. G C Beri – Business Statistics, latest ed, TATA McGraw Hill 2. Chandrasekaran & Umaparvathi-Statistics for Managers, PHI Learning 3. Levin R.I., Rubin S. David, Statistics for Management, 7th Ed, Pearson, 2000. 4. Gupta S.P, Statistical Methods, Sultan Chand & Sons. 5. Newbold, Carlson, Thorne – Statistics for Business and Economics, 6th ed., Pearson 6. Keller, G, Statistics for Management, 1st Ed, Cengage Learning, 2009. 7. J. K Sharma, Business Statistics, 2nd Ed. Pearson, 2010. 8. Black Ken, Business Statistics for Contemporary Decision Making, 4th Ed, Wiley, 2006 			

Programme: M.Com.	Year: IV	Semester: Eighth
Subject: Commerce		
Course Code: MC-806	Course Title: Seminar & Survey Report	
<p>Course outcomes:</p> <p>The objective is to help and develop the art of public speaking among the students. The students shall be required to attend several presentations during the semester. The student will give two seminar presentations in the department.</p>		
Credits: 4	Core Compulsory/Elective: Compulsory	
Max. Marks: 100	Min. Passing Marks: 40	

M.Com. Final Year

Master's Degree in Commerce (240 Credit)	SEMESTER-I	21+4* credits	46
	SEMESTER-II	21+4* credits	
	SEMESTER-III	21+4* credits	46
	SEMESTER-IV	21+4* credits	
	SEMESTER-V	24 credits	48
	SEMESTER-VI	24 credits	
	SEMESTER-VII	24+4* credits	52
	SEMESTER-VIII	24+4* credits	
	SEMESTER-IX	24 credits	48
	SEMESTER-X	24 credits	

Programme: M.Com.	Year: V	Semester: Ninth
Subject: Commerce		
Course Code: MC-901	Course Title: Working Capital Management	
Course outcomes: Students will be able to evaluate comparative working capital management policies and their impact on the firm's profitability, liquidity, risk and operating flexibility. They will understand the importance of effective working capital management and its role in meeting the firm's strategic objectives and its impact in value creation.		
Credits: 5	Core Compulsory/Elective: Compulsory	
Max. Marks: 25+75	Min. Passing Marks: 36	
Total No. of Lectures: 75		
Unit	Topics	No. of Lectures
I	Introduction: Concept of Working Capital; Components of Working Capital; Interdependence among Components of Working Capital; Estimating Working Capital Needs; Factors Affecting the Need for Working Capital; Managing Working Capital; Objectives of Working Capital Management; Working Capital Analysis – Fund Flow.	12
II	Financing Working Capital: Sources of Working Capital Finance – A Brief Overview of Long-term and Short-term Sources of Finance; Long-term Vs. Short-term Sources-Speed, Flexibility, Cost, Risk, Liquidity, and Profitability; Alternative Current Assets and Financing Policies— Maturity Matching Self Liquidating Policy, Aggressive Policy, Conservative Policy; The Concept of Zero Working Capital.	15
III	Management of Cash: Motives for Holding Cash; Need for and Objectives of Cash Management; Cash Forecasting and Cash Budgets; Cash Cycle; Cash Float; Control of Float – Managing Collections and Disbursements; Near-Cash-Marketable Securities – Concepts, Types, Need For and Investment Strategy.	15
IV	Management of Receivables: Concept and Nature of Receivables; Purpose of Receivables; Costs and Benefits of Receivables; Factors Affecting Size of Receivables; Managing Receivables – The Profit Decision and Optimum Size Determination; Sound Credit Policy – Credit Standard and Credit Limit, Credit Period, Cash Discounts and Collections.	18
V	Management of Inventory : Concept, Nature, and Components of Inventory; Benefits of Holding Inventory; Risks and Costs of Inventory; Managing Inventory – Minimising Costs and Optimum Size Determination; Inventory Management System- Economic Order Quantity Subsystem, Reorder-Point Subsystem, Stock-Level Subsystem, and Tying Together the Subsystems into a Total Inventory Management System; ABC Analysis of Stock; Just in Time Concept of Inventory Management.	15
Suggested Readings:		
<ol style="list-style-type: none"> 1. Dr. Vijay Prakash Srivastava, Working Capital Management, Kumud Publications Delhi. 2. V.K. Bhalla, Working Capital Management, S.chand Publications. 3. I.M. Pandey, Financial Management, Pearson Publications. 4. Khan & Jain, Financial Management, Tata Mc-Graw Hill. Brealey R.A. and S.C. Myers: Principles of Corporate Finance, McGraw Hill,. 5. V.Saran, Financial Management, PHI 6. G. Sudarsana Reddy, Financial Management Principles and Practice, Himalaya Publishing House, New Delhi 7. आर० एस० कुलश्रेष्ठ, वित्तीय प्रबन्ध, साहित्य भवन पब्लिशर्स एवं डिस्ट्रीब्यूटर्स आगरा। 8. एम० डी० अग्रवाल एवं एन० पी० अग्रवाल, वित्तीय प्रबन्ध के तत्व, रमेश बुक डिपो, जयपुर। 		

Programme: M. Com.	Year: V	Semester: Ninth
Subject: Commerce		
Course Code: MC-902	Course Title: Strategic Management	
Course outcomes: The Strategic Management course is designed to explore vision, mission, examine principles, techniques and models of organisational and environmental analysis, discuss the theory and practice of strategy formulation and implementation.		
Credits: 5		Core Compulsory/Elective: Compulsory
Max. Marks: 25+75		Min. Passing Marks: 36
Total No. of Lectures: 75		
Unit	Topics	No. of Lectures
I	Concept of Strategy: Concept of Strategy and Strategic Management; Strategic Management Process; Levels of Strategy; Approaches to Strategic Decision Making; Organisational Mission and Purpose; Objectives and Goals; Importance of Strategic Management.	20
II	Environmental Analysis and Diagnosis: Concept of Environment and its Components; Organisational Appraisal; Industry Analysis; Competitors Analysis; SWOT Analysis.	15
III	Strategy Intent: Grand Strategies – Turnaround, Divestment and Liquidation Strategies; Growth Strategies-Merger, Take-over and Joint Strategies, Integration and Diversifications.	15
IV	Functional Strategies: Marketing, Production/Operations and R & D plans and Policies; Personnel and Financial Plans and Policies.	10
V	Strategy Implementation and Evaluation: Strategic Implementation – Concept, Relationship between Strategic Formulation and Implementation; Strategic Evaluation and Control – Concept, Types of Strategic Control, Techniques of Strategic Evaluation and Control – Strategic and Operational Control.	15
Suggested Readings:		
<ol style="list-style-type: none"> 1. Ravi M. Kishore, Strategic Management; Taxmann Publications 2. Richard Lynch, Strategic Management; Pearson Education. 8th Edition 3. Management Policy & Strategic Management – R.M.Shivastava, Himalaya Publishing House, Mumbai. 4. Business Policy and Strategic Management - Sukul Lomash and P. K. Mishra, Vikas Publishing House Pvt. Ltd., New Delhi. 5. Business Policy and Strategic Management - Dr. Azhar Kazmi, Published by Tata McGraw Hill Publications 6. Strategic Management by Prof N. H. Mulick, Enkay Publishing House New Delhi 		

Programme: M. Com.	Year: V	Semester: Ninth
Subject: Commerce		
Course Code: MC-903 (I)	Group A: Accounting Course Title: Accounting Theory	
<p>Course outcomes: Students will be able to apply knowledge of accounting techniques, concepts, principles and theories to solve financial reporting problems. And will understand structured decision model to exercise judgement in the application of accounting standards.</p>		
Credits: 5	Core Compulsory/Elective: Compulsory	
Max. Marks: 25+75	Min. Passing Marks: 36	
Total No. of Lectures: 75		
Unit	Topics	No. of Lectures
I	Introduction: Concept of Accounting and its Changing Role; Users of Accounting Information and their Informational Need; Accounting and other Disciplines; Financial Accounting Vs. Management Accounting and Cost Accounting; Concept and Necessity of Accounting Theory; Relation between Accounting Theory and Accounting Practice; Accounting Theory Vs. Accounting Practice.	12
II	Structure of Accounting Theory: Elements of Accounting Structure; Basic Concepts, Principles, Postulates and Conventions of Accounting; Generally Accepted Accounting Principles; Financial Statements – Essentials, Nature, Uses, Functions and Limitations; Financial Statement Analysis – Objectives, Process and Types; Procedure for Analysis and Interpretation.	18
III	Establishment of Accounting Standards: The International Accounting Standards Committee (IASC) and International Accounting Standards Board (IASB) – Objectives, Organization, Standard Setting Procedure and a brief Reference of International Accounting Standards; India's Standing Committee on International Financial Standards and Codes; Advisory Groups in India; Accounting Standards Board (ASB) of Institute of Chartered Accountants of India.	20
IV	Accounting Standards in India: A Detailed Discussion on – Disclosure of Accounting Policies, Valuation of Inventory, Cash Flow Statements, Depreciation Accounting, Revenue Recognition, Accounting for Investments, Accounting for Amalgamations, Segment Reporting, Consolidated Financial Statements, Provisions, Contingent Liabilities and Contingent Assets.	12
V	Accounting for Depreciation and Inventory: Concept and Methods of Depreciation; Depreciation on Replacement Cost; Factors Influencing the Choice of Depreciation Methods; Developing Depreciation Policy; Accounting Policies for Inventory – Concept, Need, Significance, Inventory Systems and Inventory Valuation Methods.	13
<p>Suggested Readings:</p> <ol style="list-style-type: none"> 1. Jawaharlal: Accounting Theory & Practice, Himalya; 2. Jain S.P & Narang K.L: Accounting Theory & Management Accounting, Kalyani; 3. Rawat D.S: Accounting Standards, Taxmann; 4. Ghosh T.P: Accounting Standards and Corporate Accounting Practices, Taxmann; 		

Programme: M.Com.	Year: IV	Semester: Seventh
Subject: Commerce		
CourseCode: MC-903 (II)	Group A: Accounting Course Title: Managerial Accounting	
Course outcomes: Students will able to critically analyse and provide recommendations to improve the operations of any organisation through the application of management accounting techniques; demonstrate mastery of costing systems, cost management systems, budgeting systems and performance measurement systems.		
Credits: 5	Core Compulsory/Elective: Compulsory	
Max. Marks: 25+75	Min. Passing Marks: 36	
Total No. of Lectures: 75		
Unit	Topics	No. of Lectures
I	Introductory: Generally Accepted Accounting Principles; Managerial Accounting–Concept and Distinction with Financial Accounting; Controllership Functions.	10
II	Financial Analysis: Reclassification of Balance Sheet and Profit and Loss Account items; Ratio Analysis – Limitations and Types of Accounting Ratios and Preparation of Performa Balance Sheet on the Basis of Accounting Ratios. Comparative Financial Statements	14
III	Inflation Accounting: Statement of the Problem, Methods of Inflation Accounting, Practical Difficulties in Inflation Accounting and Merits and Demerits.	12
IV	Responsibility Accounting: Concept, Steps in responsibility Accounting, Responsibility Centers, Advantages and Limitations of Responsibility Accounting.	15
V	Other Contemporary Issues in Managerial Accounting: Target Costing; Activity Based Costing; Human Resource Accounting; Value Added Accounting; Product Life Cycle Costing, Project Life Cycle Costing	14
VI	Reporting to Management: Significance and Essentials of a Good Reports, Types of Accounting Reports; Levels of Management and Report.	10
Suggested Reading:		
<ol style="list-style-type: none"> 1. Man Mohan and Goyal, Management Accounting, Sahitya Bhawan, Agra 2. Jagdish Prasad, Management Accounting, Kalyani Publishers, Ludhiana. 3. P.N. Reddy and H.R. Appannaiah, Essentials of Management Accounting, Himalaya Publishing House, New Delhi 4. Dr. R. R. Rustagi, Management Accounting, Taxmann, New Delhi 5. M.N. Arora, Accounting for Management, Himalaya Publishing House, New Delhi 6. Ravi M. Kishore, Advanced Management Accoounting, Taxmann, New Delhi 7. Ravi M. Kishore, Management Accoounting, Taxmann, New Delhi 8. I.M. Pandey, Management Accounting, Vikas Publishing House, New Delhi 9. S.P. Gupta, Management Accounting, Sahitya Bhawan, Agra 		

