



BACHELOR OF COMMERCE

(B.Com.)

(THREE YEAR DEGREE COURSE)

(PROGRAM CODE 110)

B.COM.

COURSE STRUCTURE

PROGRAM CODE 110

FIRST YEAR

GROUP-A (Business Administration)

GROUP-B (Accounts & Law)

GROUP-C (Applied Business Economics)

GROUP	PAPER NAME OF PAPERS	MAX. MARKS
GROUP-A	PAPER-I: BUSINESS COMMUNICATION	100
	PAPER-II: BUSINESS ENVIRONMENT	100
GROUP-B	PAPER-III: FINANCIAL ACCOUNTING	100
	PAPER-IV BUSINESS REGULATORY FRAMEWORK	100
GROUP-C	PAPER-V BUSINESS ECONOMICS	100
	PAPER-VI BUSINESS STATISTICS	100
TOTAL MARKS		600

B.COM.

COURSE STRUCTURE

SECOND YEAR

GROUP-A (Business Administration)

GROUP-B (Accounts & Law)

GROUP-C (Applied Business Economics)

GROUP	PAPER NAME OF PAPERS	MAX. MARKS
GROUP-A	PAPER-I: PRINCIPLES OF BUSINESS MANAGEMENT	100
	PAPER-II FUNDAMENTALS OF ENTREPRENEURSHIP	100
GROUP-B	PAPER-III COST ACCOUNTING	100
	PAPER-IV INCOME TAX	100
GROUP-C	PAPER-V PUBLIC FINANCE	100
	PAPER-VI INDUSTRIAL LAW	100
	TOTAL MARKS	600

B.COM.

COURSE STRUCTURE

THIRD YEAR

GROUP-A (Business Administration)

GROUP-B (Accounts & Law)

GROUP-C (Applied Business Economics)

GROUP	PAPER NAME OF PAPERS	MAX. MARKS
GROUP-A	PAPER-I INFORMATION TECHNOLOGY & ITS IMPLICATIONS IN BUSINESS	100
	PAPER-II MONEY AND FINANCIAL SYSTEM	100
GROUP-B	PAPER-III CORPORATE ACCOUNTING	100
	PAPER-IV AUDITING	100
ANY ONE OF THE FOLLOWING AREA COMBINATIONS		
GROUP-C-(i)	PAPER-V FINANCIAL MANAGEMENT	100
(Optional)	PAPER-VI MANAGEMENT ACCOUNTING	100
OR		
GROUP-C-(ii)	PAPER-V PRINCIPLES OF MARKETING	100
(Optional)	PAPER-VI INTERNATIONAL MARKETING VIVA-VOCE	100 100
	TOTAL	700

OR

(COMMON FOR ALL THE THREE DEPARTMENTS)

	Max. Marks	Min. Marks
B.Com. Part-I	600	210
B.Com. Part-II	600	210
B.Com. Part-III	700	250
	=====	=====
Grand Total	1900	670

Program Outcomes (POs)

Students in B.Com. Program at the time of graduation will be in possession of (Pos)-

1. This Program could provide industries, financial company, insurance company, transport agencies etc. will trend profession to meet the requirement.
2. Capability of the student to make decision at personal and professional level will increase offer completion of this course.
3. The Knowledge of different specialization in accounting costing, law, finance with the practical exposure to help the student to stand in organization
4. The student can able to independently start up their own business.
5. After, completion graduation student can get skills regarding various aspect like marketing manager sales manager etc.
6. Student can able to pray them solves in different profession exam like- CA, CS, CMA, UPSC etc.
7. Student will get knowledge skills in different areas of communication decision making, innovation and problem solving in day today business activities.
8. Student can also the practical skills to work as accountant office assistant, tax constant, computer operator and other financial supporting activities.
9. Student will be able to their higher education and can make research in t he field finance & commerce.
10. Student will learn relevant advance accounting carrier skills.

Program Specific Outcomes(PSO)

The expected outcomes after completing the program would be:

PSO1: Commerce knowledge: Acquire adequate knowledge in various disciplines of Commerce, Taxation, Finance, Management and Accounts which can be applied in real life business situations.

PSO2: Communication: Develops Communication Skills, Interpersonal and Soft Skills, to enable them to interact in a more constructive and productive manner.

PSO3: Technical Knowledge: Develop IT knowledge for business processes and learn innovative methods of applying IT and e-commerce tools for competitive advantage.

PSO4: Investigation of Business Problems: Analyze and comprehend the applicability of commerce and accounting principles in solving complex business problems.

PSO5: Entrepreneurial Perspective: Equip with entrepreneurial skills, whether to develop own business idea from concept to reality or learn to manage an innovative business in today's environment

PSO6: Environment and Sustainability: Develops an attitude to be a sustainable lifelong learner both personally and professionally to be succeeded in dynamic environment.

PSO7: Leadership Skills: Apply critical thinking, which improves cognitive skills and logical decision making as business leaders.

PSO8: Ethics: Develops Ethical, Moral and Human Values and contribute to the well being of the society.

PSO9: Global Perspective: Acquire Global competencies through comprehensive Curricular and Co-Curricular path of the programs with practical skills

Bachelor of Commerce (B.Com.)

FIRST YEAR DETAILED SYIIBUS **GROUP-A: (Business Administration)**

PAPER-I

BUSINESS COMMUNICATION (BCBA-101)

OBJECTIVE

The objective of this course is to develop effective business communication skills among the students.

Course Outcome (CO):

1. To be familiar with the complete course outline/course objective evaluation pattern & Assignments.
2. To Demonstrate his/her Ability to write error free while making an optimum use of correct Business vocabulary & Grammar.
3. To Distinguish among various levels of organizational Communication and communication barriers while developing an understanding of Communication as a process in an organization.
4. To Draft effective business correspondence with brevity and clearly.
5. To Demonstrate his verbal and non verbal communication ability through presentations.

UNIT I

Introducing Business Communication: Basic forms of communicating; Communication models and processes; Effective communication; Theories of communication; Audience analysis. Self-Development and Communication: Development of positive personal attitudes; SWOT analysis;

UNIT II

Corporate Communication: Formal and informal communication networks; Grapevine; Miscommunication (Barriers); Improving communication. Practices «in business communication; Group discussions; Mock interviews; Seminars; Effective listening exercises; Individual and group presentations and reports writing.

Mass communication- Nature and scope of mass communication, function and roll of mass media in India.

UNIT III

Principles of Effective Communication

Writing Skills: Planning business messages; Rewriting and editing; The first draft; Reconstructing the final draft; Business letters and memo formats; Appearance request letters; Good news and bad news letters; Persuasive letters; Sales letters; Collection letters; Officememorandum.

UNIT IV

Report Writing: Introduction to a proposal, short report and formal report, report preparation. Oral Presentation: Principles of oral presentation, factors affecting presentation, sales presentation, training presentation, conducting surveys, speeches to motivate, and effective presentation skills.

