BACHELOR OF COMMERCE

(B.Com.)

(THREE YEAR DEGREE COURSE)

B.COM.

COURSE STRUCTURE

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
(Optional)	PAPER-IV(A) AUDITING	100
	OR	
	PAPER-IV(B) COMPANY LAW	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	100

OR

GROUP-C-(iii)	PAPER-V FUNDAMENTALS OF INSURANCE	100
(Optional)	PAPER-VI INDIAN BANKING SYSTEM	100
	OR	
GROUP-C-(iv)	PAPER-V INTERNET & WORLD WIDE WEB	100
(Optional)	PAPER-VI ESSENTIALS OF E-COMMERCE	100
	OR	
GROUP-C-(v)	PAPER-V HUMAN RESOURCE MANAGEMENT	100
(Optional)	PAPER-VI INDUSTRIAL RELATIONS	100
	TOTAL MARKS	**600**

(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	**600**	**210**
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Grand Total	**1800**	**630**

Bachelor of Commerce (B.Com.)

FIRST YEAR DETAILED SYALLBUS
GROUP-A: (Business Administration)

PAPER-I

BUSINESS COMMUNICATION

OBJECTIVE

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

UNIT I

Introducing Business Communication: Basic forms of communicating; Communication models and processes; Effective communication; Theories of communication; Audience analysis.

UNIT II

Self-Development and Communication: Development of positive personal attitudes; SWOT analysis; Vote's model of interdependence; Whole communication.

UNIT III

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.

UNIT IV

Principles of Effective Communication

UNIT V

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; Office memorandum.

UNIT VI

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 VII

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. International Communication: Cultural sensitiveness and cultural context; Writing and presenting in international situations; Inter-cultural factors in interactions; Adapting to global business.

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.

Bachelor of Commerce (B.Com.)

FIRST YEAR DETAILED SYALLBUS
GROUP-A: (Business Administration)

PAPER-II

BUSINESS ENVIRONMENT

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.

UNIT I

Indian Business Environment: Concept, components, and importance

UNIT II

Economic Trends (overview): Income; Savings and investment; Industry; Trade and balance of payments, Money; Finance; Prices.

UNIT III

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

UNIT IV

Role of Government: Monetary and fiscal policy; Industrial policy; Industrial licensing, Privatization; Devaluation; Export-Import policy; Regulation of foreign investment.

UNIT V

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

UNIT VI

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; GSP; GSTP; Countertrade.

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:lndian Economy; Himalaya Publishing House, New Delhi..
6. Hedge Ian: Environmental Economics; MacMillan, Hampshire.
7. Dutt Ruddar: Economic Reforms in India - A Critique; S.Chand, New Delhi.

Bachelor of Commerce (B.Com.)

FIRST YEAR DETAILED SYALLBUS

GROUP-B: (Accounts &Law)

PAPER-III

FINANCIAL ACCOUNTING

OBJECTIVE

To Impart basic accounting knowledge as applicable to business.

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

Insolvency account – Insolvency of and individual, royalties account.

UNIT III

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

UNIT IV

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

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.

Bachelor of Commerce (B.Com.)

FIRST YEAR DETAILED SYALLBUS
GROUP-B: (Accounts &Law)

PAPER-IV

BUSINESS REGULATORY FRAMEWORK

OBJECTIVE

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

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

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.

UNIT IV

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; Dishonuor and discharge of negotiable instrument.

UNIT V

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

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.

Bachelor of Commerce (B.Com.)

FIRST YEAR DETAILED SYALLBUS

GROUP-C: (Applied Business Economics)

PAPER-V

BUSINESS ECONOMICS

OBJECTIVE

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

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 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 III 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.

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.

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 prefence, equity capital, retained earnings, weighted average cost of capital.

Note: Atleast 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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Bachelor of Commerce (B.Com.)

FIRST YEAR DETAILED SYALLBUS

GROUP-C: (Applied Business Economics)

PAPER-VI

BUSINESS STATISTICS

OBJECTIVE

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

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 control tendency - Arithmetic, geometric and havmonic means, mode, median, partition, values, simple and weighted averages. Uses and limitations of different averages.

UNIT III **DISPERSION AND SKEW NESS**

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.

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.

Bachelor of Commerce (B.Com.)

SECOND YEAR DETAILED SYALLBUS

GROUP-A: (Business Administration)

PAPER-I

PRINCIPLES OF BUSINESS MANAGEMENT

OBJECTIVE

This course familiarizes the students with the basics of principles of management

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.