Programme: M.Com.	Year: V	Semester: Ninth
Subject: Commerce		
CourseCode: MC-904 (I)	Group B: Finance Course Title: Financial System in India	
Course outcomes: Students are able to analyse the financial market processes and their factors, and make successful financial decisions at an individual as well as company level. Students are able to analyse different credit instruments and ownership instruments or use statistical reasoning for research projects undertaken later.		
Credits: 5	Core Compulsory/Elective: Compulsory	
Max. Marks: 25+75	Min. Passing Marks: 36	
Total No. of Lectures: 75		
Unit	Topics	No. of Lectures
I	Introduction: Concept of Financial System; Economic Development and Financial System; Growth of Indian Financial System – Pre-1951 Scenario, 1951 to Mid-Eighties Scenario, After Mid-Eighties Scenario and Present Composition.	12
II	Money Market: Emerging Structure of Indian Money Market; Instruments of Money Market; Money Market Mutual Funds – An Overview and RBI’s Regulatory Guidelines; Commercial Banks – Role in Industrial Finance and Working Capital Finance.	15
III	Capital Market: Concept, Structure and Functions of Capital Market; Primary Market – Concept, Instruments of Issue and Methods of Floatation; Secondary Market – Concept, Market Players, Trading System and Settlement	15
IV	Institutional Structure-Indian Financial Institutions: Development Banks - IFCI, ICICI, SFCs and IDBI; Investment Institution – UTI and other Mutual Funds; Insurance Organisations – Life Insurance Corporation of India and General Insurance Corporation of India.	15
V	Institutional Structure-International Financial Institutions: Organisation, Management; Functions and Working of International Financial Institutions – International Monetary Fund (IMF), International Bank for Reconstruction and Development (IBRD), International Development Agency (IDA) and Asian Development Bank (ADB).	18
Suggested Readings:		
<ol style="list-style-type: none"> 1. Bharati Pathak, Indian Financial System, Pearson Publications. 2. Dr. Dharmendra Kumar, Financial Market and Institution, Jagdamba Publishing House, New Delhi 3. Advani, Investment and Securities Market in India, Himalaya Publishing House, New Delhi 4. L.M. Bhole, Financial Markets and Institutions, Tata McGraw Hill, New Delhi 5. sGhose, Banking Policy in India, Allied Publications, Delhi 6. M.U. Khan, Indian Financial System, Tata Mc Graw Hill, New Delhi 7. R.M. Srivastava, Management of Indian Financial Institutions, Himalaya Publishing House, New Delhi 		

Programme: M.Com.	Year: V	Semester: Ninth
Subject: Commerce		
CourseCode: MC-904 (II)	Group B: Finance Course Title: International Financial Management	
Course outcomes: After learning International financial management students will be able to understand the exchange rates, compare inflation rates, get an idea about investing in international debt securities, ascertain the economic status of other countries and judge the foreign markets.		
Credits: 5	Core Compulsory/Elective: Compulsory	
Max. Marks: 25+75	Min. Passing Marks: 36	
Total No. of Lectures: 75		
Unit	Topics	No. of Lectures
I	Global financial environment: Overview: IMF: objectives, functions. Euro currency market. Money market, capital market: Relationship with domestic markets. Role of Finance Manager in the Global context. Balance of Payments: understanding, analysis and interpretation.	14
II	Foreign exchange Market: Nature, structure, types of transactions, exchange rate quotations, spot and forward; Arbitrage. Foreign exchange market in India: nature, structure, operations, and limitations. Exchange rate determination, forecasting, theories: Purchasing power parity, Interest rate parity etc.	16
III	Foreign Exchange risk exposure: Types of risk: Economic and translations. Accounting treatment: tax treatment of gains and losses. Exchange Risk reduction: techniques: applications and their limitations. The Risk Management Process: Hedging, Swaps, Futures, Options, Types of Derivatives, Role of SEBI. Relationship of Money market and foreign exchange market.	16
IV	Financial structure and international financing: Optimal financial structure and MNE and their foreign subsidiaries; Eurocurrency markets; International debt markets; Management of interest rate risk: interest rate options, currency options etc.	16
V	Foreign investment decisions: Multinational capital budgeting; International portfolio theory and diversification; Repositioning of funds; Working capital management in MNE. FDI and FII in India.	13
Suggested Readings:		
<ol style="list-style-type: none"> 1. S.P.Srinivasan, B.Janakiram, International Financial Management, Wiley India, New Delhi. 2. V.Sharan, International Financial Management, 3rd Edition, Prentice Hall of India. 3. A.K.Seth, International Financial Management, Galgothia Publishing Company. 4. P.G.Apte, International Financial Management, Tata McGrw Hill. 5. Bhalla, V.K., International Financial Management, 2nd Edition, New Delhi, Anmol. 6. V.A.Avadhani, International Financial Management, Himalaya Publishing House. 7. Bhalla, V.K., Managing International Investment and Finance, New Delhi, Anmol 8. Sharan, International Financial Management, Prentice-Hall 9. Gupta, S.L.; Financial Derivatives: Theory, Concept and Problems, PHI. 		

Programme: M.Com.		Year: V	Semester: Ninth
Subject: Commerce			
Course Code: MC-905 (I)		Group C: Marketing Course Title: Consumer Behaviour	
Course outcomes: The course helps students to develop basic understanding of the concepts and theories of consumer behaviour and their applications in marketing decision making.			
Credits: 5		Core Compulsory /Elective: Compulsory	
Max. Marks: 25+75		Min. Passing Marks: 36	
Total No. of Lectures: 75			
Unit	Topics	No. of Lectures	
I	Introduction: Concept and Need for Study of Consumer Behaviour. Application of Consumer Behaviour; Factors Affecting Consumer Behavior; Individual Consumer – Features of Individual Consumers; Consumer Decision-making Process; Organizational Consumer–Concept, Characteristics and Types of Organisational Consumer; Organizational Consumer Decision -making Process; Consumer Research.	20	
II	Consumer Behaviour Models: Economic, Learning, Psychoanalytical and Sociological Models; Howard Sheth Model; Nicosia Model; Engel-Kollat-Blackwell Model; Sheth Model of Industrial Buying.	15	
III	Consumer Motivation and Personality: Motivation –Concept of Motivation, Needs and Goals; Dynamic Nature of Motivation; Hierarchy of Needs; A Trio of Needs; Major Aspects of Motivation Research; Personality – Concept and Characteristics; Stages in the Development of Personality; Self and Self-image	15	
IV	Consumer Perception, Learning and Attitude: Concept and Elements of Perception; Factors Influencing Perception; Dynamics of Perception; Consumer Imagery; Concept, Process and Theories of Learning; Concept and Characteristics of Attitude; Factors Involved in Attitude Formation; Models of Attitude; Cognitive Dissonance and Attribution Theories.	13	
V	Consumer in Scio-Cultural Settings: Reference Groups; Family Influences and Life Cycle; Social Class and its Measurement; Cultural Influence on Consumer Behaviour; Subcultures and Consumer Behaviour; Diffusion Process; Adoption Process.	12	
Suggested Reading: <ol style="list-style-type: none"> 1. Schiffman and Kanuk ;Consumer Behaviour 2. Engle, Blackwell and Minriad ;Consumer Behaviour 3. Zaltman and Wallendorf ;Consumer Behaviour 4. Dr. Dharmendra Kumar, Basics of Consumer Behaviour, Sahitya Bhawan Publications,Agra. 4. Mellot, Douglas W. ;Tr.Consumer Behaviour 5. Loudon and Della Bitta ;Consumer Behaviour 6. Benneton; Consumer Behaviour 			

Programme: M.Com.		Year: V	Semester: Ninth
Subject: Commerce			
Course Code: MC-905 (II)		Group C: Marketing Course Title: International Marketing Management	
Course outcomes: To enable the students to understand the concept, implications and procedures of International Marketing and to be able to apply those in management of International Business.			
Credits: 5		Core Compulsory/Elective: Compulsory	
Max. Marks: 25+75		Min. Passing Marks: 36	
Total No. of Lectures: 75			
Unit	Topics	No. of Lectures	
I	Introduction: Concept, Scope and Significance of International Marketing; International Marketing Vs. Domestic Marketing; Factors Affecting International Marketing Tasks; Stages of International Marketing Involvement; Multinational Corporations and their Role in International Marketing.	10	
II	Assessing International Market Opportunities: International Marketing Information System – Concept, Scope and Significance; Establishing Information System; International Marketing Research – Concept, Scope and Significance; Process of International Marketing Research; Collection of Primary and Secondary Data; Problems of Gathering Primary Data; International Marketing Research in Developing Countries.	17	
III	International Marketing Decisions: Market Selection and Entry Decisions; Product Strategy for International Markets – Standardization Vs. Adoption; Branding Decisions; Developing New Products for International Market; International Pricing – Concept, Significance, Factors and Methods; Counter-trade as a Pricing Tool – Types of Counter-trade Problems; Involved in Counter-trading; Dumping.	15	
IV	International Distribution System: Channel of Distribution Structures; Distribution Patterns; International Channel of Distribution Alternatives; Factors Affecting Choice of Channels; Locating, Selecting and Motivating Channel Members; International Logistics; Foreign Freight Forwarder; International Advertising – Challenges Involved in International Advertising; Media Planning and Factors Considered in it; International Communication Process; International Advertising and Internet.	17	
V	International Organisation Structure and Control: Structures and Alternatives of Organisation Structure; Choice Criteria; Financial Requirements for International Marketing; Coordination and Control of International Marketing Operations; Cooperative International Marketing– Main Features, Objectives, Advantages and Limitations.	16	
Suggested Reading:			
<ol style="list-style-type: none"> 1. Vern Terpestra, Internation Marketing, Southwest Publication, 2005 2. Varshney RL and B. Bhattacharya, International Marketing- Indian Perspective, Sultan chand publication 2006. 3. Fayerweather, J, International Marketing Management, Sage Publication, 2006 4. Cateroa, R, Phylip, International Marketing, Tata Mc Graw Hill, 2006 5. Jain Subash, International Marketing Management, Southwest Publication, 2005 			

Programme: M.Com.		Year: V	Semester: Ninth
Subject: Commerce			
Course Code: MC-906 (I)		Group D: Human Resource Management Course Title: Human Resource Management	
Course outcomes: To enable students to understand procedures, processes and techniques applied in the management of Human Resource in an organization.			
Credits: 5		Core Compulsory/Elective: Compulsory	
Max. Marks: 25+75		Min. Passing Marks: 36	
Total No. of Lectures: 75			
Unit	Topics		No. of Lectures
I	Introduction: Human Resources as Sustainable Competitive Advantage in the Globalisation Era; Concept, Scope, Objectives and Importance of Human Resource Management; Challenges Faced by a Modern Human Resource Manager; Broad Functions of an HRM Department.		15
II	HR Policies, Planning and Procurement: Need and Types of HR Policies; Indian Labour Policy; Steps in HR Planning; Determination of HR Requirements; Job Analysis; Recruitment and Selection Process; Placement and Orientation.		10
III	Training and developing the HR: Modern Concept of Training; Training Needs and Objectives; New Roles/Holds of Training Types and Methods of Training; Evaluating Effectiveness of Training; HRD Concept and Components; Training and Development Facilities in India; Methods of Performance Appraisal Including 360 Degree Performance Appraisal; Exit of HRS, VRS/Golden Handshake.		20
IV	HR Compensation and Motivation: Significant Factors Affecting Compensation Policy; Monetary and Non-monetary Rewards; Incentive Systems of Payment; Wage Policy and Wage Fixation in India, Pre-requisites of a Sound Motivational Programme; Motivating Factors and Morale-Building.		15
V	Maintenance of Discipline, Communication and HR Records: Causes of Indisciplinary Action; Model Grievance Procedure; Channels of Communication; Maintaining HR Records and Statistics.		15
Suggested Readings:			
<ol style="list-style-type: none"> 1. Khanka, S.S.: Human Resource Planning 2. Decenzo,: Hunan resource management/personnel management. 3. Mamoria, C,B.: Human Resource Management and Planning. 4. Rao,VSP.: Human Resource management-text and case. 5. Desslir: Human Resource management. 6.Gupta C.B: Human Resource management. 7. V.S.P Rao, Human Resource Management, Text and Cases, Excel Books, New Delhi. 			