UNIT V

Non-Verbal Aspects of Communicating. Body language: Kinesics, Proxemics, Para language. Effective listening: Principles of effective listening; Factors affecting listening exercises; Oral, written, and video sessions. Interviewing Skills: Appearing in interviews; conducting interviews; Writing resume and letter of application. Modern Forms of Communicating: Fax; E-mail; Video conferencing; etc

Suggested Readings

1. Bovee and Thill: Business Communication Today; Tata McGraw Hill, New Delhi.
2. Ronald E. Dulek and John S. Fielder: Principles of Business Communication; Macmitlan Publishing Company, London.
3. Randall E. Magors; Business Communication: Harper and Row New York.
4. Webster's Guide to Effective Letter Writing; Harper and Row, New York.
5. Balasubramanyam: Business Communications; Vikas Publishing House, Delhi.
6. Kaul: Business Communication; Prentice Hall, New Delhi.
7. Kaul: Effective Business Communication: Prentice Hall, New Delhi.
8. Patri VR: Essentials of Communication; Greenspan Publications, New Delhi.
9. Senguin J: Business Communication; The Real World and Your Career, Allied Publishers, New Delhi.
10. Robinson, Netrakanti and Shintre: Communicative Competence in Business English; Orient Longman, Hyderabad.

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FIRST YEAR DETAILED SYLLABUS **GROUP-A: (Business Administration)**

PAPER-II

BUSINESS ENVIRONMENT (BCBA-102)

OBJECTIVE

This course aims at acquainting the students with the emerging issues in business at the national and international level in the light of the policies of liberalization and globalization.

Course Outcome (CO):

Upon completion of this course students will be able to :

- I. Identify and evaluate the complexities of business environment and their impact on the business.
- II. Analyze the relationships between Government and business and understand the political, economic legal and social policies of the country.
- III. Analyze current economic conditions in developing emerging markets, and evaluate Present and Future opportunities.
- IV Understand the industrial functioning and strategies to overcome challenges in competitive markets

UNIT I

Indian Business Environment: Concept, components, and importance, Economic Trends (overview): Income; Savings and investment; Industry; Trade and balance of payments, Money; Finance; Prices.

UNIT II

Problems of Growth: Unemployment; Poverty; Regional imbalances; Social injustice; Inflation; Parallel economy; Industrial sickness.

UNIT III

Role of Government: Monetary and fiscal policy; Industrial policy; Industrial licensing, Privatization; Devaluation; Export-Import policy; Regulation of foreign investment. Roll of regulatory authority- SEBI etc/ constitutional environment in expansion state interception

UNIT IV

The Current Five Year Plan: Major policies; Resource allocation.

UNIT V

International Environment: International trading environment (overview); Trends in world trade and the problems of developing countries; Foreign trade and economic growth; International economic groupings; International economic institutions - GATT, WTO, UNCTAD, World Bank, IMF;

Suggested Readings

1. Sundaram & Black: The International Business Environment; Prentice Hall, New Delhi.
2. Agarwal A.N.: Indian Economy; Vikas Publishing House, Delhi.
3. Khan Farooq A: Business and Society; S. Chand, Delhi.
4. Dutt R. and Sundharam K.P.M; Indian Economy; S.Chand, Delhi.
5. Misra S.K and Puri V.K: Indian Economy; Himalaya Publishing House, New Delhi..
6. Hedge Ian: Environmental Economics; MacMillan, Hampshire.
7. DuttRuddar: Economic Reforms in India - A Critique; S.Chand, New Delhi.

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FIRST YEAR DETAILED SYLLABUS

GROUP-B: (Accounts & Law)

PAPER-III

FINANCIAL ACCOUNTING (BCAL-101)

OBJECTIVE

To Impart basic accounting knowledge as applicable to business.

Course Outcome (CO):

- | | |
|----------|---|
| Co – I | Preparing financial statement in accordance with appropriate studied. |
| Co – II | Prepare ledger Accounts using double entry book keeping & record general entries accordingly. |
| Co – III | Interpreting the business implications of financial statement information. |
| Co – IV | To introduce the system of final Accounts and Hire purchasing. |
| Co – V | To familiarize the concept of branch account, Royalty accounts and Insolvency accounts. |
| Co – VI | Enable the Students to understand the partnership accounts from admission to dissolution. |

UNIT I

Meaning, Definition, need and scope of accountancy, branches of accounting, objectives of accounting, accounting principles, capital and revenue, classification of receipts and expenditures, receipts and payment account, income and expenditure account, final account – trading account, profit and loss account and balance sheet, adjustment entries.

UNIT II

Insurance claime, royalties account.

UNIT III

Hire – purchase and installments payment system, meaning of hire – purchase contract, legal provisions regarding hire – purchase contract, accounting records of

hire – purchase system. Voyage accounts ICAI code of conduct, Elementary knowledge.

UNIT IV

Branch accounts: dependent branch, debtors system, stock and debtor system, final accounts system, wholesale branch, independent branch, foreign branch.

UNIT V

Partnership Accounts: Essential characteristics of partnership; Partnership deed; Goodwill; Joint Life Policy; Change in Profit Sharing Ratio. Reconstitution of a partnership firm -Admission of a partner; Retirement of a partner; Death of a partner; Dissolution of a partnership firm -Modes of dissolution of a firm; Gradual realization of assets and piecemeal distribution.

Suggested Readings

1. Gupta & Jain, P.C. & R.K. Financial Accounting, Jawahar Prakashan, Agra.
2. Monga J.R., Ahuja Girish, and Sehgal Ashok: Financial Accounting; Mayur Paper Back, Noida.
3. Shukla. M.C., Grewal T.S., and Gupta, S.C.: Advanced Accounts; S. Chand & Co. New Delhi.
4. Compendium of Statement and Standards of Accounting: The Institute of Chartered Accountants of India, New Delhi.
5. Agarwala A.N., Agarwala K.N.: Higher Sciences of Accountancy: Kitab Mahal, Allahabad.
6. A.Dass, Financial Accounting
7. Jha, B.K.: Financial Accounting, Kedar Nath & Ram Nath, Meerut.
8. Gupta R.L. and Radha Swamy, M. Financial Accounting, Sultan Chand and Sons, New Delhi.
9. S.M. SHUKLA Financial accounting sahitya bhavan publication.

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FIRST YEAR DETAILED SYLLABUS

GROUP-B: (Accounts & Law)

PAPER-IV

BUSINESS REGULATORY FRAMEWORK **(BCAL-102)**

OBJECTIVE

The objective of this course is to provide a brief idea about the framework of Indian business laws.

Course Outcome

1. Know about the Indian contract ,Need, Significant of the contract.
2. Evaluation of the singifance special contracts like-Indemnity and guaranty. Bailment & Pledge .and contract of agency.
3. To know about sales of goods, condition and warranty, transfer of ownership and title and how to make hive 2 purchase argument.
4. Review the negotiable instrument, Promissory Note, Bills of exchange and cheque, discharge liability.
5. Outline the consumer protection right of the consumer, need of the consumer, new of consumer protection.
6. Know about legality of foreign exchange management and their precisions

UNIT I

Law of Contract (1872): Nature of contract; Classification; Offer and acceptance; Capacity of parties to contract; Free consent; Consideration; Legality of object; Agreement declared void.

UNIT II

Performance of contract; Discharge of contract; Remedies for breach of contract.

Special Contracts: Indemnity; Guarantee; Bailment and pledge; Agency.

UNIT III

Negotiable Instrument Act 1881: Definition of negotiable instruments; Features; Promissory note; Bill of exchange & cheque; Holder and holder in the due course; Crossing of a cheque, types of crossing; Negotiation; Dishonour and discharge of negotiable instrument.