UNIT II

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

UNIT III

Organizing: Concept, nature, process, and significance; Authority and responsibility relationships; Centralization and decentralization; Departmentation; Organization structure -forms and contingency factors.

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; Communication -nature, process, networks, and barriers; Effective communication.

UNIT V

Managerial Control: Concept and process; Effective control system; Techniques of control -traditional and modern.

UNIT VI

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. Weihrich 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.

Bachelor of Commerce (B.Com.)

SECOND YEAR DETAILED SYALLBUS

GROUP-A: (Business Administration)

PAPER-II

FUNDAMENTALS OF ENTREPRENEURSHIP

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.

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

Promotion of a Venture: Opportunities analysis; External environmental anaysis - 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 III

Entrepreneurial Behaviour: Innovation and entrepreneur; Entrepreneurial behavior and Psycho-Theories, Social responsibility.

UNIT IV

Entrepreneurial Development Programmes (EDP): EDP, their role, relevance, and achievements; Role of Government in organizing EDPs; Critical evaluation.

UNIT V

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.

Suggested Readings

1. Tandon B.C: Environment and Entrepreneur; Chugh Publications, Allahabad.
2. Siner A David: Entrepreneural 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.

Bachelor of Commerce (B.Com.)

SECOND YEAR DETAILED SYALLBUS
GROUP-B: (Accounts &Law)

PAPER-III

COST ACCOUNTING

OBJECTIVE

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

UNIT I

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

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

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

UNIT IV

Cost Ascertainment: Unit costing; Job, batch and contract costing; Operating costing.

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.

Bachelor of Commerce (B.Com.)

SECOND YEAR DETAILED SYALLBUS

GROUP-B: (Accounts &Law)

PAPER-IV

INCOME-TAX

OBJECTIVE

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

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

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

UNIT III

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

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 formed 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 SYALLBUS
GROUP-C: (Applied Business Economics)

PAPER-V

PUBLIC FINANCE

OBJECTIVE

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

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 Expenditure: Meaning & Nature, Canons and classification of public expenditure, effects on production, distribution and economic stability.

UNIT III

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 IV

Public Debts: Role and classification of Public debts and methods of their redemption, Tax Vs Loan.

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 ¼yksdfoRr½A
7. Varshney, J.C. - jktLo ¼yksdfoRr½] SBPD, Agra.
8. Varshney, J.C. – Public Finance, SBPD, Agra.

Bachelor of Commerce (B.Com.)

SECOND YEAR DETAILED SYALLBUS

GROUP-C: (Applied Business Economics)

PAPER-VI

INDUSTRIAL LAW

OBJECTIVE

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

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 INDIAN TRADE UNIONS ACT:

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

UNIT IV 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 V WORKMAN COMPENSATION ACT:

Brief study of the provisions to compensation of workman.

Suggested Readings

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

Bachelor of Commerce (B.Com.)

THIRD YEAR DETAILED SYALLBUS
GROUP-A: (Business Administration)

PAPER-I

INFORMATION TECHNOLOGY & ITS IMPLICATIONS IN BUSINESS

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.

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 truthtable 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; Types of memories;; Memory capacity and its enhancement; Memory devices and their comparisons; Auxiliary storage, tapes, disks (magnetic and optical); Various devices and their comparison. System Software - Role of Software, Different System Software: O.S., utilities, element of O.S. -its types and variations; DOS and windows. Computer and Networks: Need of communication; Data transmission; Baud; Bandwidth; Communication channel; Multiplexing; Basic network concepts; O.S.I, model; Types of topologies; LAN, WAN; Client server concept.

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; Goal seeking and solver tools; Using graphics and formatting of worksheet; Sharing data with other desktop applications; Strategies of creating error-free worksheet (MSExcel, Lotus 123). Practical knowledge of Wings Accounting (Software), Tally etc. 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, etc.

UNIT VI

Information System Audit Basic idea of information audit; Difference with the traditional concepts of audit;

Conduct and applications of IS audit in internet environment.

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. Timothi J O'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

OBJECTIVE

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

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

Process of Credit Creation By Banks: Credit creation process; Determination of money supply and total bank credit.

UNIT V

Development Banks and Other Non-Banking Financial Institutions: Their main features; Unregulated credit markets in India - main feature.

UNIT VI

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 Plannning in the Bank; Macmillan India Ltd, New Delhi,

Bachelor of Commerce (B.Com.)