Programme: M.Com.		Year: V	Semester: Ninth
Subject: Commerce			
Course Code: MC-906 (II)		Group D: Human Resource Management Course Title: Labour Legislation in India- I	
Course outcomes: Students will know the development and the judicial setup of Labour Laws. They will learn the salient features of welfare and wage Legislations also to integrate the knowledge of Labour Law in General HRD Practice.			
Credits: 5		Core Compulsory /Elective: Compulsory	
Max. Marks: 25+75		Min. Passing Marks: 36	
Total No. of Lectures: 75			
Unit	Topics		No. of Lectures
I	Introduction: Objectives, Need and Principles of Labour Legislation; Historical Development of Labour Legislation in India; Labour Laws Awareness among Workers in India.		10
II	Factories Act, 1948: Object and Scope of the Act; Key Definitions; Rights of Workers; Provisions Regarding Health, Safety and Welfare of the Workers; Working Hours, Leave, Penalties and Procedures.		20
III	Industrial Disputes Act, 1947: Object and Scope of the Act; Key Definitions; Authorities for Prevention and Settlement of Disputes; Strikes and Lock-outs; Unfair Labour Practices and Penalties.		20
IV	Payment of Wages Act, 1936: Object of the Act; Key Definitions; Rules for Payment of Wages; Deductions from Wages; Enforcement of the Act.		10
V	Minimum Wages Act, 1948: Object and Scope of the Act; Key Definitions; Fixation and Revision of Minimum Rates of Wages; Fixing Hours of Normal Working Day; Enforcement of the Act. The Apprentices Act, 1961: Salient Features and Main Provisions.		15
Suggested Readings:			
<ol style="list-style-type: none"> 1. R.C. Agarwal, Industrial Law, Sahitya Bhawan Publishers & Distributors, 2. R.L. Naulakha, Industrial Laws 3. Personnel & Human Resource Management – Text & Cases by P. SubbaRao 4. Human Resource Management and Personnel Management - Aswathappa, Tata McGraw Hill, New 5. Human Resource Management - S. S. Khanka, S. Chand & co., New Delhi 			

Programme: M.Com.	Year: V	Semester: Ninth
Subject: Commerce		
Course Code: MC-907 (I)	Group E: Banking & Insurance Course Title: Money and Banking	
Course outcomes: Students will understand the role of money and banks in the broader economy. Specially, students should understand the unique role of banks in the financial system. They will also learn the relevance of the Federal Reserve and related central banking topics		
Credits: 5	Core Compulsory/Elective: Compulsory	
Max. Marks: 25+75	Min. Passing Marks: 36	
Total No. of Lectures: 75		
Unit	Topics	No. of Lectures
I	Introduction to Money: Meaning, Nature and functions; Barter system and Monetary standards	10
II	Indian Banking System, Banking and Non-Banking Financial Intermediaries in India;	15
III	Central Banking –Central Banking Systems, RBI — Functions, Credit Creation and Credit Control	10
IV	Financial System; Financial Markets – Functions and Types; Money Market and Capital Market – nature, functions and instrument; Structure of Indian money and capital markets.	25
V	Foreign Banks and Changing Dimensions of Regulatory framework in Indian Banking system.	15
Suggested Readings:		
<ol style="list-style-type: none"> 1. Bhole, L. M. (2004). Financial Institutions and Markets: Structure, Growth and Innovations. India: Tata McGraw-Hill Education 2. Gautam, S.K. (2012): Money, banking and finance. Mumbai, Vakratund publishers. 3. Hajela, T.N (2009): Money and banking: Theory with Indian banking. New Delhi, Ane books Pvt. Ltd. 4. Hajela, T.N. (2015): Money banking and public finance, New Delhi, Ane Books Pvt. Ltd. Iyenagar (2011): Money matters: Macroeconomics and financial markets, New Delhi, Sage publications 5. Mithani, D.M. (2013): Money, Banking, international trade and public finance, New Delhi, Himalaya publishing house 6. Poonia, V. (2012): Money banking in India. New Delhi, Srishti books distributors. 7. Uppal, R.K (2011): Money banking and finance: evolution and present structure, New Delhi, new century publications 		
Note: Latest Edition of books are recommended.		

Programme: M.Com.	Year: V	Semester: Ninth
Subject: Commerce		
Course Code: MC-907 (II)	Group E: Banking & Insurance Course Title: Customer Relationship Management in Banks	
Course outcomes: Learners will understand the basic concepts of Customer relationship management with marketing aspects of Customer relationship management. They also Learn basics of analytical Customer relationship management.		
Credits: 5	Core Compulsory/Elective: Compulsory	
Max. Marks: 25+75	Min. Passing Marks: 36	
Total No. of Lectures: 75		
Unit	Topics	No. of Lectures
I	CRM and Banks: Concepts; Automations; Process and Technology of CRM; Area of CRM.	10
II	Components of CRM on Banks: CRM Architecture; Architectural Solutions of CRM Problems; Time Schedules Projections in Banks; Grouping of Beneficiaries and Customers.	20
III	Electronic CRM in Banks: Need for Electronic CRM; Goal Satisfying Customers; Electronic CRM Application; CRM Suppliers and Customer Information Convergence.	10
IV	Customer Relationship Management Demystified: E-CRM Architecture; E-CRM-Global Scenarios ATM; Home Services-CRM; Customer Relationship Management Buzz.	15
V	CRM in Indian Banking: CRM Concept Understanding the Process; CRM in Interactive; Networking Vectors; Continue Invasions of CRM Market; Customer Relationship; Portal Quality Management in Banks.	20
Suggested Readings:		
<ol style="list-style-type: none"> 1. R.K. Uppal , Customer Relationship Management in Indian Banking Industry 2. A.R. Malipatel, Ravi Shukla, CRM Practices in Banking Sector, Lambert Academic Publishing. 3. Judith W. Kincaid, Customer Relationship Management Getting it Right, Pearson Education 4. H.Peeru Mohamed , A Sagadevan, Custmer Relationship Management, A Step by Step Approach, Vikas Publishing House 5. Customer Centricity –Focus on right customer for strategic advantage, by Peter Fader, Wharton Digital Press, 2012 6. G. Shainesh, Jagdish, N.Sheth, Atul Parvatiyar, Customer Relationship Management: Emerging Concepts, Tools and Applications, Macmillan 2005. 7. Ekta Rastogi, Customer Relation Management: Text and Cases, Excel Books, 2011 8. 		

Programme: M.Com.	Year: V	Semester: Ninth
Subject: Commerce		
Course Code: MC-908	Group: A/B/C/D/E Course Title: Dissertation/ Project/ Survey/Seminar/Viva-voce	
<p>Course outcomes: Project report writing trains a student to communicate information in an effective and convincing way, thus, contributing to the organizational planning and decision making. (PR) in itself is a complete and compact training programme. As part of the M.Com curriculum students are required to undertake the Project Report (PR) in their major specialization. For this purpose the student would be assigned a Faculty member as his/her Project Guide. The PR would commence at the beginning of the respective semester. To carry out the study students can associate themselves with any business organization or can do the study independently. The student would choose a topic of his/her choice, conduct investigative research into the nature, reasons, causes, effect of the problem on different aspects of business and carry out a detailed research based on the current literature and collected data and compile a comprehensive report on the topic. The essential aspect shall be to analyze the existing knowledge and data to present new findings or propose a new model.</p>		
Credits: 4	Core Compulsory/Elective: Compulsory	
Max. Marks: 100	Min. Passing Marks: 40	
(Project Report activity and format) The following activity schedule has been developed to facilitate the process.		
Important dates		
Activity	Last Date (tentative)	
Topic finalization with mentor	31 st August	
Synopsis submission to mentor	1 st October	
Approval by Mentor	10 th October	
Preliminary Report submission	20 th November	
Viva-voce for Report I (by internal panel)	30 th November (tentative date)	
Final report submission	10 th December	
Viva-voce (by external panel)	After end semester examination	
<p>Final Report Submission: This part would involve data collection, tabulation, data analysis, findings, suggestions, limitations, conclusion, and scope for further studies. Students should use appropriate data analysis tools and software. Every report must be hard bounded with Black Leatherette cover duly embossed in Golden in BOLD letters with the Project Title, Student's name & roll no., class, batch and year and must be submitted to the Department. Copy of Synopsis should also be submitted.</p> <p>Following should be the chapterization scheme of the report. The list of chapters is indicative in nature and can be modified by the Faculty guide if required.</p>		
Indicative chapters for Final Research Report		
<ul style="list-style-type: none"> ○ Introduction (Background and significance) ○ Literature Review & Theoretical background ○ Objectives ○ Hypothesis ○ Research Design and sampling design & Theoretical model ○ Data Analysis ○ Findings ○ Suggestion & Limitations ○ Conclusion ○ Appendix, Bibliography & Reference, Questionnaires, Scales 		
Plagiarism/ Cheating/ Unfair Means in Projects/ Assignments		
<p>Plagiarism is when you steal the thoughts or writing of others and offer them as your own. Everyone repeats someone else's ideas at some point in their academic career but when doing so, it is important to acknowledge it. You can avoid plagiarism by quoting within inverted commas and acknowledging the source. But mostly the reference must be in your own words. Maximum % of Plagiarism cannot exceed 20 %</p>		
Final Submission of the Project: Hard copy and soft copy of the Project Report along with the Synopsis shall be submitted to the College for evaluation.		

Programme: M.Com.	Year: IV	Semester: Eighth
Subject: Commerce		
Course Code: MC-1001 (I)	Group A: Accounting Course Title: Advance Cost Accounting	
Course outcomes: This course exposes the students to the basic concepts and advance problems of cost Accounting along with the tools used in cost accounting.		
Credits: 5	Core Compulsory/Elective: Compulsory	
Max. Marks: 25+75	Min. Passing Marks: 36	
Total No. of Lectures: 75		
Unit	Topics	No. of Lectures
I	Introduction to Cost Accounting: Introduction, Important Cost Accounting Terms, Elements of Cost, Classification of Cost, Cost Accounting Standards	12
II	Cost Book Keeping, Preparation of Cost Sheet and Ascertainment of Profit, Reconciliation of Costing and Financial Profit	16
III	Methods of Costing: Job Costing, Batch Costing, Contract Costing	14
IV	Methods of Costing: Process Costing, Operating Costing – Transport, Hotel and Healthcare	18
V	Cost Accounting Techniques: Marginal Costing, Standard Costing, Budget and Budgetary Control	15
Suggested Reading:		
<ol style="list-style-type: none"> 1. Ravi M. Kishore, Cost Management, Taxmann Allied Services Pvt. Ltd., New Delhi 2. M. N. Arora, Advanced Cost Accounting, Vikas Publishing House, New Delhi 3. J. Madegowda, Advanced Cost Accounting, Himalaya Publishing House, New Delhi 4. S.P. Iyengar, Cost & Management Accounting, Sultan Chand & Sons, New Delhi 5. C.S. Rayudu, Cost Accounting, Tata McGraw Hill, New Delhi 6. Shukla and Grewal, Cost Accounting, Sultan Chand and Co., New Delhi 		

Programme: M.Com.		Year: V	Semester: Tenth
Subject: Commerce			
Course Code: MC-1001 (II)		Group A: Accounting Course Title: Advanced Auditing	
Course outcomes: students will be able to Demonstrate an ability to plan an audit and appropriately select, design and apply specific audit evidence gathering techniques. They will understand the broader role of auditing in commerce and society.			
Credits: 5		Core Compulsory/Elective: Compulsory	
Max. Marks: 25+75		Min. Passing Marks: 36	
Total No. of Lectures: 75			
Unit	Topics		No. of Lectures
I	Introduction: Definition, Scope and Objectives of Auditing; Basic Principles Governing an Audit; Audit Evidence; Audit Planning and Programming; Audit Sampling; Analytical Procedure; Introduction to Statements on Standard Auditing Practices.		12
II	Company Audit: Provisions of the Companies Act, 1956 as Regards Maintenance of Books of Accounts and Registers; Audit of Share Capital; Audit of Reserves and Surplus; Audit of Debentures; Audit of Public Deposits; Audit of Investment.		15
III	Cost Audit: Definition and Objective; Cost Audit vis-à-vis Financial Audit; Advantages and Criticism against Cost Audit; Cost Auditor–Qualifications and Appointment Cost Audit Procedure – Material, Labour, Overheads, Depreciation, Work-in-progress and Stores and Spare Parts; Cost Audit Report.		15
IV	Management Audit: Definition, Objectives, Need and Importance of Management Audit; Management Auditor – Qualifications and Appointment; Techniques of Management Audit; Management Audit Vs. Financial Audit; Audit of Management Functions – Production, Personnel, Finance and Accounts, Selling and Distribution, General Management and Management Information System; Management Audit Report.		20
V	Current Issues in Auditing: Audit of Members of Stock Exchange; Non-Banking Financial Company; Mutual Funds; Depositories; Environmental Audit; Quality Audit		13
Suggested Readings:			
1. Gupta Kamal : Contemporary Auditing, TATA Mc Graw, New Delhi.			
2. Tandon, B.N. : Principles of Auditing, S. Chand & Company, New Delhi.			
3. Pargare Dinkar : Principles and practices of Auditing, Sultan Chand, New Delhi.			
4. Sharma, T.R. : Auditing Principles and Problems, Sahitya Bhawan, Agra. (Hindi and English)			
5. Yadav, Pankaj, Auditing, Neel Kamal Prakashan, Delhi(Hindi and English)			
6. Sharma, Sanjeev, Auditing: MK Publications , Agra (Hindi and English)			
Note- Latest edition of the text books should be used.			

