FACULTY OF ECONOMICS & BUSINESS

SYLLABUS

for

Bachelor of Commerce (Honours)

(B.Com Hons.)

(Semester: I-VI)

(Under Continuous Evaluation System)

Session: 2021-22

The Heritage Institution

KANYA MAHA VIDYALAYA JALANDHAR (Autonomous)

Kanya Maha Vidyalaya, Jalandhar (Autonomous)

SCHEME AND CURRICULUM OF EXAMINATION OF THREE YEAR DEGREE PROGRAMMME

BACHELOR OF COMMERCE(HONOURS)

SESSION:2021-22

Semester I								
Course Code	**Course Name**	**Course Type**	**Marks**				**Examination time (in Hours)**
			Total	**Ext.**		**CA**	
				L	**P**		
BCOL-1421 BCOL-1031 BCOL-1431	Punjabi (Compulsory) [1]Basic Punjabi [2]Punjab History & Culture	C	50	40	-	10	3
BCOL-1102	Communicative English-I	C	50	40	-	10	3
BCOL-1173	Descriptive Statistics for Business	C	100	80	-	20	3
BCOL-1174	Micro Economics	C	100	80	-	20	3
BCOM-1095	Management Principles and Applications	C	100	50	30	20	3
BCOM-1096	Financial Accounting	C	100	50	30	20	3
BCOP-1127	Workshop on MS-Office package	C	50	-	40	10	3
AECD-1161	*Drug Abuse: Problem, Management And Prevention (Compulsory)	AC	50	40	-	10	3
SECF-1492	*Foundation Course	AC	25	20	-	05	1
Total			**550**				

C-Compulsory
AC-Audit Course
1 Special paper in lieu of Punjabi (Compulsory).
2 Special paper in lieu of Punjabi (Compulsory) for those students who are not domicile of Punjab.
***Marks of these papers will not be added in total marks and only grades will provided.**

Kanya Maha Vidyalaya, Jalandhar(Autonomous)
SCHEME AND CURRICULUM OF EXAMINATION OF THREE YEAR DEGREE PROGRAMMME
BACHELOR OF COMMERCE(HONOURS)
SESSION:2021-22

Semester II							
Course Code	**Course Name**	**Course Type**	**Marks**				**Examination time (in Hours)**
			Total	**Ext.**		**CA**	
				L	**P**		
BCOL-2421 BCOL-2031 BCOL-2431	Punjabi (Compulsory) [1]Basic Punjabi [2]Punjab History and Culture	C	50	40	-	10	3
BCOL-2102	Communicative English-II	C	50	40	-	10	3
BCOL-2093	Advanced Financial Accounting	C	100	80	-	20	3
BCOL-2174	Macro Economics	C	100	80	-	20	3
BCOL-2095	Business Laws	C	100	80	-	20	3
BCOL-2176	Inferential Statistics for Business	C	100	80	-	20	3
BCOP-2097	Workshop on Life Skills	C	50		40	10	3
AECD-2168	*Drug Abuse: Problem, Management And Prevention (Compulsory)	AC	50	40	-	10	3
SECF-2502	*Moral education Programme	AC	25	25	-	-	2
Total			**550**				

C-Compulsory
AC-Audit Course
[1] Special paper in lieu of Punjabi (Compulsory).
[2] Special paper in lieu of Punjabi (Compulsory) for those students who are not domicile of Punjab.
***Marks of these papers will not be added in total marks and only grades will be provided.**

Kanya Maha Vidyalaya, Jalandhar (Autonomous)
SCHEME AND CURRICULUM OF EXAMINATION OF THREE YEAR DEGREE PROGRAMMME
BACHELOR OF COMMERCE (HONOURS)
SESSION: 2021-22

Semester III							
Course Code	**Course Name**	**Course Type**	**Marks**				**Examination time (in Hours)**
			Total	**Ext.**		**CA**	
				L	**P**		
BCOL-3331	Analytical Skills	C	100	80	-	20	3
BCOL-3092	Company Law	C	100	80	-	20	3
BCOL-3093	Banking Theory & Practice	C	100	80	-	20	3
BCOL-3094	Business Communication	C	100	80	-	20	3
BCOL-3095	Business Ethics and Corporate Social Responsibility	C	100	80	-	20	3
BCOM-3096	Corporate Accounting	C	100	50	30	20	3
AECE-3221	* Environmental Studies (Compulsory)	AC	100	60	20	20	3
SECP-3512	* Personality Development	AC	25	20	-	05	1
Total			**600**				

C-Compulsory
AC-Audit Course
***Marks of these papers will not be added in total marks and only grades will be provided.**

Kanya Maha Vidyalaya,Jalandhar(Autonomous)
SCHEME AND CURRICULUM OF EXAMINATION OF THREE YEAR DEGREE PROGRAMME
BACHELOR OF COMMERCE (HONOURS)
SESSION: 2021-22

Semester IV							
Course Code	**Course Name**	**Course Type**	**Marks**				**Examination time (in Hours)**
			Total	**Ext.**		**CA**	
				L	**P**		
BCOL-4091	Cost Accounting	C	100	80	-	20	3
BCOL-4092	Fundamentals of Investment Management	C	100	80	-	20	3
BCOL-4093	Insurance & Risk Management	C	100	80	-	20	3
BCOL-4094	Marketing Management	C	100	80	-	20	3
BCOL-4095	Goods and Services Tax (GST)	C	100	80	-	20	3
BCOS-4096	Seminar	C	50	-	50	-	-
SECS-4522	*Social Outreach	AC	25	20	-	05	-
Total			**550**				

C- Compulsory
AC-Audit Course
***Marks of this paper will not be added in total marks and only grades will be provided.**

Kanya Maha Vidyalaya, Jalandhar
(Autonomous)

SCHEME AND CURRICULLUM OF EXAMINATION OF THREE YEAR DEGREE PROGRAMME

BACHELOR OF COMMERCE (HONOURS)

SESSION: 2021-22

Semester V							
Course Code	**Course Name**	**Course Type**	**Marks**				**Examination time (in Hours)**
			Total	**Ext.**		**CA**	
				L	**P**		
BCOL-5091	Management Accounting	C	100	80	-	20	3
BCOL-5092	Income Tax	C	100	80	-	20	3
BCOL-5093	Operations Research	C	100	80	-	20	3
BCOL-5094	Financial Management	C	100	80	-	20	3
BCOL-5095	Human Resource Management	C	100	80	-	20	3
BCOL-5096	Production and Operations Management	C	100	80	-	20	3
BCOP-5097	Workshop on Stock Market	C	50	-	40	10	3
SECI-5541/ SECJ-5551	*Innovation, Entrepreneurship and Development/ Job Readiness Course	AC	25	20	-	5	
Total			**650**				

AC- Audit Course

***Marks of these papers will not be added in total marks and only grades will be provided.**

Kanya Maha Vidyalaya, Jalandhar
(Autonomous)
SESSION: 2021-22

SCHEME AND CURRICULLUM OF EXAMINATION OF THREE YEAR DEGREE PROGRAMME

BACHELOR OF COMMERCE (HONOURS) SEMESTER VI

Course Code	Course Name	Course Type	Marks
BCOI-6091	Internship and Project Report	C	500

Total Marks: 3400

Bachelor of Commerce (Honours) Semester-I
Session 2021-22
Course Code: BCOL-1173
Descriptive Statistics for Business

Course outcome:

Upon successful completion of this course, students will be able to:

CO1: understand the concept of data & variables and its applications.

CO2: learn the techniques of presentation and analysis of data.

CO3: comprehend the measures of distribution and relationship.

Bachelor of Commerce (Honours) Semester-I
Session 2021-22
Course Code: BCOL-1173
Descriptive Statistics for Business

Time: 3 Hours **Max. Marks: 100**
Theory: 80
CA: 20

Note: Instructions for the Paper–Setter:

Two questions, each carrying 16 marks, from each of the Units I-IV (i.e. a total of eight questions) are to be set. Candidates are required to attempt five questions, selecting at least one from each unit. The fifth question may be attempted from any unit.

Unit-I

Data and Statistics: Types of Data: Cross-Sectional, Time Series Data, Panel Data, Pool Data, Sources of Data, Applications in Economic and Business

Some Basic Statistical Ideas: Description and Inference, The Population and the Sample, Variables and Cases, Types of Variables: Numerical and Categorical Variables, Discrete and Continuous Numerical Variables, Sampling Error and Bias.

Unit-II

Describing Data: Tables and Graphs (Theory and Practical through Excel)

Single Variable: Frequency Distributions- Ordinary Frequency Distributions, Relative Frequency Distributions, Cumulative Frequency Distributions; Graphs: Bar Charts and Pie Charts, Histograms and Ogives

Relationships: Categorical Explanatory Variables, Frequency Polygons, Frequency Distributions Graphs. Continuous Explanatory Variables: Frequency Distributions, Relative Frequency and Percent Frequency Distributions, Scatter diagrams, Data Presentation Errors.

Unit-III

Describing Data: Summary Statistics (Theory and Practical through Excel).

Measures of a Single Numeric Variable: Measures of Central Tendency: Arithmetic Mean, Weighted Mean, Geometric Mean, Percentiles and Quartiles, Median, Mode. Measures of Variation: Range and Inter-quartile Range, Mean Deviation, Variance, Standard Deviation and Coefficient of Variation.

Unit-IV

Measures of a Relationship: Measures of Distribution: Shape, Relative Location with Skewness and Kurtosis. Detecting Outliers and Empirical Rule. 'z' scores. Covariance and Correlation, Simple Regression Analysis (Grouped and Ungrouped data). Chebychev'sTheorem.

Suggested Readings:

1. Gupta S. P. (2011), *Statistical Methods,* S. Chand Publications, New Delhi.
2. Leekley R.M. (2010), Applied Statistics for Business and Economics, CRC Press, Taylor & Francis Group 6000 Broken Sound Parkway NW, Suite 300.

Note: The latest edition of the books is recommended.

Bachelor of Commerce (Honours) Semester-I

Session 2021-22

Course Code: BCOL-1174

Microeconomics

Course Outcomes:

Upon successful completion of this course, students will be able to:

CO1: students will be able to have an in-depth understanding of the preliminary concepts about consumer behavior, costs and revenue curves, production behavior and market structure.
CO2: have some idea of managerial objectives.

Bachelor of Commerce (Honours) Semester-I

Session 2021-22

Course Code: BCOL-1174

Microeconomics

Time: 3 Hours **Max. Marks: 100**

Theory: 80

CA: 20

Note: Instructions for the Paper–Setter:

Two questions, each carrying 16 marks, from each of the Units I-IV (i.e. a total of eight questions) are to be set. Candidates are required to attempt five questions, selecting at least one from each unit. The fifth question may be attempted from any unit.

Unit-I

Introduction to Economics: Nature and Scope of Economics, Micro and Macro Economics. Definition, Nature and Scope of Business Economics. Demand and Supply Analysis: Meaning of Demand, Types of Demand.

Law of Demand: Demand Schedule and Demand Curve, Shift in Demand Curve, Exceptions to the Law of Demand.

Supply: Determinants of Supply, Supply Function, Law of Supply, Supply Schedule and Supply Curve. Market Equilibrium: Excess Supply, Excess Demand, Price Adjustment Mechanism, Changes in Equilibrium.

Elasticity of Demand: Concept, Price, Income and Cross Elasticity, Measurement of Price Elasticity of Demand, Relationship Between Average Revenue, Marginal Revenue and Elasticity of Demand, Determinants of Elasticity of Demand, Importance of Elasticity of Demand.

Unit-II

Consumer Preferences and Choice: Utility Analysis: Brief Outline of Law of Diminishing Marginal Utility and Law of Equi- Marginal Utility. Indifference Curve Analysis: Assumption, Properties, Special Types of Indifference Curves, Consumer Equilibrium, Price, Income and Substitution Effects.

Production Function: Concept of Production Function, Short-run Laws of Production, Long-term Laws of Production: Isoquants, Producer's Equilibrium. Expansion Path, Returns to Factor and Returns to scale, Optimal Combination of Inputs, Economies and Diseconomies of Scale.

Theory of Costs: Types of Costs, Short Run and Long Run, Traditional and Modern Approaches.

Unit-III

Market Structure and The Firm's Objectives: Market Structure and Degree of Competition, Market Structure and Pricing Decisions: the Firm and The Industry, Objectives of Business Firms. **Perfect Competition:** Characteristics, Price determination under perfect competition, Equilibrium of Firm and Industry in the Short-run and Long-run.

Monopoly: Characteristics, Equilibrium of the Monopoly Firm in Short run and Long run;

Price Discrimination and Its Types, Price and Output Determination under Discriminating Monopoly.

Unit-IV

Monopolistic Competition: Meaning and Characteristics, Price and Output Determination Under Monopolistic Competition in Short-run and Long-run, Selling costs: Equilibrium of Firm with Respect to Selling Cost, Comparison with Perfect Competition. Brief introduction to Concept of Excess Capacity.

Oligopoly:Meaning and Characteristics, Kinked Demand curve.

Managerial Theories: Profit maximization and Sales Maximization.

Suggested Readings:

1. Dwivedi, D.N.(2018)*" Microeconomics -Theory and Applications",* Pearson Education Pvt. Ltd.
2. Ahuja, H.L.(2014)" *Advanced Economic Theory"*, S. Chand, publications,NewDelhi.
3. Koutsoyiannis A (2015)"*Modern Micro Economics",* 2nd edition, MacMillan House, New Delhi.
4.Stonier &Hague,A,(2003)"*Text book of Economics Theory*", 9th ed., ELBS, London.

Note: The latest edition of the books is recommended.

Session 2021-22

Bachelor of Commerce (Honours) Semester-I

Course Code: BCOM-1095
Course Title: Management Principles & Applications

Course Outcomes:

After the successful completion of this course, students will be able to –

CO1: evaluate the need for management in an organization.

CO2: understand the need for planning across management levels and various types of organizational structures prevailing in the business scenario.

C03: know the various components of Human Resource Planning.

C04: assess different leadership and motivation theories.

C05: analyze effective application of management principles to diagnose and solve organizational problems and develop optimal managerial decisions.

Session 2021-22

Bachelor of Commerce (Honours) Semester-I

Course Code: BCOM-1095

Course Title: Management Principles & Applications

Time: 3 Hours **Max.Marks:100**

Theory: 50

Practical:30

CA: 20

Instructions for the Paper Setter

Eight questions of equal marks are to be set, two in each of the four Sections (A-D). Questions of Sections A-D should be set from Units I-IV of the syllabus respectively. Candidates are required to attempt five questions, selecting at least one question from each section. The fifth question may be attempted from any Section. Each question carries 10 marks.

Unit-I

• **Management**: Concept, objectives and importance, an overview of managerial functions, Coordination – Essence of Management.

• **Evolution of Management Thought:** Contribution of Taylor, Fayol, Hawthorne experiments, Behavioural Approach, Weber's Bureaucratic Approach, System Approach, Contingency Approach.

Unit-II

• **Decision Making:** Concept, Importance, Group Decision making, Individual Vs Group Decision Making, Decision Making Process, Perfect Rationality and Bounded Rationality Techniques, Qualitative and Quantitative techniques of Decision Making, MIS.

• **Planning**: Concept, Importance, Types, Limitations, Planning process, Objectives, Setting objectives and Management by objectives.

Unit-III

• **Organizing**: Concept and importance, Formal and informal organization, Span of Management, Authority, Delegation & Decentralization, Types of Organization Structure, Principles of Organising.

• **Motivation**: Concept, Importance, Extrinsic and Intrinsic Motivation, Motivation Theories.

Unit-IV

• **Leadership:** Meaning, Nature, Traits and Styles, Approaches and Theories.

• **Communication**: Concept, Purpose, Process, Oral and Written communication, Formal and Informal communication; Barriers to effective; communication, overcoming the barriers.

• **Controlling**: Concept, Process, Limitation, Principles of Effective Control. Introduction to major Techniques of Control like ratios, Budgetary Control, EVA, MVA.

PRACTICAL

• Case studies on Management Principles. The students will prepare powerpoint presentation based on the case studies provided to them in the class and also there will be viva – voce based on the presentation of case study

Suggested Readings:

1. Harold Koontz and Heinz Weihrich, *Essentials of Management: An International Perspective,* New Delhi, McGraw-Hill, 2012.
2. Jon L Pierce and Donald G Gardner, *Management and Organizational Behaviour,* New Delhi, Thomson, 2007.
3. Stephen P Robbins and Marry A. Coulter, *Management*, Pearson Education, New Delhi, 2017.
4. Philip Sadler, *Leadership,* New Delhi, Kogan Page, 2003.
5. L.M. Prasad, Principles and Practice of Management, Sultan Chand & Sons, New Delhi,2015.
6. P. C. Tripathy and P. N. Reddy, Principles of Management, Mc-Graw Hill Education, NewDelhi,2012.

Note: Latest edition of text books to be used.

Session 2021-22

Bachelor of Commerce (Honours) Semester-I

Course Code: BCOM-1096

Course Title: Financial Accounting

Course Outcomes:

After the successful completion of this course, students will be able to –

CO1: acquire conceptual knowledge of financial accounting and gain skills required for recording various kinds of business transactions.

CO2: describe the role, functions and limitations of financial accounting.

CO3: explain various accounting concepts and conventions including IFRS (International Financial Reporting Standards).

CO4: prepare final accounts of sole proprietor (Trading account, Profit & Loss Account and Balance Sheet).

CO5: gain indepth knowledge of preparing Consignment accounts in the books of consignor and consignee.

CO6: work with well-known accounting software i.e. Tally (Latest version)

Session 2021-22

Bachelor of Commerce (Honours) Semester-I

Course Code:BCOM -1096

Course Title: Financial Accounting

Time: 3 Hours **Max. Marks:100**

Theory: 50

Practical: 30

CA: 20

Instructions for the Paper Setter:

Eight questions of equal marks are to be set, two in each of the four Sections (A-D). Questions of Sections A-D should be set from Units I-IV of the syllabus respectively. Candidates are required to attempt five questions, selecting at least one question from each section. The fifth question may be attempted from any Section. Each question carries 10 marks.

Unit-I

- **Introduction to Financial Accounting:** Need, scope and objectives, Accounting as an information system, Accounting Terminology Users of accounting information system. Branches of accounting, Accrual and Cash basis of Accounting.
- **Generally Accepted Accounting Principles:** Concepts and conventions. Capital and Revenue items. Accounting Standards– Meaning, Importance, List of Accounting Standards issued by ASB, Accounting System, Types of Accounts, Accounting Cycle.
- **Accounting Equation-** Meaning and Procedure of Developing Accounting Equation.

Unit-II

- **Journalizing-** Meaning and Rules of Debit and Credit, Format of Journal, Identification of Transactions, Recording of transactions in Journal.
- **Preparation of Ledger-**Distinction between Journal and Ledger, Preparation of Ledgers from Journal, Posting, Balancing of Accounts.
- **Subsidiary Books-** Need of Subdivision of Journal, Meaning and Advantages of Special Journals, Purchases Book, Sales Book, Purchases Returns Book, Sales Returns books, Receivable Book, Payables Book, Journal Proper. Cash Book - Single Column, Two Column, Three Column and Petty Cash Book - Journal Proper.

Unit-III

- **Depreciation Accounting:** Meaning, causes, objectives, Difference between Depreciation, Amortization and Depletion, Factors affecting Depreciation, Methods of charging depreciation- Straight line and Written down value method.
- **Trial Balance:** Meaning, Objectives and Advantages of Trial balance, Methods of Preparation of Trial Balance, Errors Revealed and not revealed by Trial Balance.
- **Rectification of errors: Capital and Revenue Expenditure** – Capital and Revenue Receipts: Meaning and Differences - Differed Revenue Expenditure. Errors and their Rectification: Types of Errors, Suspense Account, Effect of Errors on Profit.

Unit-IV

• **Preparation of Final Accounts** (Trading Account, Profit & Loss account, Balance Sheet), Final Accounts without adjustments.

• **Preparation of Final Accounts with Adjustments** (Closing Stock, Outstanding Expenses, Accrued Income, Prepaid Income and Expenses, Depreciation, Bad Debts and Provision for Doubtful Debts, Discount on Debtors, Creditors and Reserves etc.)

• **Accounting for Non-profit Organizations:** Non-profit entities, Receipts and payment Account, Income and Expenditure Account, Balance Sheet.

TALLY: ((PRACTICAL)

Computerized Accounting System (using latest version of Tally)

Creating a company, Creating Accounting ledgers and Groups, Creating Stock items and groups, Vouchers, Recording of transactions, Preparing reports, Cash book, Trial balance, Profit and loss account, Balance Sheet, Fund Flow Statement, Cash Flow Statement, Selecting and shutting a company, Backup and restore of data of company.

Suggested Readings:

1. Lal, Jawahar and Seema Srivastava, “Financial Accounting”, Himalaya Publishing House.
2. Grewal, T. S., “Introduction to Accounting”, S. Chand and Co., New Delhi.
3. Narayanswami, R., “Financial Accounting: A Managerial Perspective”, 3rd Edition, 2008, Prentice Hall of India, New Delhi.
4. Mukherjee, A. and Hanif, M., “Financial Accounting”, 1st Edition, 2003, Tata McGraw Hill.
5. Ramchandran, N. and Kakani, R.K., “Financial Accounting for Management”, 2nd Edition,2007, Tata McGraw Hill.

Note: Latest edition of text books to be used.

Session 2021-22

Bachelor of Commerce (Honours.) Semester-I

COURSE CODE: BCOP-1127

WORKSHOP ON OFFICE PACKAGE

Course Outcomes:

After passing course the student will be able to:

CO1: gain knowledge about office tools like word processing, spreadsheets, etc.

CO2: understand word processing software to create professional and academic documents.

CO3: create effective presentations useful for corporate tasks.

CO4: use spreadsheet application for data organization and manipulation.

Session 2021-22

Bachelor of Commerce (Honours) Semester-I

COURSE CODE: BCOP-1127

WORKSHOP ON OFFICE PACKAGE

Max. Marks: 50
Practical: 40
CA: 10

Examination Time: 3 Hrs

Instructions for the Paper Setter:

- Paper will be set on the spot by the examiner

UNIT-I

Word Processing:

- Shortcuts for navigation, insertion, deletion, and selection
- Formatting fonts with bolding, bullets and numbers
- Creative use of cut, copy and paste
- Format painter
- Tables
- Graphics, Smart Art, watermarks, hyperlinks, print screen function and Word art
- Page numbering
- Borders and shading
- Headers/footers
- Shortcut features like AutoCorrect, quick sections, find and replace
- Page breaks, drop caps
- Spelling, grammar, thesaurus

UNIT-II

Spreadsheets:

- Navigation and keyboard shortcuts
- Text, number and date shortcuts
- Add columns, rows (Autosum, auto-calculate)
- Manual math formulas (average, count,etc.)
- Use "cell references" with formulas
- Copy formulas (fill handle)
- Cut, copy, paste spreadsheets, range, and formulas
- Delete/insert rows and columns

- AutoCorrect
- Print options (orientation, margins, gridlines, header/footer)

UNIT-III

- Create charts to illustrate your spreadsheets; revise and format charts
- Create, sort and filter lists
- Apply formatting options, including conditional formatting

Presentations:

- Slide content: planning, opening slides, sequencing
- Bullet/number slides(variations, sequencing, layout)
- Graphics, shapes(alternatives to bullets; use color to influence mood; use images to reinforce messages)
- Smart art(effective use of diagrams)

UNIT-IV

- Photos and internet photos(formatting options)
- Copy/paste shortcuts(from other programs; linking)
- Create/import org charts, graphs and tables
- Hyperlinks to others programs and the internet
- Insert media clips, movies, sounds
- Views: Slide sorter, Outline, Notes as editing and presentation tools
- Presenting: transitions, animation, hiding slides, pausing and highlighting
- Automatic presentations (narrations, timing)
- Presentation methods to connect with individuals and groups

References/Textbooks:

1. Anshuman Sharma, A book of Fundamentals of Information Technology, Lakhanpal Publishers, 5th Edition.
2. Prof. Satish Jain, M. Geetha, Kratika, BPB's Office 2010 Course Complete Book, BPB Publications, 2017.
3. Joyce Cox, Joan Lambert and Curtis Frye, Microsoft office Professional 2010 Step by Step, Microsoft Press, 2010.
4. P.K. Sinha, Computer Fundamentals, BPB Publications, 2004.
5. Ebooks at OpenOffice.org
6. R. Gabriel Gurley, A Conceptual Guide to OpenOffice.org3, 2nd Edition.

Note: The latest editions of the books should be followed.

Session 2021-22
Bachelor of Commerce (Honours) Semester-II
Course Code: BCOL -2093
Course Title: Advanced Financial Accounting

Course Outcomes:

After the successful completion of this course, students will be able to –

CO1: Apply accounting techniques and methods for the formation, dissolution, partner changes, earnings distribution, and liquidation of partnerships.

CO2: learn about accounting treatment in case of complete and incomplete voyage

CO3: learn about accounting for Hire Purchase Transactions

CO4: prepare Departmental financial accounts and Consolidated financial accounts

Session 2021-22
Bachelor of Commerce (Honours) Semester-II
Course Code: BCOL -2093
Course Title: Advanced Financial Accounting

Time: 3 Hours | **Max. Marks: 100**
Theory: 80
CA: 20

Instructions for the Paper Setters:
Eight questions of equal marks (Specified in the syllabus) are to be set, two in each of the four Sections (A-D). Questions may be subdivided into parts (not exceeding four). Candidates are required to attempt five questions, selecting at least one question from each Section. The fifth question may be attempted from any Section. Each question carries 16 marks.

UNIT – I

- **Partnership Accounts:** Meaning, Partnership Deed, Provisions of the Indian Partnership Act,1932 in the absence of Partnership deed, Fixed v/s Fluctuating capital accounts, Appropriation of Profit & Loss Account, Division of profits among Partners.

- **Past adjustments** (relating to interest on capital, interest on drawing, salary and profit-sharing ratio). Goodwill: nature, factors affecting and methods of valuation - average profit, super profit and capitalization

- **Admission of Partner:** Adjustment regarding Profit Sharing Ratio, Treatment of Goodwill, Adjustment regarding revaluation of assets & liabilities, Partners capitals & Balance Sheet of new firm.