THIRD YEAR DETAILED SYALLBUS

GROUP-B: (Accounts & Law)

PAPER-III

CORPORATE ACCOUNTING

OBJECTIVE

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

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.

UNIT III

Valuation of Goodwill and Shares.

UNIT IV

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

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 SYALLBUS
GROUP-B: (Accounts & Law)

OPTIONAL PAPER-IV (A)

AUDITING

OBJECTIVE

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

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 lI

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. Audit Procedure: Vouching; Verification of assets and liabilities.

UNIT IV

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.

UNIT V

Audit of non-profit companies, audit report – meaning, specimen, types of report, recent trends in auditing.

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.

Bachelor of Commerce (B.Com.)

THIRD YEAR DETAILED SYALLBUS
GROUP-B: (Accounts & Law)

OPTIONAL PAPER-IV (B)

COMPANY LAW

OBJECTIVE

The objective of this course is to provide basic knowledge of the provisions of the Companies Act. 1956, along with relevant case law.

The Companies Act, excluding provisions relating to accounts and audit sections, managing agents and secretaries and treasurers Sections 324 - 388E, arbitration, compromises, arrangements and reconstructions - sections 389-396).

UNIT I

Corporate personality; Kinds of companies, incorporation of companies.

UNIT II

Memorandum of Association; Articles of Association; Prospective, Shares, Shares Capital, Members, transfer and transmission of shares.

UNIT III

Capital management -borrowing powers, mortgages and charges, debentures, cooperate governance.

UNIT IV

Directors - Managing Directors, Whole time directors, company meetings – Kinds Quorum, resolutions and minutes of meetings.

UNIT V

Majority powers and minority rights; Prevention of oppression and mismanagement, winding up of companies.

Suggested Readings

1. Bagrial A.K.: Company Law; Vikas Publishing House, New Delhi.
2. Ramaiya A.: Guide to the Companies Act; Wadhwa & Co. Nagpur.
3. Singh Avtar: Company Law; Eastern Book Co., Lucknow.
4. Kuchal M.C.: Modern India Company Law; Shri Mahavir Books, Noida.
5. Kapoor N.D.: Company Law -Incorporating the Provisions of the Companies Amendment Act, 2000; Sultan Chand & Sons, New Delhi

Bachelor of Commerce (B.Com.)

THIRD YEAR DETAILED SYALLBUS

ANY ONE OF THE FOLLOWING AREA COMBINATIONS

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

PAPER-V

FINANCIAL MANAGEMENT

OBJECTIVE

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

UNIT I

Financial Management: Financial goals; Profit vs wealth maximization; Financial functions, Financial planning.

UNIT II

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 III

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 IV

Dividend Policies: Issues in dividend policies; Walter's model; Gordon's model; M.M. 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, New Delhi.
4. Prasanna Chandra: Financial Management Theory and Practice; Tata McGraw Hill, New Delhi.
5. Pandey I.M: Financial Management: Vikas Publishing House, New Delhi.
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. Gupta, S.P. – Financial Management] lkfgR; Hkou izdk'ku] vkxjkA

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Bachelor of Commerce (B.Com.)

THIRD YEAR DETAILED SYALLBUS

ANY ONE OF THE FOLLOWING AREA COMBINATIONS

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

PAPER-VI

MANAGEMENT ACCOUNTING

OBJECTIVE

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

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

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 III

Funds Flow Statement as per Indian Accounting Standard 3, cash flow statement.

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; Zero base 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 cqd 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] vkxjkA

9. Gupta, S.P. – izcU/kdh; ys[kkfof/k] lkfgR; Hkou izdk'ku] vkxjkA

Bachelor of Commerce (B.Com.)

THIRD YEAR DETAILED SYALLBUS

ANY ONE OF THE FOLLOWING AREA COMBINATIONS

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

PAPER-V

PRINCIPLES OF MARKETING

OBJECTIVE

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

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.

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

Distributions Channels and Physical Distribution: Distribution channels – concept and role; Types of distribution channels;. Factors affecting choice of a distribution channel; Retailer and wholesaler.

UNIT V

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.

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 SYALLBUS

ANY ONE OF THE FOLLOWING AREA COMBINATIONS

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

PAPER-VI

INTERNATIONAL MARKETING

OBJECTIVE

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

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 Pricing: Factors influencing international price; Pricing process - process and methods; International price quotation and payment terms.

UNIT IV

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 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; Export pricing; Export finance; Documentation; Export procedures; Export assistance and incentives.

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: Jnternational Marketing; Prentice Hall, NJ.