Programme: M.Com.	Year: V	Semester: Tenth
Subject: Commerce		
Course Code: MC-1001 (III)	Group A: Accounting Course Title: Tax Planning and Management	
<p>Course outcomes: Students will get expert knowledge regarding the legitimate way of Tax Planning and Management under different Financial and managerial decisions after considering the impact of Direct Tax Laws.</p>		
Credits: 5	Core Compulsory/Elective: Compulsory	
Max. Marks: 25+75	Min. Passing Marks: 36	
Total No. of Lectures: 75		
Unit	Topics	No. of Lectures
I	Introduction to Tax Management: Concept of Tax Planning; Tax Avoidance and Tax Evasion; Corporate Taxation and Dividend Tax; Tax Planning with Reference to Location, Nature and Form of Organization of New Business.	15
II	Tax Planning and Financial Management Decisions: Tax Planning Relating to Capital Structure Decision, Dividend Policy, Inter-Corporate Dividends and Bonus Shares.	12
III	Tax Planning and Managerial Decisions: Tax Planning in Respect of Own or Lease; Sale of Assets Used for Scientific Research; Make or Buy Decisions, Repair, Replacement, Renewal or Renovation and Shutdown or Continue Decisions.	13
IV	Special Tax Provisions: Tax Provisions Relating to Free Trade Zones, Special Economic Zones, Infrastructure Sector and Backward Areas; Tax Incentives for Exporters; 100% Export Oriented Units; Carry Forward and Set Off of Losses and Depreciation.	18
V	Tax Payment and Issues Related to Amalgamation: Tax Deductions and Collection at Source; Advance Payment of Tax; Tax Planning with reference to Merger, Demerger, Reversemerger etc.	17
Suggested readings:		
<ol style="list-style-type: none"> 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. S.P. Goyal, Direct Tax Planning, Sahitya Bhawan, Agra 4. Lakhotia, R.N., Corporate Tax Planning, Vision Publications, New Delhi 5. Agarwal, B.K., Direct Tax Law and Accounts (Hindi and English) 6. Mehrotra, H.C. & Joshi C.S., Income Tax law and Accounts (Part-I), Sahitya Bhawan, Agra (Hindi & English) 		

Programme: M.Com.	Year: IV	Semester: Tenth
Subject: Commerce		
CourseCode: MC-1001 (IV)	Group A: Accounting Course Title: Accounting for Planning and Control	
Course outcomes: Students will able to critically analyse and provide recommendations to improve the operations of organisations through the application of management accounting techniques; demonstrate mastery of costing systems, budgeting systems and performance measurement systems.		
Credits: 5	Core Compulsory/Elective: Compulsory	
Max. Marks: 25+75	Min. Passing Marks: 36	
Total No. of Lectures: 75		
Unit	Topics	No. of Lectures
I	Budgetary Control: Budget and Budgetary Control; Essentials for Effective Budgeting; Advantages; Types of Budgets; Flexible Budgeting and Zero –base Budgeting.	15
II	Standard Costing and Variance Analysis: Concept and Objects of Standard Costing; Setting of Standards; Variance Analysis- Material, Labour and Overhead Variances.	15
III	Break-even Analysis: Assumptions and Limitations; Break-even chart; P/V ratio; Practical Application of Break-even Analysis.	10
IV	Marginal Costing: Concept and Distinction with Absorption Costing; Uses of Marginal Costing in Profitability Decisions, Pricing Decisions, Make or Buy Decisions and Decisions Relating to Suspension of Activities.	20
V	Responsibility Accounting: Concept; Responsibility Centres – Cost, Profit, and Investment Centres; Advantages; Transfer Pricing - Market-based Price and Cost-based Price.	15
Suggested Reading: 1. Horngreen : Management Accounting. PHI 2. Homgreen Charies T., and Gary L. Sundem and William O. Stration, Introduction to Management Accounting, Prentice Hall of In dia, 2006. 3. Dury Colin, Management and Cost Accounting, Thomson Learning, 4. Jawahar Lal, Advanced Management Accounting, Text Problems and Cases, S. Chand & Co., New Delhi, 2 5. S.N. Maheswari: Management Accounting. 6. Management Accounting : Dr. A.K. Garg and Dr. V.P. Srivastava, Swati Prakashan.		

Programme: M.Com.		Year: V	Semester: Tenth
Subject: Commerce			
Course Code: MC-1002 (I)		Group B: Finance Course Title: Security Analysis and Portfolio Management	
Courseoutcomes:: Security Analysis & Portfolio Management, as an academic discipline, is constantly changing and stimulating. The main objective of the paper is to explain the investment decision making and investment process. It focuses on the investment analyses.			
Credits: 5		Core Compulsory/Elective: Compulsory	
Max. Marks: 100		Min. Passing Marks: 36	
Total No. of Lectures: 75			
Unit	Topics		No. of Lectures
I	Introduction: Meaning, Nature and Scope of Security Investment; Various Approaches for Investment Decisions; Investment Process; Various Attributes of Investment; Investment Environment - Instruments, Markets, Regulations etc.		10
II	Fundamental Security Analysis: Meaning and Scope of Fundamental Analysis; Features and Impact of Economic Indicators and Industry Level Factors; Company Analysis – Financial Performance and Forecasting; Intrinsic Value of Shares.		15
III	Technical Security Analysis: Meaning and Significance of Technical Analysis; Technical Analysis Vs. Fundamental Analysis; Traditional and Modern Tools of Technical Analysis; Various Forms of Efficient Market Hypothesis.		15
IV	Portfolio Analysis: Security Risk and Return Vs. Portfolio Risk and Return; Various Components of Risks-Market Risk, Inflation Risk, Management Risk, Liquidity Risk, Business Risk, Financing Risk etc.; Systematic Vs. Unsystematic Risks.		15
V	Portfolio Management: Selection and Management of Optimum Portfolio Under Markowitz Model; Sharpe Model, Capital Asset Pricing Model (CAPM) and Arbitrage Pricing Model; Portfolio Selection Under Risk-free Lending and Borrowing Assumptions; Portfolio Appraisal and Revision.		20
Suggested Readings: 1. Fisher & Jordon : Security Analysis and Portfolio Management. 2. Apte : International Financial Management. 3. V.K. : Bhalla Investment Management. 4. Avadhani : Security analysis and portfolio management.			

Programme: M.Com.	Year: V	Semester: Tenth
Subject: Commerce		
Course Code: MC-1002 (II)	Group B: Finance Course Title: Project Management	
Course outcomes: To provide adequate knowledge to the students for formulating and handling of project.		
Credits: 5	Core Compulsory/Elective: Compulsory	
Max. Marks: 25+75	Min. Passing Marks: 36	
Total No. of Lectures: 75		
Unit	Topics	No. of Lectures
I	Conceptual Framework to Project and Project Management; Topologies of Projects, Phases of a Project Life-cycle; Stages of a Project; Project Management Team.	10
II	Project Ideas; Screening of Ideas; Pre-feasibility Study; Support Study; Feasibility Study; Detailed Project Report; Project Appraisal.	10
III	Major Cost Components of the Project; Sources of Project Financing; Planning Capital Structure; Cost of Production and Profitability Estimate; Cash Flow Estimates; Projected Balance Sheet; Break-even Analysis.	20
IV	Investment Evaluation under Certainty; Risk and Uncertainty; Project Evaluation Techniques-Pay-Back Period, Profitability Index, Net Present Value, Internal Rate of Return, Certainty Equivalent Approach and Sensitivity Analysis.	20
V	Project Organisation; Project Planning and Scheduling; GANTT Charts; Critical Path Method; Programme Evaluation Review Technique.	15
Suggested Readings:		
<ol style="list-style-type: none"> 1. Prasanna Chandra: Project: Preparation, Appraisal, Budgeting and Implementation. 2. P.K. Matto: Project Formulation in Developing Countries 3. Dass Gupta & Sen: Guideline for Project Evaluation 4. D.K. Jain: Project Planning and Appraisal in Planned Economy 		

Programme: M. Com.	Year: V	Semester: Tenth
Subject: Commerce		
Course Code: MC-1002 (III)	Group B: Finance Course Title: Fee Based Financial Services	
<p>Course outcomes: Learners will understand the operations of different financial services. Students will be able to describe clients' dispositions toward risk and identify appropriate strategies to pursue they will identify the factors that affect various financial services and evaluate relationships between the prices of securities and interest rates.</p>		
Credits: 5	Core Compulsory/Elective: Compulsory	
Max. Marks: 25+75	Min. Passing Marks: 36	
Total No. of Lectures: 75		
Unit	Topics	No. of Lectures
I	Merchant Banking: Meaning; Origin; Merchant Banks and Commercial Banks; Services of Merchant Banks; Regulation By SEBI; Merchant Banking in India.	15
II	Underwriting: Meaning and Nature of Underwriting; Forms of Underwriting; Need and Significance of Underwriting; Underwriting of Capital Issues in India; SEBI's Guidelines on Underwriting.	15
III	Credit Rating: Meaning and Functions of Credit Rating; Significance of Credit Rating; Credit Rating in India; Rating Process and Methodology; Credit Rating Agencies in India; Limitations of Rating; Future of Credit Rating in India.	20
IV	Stock Broking: Introduction; Stock Brokers; Sub-Brokers; Foreign Brokers; Stock Market Trading.	10
V	Depository Services: Meaning and Objectives of Depository Services; Depository Process; Trading in a Depository System; Depository System in India; Depository Institution in India; SEBI Regulations.	15
Suggested Readings:		
<ol style="list-style-type: none"> 1. M.Y. Khan, Financial Services, 6th edition, Mc- Graw Hill Education 2. Mary Rowland, Best Practices for Financial Advisors, Bloomberg Publications. 		