UNIT IV

Sale of Goods Act 1930: Formation of contracts of sale; Goods and their classification, price; Conditions, and warranties; Transfer of property in goods; Performance of the contract of sales; Unpaid seller and his rights, sales by auction, hire purchase agreement.

UNIT V

The Consumer Protection Act 1986: Salient features; Definition of consumer; Grievance redressal machinery, essential features of foreign exchange management act, 2000

UNIT VI

Indian partnership act. 1932

Suggested Readings

1. Desai T.R.: Indian Contract Act, Sale of Goods Act and Partnership Act; S.C. Sarkar & Sons Pvt. Ltd., Kolkata..
2. Khergamwala J.S: The Negotiable Instruments Act; N.M.Tripathi Pvt. Ltd, Mumbai.
3. Singh Avtar: The Principles of Mercantile Law; Eastern Book Company, Lucknow.
4. Kuchal M.C: Business Law; Vikas Publishing House, New Delhi.

5. Kapoor N.D: Business Law; Sultan Chand & Sons, New Delhi.
6. Chandha P.R: Business Law; Galgotia, New Delhi.

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FIRST YEAR DETAILED SYLLABUS **GROUP-C: (Applied Business Economics)**

PAPER-V

BUSINESS ECONOMICS (BCBE-101)

OBJECTIVE

This course is meant to acquaint the students with the principles of Business Economics as are applicable in business.

Course Outcome (CO):

- Co1- To Impart the knowledge of various economics functions
- Co2- To Impart the knowledge of cost concepts, Fixed, variable, average
- Co3- To Provide the basic knowledge of demand concept, demand Forecasting
- Co4- To Impart students with the knowledge of market structure
- Co5- To Impart the knowledge of capital budgeting, budgeting methods

UNIT I INTRODUCTION

Introduction: Meaning and scope of business economics functions and duties of a business economist. Elements of risk and uncertainty in business.

UNIT II THEORY OF COST AND REVENUE

Cost concepts, fixed, variable, average, marginal total and opportunity costs. Revenue concepts – averages, marginal and total revenue cost and revenue measurement, returns to scale, internal and external, economic and diseconomies, profit concept and theories of profit.

UNIT III DEMAND ANALYSIS

Concept and theory of demand elasticity of demand concept and measurement of elasticity of demand price, income and cross elasticity of demand. Determinants of elasticity of demand, importance of elasticity of demand. Demand forecasting – meaning and methods.

UNIT IV MARKET STRUCTURES

- a. Perfect Competition: meaning, price and output determination.
- b. Monopoly: meaning and determination of price under monopoly; Equilibrium of a firm/industry.
- c. Monopolistic Competition: Meaning and characteristics; Price and output determination under monopolistic competition.
- d. Non price competition price discrimination and diseconomies.

UNIT V CAPITAL BUDGETING

Meaning, scope, appraisal of capital projects – payback period methods, ARR and ROI Methods present Value Methods. Cost of Capital – meaning, cost of Debt preference, equity capital, retained earnings, weighted average cost of capital.

Note: At least three numerical questions must be set in the question paper

Suggested Readings

1. Varshney and Maheshwari : Management Economics, S.Chand & Co., New Delhi
2. Ahuja, H.L.: Business Economics, S.Chand & Co., New Delhi.
3. Singh, S.k.: Business Economics, Sahitya Bhawan, Agra
4. Spencer & Sigelman: Managerial Economics.
5. Hague, D.C.: Managerial Economics.
6. Peterson: Managerial Economics.

7. Ojha, B.L.: Managerial Economics, Adavad Prakashan, Jaipur.
8. Gupta, K.G.: Business Economics, Kedar Nath, Ramnath (Hindi, English).
9. Murphy: Managerial Economics.
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FIRST YEAR DETAILED SYLLABUS **GROUP-C: (Applied Business Economics)**

PAPER-VI

BUSINESS STATISTICS (BCBE-102)

OBJECTIVE

The purpose of this paper is to inculcate and analytical ability among the students.

Course outcome (CO):

CO₁. To familiarizes the concept of statistics.

CO₂. To provide practical exposure on calculation of measures of average.

CO₃. To provide practical exposure on calculation of measures of correlation and irrigation.

CO₄. To provide Practical exposure on calculation of trend analysis.

CO₅. To provide practical exposure on calculation dispersion, skewers and index Numbers.

UNIT I INTRODUCTION

Meaning, Scope, Importance and Limitations of Statistics.

STATISTICAL INVESTIGATION

Planning of statistical investigation, census and sampling methods, collection of primary and secondary data, statistical errors and approx. classification and tabulation of data, frequency distribution.

DIAGRAMMATIC AND GRAPHIC PRESENTATION

Diagrammatic and Graphic Presentation are dimensional, two dimensional diagrams, histogram, historigram, frequency polygon, frequency curve and ogive curve.

UNIT II

Measurement of central tendency - Arithmetic, geometric and harmonic means, mode, median, partition, values, simple and weighted averages. Uses and limitations of different averages.

UNIT III DISPERSION AND SKEWNESS

Range Quartile deviation mean, Deviation and their coefficients , Standards deviation coefficient of variation , Skewness and its coefficients.

UNIT IV CORRELATION

Karl Person's coefficient of correlation – rank difference, method and concurrent deviation method. Probable Error and interpretation of coefficient of correlation.

UNIT V INDEX NUMBERS

Utility of index numbers. Problems in the construction of index numbers, simple and weighted index number, Base shifting fishers ideal index number and tests of Reversibility.

UNIT VI

Permutation and combination probability theory addition and multiplication theorem

Suggested Readings

1. Gupta, C.B. – Statistical Methods – Ram Prasad and Sons., Agra
2. Elhance, D.N. – Fundamentals of Statistics, Kitab Mahal, Allahabad.
3. Gupta, S.P. – Practical Statistics – S.Chand & Co., New Delhi.
4. Hooda, R.P. – Statistics for Business and Economics (Macmillan, New Delhi)
5. Lewin & Robbin – Statistics for Management.
6. Nagar, K.N. – Fundamental of statistics – Meenakshi Prakashan, Meerut (Also in Hindi).
7. Gupta, C.L. – Business Statistics – Navyug Shaitya Sadan, Agra (Also in Hindi)
8. Varshney, R.P. – Principles of Statistics – Jawahar Publications, Agra (Also in Hindi).
9. Shukla & Sahai – Principles of Business Statistics, Sahitya Bhawan, Agra (Also in Hindi).

10. Gupta, G.K. and Saxena, J.K. – Statistics – M.K. Publications, Agra.
11. Gupta, B.N. & Gupta, M.C. – Business Statistics – SBPD, Agra.
12. K.N. Nagar shankhikiy – Minakshi Prakashan merutt.

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SECOND YEAR DETAILED SYLLABUS **GROUP-A: (Business Administration)**

PAPER-I

PRINCIPLES OF BUSINESS MANAGEMENT **(BCBA-201)**

OBJECTIVE

This course familiarizes the students with the basics of principles of management
Course Outcome(CO): Completion of this course students will be able to

1. To know about the concept nature and process of the management.
2. To know about the role and significance of the management.
3. How to management make up plan, planning decisions
4. know about organizations , structures etc
5. To know about the concept of managerial control

to know about the how to motivate yourself and staff

UNIT I

Introduction: Concept, nature, process, and significance of management;
Managerial roles (Mintzberg); An overview of functional areas of management;
Development of management thought; Classical and neo-classical systems;
Contingency approaches. Management theory MBO.