UNIT – II

- **Retirement of Partner:** Adjustment regarding goodwill, revaluation of assets & liabilities undistributed profits, computation of Partners' interest and mode of payment.

- **Death of Partner:** Calculation of deceased Partner's share of profit till the date of death. Preparation of deceased Partner's capital account, executor's account and preparation of balance sheet, Joint Life Policy

- **Dissolution of Partnership:** Meaning and distinction between dissolution of a Firm and dissolution of Partnership, Preparation of Realization Account and Partners' Capital Account Garner V/s Murray rule including Insolvency of firm

UNIT – III

- **Hire Purchase & Instalment Payment system:** Accounting for Hire Purchase Transactions, Journal entries & Ledger Accounts in the books of Hire Vendor & Hire Purchaser for large value items including default and repossession

- **Voyage Accounts:** Meaning, Preparation of voyage accounts, Accounting treatment in case of complete and incomplete voyage

UNIT – IV

- **Consignment Accounts**: Meaning, Features, Consignee's commission, Performa Invoice, Account Sales, Accounting treatment in the books of the consignor and the consignee -Valuation of consignment stock, Treatment of Normal and abnormal Loss, Invoice of goods at a price higher than the cost price

- **Departmental Accounts:** Meaning, Basis of allocation of common expenses, Preparation of Departmental Trading and P/L account, Consolidated Trading and P/L Accounts, Interdepartmental transfer of goods at cost, cost plus and at selling price, Provision for unrealized profit.

Suggested Readings:

1. Shukla, M.C., Grewal, T.S. and Gupta, S.C., "Advanced Accountancy", Vol. I & II, 2008, S. Chand & Co, New Delhi

2. Gupta, R. L. & Radheswamy, M., "Advanced Accountancy" Vol. I & II, 2009, S & Co, New Delhi

3. Maheshwari, S.N. & Maheshwari, V.L., "Advanced Accountancy" Vol. I & II, 2009, Vikas Publishing House Pvt. Ltd., New Delhi.

4.Sehgal, A. & Sehgal, D., "Advanced Accountancy" Vol. I & II, Taxmann Publication Pvt. Ltd, New Delhi

Note: Latest edition of text books to be used.

Bachelor of Commerce (HONOURS) SEM-II
Session 2021-22
Course Code:BCOL-2174
Macroeconomics

Course Outcomes:

Upon successful completion of this course, students will be able to:

CO1: learn the concepts and measurement of National Income and methods of measuring National Income.

CO2: learn Concept of demand for and supply of money.

CO3: learn concept of Inflation and measures to control inflation.

Bachelor of Commerce (HONOURS) SEM-II
Session 2021-22
Course Code:BCOL-2174
Macroeconomics

Time: 3 Hours **Max. Marks: 100**

Theory: 80
CA: 20

Note: Instructions for the Paper–Setter:

Two questions, each carrying 16 marks, from each of the Units I-IV (i.e. a total of eight questions) are to be set. Candidates are required to attempt five questions, selecting at least one from each unit. The fifth question may be attempted from any unit.

Unit-I

Macroeconomics – scope and basic concepts.
National Income Accounting - Concepts and measurement of GDP, GNP, NNP, NI and DPI, Methods of measuring National Income, Problems in measuring National Income ,Circular flow of income - Two sector, three sector and four model. Real and Nominal GDP–Implicit deflator.

Unit-II

Aggregate Demand and Aggregate Supply: Classical and Keynesian approach to AD-AS approach, Determination of aggregate demand, Shifts in aggregate demand, Aggregate supply in the short and long run. Economy in the short run IS–LM framework.
Theory of Macro Economic Equilibrium: Simple Keynesian Model, Consumption, saving and Investment functions, Investment and Government expenditure multipliers

Unit-III

Money: Concept of demand for and supply of money, Quantity theory of money and Keynesian theory of demand for money, Measures of money supply – High powered money – Money multiplier.
Inflation: Concept of Inflation – Demand-pull and cost-push theories of inflation –Measures to control inflation.

Unit-IV

Monetary policy: Role of monetary policy, Instruments of monetary policy, Latest monetary policy of RBI.
Fiscal policy: Role of fiscal policy, Instruments of fiscal policy Latest fiscal policy of RBI.
Balance of payment: Meaning, its types and Structure, Balance of payment and Balance of trade, Factor responsible for disequilibrium in BOP, Methods to correct BOP.

Suggested Readings:

1. Dwivedi ,D.N. (2018) *Macroeconomics: Theory and Policy*, Tata McGraw-Hill.
2. Jhingan, M. L. (2014) *Macroeconomic Theory*, Varinda Publications ,Delhi.

Note: The latest edition of the books is recommended.

Session 2021-22
Bachelor of Commerce (Honours) Semester-II
Course Code:BCOL-2095
Course Title: Business Laws

Course Outcomes:

Upon successful completion of this course, students will be able to:

CO1: understand the various Acts in India

CO2: indepth knowledge of contract formation

CO3: understand the different forms of Negotiable Instruments

CO4: learn about how to transfer property and goods etc.

Session 2021-22
Bachelor of Commerce (Honours) Semester II
Course Code: BCOL- 2095
Course Title:Business Laws

Time: 3 Hours **Max. Marks: 100**
Theory: 80
CA: 20

Instructions for the Paper Setters:

Eight questions of equal marks (Specified in the syllabus) are to be set, two in each of the four Sections (A-D). Questions may be subdivided into parts (not exceeding four). Candidates are required to attempt five questions, selecting at least one question from each Section. The fifth question may be attempted from any Section. Each question carries 16 marks.

UNIT – I

The Indian Contract Act, 1872

- Contract – Meaning, Characteristics and kinds, Essentials of valid contract
- Offer and acceptance,
- Consideration,
- Contractual capacity
- Free consent.

UNIT – II

The Indian Contract Act, 1872

- Legality of object.
- Discharge of contract; Modes of discharge.
- Breach of Contracts and its remedies.
- Indemnity and Guarantee.
- Bailment and Pledge

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 including sales by non owners;
- Performance of the contract of sales;
- Unpaid seller and his rights, sale by auction.
- Remedies for breach of contract of sale

- 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, Dishonour and discharge of negotiable instrument;

UNIT – IV

- The Factories Act, 1948
- The Industrial Dispute Act, 1947
- The Payment of Wages Act, 1936

Suggested Readings:

1. Kapoor N.D.: Business Law; Sultan Chand & Sons, New Delhi.
2. Singh, A., "*Principles of Mercantile Law*", (2011), Eastern Book Co.
3. Tulsian, P. C., "*Business Laws*", 2nd Edition (2000), Tata McGraw Hill, New Delhi.
4. Kucchal, M.C., "*Business Law*", 5th Edition (2009), Vikas Publishing, House (P) Ltd.
5. Maheshwari & Maheshwari, "*Business Law*", National Publishing House, New Delhi.
6. Chadha, P. R., "*Business Law*" Galgotia Publishing Company, New Delhi.
7. Googan P.P.S, "A Text Book of Mercantile Law", S. Chand, New Delhi

Note: Latest edition of text book may be used.

Bachelor of Commerce (HONOURS) SEM-II
Session 2021-22
Course Code: BCOL-2176

Inferential Statistics for Business

Course Outcomes:

After the successful completion of this course, students will be able to –
CO1: understand the concept of hypothesis testing and its significance
CO2: learn the applications of parametric and non-parametric tests

Bachelor of Commerce (HONOURS) SEM-II
Session 2021-22
Course Code: BCOL-2176
Inferential Statistics for Business

Time: 3 Hrs **Max. Marks: 100**
Theory: 80
CA: 20

Note: Instructions for the Paper–Setter:

Two questions, each carrying 16 marks, from each of the Units I-IV (i.e. a total of eight questions) are to be set. Candidates are required to attempt five questions, selecting at least one from each unit. The fifth question may be attempted from any unit.

Unit-I

Population-Sample, Central Limit Theorem and Confidence Interval

Confidence Intervals for One Population Mean:

- Estimating a Population Mean Confidence Intervals for One Population Mean When σ Is Known
- Confidence Intervals for One Population Mean When σ Is Unknown

Hypothesis Tests for One Population Mean

- The Nature of Hypothesis Testing
- Critical-Value Approach to Hypothesis Testing
- P-Value Approach to Hypothesis Testing
- Hypothesis Tests for One Population Mean When σ Is Known
- Hypothesis Tests for One Population Mean When σ Is Unknown
- The Wilcoxon Signed-Rank Test
- Type II Error Probabilities; Power

Unit-II

Inferences for Two Population Means:

The Sampling Distribution of the Difference between Two Sample Means for Independent Samples:

- Inferences for Two Population Means, Using Independent Samples: Standard Deviations Assumed Equal
- Inferences for Two Population Means, Using Independent Samples: Standard Deviations Not Assumed Equal
- The Mann–Whitney Test
- Inferences for Two Population Means, Using Paired Samples
- The Paired Wilcoxon Test

Unit-III

Inferences for Population Standard Deviations:

- Inferences for One Population Standard Deviation
- Inferences for Two Population Standard Deviations, Using Independent Samples

Inferences for Population Proportions:

- Confidence Intervals for One Population Proportion
- Hypothesis Tests for One Population Proportion

1. Inferences for Two Population Proportions

Unit-IV

Chi-Square Procedures

- The Chi-Square Distribution
- Chi-Square Goodness-of-Fit Test
- Contingency Tables; Association
- Chi-Square Independence Test
- Chi-Square Homogeneity Test

Software

1. Jamovi http://cdar.gndu.ac.in/downloadOSSoftware.aspx
2. Gretl http://cdar.gndu.ac.in/downloadOSSoftware.aspx

Suggessted Books:

1. Sahu P. K., Pal, S. R., & Das, A. K. (2015). Estimation and inferential statistics .Springer, India.
2. Lowry R. (2014). Concepts and applications of inferential statistics. Available at http://vassarstats.net/textbook/
3. Bernstein R., & Bernstein, S. (1999). Schaum's outline of elements of statistics II: Inferential Statistics, McGraw Hill Professional.

Note: The latest edition of the books is recommended.

Session 2021-22
Bachelor of Commerce (Honours) Semester-II
Course Code:BCOP-2097
Course Title: Workshop on Life Skills

Course Outcomes

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

CO1: Learn those abilities that help promote overall well being and competence to be able to face the realities of life.

CO2: Develop psycho social competencies and interpersonal skills that will help them to make informed decisions, solve problems, think critically and creatively, communicate effectively, build healthy relationships, empathize with others and cope with managing their lives in a healthy and productive manner.

CO3: Adapt and adjust well with the changing demands of the society as young adolescents extend their relationships beyond parents and family and are intensely influenced by their peers and the outside world.

CO4: Get support in dealing with emotional conflicts and personal problems in the college and will learn how to incorporate the same in their daily lives.

CO5: Empower themselves to act responsibly, take initiative and control.

Session 2021-22
Bachelor of Commerce (Honours) Semester-II
Course Code: BCOP-2097
Course Title: Workshop on Life Skills

Time: 3 Hrs | **Max. Marks:50**
Practical:40
CA:10

Instructions for the Paper Setters: The students will prepare Power Point Presentations on the topics specified in the syllabus. The examiner will evaluate the students on the basis of the presentation and their performance in Viva Voce.
Division of Marks
Presentation: 20
Viva-Voce: 20

This workshop is designed to create awareness on various concepts of Life Skills (Emotional skills, Thinking skills and social skills).

- Understanding Self-Esteem
- Positive Self-Talk
- Self-Care Basics
- Balanced Self-Care
- Making Plans and Setting Goals
- Empathy
- Critical thinking
- Creative thinking
- Decision making
- Problem Solving
- Effective communication
- Interpersonal relationship
- Coping with stress
- Coping with emotions

Session 2021-22

Bachelor of Commerce (Honours) Semester -III
Course Code: BCOL-3331
Course Title: Analytical Skills

Course Outcomes

After the successful completion of this course students will be able to

CO 1: Analyze data being presented in the form of tables, venn diagrams, pie charts.

CO 2: Demonstrate procedural fluency with real number arithmetic operations and use these operations to represent real world scenarios and to solve stated problems.

CO 3: Demonstrate number sense and conversion between fractions, decimals and percentages.

CO 4: Draw conclusions or make decisions in quantitatively based situations that are dependent upon multiple factors.

CO 5: Use simple and compound interest to do business calculations such as value of money, maturity value, present value, future value and able to differentiate which math method should be used for different problems.

Session 2021-22

Bachelor of Commerce (Honours) Semester -III
Course Code: BCOL-3331
Course Title: Analytical Skills

Examination Time: 3 Hours Max. Marks: 100
Theory: 80
CA: 20

Instructions for the Paper Setter:

Eight questions of equal marks are to be set, two in each of the four sections (A-D). Questions of sections A-D should be set from Units I-IV of the syllabus respectively. Questions may be subdivided into parts (not exceeding four). Candidates are required to attempt five questions, selecting at least one from each section. The fifth question may be attempted from any section. Each question will carry 8 marks.

UNIT-I

Data Analysis:- The data given in a Table, Graph, Bar Diagram, Pie Chart, Venn diagram or a passage is to be analyzed and the questions pertaining to the data are to be answered.

UNIT-II

Sequence and Series:- Analogies of numbers and alphabets completion of blank spaces following the pattern in A:b::C: d relationship odd thing out; Missing number in a sequence or a series.

UNIT-III

Arithmetic ability:- Algebraic operations BODMAS, Fractions, Divisibility rules, LCM&GCD (HCF).
Date, Time and Arrangement Problems: Calendar Problems, Clock Problems, Blood Relationship.

UNIT-IV

Quantitative aptitude:- Averages, Ratio and proportion, Problems on ages, Time, distance, speed.
Business computations: -Percentages, Profit &loss, Partnership, simple and compound interest.

Reference Books:

1. R S Agrawal, Quantitative Aptitude for Competitive Examination, S. Chand publications.
2. R V Praveen, Quantitative Aptitude and Reasoning, PHI publishers.
3. Abhijit Guha, Quantitative Aptitude for Competitive Examination, Tata McGraw Hill publications.

Session 2021-22

Bachelor of Commerce (Honours) Semester -III
Course Code: BCOL-3092
Course Title: Company Law

COURSE OUTCOMES:

On successful completion of this course, students will be able to:

CO1: have in depth knowledge about formation of a company and its registration.

CO2: draft the required documents like MOA and AOA.

CO3: learn the mode to register and fill the documents online.

CO4: have a clear conceptual understanding about the powers, duties and legal position of directors.

CO5: grasp the latest emerging issues that may arise.

Session 2021-22

Bachelor of Commerce (Honours) Semester -III
Course Code: BCOL-3092
Course Title: Company Law

Time: 3 Hours **Max. Marks: 100**
Theory Marks: 80
CA: 20

Instructions for the Paper Setter:
Eight questions of equal marks are to be set, two in each of the four sections (A-D). Questions of sections A-D should be set from Units I-IV of the syllabus respectively. Candidates are required to attempt five questions, selecting at least one from each section. The fifth question may be attempted from any section. Each question will carry 16 marks.

UNIT-I

- Introduction: Company – Meaning and its Characteristics, Company vis-à-vis other Forms of Business, Lifting the Veil of Corporate Personality.
- Kinds of Companies: Classification on the basis of incorporation; on the basis of members – Private company, public company, One Person company on the basis of liability of members; other kinds of companies – Companies with Charitable Objects, Government company, Foreign company, Holding and subsidiary company, associate company, small company; Exemptions and Privileges of Private Companies.
- Formation of Company: Provisions applicable to incorporate of companies; Effect of Certificate of Incorporation; Conclusiveness of Certificate of Incorporation; Online Registration of Company.
- Memorandum of Association: Memorandum of Association - Nature and content of memorandum - Alteration of memorandum - Doctrine of ultra vires.

UNIT-II

- Article of Association: Purpose and content of articles, Provision for Entrenchment; Alteration of articles; Binding Force of Memorandum and Articles; Doctrine of constructive notice and indoor management.
- Prospectus: Definition; Abridged Prospectus; Red–Herring Prospectus; Shelf Prospectus; Contents, Registration; deemed prospectus; statement in lieu of prospectus; Private Placement; Misstatement and their consequences.
- Shares: Legal Nature of Share, Share vs. Stock; Kinds of Shares; Issue of Shares at Par, Premium and Discount; Shares with Differential Voting Rights; Bonus Issues; Rights Issues; Issue of Sweat Equity Shares; Employees Stock Option Scheme; Allotment of Shares – General Provisions and Special Provisions; Transfer and Transmission of Shares, Calls and Forfeiture of Shares.

UNIT-III

- Share Capital: Kinds of Share Capital; Alteration of Share Capital; Reduction of Capital; Buy–Back of Shares.
- Membership in a Company: Definition of member; Member vs. Shareholder; Methods of Becoming a Member; Who may become a Member?, Termination of Membership; Rights of Members.
- Company Management: Concept of Director; Legal Position of Directors; Number of Directors; Woman Director; Independent Director; Small Shareholder's Director; Qualification and Disqualification of Directors; Appointment of Directors; Obtaining Director Identification Number(DIN); Number of Directorships; Removal of Directors; Retirement of Directors; Resignation of Directors; Vacation of office of Directors; Meetings of Directors; Powers of Directors; Duties of Directors.

UNIT-IV

- Company Meetings: Meaning of a Meeting; Kinds of Company Meetings; Requisites of Valid Meeting (General Meeting); Quorum; Proxy; Voting at General Meeting; Chairman; Motion; Resolutions; Registration of Resolutions and Agreements; Minutes of proceedings of Meetings.
- Winding Up: Meaning of Winding Up; Modes of Winding Up; Consequences of Winding Up.
- Administration of Companies Act – National Company Law Tribunal (NCLT); Special Courts; Registrar of Companies; Securities and Exchange Board of India.

Suggested Readings:

1. N.D.Kapoor, "*Company Law*", Sultan Chand & Sons, New Delhi.
2. MC Kuchhal and Vivek Kuchhal, Business Legislation for Management, Vikas Pubishing House.
3. S.N. Maheshwari and S.K Maheshwari, Company Law, Himalaya Publishing House.
4. Ashok K, Bagrial, "*Company Law*", Vikas Publications.
5. S.M. Shah, "*Company Law: Lectures*", N.M. Tripathi Publishers, Bombay.
6. Avtar Singh, "*Introduction to Company Law*", Eastern Book Company.

Session 2021-22

Bachelor of Commerce (Honours) Semester -III
Course Code: BCOL-3093
Course Title: Banking Theory and Practice

COURSE OUTCOMES:

On successful completion of this course, students will be able to:

CO1: have banking knowledge and skills together with technology-familiarity and customer-orientation.

CO2: understand the various services offered and various risks faced by banks.

CO3: gain awareness of various banking innovations after nationalization.

CO4: have an overview of banking industry.

Session 2021-22

Bachelor of Commerce (Honours) Semester -III
Course Code: BCOL-3093
Course Title: Banking Theory and Practice

Time: 3 Hours | **Max. Marks: 100**
Theory Marks: 80
CA: 20

Instructions for the Paper Setter:
Eight questions of equal marks are to be set, two in each of the four sections (A-D). Questions of sections A-D should be set from Units I-IV of the syllabus respectively. Candidates are required to attempt five questions, selecting at least one from each section. The fifth question may be attempted from any section. Each question will carry 16 marks.

UNIT-I

Banking: Evolution of modern banking system in India. Present Structure of Indian Banking System.
Commercial Bank—Meaning, Nature, Types, functions, importance and functions.
Central Bank- Role, objectives and functions of Reserve Bank of India. Techniques of Credit Control Credit Creation by RBI.

UNIT-II

Negotiable Instruments – Cheques, Drafts, Bills of Exchange and Promissory notes Endorsement and its types.
Management of Commercial Banks in India : Liquidity Management , Security Investments and Asset Liability Management.

UNIT-III

Reforms in the India Banking Sector : Narasimham Committee I and II, Raghuram Rajan Committee.
Introduction to Basel Norms: Significance, Implementation and Difficulties
Financial Inclusion- Concept, Importance and present status.

UNIT-IV

Innovations in Banking : Wholesale and Retail Banking , Universal and Narrow Banking, Off Shore Banking and Multinational Banking and cheque truncation system.
Digitalization of banking – E banking, Mobile banking, RTGS, NEFT, Debit cards, Credit cards, Smart cards. Introduction to IFSC, MICR, UPI, BHIM and Paytm
Demonetization- Concept and impact on Indian banking sector.

Suggested Readings:

1. Khubchandani,BS, *'Practice and Law of Banking'*, Mac Millan India Ltd 2000.
2. Nanda, KC, '*Credit and Banking',Response Book*, Sage Publications, 1999.
3. Sundram&Varshney, '*Banking and Financial System'*, Sultan Chand &Sons.
4.Neelam C Gulati, 'Banking and Insurance: Principles & Practices', Excel Books
5. Indian Institute of Banking and Finance, 'Principles and Practices of Banking, Mcmillan Education.
6. Jyotsna Bhatia and NishwanSethi, 'Elements of Banking and Insurance', PHI

Note: Latest edition of the books may be used.

Session 2021-22

Bachelor of Commerce (Honours) Semester -III
Course Code: BCOL-3094
Course Title: Business Communication

COURSE OUTCOMES:

After the successful completion of this course, students will be able to-

CO1: acquire skills in reading, writing, comprehension and communication and will be able to use electronic media for business communication.

CO2: enhance their skills in business writings and communications.

CO3: develop and deliver effective presentations.

CO4: develop effective interpersonal communications and skills that maximize team effectiveness.

CO5: learn resume writing and prepare themselves for job interviews.

Session 2021-22

Bachelor of Commerce (Honours) Semester –III
Course Code: BCOL-3094
Course Title: Business Communication

Time: 3 Hours **Max. Marks: 100**
Theory Marks: 80
CA: 20

Instructions for the Paper Setter:
Eight questions of equal marks are to be set, two in each of the four sections (A-D). Questions of sections A-D should be set from Units I-IV of the syllabus respectively. Candidates are required to attempt five questions, selecting at least one from each section. The fifth question may be attempted from any section. Each question will carry 16 marks.

UNIT-I

Nature and Process of Communication: Role of communication, defining communication, process of communication, elements of communication, barriers to communication, conditions for successful communication and characteristics of successful communication.
Organizational Communication: Importance and need of communication in management, Corporate communication, communication structure in an organization, Informal communication.

UNIT-II

Written Business Communication: Importance of Skills in Written Communication, Clarity in Writing, Principles of Effective Writing.
Writing Letters, Memos and CVs Oral Communication: Meaning of Oral Communication, Need for learning oral communication skills, Choice of form of communication, Principles of successful oral communication, Characteristics of effective oral communication, barriers to effective oral communication, Conversation control.

UNIT-III

Non-Verbal Communication: Meaning, Classification of non-verbal communication, Advantages of learning non-verbal communication, guidelines for developing non-verbal communication
Negotiation Skills: Meaning and Nature of Negotiation, Need to negotiate, Factors affecting negotiation, Stages of the negotiation process, negotiation strategies.

UNIT-IV

Presentation Skills: Meaning, Elements of a presentation, Designing presentation, Transformational Leadership.
Business Etiquette: Meaning, Introduction, Business Dinning, Business to Business Etiquette, Managing customer care.

Suggested Readings:

1. P D Chaturvedi and Mukesh Chaturvedi, "Business Communication – Concepts, Cases and Application", Pearson.
2. Raymond Lesikar, Marie Flatley, Kathryn Rentz, and Neerja Pande, "Business Communication: Making Connections in a Digital World"
3. Mary Ellen Guffey, and Dana Loewy, "Essentials of Business Communication", Cengage Learning.
4. John V. Thill, and Courtland L. Bovee, "Excellence in Business Communication", Pearson Education.

Session 2021-22

Bachelor of Commerce (Honours) Semester –III
Course Code: BCOL-3095
Course Title: Business Ethics and Corporate Social Responsibility

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

CO1: acquire a clear understanding of philosophical ethics.

CO2: understand the relationship between ethics and law.

CO3: understand the concept of corporate social responsibility.

CO4: understand the concept of SWOT Analysis for evaluating organizational framework for discharging social responsibility.

CO5: understand the principles of moral decision making in global business and realize their importance.

CO6: identify and resolve the ethical dilemmas that occur in workplace.

CO7: demonstrate an ability to write and debate about the aspects of corporate governance in a manner that is analytical, logical and critical

Session 2021-22

Bachelor of Commerce (Honours) Semester –III
Course Code: BCOL-3095
Course Title: Business Ethics and Corporate Social Responsibility

Time: 3 Hours | **Max. Marks: 100**
Theory Marks: 80
CA: 20

Instructions for the Paper Setter:
Eight questions of equal marks are to be set, two in each of the four sections (A-D). Questions of sections A-D should be set from Units I-IV of the syllabus respectively. Candidates are required to attempt five questions, selecting at least one from each section. The fifth question may be attempted from any section. Each question will carry 16 marks.

UNIT-I

Business ethics; Definition and nature, The Importance of Business Ethics, Emerging Business Ethics Issues, Business Ethics in a Global Economy Environmental ethics, marketing ethics, corporate ethics, ethical issues in HRM, Reasons for Ethical problems occuring in business.

UNIT-II

Ethical theories; Ethical Dilemmas, Sources and Their Resolutions. Individual Factors: Moral Philosophies, Organizational Factors: The Role of Ethical Culture and Relationships. Value based organizations.

UNIT-III

Concept of Corporate Social Responsibility (CSR), Limits of CSR, SWOT Analysis for evaluating organizational framework for discharging social responsibility, historical phases of CSR (Brief Introduction), perspectives on CSR (Brief Introduction), CSR models, drivers of CSR, CSR: Within the Organisation, CSR and Society.

UNIT-IV

Corporate Social Responsibility Practices in India. Corporate Governance: Principles, Issues and Trends, Ethical Decision Making in Business, Different Models of Corporate Governance and Ethical leadership.