8. Caterora 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] lkfgR; Hkou izdk'ku] vkxjkA

11. Rathor & Kothari – vUrjkZ"V~h; foi.ku] jes'k cqd 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.

Bachelor of Commerce (B.Com.)

THIRD YEAR DETAILED SYALLBUS

ANY ONE OF THE FOLLOWING AREA COMBINATIONS

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

PAPER-V

FUNDAMENTALS OF INSURANCE

OBJECTIVE

This course enables the students to know the fundamentals of insurance.

UNIT I

Introduction to Insurance: Purpose and need of insurance; Insurance as a social security tool; Insurance and economic development. Fundamental principles of Life Insurance / Marine / Medical and General, Insurance contracts of various kinds, insurance interest.

UNIT II

Fundamentals of Agency Law: Definition of an agent; Agents regulations; Insurance intermediaries; Agents' compensation.

UNIT III

Procedure for Becoming an Agent: Pre-requisite for obtaining a license; Duration of license; Cancellation of license; Revocation or suspension/termination of agent appointment; Code of conduct; Unfair practices.

UNIT IV

Functions of the Agent: Proposal form and other forms for grant of cover; Financial and medical underwriting; Material information; Nomination and assignment; Procedure regarding settlement of policy claims.

UNIT V

Company Profile: Organizational set-up of the company; Promotion strategy; Market share; Important activities; Structure; Product; Actuarial profession; Product pricing - actuarial aspects; Distribution channels.

Suggested Readings

1. Mishra M.N: Insurance Principles and Practice; S. Chand and Co, New Delhi.
2. Insurance Regulatory Development Act 1999.
3. Life Insurance Corporation Act 1956.
4. Gupta OS: Life Insurance; Frank Brothers, New Delhi.
5. Vinayakam N., Radhaswamy and Vasudevan SV; Insurance - Principles and practice, S.Chand and Co., New Delhi.
6. Mishra MN: Life Insurance Corporation of India, Vols I, II & III; Raj Books, Jaipur.
7. Srivastava, Balchand – Bima ke Sidhanth, Sahitya Bhawan Pub., Agra.

Bachelor of Commerce (B.Com.)

THIRD YEAR DETAILED SYALLBUS

ANY ONE OF THE FOLLOWING AREA COMBINATIONS

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

PAPER-VI

INDIAN BANKING SYSTEM

OBJECTIVE

This course enables the students to know the working of the Indian banking system.

UNIT I

Indian Banking System: Structure and organization of banks; Reserve Bank of India; Apex banking institutions; Commercial banks; Regional rural banks; Cooperative banks; Development banks.

UNIT II

Banking Regulation Act, 1949: History; Social control; Banking Regulation Act as applicable to banking companies and public sector banks; Banking Regulation Act as applicable to Co-operative banks.

UNIT III

Reserve Bank of India: Objectives; Organization; Functions and working; Monetary policy; Credit control measures and their effectiveness.

UNIT IV

State Bank of India: Brief History; Objectives; Functions; Structure and organization; Working and progress.

UNIT V

Regional Rural and Co-operative Banks in India: Functions; Role of regional rural and cooperative banks in rural India; Progress and performance.

Suggested Readings

1. Basu A.K: Fundamentals of Banking-Theory and Practice; A. Mukherjee and Co., Calcutta.
2. Sayers R.S: Modern Banking ; Oxford University Press.
3. Panandikar S.G. and Mithani D.M: Banking in India; Orient Longman.
4. Reserve Bank of India: Functions and Working.
5. Dekock: Central Banking; Crosby Lockwood Staples, London.
6. Tennan M.L: Banking -Law and Practice in India; India Law House, New Delhi.
7. Khubchandani B.S.: Practice and Law of Banking; Macmillan, New Delhi..
8. Shekhar and Shekhar: Banking Theory and Practice; Vikas Publishing House, New Delhi.
9. Dr. Singh & Mishra – Bhartiya Banking Praynali, Sahitya Bhawan Pub., Agra

Bachelor of Commerce (B.Com.)

THIRD YEAR DETAILED SYALLBUS

ANY ONE OF THE FOLLOWING AREA COMBINATIONS

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

PAPER-V

INTERNET & WORLD WIDE WEB

OBJECTIVE

This course aims at familiarizing the students with the basic concepts and ground rules of Internet and the various services it offers, including designing a website, security of data/information on the Internet, and how to access information from depositories in the World Wide Web.