UNIT II

Organization – goals, structure, Importance, process and principles theories of
organization, Environment and organization, Formal and Informal organisation,
organizational change and development authority and responsibility power and
authority source of authority, centralization and decentralization.

UNIT III

Planning: Concept, process, and types. Decision making - concept and process; Bounded rationality; Management by objectives; Corporate planning; Environment analysis and diagnosis; Strategy formulation.

UNIT IV

Motivating and Leading People at Work: Motivation -concept; Theories -Maslow, Herzberg, McGregor, and Ouchi; Financial and non-financial incentives. Leadership - concept and leadership styles; Leadership theories (Tannenbaum and Schmidt.); Likert's System Management;

UNIT V

Managerial Control: Concept and process; Effective control system; Techniques of control -traditional and modern. Management of Change: Concept, nature, and process of planned change; Resistance to change; Emerging horizons of management in a changing environment.

Suggested Readings

1. Drucker Peter F: Management Challenges for the 21st Century; Butterworth Heinemann, Oxford.
2. Wehrich and Koontz, et al: Essentials of Management; Tata McGraw Hill, New Delhi.
3. Fred Luthans: Organizational Behaviour; McGraw Hill, New York.
4. Louis A. Allen: Management and Organisation; McGraw Hill, Tokyo.

5. Ansoff H.I: Corporate Strategy; McGraw Hill, New York.
6. Hampton, David R: Modern Management; McGraw Hill, New York.
7. Stoner and Freeman: Management; Prentice-Hall, New Delhi.
8. Maslow Abraham: Motivation and Personality; Harper & Row, New York, 1954.
9. Hersey Paul and Blanchard Kenneth: Management of Organizational Behaviour - Utilizing the Human Resources; Prentice Hall of India, 1. New Delhi.
10. Ibancevish J.M. and Matleson M.T: Organizational Behaviour & Management; Irwin Homewood, Illinois.

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SECOND YEAR DETAILED SYLLABUS **GROUP-A: (Business Administration)**

PAPER-II

FUNDAMENTALS OF ENTREPRENEURSHIP **(BCBA-202)**

OBJECTIVE

It provides exposure to the students to the entrepreneurial culture and industrial growth so as to preparing them to set up and manage their own small units.

Course Outcome (CO): Completion this course students will be able to-

1. Motivating to acquire the skill to be an entrepreneur.
2. Creating entrepreneurial skill among the students.
3. Creating awareness among students about self-employment /own Business.
4. Providing various innovative business ideas to the society.

5. Developing a skill of stability In the business at critical
UNIT I

Introduction: The entrepreneur; Definition; Emergence of entrepreneurial class; Theories of entrepreneurship; Role of socio-economic environment; Characteristics of entrepreneur; Leadership; Risk taking; Decision-making and business planning.

UNIT II

Entrepreneurial Behavior: Innovation and entrepreneur; Entrepreneurial behavior and Psycho-Theories, Social responsibility, project report, project appraisal, Project design and work analysis.

UNIT III

Promotion of a Venture: Opportunities analysis; External environmental analysis - economic, social, and technological; Competitive factors; Legal requirements for establishment of a new unit, and raising of funds; Venture capital sources and documentation required.

UNIT IV

Role Of Entrepreneur: Role of an entrepreneur in economic growth as an innovator, generation of employment opportunities, complimenting and supplementing economic growth, bringing about social stability and balanced regional development of industries; Role in export promotion and import substitution, forex earnings, and augmenting and meeting local demand.

UNIT V

Important of small units and government policy reality of there to problems involved in small unit management, reservation of spheres and licensing and registration of small units.

Suggested Readings

1. Tandon B.C: Environment and Entrepreneur; Chugh Publications, Allahabad.
2. Siner A David: Entrepreneurial Megabuks; John Wiley and Sons, New York.
3. Srivastava S. B: A Practical Guide to Industrial Entrepreneurs; Sultan Chand and Sons, New Delhi.
4. Prasanna Chandra: Project Preparation, Appraisal, Implementation; Tata McGraw Hill, New Delhi.
5. Pandey I.M: Venture Capital - The Indian Experience; Prentice Hall of India.
6. Holt: Entrepreneurship - New Venture Creation; Prentice Hall of India.
7. Shukla, M.B.; Entrepreneurship.

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SECOND YEAR DETAILED SYLLABUS

GROUP-B: (Accounts & Law)

PAPER-III

COST ACCOUNTING (BCAL-201)

OBJECTIVE

This course exposes the students to the basic concepts and the tools used in cost accounting.

Course Outcome (CO):

- Co1. Aimed to familiarize the concept of cost Accounting
- Co2. Develop the knowledge about remuneration and incentives
- Co3. To Introduce to concept of process & overhead cost.
- Co4. Helps together knowledge on preparation of cost sheet & tender price & contract account in Its practical point to view
- Co5. To facilitate the idea and meaning of material control with pricing methods & machine hour

UNIT I

Introduction: Nature and scope of cost accounting; Cost concepts and classification; Methods and techniques; Installation of costing system, distinction between financial and cost accounting.

UNIT II

Accounting for Material: Material control; Concept and techniques; Pricing of material issues; Treatment of material losses. UNIT III Accounting for Labour: Labour cost control procedure; Labour turnover; Idle time and overtime; Methods of wage payment - time and piece rates; Incentive schemes.

UNIT III

Cost Ascertainment: Unit costing; cost sheet statement of cost per unit, computation of tender price by preparing statement of cost operating costing; meaning and objectives, preparation of statement operating cost only related transportation for passengers and goods only.

UNIT IV

Accounting for Overheads: Classification and departmentalization; Absorption of overheads; Determination of overhead rates; Under and over absorption, and its treatment, machine, hour, rate.

UNIT V

Process costs – including inter – process profits, and joint and by-products, Reconciliation of cost and financial accounts.

Suggested Readings

1. Arora M.N: Cost Accounting-Principles and Practice; Vikas, New Delhi.
2. Jain S.P. and Narang K.L: Cost Accounting; Kalyani New Delhi.
3. P.A. Joy, Cost Accounting.
4. Tulsian P.C; Practical Costing: Vikas, New Delhi.
5. Maheshwari S.N: Advanced Problems and Solutions in Cost Accounting; Sultan Chand, New Delhi.
6. Jha B.K.: Cost Accounting, Kedar Nath Ram Nath, Meerut.

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SECOND YEAR DETAILED SYLLABUS

GROUP-B: (Accounts & Law)

PAPER-IV

INCOME-TAX (BCAL-202)

OBJECTIVE

It enables the students to know the basics of Income Tax Act and its implications

Course Outcome (CO):

- Co1- To Introduce the basic concept of Income Tax
- Co2- It helps to build an Idea about Income from Salaries
- Co3- To Know about the Income from total Income and Tax Liability
- Co4- To Know about the firm house property as a concept
- Co5- To know about the Income from business or profession and income from capital gain
- Co6- To know Income from other source and deduction from

UNIT I

Basic Concepts: Income, agricultural income, casual income, assessment year, previous year, gross total income, total income, person; Income which donot form part of total income.

UNIT II

Heads of Income: Taxable income under head “Income from Salaries” including income of retired employees.

UNIT III

Basis of Charge: Scope of total income, residence and tax liability.

UNIT IV

Income from house property, profits and gains of business or profession, income from capital gains.