Programme: M.Com.	Year: V	Semester: Tenth
Subject: Commerce		
Course Code: MC-1002 (IV)	Group B: Finance Course Title: Securities Market Operations	
<p>Course outcomes: Learners will understand the role and importance of Indian Stock market Operations. They will Apply and analyze the Concepts relevant to Indian Stock markets. And will understand and analyze the mechanism and regulation of financial instruments and determine how the value of stocks, bonds, and securities.</p>		
Credits: 5		Core Compulsory/Elective: Compulsory
Max. Marks: 25+75		Min. Passing Marks: 36
Total No. of Lectures: 75		
Unit	Topics	No. of Lectures
I	Securities Markets: Primary and Secondary Markets; Role and Functions of New Issue Market; Methods of Floatation; Pricing of Issues; Offer Documents; Appointment and Role of Merchant Bankers, Underwriters, Brokers, Registrars, Lead Managers and Bankers; Underwriting of Capital Issues.	20
II	Stock Market in India: Meaning, Functions and Importance; Mechanics of Stock Market Trading-Different Types of Orders, Screen Based Trading, Internet-Based Trading and Settlement Procedure; Types of Brokers.	13
III	Legal Framework of Securities Market: SEBI Guidelines Relating to the Functioning of the New Issue Market; Stock Exchanges and Intermediaries; SEBI and Investor Protection; Securities Contract Regulation Act and Listing of Securities; Regulations and Guidelines for FIIs.	17
IV	Trading Pattern in OTCEI: Meaning, Significance and Functions; Procedure of Listing and Trading on OTC; NSE-Functioning and Trading Pattern in NSE-Capital Market Segment and Wholesale Market Segment; Security Market Indicators-Need and Importance; BSE Sensex, NSE, NIFTY and other Index Numbers.	15
V	Demat Trading: Meaning and Significance; Role of Depositories and Custodian of Securities in Demat Trading; SEBI Guidelines and other Regulations Relating to Demat Trading; Procedure of Demat Trading.	10
<p>Suggested Readings:</p> <ol style="list-style-type: none"> 1. Keith Dickinson, Financial Markets Operation Management, Wiley Finance Series. 2. National Institute of Securities Markets, Securities Operations and Risk Management, Taxmann Publications 		

Programme: M.Com.		Year: V	Semester: Tenth
Subject: Commerce			
Course Code: MC-1003 (I)		Group C: Marketing Course Title: Advertising and Promotion Management	
Course outcomes: Students will be able to distinguish among marketing and advertising terms and categorize business activities, such as production, management, and finance, and describe how these activities relate to marketing.			
Credits: 5		Core Compulsory/Elective: Compulsory	
Max. Marks: 25+75		Min. Passing Marks: 36	
Total No. of Lectures: 75			
Unit	Topics		No. of Lectures
I	Introduction: Concept, Functions and Significance of Advertising; Advertising Communication System and Perception Process; Setting Advertising Objectives; The DAGMAR Approach.		12
II	Advertising Strategy Planning: Need for Advertising Strategy Planning; Steps Involved in Developing Advertising Strategy; Considerations in Developing Advertising Strategy; Advertising Organisation – Factors Considered and Organisational Approaches; Advertising Agency – Role and Functions; Organization of Agency; Advertiser and Agency Relationship; Agency Compensation.		18
III	Creation of Advertisements: Advertising Appeals – Concept, Classification and Essentials; Advertising Copy – Copywriting and Structure of Copy; Advertising Layout – Concept, Functions and Principles.		15
IV	Advertising Media and Budget: Advertising Media – Principal Media; Media Selection Problems; Considerations in Media Selection; Media Scheduling; Advertising Budget – Approaches to Advertising Budget and Factors Influencing Budget; Measuring Advertising Effectiveness – Rationale and Techniques of Measurement.		20
V	Sales Promotion and Public Relations: Concept and Types of Sales Promotion; Concept and Tools of Public Relations; Social and Economic Effects of Advertising; Advertising and Competition; Advertising Regulations in India.		10
Suggested Readings:			
<ol style="list-style-type: none"> 1. Kotler, Keller, Koshy And Jha “Marketing Management” 13th edition Pearson Education 2. Trehan Mukesh, Trehan Ranju, Advertising & Sales Management, Vikas Publishing House 3. Chunnawalla S.A., Advertising, Sales & Promotion Management, Himalaya Publishing House 4. Belch, MA & Belch GE – Advertising and Promotion, An Integrated Marketing Communications Perspective, Sixth Edition, Tata McGraw Hill 5. Manendra Mohan, Advertising Management, Concept and Cases, Tata McGraw Hill Publication. 6. Rajeev Batra, John G. Myers & David A. Aaker, Advertising Management, Pearson Publication 			

Programme: M.Com.	Year: V	Semester: Tenth
Subject: Commerce		
Course Code: MC-1003 (II)	Group C: Marketing Course Title: Agricultural Marketing	
Course outcomes: Students will understand and appreciate the structure and working of the agricultural marketing system and they will Learn how agriculture marketing system affects the farmers, consumers and intermediaries.		
Credits: 5	Core Compulsory/Elective: Compulsory	
Max. Marks: 25+75	Min. Passing Marks: 36	
Total No. of Lectures: 75		
Unit	Topics	No. of Lectures
I	Introduction: Concept and Significance of Agricultural Marketing; Functions of Agricultural Marketing; Agricultural Marketing Planning Process; Agricultural Marketing Costs; Problems of Agricultural Marketing; Agricultural Marketing and Credit.	10
II	Agricultural Consumers and Markets: Nature and Types of Agricultural Consumers; Buying Behaviour of Agricultural Consumers; Types of Agricultural Markets; Classification of Agricultural Products; Development in the Area of Agricultural Products.	15
III	Pricing and Distribution of Agricultural Products: Factors Affecting the Pricing of Agricultural Products; Problems Involved in Pricing of Agricultural Products; Retail Prices and Farm Prices; Fluctuation in the Prices of Agricultural Products; Prices in Competitive Markets; Channels of Distribution for Agricultural Products; Whole Selling and Retailing; Transportation and Storage.	20
IV	Creating Demand for Agricultural Products: The Role of Promotion in Increasing Demand; Advertising of Agricultural Products; Agricultural Cooperatives and their Problems; Government and Agricultural Marketing.	15
V	Commodity Marketing: Dairy Marketing; Grain Marketing; Herbs Marketing; Live Stock Marketing; Cotton Marketing; Marketing of Processed Food; Recent Developments in Agricultural Marketing in India.	15
Suggested Reading:		
<ol style="list-style-type: none"> 1. S.S. Acharaya, N.L. Agrawal Agriculture Marketing in India Oxford IBH. New Delhi- 1992 2. L. P. Singh Cooperative marketing in India and Abroad; Himalaya 2005 3. Sukpal Singh Rural Marketing Management; Sage 2002 4. H.C. Purohit Rural Marketing - Challenges and Opportunities; Shale Publications, New Delhi-2006 5. Anil Saxena, Samiuddin, Harsh Rural Marketing opportunities and challenges; National Publishing House, New Delhi 2004 6. Mishra and Puri Development Issues of Indian Economy; Himalaya Publishing House 7. Acharya S.S. and Agrawal N.L; Agricultural Marketing in India 8. Beri, G.C, 'Marketing Research: Tata McGraw Hill Publishing Company, Ltd., 2000. Cooper Schindler, 'Marketing Research, Concept & Cases' 		

Programme: M.Com.	Year: V	Semester: Tenth
Subject: Commerce		
Course Code: MC-1003 (III)	Group C: Marketing Course Title: Foreign Trade Management	
Course outcomes: Students will understand the pattern and direction of India's external trade Comprehend the export promotional infrastructure in India and learn functions of export promotional organizations and also able to evaluate current Foreign Trade Policy of India		
Credits: 5	Core Compulsory/Elective: Compulsory	
Max. Marks: 25+75	Min. Passing Marks: 36	
Total No. of Lectures: 75		
Unit	Topics	No. of Lectures
I	Introduction: Concept, Features and Importance of Foreign Trade; Types, Advantages and Limitations of Foreign Trade; Foreign Trade Vs. Home Trade; Problems Involved in Foreign Trade; Tariff and Non-Tariff Barriers; Trade Agreements; Important Classical and Modern Trade Theories.	10
II	Foreign Exchange Management: Concept and Importance of Foreign Exchange; Determination of Foreign Exchange Rate-its Theories; Foreign Exchange Market-Functions and Means of Settlement of International Transactions; Types of Foreign Exchange Rates; Factors Influencing Foreign Exchange Rates; Foreign Exchange Control; Balance of Payments-Concept, Components and Importance of Balance of Payments.	20
III	Foreign Trade Procedure and Documentation: Export Trade Procedure; Import Trade Procedure; Documents Involved in Export and Import Trade; Import and Export Duties; Custom Formalities; Organisation of Foreign Trade; Mercantile Agents in Foreign Trade; Export and Import Houses.	15
IV	Credit and Financing of Foreign Trade: Need for and Importance of Financing of Foreign Trade; Kinds of Credit; Institutional Set-up for Financing of Foreign Trade in India; Modes of Payment under Foreign Trade; Risk Management in Foreign Trade and ECGC.	15
V	India's Foreign Trade: Broad Features, Composition and Direction of India's Foreign Trade; Broad Features of Foreign Trade Policy; Organisational Set-up for Promotion of Foreign Trade; Export Assistance and Incentives; Government Agencies in Foreign Trade-STC, MMTC, etc.	15
Suggested Readings:		
<ol style="list-style-type: none"> 1. Adhikari Manab – Global Business Management Mac Millan New Delhi. 2. Black and Sundram- International business Environment prentice hall New Delhi 3. Sodersten-B.O. : International Economics Mac Millan London 4. Tayeb, Monis H: The Global Business Environment-An introduction sage publication New Delhi 5. Charles, W.L. Hill and Arun K. Jain, International Business- Themes and issues in the Modern Global Economy London: Routledge, 6. Cherunilam, Francis, International Business: Text and cases, Prentice- Hall of India Ltd. 7. Justin, Paul, International Business, Prentice-Hall of India Ltd 		

Programme: M.Com.	Year: V	Semester: Tenth
Subject: Commerce		
Course Code: MC-1003 (IV)	Group C: Marketing Course Title: Global Business Environment	
<p>Course outcomes: Students will be able to explain the concept of the various constituents of environment and their impact on global businesses. Students will be able to evaluate the legal, social and economic environments of business. Integrate the concept and opening economies of developing countries like India through multilateral route (WTO).</p>		
Credits: 5	Core Compulsory/Elective: Compulsory	
Max. Marks: 25+75	Min. Passing Marks: 36	
Total No. of Lectures: 75		
Unit	Topics	No. of Lectures
I	Introduction: Nature and Significance of Global Business Environment; Structure of Global Business Environment; Globalisation and Global Business Environment; Impact of Protectionism on Global Business Environment; Technological Innovations and Global Business Environment.	15
II	Geographical and Cultural Global Environment: Need for and Significance of its Study; Climate and Topography; Population and its Structure; Physical and Human Resources; World Trade Routes; Culture and its Elements; Characteristics of Culture; Cultural Knowledge and Values; Business Customs and Ethics.	15
III	Political and Legal Global Environment: Political Systems and Stability of Government Policies; Nationalism; Political Risks in Global Business; Assessing Political Vulnerability; Reducing Political Vulnerability; Legal Systems; Jurisdiction in International Legal Disputes; Protection of Intellectual Property Rights; Commercial Laws within Countries; Grey Market; Money Laundering; Antidumping; Counterfeiting.	15
IV	Economic Global Environment: The World Economy-A Brief Study Only; Economic Systems; Levels of Economic Growth; Economic Groups and Business Environment; Economic Policies-A Brief Discussion Only.	15
V	Multinational Organisations and Institutions: IMF and World Bank in Global Business-Role, Functions and Structure; GATT and UNCTAD; World Trade Organisation (WTO) – Objectives, Functions and Structure; Implications of WTO on International Business Environment.	15
<p>Suggested Reading :</p> <ol style="list-style-type: none"> 1. Adhikary, M.: Economic Environment of Business Sultan Chand & sons New Delhi. 2. Ashwathappa, K.: Legal Environment of Business Himalaya Publication New Delhi. 3. Cherunilam, Francis: Business Environment Himalaya Publishing House New Delhi. 4. Rajvaid: Business Environment. 5. I.C. Dhingra, Indian Economy : Environmental Policy, Sultan Chand & Sons New Delhi. 6. S.K. Mishra and V.K. Puri : Economic Environment of Business. 		