Suggested Readings:

1. Ghosh, B.N., "Business Ethics and Corporate governance", 1st Edition (2011), Tata McGraw Hill.
2. Bhatt, K. and Sumitha, A., "Business Ethics and Corporate Social Responsibility", 2nd Edition (2011), Himalaya Publications
3.Bhanu Murthy, K.V. and Usha Krishna, "Politics Ethics and Social Responsibilities of Business", 2010, Pearson Education, New Delhi.
4. V. Balachandran and V. Chandrasekaran, "Corporate Governance and Social Responsibility", 2009, PHI Learning Private Limited, New Delhi.
5. Murthy, "Business Ethics and Corporate Governance", 2009, Himalaya Publication

Session 2021-22

Bachelor of Commerce (Honours) Semester III
Course Code: BCOM-3096
Course Title: Corporate Accounting

Course Outcomes:

After the successful completion of this course, students will be able to –

CO1: acquire conceptual knowledge of accounting of corporate sector and gain skills required for recording various kinds of business transactions.

CO2: prepare accounts relating to share capital, forfeiture and its redemption

CO3: have deep understanding of SEBI guidelines relating to companies, banking and insurance sector as well.

CO4: prepare final accounts of Banking companies and insurance sector.

CO5: gain in depth knowledge of mergers and amalgamation.

Session 2021-22

Bachelor of Commerce (Honours) Semester III
Course Code: BCOM-3096
Course Title: Corporate Accounting

Time: 3 Hours **Max. Marks: 100**
Theory Marks: 50
Practical: 30
CA: 20

Instructions for the Paper Setter:
Eight questions of equal marks (specified in the syllabus) essay type/ numerical **(in equal proportion)** are to be set, two in each of the four sections (A-D). Candidates are required to attempt five questions, selecting at least one from each section. The fifth question may be attempted from any section. Each question will carry 10 marks.
Note: The candidates are allowed to use [Non–Scientific] calculator.

UNIT-I

Share Capital- Issue and Forfeiture: Application of shares, Allotment of shares, Over subscription of shares, Calls in arrears and calls in advance, Forfeiture of shares, Surrender of Shares, Reissue of Forfeited shares, Pro rata allotment, Right issue and Valuation of Right issue. **Redeemable Preference Shares:** Accounting Procedure.

UNIT-II

Debentures: Meaning, Types, Issue of Debenture, Redemption of Debentures **Underwriting:** Types, Disclosure Requirements, SEBI guidelines **Final Accounts of Companies:** Form and Content of Profit and Loss Account and Balance Sheet, Divisible Profits, Transfer to Reserves, Dividends, Provision for Taxation

UNIT-III

Accounting for Mergers and Amalgamation: Amalgamation: Types. Amalgamation and External Reconstruction, Accounting in the books of Transferee Company **Liquidation of Companies.**

UNIT-IV

Accounts of Banking Companies, Accounts of Insurance Companies

Practical:

The students are required to prepare a project file where they will analyse the financial statements of banking and insurance companies in India. Viva voce on the basis of project work and course syllabus will be conducted by external examiner.

Division of marks

Project File 10 marks

Viva Voce 20 marks

Suggested Readings:

1. Shukla, M.C., Grewal T.S. and Gupta S.C: "Corporate Accounting", 2008, S. Chand and Co., New Delhi.
2. Sehgal A. and Sehgal D., "Advanced Accounting", Volume II , 2008, Taxmann Publications Pvt Ltd., New Delhi.
3. Jain S.P and Narang K.L., "Advanced Accountancy Corporate Accounting", 2014, Kalyani Publilshers, New Delhi.
4. Maheshwari S.N., and Maheshwari S.K., "Corporate Accounting" , 2009, Vikas Publication, New Delhi.
5. Goyal V.K., "Corporate Accounting", 2009, Excel Books, New Delhi.
6. Gupta N.and Sharma C., "Corporate Accounting", 2nd Edition, 2009, Ane Books Pvt Ltd,

Session: 2021-22
Bachelor of Commerce (Honours) Semester -IV
Course Code: BCOL-4091
Course Title: Cost Accounting

COURSE OUTCOMES:

On successful completion of this course, students will be able to:

CO1: Describe how cost accounting is used for decision making and performance evaluation.

CO2: Explain the basic concepts of cost and its ascertainment & allocation.

CO3: Demonstrate how material, labour and overhead costs are determined.

CO4: Assess how cost-volume-profit are related and use CVP analysis as a planning and decision- making tool.

CO5: Prepare a budget and use budgetary control and other techniques like standard costing and marginal costing for performance evaluation and cost control.

Session: 2021-22
Bachelor of Commerce (Honours) Semester -IV
Course Code: BCOL-4091
Course Title: Cost Accounting

Time: 3 Hours **Max. Marks: 100**
Theory Marks: 80
CA: 20

Instructions for the Paper Setter:
Eight questions of equal marks are to be set, two in each of the four sections (A-D). Questions of sections A-D should be set from Units I-IV of the syllabus respectively. Candidates are required to attempt five questions, selecting at least one from each section. The fifth question may be attempted from any section. Each question will carry 16 marks.
.

UNIT-I

Introduction to Cost Accounting: Meaning, nature, scope. Distinction between Cost & Financial Accounting, **Cost Concepts**– Elements of Cost , and Cost Classification, **Cost Sheet-** Meaning, Features and Preparation of Cost Sheet.

UNIT-II

Materials- Purchase & Storage. Control & Pricing. Issue & Evaluation.
Labour – Meaning, Components of Labour Cost, Accounting and Control of idle time and Overtime Costs, Methods of Wage Payment and Incentive Plans.
Overheads – Classifications, Apportionment and Absorption of Overheads, Calculations of factory overhead rates- machine hour rate and labour hour rate.

UNIT-III

Methods of Costing – Unit Costing, Job, Batch, Contract, Process.
Budgetary Control: Budgeting process, kinds of budgets, preparation of fixed and flexible budgets

UNIT-IV

Introduction to-Activity Based Costing, Target Costing. **Marginal Costing**: Concept of marginal cost; Marginal costing Versus Absorption costing. Cost –volume profit analysis. Practical applications of Marginal Costing.. **Standard costing:** Standard costing as a control technique. Variance analysis-meaning and importance .Calculation of material and labour variances.

Suggested readings:

1. Lall. B.M., and I,C Jain, “Cost Accounting: Principles and Practice”, 1st edition (2010), Prentice Hall, Delhi
2. Khan, M .Y. and Jain P.K., “Cost accounting”, 1st edition (2003), Tata McGraw Hill Jawahar Lal and Srivastatva “Cost Accounting”, 4th edition (2008), Tata McGraw Hill Publishing Co., New Delhi
3. Horngren, C. T.; Datar, S.M.; Foster, G.M.; Rajan, M.V. and Ittner, C.D. “Cost Accounting”, 13th edition (2009), Pearson , Delhi
4. Drury, Colin, “Management and cost accounting,” 6th edition (2004), Thomson Learning
5. Saxena and Vashist, “ Cost Accounting”, Sultan Chand and Sons.

Latest Editions of the books must be referred to.

Session: 2021-22
Bachelor of Commerce (Honours) Semester -IV
Course Code: BCOL-4092
Course Title: Fundamentals of Investment Management

COURSE OUTCOMES:

After successful completion of this course, students will be able to –

CO1: define the role of financial markets at macro level.

CO2. understand the fundamental aspects of investment management.

CO3. know about the various technical analysis to be done before investing.

CO4. know about the relationship of risk and return while making investment.

CO5. make their career as investment analysts/ consultants.

Session: 2021-22
Bachelor of Commerce (Honours) Semester -IV
Course Code: BCOL-4092
Course Title: Fundamentals of Investment Management

Time: 3 Hours | **Max. Marks: 100**
Theory Marks: 80
CA: 20

Instructions for the Paper Setter:

Eight questions of equal marks are to be set, two in each of the four sections (A-D). Questions of sections A-D should be set from Units I-IV of the syllabus respectively. Candidates are required to attempt five questions, selecting at least one from each section. The fifth question may be attempted from any section. Each question will carry 16 marks.

UNIT-I

The Investment Environment: The investment decision process, Types of Investments Commodities, Real Estate and Financial Assets, The Indian securities market, the market participant sand trading of securities, security market indices, sources of financial information.
Return and risk: Concept, Calculation, Trade off between return and risk, Impact of taxes and inflation on return.

UNIT-II

Fixed Income Securities: Bond Fundamentals, Estimating bond yields, Bond Valuation, Types of bond risks, default risk and credit rating.

UNIT-III

Approaches to Equity Analysis: Fundamental Analysis, Technical Analysis and Efficient Market Hypothesis. Valuation of Equity Shares using various models.

UNIT-IV

Portfolio Analysis and Financial Derivatives: Portfolio and Diversification, Portfolio Risk and Return, Mutual Funds, Introduction to Financial Derivatives-Forwards, Futures & Options, Financial Derivatives Markets in India.

Suggested Readings:

1. Hirt, Geoffrey, and S. Coautor Block. Fundamentals of investment management.
2. Reilly & Brown. Investment Analysis &Portfolio Management. Cengage.
3. Chandra, Prasanna. Investment Analysis &Portfolio Management. McGraw Hill Education
4. Jordan, Bradford. Fundamentals of investments. McGraw-Hill Higher Education.

Session: 2021-22
Bachelor of Commerce (Honours) Semester –IV
Course Code: BCOL-4093
Course Title: Insurance & Risk Management

COURSE OUTCOMES:

On successful completion of this course, students will be able to:

CO1: have conceptual clarity of basic concepts and principles of insurance and types of insurance policies.

CO2: understand the regulatory framework of Insurance in India.

CO3: acquire knowledge about reinsurance and various distributions channels of insurance.

CO4: know about the concept of risk management with the help of insurance.

Session: 2021-22
Bachelor of Commerce (Honours) Semester –IV
Course Code: BCOL-4093
Course Title: Insurance & Risk Management

Time: 3 Hours | **Max. Marks: 100**
Theory Marks: 80
CA: 20

Instructions for the Paper Setter:

Eight questions of equal marks are to be set, two in each of the four sections (A-D). Questions of sections A-D should be set from Units I-IV of the syllabus respectively. Candidates are required to attempt five questions, selecting at least one from each section. The fifth question may be attempted from any section. Each question will carry 16 marks.

UNIT-I

Concept of Risk, Types of Risk, Managing Risk, Sources and Measurement of Risk, Risk Evaluation and Prediction. Disaster Risk Management, Risk Retention and Transfer.

UNIT-II

Concept of Insurance, Need for Insurance, Globalization of Insurance Sector, Reinsurance, Coinsurance, Assignment. Endowment.

UNIT-III

Nature of Insurance Contract, Principle of Utmost Good Faith, Insurable Interest, proximate cause, contribution and subrogation, Indemnity, Legal Aspects of Insurance Contract, Types of Insurance, Fire and Motor Insurance, Health Insurance, Marine Insurance, Automobile Insurance.

UNIT-IV

Control of Malpractices, Negligence, Loss Assessment and Loss Control, Exclusion of Perils, Actuaries, Computation of Insurance Premium. Regulatory Framework of Insurance: Role, Power and Functions of IRDA, Composition of IRDA, IRDA Act'1999.

Suggested Readings:

1. George, E. Rejda, *Principles of Risk Management and Insurance*, Pearson Education.
2. Dorfman, Marks S., *Introduction to Risk Management and Insurance*, Pearson
3. All the three modules of Insurance and Risk Management by Institute of Chartered Accountants of India
4. Gupta. P.K, *Insurance and Risk Management*, Himalaya Publishing House.
5. Mishra, M. N., *Principles and Practices of Insurance*, S. Chand and Sons.
6. Dinsdale, W.A., *Elements of Insurance*, Pitaman.
7. Black, K. and H.D. Skipper, *Life and Health insurance*, Pearson Education
8. Crane, F., *Insurance Principles and Practices*, John Wiley and Sons, New York.
9. Vaughan, E. J. and T. Vaughan, *Fundamentals of Risk and Insurance*, Wiley & Sons
10. Hansell, D.S., *Elements of Insurance,* Macdonald& Evans Ltd.

Note: Latest edition of text book may be used.

Session: 2021-22
Bachelor of Commerce (Honours) Semester -IV
Course Code: BCOL-4094
Course Title: Marketing Management

COURSE OUTCOMES:

After successful completion of this course, students will be able to –

CO1: understand the role and contribution of marketing to the business enterprise.
CO2: identify major basis for segmenting consumer and business markets, define market segmentation, target marketing and market positioning.
CO3: evaluate the major types of consumer buying behaviour and the stages in the buyer decision process.
CO4: have conceptual understanding of the product life cycle and steps in new product development (NPD) process.
CO5: identify the role of advertising, sales promotion, public relations, personal selling and direct marketing in the promotion mix.
CO6: identify the major social criticisms of marketing.

Session: 2021-22
Bachelor of Commerce (Honours) Semester -IV
Course Code: BCOL-4094
Course Title: Marketing Management

Time: 3 Hours | **Max. Marks: 100**
Theory Marks: 80
CA: 20

Instructions for the Paper Setter:
Eight questions of equal marks are to be set, two in each of the four sections (A-D). Questions of sections A-D should be set from Units I-IV of the syllabus respectively. Candidates are required to attempt five questions, selecting at least one from each section. The fifth question may be attempted from any section. Each question will carry 16 marks.

UNIT-I

- **Introduction to Marketing**: Meaning, Nature and Scope of Marketing, Marketing Concepts and Philosophies, Marketing Process, Marketing Mix.
- **Marketing Environment**: Consumer Needs & Wants; Macro Environment – Demographic Environment, Socio Cultural Environment, Economic Environment, Technological Environment, Political & Legal Environment, Natural Environment; Micro Environment.
- **Consumer Buying Behavior:** Consumer Buying – Economic Perspective, Passive Environment, Emotional Environment, Cognitive Environment; Types of Decisions; Consumer Buying Process; Factors Influencing Consumer behavior – Cultural Factors, Social Factors, Personal Factors, Psychological Factors.
- **Market Segmentation:** Meaning and concept of market segmentation; Need for segmentation; Bases for segmenting consumer markets;

UNIT-II

- **Differentiation & Positioning**: Concept of Differentiation; Three Sides of Positioning; Process of Positioning; Positioning Strategies; Repositioning
- **Product Decisions:** Concept; Product Levels; Product Categories – Goods, Services and Experiences, Convenience, Shopping and Specialty Goods, Industrial and Consumer Goods; Product Mix – Width, Length, Depth, Consistency; Product Evaluation; Packaging and labeling.
- **Product Development and Product Life Cycle:** New Product Development Process; Product life cycle – concept and strategic implications.

UNIT-III

- **Pricing Decisions:** Four C's of Pricing – Company Objectives, Company Cost Considerations, Consumer Considerations, Competitor Reactions; Pricing Methods – Cost-Oriented Pricing Approach, Demand and Perceived Value-Oriented Pricing, Competition-Oriented Pricing; Pricing Strategy – Price Penetration and Skimming.

- **Place Decision**: Channels of Distribution – Concept and Functions; Channel Levels – Factors Affecting Channel Levels; Channel Management – Channel Member Selection, Member Motivation, Channel Member Evaluation, Channel Conflict.
- **Promotion Decisions:** Communication Model; Promotion Objectives; Promotion Mix – Advertising, Personal Selling, Sales Promotion, Publicity, Public Relations; Promotion Strategy – Pull Vs. Push.

UNIT-IV

- **New Developments in Marketing:** Sustainable Marketing – Evolution, Meaning, Sustainable Consumer Behavior, Sustainable Marketing Mix, Gains from Sustainable Marketing; Green Marketing – Need and Concept; Green Marketing Mix, Opportunities Offered by Green Marketing; Challenges of Green Marketing; Social Marketing – Type of Social Changes, Social Marketing Mix, Social Change Strategies, Social Marketing Challenges; Relationship Marketing – Relationship Marketing Dimensions, Relationship Ladder, Relationship Customers, Relationship Marketing Principles, Relationship Building Strategies; Ethical Issues in Marketing.
- **Services Marketing:** Concept; Characteristics of Services; Services Marketing Mix; Marketing Challenges.
- **Retail Marketing:** Importance of Retail; Types of Retail; Retail Product; Features of Retailing

Suggested Readings:

1. Philip Kotler, Kevin Lane Keller, Abraham Koshy and Mithileshwar Jha, Marketing Management A South Asian Perspective, Pearson Education.
2. Paul Baines, Chris Fill and Kelly Page, Marketing Asian Edition, Oxford University Press.
3. Harsh V. Verma and Ekta Duggal, Marketing, Oxford Higher Education.
4. Rajan Saxena: Marketing Management, Tata McGraw Hill.
5. Arun Kumar and N Meenakshi, Marketing management, Vikas Publishing House.

Session: 2021-22
Bachelor of Commerce (Honours) Semester -IV
Course Code: BCOL-4095
Course Title: Goods and Services Tax

COURSE OUTCOMES:

On successful completion of this course, students will be able to:

CO1: know about the various concepts of goods & services tax.
CO2: compare the earlier taxation system with GST.
CO3: prepare and file GST return.
CO4: know about the records required to be maintained under GST law.
CO5: gain an insight on recording and analysing the transaction for compliance under GST especially in supply chain & distribution.

Session: 2021-22
Bachelor of Commerce (Honours) Semester -IV
Course Code: BCOL-4095
Course Title: Goods and Services Tax (GST)

Time: 3 Hours | **Max. Marks: 100**
Theory Marks: 80
CA: 20

Instructions for the Paper Setter:
Eight questions of equal marks are to be set, two in each of the four sections (A-D). Questions of sections A-D should be set from Units I-IV of the syllabus respectively. Candidates are required to attempt five questions, selecting at least one from each section. The fifth question may be attempted from any section. Each question will carry 16 marks.

UNIT-I

GST Act 2017: Overview, Constitutional aspects, Implementation, Liability of Tax Payer, GST Council, Brief Introduction to IGST, CGST, SGST and UGST. Levy and collection. Exemption from GST: Introduction, Composition Scheme and remission of Tax.
Registration: Introduction, Registration Procedure, Special Persons, Amendments / Cancellation.

UNIT-II

Supply: Concept, including composite supply, mixed supply, interstate supply, intra-state supply, supply in territorial waters, place and time of supply.
Input Tax Credit: Introduction, Tax Invoice Credit & Debit notes.

UNIT-III

Tax Invoice Credit & Debit notes, e-way bill. Computation of GST Liability and Payment including time, method of making payment, challan generation, CPIN, TDS &TCS. Reverse charge.
Returns: GSTR3B, GSTR-Tran 1, GSTR1, GSTR2, GSTR3

UNIT-IV

GST Portal: Introduction, GST Eco-system, GST Suvidha Provider (GSP), Uploading Invoices

Suggested Readings:

1. Taxmann: Taxmann's GST Manual 2017. Taxman, Publications (P) Ltd.
2. Datey V.S., Taxmann's GST Ready Reckoner Taxman, Publications (P) Ltd.
3. Gupta S.S., GST-How to meet your obligations 2017. Taxman, Publications (P) Ltd.
4. www.cbec.gov.in

Session: 2021-22
Bachelor of Commerce (Honours) Semester -IV
Course Code: BCOS-4096
Course Title: Seminar

COURSE OUTCOMES

On successful completion of this course, students will be able to:

CO1: develop strong communication skills.

CO2: develop the skills that will help in enhancing and shaping their thoughts and creativity.

CO3: improve their conceptual knowledge and develop critical thinking.

Session: 2021-22
Bachelor of Commerce (Honours). Semester -IV
Course Code: BCOS-4096
Course Title: Seminar

Max. Marks: 50

The topics for the seminar will be discussed with the students in the class.

Session: 2021-22
Bachelor of Commerce (Honours) Semester -V
Course Code: BCOL-5091
Course Title: Management Accounting

COURSE OUTCOMES:

On successful completion of this course, students will be able to:

CO1: Critically analyze and provide recommendations to improve the operations of organizations through the application of Management Accounting techniques.

CO2: Demonstrate mastery of budgeting systems and performance measurement systems.

CO3: Illustrate the need for a balance between financial and non-financial information in decision making, control and performance evaluation applications of Management Accounting

CO4: Understand the elements of managerial decision making, including planning, directing and

Controlling activities in a business environment

CO5: Learn preparation of Financial Statements in accordance with Generally Accepted Accounting Principles

Session: 2021-22
Bachelor of Commerce (Honours) Semester -V
Course Code: BCOL-5091
Course Title: Management Accounting

Time: 3 Hours **Max. Marks: 100**
Theory Marks: 80
CA: 20

Instructions for the Paper Setters:
Eight questions of equal marks (Specified in the syllabus) are to be set, two in each of the four Sections (A-D). Candidates are required to attempt five questions, selecting at least one question from each Section. The fifth question may be attempted from any Section.

UNIT-I

Management Accounting: Nature and Scope, Difference between Cost Accounting, Financial Accounting and Management accounting, Recent Trends in Management Reporting.
Analysis and Interpretation of financial Statement: Meaning, Types and Methods of Financial Analysis – Comparative statements, Trend Analysis, Common size statements.

UNIT-II

Ratio Analysis: Meaning, Nature, uses and limitations of Ratios, Types of Ratios.
Fund Flow Statement: Meaning and concept of fund, Flow of Fund, Preparation of Fund flow statement, uses and significance.
Cash Flow Statement: Difference between fund flow statement and cash flow statement, Preparation of cash flow statement as per AS–3 Norms.

UNIT-III

Managerial decision making with the help of C.V.P. Analysis, Fixation of Selling Price. Exploring new markets,Make or buy, key factor, Product Mix, Operate or Shutdown.

UNIT-IV

Responsibility Accounting: Concept, Significance, Responsibility centers, Activity Based Costing (General outline only)
Transfer Pricing: Meaning & Methods

Suggested Readings:

1. Maheswari, S.N., “Principles of Management Accounting”, Sultan Chand & Sons, New Delhi. 2007.
2. Vashisht, C.D. and Sexana,V.K., “Advanced Management Accounting”, SultanChand& Sons, New Delhi, 2014.
3. Gowda, J.M., “Management Accounting”, Himalaya Publishing House, New Delhi. 2017.
4. Manmohan and Goyal, S.N., “Principles of Management Accounting”, Sahityabhavan Publication, Agra,2018.
5. Pillai, R.S.N. and Bagavathi, V., “Management Accounting”, S. Chand & Co. Pvt. Ltd.,New Delhi, 2015.
6. Sharma, R.K. and Gupta, S.K., “Management Accounting: Principles and Practices”, Kalyani Publishers Ltd., New Delhi, 10th Edition, 2014.

Note: Latest editions to be followed.

Session: 2021-22
Bachelor of Commerce (Honours) Semester -V
Course Code: BCOL-5092
Course Title: Income Tax

COURSE OUTCOMES:

On successful completion of this course, students will be able to:

CO1: Understand the concept of Direct Tax Laws

CO2: have the knowledge of latest provisions of Income Tax Act regarding different Heads of Income

CO3: understand the concept of Assessment of Income

CO4: compute tax liability of different assesses

CO5: take tax-sensitive decisions in the real life

CO6: practice as Tax Advisor/ Consultants

Session: 2021-22
Bachelor of Commerce (Honours) Semester -V
Course Code: BCOL-5092
Course Title: Income Tax

Time: 3 Hours | **Max. Marks: 100**
Theory Marks: 80
CA: 20

Instructions for the Paper Setters: Eight questions of equal marks (Specified in the syllabus) are to be set, two in each of the four Sections (A,B,C& D). Candidates are required to attempt five questions, selecting at least one question from each Section. The fifth question may be attempted from any Section.

UNIT-I

Income Tax Act 1961: Basic Introduction, Brief history of Income Tax in India, Scope of the Act, Meaning of Income Tax; Concept of Income Tax; Assessment year, Previous year; Assessee; Person.

Agricultural Income, Residential status and Tax Liability of Assesse.

UNIT-II

Heads of Income: Computation of Income from **Salary**, Computation of income from **profits and gains from Business and Profession**.

UNIT-III

Computation of Income from House Property

Income from capital gains and deductions under this head; Exempted Capital gains

Income from other sources

UNIT-IV

Computation of Gross Total Income and Total Income ; **Deductions** from the Gross Total Income of individuals; Tax Deduction at Source and Advance Payment of Tax.

Suggested Readings:

1. Singhania, V.K., "*Direct Taxes*", 2018, Taxmann Publications, New Delhi.
2. Lal, B.B. and Vashisht, N., "*Direct Taxes*", 2017, Pearson Education, New Delhi.
3. Gaur, V.P. and Narang, D.B., "Income Tax Law and Practice", 2018, Kalyani Publications, New Delhi.
4. Chandra, M., & Jain .A., "Income Tax Law and Practice", 2017, PragatiPrakashan, New Delhi.

   Note: Latest edition of text books may be used.

Session: 2021-22
Bachelor of Commerce (Honours) Semester -V
Course Code: BCOL-5093
Course Title: Operations Research

Course Outcomes:

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

CO1: have conceptual understanding of Operations Research and its practical relevance.

CO2: evaluate various complex problems which are beyond the control of management.

CO3: have comprehensive understanding of various quantitative techniques like LPP, Game Theory, PERT CPM, Assignment, Transportation, Queue Models etc.

CO4: apply appropriate Operation Research Techniques according to the nature of the problem.

CO5: suggest optimal solution to the complex problems with an overall quantitative approach of problem solving.

Session: 2021-22
Bachelor of Commerce (Honours) Semester -V
Course Code: BCOL-5093
Course Title: Operations Research

Time: 3 Hours | **Max. Marks: 100**
Theory Marks: 80
CA: 20

Instructions for the Paper Setters:

Eight questions of equal marks (Specified in the syllabus) are to be set, two in each of the four Sections (A, B, C & D). Candidates are required to attempt five questions, selecting at least one question from each Section. The fifth question may be attempted from any Section.

UNIT-I

Operations Research – Definition, Characteristics, Importance and Limitations.

Linear Programming – Introduction, Applications, Formulation of Linear Programming Problem, General Linear Programming Problem, Solution of L.P.P. : Graphical Method , Theory of Simplex method, Big–M Method.

UNIT-II

Transportation Model – Assumptions, Formulation and Solution of transportation Models: Initial solution methods: North West corner method, Least cost method, VAM, Optimum Solution Methods: MODI method.

Assignment Model - Definition, Applications, Hungarian Method for solution of Assignment Problems.

UNIT-III

Game Theory – Theory of Games, Meaning, Assumptions, Characteristics of Games, limitations, Rules – pure Strategy methods for solving game theory: Saddle point, Dominance method, Mixed Strategies (2 x 2 Games, graphic method, 2 x n Games or m x 2 Games).