UNIT V

Income from other sources set off and carry forward of losses, deductions from gross total income, computation of total income of an individual.

Suggested Readings

1. Jain, R.K> Income Tax, SBPD Publications, Agra.
2. Prasad, Bhagwati: Income Tax Law & Practice ; Wiley Publication, New Delhi.
3. Mehrotra H.C: Income Tax Law & Accounts ; Sahitya Bhawan, Agra.
4. Jain, R.K., Income Tax Planning's Management, SBPD Publications, Agra .
5. Girish Ahuja and Ravi Gupta: Systematic approach to income tax ; Sahitya Bhawan Publications, New Delhi.
6. Chandra Mahesh and Shukla D.C.: Income Tax Law and Practice; Pragati Publications, New Delhi.
7. Gaur & Naurang, Income Tax, Kalyani Publications.

Bachelor of Commerce (B.Com.)

SECOND YEAR DETAILED SYLLABUS **GROUP-C: (Applied Business Economics)**

PAPER-V

PUBLIC FINANCE (BCBE-201)

OBJECTIVE

The Objective of this course is to provide basic knowledge about various intricacies for public finance.

Course Outcome (CO):

- Co1- Differentiate between public Finance and Private Finance
- Co2- The ability to Explain tax and non-tax revenue, differentiate between direct and indirect tax, explain shifting of taxation.
- Co3- Describe the effects of taxation on production, distribution and economic stability, role of public expenditure.
- Co4- Explain the types of public debt and how debits repaid.
- Co5- Explain the main objectives of fiscal policy
- Co6- Describe the government budget

UNIT I

Meaning & Scope of Public Finance Public goods vs. Private goods , Principle of Maximum Social Advantage, Economic functions of a Modern state.

UNIT II

Public Revenue: Main sources of revenue, Tax revenue, Direct and Indirect Taxes, Progressive, proportional & Regressive Taxes, Value added tax, The Division of tax burden, Incidence of a tax, effects on production & distribution, Taxable capacity.

UNIT III

Public Expenditure: Meaning & Nature, Canons and classification of public

expenditure, effects on production, distribution and economic stability.

UNIT IV

Public Debts: objectives, importance, classification of public debts, external and internal debt; effects of public debt; method of raising public debt; redemption of public debt; deficit financing.

UNIT V

Indian Public Finance: Financial Federalism under constitution, Financial Adjustments in India, Finance Commission, review of Indian Tax System. Budgetary Procedure and Financial Control in India.

Suggested Readings

1. Pigou A.C.; A study of public finance.
2. Bhargava, R.N.: Theory and practice of public finance.
3. Saxena and Mathur: Public economics
4. Plaion: Public Finance.
5. K.L. Gupta – Public Finance.
6. K.L. Gupta – jktLo $\frac{1}{4}$ yksdfoRr $\frac{1}{2}$ A
7. Varshney, J.C. - jktLo $\frac{1}{4}$ yksdfoRr $\frac{1}{2}$] SBPD, Agra.
8. Varshney, J.C. – Public Finance, SBPD, Agra.

Bachelor of Commerce (B.Com.)

SECOND YEAR DETAILED SYLLABUS **GROUP-C: (Applied Business Economics)**

PAPER-VI

INDUSTRIAL LAW (BCBE-202)

OBJECTIVE

The purpose of this paper is to orient students about industrial rules and regulations.

Course Outcome (CO):

1. Students should able to elaborate the concept of industrial laws.
2. The students should able to illustrate the role of trade union in the industrial law.
3. Students should able to outline the important causes & impact of industrial disputes.
4. Students should able to elaborate industrial dispute settlement procedures.
5. Students should able to summarize the important provisions to compensation of workman.

UNIT I THE FACTORIES ACT:

Importance, Definitions, Provisions of the Factories Act relating of Health, Safety and welfare of the workers Working hours of Adults and Young persons.

UNIT II INDUSTRIAL DISPUTES ACT:

Meaning of Industrial Disputes, Authorities under the Industrial, Disputes Act, their Duties and Rights, Strikes and lockouts, Lay off and retrenchment.

UNIT III EMPLOYEES STATE INSURANCE ACT:

Constitution and Functions of Employees State Insurance Corporation, Standing committee and Medical Benefit Council, Provisions relating to Contribution and Benefits.

UNIT IV INDIAN TRADE UNIONS ACT:

Definition and Registration of Trade Unions, Rights and liabilities of Registered Trade Unions.

UNIT V MINIMUM WAGES ACT:

Brief study of the minimum wages act.

Suggested Readings

1. Sexena. Sharma and Porwal : Industrial law
2. Shukla & kumar: **vkS|kSfxd ,oa O;kikfjd IfUu;eA**
3. Gupta, O.P. – Industrial Law, SBPD, Agra.
4. Gupta, Vijay – Industrial Law, SBPD, Agra.
5. Gupta, O.P. & Gupta, Vijay - vkS|kSfxd IfUu;e] SBPD, Agra.

Bachelor of Commerce (B.Com.)

THIRD YEAR DETAILED SYLLABUS

GROUP-A: (Business Administration)

PAPER-I

INFORMATION TECHNOLOGY & ITS IMPLICATIONS IN BUSINESS (BCBA-301)

OBJECTIVE

The objective of the course is to familiarize the students with the innovations in information technology and how it affects business. An understanding of the ground rules of these technologies will enable the students to appreciate the nitty-gritty of E-Commerce.

Course Outcome (CO):

- i. Graduates will demonstrate knowledge of the legal and ethical environment impacting business organizations and exhibit an understanding and appreciate of the ethical implications of decisions.
- ii. Graduates will demonstrate an understanding of and appreciate for the importance of the impact of globalization and diversity in modern organizations.
- iii. Graduates will demonstrate an ability to work effectively with others.
- iv. Graduates will demonstrate knowledge of current information, theories and models and Techniques and practices in all of the business disciplines including the general areas of Accounting & Finance, it management, marketing and quantitative Analysis.

UNIT I

Information Revolution and Information Technology (IT): Deployment of IT in Business; Basic features of IT; Impact of IT on business environment and social fabric; Invention of writing; Written books; Printing press and movable type - Gutenberg's invention; Radio, telephone, wireless and satellite communication; Computing and dissemination of information and knowledge and convergence of technologies (internet with Wireless - WAP).

UNIT II

Fundamentals of Computers: Data, information and EDP: Data, information, need and concept of data and information; Levels of information from data; Data processing; Electronic data processing; Electronic machines; Number Systems and Codes: Different number systems - binary, octal, decimal, hexagonal, and their conversion codes used in computers; BCD, EBCDIC, ASCII; Gray and conversions.

Computer Arithmetic and Gates: Binary arithmetic, complements, addition and subtraction; Conversion from one system to another; Logic Gates, their truth table and applications minimisation, and K-maps. Computer Processing System: Definition of computer; Hardware/software concepts; Generation of computers; Types of computers; Elements of digital computer; CPU and its functions; Various computer systems. I/O devices: Basic concepts of I/O devices; Various input devices - Keyboard, mouse; MICR, OCR, microphones. Various output devices: VDU, printer, plotter, spooling, LS. Storage Devices: Primary and secondary memory; System Software - Role of Software, Different System Software: O.S., utilities, element of O.S. -its types and variations; DOS and windows.