UNIT I

The mechanism of the Internet: Distributed computing; Client-server computing; Internet Protocol suite; Protocol Stack; Open System Interconnection Reference Model (OSIRM) based on the International Organization for Standardization (ISO) (Application layer, presentation layer, session. Layer; transport layer network layer, data link layer, and physical layer); TCP/IP protocol suite model; Mechanism of transmitting the message across the network and function of each layer; Processing of data at the destination; Mechanism to log onto the network; Mechanism of sending and receiving email.

UNIT II

Internet Enabled Services: Electronic mail (E-mail); Usenet & newsgroup; File transfer protocol (FTP); Telnet; Finger; Internet chat (IRC); Frequently asked questions (FAQ); The World Wide Web Consortium (W3C) - origin and evolution; Standardizing the Web; W3C members; W3C recommendations; Browsing and searching; Browsing and information retrieval; Exploring the World Wide Web; Architecture of World Wide Web; Hyperlink; Hypertext Markup Language (HTML); Hypertext Transfer Protocol (HTTP); Address -URL.

UNIT III

Designing Web Site/Web Page: WW operations, Web standards, HTML –concept and version; Naming scheme for HTML documents; HTML editor; Explanation of the structure of the homepage; Elements in HTML documents; XHTML, CSS, Extensible Stylesheet Language (SXL); Tips for designing web pages.

UNIT IV

Security of Data/Information: Security; Network security; PINA factor -privacy; integrity, non-repudiation, authentication; SSL; Encryption; Digital signature; Digital certificate; Server security; Firewall; Password; Biometrics; Payment security; Virus protection; Hacking.

UNIT V

Web Browsing: Browsers; Basic functions of web browsers; Browsers with advanced facility; Internet explorer; Netscape navigator; Netscape Communicator. Search Engine/Directories: Directory; General features of the search engines; Approaches to website selection; Major search engines; Specialized search engines; Popular search engines/directories; Guidelines for effective searching; A general approach to searching.

Suggested Readings

1. Agarwala Kamlesh. N. and Agarwala Deeksha: Bridge to the Online Storefront; Macmillan India New Delhi.
2. Agarwala Kamlesh. N. and Agarwala Deeksha: Fatal Click:What to do when viruses size your computer; Macmillan India New Delhi.
3. Phillips Lee Anne: Practical HTML 4; Prentice Hall New Delhi.
4. Douglas E. Comer: The Internet Book; Prentice Hall New Delhi.
5. Minoli Daniel, Minoli Emma: Web Commerce Technology Handbook; Tata McGraw Hill New Delhi.
6. Minoli Daniel: Internet & Intranet Engineering; Tata McGraw Hill New Delhi.
7. Deitel Harvey M. and Deitel Paul J. and Neito T.R: Complete Internet and World Wide Web Programming Training Course; Prentice Hall New Delhi.

Bachelor of Commerce (B.Com.)

THIRD YEAR DETAILED SYALLBUS

ANY ONE OF THE FOLLOWING AREA COMBINATIONS

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

PAPER-VI

ESSENTIALS OF E-COMMERCE

OBJECTIVE

The objective of this course is to familiarize the students with the basics of ecommerce and to comprehend its potential.

UNIT I

Internet and Commerce: Business operations; E-commerce practices vs traditional business practices; Concepts b2b, b2c, c2c, b2g, g2h, g2c; Benefits of e-commerce to organization, consumers, and society; Limitation of e-commerce; Management issues relating to e-commerce. Operations of E-commerce: Credit card transaction; Secure Hypertext Transfer Protocol (SMTP); Electronic payment systems; Secure electronic transaction (SET); SET's encryption; Process; Cybercash; Smart cards; Indian payment models.

UNIT II

Applications in B2C: Consumers' shopping procedure on the internet; Impact on disintermediation and re-intermediation; Global market; Strategy of traditional department stores; Products in b2c model; Success factors of e-brokers; Broker based services online; Online travel tourism services; Benefits and impact of ecommerce on travel industry; Real estate market; Online stock trading and its benefits; Online banking and its benefits; Online financial services and their future; Eauctions -benefits, implementation, and impact.

UNIT III

Applications in B2B: Applications of b2b; Key technologies for b2b; Architectural models of b2b; Characteristics of the supplier-oriented marketplace, buyer-oriented marketplace, and intermediary-oriented marketplace; Benefits of b2b on procurement reengineering; Just In Time delivery in b2b; Internet-based EDI from traditional EDI; Integrating EC with back-end information systems; Marketing issues in b2b.