Sequencing Models - Meaning, Assumptions, Characteristics, Limitations, Methods for solving sequencing problems: processing n jobs through two machines, processing n jobs through three machines**.**

UNIT-IV

Queuing Models – Introduction, Elements, Operating characteristics, Assumptions, Applications, Waiting Time and Idle Time Costs, Single Channel Models: Poisson arrivals with Exponential Service Times.

Net Work Analysis in Project Planning - Project planning scheduling, CPM, PERT, Cost Analysis and Crashing the Network Exercises.

Suggested Readings:

1. Natarajan, A.M. and Balasubramanie,P., **"***Operations Research*", 2nd Edition, 2014, Pearson Education New Delhi.
2. Sharma, J.K., "*Quantitative Techniques for Managerial Decisions*", 2007, Macmillan Publishers India, New Delhi.
3. Vohra, N.D., "*Quantitative Techniques in Management*", 2007, Tata McGraw Hill, New Delhi.
4. Kapoor, V.K., "*Operations Research Techniques for Management*", 9th Edition, 2014 Sultan Chand & Sons, New Delhi.
5. Swaroop, K., Gupta, P.K. and Manmohan, "*Operations Research*", 18th Edition, 2013, Sultan Chand & Sons, New Delhi.
6. Gupta, P.K. and Hira, D.S., "*Operations Research*", 2009, Sultan. Chand & Co., New Delhi.

Session: 2021-22
Bachelor of Commerce (Honours) Semester -V
Course Code: BCOL-5094
Course Title: Financial Management

Course Outcomes:

On successful completion of this course, students will be able to:

CO1: understand both the theoretical and practical role of financial management in business organisations.

CO2: analyse the financial requirements of a business and decide its capital structures.

CO3: apply various capital budgeting techniques for taking decisions regarding acceptance and rejection of proposals.

CO4: understand the concept of dividend policy.

Session: 2021-22
Bachelor of Commerce (Honours) Semester -V
Course Code: BCOL-5094
Course Title: Financial Management

Time: 3 Hours **Max. Marks: 100**
Theory Marks: 80
CA: 20

Instructions for the Paper Setters:
Eight questions of equal marks (Specified in the syllabus) are to be set, two in each of the four Sections (A-D). Candidates are required to attempt five questions, selecting at least one question from each Section. The fifth question may be attempted from any Section.

UNIT-I

Introduction to financial Management: Nature, scope and objective of Financial Management, Time value of money, Risk and return (including Capital Asset Pricing Model),
Valuation of securities – Bonds and Equities.

UNIT-II

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

Financing Decisions: Cost of Capital and Financing Decision: Sources of long-term financing, Estimation of components of cost of capital. Methods for Calculating cost of equity capital, Cost of Retained Earnings, Cost of Debt and Cost of Preference Capital, Weighted Average cost of capital (WACC) and Marginal cost of capital.

UNIT-III

Capital structure: Theories of Capital Structure (Net Income, Net Operating Income, MM Hypothesis, Traditional Approach) and Determinants of capital structure.

Dividend Decisions:Types of dividends, factors affecting dividend decisions, Theories for Relevance and irrelevance of dividend decision for corporate valuation.S

UNIT-IV

Working Capital Decisions: Concepts of working capital, the risk-return trade off, sources of short-term finance, working capital estimation,
Cash Management: Meaning and its Models.
Inventory management.

Suggested Readings:

1. James C. Van Horne and Sanjay Dhamija, “Financial Management and Policy”, Pearson Education, 12th edition, 2011.

2. Levy H. and M. Sarnat, ”Principles of Financial Management”Pearson Education, 1988.

3. Brigham and Houston, “Fundamentals of Financial Management,”Cengage Learning, 15th edition, 2019.

4. Khan and Jain, ”Basic Financial Management”, McGraw Hill Education, 3rd edition, 2017.

5. Prasanna Chandra, “Fundamentals of Financial Management”, McGraw Hill Education, 6th edition, 2017.

6. Singh, J.K.,”Financial Management- text and Problems,” DhanpatRai and Company, Delhi, 2006.

7. Rustagi, R.P.,” Fundamentals of Financial Management”,Taxmann Publication Pvt. Ltd., 14th edition, 2019.

8. Pandey, I.M,“Financial Management”. Vikas Publications, 11th edition, 2015.

9. Bhabatosh Banerjee, “Fundamentals of Financial Management”, PHI Learning, 2nd edition, 2015.

Note: Latest editions to be followed.

Session: 2021-22
Bachelor of Commerce (Honours) Semester -V
Course Code: BCOL-5095
Course Title: Human Resource Management

Course Outcomes:

After passing this course the student will be able to:

Co1: understand of basic conceptual framework of Human Resource Management.

Co2: become aware of the practices and techniques for evaluating performance, structuring teams.

Co3: understand the basic concepts, functions and processes of Human ResourceManagement.

Co4: become aware of role and functioning of human resource department of the organisation.

Co5: evaluate the developing role of human resources in global arena and develop the required skills for absorption in various organisations.

Session: 2021-22

Bachelor of Commerce (Honours) Semester -V
Course Code: BCOL-5095
Course Title: Human Resource Management

Time: 3 Hours | **Max. Marks: 100**
Theory Marks: 80
CA: 20

Instructions for the Paper Setters:
Eight questions of equal marks (Specified in the syllabus) are to be set, two in each of the four Sections (A-D). Candidates are required to attempt five questions, selecting at least one question from each Section. The fifth question may be attempted from any Section.

UNIT-I

Human Resource Management (HRM): Nature, Scope, Objectives and Functions of HRM, Evolution of HRM, Changing Trends in HRM. Status and competencies of HR manager.
Human Resource Planning (HRP): Concept, Need and Importance of HRP, Factors affecting HRP, Human Resource Planning Process.

UNIT-II

Job Analysis: Meaning and Objective, Process, Methods of Collecting job data, Uses of Job Analysis, Problems of Job Analysis.
Job Evaluation: Meaning, Process and Methods of Job Evaluation.
Recruitment and Selection: Meaning and Factors governing Recruitment, Recruitment Sources and Techniques, Meaning and Process of Selection, Problems associated with Recruitment and Selection.
Employee Retention: Meaning, Factors Responsible for High Employee Turnover, Employee, Retention Strategies.

UNIT-III

HR Training and Development: Concept and Need, Process of Training and Development Programme: - Identification of Training and Development Needs, Objectives, Strategy & Designing of Training and Development, Implementation and Methods of Training Programme and Levels of Training Evaluation.

UNIT-IV

Managing Compensation and Employee Remuneration: Concept, Objectives, Components of Employee Remuneration, Factors Influencing Employee Remuneration, Challenges of Remuneration, Incentive plans, fringe benefits, employee health and safety and employee grievance system.

Performance Appraisal: Meaning, Purpose, Essentials of Effective Performance Appraisal System, Various Components of Performance Appraisal, Methods and Techniques of Performance Appraisal.

Suggested Readings:

1. Dessler, Gary, "Human Resource Management", New Delhi, Pearson Education Asia,15th edition, 2017.
2. Durai, Pravin, "Human Resource Management," New Delhi, Pearson,2nd edition,2016.
3. Noe, Raymond A., Hollenbeck, John R, Gerhart, Barry, Wright, Patrick M., "Human Resource Management: Gaining a Competitive Advantage," New Delhi, McGraw-Hill,16th edition, 2019.
4. Mathis, Robert L. and Jackson, John H, "Human Resource Management," New Delhi, Thomson Publishing, 7th edition, 2015.
5. Gomez, Mejia, Balkin, Cardy, "Managing Human Resources," New Delhi, Pearson Education, 8th edition, 2016.
6. Aswathappa, K., "Human Resource Management", Text and Cases. New Delhi, Tata McGraw – Hill, 8th edition, 2017.
7. Snell, Scott, and Bohlander, George, "Human Resource Management," New Delhi, Cengage Learning, 16th edition, 2016.

Note: Latest editions to be followed.

Session: 2021-22
Bachelor of Commerce (Honours) Semester -V
Course Code: BCOL-5096
Course Title: Production and Operations Management

Course Outcomes:

After passing this course students will be able to:

CO1: understand production and operations function.

CO2: understand the principles of just-in-time systems and total quality management.

CO3: evaluate location alternatives and discuss the importance of product design.

CO4: understand importance of quality control.

CO5: know the techniques for planning and control.

Session: 2021-22
Bachelor of Commerce (Honours) Semester -V
Course Code: BCOL-5096
Course Title: Production and Operations Management

Time: 3 Hours **Max. Marks: 100**
Theory Marks: 80
CA: 20

Instructions for the Paper Setters:
Eight questions of equal marks (Specified in the syllabus) are to be set, two in each of the four Sections (A-D). Candidates are required to attempt five questions, selecting at least one question from each Section. The fifth question may be attempted from any Section.

UNIT I

Introduction: - Concept of Productions and Operations management, Market Analysis, Competitive Priorities and capabilities. New Product Design and development. Plant location and Plant layout. Scheduling for Manufacturing Systems.

Production Scheduling Techniques Sequencing. Economic Batch Quantity with Joint Production Runs, Gantt. Charts. Network Analysis.

UNIT II

Productivity: Concept and Importance, Factors Affecting Productivity, Methods to improve productivity. Value Analysis.

Work study: Methods Analysis – Various Charts, Principles of Motion Economy. Work Measurement.

UNIT III

Quality Issues: Concept of Quality and Total Quality Management, Statistical Quality Control. Just in Time Manufacturing Systems.

Inventory Management: Concept and Classification of Inventory, Relevant Costs.

UNIT IV

Inventory Decisions:- Inventory Control Models, Reorder level, Lead Time and Safety Stock.

Supply Chain Management: Concept & Components of Supply Chain, Activities in Supply Chain Management, Logistics Management.

Suggested Readings:

1. B. Mahadevan “Operations Management Theory & Practice”, Pearson Education.

2. Kanishka Bedi , “Production & Operations Management”, Oxford Higher Education.

3. L.J. Krajewski & L.P. Ritzman “Operations Management Processes & Value Chains”,Pearson Education.

4. B.S. Goel “Production Operation Management”.

5. Richard B Chase, F Robert Jacobs, Nicholas J Aquilano and Nitin K Agarwal ,“Operations Management – For Competitive Advantage”, The McGraw Hill Companies.

Note: The latest editions of the books should be followed.

Session 2021-22

Bachelor of Commerce (Honours) Semester –V

Course Code: BCOP-5097

Course Title: Workshop on Stock Market

Course Outcomes:

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

CO1: define the role of financial markets at macro level.

CO2. understand the practical aspects of primary and secondary market operations.

CO3: know about the procedure of opening demat account.

CO3. know about the procedure of trading in stock market.

CO4. know about the role of various entities involved in the trading process of stock market.

CO5. make their career in stock market/broking houses.

Session: 2021-22
Bachelor of Commerce (Honours) Semester -V
Course Code: BCOP-5097
Course Title: Workshop on Stock Market

Time: 3 Hours

Max. Marks: 50
Theory Marks: 40
CA: 10

Instructions for the Paper Setter:

• Paper will be set on the spot by examiner

- Investment Foundation: Investment-Meaning, Objectives, Characteristics, Gambling, Speculation & Trading.
- Investment Alternatives: Bank Deposits, Post Office saving schemes, Equity shares, Preference Shares, Debentures.
- Exchanges in India – NSE, BSE, MCX- their organization & management.
- Depositories-Introduction, Role, Importance, Dematerialization,
- DEMAT Account-Account Opening Formalities, Expenses.
- Orders & Margins – All types.
- Security Analysis-Introduction to Fundamental analysis and Technical analysis.
- Understanding Business News Channels.
- Trading at Stock Exchange- Live Online trading, Clearing & settlement, Contract Note & Trading costs.

Kanya Maha Vidyalaya, Jalandhar
(Autonomous)

SCHEME AND CURRICULLUM OF EXAMINATION OF THREE YEAR DEGREE PROGRAMME

BACHELOR OF COMMERCE (HONOURS)

SESSION: 2021-22

B.COM. (HONS.) (SEMESTER-VI)

BCOI-6091: Internship & Project Report : 500 Marks

EVALUATION CRITERIA

PARAMETERS	Maximum Marks	CA	Practical Marks
Quality of Internship:	100 Marks	20	80
Quality of Project Report:	200 Marks	40	160
Quality of Presentation:	100 Marks	20	80
Viva Voce:	100 Marks	20	80
Total	500Marks	100	400

FACULTY OF ECONOMICS & BUSINESS

SYLLABUS

for

Bachelor of Commerce (Pass and Honours)

(Semester: I - VI)

(Under Continuous Evaluation System)

Session: 2021-22

The Heritage Institution
KANYA MAHA VIDYALAYA
JALANDHAR
(Autonomous)

B. Com

Bachelor of Commerce

Duration: 3Years

Level: Graduation

Type: Degree

B.Com degree is structured to provide the students managerial skills in disciplines related to commerce. Also, by the end of the program, students gain an in-depth knowledge on core subjects like accounting, law, statistics, finance, marketing just to name a few.

A student holding a B.Com Degree is well prepared to sustain as a corporate employee or as an entrepreneur. The student has adequate knowledge of adapting to the changes in the flexible business world, can focus internationally and has an in-depth understanding of the business world's market-relevant aspects. On the other hand, if the student chooses to start his/her own business, he/she can run it successfully and professionally without having to pay to expert accountants or market consultants.

Programme Specific Outcomes

Towards the end of the programme, students will be able to:

PSO1: Develop an ability to effectively communicate both orally and verbally

PSO2: Appreciate importance of working independently and in a team by learning the concept of leadership and motivation.

PSO3: Have exposure of complex commerce problems and find their solution

PSO4: Process information by effective use of IT tools

PSO5: Understand required mathematical, analytical and statistical tools for financial and accounting analysis

PSO6: Develop an understanding of various commerce functions such as finance, accounting, financial analysis, project evaluation and cost accounting

PSO7: Develop an understanding of different forms of taxes and their implications.

PSO8: Develop self-confidence and awareness of general issues prevailing in the society.

SCHEME AND CURRICULUM OF EXAMINATION OF THREE YEAR DEGREE PROGRAMMME
BACHELOR OF COMMERCE (Pass and Honours)
SESSION: 2021-22

Semester I							
Course Code	**Course Title**	**Course Type**	**Marks**				**Examination time (in Hours)**
			Total	**Ext.**		**CA**	
				L	**P**		
BCRL-1421 BCRL-1031 BCRL-1431	Punjabi (Compulsory) [1]Basic Punjabi [2]Punjab History & Culture	C	50	40	-	10	3
BCRL-1212	English (Compulsory)	C	50	40	-	10	3
BCRL-1093	Financial Accounting	C	50	40	-	10	3
BCRL-1094	Business Organisation	C	50	40	-	10	3
BCRL-1095	Business Communication	C	50	40	-	10	3
BCRL-1176	Business Statistics	C	50	40	-	10	3
BCRM-1127	Computer Fundamentals	C	50	25	15	10	3+1
AECD-1161	*Drug Abuse: Problem Management and Prevention (Compulsory)	AC	50	40	-	10	3
SECF-1492	*Foundation Course	AC	25	20	-	05	1
Total			**350**				

C-Compulsory
AC-Audit Course
[1] Special paper in lieu of Punjabi (Compulsory)
[2] Special paper in lieu of Punjabi (Compulsory) for those students who are not domicile of Punjab
***Marks of these papers will not be added in total marks and only grades will be provided.**

Kanya Maha Vidyalaya, Jalandhar (Autonomous)
SCHEME AND CURRICULUM OF EXAMINATION OF THREE YEAR DEGREE PROGRAMMME
BACHELOR OF COMMERCE (Pass and Honours)
SESSION: 2021-22

Semester -II

Course Code	Course Name	Course Type	Marks				Examination time (in Hours)
			Total	Ext.		CA	
				L	P		
BCRL-2421 BCRL-2031 BCRL-2431	Punjabi (Compulsory) [1]Basic Punjabi [2]Punjab History & Culture	C	50	40	-	10	3
BCRL-2212	English (Compulsory)	C	50	40	-	10	3
BCRL-2093	Functional Management	C	50	40	-	10	3
BCRL-2094	Commercial Laws	C	50	40	-	10	3
BCRL-2175	Business Economics	C	50	40	-	10	3
BCRM-2096	Advanced Financial Accounting	C	50	30	10	10	3+1
BCRS-2097	Seminar	C	50	-	-	-	-
AECD-2161	*Drug Abuse: Problem Management and Prevention (Compulsory)	AC	50	40	-	10	3
SECM-2502	*Moral Education Programme	AC	25	20	-	05	1
Total			**350**				

C-Compulsory
AC-Audit Course
[1] Special paper in lieu of Punjabi (Compulsory).
[2] Special paper in lieu of Punjabi (Compulsory) for those students who are not domicile of Punjab.
***Marks of these papers will not be added in total marks and only grades will be provided.**

Kanya Maha Vidyalaya, Jalandhar (Autonomous)
SCHEME AND CURRICULUM OF EXAMINATION OF THREE YEAR DEGREE PROGRAMMME
BACHELOR OF COMMERCE (Pass and Honours)

SESSION: 2021-22

Semester III							
Course Code	**Course Name**	**Course Type**	**Marks**				**Examination time (in Hours)**
			Total	**Ext.**		**CA**	
				L	**P**		
BCRL-3421 BCRL-3031 BCRL-3431	Punjabi (Compulsory) [1]Basic Punjabi [2]Punjab History & Culture	C	50	40	-	10	3
BCRL-3212	English (Compulsory)	C	50	40	-	10	3
BCRL-3093	Business Environment	C	50	40	-	10	3
BCRL-3094	Company Law	C	50	40	-	10	3
BCRL-3095	Financial Management	C	50	40	-	10	3
BCRL-3096	International Business	C	50	40	-	10	3
BCRM-3097	Corporate Accounting	C	50	30	10	10	3
AECE-3221	* Environmental Studies (Compulsory)	AC	100	60	20	20	3
SECP-3512	* Personality Development	AC	25	20	-	05	1
Total			**350**				

C-Compulsory
AC-Audit Course

[1] Special paper in lieu of Punjabi (Compulsory).
[2] Special paper in lieu of Punjabi (Compulsory) for those students who are not domicile of Punjab.
***Marks of these papers will not be added in total marks and only grades will be provided.**

Kanya Maha Vidyalaya,Jalandhar(Autonomous)
SCHEME AND CURRICULUM OF EXAMINATION OF THREE YEAR DEGREE PROGRAMMME
BACHELOR OF COMMERCE (Pass and Honours)

SESSION:2021-2022

Semester IV							
Course Code	**Course Name**	**Course Type**	**Marks**				**Examination time (in Hours)**
			Total	**Ext.**		**CA**	
				L	**P**		
BCRL-4421 BCRL-4031 BCRL-4431	Punjabi (Compulsory) [1]Basic Punjabi [2]Punjab History & Culture	C	50	40	-	10	3
BCRL-4212	English (Compulsory)	C	50	40	-	10	3
BCRL-4093	Goods and Services Tax	C	50	40	-	10	3
BCRL-4094	Industrial Laws	C	50	40	-	10	3
BCRL-4095	Principles and Practices of Banking and Insurance	C	50	40	-	10	3
BCRL-4096	Cost Accounting	C	50	40	-	10	3
BCRS-4097	Seminar	S	50	-	50	-	-
SECS-4522	[3]Social Outreach	AC	25	-	25	-	-
Total			**350**				

C-Compulsory
AC-Audit Course
[1] Special paper in lieu of Punjabi (Compulsory).
[2] Special paper in lieu of Punjabi (Compulsory) for those students who are not domicile of Punjab.
[3]Marks of these papers will not be added in total marks and only grades will be provided.

Kanya Maha Vidyalaya,Jalandhar(Autonomous)
SCHEME AND CURRICULUM OF EXAMINATION OF THREE YEAR DEGREE PROGRAMMME
BACHELOR OF COMMERCE (Pass and Honours) Session 2021-22

Semester V							
Course Code	**Course Name**	**Course Type**	**Marks**				**Examination time (in Hours)**
			Total	**Ext.**		**CA**	
				L	**P**		
BCRL-5421 BCRL-5031 BCRL-5431	Punjabi (Compulsory) [1]Basic Punjabi [2]Punjab History & Culture	C	50	40	-	10	3
BCRL-5212	English (Compulsory)	C	50	40	-	10	3
BCRL-5093	Management Accounting	C	50	40	-	10	3
BCRL-5094	Direct Tax Law	C	50	40	-	10	3
BCRL-5095	Auditing	C	50	40	-	10	3
BCRL-5096 Option – B(I)	Banking Services Management	C	50	40	-	10	3
BCRL-5097 Option- B(II)	Insurance Services Management	C	50	40	-	10	3
SECI-5541/ SECJ-5551	[3]Innovation, Entrepreneurship and Development/ Job Readiness Course	AC	25	20		5	
Total			**350**				

SPECIALISATIONS:

Any of the following groups each having two papers in Semester V can be chosen as specialization by the students.

A) ACCOUNTING & FINANCE

BCRL-5096 Option – A(I)	Contemporary Accounting	C	50	40	-	10	3
BCRL-5097 Option- A(II)	Financial Market Operations	C	50	40	-	10	3

B) BANKING & INSURANCE

BCRL-5096 Option – B(I)	Banking Services Management	C	50	40	-	10	3
BCRL-5097 Option- B(II)	Insurance Services Management	C	50	40	-	10	3

C) COMPUTER APPLICATIONS & E–BUSINESS

BCRL-5096 Option – C(I)	Computer Based Accounting	C	50	40	-	10	3
BCRL-5097 Option- C(II)	E-Commerce	C	50	40	-	10	3

C-Compulsory
AC-Audit Course
[1] Special paper in lieu of Punjabi (Compulsory).
[2] Special paper in lieu of Punjabi (Compulsory) for those students who are not domicile of Punjab.
[3]Marks of these papers will not be added in total marks and only grades will be provided.

Kanya Maha Vidyalaya,Jalandhar(Autonomous)
SCHEME AND CURRICULUM OF EXAMINATION OF THREE YEAR DEGREE PROGRAMMME
BACHELOR OF COMMERCE (Pass and Honours)

SESSION:2021-2022

Semester VI							
Course Code	**Course Name**	**Course Type**	**Marks**				**Examination time (in Hours)**
			Total	**Ext.**		**CA**	
				L	**P**		
BCRL-6421 BCRL-6031 BCRL-6431	Punjabi (Compulsory) [1]Basic Punjabi [2]Punjab History & Culture	C	50	40	-	10	3
BCRL-6212	English (Compulsory)	C	50	40	-	10	3
BCRL-6093	Operations Research	C	50	40	-	10	3
BCRL-6094	Corporate Governance	C	50	40	-	10	3
BCRL-6095 Option B(I)	Foreign Exchange Management	C	50	40	-	10	3
BCRL-6096 Option B(II)	Risk Management and Insurance	C	50	40	-	10	3
BCRP-6097	Workshop	C	50	-	50	-	-
Total			**350**				

Specialisations:
Any of the following groups each having two papers in Semester VI can be chosen as specialization by the students.
A.) Accounting & Finance

BCRL-6095 Option A(I)	Portfolio Management	C	50	40	-	10	3
BCRL-6096 Option A(II)	Financial Services	C	50	40	-	10	3

B.) Banking & Insurance

BCRL-6095 Option B(I)	Foreign Exchange Management	C	50	40	-	10	3
BCRL-6096 Option B(II)	Risk Management and Insurance	C	50	40	-	10	3

C.) COMPUTER APPLICATIONS & E–BUSINESS

BCRL-6095 Option C(I)	Windows and Networking	C	50	40	-	10	3
BCRL-6096 Option C(II)	E-Marketing	C	50	40	-	10	3

C-Compulsory

[1] **Special paper in lieu of Punjabi (Compulsory).**

[2] **Special paper in lieu of Punjabi (Compulsory) for those students who are not domicile of Punjab**

B.Com (Pass & Honours) Semester III–VI

(Two Years Course)

The students will have to select one of the following groups having four papers each, of which Paper–I shall be offered in B.Com. (Hons.) Semester–III , Paper II in B.Com. (Hons.) Semester–IV, Paper III in B.Com. (Hons.) Semester–V& Paper IV in B.Com. (Hons.) Semester– VI.

Each paper shall carry 50 marks. Total Marks will be 200.

GROUP A BANKING (Selected)

Course Code	Course Name	Course Type	Marks				Examination time (in Hours)
			Total	Ext.		CA	
				L	P		
BCRL-3628 Option A (I)	Banking and Financial System	C	50	40	-	10	3
BCRL-4628 Option A (II)	Electronic Banking and Risk Management	C	50	40	-	10	3
BCRL-5628 Option A (III)	Accounting for bankers	C	50	40	-	10	3
BCRL-6628 Option A (IV)	Bank Marketing	C	50	40	-	10	3

Session: 2021-22

Bachelor of Commerce (Pass and Honours) Semester-I
Course Code: BCRL-1093
Course Title: Financial Accounting

Course Outcomes:

After the successful completion of this course, students will be able to –

CO1: acquire conceptual knowledge of financial accounting and gain skills required for recording various kinds of business transactions.

CO2: describe the role, functions and limitations of financial accounting.

CO3: explain various accounting concepts and conventions including IFRS (International Financial Reporting Standards).

CO4: prepare final accounts of sole proprietor (Trading account, Profit & Loss Account and Balance Sheet).

CO5: gain indepth knowledge of preparing Consignment accounts in the books of consignor and consignee.

Session: 2021-22

Bachelor of Commerce (Pass and Honours) Semester-I
Course Code: BCRL -1093
Course Title: Financial Accounting

Examination Time: 3 Hours | **Max. Marks: 50**
Theory: 40
CA: 10

Instructions to Paper Setter: Eight questions of equal marks (8 marks) are to be set, two in each of the four Sections (A-D). Questions of Sections A-D should be set from Units I-IV of the syllabus respectively. Candidates are required to attempt five questions, selecting at least one question from each section. The fifth question may be attempted from any Section.

Unit-I

Introduction –Nature of financial Accounting–scope–objects–limitations–Accounting concepts and conventions

Conceptual Frame Work for preparation and presentation of financial statements–Capital, Revenue and deferred revenue expenditure – Capital and revenue receipts

Unit-II

Final Accounts of Sole Proprietor
Voyage Accounts– Meaning, accounting treatment in case of complete voyage & incomplete voyage.