UNIT III

Computer-based Business Applications Word Processing: Meaning and role of word processing in creating of documents, editing, formatting, and printing documents, using tools such as spelling check, thesaurus, etc. in word processors (MS-Word); Electronic Spreadsheet: Structure of spreadsheet and its applications to accounting, finance, and marketing functions of business; Creating a dynamic/sensitive worksheet; Concept of absolute and relative cell reference; Using built-in functions; Programming under a DBMS environment: The concept of data base management system; Data field, records, and files, Sorting and indexing data; Searching records, designing queries, and reports; Linking of data files; Understanding programming environment in DBMS; Developing menu driven applications in query language (MS-Access).

UNIT IV

Electronic Data Interchange (EDI) Introduction to EDI; Basics of EDI; EDI standards; Financial EDI (FEDI); FEDI for international trade transaction; Applications of EDI; Advantages of EDI; Future of EDI.

UNIT V

The Internet and its Basic Concepts Internet-concept, history, development in India; Technological foundation of internet; Distributed computing; Client-server computing; Internet protocol suite; Application of

distributed computing; Client-server computing; Internet protocol suite in the internet environment; Domain Name System (DNS); Domain Name Service (DNS); Generic top-level domain (gTLD); Country code top-level domain (ccTLD); - India; Allocation of second-level domains; IP addresses; Internet protocol; Applications of internet in business, education, governance.

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Suggested Readings

1. Agarwala Kamlesh. N. and Agarwala Deeksha: Business on the Net - Introduction to E-Commerce; Macmillan India, New Delhi.
2. Agarwala Kamlesh. N. and Agarwala Deeksha: Bulls, Bears and The Mouse: An Introduction to Online Stock Market Trading; Macmillan India, New Delhi.
3. Agarwala Kamlesh. N. and Agarwala Prateek Amar: WAP the Net: An Introduction to Wireless Application Protocol; Macmillan India, New Delhi.
4. Bajaj Kamlesh K. and Nag Debjani: E-Commerce: The Cutting Edge of Business; Tata McGraw Hill, New Delhi.
5. Edwards, Ward and Bytheway: The Essence of Information Systems; Prentice Hall New Delhi.
6. Garg & Srinivasan: Work Book on Systems Analysis & Design; Prentice Hall New Delhi.
7. Kanter: Managing with Information; Prentice Hall New Delhi.
8. Minoli Daniel, Minoli Emma: Web Commerce Technology Handbook; Tata McGraw Hill, New Delhi.
9. Minoli Daniel: Internet & Intranet Engineering; Tata McGraw Hill, New Delhi.
10. Yeats: Systems Analysis & Design; Macmillan India, New Delhi,
11. Goyal: Management Information System; Macmillan India, New Delhi.
12. Timothy JO'Leary: Microsoft Office 2000; Tata McGraw Hill, New Delhi.

Bachelor of Commerce (B.Com.)

THIRD YEAR DETAILED SYALLBUS

GROUP-A: (Business Administration)

PAPER-II

MONEY AND FINANCIAL SYSTEM (BCBA-302)

OBJECTIVE

This course exposes the students to the working of money and financial system prevailing in India.

Course Outcome (CO): Completion this course students will be able to-

- i. Understanding the nature functions and issues related to money banking and non banking financial intermediaries and financial system.
- ii. Knowing about changing role of banking and financial intermediaries in the process of growth & development.
- iii. Realization of the term structure. role and functions of RBT, NBFIs, development Banks, Commerical Banks, Money market, Capital market and Forex market.
- iv. Getting knowledge about changing paradigms in Indian Banking mobile banking, Tile Banking, Core Banking ; Retail Banking –ATM, Credit mobile Banking,

UNIT I

Money: Functions; Alternative measures to money supply in India –their different components; Meaning and changing relative importance of each; High powered money -meaning and uses; Sources of changes in high powered money.

UNIT II

Finance: Role of finance in an economy; Kinds of finance; Financial system; Components; Financial intermediaries; Markets and instruments, and their functions.

UNIT III

Indian Banking System: Definition of bank; Commercial banks –importance and functions; Structure of commercial banking system in India; Balance sheet of a Bank; Meaning and importance of main liabilities and assets; Regional rural banks; Cooperative banking in India.

UNIT IV

Problems and policies of allocation of institutional credit :problems between government and the commercial sector,inter-sectoral and inter-regional problems: problems between large and small borrowers. Operations conflicting pressure before and after bank nationalization in 1969

UNIT V

Development Banks and Other Non-Banking Financial Institutions: Their main features; Unregulated credit markets in India - main feature. The Reserve Bank of India: Functions; Instruments of monetary and credit control; Main features of monetary policy since independence.

Suggested Readings

1. Chandler L.V. and Goldfeld S.M: The Economics of Money and Banking; Harper and Row, New York.
2. Gupta S.B: Monetary Planning of India; S.Chand, New Delhi.
3. Khan M.Y: India Financial System - Theory and Practice; Tata McGraw Hill, New Delhi.
4. Reserve Bank of India: Functions and Working.
5. Banking Commission: Report(s).
6. Reserve Bank of India: Bulletins
7. Reserve Bank of India: Annual Report(s)

8. Report on Currency and Finance
9. Sengupta A.K. and Agarwal M.K: Money Market Operations in India; Skylark Publications, New Delhi.
10. Vinayakan N: Banking by 2000 A.D; Kanishka Publishers, Delhi.
11. Panchmukhi V.R., Raipuria K.M, and Tandon R: Money and Finance in World Economic Order; Indus Publishing Co, New Delhi.
12. Khubchandani: Practice and Law of Banking; Macmillan India Ltd, New Delhi,
13. Hatler: Bank Investment and Funds Management; Macmillan India Ltd, New Delhi,
14. Merrill: Financial Planning in the Bank; Macmillan India Ltd, New Delhi,

Bachelor of Commerce (B.Com.)

THIRD YEAR DETAILED SYLLABUS **GROUP-B: (Accounts & Law) PAPER-III**

CORPORATE ACCOUNTING

(BCAL-301)

OBJECTIVE

This course enable the students to develop awareness about corporate accounting in conformity with the provisions of Companies Act.

Course Outcome(CO) :

UNIT I

Issue, Forfeiture, and Re-issue of Shares: Redemption of preference shares.

UNIT II

Issue and redemption of debentures, Final accounts: Excluding computation of managerial remuneration. Valuation of goodwill and shares

UNIT III

Accounting For Amalgamation of Companies as per Indian Accounting Standard 14; Accounting for internal reconstruction-excluding inter-company holdings and reconstruction schemes.

UNIT IV

Consolidated balance sheet of holding companies with subsidiary only

UNIT V

Accounting for Banking companies, general insurance companies – revenue account.

Suggested Readings

1. Gupta R.L., Radhaswamy M: Company Accounts; Sultan Chand and Sons, New Delhi.
2. Maheshwari S.N: Corporate Accounting; Vikas Publishing House, New Delhi.
3. Monga J.R., Ahuja, Girish, and Sehgal Ashok: Financial Accounting; Mayur Paper Backs, Noida.
4. Shukla M. C., Grewal T.S. and Gupta S.C.: Advanced Accounts; S. Chand & Co. New Delhi.
5. P.C. Gupta – Corporate Accounting, Jawahar Publications, Agra.
6. Jha, B.K. and Shah, M.S. : Corporate Accounting, Kedar Nath & Ram Nath Meerut.

Bachelor of Commerce (B.Com.)