Programme: M.Com.		Year: V	Semester: Tenth
Subject: Commerce			
Course Code: MC-1004 (I)		Group D: Human Resource Management Course Title: Industrial Relations in India	
Course outcomes: Students should be able to elaborate the concept of Industrial Relations, illustrate the role of trade union in the industrial setup. Learner will be able to outline the important causes & impact of industrial disputes and be able to elaborate Industrial Dispute settlement procedures.			
Credits: 5		Core Compulsory/Elective: Compulsory	
Max. Marks: 25+75		Min. Passing Marks: 36	
Total No. of Lectures: 75			
Unit	Topics		No. of Lectures
I	Industrial Relation in India and Emerging Challenges: Industrial Relation in India -Evolution of Industrial Relations; Approaches to Industrial Relations; Contextual and Constitutional Framework; Industrial Relations Strategy; Future of Industrial Relations in India; Emerging Challenges-Emerging Trends in Industrial Relations in an Era of Globalization.		15
II	Trade Unionism and Collective Bargaining: Trade Unions-Historical Evolution and Types of Unions; Growth and Development of Unions; Functions of Unions; National Level Federations; Trade Unions Act, 1926 and Recent Amendments; Collective Bargaining-Perspective, Concept, Stages and Prerequisites for Collective Bargaining Process; Types of Collective Bargaining Contracts.		15
III	Grievance Redressal and Discipline Mechanisms: Discipline Mechanisms-Judicial Approach to Discipline; Misconduct; Disciplinary Proceedings; Domestic Enquiries; Charge-sheets; Conduct of Enquiry and Award of Punishments; Grievance and Redressal-Approaches and Nature of Grievances; Causes; Procedure and Grievance Redressal Mechanisms.		15
IV	Industrial Conflict and Regulations of Industrial Disputes: Industrial Conflict-Nature of Conflicts and its Manifestations; Data Analysis; Labour Administration Machinery; Instruments of Economic Coercion; Strikes; Lockouts Inter Industry Propensity for Strikes; Strike Patterns; Arbitration; Conciliation; Adjudication; Regulations of Industrial Disputes-Contextual Framework, Object, Scheme, Industrial and Individual Disputes; Participants in Industrial Dispute; Settlement of Disputes.		15
V	Workers Participation and International Labor Organization: Workers Participation-Evolution and Nature of Participation; Forms of Participation; Impact of Participation; Prerequisites for Successful Participation; Limitation of Participation; Current Trends in Participation in Indian Industries; International Labor Organization-Genesis of ILO; the Philadelphia Charter; Membership and Organization; Major Activities of the ILO; Convention and Recommendation; ILO and India-Impact; Difficulties in the Adoption of Convention and Recommendations.		15
Suggested Readings:			
1. R.C. Agarwal, Industrial Law, Sahitya Bhawan Publishers & Distributors, 2. R.L. Naulakha, Industrial Laws 3. Personnel & Human Resource Management – Text & Cases by P. Subba Rao 4. Human Resource Management and Personnel Management - Aswathappa, Tata McGraw Hill, New 5. Human Resource Management - S. S. Khanka, S. Chand & co., New Delhi			

Programme: M.Com.	Year: V	Semester: Tenth
Subject: Commerce		
Course Code: MC-1004 (II)	Group D: Human Resource Management Course Title: Labour Legislation in India- II	
<p>Course outcomes: Students will know the development and the judicial setup of Labour Laws. They will learn the salient features of welfare and wage Legislations also to integrate the knowledge of Labour Law in General HRD Practice.</p>		
Credits: 5	Core Compulsory/Elective: Compulsory	
Max. Marks: 25+75	Min. Passing Marks: 36	
Total No. of Lectures: 75		
Unit	Topics	No. of Lectures
I	Workmen’s Compensation Act, 1923: Object and Scope of the Act; Key Definitions; Rules Regarding Workmen’s Compensation; Theory of Notional Extension; Occupational Diseases; Commissioners and Appeals.	10
II	Employees’ Provident Fund and Miscellaneous Provisions Act, 1952: Key Definitions; Employees’ Provident Fund Contributions; Employees’ Family Pension Scheme; Employees’ Deposit Linked Insurance Scheme; Mode of Recovery of Amount Due from Employers; Special Provisions Relating to Existing Provident Funds.	20
III	Employees’ State Insurance Act, 1948: Object and Key Definitions, Employees’ State Insurance Corporation, Medical Benefit Council; Employees’ State Insurance Fund; Contributions; Benefits, Employees’ Insurance Court and Penalties.	15
IV	Payment of Bonus Act, 1965: Key Definitions; Calculation of Bonus; Qualification and Disqualification for Bonus; Minimum and Maximum Bonus; Set-on and Set-off of Allocable Surplus; Administration of the Act; Penalty and Offences.	15
V	Payment of Gratuity Act, 1972: Scope and Application; Key Definitions; Payment of Gratuity; Determination of the Amount of Gratuity; Recovery; Penalties.	15
Suggested Readings:		
<ol style="list-style-type: none"> 1. P.RN. Sinha, Indu Bala Sinha, S.P. Shekhar, Industrial Relations, Trade Unions and Labour Legislation, Person Education . 2. P.L. Malik’s, Industrial Law, Eastern Book Company. 		

Programme: M.Com.	Year: V	Semester: Tenth
Subject: Commerce		
Course Code: MC-1004 (III)	Group D: Human Resource Management Course Title: Wage and Salary Administration	
Course outcomes: This course will provide an understanding of the basic logic and design characteristics of a competitively sound compensation program.		
Credits: 5	Core Compulsory/Elective: Compulsory	
Max. Marks: 25+75	Min. Passing Marks: 36	
Total No. of Lectures: 75		
Unit	Topics	No. of Lectures
I	Compensation: Concept, Role and Parts of Compensation; Objectives of Compensation; Planning; Economic and Behavioural Issues in Compensation.	10
II	Compensation Structure: Components of Pay Structure in India; Wage Policy in India-Minimum Wage; Fair Wage and Living Wage; Pay Commissions and Wage Boards; Job Evaluation and Internal Equity.	20
III	Methods of Wage Payment: Tune; Piece and Incentive Systems of Wage Payment; Stock Options; Fringe Benefits and Bonus System.	18
IV	Profit Sharing and Co-partnership: Concepts; Objectives; Forms/Levels; Merits and Demerits.	15
V	Emerging Issues: Tax Planning for Salaried/Wage Earners; Job Related; Performance Related and Competency Related Compensation; Comparative International Compensation.	12
Suggested Readings:		
<ol style="list-style-type: none"> 1. R.C. Agarwal, Industrial Law, Sahitya Bhawan Publishers & Distributors, 2. R.L. Naulakha, Industrial Laws 3. Personnel & Human Resource Management – Text & Cases by P. Subba Rao 4. Human Resource Management and Personnel Management - Aswathappa, Tata McGraw Hill, New 5. Human Resource Management - S. S. Khanka, S. Chand & co., New Delhi 		

Programme: M.Com.	Year: V	Semester: Tenth
Subject: Commerce		
Course Code: MC-1004 (IV)	Group D: Human Resource Management Course Title: Industrial Sociology	
Course outcomes: The learners will be to understand the influence of the wider societal context on the operations within their organizations. Students will get acquainted with the structure and changing nature of Indian society.		
Credits: 5	Core Compulsory/Elective: Compulsory	
Max. Marks: 25+75	Min. Passing Marks: 36	
Total No. of Lectures: 75		
Unit	Topics	No. of Lectures
I	Conceptual Framework: Definition, Scope and Importance; Relationship with Other Social Sciences; Effect on Social Welfare; Gandhian Approach to Industrialisation; Role of Scientific Management in Industry; Formal and Informal Organisation and Communication Process.	15
II	Labour Movement and Industrial Democracy: Labour Movement and its Role in Industrial Relations System; Emergence of Industrial Relations Machinery and its Impact on Industrial Society; Industrial Democracy as a Social System; Structure of Industrial Democracy in India.	20
III	Work Motivation and Morale Development in Social Organisation: Concept and Theories of Work Motivation; Satisfaction and Motivation; Motivation and Performance; Industrial Morale-Concept, Determination and Method of Increasing Industrial Morale.	15
IV	Leadership: General and Environmental Considerations; Leadership Styles and Theories of Leadership.	12
V	Group Dynamics: Why People Join Groups; Group Composition; Nature and Requirements of Efficient; Group Performance; Group Cohesiveness.	13
Suggested Readings:		
<ol style="list-style-type: none"> 1. Hirszowicz, Maria, Industrial Sociology: An Introduction, Palgrave Macmillan Publishers. 2. G. Subramanya, Principles of Industrial Sociology, Sapna Publications. 		

Programme: M.Com.	Year: V	Semester: Tenth
Subject: Commerce		
Course Code: MC-1005 (I)	Group E: Banking & Insurance Course Title: Marketing Management of Insurance Companies	
Course outcomes: Learners will Acquire knowledge, evaluate and scrutinize the concepts of marketing management and environment so as to become a successful professional in insurance segment.		
Credits: 5	Core Compulsory/Elective: Compulsory	
Max. Marks: 25+75	Min. Passing Marks: 36	
Total No. of Lectures: 75		
Unit	Topics	No. of Lectures
I	Organisational Setup of Insurance Companies: Organisational Setup of LIC, GIC and Private Insurers.	12
II	Organisation of Field Force: Direct; General and Branch Agency; Comparison of General Agencies and Branch Office Systems; Major Tasks of the Agency or Branch Manager; Organisation of Field Force in India.	15
III	Developing Field Force: Executive Body of Field Force; Functions of a Branch Manager; Development Officer; Agents; Specific Qualities of a Good Manager; Development Officer and Agent.	15
IV	Recruitment of Agents and Development Officers: Methods of Recruitment; Selection of Agents and Development Officer; Legal Provisions of IRDA in this Regards; Intermediaries and Corporate Channels.	18
V	Training and Supervision: Purpose; Job Profile; Difficulties in Developing Agents and Development Officers; Types and Process of Training.	15
Suggested Readings:		
<ol style="list-style-type: none"> 1. Girish S., Chetna M.R. & Darshan C, Marketing of Insurance Products, Himalaya Publishing House. 2. Jarnail Singh Banga, Marketing Strategies of General Insurance Companies. 		

Programme: M.Com.	Year: V	Semester: Tenth
Subject: Commerce		
Course Code: MC-1005 (II)	Group E: Banking & Insurance Course Title: Retailing of Insurance	
Course outcomes: Learners will be able to summarize the need and significance of retailing in Insurance segment.		
Credits: 5	Core Compulsory/Elective: Compulsory	
Max. Marks: 25+75	Min. Passing Marks: 36	
Total No. of Lectures: 75		
Unit	Topics	No. of Lectures
I	Selling Process: Planned Prospecting; Methods of Prospecting; Analysis of Human Needs and Property Protection; Classification of prospects and Approach.	15
II	Meeting Objections of Prospects: Interview; Canvassing and Arguments; Objections and their Replies; Varieties of Objections; Methods of Meeting Objections.	15
III	Insurance Lapses: Disadvantages of Lapses; Methods of Reducing Lapses.	15
IV	Office Support of Retailing: Office Layout; mechanizations; Techniques of Offices Support to Retailing.	15
V	Office Management: Process; Form; Processing of Training; Types of Employees Training.	15
Suggested Readings:		
<ol style="list-style-type: none"> 1. Jyoti Prakash Rath, Regulations of Insurance Business, Kalyani Publishers. 2. Indian Institute of Banking & Finance, Retail Liability Products and other Related Services, Macmilan Education. 		