Unit-III

Joint Venture – Meaning, types, determination of profits under different methods.
Consignment Accounts–Meaning, features, consignee's commission, account sales, distinction between joint venture & consignment, accounting treatment in the books of consignor & consignee

Unit-IV

Departmental Accounts – Meaning–Objects–Advantages–Accounting procedure–Allocation of expenses and incomes – Interdepartmental transfers – Provision for unrealized profit.
Branch Accounts –Features–Objects–Types of branches–Dependent branches–Account Systems –Stock and Debtors System –Independent branch –Features – Preparation of Consolidated Profit and Loss Account and Balance sheet

Suggested Readings:

1. Maheshwari, S.N. and Maheshwari, S.K, "*Financial Accounting*", 2009, Vikas Publishing
   House, New Delhi.
2. Narayanswami, R., "*Financial Accounting*: *A Managerial Perspective*", 3rd
3. Edition, 2008, Prentice Hall of India, New Delhi.
4. Mukherjee, A. and Hanif, M., "*Financial Accounting*", 1st Edition, 2003, Tata McGraw
   Hill.
5. Ramchandran, N. and Kakani, R.K., "*Financial Accounting for Management*", 2nd
   Edition, 2007, Tata McGraw Hill.

Note: Latest edition of text book may be used.

Session: 2021-22

Bachelor of Commerce (Pass and Honours) Semester-I
Course Code: BCRL-1094
Course Title: Business Organisation

Course Outcomes:

After the successful completion of this course, students will be able to-

CO1: understand the nature of business activities and the environment within which they operate and function.
CO2: develop an understanding of business activities in the modern world.
CO3: learn the theoretical and practical aspects of operating various types of business organisations.
CO4: develop an awareness of the changing and integrated nature of business problems and an ability to explore and deal with these problems.

Session: 2021-22

Bachelor of Commerce (Pass and Honours) Semester-I
Course Code: BCRL-1094
Course Title: Business Organisation

Examination Time: 3 Hours **Max. Marks: 50**

Theory: 40
CA: 10

Instructions to Paper Setter: Eight questions of equal marks (8 marks) are to be set, two in each of the four Sections (A-D). Questions of Sections A-D should be set from Units I-IV of the syllabus respectively. Candidates are required to attempt five questions, selecting at least one question from each section. The fifth question may be attempted from any Section.

Unit-I

Business: Meaning and types – profession – meaning and importance of business organization.
Social Responsibilities of Business – Business Ethics.

Unit-II

Forum of Business organization – sole trader – partnership – joint Hindu family – joint stock companies – co–operative societies – public utilities and public enterprises.
Public Sector vs. Private sector

Unit-III

Location of industry – factors influencing location – size of industry – optimum firm – advantages of large – scale operation – limitation of small scale operation – Industrial estates – District Industries Centres.

Unit-IV

Stock Exchange – Function – Types – Working – Regulation of Stock Exchange in India.
Business Combination – Causes – Types – Effects of Combination in India.
Trade association –Chamber of commerce – Function – Objectives Working in – India.

Suggested Readings:

1. Bhusan, Y.K. "*Fundamentals of Business Organisation and Management*", 1980, Sultan Chand & Sons, New Delhi.
2. Tulsian, P.C.andPandey V., "*Business Organisation and Management*", 2009, Pearson Education, New Delhi
3. Talloo, T.J., "*Business Organisation and Management*", 2008, Tata McGraw Hill Company, New Delhi
4. Basu, C.R., "*Business Organisation and Management*", 2010, Tata McGraw Hill Company, New Delhi
5. Singla, R.K., "*Business Organisation& Management*", 2011, VK (India) Enterprises, New Delhi.

Session: 2021-22

Bachelor of Commerce (Pass and Honours) Semester-I
Course Code: BCRL -1095
Course Title: Business Communication

Course Outcomes:

After the successful completion of this course, students will be able to-

CO1: acquire skills in reading, writing, comprehension and communication, as also to use electronic media for business communication.
CO2: learn effective business writing and business communication.
CO3: develop and deliver effective presentations.
CO4: acquire interpersonal communication skills that maximise team effectiveness.
CO5: write job interview and application letters and how to prepare for an interview.

Session: 2021-22

Bachelor of Commerce (Pass and Honours) Semester-I
Course Code: BCRL -1095
Course Title: Business Communication

Examination Time: 3 Hours **Max. Marks: 50**
Theory: 40
CA: 10

Instructions to Paper Setter: Eight questions of equal marks (8 marks) are to be set, two in each of the four Sections (A-D). Questions of Sections A-D should be set from Units I-IV of the syllabus respectively. Candidates are required to attempt five questions, selecting at least one question from each section. The fifth question may be attempted from any Section.

Unit-I
Business Communication – Meaning & Importance, Communication purpose, process, elements, barriers to communication and conditions for successful communication. Forms of Communication, basic models of communication, 7C's of effective business communication. **Organizational Communication**: Importance of Communication in Management, Formal and Informal Communication, Internal and external communication
Unit-II
Presentation Skills: Presentation on any chosen topic, Oral presentations, Principles of oral presentations, factors affecting presentations. **Business Etiquette**: Understanding etiquette, Cross-cultural etiquette, Business manners. Business to business etiquette.
Unit-III
Internal Correspondence: Memos, Circulars, Notices, Office Orders. **Correspondence with banks:** Regarding overdrafts, Cash credits, Loans. Drafting of sales letters, Circulars, Preparation of sales reports, **Customers' Correspondence:** Complaints, Regarding dues, follow up letters.
Unit-IV
Preparation of resume, Difference between Resume, Bio-Data & C.V. Job application, Drafting of interview letters, call letters, final appointment orders. Employment Communication: Group Discussions- understanding about group discussions, ways to form groups, present arguments and ways to defend; Interviews- How to face an interview. Article writing

Suggested Readings:

1. Taylor, S. and Chandra, V., "Communication for Business: A Practical Approach", Fourth Edition, 2011, Pearson Education.
2. Bovee, C. and Thill, J., "Business Communication Today", 2011, Prentice Hall.
3. Sethi, A and Adhikari, B. "Business Communication", 2009, McGraw Hill Education.
4. Kaul, A., "Business Communication", 2004, Prentice Hall of India, New Delhi.
5. Dulek, R. and Fielden, J., "Principles of Business Communication", 1990, Macmillan Publishing Co., New York.
6. Rodriques M.V., (2003), "Effective Business Communication", 13th Edition.
7. Doshi S.R., (2008), "Business Communication & Management–Methods & Techniques".
8. Herata. A. Murphy, Charles E. Peck, (1981), 3rd Edition, "Effective Business Communication", Tata McGraw Hill Publishing Co. Ltd.

Note: The latest Editions of the books should be followed.

Session 2021-22

Bachelor of Commerce (Pass and Honours) Semester – I

Course Code: BCRL–1176

Course Title:Business Statistics

Course Outcomes:

After the successful completion of this course, students will be able to-

CO1: learn the basic statistical analysis techniques and their applications in commerce.

CO2: understand the some basic techniques of time series analysis and introductory applications of probability.

Session 2021-22

Bachelor of Commerce (Pass and Honours) Semester – I

Course Code: BCRL–1176

Course Title:Business Statistics

Time: 3 Hours | **Max. Marks: 50**
Theory: 40
CA: 10

Note: Instructions for the Paper–Setter:

Two questions, each carrying 8 marks, from each of the Units I-IV (i.e. a total of eight questions) are to be set. Candidates are required to attempt five questions, selecting at least one from each unit. The fifth question may be attempted from any unit.

Unit-I

Definition, Meaning, Functions, Scope and Limitations of Statistics.
Measures of Central Tendency: Types of averages–Arithmetic Mean (Simple and Weighted), Median and Mode.

Unit-II

Measures of Dispersion: Range, Quartile Deviation, Mean Deviation, Standard Deviation and Coefficient of Variation.
Simple Correlation and Regression: Meaning, Types, Karl Pearsons& Rank Correlation (Excluding grouped data), Probable Error and Standard Error.

Unit-III

Index Numbers: Meaning and Importance, Methods of construction of Index Numbers: Weighted and Unweighted; Simple Aggregative Method, Simple Average of Price Relative Method, Weighted Index Method: Laspeyre's Method, Pasche's Method and Fisher's. Testing for Ideal method including Time and Factor Reversal tests. Splicing.

Unit-IV

Time Series Analysis: Components, Estimation of Trends (Graphical method, Semi Average Method, Moving Averages Method and Method of Least Squares for linear path).
Probability: Conceptual Meaning and Definition of Probability, Theorems of Probability– Addition and Multiplication theorem of Probability and Concept of Conditional Probability (Simple Applications)

Suggested Readings:

1. Chandan, J.S.(1998) *Statistics for Business and Economics*, Ist Edition, Vikas Publishing House Pvt. Ltd.
2. Gupta,S.C.(2018) *Fundamentals of Statistics,* Himalayan Publishing House, Delhi.
3. Gupta ,S. P. (2011)*Statistical Methods,*S. Chand Publications, New Delhi.
4. Siegel, Andrew F.(2011) *Practical Business Statistics ,* International Edition, McGraw Hill Irwin.

Note: The latest edition of the books is recommended..

Session 2021-22

Bachelor of Commerce (Pass and Honours) Semester – I

Course Code: BCRM–1127

Course Title: Computer Fundamentals

COURSE OUTCOMES:

After passing this course the student will be able to:

CO1: understand the basic knowledge of computer and its uses.

CO2: gain knowledge about office tools like word processing, spreadsheets, etc.

CO3: learn basic word processing skills such as text input formatting, editing, cut, copy, paste, spell check, margin, printing, charts etc.

CO4: use spreadsheet application for data organization and manipulation

Session 2021-22

Bachelor of Commerce (Pass and Honours) Semester – I

Course Code: BCRM–1127

Course Title: Computer Fundamentals

Examination Time: (3+3) Hours

Max. Marks: 50
Theory: 25
Practical: 15
CA: 10

Instructions for Paper Setter -

Eight questions of equal marks (5 marks each) are to set, two in each of the four sections (A-D). Questions of Sections A-D should be set from Units I-IV of the syllabus respectively. Questions may be divided into parts (not exceeding four). Candidates are required to attempt five questions, selecting at least one question from each section. The fifth question may be attempted from any section.

UNIT – I

Introduction: Computer as System, Features, Computer Memory –Primary (RAM & ROM) and Secondary (Hard Disk, CD, DVD), Storage Devices (Magnetic and Optical).

Computer Applications: Data Processing, Information Processing, Commercial, Office Automation, Industry, Healthcare, Education, Graphics and Multimedia

UNIT-II

Word Processing: Introduction to word, features, Parts of window of word (Title bar, menu bar, ribbon, office button, status bar, and ruler), creation of new documents, opening document, insert a document into another document. Page setup, margins, gutters, font properties, Alignment, page breaks, header and footer, deleting, moving, replace, editing text in document, saving a document, spell checker, printing a document.

UNIT-III

Word Processing: Creating a table, entering and editing text in tables, changing format of table, height, width of row/column, adding and deleting rows/columns, adding picture and shapes, page colors and watermarks, borders, shading, templates, wizards and mail merge

Spreadsheet: Introduction to worksheet, features, creating a new workbook, manual math formulas (average, count, etc.), use “cell references” with formulas.

UNIT IV

Spreadsheet: Creation of graphs, editing it and formatting, adding/deleting/moving the text in worksheet, linking different sheets, sorting the data, filtering the data (auto and advance filters), What-if analysis, open an already existing workbook, saving workbook, printing a worksheet, closing the workbook.

References/Textbooks:

1. Anshuman Sharma, A book of Fundamentals of Information Technology, Lakhanpal Publishers, 5th Edition.
2. Prof. Satish Jain, M. Geetha, Kratika, BPB's Office 2010 Course Complete Book, BPB Publications, 2017.
3. Joyce Cox, Joan Lambert and Curtis Frye, Microsoft office Professional 2010 Step by Step, Microsoft Press, 2010.
4. V. Rajaraman, Neeharika Adabala, Fundamentals of Computers, PHI Learning, 2015.
5. P.K. Sinha, Computer Fundamentals, BPB Publications, 2004.
6. Peter Norton, Peter Norton's Computing Fundamentals, McGraw-Hill Technology Education, 2006.
7. R. Parameswaran, Computer Applications in Business, S Chand & Company, 2010.

Note: The latest editions of the books should be followed

Session: 2021-22
Bachelor of Commerce (Pass and Honours) Semester-II
Course Code: BCRL- 2093
Course Title: Functional Management

Course Outcomes:

After the successful completion of this course, students will be able to – CO1: develop an understanding of business and management principles.

CO2: identify and evaluate social responsibility and ethical issues involved in business situations.

CO3: know the recruitment and selection procedures adopted by business organizations.

CO4: enhance their critical thinking and problem-solving skills in various fields of management.

Session: 2021-22
Bachelor of Commerce (Pass and Honours) Semester-II

Course Code: BCRL- 2093
Course Title: Functional Management

ExaminationTime: 3 Hours **Max. Marks: 50**
Theory: 40
CA: 10

Instructions for the Paper Setter

Eight questions of equal marks (8 marks) are to be set, two in each of the four Sections (A-D). Questions of Sections A-D should be set from Units I-IV of the syllabus respectively. Candidates are required to attempt five questions, selecting at least one question from each section. The fifth question may be attempted from any Section.

UNIT-I

Management: Introduction–Meaning, nature and characteristics of Management–Scope and functional areas of management - Management as a science, art or profession – Management & Administration – Principles of management – Socia responsibility of Management and Ethics.

UNIT-II

Personnel Management: Meaning, Significance & Functions, Recruitment, Selection and training. Job Evaluation and Meri Rating, Worker's participation in Management

UNIT-III

Marketing Management: Concept of Marketing, Functions of Marketing, Marketing Research– Meaning and Techniques Advertising and Salesmanship.

UNIT-IV

Strategic Management: Meaning, Need, Importance, Process and Role of C.E.O. (Chief Executive Officer) in Strategi Management, Production Management: Functions, Production Planning and Control, Quality Control.

Suggested Readings:

1. Stoner, J. Freeman, R. & Gilbert, D., "Management", 1995, Prentice Hall of India.
2. Koontz, H., "Principles of Management (Ascent Series)", 2004, Tata McGraw Hill Publishing.
3. Robbins, S.P. and Coulter, M., "Management", 9th Edition, 2008, Prentice Hall of India.
4. Robbins S.P. & Decenzo D., "Fundamentals of Management: Essential Concepts and Applications", Third Edition, 20 Pearson Education.
5. Weihrich, H. and koontz, H., "Essentials of Management: An International Perspective",2009, Tata McGraw Hill, N Delhi.

Note: Latest edition of text book may be used.

Session: 2021-22
Bachelor of Commerce (Pass and Honours) Semester –II
Course Code: BCRL-2094
Course Title: Commercial Laws

Course Outcomes:

After the successful completion of this course, students will be able to –

CO1: demonstrate the relationship between law and economic activity by developing an awareness of legal principles involved in economic relationships and business transactions.

CO2: have an indepth knowledge of provisions governing Indian Contract Act and Contract of Sale of goods Act.

CO3: familiarize with provisions regarding Limited Liability Partnership Act and Consumer Protection Act.

CO4: develop and enhance their analytical thinking and logical reasoning for decision making.

Session: 2021-22
Bachelor of Commerce (Pass and Honours) Semester –II
Course Code: BCRL-2094
Course Title: Commercial Laws

Examination Time: 3 Hours | **Max. Marks: 50**
Theory: 40
CA:10

Instructions to Paper Setter: Eight questions of equal marks (8 marks) are to be set, two in each of the four Sections (A-D). Questions of Sections A-D should be set from Units I-IV of the syllabus respectively. Candidates are required to attempt five questions, selecting at least one question from each section. The fifth question may be attempted from any section.

Unit-I

The Indian Contract Act, 1872

Contract – Meaning, Characteristics and kinds, Essentials of valid contract – Offer and acceptance, consideration, contractual capacity, free consent. Discharge of contract –Modes of discharge, Breach of Contracts and its remedies.

Unit-II

Contract of Indemnity and Guarantee
Contract of Bailment & Pledge, Contract of Agency

Unit-III

The Sale of Goods Act, 1930

Contract of sale, meaning and difference between sale and agreement to sell., Conditions and warranties, Transfer of ownership in goods including sale by non–owners, Performance of contract of sale, Unpaid seller – meaning and rights of an unpaid seller against the goods and the buyer.

Unit-IV

Consumer Protection Act: Definitions, objectives, redressal machineries.

The Limited Liability Partnership Act, 2008

Salient Features of LLP, Difference between LLP and Partnership, LLP and Company, LLP Agreement, Nature of LLP, Partners and Designated Partners, Incorporation Document, Incorporation by Registration, Registered Office of LLP and Change Therein, Change of Name, Partners and their Relations, Extent and Limitation of
Liability of LLP and Partners, Whistle Blowing, Contributions, Financial Disclosures, Annual Return, Taxation of LLP, Conversion to LLP, Winding Up and Dissolution.

Suggested Readings:

1. Singh, A., "*Principles of Mercantile Law*", (2011), Eastern Book Co.
2. Tulsian, P. C., "*Business Laws*", 2nd Edition (2000), Tata McGraw Hill, New Delhi.
3. Kucchal, M.C., "*Business Law*", 5th Edition (2009), Vikas Publishing, House (P) Ltd.
4. Maheshwari&Maheshwari, "*Business Law*", National Publishing House, New Delhi.
5. Chadha, P. R., "*Business Law*" Galgotia Publishing Company, New Delhi.

Bachelor of Commerce (Pass and Hons.) Semester – II
Session 2021-22
Course Code: BCRL–2175
Course Title: Business Economics

Course Outcomes:

After the successful completion of this course, students will be able to –

CO1: students will be able to have an in-depth understanding of the preliminary concepts about consumer behavior, costs and revenue curves, production behavior and market structure.

CO2: understand the concept of national income and methods of its estimation.

Bachelor of Commerce (Pass and Hons.) Semester – II
Session 2021-22
Course Code: BCRL–2175
Course Title: Business Economics

Time: 3 Hours **Max. Marks: 50**
Theory: 40
CA: 10

Note: Instructions for the Paper–Setter:

Two questions, each carrying 8 marks, from each of the Units I-IV (i.e. a total of eight questions) are to be set. Candidates are required to attempt five questions, selecting at least one from each unit. The fifth question may be attempted from any unit.

Unit-I

Theory of Demand: Meaning of demand and its types, law of demand, price elasticity of demand and its measurement.
Consumer's Behaviour: Utility approach: Brief outline of law of diminishing marginal utility and law of equi–marginal utility.
Indifference Curve Approach: Meaning, properties, price, income and substitution effect, Revealed preference approach.

Unit-II

Theory of Production: Law of variable proportions and law of returns to scale, traditional and modern theory of costs (short run and long run).
Revenue: Average revenue, marginal revenue and total revenue, relationship between average revenue and marginal revenue and elasticity of demand.

Unit-III

Perfect Competition: Meaning, features, price and output determination of firm and industry.
Monopoly: Meaning, features, price and output determination and price discrimination.
Monopolistic Competition: Meaning, features, price and output determination.

Unit-IV

National Income: Definition and Importance of National Income, Gross and Net Domestic Product, Personal Income and Disposable Income; Measurement of National Income: Income, Output and Expenditure Method, Problems in measurement of National Income particularly in underdeveloped countries.
Consumption: Meaning, determinants (subjective and objective) and importance, Keynes' Psychological law of consumption.

Suggested Readings:

1.Dwivedi,D.N.(2009) *Managerial Economics*, 7th Edition, Vikas Publication.

Note: The latest edition of the books is recommended.

Session: 2021-22
Bachelor of Commerce (Pass and Honours) Semester-II
Course Code: BCRM-2096
Course Title: Advanced Financial Accounting

Course Outcomes:

After the successful completion of this course, students will be able to –

CO1: apply accounting techniques and methods for preparing accounts relating to admission, retirement and death of a partner. They will also be able to prepare accounts under dissolution of partnership.

CO2: calculate depreciation and carry accounting treatment under straight line method and written down value method.

CO3: understand the concept and difference between Hire purchase and Installment payment system.

CO4: distinguish between reserve and provision.

Session: 2021-22
Bachelor of Commerce (Pass and Honours) Semester-II
Course Code: BCRM-2096
Course Title: Advanced Financial Accounting

Examination Time: 3 Hours **Max. Marks: 50**
Theory: 30
Practical: 10
CA:10

Instructions for the paper setter: Eight questions of equal marks (6 marks) are to be set, two in each of the four Sections (A-D). Questions of Sections A-D should be set from Units I-IV of the syllabus respectively. Candidates are required to attempt five questions, selecting at least one question from each section. The fifth question may be attempted from any Section.

Unit-I

Depreciation – Provisions and Reserves: Depreciation: Meaning–Causes–Objects of providing for depreciation – Factors affecting depreciation – Accounting Treatment – Methods of providing depreciation: Straight line method – Diminishing Balance Method.

Provisions and Reserves: Reserve Fund - Different Types of Provisions and Reserves.

Unit-II

Accounts from Incomplete Records – Hire Purchase and Instalment Purchase System: Single Entry: Features – Books and Accounts maintained – Recording of transactions – Ascertainment of Profit (Statement of Affairs method only). **Hire Purchase System**: Features – Accounting Treatment in the Books of Hire Purchaser and Hire Vendor – Default and Repossession. Instalment Purchase System: Difference between Hire purchase and Instalment Purchase Systems – Accounting Treatment in the books of Purchaser and Vendor.

Unit-III

Partnership Accounts: Legal provisions in the absence of Partnership Deed FluctuatingCapitals – Preparation of final accounts Treatment of Goodwill and Admission of a partner, accounting treatment of Retirement and Death of a Partner – Dissolution of Firm (Excluding Sale to Firm, Company and Amalgamation)**.**

Unit-IV

Dissolution of Partnership Firms: Legal Position, Accounting for simple dissolution, Applications of rule in case of Garner Vs. Murray in case of insolvency of partner(s) (excluding piecemeal distribution and sale of a firm to a company)

Practical

Tally: (Practical)

Computerized accounting system (using latest version of Tally)

Creating a company, Creating Accounting ledgers and Groups, Creating Stock items and groups, Vouchers, Recording of transactions, Preparing reports, Cash book, Trial balance, Profit and loss account, Balance Sheet, Fund Flow Statement, Cash Flow Statement, Selecting and shutting a company, Backup and restore of data of company.

Instructions for Practical Examiner: Question paper is to be set on the spot by the Internal Examiner. Two copies of the same should be submitted for the record to COE Office, Kanya Maha Vidyalaya, Jalandhar

Suggested Readings:

1. Maheshwari, S.N. and Maheshwari, S.K, "Financial Accounting", 2009, Vikas Publishing House,New Delhi.
2. Narayanswami, R., "Financial Accounting: A Managerial Perspective", 3rd Edition, 2008, Prentice Hall of India, New Delhi.
3. Mukherjee, A. and Hanif, M., "Financial Accounting", 1st Edition, 2003, Tata McGraw Hill.
4. Ramchandran, N. and Kakani, R.K., "Financial Accounting for Management", 2nd Edition, 2007,Tata McGraw Hill.

Session 2021-2022
Bachelor of Commerce (Pass and Honours) Semester -II
Course Title: Seminar
Course Code – BCRS:2097

Max. Marks: 50

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

CO1: develop strong communication skills.

CO2: develop the skills that will help in enhancing and shaping their thoughts and creativity.

CO3: improve their conceptual knowledge and develop critical thinking.

Session 2021-2022
Bachelor of Commerce (Pass and Honours) Semester -II
Course Title: Seminar
Course Code – BCRS:2097

Max. Marks: 50

The topics for the seminar will be discussed with the students in the class.

Session 2021-22
Bachelor of Commerce (Pass and Honours) Semester -III

Course Code: BCRL-3093
Course Title: Business Environment

Learning Outcomes:

On successful completion of this course, students will be able to:

CO1: understand the organisational purposes of businesses.
CO2: understand and scan business environment in order to analyze opportunities and take decisions under uncertainty.
CO3: understand the nature of the national environment in which businesses operate.
CO4: understand the behaviour of organisations in their market environment.
CO5: assess the significance of the global factors that shape national business activities.

Session 2021-2022

Bachelor of Commerce (Pass and Honours) Semester -III
Course Title: Business Environment
Course Code- BCRL: 3093

Time: 3 Hours **Max. Marks: 50**
Theory Marks: 40
CA: 10

Instructions for the Paper Setter:

Eight questions of equal marks are to be set, two in each of the four sections (A-D). Questions of sections A-D should be set from Units I-IV of the syllabus respectively. Questions may be subdivided into parts (not exceeding four). Candidates are required to attempt five questions, selecting at least one from each section. The fifth question may be attempted from any section. Each question will carry 8 marks.

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

UNIT-III

Deficit Financing and its implications for the Indian Economy; Analysis of current year Annual Budget.
Economic Planning in India: Objectives, NITI Aayog: objectives, functions and role in economic planning.

UNIT-IV

Consumer Rights and Consumerism: Role of Consumer Groups with special reference to India; Consumer Protection Act, 1986 with latest amendments. Salient Features of FEMA, Competition Act. Strategies & Priorities of current Foreign Trade Policy, Exim Policy during the post reforms in India.

Suggested Readings:

1. Sundaram, A.K. & Black, J.S., "*The International Business Environment*"; Prentice Hallof India, New Delhi.
2. Agarwal A.N., "*Indian Economy: Nature, Problems and Progress*"; 1985, VikasPublishing House, Delhi.
3. Dutt R. and Sundharam K.P.M; "*Indian Economy*", 2010, S.Chand,Delhi.
4. Misra S.K and Puri V.K., "*Indian Economy*", Himalaya Publishing House, NewDelhi.
5. Hedge I, "*Environmental Economics*", MacMillan,Hampshire.
6. Datt R, "*Economic Reforms in India–A Critique*"; (1997), S.Chand, NewDelhi.

Note: Latest edition of text book may be used.