THIRD YEAR DETAILED SYLLABUS

GROUP-B: (Accounts & Law)

OPTIONAL PAPER-IV (A)

AUDITING (BCAL-302)

OBJECTIVE

This course aims at imparting knowledge about the principles and methods of auditing and their applications.

Course Outcome (CO):

- Co1- Student will understand auditing and auditor
- Co2- Student will know the audit process, audit programme
- Co3- Student will able to know internal check system
- Co4- Student able to doing vouching and verification
- Co5- Student know about company auditor and their reports

UNIT I

Introduction : Origin of Audit in India, meaning and objectives of auditing, types of audit, internal audit, investigation, appointment of an auditor, qualification, remuneration.

UNIT II

Audit Process : Audit programme; Audit and books; Working papers and evidences; Consideration for commencing an audit; Routine checking and test checking, Audit note book – meaning, importance, objectives and advantages.

UNIT III

Internal check system—internal control

UNIT IV

Meaning and significance –vouching of cash transactions verification and valuation of following –goodwill, building, machinery, investment, secured loans and contingent liabilities.

UNIT V

Audit of Limited Companies:

- a. Company auditor -Appointment, powers, duties, and liabilities.
- b. Divisible profits and dividend.
- c. Auditor's report - standard report and qualified report.
- d. Special audit of banking companies.
- e. Audit of educational institutions.
- f. Audit of insurance companies.

suggestion Readings

1. Gupta Kamal: Contemporary Auditing; Tata McGraw-Hill, New Delhi.
2. Tandon B.N: Principles of Auditing; S. Chand & Co., New Delhi.
3. Sharma T.R: Auditing Principles and Problems; Sahitya Bhawan, Agra.
4. Pagare dinkar: principles and practice of auditing S. Chand & Co., New Delhi.

Bachelor of Commerce (B.Com.)

THIRD YEAR DETAILED SYIIBUS

ANY ONE OF THE FOLLOWING AREA COMBINATIONS

GROUP-C-(i): (Applied Business Economics)

PAPER-V

FINANCIAL MANAGEMENT (BCBE-301)

OBJECTIVE

The objective of this course is to help students understand the conceptual framework of financial management.

Course Outcome (CO):

- Co1- Student would be able to use business finance terms and concepts
- Co2- Student would be able financial statements analysis
- Co3- Student would be able to know leverage, capital structure
- Co4- Student know about capital budgeting, investment evaluation criteria
- Co5- Student know about to dividend policies, dividend determinates
- Co6- Student know of management of working capital

UNIT I

Financial Management: meaning scope, importance and limitations of financial management tasks and responsibilities of a modern finance manger .financial analysis :financial statement income statement and balance sheet

UNIT II

Operating and Financial Leverage: Their measure; Effects on profit, analyzing alternate financial plans, combined financial and operating leverage. Capitalization and capital structure – Theories and Determinants.

UNIT III

Capital Budgeting: Nature of investment decisions, investment evaluation criteria, payback

period, accounting rate of return, net present value, internal rate of return profitability index; NPV and IRR comparison. Cost of Capital: Significance of cost of capital; Calculating cost of debt; Preference shares, equity capital, and retained earnings; Combined (weighted) cost of capital.

UNIT IV

Dividend Policies: Issues in dividend policies; Walter's model; Gordon's model; Hypothesis, forms of dividends and stability in dividends, dividend determinants.

UNIT V

Management of Working Capital: Nature of working capital, significance of working capital, operating cycle and factors determining of working capital requirements; Management of working capital -cash, receivables, and inventories.

Note: Atleast three numerical questions must be set in the question paper.

Suggested Readings

1. Van Home J.C: Financial Management and Policy; Prentice Hall of India, New Delhi.
2. Van Home J.C: Fundamentals of Financial Management; Prentice Hall of India, New Delhi.
3. Khan M.Y.and Jain P.K: Financial Management, Text and Problems; Tata McGraw Hill, NewDelhi.
4. Prasanna Chandra: Financial Management Theory and Practice; Tata McGraw Hill, NewDelhi.
5. Pandey I.M: Financial Management: Vikas Publishing House, NewDelhi.
6. Brigham E.F, Gapenski L.C., and Ehrhardt M.C: Financial Management - Theory and Practice; Harcourt College Publishers, Singapore.
7. Bhalla V.K.: Modern Working Capital Management, Anmol Pub, Delhi.
8. Gupta, S.P. – foRrh; izcU/k] lkfgR; Hkou izdk'ku] vkxjka
9. Financial management : **M.R. Agarwal**

10. Gupta, S.P. – Financial Management] lkfgR; Hkou izdk'ku] vkxjka
11. dqyJs"B] vkj0,l0] jk.kZ] ,0,e0 & foRrh; izcU/k] lkfgR; Hkou izdk'ku] vkxjka

Bachelor of Commerce (B.Com.)

THIRD YEAR DETAILED SYLLABUS **ANY ONE OF THE FOLLOWING AREA COMBINATIONS**

GROUP-C-(i): (Applied Business Economics)

PAPER-VI

MANAGEMENT ACCOUNTING (BCBE-302)

OBJECTIVE

This course provides the students an understanding of the application of accounting techniques for management.

Course Outcome (CO):

- Co.1** To enlighten the thought and knowledge on management
- Co.2** To provide knowledge about budget control keeping in mind the scope of the concept
- Co.3** To develop the know-how and concept of marginal costing with practical problems
- Co.4** To introduce the concept fund flow and cash flow statement
- Co.5** Helps to give proper idea on financial statement analysis in practical point of view.

UNIT I

Management Accounting: Meaning, nature, scope, and functions of Management Accounting; Role of Management Accounting in Decision making; Management Accounting vs financial accounting; Tools and techniques of Management Accounting

UNIT II

Funds Flow Statement as per Indian Accounting Standard 3, cash flow statement.
Need of reconciliation, remodeling financial records, reconciliation of profits methods of Reconciliation

UNIT III

Financial Statements: Meaning and types of financial statements; Limitations of financial statements; Objectives and Methods of financial statements analysis; Ratio analysis; Classification of ratios – Profitability ratios, turnover ratios, liquidity ratios, turnover ratios; Advantages and Limitations of ratio analysis.

UNIT IV

Marginal Costing: Marginal costing as a tool for decision making -make or buy; Change of product mix; Pricing; Break-even analysis; Exploring new markets; Shutdown decisions. Budgeting: Meaning of budget and budgetary control; Objectives; Merits and limitations; Types of budgets; cash Fixed and flexible budgeting;

UNIT V

Standard Costing and Variance Analysis: Meaning of standard cost and standard costing; Advantages and application; Variance analysis – material and Labour, Variances.

Suggested Readings

1. Agarwal & Agarwal: izcU/kdh; ys[kkadu] jes'k cq d fMiks] t;iqjA
2. Gupta, K.G. - izcU/kdh; ys[kkadu] K.G. Prakashan, Modi Nagar.
3. Gupta, S.P. - Management Accounting,, Shaitya Bhawan Publications, Agra
4. Jain S.P. & Narang K.L., Cost Accounting, Kalyani, New Delhi.
5. Khan M.Y.and Jain P.K: Management Accounting; Tata McGraw Hill, New Delhi.
6. Kaplan R.S.and Atkinson A.A.: Advanced Management Accounting; Prentice Hall India, New Delhi.
7. Gupta, K.L. - Management Accounting, Shaitya Bhawan Publication, Agra
8. Gupta, K.L. – izcU/kdh; ys[kkfof/k] lkfgR; Hkou izdk'ku] vlxjA
9. Gupta, S.P. – izcU/kdh; ys[kkfof/k] lkfgR; Hkou izdk'ku] vlxjA
10. B.M.Lall, NIGAM and I.C.JAIN : COST ACCOUTING PHI PVT.LTD.
11. JAWAHAR LAL : Cost Accounting Tata McGraw Hill, New Delhi.