UNIT IV

Applications in Governance: EDI in governance; E-government; E-governance - applications of the internet; Concept of government-to-business, business-to government and citizen-to-government; E-govemance models; Private sector interface in e-governance.

UNIT V

Emerging Business Models: Retail model; Media model; advisory model, Made-to order manufacturing model; Do-it-yourself model; Information service model; Emerging hybrid models; Emerging models in India.

Suggested Readings

1. Agarwala Kamlesh. N. and Agarwala Deeksha: Bridge to Online Storefront; Macmillan India, New Delhi.
2. Agarwala Kamlesh. N. and Agarwala Deeksha: Business on the Net-Introduction to the E-Commerce; Macmillan India New Delhi.
3. Agarwala Kamlesh. N. and Agarwala Deeksha: Bulls, Bears and The Mouse: An Introduction to Online Stock Market Trading; Macmillan India New Delhi
4. Tiwari Dr. Murli D.: Education and E-Governance; Macmillan India New Delhi

5. Minoli Daniel, Minoli Emma: Web Commerce Technology Handbook; Tata McGraw Hill, New Delhi.

6. Minoli Daniel, Internet & Intranet Engineering: Tata McGraw Hill, 1999

7. Bhatnager Subhash and Schware Robert (Eds); Information and Communication Technology in Development; Sage Publications India, New Delhi.

8. Amor, Daniel: E-business ® evaluation, The: Living and Working in an Interconnected World; Prentice Hall.US.

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10. Agarwala Kamlesh. N.:lntemet Banking;Macmillan India New Delhi.

Bachelor of Commerce (B.Com.)

THIRD YEAR DETAILED SYALLBUS

ANY ONE OF THE FOLLOWING AREA COMBINATIONS

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

PAPER-V

HUMAN RESOURCE MANAGEMENT

OBJECTIVE

The paper aims to develop in students a proper understanding about human resource.

UNIT I

HUMAN RESOURCE MANAGEMENT : Meaning, Functions, Importance, Scope & Role, Organization of H.R.D., Personnel Policies.

UNIT II

HIRING:

I. Manpower planning: Determining quality and quantity of personnel.

II. Recruitment – Methods and Evaluation.

III. Selection, Induction and Placement.

IV. Promotion, Transfer, Demotion.

UNIT III

TRAINING: Meaning, Importance, Need, Methods of Performance Appraisal, Motivation and Morale.

UNIT IV

WAGE AND SALARY ADMINISTRATION : Meaning, Significance , Factors, Job-Evaluation, Methods of wage & Payment Including, Incentive, payments.

UNIT V

EMPLOYEE BENEFITS AND SERVICES : Employee Benefits & Services. Concept, objectives, significance, Types of Benefits & Services, Fringe Benefits in India.

Suggested Readings

1. Human Resource Development: Edwin. B. Filippo.
2. Human Resource Development: C.B. Mammoria.
3. Human Resource Development: P.C. Tripathi.
4. Human Resource Development: Dale. S. Beach.

Bachelor of Commerce (B.Com.)

THIRD YEAR DETAILED SYALLBUS

ANY ONE OF THE FOLLOWING AREA COMBINATIONS

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

PAPER-VI

INDUSTRIAL RELATIONS

OBJECTIVE

The paper aims to develop in students a proper understanding about Industrial Relations.

UNIT I

INTRODUCTION

Concept of Industrial relations and its scope. Problems of Labour Management Relations- causes of Poor Industrial relations. Conditions of good industrial relations, Industrial relations in India.

UNIT II

TRADE UNIONISM

The concept, objectives, functions and types of trade unions. Historical Development of Trade Unions in India Obstacles in the growth of strong trade unionism.

UNIT III

INDUSTRIAL DISPUTES AND GRIEVANCE

Meaning, classification, Causes of Industrial disputes, settlement of industrial disputes, Concept, Nature and Causes of Grievances, The grievance procedure.

UNIT IV

COLLECTIVE BARGAINING

Concept, features, necessity and importance of collective bargaining: Collective Bargaining Procedure, Collective Bargaining in India.

UNIT V

EMPLOYEE DISCIPLINE

Causes & Types of Indiscipline, Essentials of a Good Disciplinary System. Procedure for taking Disciplinary Actions. Workers participation in Management.

UNIT VI

WORKERS PARTICIPATION IN MANAGEMENT

Suggested Readings

1. Industrial Relations: C.B. Mammoria and Dassora
2. Industrial Relations: Agrawal and Porwal.
3. Dynamics of industrial Relations: C.B. Mammoria.