Session 2021-2022

Bachelor of Commerce(Pass and Honours) Semester-III
Course Code: BCRL-3094
Course Title: Company Law

COURSE OUTCOMES:

On successful completion of this course, students will be able to:

CO1: have in depth knowledge about formation of a company and its registration.
CO2: draft the required documents like MOA and AOA.
CO3: learn the mode to register and fill the documents online.
CO4: have a clear conceptual understanding about the powers, duties and legal position of directors
CO5: grasp the latest emerging issues that may arise.

Session 2021-2022

Bachelor of Commerce (Pass and Honours) Semester –III

Course Code: BCRL-3094
Course Title: Company Law

Time: 3 Hours **Max. Marks: 50**
Theory Marks: 40
CA: 10

Instructions for the Paper Setter:

Eight questions of equal marks are to be set, two in each of the four sections (A-D). Questions of sections A-D should be set from Units I-IV of the syllabus respectively. Questions may be subdivided into parts (not exceeding four). Candidates are required to attempt five questions, selecting at least one from each section. The fifth question may be attempted from any section. Each question will carry 8 marks.

UNIT-I

Introduction: Characteristics of a company, concept of lifting of corporate veil**.** Types of companies, association not for profit, illegal association.

Formation of company – Promoters, their legal position, pre–incorporation contract and provisional contracts.

UNIT-II

Documents –Memorandum of Association, Articles of Association, Doctrine of Constructive Notice and Indoor Management, Prospectus and Book Building Share Capital – issue, allotment and forfeiture of share, de-mat of share, transmission of shares, buyback.

Members and shareholder –their rights and duties. Shareholders meetings, kinds, convening and conduct of meetings

UNIT-III

Management –Directors, classification of directors, disqualifications, appointment, legal position, powers and duties, disclosures of interest, removal of directors, board meetings, other managerial personnel and remuneration.
Winding up – concept and modes of winding up

UNIT-IV

Emerging Issues in Company Law: One Person Company (OPC), Small Company, Postal Ballot, Small Shareholders on Board, Director Identity Number (DIN), Corporate Identity Number (CIN), MCA–21, Online Filing of Documents, Online Registration of Company, National Company Law Tribunal (NCLT), Limited Liability Partnership (LLP), Insider Trading, Rating Agencies, Producer Company – concept and formation.

Suggested Readings:

1. Sharma J. P, "*An Easy Approach to Corporate Laws*", 2010, Ane Books Pvt Ltd, NewDelhi.
2. Puliani R. and Puliani, M., "*Bharat'sManual of Companies Act and Corporate Laws*",2011, Bharat Law House, New Delhi.
3. Ramaiya, A., "*A Ramaiya's Guide to Companies Act*", 17th Edition, 2011, LexisNexis Butterworths Wadhwa,Nagpur.
4. Kannal,S.,&V.S.Sowrirajan,"*CompanyLawProcedure*",Taxman'sAlliedServices(P) Ltd., New Delhi (Latest Edn).
5. Singh, Harpal, "*Indian Company Law*", GalgotiaPublishing,Delhi.

Note: Latest edition of text book may be used.

Session 2021-2022

Bachelor of Commerce (Pass and Honours) Semester –III
Course Code: BCRL-3095
Course Title: Financial Management

Course Outcomes:

On successful completion of this course, students will be able to:

CO1: understand both the theoretical and practical role of financial management in business organisations.
CO2: Analyse the financial requirements of a business and decide its capital structures.
CO3: apply various capital budgeting techniques for taking decisions regarding acceptance and rejection of proposals.
CO4: understand the concept of dividend policy.

Session 2021-2022

Bachelor of Commerce (Pass and Honours) Semester –III
Course Code: BCRL-3095
Course Title: Financial Management

Time: 3 Hours **Max. Marks: 50**
Theory Marks: 40
CA: 10

Instructions for the Paper Setter:

Eight questions of equal marks are to be set, two in each of the four sections (A-D). Questions of sections A-D should be set from Units I-IV of the syllabus respectively. Questions may be subdivided into parts (not exceeding four). Candidates are required to attempt five questions, selecting at least one from each section. The fifth question may be attempted from any section. Each question will carry 8 marks.

UNIT-I

Time Value of Money: Compounding and Discounting techniques–Concepts of Annuity and Perpetuity. Risk–return relationship.

Sources of Finance and Cost of Capital–Different sources of finance; long term and Short-term sources

Cost of capital: concept, relevance of cost of capital, specific costs and weighted average cost ,rationale of after tax weighted average cost of capital, marginal cost of capital

UNIT-II

Leverage and Capital Structure Theories–Leverage–Business Risk and Financial Risk–Operating and financial leverage, Trading on Equity

Capital Structure Decisions –Capital structure patterns, Designing optimum capital structure, Constraints, Various capital structure theories.

UNIT-III

Working Capital Management –Introduction; Meaning and Concept of Working Capital; Management of Working Capital and Issues in Working Capital; Estimating Working Capital Needs; Operating or Working Capital Cycle. Various sources of finance to meet working capital requirements Financing current assets: Strategies of financing (Matching, Conservative, and Aggressive policies)

Bank financing: recommendations of Tandon committee and Chore committee Management of

components of working capital (an introduction only)

UNIT-IV

Capital Expenditure Decisions:

Purpose, Objectives & Process, Understanding different types of projects, Techniques of Decision making. Methods of Capital Budgeting – Traditional and Modern (Elementary Level).

Dividend Decisions–Meaning, Nature and Types of Dividend Some dividend policies and formulating a dividend policy. Dividend Theories: Walter's Model, Gordon's Model, Modigliani and Miller: Irrelevancy Theory (Introductory Level)

Suggested Readings:

1. Khan and Jain, "*Financial Management*",2007,TMH
2. Horne, Van, "*Financial Management & Policy*", 2002,Pearson
3. Sharan, "*Fundamentals of FinancialManagement"*,2008,Pearson
4. Banerjee, B, "*Financial Policy & Management Accounting*", 2005,PHI
5. Chandra, P., "*Financial Management*",2010,TMH

Session 2021-2022

Bachelor of Commerce (Pass and Honours) Semester –III
Course Code: BCRL-3096
Course Title: International Business

Course Outcomes:

On successful completion of this course, students will be able to:

CO1: Identify & evaluate the complexities of international business & globalization from home versus host-country, and regional, cultural perspectives.
CO2: Analyse the relationships between international business and the political, economic, legal and social policies of countries, regions and international institutions.
CO3: Analyse current conditions in developing emerging markets, and evaluate present and future opportunities and risks for international business activities.
CO4: Develop a framework to support successful decision-making in all relevant functions and activities of any international business or international operations of a domestic business within the competitively international environment.

Session 2021-2022

Bachelor of Commerce (Pass and Honours) Semester –III
Course Code: BCRL-3096
Course Title: International Business

Time: 3 Hours **Max. Marks: 50**
Theory Marks: 40
CA: 10

Instructions for the Paper Setter:

Eight questions of equal marks are to be set, two in each of the four sections (A-D). Questions of sections A-D should be set from Units I-IV of the syllabus respectively. Questions may be subdivided into parts (not exceeding four). Candidates are required to attempt five questions, selecting at least one from each section. The fifth question may be attempted from any section. Each question will carry 8 marks.

UNIT-I

Introduction to International Business: Globalization and its growing importance in world economy; Impact of globalization; International business contrasted with domestic business–complexities of international business; Modes of entry into international business.

International Business Environment: National and foreign environments and their components– economic, cultural and political–legal environments; Global trading environment– recent trends in world trade in goods and services; Trends in India's foreign trade.

UNIT-II

Theories of International Trade – an overview; Commercial Policy Instruments – tariff and non–tariff measures; Balance of payment account and its components.

International Organizations and Arrangements: WTO – Its objectives, principles, organizational structure and functioning; An overview of other organizations – UNCTAD, World Bank and IMF.

UNIT-III

Regional Economic Co–operation: Forms of regional groupings; Integration efforts among countries in Europe, North America and Asia.

International Financial Environment: International financial system and institutions; Foreign exchange markets and risk management;

UNIT-IV

Foreign investments – types and flows; Foreign investment in Indian perspective.

Foreign Trade promotion measures and organizations in India;Special economic zones (SEZs) and 100% export-oriented units (EOUs); Measures for promoting foreign investments into and from India.

Suggested Readings:

1. Charles,W.L.HillandJain,Kumar,Arun,"*InternationalBusiness*",6/e,2008, Tata McGraw–Hill, New Delhi.
2. Cherunilam, Francis, "*International Business: Text and Cases*", 5/e, 2010, Prentice Hall of India Ltd, NewDelhi.
3. Paul, J., "*International Business*", 5/e, 2011, Prentice Hall of India Ltd, NewDelhi.
4. RBI. Report on Currency & Finance, Various issues.
5. Bennett, R., "*International Business*", 2/e, 2008, Pearson Education.
6. Griffin, R. W. and Pustay, M.W., "*International Business*", 2009, Prentice Hall.
7. Michael R. Czinkota. et al., "*International Business*", 2002, Fortforth: The Dryden Press.
8. UNCTAD Reports.
9. WTO, Annual Report, various issues.

Note: Latest edition of text book may be used.

Session 2021-2022
Bachelor of Commerce (Pass and Honours)Semester –III
Course Code- BCRM: 3097
Course Title: Corporate Accounting

COURSE OUTCOMES: On successful completion of this course, students will be able to:

CO1: understand the techniques of preparing financial statements of banking and insurance companies.

CO2: have an understanding of concept of NPAs in banking companies.

CO3: understand the meaning of share and share capital, its different types, accounting treatment and procedure involved in redemption of preference shares.

CO4: understand the accounting treatment of issue and redemption of debentures.

CO5: understand meaning of amalgamation, its types and its accounting treatment.

Session 2021-2022
Bachelor of Commerce (Pass and Honours)Semester –III
Course Code: BCRM-3097
Course Title: Corporate Accounting

Time: 3 Hours | **Max. Marks: 50**
Theory Marks: 30
Practical: 10
CA: 10

Instructions for the Paper Setter:

Eight questions of equal marks (Specified in the syllabus) eassy type/numerical (in equal proportion) are to be set, two in each of the four sections (A-D). Candidates are required to attempt five questions, selecting at least one question from each Section. The fifth question may be attempted from any section. Each question will carry 6 marks.
Note: The candidates are allowed to use [Non–Scientific] calculator.

UNIT-I

Accounting for Share Capital – Issue, forfeiture and Reissue of forfeited shares – Redemption of preference shares including buy–back of equity shares – Issue and Redemption of Debentures

Final Accounts of Limited Liability Companies: Preparation of Profit and Loss Account, Profit and Loss Appropriation Account and Balance Sheet in accordance with the provisions of the existing Companies Act (Excluding Managerial Remuneration).

UNIT-II

Accounting for Amalgamation of Companies with reference to Accounting Standards issued by the Institute of Chartered Accountant of India (excluding inter–company transactions and holdings) – Accounting for Internal Reconstruction (excluding preparation of scheme for internal reconstruction)

UNIT-III

Bank Accounts– General information relating to bank accounts – legal requirements affecting final accounts – Concept of Non–Performing Assets (NPA) – preparation of Profit and Loss Accounts and Asset classification – Balance sheet

Bachelor of Commerce (Pass and Honours)Semester -III

UNIT-IV

Insurance Companies– Books maintained by insurance companies, Explanation of special terms peculiar to insurance business, Accounts for life insurance business, types of policies, Annuity business, surrender value, paid up policy, life assurance fund – valuation balance sheet, preparation of final accounts of Life and General insurance business (as per the provisions of IRDA Act)

Practical:
Viva-voce on the basis of Project File will also be conducted by the Examiner.

Division of marks

Project File	05 marks
Viva Voce	05 marks

Suggested Readings:

1. Shukla, M.C., Grewal T.S. and Gupta S.C: "*Corporate Accounting*",2008, S. Chandand Co., NewDelhi.
2. Gupta R.L, and Radhaswamy M, "*Corporate Accounting*", 1999, Sultan Chand andSons, NewDelhi.
3. Sehgal A. and Sehgal D., "*Advanced Accounting*", Volume II, 2008, Taxmann Publications Pvt Ltd., New Delhi.
4. Jain S.P and Narang K.L., "*Financial Accounting*", 2011, Kalyani Publishers, NewDelhi.
5. Maheshwari S.N., and Maheshwari S.K., "*Corporate Accounting*", 2009, VikasPublication, NewDelhi.
6. Goyal V.K., "*Corporate Accounting*", 2009, Excel Books, NewDelhi.
7. Gupta N.and Sharma C., "*Corporate Accounting*", 2ndEdition, 2009, Ane Books Pvt Ltd, NewDelhi

Note: Latest edition of text book may be used.

Session 2021-2022

Bachelor of Commerce (Pass and Honours)Semester III
Group–A: Banking
Course Code: BCRL-3628 Option A (I)
Course Title: Paper–I: Banking and Financial System

Time: 3 Hours

Max. Marks: 50
Theory Marks: 40
CA: 10

Instructions for the Paper Setter:
Eight questions of equal marks are to be set, two in each of the four sections (A-D). Questions of sections A-D should be set from Units I-IV of the syllabus respectively. Questions may be subdivided into parts (not exceeding four). Candidates are required to attempt five questions, selecting at least one from each section. The fifth question may be attempted from any section. Each question will carry 8 marks.

UNIT-I

Financial Economics: Fundamental Concepts – money, money supply, money creation.
Overview of the Financial System: Nature, significance, structure: Financial Institutions, financial markets and financial services.
Modern Commercial Banking: Role and functions of banks, structure of banking in India, regulatory framework.Opening of accounts for various types of customers – minors – joint account holders – HUF – firms – companies – trusts – societies – Govt. and public bodies Importance of Anti Money Laundering.

UNIT-II

Banker–Customer relations – Know your Customer (KYC) guidelines–Different Deposit Products – services rendered by Banks, Ancillary Services: Remittances, Safe Deposit lockers etc – Mandate and Power of attorney.

UNIT-III

Payment and Collection of Cheque – Duties and Responsibilities of Paying and Collecting, Banker– protection available to paying and collecting banker under NI Act – endorsements – forged instruments – bouncing of cheques and their implications.
Principles of Lending – various credit Products / Facilities – working capital and term loans – Credit Appraisal Techniques – Approach to lending; – credit management – credit monitoring – Different types of documents; Documentation Procedures; Securities – Different modes of charging – types of collaterals and their characteristics

UNIT-IV

Priority Sector Lending – sectors – targets – issues / problems – recent developments – Financial Inclusion. Credit Cards / Home Loans / Personal Loans / Consumer Loans– Brief outline of procedures and practices.

Suggested Readings:

1. Paul and Suresh, "Management of Banking and Financial Services", 2007, PearsonEducation.
2. Sunderam and Varshney, "Banking Theory Law and Practices", 2004, Sultan Chand andSons
. 8. Bhole, L.M., "Financial Institutions and Markets", 2009, Tata McGraw Hill.
9. Khan, Publisher.
3. Varshney, P.N, "Banking Law and Practice", 2012, Sultan Chand and Sons
4. Desai, Vasant, "Banks and institutional management", 2008, Himalaya Publications.
5. Gurusamy, S., "Banking Theory: Law and Practice", 2009, Tata McGraw Hill
6. Sundharam, KPM, "Money Banking and International Trade", 2002, Sultan Chand and Sons.
7. Bedi H. L. and Hardikar V. K., "Practical Banking Advances", 2001, UBSPD Publishers andDistributers M.Y., "Indian Financial System: Theory and Practices", 2004, Tata McGraw Hill.
10. Mishkin, Frederic S., "The Economics of Money, Banking, and Financial Markets", 2012, Pearson college Division.

Session 2021-22
Bachelor of Commerce (Pass and Honours) Semester -IV
Course Title: Goods and Services Tax
Course Code- BCRL:4093

Learning Outcomes:

On successful completion of this course, students will be able to:

CO1: know about the various concepts of goods & services tax.
CO2: compare the earlier taxation system with GST.
CO3: prepare and file GST return.
CO4: know about the records required to be maintained under GST law.
CO5: gain an insight on recording and analysing the transaction for compliance under GST especially in supply chain & distribution.

Session 2021-22
Bachelor of Commerce (Pass and Honours) Semester -IV
Course Title: Goods and Services Tax
Course Code- BCRL:4093

Time: 3 Hours | **Max. Marks: 50**
Theory Marks: 40
CA: 10

Instructions for the Paper Setter: Eight questions of equal marks are to be set, two in each of the four sections (A-D) from Unit I to Unit IV. Candidates are required to attempt five questions, selecting at least one from each section. The fifth question may be attempted from any section. Each question will carry 8 marks.

UNIT-I

GST Act 2017: Overview, Constitutional aspects, Implementation, Lability of Tax Payer, GST Council, Brief Introduction to IGST, CGST, SGST and UGST. Levy and collection.
Exemption from GST: Introduction, Composition Scheme and remission of Tax.

UNIT-II

Registration: Introduction, Registration Procedure, Special Persons, Amendments / Cancellation.

Supply: Concept, including composite supply, mixed supply, interstate supply, inra-state supply, supply in territorial waters, place and time of supply.

UNIT-III

Input Tax Credit: Introduction, Tax Invoice Credit & Debit notes, e-way bill.

Computation of GST Liability and Payment including time, method of making payment, challan generation, CPIN, TDS &TCS. Reverse charge.

UNIT-IV

Returns: various returns to be filed by the assesses.
GST Portal: Introduction, GST Eco-system, GST Suvidha Provider (GSP), Uploading Invoices

Suggested Readings:

1. Taxmann: Taxmann's GST Manual 2017. Taxman, Publications (P)Ltd.
2. Datey V.S., Taxmann's GST Ready Reckoner Taxman, Publications (P)Ltd.
3. Gupta S.S., GST-How to meet your obligations 2017. Taxman, Publications (P)Ltd.
4. www.cbec.gov.in

Session 2021-22
Bachelor of Commerce (Pass and Honours) Semester -IV
Course Title: Industrial Laws
Course Code-BCRL:4094

Learning Outcomes:

On successful completion of this course, students will be able to:

CO1: have complete knowledge about the various acts framed for successful running of factories and industries.
CO2: aware about various health and safety measures that are compulsory to be adhered.
CO3: learn about the workmen compensation act and employee state Insurance policies.
CO4: understand the rules and norms pertaining to strikes, lockouts and lay off.

Session 2021-22
Bachelor of Commerce (Pass and Honours) Semester -IV
Course Title: Industrial Laws
Course Code-BCRL:4094

Time: 3 Hours **Max. Marks: 50**
Theory Marks: 40
CA: 10

Instructions for the Paper Setter: Eight questions of equal marks are to be set, two in each of the four sections (A-D) from Units I to Unit IV. Candidates are required to attempt five questions, selecting at least one from each section. The fifth question may be attempted from any section. Each question will carry 8 marks.

UNIT-I

THE FACTORIES ACT, 1948: 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, 1947: Meaning of Industrial Disputers, Authorities under the Industrial disputes Act, their duties and right, Strikes and lockouts, Lay off and retrenchment.
TRADE UNIONS ACT, 1926: Definition and Registration of trade unions Rights and liabilities of Registered Trade Unions.

UNIT-III

EMPLOYEESSTATE INSURANCE ACT, 1948: Constitution and Functions Employees state Insurance Corporation, Standing Committee and Medical Benefit Council, Provisions relating to Contribution and benefits.

UNIT-IV

WORKMEN'S COMPENSATION ACT, **1923**: A brief study of the provisions to compensation of workman.

Suggested Readings:

1. Padhi,P.K.,“LabourandIndustrialLaws”,2008,PrenticeHallofIndiaPvtLtd,
New Delhi.
2. Srivastava, S.C., “Industrial Relations and Labour Laws”, 2009, VikasPublications.
3. Shukla, R.K., “Industrial Relations and Labour Laws”, 2006, New Royal BookCompany.

Note: Latest edition of text book may be used.

Session 2021-22
Bachelor of Commerce (Pass and Honours) Semester -IV
Course Title: Principles and Practices of Banking and Insurance
Course Code- BCRL: 4095

Learning Outcomes:

On successful completion of this course, students will be able to:

CO1: have banking and insurance knowledge and skills together with technology-familiarity and customer-orientation.
CO2: understand the various services offered and various risks faced by banks.
CO3: gain awareness of various banking innovations after nationalization.
CO4: have an overview of insurance industry.
CO5: understand various principles, provisions that govern the Life and General Insurance Contracts.

Session 2021-22
Bachelor of Commerce (Pass and Honours) Semester -IV
Course Title: Principles and Practices of Banking & Insurance
Course Code- BCRL:4095

Time: 3 Hours | **Max. Marks: 50**
Theory Marks: 40
CA: 10

Instructions for the Paper Setter: Eight questions of equal marks are to be set, two in each of the four sections (A-D) from Unit I to Unit IV. Candidates are required to attempt five questions, selecting at least one from each section. The fifth question may be attempted from any section. Each question will carry 8 marks.

UNIT-I

Banks: Their types and functions, Management and organizational set up of commercial banks, Impact of Banking reforms on organizational structure of banks (with SBI as model), Management of deposits, Advances and loans in commercial banks. Central Bank-their role, objectives and functions Reserve Bank of India and its monetary policy since1951.Present structure of commercial banking in India. State Bank of India. Reforms and Indian Banking.

UNIT-II

Reforms and Indian Banking: Structure, Organization and regulation of Indian Money Market and Capital Market. Introduction to mutual Funds. Introduction to merchant banking. Introduction to Asset Liability Management.
E-Banking. Electronic Transfer of Funds, Internet Banking.
Financial Inclusion-Concept & Importance

UNIT-III

Insurance: Concept, Principles and Its relevance in developing country like India. Attitude towards the insurance cover.
Life Insurance: Nature & use of Life Insurance – distinguishing characteristics of life insurance contracts

UNIT-IV

Origin and growth of non-life insurance: Salient features of insurance Act & IRDA Act. Features of some policies of life insurance & general insurance. Progress in privatization of insurance sector.

Suggested Readings:

1. Neelam C Gulati, ‘Banking and Insurance: Principles & Practices’, ExcelBooks
2. Indian Institute of Banking and Finance, ‘Principles and Practices of Banking,Mcmillan Education.
3. Jyotsna Bhatia and Nishwan Sethi, ‘Elements of Banking and Insurance’,PHI
4. S.S. Kundu, Principles of Insurance and Banking’,

Session 2021-22
Bachelor of Commerce (Pass and Honours) Semester -IV
Course Title: Cost Accounting
Course Code-BCRL:4096

Learning Outcomes:

On successful completion of this course, students will be able to:

CO1: Describe how cost accounting is used for decision making and performance evaluation.
CO2: Explain the basic concepts of cost and its ascertainment & allocation.
CO3: Demonstrate how material, labour and overhead costs are determined.
CO4: Assess how cost-volume-profit are related and use CVP analysis as a planning and decision- making tool.
CO5: Prepare a budget and use budgetary control and other techniques like standard costing and marginal costing for performance evaluation and cost control.

Session 2021-22
Bachelor of Commerce (Pass and Honours) Semester-IV
Course Title: Cost Accounting
Course Code:BCRL-4096

Time: 3 Hours | **Max. Marks: 50**
Theory Marks: 40
CA: 10

Instructions for the Paper Setter: Eight questions of equal marks are to be set, two in each of the four sections (A-D) from Unit I to Unit IV. Candidates are required to attempt five questions, selecting at least one from each section. The fifth question may be attempted from any section. Each question will carry 8 marks.
Note: The candidates are allowed to use [Non–Scientific] calculator.

UNIT-I

Meaning, nature, scope & advantages of Cost Accounting. Distinction between Cost & Financial Accounting, Elements of Cost – materials. Purchase & Storage, Control & Pricing, Issue & Evaluation.

UNIT-II

Labour – Meaning, Components of Labour Cost, Accounting and Control of idle time and Overtime Costs, Overheads – Classifications Allocations, Absorption and Accounting.

UNIT-III

Introduction to Activity Based Costing. Reconciliation of Cost and Financial Accounts.
Methods – Unit Costing, Job, Batch, Contract, Process

UNIT-IV

Cost Control – Marginal Costing, Break Even Analysis, Budgetary Control, Standard Costing.

Suggested Readings:

1. H.J. Wheldon : Cost Accounting & Costing Method
2. N.K. Prasad :Cost Accounting

Session 2021-22
Bachelor of Commerce (Pass and Honours) Semester -IV
Course Title: Seminar
Course Code:BCRS-4097

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

CO1: develop strong communication skills.

CO2: develop the skills that will help in enhancing and shaping their thoughts and creativity.

CO3: improve their conceptual knowledge and develop critical thinking.

Session 2021-2022
Bachelor of Commerce (Pass and Honours) Semester -IV
Course Title: Seminar
Course Code: BCRS-4097

Max. Marks: 50

The topics for the seminar will be discussed with the students in the class.

Session 2021-2022
Bachelor of Commerce (Pass and Honours) Semester-IV
Group–A: Banking
Paper II: Electronic Banking and Risk Management
Course Code: BCRL-4628 Option A (II)

Time: 3 Hours

Max. Marks:50
Theory Marks:40
CA:10

Instructions for the Paper Setter: Eight questions of equal marks are to be set, two in each of the four sections (A-D) from Unit I to Unit IV. Candidates are required to attempt five questions, selecting at least one from each section. The fifth question may be attempted from any section. Each question will carry 8 marks.

UNIT-I

Electronic Banking– Core Banking –Electronic products On line Banking – Facilities provided and Security Issues, Cheque Truncation, Microfiche, Phone and Mobile Banking.
Electronic Funds Transfer Systems – plain messages (Telex or Data Communication) – Structured messages (SWIFT, etc...) – RTGS

UNIT-II

Information Technology – Current trends – Bank net, RBI net, Data net, Nic net, I–net, Internet, E–mail, etc.–Role and uses of technology up gradation – Global developments in Banking Technology Impact of Technology on Banks – Effect on Customers and Service Quality – Computer Audit – Information System Audit. Information System Security and Disaster Management.

UNIT-III

Risk Management: Types of risks in banks, Risk Management Frame work in Banks: Enterprise–wide Risk Management in Banks; Elements of Risk Management Frame work; Systematic Risk Management in Banks;

UNIT-IV

Different Measures of measuring Risks; risk management – process and techniques for assessment and management. Asset–liability management in banks, Role of RBI.