Bachelor of Commerce (B.Com.)

THIRD YEAR DETAILED SYLLABUS

ANY ONE OF THE FOLLOWING AREA COMBINATIONS

GROUP-C-(ii): (Applied Business Economics)

PAPER-V

PRINCIPLES OF MARKETING (BEBE-3010(O))

OBJECTIVE

The objective of this course is to help students to understand the concept of marketing and its applications.

Course Outcome : After Completion of this Course Student Will be Able to

- Critically evaluate the key analytical frameworks and tools used in marketing.
- Apply key marketing theories, frameworks and tools to solve Marketing problems.
- Utilise information of a firm's external and internal marketing environment to identify and prioritise appropriate marketing strategies.

To Understanding The Consumer Behaviour

UNIT I

Introduction: Nature and scope of marketing; Importance of marketing as a business function, Marketing concepts -traditional and modern; Selling vs. marketing; Marketing mix. and the 4ps marketing as exchange , relationship marketing and correlation , marketing in context

UNIT II

Consumer Behaviour and Market Segmentation: Nature, scope, and significance of

consumer behaviour; Market segmentation -concept and importance; Bases for market segmentation.

UNIT III

Product: Concept of product, consumer, and industrial goods; Product planning and development; Packaging -role and functions; Brand name and trade mark; Aftersales service; Product life cycle concept. Price: Importance of price in the marketing mix; Factors affecting price of a product/service; Discounts and rebates.

UNIT IV

Promotion: Methods of promotion; Optimum promotion mix; Advertising media – their relative merits and limitations; Characteristics of an effective advertisement; Personal selling; Selling as a career; Classification of a successful sales person; Functions of salesman.

UNIT V

Distributions Channels and Physical Distribution: Distribution channels – concept and role; Types of distribution channels;. Factors affecting choice of a distribution channel; Retailer and wholesaler. Marketing research ,process and advertisement testing marketing research and Ethics

Suggested Readings

1. Philip Kotler: Marketing Management Englewood Cliffs; Prentice Hall, NJ.
2. William M. Pride and O.C. Ferrell: Marketing : Houghton-Mifflin Boston.
3. Stanton W.J., Etzel Michael J., and Walker Bruce J; Fundamentals of Marketing; McGraw-Hill, New York
4. Lamb Charles W., Hair Joseph F., and McDaniel Carl: Principles of Marketing; South-Western-Publishing, Cincinnati, Ohio.

5. Cravens David W, Hills Gerald E., Woodruff Robert B: Marketing Management: Richard D. Irwin, Homewood, Illinois.
6. Kotler Philip and Armstrong Gary: Principles of Marketing; Prentice-Hall of India, New Delhi.

7. Fulmer R.M: The New Marketing; McMillan, New York.
8. McCarthy J.E: Basic Marketing - A Managerial Approach; McGraw Hill, New York.
9. Cundiff, Edward W and Stiu R.R: Basic Marketing - Concepts, Decisions and Strategties; Prentice Hall, New Delhi.
10. Bushkirk, Richard H.: Principles of Marketing; Dryden Pren, Illinois.
11. tsu] ,l0lh0 & foi.ku ds fl}kUr] lkfgR; Hkou izdk'ku] vkxjkA
12. Shevlekar, S.A. – Marketing Management, Himalaya Publications, New Delhi.
13. Agarwal, R.C. - foi.ku izcU/k] lkfgR; Hkou izdk'ku] vkxjkA

Bachelor of Commerce (B.Com.)

THIRD YEAR DETAILED SYLLABUS

ANY ONE OF THE FOLLOWING AREA COMBINATIONS

GROUP-C-(ii): (Applied Business Economics)

PAPER-VI

INTERNATIONAL MARKETING (BCBE-302(O))

OBJECTIVE

This course aims at acquainting student with the operations of marketing in international environment.

Course Outcome

Upon completion of this course, students should be able to:

- Apply the key terms, definitions, and concepts used in marketing with an international perspective.
- Compare the value of developing global awareness vs. a local perspective in marketing.
- Evaluate different cultural, political, and legal environments influencing international trade.
- Explain the impact of global and regional influences on products and services for consumers and businesses.
- Apply basic internationally oriented marketing strategies (total product concept, pricing, place, and promotion).
- Develop creative international market entry strategies.
- Understand the importance of the Internet for global business.
- Explain the differences in negotiating with marketing partners from different countries and the implications for the marketing strategies (4Ps).

UNIT I

International Marketing: Nature, definition, and scope of international marketing; Domestic marketing vs. international marketing; International marketing environment -external and internal. Identifying and Selecting Foreign Market:

Foreign market entry mode decisions.

UNIT II

Product Planning for International Market: Product designing; Standardization vs adaptation; Branding, and packaging; Labeling and quality issues; After sales service.

UNIT III

International Promotion & Distribution: Methods of international promotion; Direct mail and sales literature; Advertising; Personal selling; Trade fairs and exhibitions. Distribution channels and logistics decisions; Selection and appointment of foreign sales agents.

UNIT IV

International Pricing: Factors influencing international price; Pricing process - process and methods; International price quotation and payment terms. International HR Practices ; Recruitments , Selection, Placement, Training, Remuneration etc.

UNIT V

Export Policy and Practices in India: Exim policy - an overview; Trends in India's foreign trade; Steps in starting an export business; Product selection; Market selection; Marketing control process

Suggested Readings

1. Bhattacharya R.L. and Varshney B: International Marketing Management; Sultan Chand, New Delhi.
2. Bhattacharya B: Export Marketing Strategies for Success; Global Press, New

Delhi.

3. Keegan W.J: Multinational Marketing Management; Prentice Hall, New Delhi.
4. Kriplani V: International Marketing; Prentice Hall New Delhi.
5. Taggart J.H and Moder Mott M.C: The Essence of International Business; Prentice Hall New Delhi.
6. Kotler Phillip: Principles of Marketing; Prentice Hall New Delhi.
7. Payer Weather John: International Marketing; Prentice Hall, NJ.

8. Cateroyra P.M. and Keavenay S.M: Marketing an International Perspective; Erwin Homewood, Illinois.
9. Paliwala,,: Stanley J The Essence of International Marketing; Prentice Hall, New Delhi.
10. Jain, S.C. – vUrjkZ"V~h; foi.ku] IkfgR; Hkou izdk'ku] vkxjkA
11. Rathor & Kothari – vUrjkZ"V~h; foi.ku] jes'k cq d fMiks] t;iqjA
12. Srivastava, P.K. – vUrjkZ"V~h; foi.ku] jktLFkku xzaFk vdkneh] t;iqjA
13. Clerinulum, Francis – International Marketing.
14. Rathore&Rathore–International Marketing, Ramesh Book Depo., Jaipur.
15. Jain, S.C. – International Marketing, C.B.S. Publication, Agra.