Programme: M.Com.		Year: V	Semester: Tenth
Subject: Commerce			
Course Code: MC-1005 (III)		Group E: Banking & Insurance Course Title: Retail Banking	
Course outcomes: Learners will able to Summarizes the fundamentals of retail banking, Classify retail banking products, Analyses the importance of plastic money and understand retail strategies and discuss the methods in recovering of stressed assets			
Credits: 5		Core Compulsory/Elective: Compulsory	
Max. Marks: 25+75		Min. Passing Marks: 36	
Total No. of Lectures: 75			
Unit	Topics		No. of Lectures
I	Concept of Retail Banking: History and definition, Distinction between Retail and Corporate/Wholesale Banking; Need and Importance of Retail Banking. Retail Products Overview- Customer requirements, products development process, Liabilities and Assets Products, Approval process for retail loans, credit scoring.		12
II	Important Retail asset products: Home loans, Auto/vehicle loans, Personal loans, educational loans; Study of these products in terms of Eligibility, Purpose, Amounts, Margin, Security, Disbursement, Moratorium, Prepayment issues, Repayments/Collection; Credit/Debit Cards- Eligibility, Purpose, Amounts, Margin, Security, Process of using the cards, Billing Cycle, Credit Points; Other products/Remittances/Funds Transfer		15
III	Marketing of Retail banking Products: MIS and Accounting Retail Strategies; Tie-up with Institutions for Personal loans / Credit cards / Educational loans etc., Tie-up with Authorised Dealers for Auto / Vehicle loans and with Builders / Developers for Home loans; Delivery Channels - Branch, Extension counters, ATMs, POS, Internet Banking, M-Banking etc.		15
IV	Regulatory Framework of Retail Banking: Regulations and compliance Technology for Retail Banking - Static information, Account opening, basic loan origination data etc. Updated information like income details at different frequencies. Recovery of Retail Loans- Defaults, Rescheduling, recovery process. SARAFAESI Act, DRT Act, RBI guidelines for Recovery Agents.		18
V	Recent Developments in Retail Banking- new products like Insurance, Demat services, online/Phone Banking, Property services, Investment advisory/ Wealth management, Reverse Mortgage- Growth of e-banking, Cross selling opportunities.		15
Suggested Readings:			
<ol style="list-style-type: none"> 1. Khan, M.Y. Indian Financial System, Tata McGraw Hill Publishing Company Ltd., New Delhi 2. Uppal, RK, Banking Services and IT, New Century Publications, New Delhi 3. Guruswamy, S., Banking in the New Millenium, New Century Publications, New Delhi 4. Indian Institute of Banking & Finance, Retail Banking, Mumbai 5. John Henderson - Retail and Digital Banking: Principles and Practice, Kogan Page Publishers. 6. Anna Omarini - Retail Banking: Business Transformation and Competitive Strategies for the Future, Palgrave Macmillan Publications 			

Programme: M.Com.	Year: V	Semester: Tenth
Subject: Commerce		
Course Code: MC-1005 (IV)	Group E: Banking & Insurance Course Title: Financial Management of Insurance	
Course outcomes:		
Credits: 5	Core Compulsory/Elective: Compulsory	
Max. Marks: 25+75	Min. Passing Marks: 36	
Total No. of Lectures: 75		
Unit	Topics	No. of Lectures
I	Management of Funds: Inflow and Out Flow; Sources of Revenues; Premium Income; Interest Income and other Income; Claims Payment; Surrender Value and Amenities; Office Expenses and Commission Agents.	15
II	Valuations Process: Purpose of Valuations; Determinants of Surplus; Division of Surplus; Net Liabilities; Reserves and Funds; Solvency Requirements as Prescribed by IRDA.	15
III	Investment of Funds: Needs and Principles of investment; Safety; Profitability; Liquidity; Diversification; Social Benefits; Investment Portfolio.	15
IV	Cost Control: Analysis of Income and Outgo; Analysis of Premium Income; Comparison with Insurance Business; Economic Conditions; Expenses of Management; Managing Agency Cost.	15
V	Audit and Inspection: Statutory Audit; Duties of Statutory Auditors; Internal Audit; Functions of Internal Auditors; On and Off Inspection.	15
Suggested Readings:		
<ol style="list-style-type: none"> 1. M.N. Mishra & S.B. Mishra, Insurance Principles and Practice, S.Chand Publications. 2. Balchand Srivastav, Elements of Insurance, Sahitya Bhawan Publications. 		

Programme: M.Com.	Year: V	Semester: Tenth
Subject: Commerce		
Course Code: MC- 1006	Group: A/B/C/D/E Course Title: Dissertation/ Project/ Survey/Seminar/Viva-voce	
<p>Course outcomes: Project report writing trains a student to communicate information in an effective and convincing way, thus, contributing to the organizational planning and decision making. (PR) in itself is a complete and compact training programme. As part of the M.Com curriculum students are required to undertake the Project Report (PR) in their major specialization. For this purpose the student would be assigned a Faculty member as his/her Project Guide. The PR would commence at the beginning of the respective semester. To carry out the study students can associate themselves with any business organization or can do the study independently. The student would choose a topic of his/her choice, conduct investigative research into the nature, reasons, causes, effect of the problem on different aspects of business and carry out a detailed research based on the current literature and collected data and compile a comprehensive report on the topic. The essential aspect shall be to analyze the existing knowledge and data to present new findings or propose a new model.</p>		
Credits: 4	Core Compulsory/Elective: Compulsory	
Max. Marks: 100	Min. Passing Marks: 40	
(Project Report activity and format) The following activity schedule has been developed to facilitate the process.		
Important dates		
Activity	Last Date (tentative)	
Topic finalization with mentor	31 st Jan	
Synopsis submission to mentor	1 st March	
Approval by Mentor	10 th March	
Preliminary Report submission	20 th April	
Viva-voce for Report I (by internal panel)	30 th April (tentative date)	
Final report submission	10 th May	
Viva-voce (by external panel)	After end semester examination	
<p>Final Report Submission: This part would involve data collection, tabulation, data analysis, findings, suggestions, limitations, conclusion, and scope for further studies. Students should use appropriate data analysis tools and software. Every report must be hard bounded with Black Leatherette cover duly embossed in Golden in BOLD letters with the Project Title, Student's name & roll no., class, batch and year and must be submitted to the Department. Copy of Synopsis should also be submitted.</p> <p>Following should be the chapterization scheme of the report. The list of chapters is indicative in nature and can be modified by the Faculty guide if required.</p> <p>Indicative chapters for Final Research Report</p> <ul style="list-style-type: none"> ○ Introduction (Background and significance) ○ Literature Review & Theoretical background ○ Objectives ○ Hypothesis ○ Research Design and sampling design & Theoretical model ○ Data Analysis ○ Findings ○ Suggestion & Limitations ○ Conclusion ○ Appendix, Bibliography & Reference, Questionnaires, Scales <p>Plagiarism/ Cheating/ Unfair Means in Projects/ Assignments</p> <p>Plagiarism is when you steal the thoughts or writing of others and offer them as your own. Everyone repeats someone else's ideas at some point in their academic career but when doing so, it is important to acknowledge it. You can avoid plagiarism by quoting within inverted commas and acknowledging the source. But mostly the reference must be in your own words. Maximum % of Plagiarism cannot exceed 20 %</p> <p>Final Submission of the Project: Hard copy and soft copy of the Project Report along with the Synopsis shall be submitted to the College for evaluation.</p>		

**Post Graduate Degree in Research (Commerce)
(PGDR-Commerce)**

PGDR in Commerce (256 Credit)	SEMESTER-I	21+4* credits	46
	SEMESTER-II	21+4* credits	
	SEMESTER-III	21+4* credits	46
	SEMESTER-IV	21+4* credits	
	SEMESTER-V	24 credits	48
	SEMESTER-VI	24 credits	
	SEMESTER-VII	24+4* credits	52
	SEMESTER-VIII	24+4* credits	
	SEMESTER-IX	24 credits	48
	SEMESTER-X	24 credits	
	SEMESTER-XI	16 credits	16

Post Graduate Degree in Research (Commerce)

SEMESTER XI

Programme: PGDR-Commerce	Year: VI	Semester: Eleventh
Subject: Commerce		
Course Code: PGDR-101	Course Title: Research Methodology	
Course outcomes: The objective this course is to help students design and carry out research, as well as, the application of statistical tools and techniques for decision making.		
Credits: 4	Core Compulsory/Elective: Compulsory	
Max. Marks: 25+75	Min. Passing Marks: 36	
Total No. of Lectures: 60		
Unit	Topics	No. of Lectures
I	Overview of Research in Commerce: Meaning and Objectives of Research; Process of Research; Types of Research; Research Approaches; Selection and Formulation of a Research Problem; Criteria of a Good Research Problem. Significance of research in social sciences.	8
II	Hypothesis and Research Design: Concept, Sources and Types of Hypotheses; Formulation of Hypothesis; Qualities of a Workable Hypothesis; Usefulness of Hypothesis in Research; Uses of Research Design; Steps in Preparing a Research Design; Exploratory or Formulative Design; Descriptive and Diagnostic Design; Experimental Research Design.	12
III	Sampling Technique: Sampling theory- Types of sampling-Steps in sampling-Sampling and Non-sampling error-Sample size –Advantages and limitations of sampling.	8
IV	Measurement and Basic Scaling Techniques: Normal, ordinal, interval, ratio scales, measuring attitudes – Summated rating scale (Likert scale), semantic differential scale, Reliability-Split-half test and retest. Cronbach alpha, Validity, Content/face, construct validity – Convergent discriminant.	10
V	Statistical Inference: Estimation-Point and Interval Estimation, Qualities of a Good Estimator; Theory of Testing of Hypothesis-Statistics and Parameter, Statistical Hypothesis, Tests of Significance, Types of Errors in Testing of Hypothesis, Level of Significance-Confidence Interval and Confidence Limits, Two tailed and One tailed Tests, Standard Error and its Utility, Degrees of Freedom, Test Statistics, Critical Values, Acceptance and Rejection Regions; Procedure for Hypothesis Testing	12
VI	Interpretation and Report Writing: Meaning and Importance of Interpretation; Pre-requisites of Interpretation; Errors in Interpretation; Essentials of a Good Research Report; Types of Reports; Layout of a Research Report; Writing up of the Report; Evaluating a Research Report.	10
References:		
<ol style="list-style-type: none"> 1. Donald R.Cooper, Pamela S.Schindler, Business Research Methods, Tata McGraw Hill Publishing 2009 2. Uma Sekaran, Research Methods for Business Wiley India2007 3. Nandagopal, Arul Rajan Vivek, Research Methods in Business Excel Book 2007 4. Wiliam G Zikmud, Business Research Methods, Cengage Learning 2008 5. Paneerselvam, Research Methodology, Prentice Hall of India 2009 6. Dipak Kumar Batacharyya, Research Methodology Excel Book 2006 7. Krishnaswamy, Sivakumar, Marthirajan, Management Research Methodology, Pearson, 2009 8. Murthy, Business Research Methods for Business Excel Books 2008 9. Hair et.al. Multivariate Data Analysis, Pearson Education 		

Programme: PGDR	Year: VI	Semester: Eleventh
Subject: Commerce		
Course Code: PGDR-102	Course Title: Research and Publication Ethics (Qualifying)	
<p>Course outcomes: The objective of this course is to acquaint the scholars for awareness about the publication ethics and publication misconducts. This course has total 6 units focusing on basics of philosophy of science and ethics, research integrity, publication ethics. Hands-on-session are designed to identify research misconduct and predatory publications. Indexing and citation databases, open access publications, research metrics (citations, h-index, Impact Factor, etc) and plagiarism tools will be introduced in this course.</p>		
Credits: Qualifying		Core Compulsory/Elective: Compulsory
Max. Marks: 25+75		Min. Passing Marks: 36
Unit	Topics	
I	PHILOSOPHY AND ETHICS 1. Introduction to philosophy: definition, nature and scope, concept, branches 2. Ethics: definition, moral philosophy, nature of moral judgments and reactions	
II	SCIENTIFIC CONDUCT 1. Ethics with respect to science and research 2. Intellectual honesty and research integrity 3. Scientific misconducts: Falsification, Fabrication, and Plagiarism (FFP) 4. Redundant publications: duplicate and overlapping publications, salami slicing 5. Selective reporting and misrepresentation of data	
III	PUBLICATION ETHICS 1. Publication ethics: definition, introduction and importance 2. Best practices / standards setting initiatives and guidelines: COPE, WAME, etc. 3. Conflicts of interest 4. Publication misconduct: definition, concept, problems that lead to unethical behavior 5. Violation of publication ethics, authorship and contributorship 6. Identification of publication misconduct, complaints and appeals 7. Predatory publishers and journals	
IV	OPEN ACCESS PUBLISHING 1. Open access publications and initiatives 2. SHERPA/ RoMEO online resource to check publisher copyright & self-archiving policies 3. Software tool to identify predatory publications developed by SPPU Journal finder/ journal suggestion tools viz. JANE, Elsevier Journal Finder, Springer Journal Suggester, etc.	
V	PUBLICATION MISCONDUCT A. Group Discussions 1. Subject specific ethical issues, FFP, authorship 2. Conflicts of interest 3. Complaints and appeals: examples and fraud from India and abroad B. Software tools Use of plagiarism software like Turnitin, Urkund and other open-source software tools	
VI	DATABASES AND RESEARCH METRICS A. Databases 1. Indexing databases 2. Citation databases: Web of Science, Scopus, etc. B. Research Metrics 1. Impact factor of journal as per Journal Citation Report, SNIP, SJR, IPP, Cite Score Metrics: h-index, g-index, i10 index, altmetrics	
<p>Course Overview: How to formulate a viable research proposal? To develop analytical skills among the business students. How to write a research paper? How to write a research dissertation?</p> <p>Course Outline: Monthly Assignments Each student will be given two assignments on the subject relating to major area of study. Each student is expected to work individually on the research assignments to be evaluated by the department.</p> <p>Research Paper Writing and Research Proposal This is the main requirement of the course. This paper will serve as an important requirement as how to design a research paper, research proposal and project. For those who plan to conduct research, this paper should form the basis of their research dissertation proposal and final dissertation. The student should submit one term paper maximum of 25 pages on their specialized area of research.</p>		