Suggested Readings:

1. Marrison, Christopher Ian, “The fundamentals of risk measurement”, 2002, New York: McGraw Hill. 2. Marshall, Christopher Lee, “Measuring and Managing Operational Risks in Financial Institutions: Tools, Techniques, and Other Resources”, 2001, Singapore, New York: John Wiley.
3. MacDonald and Koch, “Management of Banking”, 2010, Thomson, London.
4. Bidani, S.N., “Banking Risks”, 2010, Vision Books.
5. Joshi, V.C. and Joshi, V.V., “Managing Indian Banks”, 2009, Sage Publications.

SESSION 2021-22

Bachelor of Commerce (Pass and Honours) Semester -V

Course Title:Management Accounting

Course Code: BCRL-5093

Time: 3 Hours **Max. Marks: 50**
Theory Marks: 40
CA: 10

COURSE OUTCOMES:

On successful completion of this course, students will be able to:

CO1: Critically analyze and provide recommendations to improve the operations of organizations through the application of Management Accounting techniques.

CO2: Demonstrate mastery of budgeting systems and performance measurement systems.

CO3: Illustrate the need for a balance between financial and non-financial information in decision making, control and performance evaluation applications of Management Accounting

CO4: Understand the elements of managerial decision making, including planning, directing and Controlling activities in a business environment

CO5: Learn preparation of Financial Statements in accordance with Generally Accepted Accounting Principles

SESSION 2021-22

Bachelor of Commerce (Pass and Honours) Semester -V

Course Title:Management Accounting

Course Code: BCRL-5093

Time: 3 Hours

Max. Marks: 50
Theory Marks: 40
CA: 10

Instructions for the Paper Setters:- Eight questions of equal marks are to be set, two in each of the four Sections (A-D) from Unit I to Unit IV. Candidates are required to attempt five questions, selecting at least one question from each section. The fifth question may be attempted from any section. Each question will carry 8 marks.

UNIT–I

Management Accounting: Nature and Scope, Difference between Cost Accounting, Financial Accounting and Management Accounting, Recent Trends in Management Reporting.

Analysis and Interpretation of Financial Statements: Meaning, Types and Methods of Financial Analysis, Comparative Statements, Trend Analysis, Common Size Statements.

UNIT-II

Ratio Analysis: Meaning, Nature, Uses and Limitations of Ratios

Fund Flow Statements: Meaning and concept of Funds, Flow of Funds, Preparation of Funds Flow Statements –Uses and Significance

UNIT-III

Cash Flow Statement: Difference between Fund Flow Statement and Cash Flow Statements, Preparation of Cash Flow Statements as per AS–3 Norms

Responsibility Accounting: Concept, Significance, Responsibility centers.

Activity Based Costing: (General outline only)

UNIT– IV

Transfer Pricing – Meaning & Methods

Managerial Decision Making with the help of C.V.P. Analysis, Fixation of Selling Price

Exploring New Markets: Make or Buy, Key Factors, Product Mix – Operate or Shutdown

Suggested Readings:

1. Maheshwari, S.N., "Principles of Management Accounting", 2007, Sultan Chand & Sons, New Delhi
2. Vashisht, C.D. and Sexana, V.K., "Advanced Management Accounting", 2012, Sultan Chand & Sons, New Delhi
3. Gowda, J.M., "Management Accounting", 2010, Himalaya Publishing House, New Delhi.
4. Manmohan and Goyal, S.N., "Principles of Management Accounting", Shakithabhavan Publication, Agra
5. Pillai, R.S.N. and Bagavathi, V., "Management Accounting", 2013, S. Chand & Co. Pvt. Ltd.,New Delhi
6. Sharma, R.K. and Gupta, S.K., "Management Accounting: Principles and Practices", 1996,7th Edition, Kalyani Publishers Ltd., New Delhi

Session 2021-22

Bachelor of Commerce (Pass and Honours) Semester -V

Course Title: Direct Tax Law

Course Code: BCRL-5094

COURSE OUTCOMES:

On successful completion of this course, students will be able to:

CO1: Understand the concept of Direct Tax Laws

CO2: have the knowledge of latest provisions of Income Tax Act regarding different Heads of Income

CO3: understand the concept of Assessment of Income

CO4: compute tax liability of different assesses

CO5: take tax-sensitive decisions in the real life

CO6: practice as Tax Advisor/ Consultants

Session 2021-22

Bachelor of Commerce (Pass and Honours) Semester -V

Course Title:Direct Tax Law

Course Code: BCRL-5094

Max. Time: 3Hrs **Max. Marks: 50**

Theory: 40

CA: 10

Instructions for the Paper Setters: - Eight questions of equal marks are to be set, two in each of the four Sections (A-D) from Unit I to Unit IV. Candidates are required to attempt five questions, selecting at least one question from each section. The fifth question may be attempted from any section. Each question will carry 8 marks.

UNIT–I

Income Tax Act 1961**:** Basic Introduction, Brief history of Income Tax in India, Scope of the Act, Meaning of Income Tax; Concept of Income Tax; Assessment year, Previous year; Assessee; Person; Agricultural Income with examples; Residential status and Tax Liability.

UNIT-II

Heads of Income: Computation of Income from Salary inclusive of salary components Allowances; perquisites; profit in lieu of salary and deductions, Income from House Property or allowable deductions, profits and gains from Business and Profession

UNIT–III

Income from Short term and long term capital gains; income from other sources

UNIT-IV

Computation of Gross Total Income and Total Income and the tax liability of a salaried individual; Deductions from the Gross Total Income of individuals, Tax Deduction at Source

Suggested Readings:

1. Singhania, V.K., “Direct Taxes”, 2013, Taxmann Publications, New Delhi.
2. Lal, B.B. and Vashisht, N., “Direct Taxes”, 2012, Pearson Education, New Delhi.
3. Gaur, V.P. and Narang, D.B., “Income Tax Law and Practice”, 2013, Kalyani Publications, New Delhi.
4. Chandra, M., Goyal, S.P. and Shukla, D.C., “Income Tax Law and Practice”, Pragati Prakashan, New Delhi.

SESSION 2021-22

Bachelor of Commerce (Pass and Honours) Semester -V

COURSE TITLE: AUDITING

COURSE CODE: BCRL-5095

Time: 3 Hours | **Max.Marks: 50**

Theory : 40

CA: 10

COURSE OUTCOMES:

On successful completion of this course, students will be able to:

CO1: have conceptual understanding of Auditing and its relevance.

CO2: apply critical thinking skills and evaluate auditing problems with the help of case studies

CO3: have comprehensive understanding of legal framework under which Indian Companies audit and apply the professional code of conduct.

CO4: understand the role of auditing in society corporate governance.

SESSION 2021-22

Bachelor of Commerce (Pass and Honours) Semester -V

COURSE TITLE: AUDITING

COURSE CODE: BCRL-5095

Time: 3 Hours **Max.Marks: 50**

Theory Marks: 40

CA: 10

Instructions for the Paper Setters:- Eight questions of equal marks are to be set, two in each of the four Sections (A-D) from Unit I to Unit IV. Candidates are required to attempt five questions, selecting at least one question from each section. The fifth question may be attempted from any section. Each question will carry 8 marks.

UNIT–I

Introduction: Meaning, Objects, Basic Principles, Auditing and Assurance Standards and Techniques. Classification of Audit – Audit planning – qualities of auditor – advantages and limitations of audit.

UNIT-II

Internal Control, Internal Check and Internal Audit: – Introduction, Necessity, Definitions – Internal Check: Definitions, Difference between Internal Check and Internal Control, Fundamental Principles of Internal Check – Difference between Internal check and Internal audit.

UNIT–III

Audit Procedure: Vouching – definition – features – examining vouchers – Vouching of Cash book – Vouching of trading transactions – Verification and Valuation of Assets & Liabilities: Meaning, definition and objects – Vouching vs. Verification – Verification – Valuation of different asset and liabilities.

UNIT-IV

Audit of Limited Companies: Company Auditor – Qualifications and disqualifications – Appointment – Removal, Remuneration, Rights, Duties and Liabilities – Audit Committee – Auditor's Report – Contents and Types – Auditor's certificates

Special Areas of Audit: Tax audit and Management audit – Recent Trends in Auditing

Suggested Readings:

1. Jha, A., "A Student's Guide to Auditing", 2012, Taxmann Publications Pvt Ltd., New Delhi.
2. Tandon, B. N., Sudharsanam, S. and Sundharabahu, S., "A Handbook of Practical Auditing", 2010, S. Chand and Co. Ltd., New Delhi.
3. Dinkar, P., "Principles and Practice of Auditing", 2004, Sultan Chand and Sons, New Delhi.
4. Institute of Chartered Accountants of India: ''Auditing and Assurance Standards'', ICAI,New Delhi.
5. Gupta, K., and Arora, A., "Fundamentals of Auditing," 2008, Tata McGraw Hill Publishing Co. Ltd., New Delhi.
6. Ghatalia, S.V., "Practical Auditing," 2005, Allied Publishers Private Ltd., New Delhi

SESSION 2021-22

Bachelor of Commerce (Pass and Honours) Semester -V

COURSE TITLE: BANKING SERVICES MANAGEMENT

COURSE CODE: BCRL-5096 Option – B(I)

Time: 3 Hours **Max.Marks: 50**

Theory marks: 40

CA: 10

COURSE OUTCOMES:

On successful completion of this course, students will be able to:

CO1: have Banking knowledge and skills together with techno-familiarity and customer-orientation.

CO2: understand various services offered and risks faced by banks.

CO3: become aware of various banking innovations after nationalization.

CO4: have in-depth knowledge of BASEL norms and regulatory framework.

SESSION 2021-22

Bachelor of Commerce (Pass and Honours) Semester -V

Course Title: Banking Services Management
Course Code: BCRL-5096 Option – B(I)

Time: 3 Hours **Max.Marks: 50**

Theory marks: 40

CA: 10

Instructions for the Paper Setters:- Eight questions of equal marks are to be set, two in each of the four Sections (A-D) from Unit I to Unit IV. Candidates are required to attempt five questions, selecting at least one question from each section. The fifth question may be attempted from any section. Each question will carry 8 marks.

UNIT – I

Banking Services – Meaning and Importance – Economic and Monetary implications of Banking Operations – Tangible Services – Deposits, Withdrawals and Lending – Intangible Services – Improved Customer Services – Deficiency in Services – Ways to Improve the Services

UNIT-II

Banking Services – Loans and Advances – Forms of Advances – General Loans, Overdrafts, Clean advances, Term advances, Consumer Loans, Foreign bills purchases, Advances against Hire purchase advances, Packing Credits – Import loan – Industrial advances – Advances to Small borrowers – Agricultural Financing–advances.

UNIT-III

Regulations for Banking Services – Banking Regulation Act 1949 – RBI Act 1934 – Negotiable Instrument Act 1881– Endorsement, Crossing of Cheques, Payment of Cheques, Collection of Cheques, Bills of Exchange and Promissory Notes, Rights and Liabilities of parties to Negotiable Instrument – Relationship between Banker and Customer.

UNIT-IV

E – Banking Services – Internet Banking – Phone Banking – Mobile Banking – ATM's – Debit Card – Credit Cards.

Banking Sector Reforms – Basle Norms – Capital Adequacy – Globalised Challenges in Banking Services – New Trends in Banking Services – Measurement of Service Quality – SERVQUAL

Suggested Readings:

1. Khubchandani,BS, 'Practice and Law of Banking', Mac Millan India Ltd 2000.
2. Nanda, KC, 'Credit and Banking',Response Book, Sage Publications, 1999.
3. Sundram & Varshney, 'Banking and Financial System', Sultan Chand &Sons.
4. Gurusamy,S, 'Financial Services & System',2009, Vijay Nicole imprints Pvt Ltd.
5. Heffernan, Shelagh, "Modern Banking", 2005, John Wiley and Sons Ltd

SESSION 2020-21

Session: 2021-22

Bachelor of Commerce (Pass and Honours) Semester -V

Course Title: Insurance Services Management

Course Code: BCRL-5097 Option: B(II)

Time: 3 Hours | **Max.Marks: 50**
Theory: 40
CA: 10

COURSE OUTCOMES:

On successful completion of this course, students will be able to:

CO1: identify and categorize various risks.

CO2: explain various risk control measures available.

CO3: apply the insurance mechanism in risk management.

CO4: explain the nature and principles of Insurance (Life and general insurance)

CO5: explain the regulatory framework of insurance in India.

Session: 2021-22

Bachelor of Commerce (Pass and Honours) Semester -V

Course Title: Insurance Services Management

Course Code: BCRL-5097 Option: B(II)

Time: 3 Hours **Max.Marks: 50**

Theory: 40

CA: 10

Instructions for the Paper Setters:- Eight questions of equal marks are to be set, two in each of the four Sections (A-D) from Unit I to Unit IV. Candidates are required to attempt five questions, selecting at least one question from each section. The fifth question may be attempted from any section. Each question will carry 8 marks.

UNIT – I

Insurance Organization and Management – Organization forms in Life and Health insurance – Organizational structure – Life insurers management and Office administration – Insurance documentation – Publicity – Proposal forms – Policies contracts – Premium receipts – Endorsement – Renewals.

UNIT-II

Role of Insurance Intermediaries in Emerging Markets – Agency Regulation – Prerequisites – Training procedures for becoming an agent – Remuneration and other benefits – Agency commission structures – Functions of an agent.

UNIT – III

Underwriting and Claims – Computation of premium and Bonuses – Claims – Annuities– Pensions – Claim processing and settlement – Role of Surveyors – Opportunity to appeal – Considerations in deriving gross premiums –Premium rate structure – Surplus and its distribution – Annual claim costs – Premium rate variables – Need for underwriting – Principles in underwriting – Features affecting Insurability.

UNIT-IV

Pricing of Insurance Products – Impact of Legislation and Competition on Pricing – Taxation and Policies – Market related policies – Cost Consciousness – Accounting practices – Scale of operations – Factors having impact on the demand for insurance – Rigidities in the present pricing system – Getting out of a controlled price regime – Price behaviors in a deregulated market.

Suggested Readings:

1. Kenneth Black Jr., Harold D. Skipper.Jr: "Life and Health Insurance",2000, Pearson Education.
2. Kenneth black Jr., Harold D. Skipper.Jr: "Life and Health Insurance", Response Books.
3. Srinivasan,DC and Shashank srivastsava: "Indian Insurance Industry", 2003, New century Publications.
4. Julia Holyoake & Bill Weiper: "Insurance",2007, CIB publications, Delhi.
5. Ganguly, Anand "Insurance Management",2001, New Age Publications.

Session: 2021-22

Bachelor of Commerce (Pass and Honours) Semester -V

Course Title: Accounting for Bankers

Course Code: BCRL-5628 Option: A(III)

Time: 3 Hours | **Max.Marks: 50**

Theory marks: 40

CA: 10

COURSE OUTCOMES:

On successful completion of this course, students will be able to:

CO1: Understand the various services offered and various risks faced by banks

CO2: develop conceptual understanding of fundamentals of financial Accounting system and to impart skills in accounting for various kinds of business transactions

CO3: Learn the concepts and process of credit and risk management

CO4: Acquire conceptual knowledge of basic concepts and practices of banking

CO5: Prepare final accounts of Banking Companies as per Banking Regulation Act (Profit & Loss Account and Balance Sheet).

Session: 2021-22

Bachelor of Commerce (Pass and Honours) Semester -V
Course Title: Accounting for Bankers
Course Code: BCRL-5628 Option: A(III)

Time: 3 Hours **Max.Marks: 50**

Theory: 40

CA: 10

Instructions for the Paper Setters:- Eight questions of equal marks are to be set, two in each of the four Sections (A-D) from Unit I to Unit IV. Candidates are required to attempt five questions, selecting at least one question from each section. The fifth question may be attempted from any section. Each question will carry 8 marks.

UNIT-I

Basics of Business Mathematics–Calculation of Simple Interest and Compound Interest – Fixed and Floating Interest Rates – Calculation of EMIs – Calculation of front end and back end interest –Calculation of Annuities – Calculation of provisions for NPA and risk weights for Basel II – Interest calculation using products / balances

Capital Budgeting – Discounted cash flow – net present value – pay back methods Depreciation – different types – methods of calculation.

UNIT-II

Accounting in Banks / Branches–Definition & Scope and Accounting Standards–Nature and purpose of accounting; historical perspectives–Origins of accounting principles–accounting standards and its definition and Scope.

Record keeping basics – Account Categories – Debit and Credit Concepts – Journalizing – Maintenance of Cash / Subsidiary Books and Ledger –Trial Balance – Adjusting and Closing Entries – Day Book and General Ledger Posting

UNIT-III

Bank Accounting and Balance Sheet–Rules for bank accounts, cash / clearing / transfer vouchers / system – subsidiary book and main day book – General Ledger – Branch v/s Bank Accounts

Bank Balance Sheet Structure – accounts – categories – Assets, Liabilities and Net worth Components.

Accounting for NPA / Provisioning / Suit Filed Accounts.

Preparation of Final Accounts – Final Accounts of Banking Companies, Disclosure requirements

UNIT-IV

Other Accounts–Company accounts – classes of Share Capital – issue/ forfeiture of Shares – issue of Bonus Shares.

Bank Reconciliation Statement – Capital & Revenue Expenditure / Depreciation / Inventory Valuation / Bill of Exchange / Consignment Account / Joint Venture – Special Accounts – Leasing and Hire – Purchase Company accounts – Accounts of Non – Trading Concerns – Accounting from incomplete records – Receipts and Payments Account – Income and Expenditure Account, Ratio Analysis.

Suggested Readings:

1. IBF, “Accounting and Finance for Bankers:(For JAIIB Examinations)”, 2008, Macmillan Publishers
2. Morton, D. Walter, “Banking and Bank Accounting: An Advanced Set on the Individual Business Practice Plan”, 2011, BiblioBazaar Neal,E Virgin, “Modern Banking and Bank Accounting: Containing a Complete Exposition of the Most Approved Methods of Bank Accounting”, 2010, Biblio

SESSION 2021-22

BACHELOR OF COMMERCE (PASS AND HONOURS) SEMESTER-VI

COURSE TITLE: OPERATIONS RESEARCH

COURSE CODE: BCRL-6093

Time: 3 Hours

Max.Marks: 50
Theory Marks: 40
CA: 10

COURSE OUTCOMES

On successful completion of this course, students will be able to:

CO1: have conceptual understanding of Operations Research and its practical relevance.

CO2: evaluate various complex problems which are beyond the control of management.

CO3: have comprehensive understanding of various quantitative techniques like LPP, Game Theory, PERT CPM, Assignment, Transportation, Queue Models etc

CO4: apply appropriate Operation Research Techniques according to the nature of the problem.

CO5: suggest optimal solution to the complex problems with an overall quantitative approach of Problem solving

SESSION 2021-22

BACHELOR OF COMMERCE (PASS AND HONOURS) SEMESTER-VI
COURSE TITLE: OPERATIONS RESEARCH
COURSE CODE: BCRL-6093

Time: 3 Hours

Max.Marks: 50
Theory Marks: 40
CA: 10

Instructions for the Paper Setters:- Eight questions of equal marks are to be set, two in each of the four Sections (A-D) from Unit I to Unit IV. Candidates are required to attempt five questions, selecting at least one question from each section. The fifth question may be attempted from any section. Each question will carry 8 marks.

UNIT–I

Basics of Operational Research – Development, Definition Characteristics, Significance, Scope, Limitations

Linear Programming – Introduction, Application, Formulation of Linear Programming Problem, Graphical Method of Solution, Simplex method, Big–M Method, Two Phase Simplex Method

UNIT-II

Transportation Model – Assumptions, Formulation and Solution of Transportation Models

Assignment Problems: Definition of Assignment Model, Hungarian Method of Assignment, Travelling Salesman Problem

UNIT–III

Game Theory – Theory of Games, Characteristics of Games, Two persons zero sum games, Pure Strategy, Reduce Game by Dominance, Mixed Strategies (2 x 2 Games, 2 x n Games or m x 2 Games)

Queuing Models – Application, Introduction, Elements, operating Characteristics, Waiting Time and Idle Time Costs, Model I – Single Channel poison Arrivals with Exponential Service Times. Infinite Population; Assumption & Limitation Poisson of Queuing Model

UNIT-IV

Net Work Analysis in Project Planning: Project Planning Scheduling, CPM, PERT, Cost Analysis and Crashing the Network Exercises

Suggested Readings:

1. G. Srinivasan (2008) Operations Research: Principles And Applications, Phi Learning
2. Kanti Swarup, Man Mohan and P.K Gupta Operation Research, Sultan Chand & Sons, New Delhi
3. Frederick S. Hillier (2009) Introduction to Operations Research, McGraw-Hill Higher Education; 9th edition
4. Panneerselvam, R. (2009) Operations Research, 2nd Edition Phi Learning
5. V.K.Kapoor (2013) Operations Research: Quantitative Techniques for Management Sultan Chand & Sons, New Delhi

SESSION 2021-22

BACHELOR OF COMMERCE (PASS AND HONOURS) SEMESTER-VI

COURSE TITLE: CORPORATE GOVERNANCE

COURSE CODE:BCRL-6094

Time: 3 Hours **Max.Marks: 50**

Theory Marks: 40

CA: 10

COURSE OUTCOMES

On successful completion of this course, students will be able to:

CO1: explain and evaluate the role of corporate governance in maintaining the stability of markets.

CO2: explain and evaluate the role of audit in Corporate Governance.

CO3: compare and contrast approaches to corporate governance internationally.

CO4: comprehend the implications of nature and scope of social and environmental accountability for corporate governance practice.

CO5: explain and evaluate the roles and responsibilities of executive directors, non-executive directors, auditors and company secretaries in ensuring effective corporate governance.

SESSION 2021-22

BACHELOR OF COMMERCE (PASS AND HONOURS) SEMESTER-VI

COURSE TITLE: CORPORATE GOVERNANCE

COURSE CODE: BCRL-6094

Time: 3 Hours **Max. Marks: 50**

Theory Marks: 40

CA: 10

Instructions for the Paper Setters:- Eight questions of equal marks are to be set, two in each of the four Sections (A-D) from Unit I to Unit IV. Candidates are required to attempt five questions, selecting at least one question from each section. The fifth question may be attempted from any section. Each question will carry 8 marks.

UNIT–I

Ethics in Business: Concept of Business Ethics. Corporate Code of Ethics: Environment, Accountability, Responsibility, Leadership, Diversity, Discrimination.

Principles of Business Ethics, Characteristics of Ethical Organisation, Theories of Business Ethics, Globalization and Business Ethics, Stakeholder's Protection, Corporate Governance and Business Ethics, Models of Corporate Governance

UNIT-II

Corporate Governance: Conceptual framework of Corporate Governance, Insider Trading, Rating Agencies, Whistle Blowing, Corporate Governance Reforms, Initiatives in India including clause 49.

Major Corporate Scandals: Junk Bond Scam (USA), Enron (USA), WorldCom (USA), Tyco (USA), Andersen Worldwide (USA), Kirch Media (Germany), Vivendi (France), Parmalat (Italy) and Satyam Computer Services Ltd (India), Sahara Scam, Maharashtra Cooperative Bank Scam

UNIT–III

Common Governance Problems Noticed in various Corporate Failures, Is Corporate Governance always the Cause for Corporate Failures?

Codes & Standards on Corporate Governance: Sir Adrian Cadbury Committee (UK), 1992 , Calpers Global Corporate Governance Principles (USA), 1996, Hampel Committee on Corporate Governance (UK), 1997, Combined Code of Best Practices (London Stock Exchange), 1998, OECD Principles of Corporate Governance, 1999, CACG Guidelines/Principles for Corporate Governance in Commonwealth, 1999

UNIT-IV

Euroshareholders Corporate Governance Guidelines, 2000, Principles of Good Governance and Code of Best Practice (UK), 2000, Sarbanes–Oxley (SOX) Act, 2002 (USA), Smith Report, 2003 (UK)

Suggested Readings:

1. Murthy, K.V. Bhanu and Krishna, U., "Politics Ethics and Social Responsibilities of Business", 2009, Pearson Education, New Delhi.
2. Sharma, J. P., "Corporate Governance, Business Ethics & CSR", 2011, Ane Books Pvt. Ltd., New Delhi.
3. Mallin, C., "Corporate Governance" (Indian Edition), 2012, Oxford University Press, New Delhi.
4. Tricker, B., "Corporate Governance–Principles, Policies, and Practice", (Indian Edition), 2012, Oxford University Press, New Delhi.
5. Crane, A. and Matten, D., "Business Ethic" (Indian Edition), 2003, Oxford University Press, New Delhi.
6. Albuquerque, D., "Business Ethics, Principles and Practices", (Indian Edition), 2010, Oxford University Press, New Delhi.
7. Blowfield, M. and Murray, A., "Corporate Responsibility–A Critical Introduction", 2008, Oxford University Press.

SESSION 2021-22

BACHELOR OF COMMERCE (PASS AND HONOURS) SEMESTER-VI

COURSE TITLE: FOREIGN EXCHANGE MANAGEMENT

COURSE CODE: BCRL-6095 Option B(I)

Time: 3 Hours | **Max.Marks: 50**
Theory Marks: 40
CA: 10

COURSE OUTCOMES

On successful completion of this course, students will be able to:

CO1: Understand how the Foreign Exchange Market operates.

CO2: Create an understanding on foreign exchange Management in India.

CO3: Identify foreign exchange risk management and the techniques available for risk exposure containment.

CO4: Able to identify operational difficulties in financing, and settling in foreign currency, and currency forecasting

CO5: Examine the organization of the Foreign Exchange Market, the Spot Market, and the Forward Market.

SESSION 2021-22

BACHELOR OF COMMERCE (PASS AND HONOURS) SEMESTER-VI

COURSE TITLE: FOREIGN EXCHANGE MANAGEMENT

COURSE CODE: BCRL-6095 Option-B(I)

Time: 3 Hours **Max. Marks: 50**

Theory Marks: 40

CA: 10

Instructions for the Paper Setters:- Eight questions of equal marks are to be set, two in each of the four Sections (A-D) from Unit I to Unit IV. Candidates are required to attempt five questions, selecting at least one question from each section. The fifth question may be attempted from any section. Each question will carry 8 marks.