GROUP-A (Select any one Paper)

Programme: PGDR	Year: VI	Semester: Eleventh
Subject: Commerce		
Course Code: PGDR-103 (I)	GROUP-A Course Title: Contemporary Issues in Accounting and Finance	
Course outcomes: The objective of this course is to acquaint the students of PGDR with the advanced knowledge of finance and accounting function. This course also highlights the emerging issues of corporate restructuring and contemporary accounting.		
Credits: 6		Core Compulsory /Elective: Elective
Max. Marks: 25+75		Min. Passing Marks: 36
Total No. of Lectures: 90		
Unit	Topics	No. of Lectures
I	Emerging Trends in Financial Markets: An Overview of Global Financial environment, Capital Market and Money Market., Sub-prime crisis- Reasons, impact, remedies and lessons to be learnt.	14
II	Pricing of IPOs: Conceptual and research issues.	12
III	Issues in Corporate Restructuring: Need, Methods of restructuring, Mergers and Acquisitions, Divestiture, Contracting Out, Outright Sale, Disinvestments, Leveraged buyout	16
IV	Financial Risk Management-Rationale, Significance, types of financial risks. Role of derivatives in managing financial risk	10
V	Contemporary Accounting: Human Resource Accounting, Environment Accounting, Social Accounting and Value-added Accounting	14
VI	Behavioral finance; Conceptual and research Issues, Micro Financing in India; Financial inclusion and role of banks.	12
VII	Financial Reporting: Indian GAAP, An overview of International Financial Reporting Standards, Convergence of Accounting Standards and IFRSs. Need for online reporting. Balanced Score Card as Performance Measurement Tool.	12
References: <ol style="list-style-type: none">1. J.J. Hamton, <i>Financial Decision Making: Concepts, Problems and Cases</i>, Prentice-Hall of India, New Delhi, 4thEdition.2. Khan and Jain, <i>Financial Management</i>, Tata McGraw-Hill Publishing Co. Ltd., New Delhi, 4thEdition.3. Stephan A. Ross, Randolph W. Waterfield and Jeffery Jaffe, <i>Corporate Finance</i>, Tata McGraw-Hill Publishing Co. Ltd., New Delhi, 7thEdition.4. Richard A. Brealey and Stewart C. Meyers, <i>Principles of Corporate Finance</i>, Tata McGraw-Hill Publishing Co. Ltd., New Delhi, 6thEdition.5. Cost and Management Accounting- Horngren		

Programme: PGDR	Year: VI	Semester: Eleventh
Subject: Commerce		
Course Code: PGDR-103 (II)	GROUP-A Course Title: Contemporary Issues in Human Resource Management	
<p>Course outcomes: The student should be able to critically analyze organizational situations, prescribe courses of action necessary for problem solving, and integrating the steps necessary for effective implementation. Upon completion, the Ph.D. student should be able to indicate and explain various research issues in HR interventions that may be required when dealing with the work environment, people, and problems.</p>		
Credits: 6	Core Compulsory/Elective: Elective	
Max. Marks: 25+75	Min. Passing Marks: 36	
Total No. of Lectures: 90		
Unit	Topics	No. of Lectures
I	An overview of Human Resource Management: Framework of HRM in the present-day corporate sector; environmental scanning, building up skills for effective HR manager. HRM in the Global Context	15
II	Human Resource Planning: Factors affecting, process, and barriers. Stock taking, Work Force Flow Mapping, Age and Grade Distribution Mapping; Behavioural factors in Human Resource Planning	20
III	Analyzing Work and Designing Jobs: Induction, Placement, Socializing, Promotion and Succession. Job Analysis, Evaluation and Job description	18
IV	Retention Strategies: Need for Retention, Causes of attrition of managerial personnel in modern day service and manufacturing organizations. Managing Separations and Rightsizing. Managing Change in Organisations.	15
V	Emerging Issues in Performance Management: Rationale, Methods of Performance Appraisal and Potential Evaluation.	12
VI	Ethical Issues in Human Resource Management: Need and Implications of Ethics for Human Resource Management, Cross cultural issues in HRM	10
References:		
<ul style="list-style-type: none"> • Garry Desseler, <i>Human Resource Management</i>, Prentice-Hall of India Pvt. Ltd., New Delhi, 10th Edition. • Edwin B. Flippo, <i>Personnel Management</i>, McGraw-Hill Book Company, 6th Edition. • Raymond Noe, Wright, Gerhart & Hollenbeck, <i>Human Resource Management – Gaining A Competitive Advantage</i>, Tata McGraw –Hill Publishing Company Ltd., New Delhi, 5th Edition. 		

GROUP B (Select any one paper)		
Programme: PGDR	Year: VI	Semester: Eleventh
Subject: Commerce		
Course Code: PGDR-104 (I)	GROUP-B Course Title: Contemporary Issues in Marketing	
Course outcomes: To develop knowledge and understanding of PGDR students on the various aspects of modern marketing management.		
Credits: 6	Core Compulsory/ Elective: Elective	
Max. Marks: 25+75	Min. Passing Marks: 36	
Total No. of Lectures: 90		
Unit	Topics	No. of Lectures
I	Orientation of Modern Marketing and Analyzing Market Opportunities: Marketing Tasks and Approaches to Modern Marketing, Marketing Environment and Environment Scanning, Analyzing Market Environmen	10
II	Consumer Behaviour: Factors Influencing, Consumer Buying Behaviour Process, Models and Scaling Techniques; Market Segmentation, Targeting and Positioning.	10
III	Measurement Process in Marketing Research: Measurement in Marketing, Difficulties in Measurement, Attitude Measurement: Importance of Attitude in Marketing, Nature of Attitudes and their Measurement	10
IV	Applied Marketing Research: Demand Measurement and Forecasting, Product Research, Advertising Research, Distribution Research, Sales Control Research, Pricing Research, Motivation Research.	10
V	Customer Evaluation of Service Quality: Gaps Model for improving the Quality of Service - knowledge gap, standards gap, delivery gap, communications gap. Service Recovery.	10
VI	Supply Chain Management: Components of SCM, Physical Distribution System; Distribution Channels, Types & Functions, Selection, Cooperation and Conflict Management	10
VI	Retail Marketing: Forms of Retail organization – levels of organization. Retail Organization Structures; Demographic Analysis in Retailing - Age distribution population, Income Urbanization, shrinking household, working women, diversified minorities. Emerging Trends and research Issues in Retailing.	10
VIII	Global Marketing: Rationale, India and World trade, Foreign Trade policy in Indian context, Constraints in Global marketing, Destination wise and Commodity Wise Trends; Outsourcing and its marketing Implications for home and host countries.	10
IX	Emerging Issues in Marketing: Green Marketing, Holistic Marketing, Network Marketing, Event Marketing, Nucleus Marketing; Mergers and Acquisitions: Regulatory Framework, Marketing Issues and Relevance in 21st century business Enterprises	10
References:		
<ul style="list-style-type: none"> • Kotler Philip & Armstrong, G., <i>Principles of Marketing</i>, Prentice-Hall of India, , 2008. Kotler Philip, <i>Marketing Management</i>, Prentice-Hall of India, 2007. • Kotler Philip & Keller, <i>Principles of Marketing</i>, Prentice-Hall of India, 2007. • Saxena Rajan, <i>Marketing Management</i>, Tata McGraw-Hill Publishing Co. Ltd., 3rd Edition. 		

Programme: PGDR	Year: VI	Semester: Eleventh
Subject: Commerce		
Course Code: PGDR-104 (II)	GROUP-B Course Title: Contemporary Issues in International Business	
Course outcomes: To develop knowledge and understanding of PGDR students on the various aspects of modern business and factors affecting business decisions and also to develop insight of students as to the area and topic in the area that they may work up to develop their PGDR proposals.		
Credits: 6	Core Compulsory /Elective: Elective	
Max. Marks: 25+75	Min. Passing Marks: 36	
Total No. of Lectures: 90		
Unit	Topics	No. of Lectures
I	International Business: Concept, Importance, Rationale; Globalization and its Phases.	14
II	International Trade Theories: Absolute Advantages, Comparative Advantages, Factor Proportions Theory; The Product Life Cycle Theory and Modern Theories. Government Influences on Trade: Economic and Non-Economic Rationale for Govt. Intervention; Instruments of Trade Control: Tariffs and Non-Tariff Barriers	18
III	Regional Integration and Economic Blocks: Levels of Regional Economic Integration; Leading Economic Blocks: European Union (EU): North America Free Trade Agreement (NAFTA); South Asian Association of Regional Cooperation (SAARC); Association of South East Asian Nations (ASEAN).	20
IV	Foreign Investments: Portfolios Vs Foreign Direct Investments (FDI); Role and Impact on Developing Countries. Development in International Monetary Systems: Foreign Exchange Mechanism and its Determinants.	18
V	Evolution of World Trade Organization (WTO): General Agreement on Tariffs And Trade (GATT,1994): Trade Related Investment Measures (TRIMs); Agreement on Subsidies and Countervailing Measures; Agreement on Trade Related Aspects of Intellectual Property Rights (TRIPS); and General Agreement On Trade And Services (GATS) Impact of WTO on Developing Countries.	20
References:		
<ol style="list-style-type: none"> 1. Cavusgil, S. Knight Gary and Riesenberger, John R(2009), <i>International Business- Strategy Management and the New Realities</i>, Person Education, Dorling Kindersley (India) Pvt. Ltd, Delhi. 2. Rao, M.B and guru Manjula(1998), <i>WTO and International Trade</i>, Vikas Publishing House Pvt. Ltd, New Delhi. 3. All India Management Association (1998), <i>Global Trends in Finance and –Opportunity for India</i>, Excell books, New Delhi. 4. Rao, P. Subba (2008), <i>International Business, Text and Cases</i>, IInd edition, Himalaya Publishing House Pvt. Ltd. New Delhi. 5. Shailaja G, (2008), <i>International Finance</i>, University Press (India), Pvt. Ltd, Hyderabad India. 6. Daniel, John D., Radebanh, Lee H. and Sulivan Daniel P., <i>International Business – Environment and Operations</i>, 19th ed., New Delhi. 7. Czinkota Michael R., RonbibenIikka A. Ronkainen A. and Moffet Micheal H., <i>International Business</i>, 6th Edition, Thomson, South Western, Bangalore, 2005. 8. C. Paul Hallwood and Ronald Macdonald, <i>International Money and Finance</i>, Blackwell, Oxford U.K., 1995. 9. Sharan Vyuptakesh, <i>International Business – Concept, Environment and Strategy</i>, 2nd Edition, Pearson Education, Delhi,2006. 10. Hill, Charles W.L. and Jain, Arun Kumar, <i>International Business – Competing in the Global Market Place</i>, 5th Edition, The McGraw Hill Publishing Co. Ltd., New Delhi,2006. 11. Oatley, Thomas, <i>International Political Economy</i>, Pearson Education,2004. 12. Eiteman David K, Stonehill Arthur and Micheal H.Moffett, <i>Multinational Business Finance</i>, Addison Wesley, Pearson Education Asia, Ninth Edition, 2001. 13. World Trade Centre (ed. Arun Goyal), <i>WTO in the New Millennium</i>, Academy of Business Studies, 2000. 		