UNIT – I

Foreign Exchange Management: meaning, functions and importance of foreign exchange, structure and participants of Forex Market, Foreign Exchange Market of India

The main theories which seek to explain exchange rate behavior. Forecasting exchange rate movements, Different exchange rate arrangements and government intervention

UNIT-II

Financial Fragility and Systemic Risk The main causes of financial. Fragility and systemic risk Financial sector adjustments in response to financial booms and busts since1980

Introduction to Futures– an overview of financial futures markets, including the types of contracts available – futures terminology and concepts, and futures pricing and behavior – cost of carrying and expectations approach – Uses of futures for hedging, arbitrage and speculation.

UNIT – III

Swaps Development of the swaps market– Characteristics and uses of swap products, interest rate and currency swaps – Legal and regulatory issues

UNIT-IV

Exchange rate Risk and Political Risk Identification of the different types of exchange rate risk; transaction exposure, translation exposure and economic exposure, together with an analysis of political risk , Managing Foreign Exchange Rate Risk Strategies for managing foreign exchange rate risk and the instruments available; currency forwards, futures, options and swaps – Short–term Interest Rate Risk Management

Suggested Readings:

1. C. Jeevanandam "Foreign Exchange, Concepts, Practices & Control", 2012 Sultan Chand & Sons
2. Luc Soenen: "Foreign Exchange Management", 1999, McGraw–Hill Primis Custom Publishing.
3. Fatemi, Khosrow**: "**Foreign Exchange Issues, Capital Markets and International Banking in the 1990's", 2012, Taylor & Francis Publishers.
4. Walton, L E: "Foreign Trade and Foreign Exchange", Macdonald & Evans. London.
5. Daigler, R.T: "Managing Risk with Financial futures", 2000, Ashgate Publishing Limited

SESSION 2021-22

BACHELOR OF COMMERCE (PASS AND HONOURS) SEMESTER-VI

COURSE TITLE: RISK MANAGEMENT AND INSURANCE

COURSE CODE: BCRL-6096 Option B(II)

Time: 3 Hours | **Max. Marks:50**
Theory Marks:40
CA: 10

COURSE OUTCOMES

On successful completion of this course, students will be able to:

CO1: demonstrate the knowledge of insurance contracts and provisions.

CO2: demonstrate the features of property-liability insurance, life and health insurance and employee benefit plans.

CO3: develop skills to facilitate insurance product cost and pricing, marketing and distribution.

CO4: examine the role of public policy including social insurance in personal financial planning and risk management.

CO5: explain the regulatory framework of Insurance in India.

SESSION 2021-22

BACHELOR OF COMMERCE (PASS AND HONOURS) SEMESTER-VI

COURSE TITLE: RISK MANAGEMENT AND INSURANCE

COURSE CODE: BCRL-6096 Option B(II)

Time: 3 Hours | **Max. Marks:50**
Theory Marks:40
CA: 10

Instructions for the Paper Setters:-

Eight questions of equal marks are to be set, two in each of the four Sections (A-D) from Unit I to Unit IV). Candidates are required to attempt five questions, selecting at least one question from each section. The fifth question may be attempted from any section. Each question will carry 8 marks.

UNIT – I

Risk and Risk Management Process – Concept of Risk – Risk vs. Uncertainty – Types of Risks – Risk Identification – Evaluation – Risk Management Objectives – Selecting and Implementing Risk Management Techniques.

Commercial Risk Management Applications– Property – Liability–Commercial Property Insurance Different Policies and Contracts – Business Liability and Risk Management Insurance

UNIT-II

Workers' Compensation and Risk Financing

Personal Risk Management Applications– Property – Liability–Risk Management for Auto Owners – risk management for homeowners

UNIT – III

Risk Management Applications–loss of Life–Loss of Health– Retirement Planning and Annuities – Employee Benefits – Financial and Estate Planning

UNIT-IV

Risk management environment– industry – functions and organisation of insurers – Government regulation of insurance sector – IRA – Privatisation of insurance business in India –changes in Insurance Act – Insurance intermediaries – insurance products pricing – claim valuation –Foreign insurers in India

Suggested Readings:

1. Rejda, George E: "Principles of Risk Management and Insurance", 2011, Pearson Education.
2. McNamara: **"**Principles of Risk Management and Insurance", 2007, Addison–Wesley
3. Dorfman**: "**Introduction to Risk Management and Insurance",2012, Prentice Hall.
4. Williams and Heins, "Risk Management and Insurance", 1998, McGraw Hill Pub.
5. Gupta, PK, "Insurance and Risk Management", 2009, Himalaya Publishing.

SESSION 2021-2022
BACHELOR OF COMMERCE (PASS AND HONOURS) SEMESTER VI
COURSE TITLE: WORKSHOP ON GOODS AND SERVICES TAX
COURSE CODE: BCRP-6097

COURSE OUTCOMES:

On successful completion of this course, students will be able to:

CO1: Understand the online services available on GST portal.

CO2: gain an insight on the recording and analyzing the transactions for compliance under GST.

CO3: learn the procedure to register online under GST.

CO4: understand concept of online payment of GST, upload invoices and the filing of return under GST.

CO5: understand the implications of GST on the taxable capacity consumers, dealers and of the society at large and its changes.

SESSION 2021-2022
BACHELOR OF COMMERCE (PASS AND HONOURS) SEMESTER VI
CORSE TITLE: WORKSHOP ON INCOME TAX & E-FILING
COURSE CODE: BCRP-6097

COURSE OUTCOMES:

On successful completion of this course, students will be able to:

CO1: learn the basic concepts of the Income Tax Act, 1961 and its various amendments.

CO2: have the knowledge of latest provisions of Income Tax Act regarding different Heads of Income.

CO3: learn the concepts of filing of income tax return and submit tax documents by using internet.

CO4: get insights to information technology in income taxation and tax Deduction.

CO5: understand the implications of payroll processing and get insights to issuance of certificates.

SESSION 2021-2022
BACHELOR OF COMMERCE (PASS AND HONOURS) SEMESTER VI
COURSE TITLE: WORKSHOP ON BASICS OF STOCK MARKET
COURSE CODE: BCRP-6097

COURSE OUTCOMES:

On successful completion of this course, students will be able to:

CO1: define the role of financial markets at macro level.

CO2: understand the characteristics of different financial assets such as money market instruments, bonds, and stocks, and how to buy and sell these assets in financial markets.

CO3: know about various technical terms used in the stock market.

CO4: know about the role of various entities involved in the trading process of stock market.

CO5: understand the practical aspects of primary and secondary market operations.

CO6: make their career in stock market/broking houses.

SESSION 2021-22
BACHELOR OF COMMERCE (PASS AND HONOURS) SEMESTER-VI
COURSE TITLE: WORKSHOP
COURSE CODE: BCRP-6097

Following three options shall be given to students out of which a student has to opt any one:

1. Workshop on Goods & Services Tax (GST)
2. Workshop on Income Tax & e-filing
3. Workshop on Basics of stock Market.

This paper carries 50 marks Evaluation will be done by the external examiner. The examination will be conducted by internal examiner/examiners depending upon options offered. The students shall be required to maintain a file containing various documents related to the particular workshop chosen by them which will be verified by the external examiner. The Division of marks shall be 30 for practical and 20 for Viva.

The Contents of the three workshops is as follows:

Workshop on Goods & Services Tax (GST)

- Accounting in GST
- Computing GST Tax
- Applicability of CGST, IGST, SGST, UTGST on Different Transactions and adjustment of credit.
- Preparation of GST PMT Registers
- Reverse Charge mechanism
- TCS and Reverse Charge Implications in case of E Commerce Transactions in GST
- Billing and Invoicing in GST
- Composition Scheme in GST

Workshop on Income Tax & e-filing

- Applying for PAN
- E-Filing ITR for Salaried Individuals.
- Advance Tax Computation both for individuals & firms
- E-Filing ITR for Small Proprietorship Business.
- Deductions and E-Filing ITR for Partnership Business
- Filing Challans related to self-assessment Tax, Advance Tax.
- TDS Accounting, e-payment of challan 281, Return form 260, Checking form 26AS. Issue of Certificate, Concept of 15G & 15H forms.
- Payroll Processing

Workshop on Basics of stock Market

- Investment Foundation: Investment-Meaning, Objectives, Characteristics, Gambling, Speculation & Trading.
- Investment Alternatives: Bank Deposits, Post Office saving schemes, Equity shares, Preference Shares, Debentures.
- Exchanges in India – NSE, BSE, MCX- their organization & management.
- Depositories-Introduction, Role, Importance, Dematerialization,
- DEMAT Account-Account Opening Formalities, Expenses.
- Orders & Margins – All types.
- Security Analysis-Introduction to Fundamental analysis and Technical analysis.
- Understanding Business News Channels.
- Trading at Stock Exchange- Live Online trading, Clearing & settlement, Contract Note & Trading costs.

SESSION 2021-22
BACHELOR OF COMMERCE (PASS AND HONOURS) SEMESTER-VI
COURSE TITLE: BANK MARKETING
COURSE CODE: BCRL-6628 Option A(IV)

Time: 3 Hours | **Max. Marks:50**
Theory Marks:40
CA: 10

COURSE OUTCOMES

On successful completion of this course, students will be able to:

CO1: Understand the significance of bank marketing in the global economy.

CO2: provide insights to the challenges and opportunities in bank marketing.

CO3: highlight the importance of understanding consumer behavior in bank marketing.

CO4: study the environmental and individual influences on consumers.

CO5: focus on decision making aspects and implementation of decisions in sales and distribution management.

CO6: understand and apply the STP of marketing (segmentation, targeting, positioning) in banking sector.

.

SESSION 2021-22

BACHELOR OF COMMERCE (PASS& HONOURS) SEMESTER-VI

COURSE TITLE: BANK MARKETING

COURSE CODE: BCRL-6628

Time: 3 Hours **Max.Marks: 50**

Theory: 40

CA: 10

Instructions for the Paper Setters:-

Eight questions of equal marks are to be set, two in each of the four Sections (A-D) from Unit I to Unit IV. Candidates are required to attempt five questions, selecting at least one question from each section. The fifth question may be attempted from any section. Each question will carry 8 marks.

UNIT-I

Introduction of Marketing and Key Concepts–Definition Marketing and Market, Four elements in Marketing Mix and their inter relationship. Marketing Planning–Micro and Macro factors influencing the market for an organisation, Bank Marketing and Marketing Mix, Bank Distribution The art of Customer Service as applied to banking

UNIT-II

Customer Behaviour in Banking, Banking Consumer and Market Segmentation–Mass Marketing, Multiple Marketing, Steps in strategy formulation, Marketing Research in Banking– types of data–primary and secondary, uses of Marketing Research. Relationship Marketing in Banking, Competitive Analysis in Banking

UNIT-III

Bank's product strategy–Core, Value Added, Fundamental and Augmented Products, Product Item and Product Line , Difference between product and service , The concept of Product/Service Delivery in Banking, Pricing Strategies and its applications in banking— Elasticity of demand , Break Even Analysis, Different types of products and key variables.

UNIT-IV

Banking Promotion Strategy– The Communication process, Goals of Communication, Steps in developing effective communication, Selling and Organising for sales and Selling to corporate clients–Meaning of corporate clients, relationship and transaction banking, bank organisation for large corporate clients

Suggested Readings:

1. Chacko, Oommen and Grewal, Rajendra, "Marketing of Banking Services", 2003, MacMillan India Ltd
2. Bank Marketing Association, "Bank Marketing", 1990, The Association
3. Reidenbach, R. Eric and Pitts, Robert E, "Effective bank marketing: issues, Technique.

FACULTY OF ECONOMICS & BUSINESS

SYLLABUS

for

Bachelor of Business Administration (B.B.A)

(Semester: I-VI)

(Under Continuous Evaluation System)

Session: 2021-22

The Heritage Institution

KANYA MAHA VIDYALAYA JALANDHAR (Autonomous)

Kanya Maha Vidyalaya, Jalandhar(Autonomous)

SCHEME AND CURRICULUM OF EXAMINATION OF THREE YEAR DEGREE PROGRAMMME

BACHELOR OF BUSINESS ADMINISTRATION

SESSION: 2021-22

Semester I							
Course Code	**Course Name**	**Course Type**	**Marks**				**Examination time (in Hours)**
			Total	**Ext.**		**CA**	
				L	**P**		
BBRL-1421 BBRL-1031 BBRL-1431	Punjabi(Compulsory) [1]Basic Punjabi [2]Punjab History &Culture	C	50	40	-	10	3
BBRL-1212	English (Compulsory)	C	50	40	-	10	3
BBRL-1323	Basic Accounting	C	50	40	-	10	3
BBRL-1324	Business Organization and System	C	50	40	-	10	3
BBRL-1175	Managerial Economics-I	C	50	40	-	10	3
BBRL-1106	Business Communication	C	50	40	-	10	3
BBRM-1127	Computer Applications for Business-I	C	50	25	15	10	3+1
AECD-1161	*Drug Abuse: Problem Management and Prevention (Compulsory)	AC	50	40	-	10	3
SECF-1492	*Foundation Course	AC	25	20	-	05	1
Total			**350**				

C-Compulsory
AC-Audit Course
[1] Special paper in lieu of Punjabi (Compulsory).
[2] Special paper in lieu of Punjabi (Compulsory) for those students who are not domicile of Punjab.
***Marks of these papers will not be added in total marks and only grades will be Provided.**

Kanya Maha Vidyalaya, Jalandhar (Autonomous)

SCHEME AND CURRICULUM OF EXAMINATION OF THREE YEAR DEGREE PROGRAMMME

BACHELOR OF BUSINESS ADMINISTRATION

SESSION: 2021-22

Semester II							
Course Code	**Course Name**	**Course Type**	**Marks**				**Examination time (in Hours)**
			Total	**Ext.**		**CA**	
				L	**P**		
BBRL-2421 BBRL-2031 BBRL-2431	Punjabi (Compulsory) [1]Basic Punjabi [2]Punjab History &Culture	C	50	40	-	10	3
BBRL-2212	English (Compulsory)	C	50	40	-	10	3
BBRL-2323	Business Laws	C	50	40	-	10	3
BBRL-2324	Principles of Management	C	50	40	-	10	3
BBRL-2175	Managerial Economics-II	C	50	40	-	10	3
BBRL-2326	Computer Based Accounting System	C	50	40	-	10	3
BBRL-2327	Fundamentals of Banking	C	50	40	-	10	3
AECD-2161	*Drug Abuse: Problem Management and Prevention (Compulsory)	AC	50	40	-	10	3
SECM-2502	*Moral Education Programme	AC	25	25	-	-	1
Total			**350**				

C-Compulsory
AC-Audit Course
[1] Special paper in lieu of Punjabi (Compulsory).
[2] Special paper in lieu of Punjabi (Compulsory) for those students who are not domicile of Punjab.
***Marks of these papers will not be added in total marks and only grades will be Provided.**

Kanya Maha Vidyalaya, Jalandhar(Autonomous)

SCHEME AND CURRICULUM OF EXAMINATION OF THREE YEAR DEGREE

PROGRAMMMME BACHELOR OF BUSINESS ADMINISTRATION

SESSION:2021-22

Semester III							
Course Code	**Course Name**	**Course Type**	**Marks**				**Examination time (in Hours)**
			Total	**Ext.**		**CA**	
				L	**P**		
BBRL-3421 BBRL-3031 BBRL-3431	Punjabi (Compulsory) [1]Basic Punjabi [2]Punjab History & Culture	C	50	40	-	10	3
BBRL-3212	English (Compulsory)	C	50	40	-	10	3
BBRL-3173	Statistics for Business	C	50	40	-	10	3
BBRL-3324	Fundamentals of Human Resource Management	C	50	40	-	10	3
BBRL-3325	Fundamentals of Marketing Management	C	50	40	-	10	3
BBRL-3326	Indian Financial System	C	50	40	-	10	3
BBRL-3327	Management Accounting	C	50	40	-	10	3
AECE-3221	*Environmental Studies (Compulsory)	AC	100	60	20	20	3
SECP-3512	*Personality Development	AC	25	20		05	1
	TOTAL		350				

C-Compulsory
AC-Audit Course

[1] Special paper in lieu of Punjabi (Compulsory).

[2] Special paper in lieu of Punjabi (Compulsory) for those students who are not domicile of Punjab.

***Marks of these papers will not be added in total marks and only grades will be provided.**

Kanya Maha Vidyalaya,Jalandhar(Autonomous)

SCHEME AND CURRICULUM OF EXAMINATION OF THREE YEAR DEGREE PROGRAMMME

BACHELOR OF BUSINESS ADMINISTRATION

SESSION: 2021-22

Semester IV							
Course Code	**Course Name**	**Course Type**	**Marks**				**Examination time (in Hours)**
			Total	**Ext.**		**CA**	
				L	**P**		
BBRL-4421 BBRL-4031 BBRL-4431	Punjabi (Compulsory) [1]Basic Punjabi [2]Punjab History & Culture	C	50	40	-	10	3
BBRL-4212	English (Compulsory)	C	50	40	-	10	3
BBRL-4323	Financial Management	C	50	40	-	10	3
BBRL-4324	Production and Operations Management	C	50	40	-	10	3
BBRL-4325	Business Environment	C	50	40	-	10	3
BBRL-4326	Operations Research	C	50	40	-	10	3
BBRM4327	Fundamentals of Insurance	C	50	40	-	10	3
SECS-4522	[3]Social Outreach	AC	25	20		5	-
	TOTAL		350				

C-Compulsory

AC-Audit Course

[1] Special paper in lieu of Punjabi (Compulsory).

[2] Special paper in lieu of Punjabi (Compulsory) for those students who are not domicile of Punjab.

[3] Marks of these papers will not be added in total marks and only grades will be provided.

After the end semester exams of semester IV and before the commencement of Semester V, students are required to go for compulsory Internship of 4 weeks and on the basis of this internship they are required to submit a project.

KANYA MAHA VIDYALAYA,JALANDHAR(Autonomous)
SCHEME AND CURRICULUM OF EXAMINATION OF THREE DEGREE PROGRAMME BACHELOR OF BUSINESS ADMINISTRATION
SESSION 2021-2022

Semester V							
Course Code	**Course Name**	**Course Type**	**Marks**				**Examination time (in Hours)**
			Total	**Ext.**		**CA**	
				L	**P**		
BBRL-5421 BBRL-5031 BBRL-5431	Punjabi (Compulsory) [1]Basic Punjabi [2] Punjab History & Culture	C	50	40	-	10	3
BBRL-5212	English (Compulsory)	C	50	40	-	10	3
BBRL-5323	Company Law	C	50	40	-	10	3
BBRL-5324	Entrepreneurship and Small Business	C	50	40	-	10	3
BBRL-5325	Cost Accounting	C	50	40	-	10	3
BBRL-5326 (OPTION CI)	All these options to be selected from any one of the groups in the table given below	C	50	40	-	10	3
BBRL-5327 (OPTION CII)		C	50	40	-	10	3
BBRS-5328	**SEMINAR based on Internship Project**	**C**	**50**	**-**	**50**	**-**	
SECI-5541/ SECJ-5551	[3]Innovation, Entrepreneurship and Development/ Job Readiness Course	AC	25	20	-	5	
	TOTAL		**400**	-	-	-	

Note: Students can opt for any one of the following groups:-	
Group A:	
Option AI	Consumer Behaviour
Option A II	Advertising & Sales Management
Group B:	
Option BI	Industrial relations & Labour Legislations
Option BII	Organisation Change & Development
Group C:	
BBRL-5326 (OPTION CI)	Management of Banking Operations
BBRL-5327 (OPTION CII)	Insurance and Risk Management

C-Compulsory

AC- Audit Course

[1]Special paper in lieu of Punjabi (Compulsory).

[2]Special paper in lieu of Punjabi (Compulsory) for those students who are not domicile of Punjab.

[3]Marks of these papers will not be added in total marks and only grades will be provided.

KANYA MAHA VIDYALAYA,JALANDHAR(Autonomous)
SCHEME AND CURRICULUM OF EXAMINATION OF THREE DEGREE PROGRAMME
BACHELOR OF BUSINESS ADMINISTRATION
Session 2021-22

Semester VI							
Course Code	**Course Name**	**Course Type**	**Marks**				**Examination time (in Hours)**
			Total	**Ext.**		**CA**	
				L	**P**		
BBRL-6421 BBRL-6031 BBRL-6431	Punjabi (Compulsory) [1]Basic Punjabi [2] Punjab History & Culture	C	50	40	-	10	3
BBRL-6212	English (Compulsory)	C	50	40	-	10	3
BBRL-6323	Income Tax	C	50	40	-	10	3
BBRL-6324	Fundamentals of Capital Markets	C	50	40	-	10	3
BBRV-6327	Viva-Voce	C	50		-		
BBRL-6325 (Option- BI)	All these options to be selected from any one of the groups in the table given below	C	50	40	-	10	3
BBRL-6326 (Option-BII)		C	50	40	-	10	3
	TOTAL		350				
	AGGREGATE MARKS		**2150**				

Note: Students can opt for any one of the following groups:-

Group A:	
Option AI	Services Marketing
Option A II	E-Marketing
Group B:	
BBRL-6325 (Option BI)	Training and Development
BBRL-6326 (Option-BII)	Contemporary Issues in Human Resource Management
Group C:	
OPTION-C1	Security Analysis and Portfolio Management
OPTION-CII	Contemporary Issues in Accounting
Group D:	
OPTION-DI	Export- Import Management and Documentation
OPTION-DII	Global Strategic Management

C:COMPULSORY

[1]Special paper in lieu of Punjabi (Compulsory).

[2]Special paper in lieu of Punjabi (Compulsory) for those students who are not domicile of Punjab.

Session 2021-22

Bachelor of Business Administration Semester I
Course Code: BBRL -1323
Course Title: Basic Accounting

Course Outcomes:

After successful completion of this course, students will be able to –

CO1: Acquire conceptual knowledge of basic accounting and gain skills required for recording various kinds of business transactions.

CO2: Recognize circumstances providing for increased exposure to fraud and define preventative internal control measures.

CO3: Prepare financial statements in accordance with Generally Accepted Accounting Principles

CO4: Prepare final accounts of sole proprietor (Trading account, Profit & Loss Account and Balance Sheet).

Session 2021-22

Bachelor of Business Administration Semester I
Course Code: BBRL -1323
Course Title: Basic Accounting

Examination Time: 3 Hours **Max. Marks: 50**
Theory: 40
CA: 10

Instructions for the Paper Setter

Eight questions of equal marks are to be set, two in each of the four Sections (A-D). Questions of Sections A-D should be set from Units I-IV of the syllabus respectively. Candidates are required to attempt five questions, selecting at least one question from each section. The fifth question may be attempted from any Section.

Unit-I
Introduction: Financial Accounting-Definition and Scope, Objectives of Financial Accounting, Accounting v/s Book Keeping, Terms used in accounting, Users of Accounting Information and Limitations of Financial Accounting. **Conceptual Frame work:** Accounting Concepts, Principles and Conventions, Accounting Standards-Concept, Objectives, Benefits, Brief review of Accounting Standards in India, Accounting Policies, Accounting as a measurement discipline. **Recording of Transactions:** Accounting Process/Cycle, Journal.
Unit-II
Subsidiary Books, Ledger, Cash Book, Trial Balance, Bank Reconciliation Statement. **Depreciation:** Meaning, need & importance of depreciation, methods of charging depreciation (WDV & SLM).
Unit-III
Final Accounts: Meaning of Financial Statements, Usefulness of Financial Statements, Elements of Financial Statements**,** Preparation of Trading and Profit & Loss Account and Balance Sheet without Adjustments. **Final Accounts with Adjustments**: Treatment of Some Items which may be Direct Items, Indirect Items, Incomes and Expenses, Treatment of Items of Adjustment Appearing Outside the Trial Balance, Treatment of Items of Adjustment Appearing Inside the Trial Balance.
Unit-IV
Introduction to Company Final Accounts: Important provisions of Companies Act, 2013 in respect of preparation of final accounts of a company. Understanding the Annual Report of a Company. **Computerised Accounting: C**omputers and its application in accounting. Accounting software package (Tally)

References/ Textbooks:

1. Gupta, Ambrish, "Financial Accounting for Management: An Analytical Perspective", Pearson Education, New Delhi.
2. Khatri, Dhanesh, "Financial Accounting" Tata McGraw-Hill, New Delhi.
3. Horngren, Charles T., Sundem, Gart l, Elliot, John A.Philbrick, Donna R., "Introduction to Financial Accounting", Prentice Hall¸ New Delhi.
4. Ramachandran, N and Kakani, Ram, "Financial Accounting for Management", Tata McGraw-Hill,New Delhi.
5. Shukla, M.C., Grewal T.S. and Gupta, S.C., "Advance Accounts", Sultan Chand & Sons, New Delhi.

Note: The latest editions of the books should be followed.

Session 2021-22

Bachelor of Business Administration Semester I
Course Code: BBRL-1324
Course Title: Business Organisation and Systems

Course Outcomes:

On successful completion of this course, students will be able to:

CO1. Understand the nature of business activities and the environment within which they function.

CO2. Develop an understanding of the role of business activities in the modern world.

CO3. Learn the theoretical and practical aspects of the operation of various types of business organizations.

CO4. Develop an awareness of the changing and integrated nature of business problems and an ability to explore and deal with these problems.

Session 2021-22

Bachelor of Business Administration Semester I
Course Code: BBRL-1324
Course Title: Business Organisation and Systems

Examination Time: 3 Hours **Max. Marks: 50**
Theory: 40
CA: 10

Instructions for the Paper Setter

Eight questions of equal marks are to be set, two in each of the four Sections (A-D). Questions of Sections A-D should be set from Units I-IV of the syllabus respectively. Candidates are required to attempt five questions, selecting at least one question from each section. The fifth question may be attempted from any Section.

Unit-I
Introduction to Business and Commerce: Meaning and definition of business, Objectives of business, Essentials of a successful business, Scope of business, Business as an economic system Trade and aids to trade- Meaning, scope, functions and evolution of commerce & industry, Industrial Revolution-its effects. Industrialization in India.
Unit-II
Forms of Business Organization: Sole-proprietorship, Partnership, Joint stock Company, Cooperative Society, Public Utilities, Selection of a suitable form of organization, Classification based on Business Unit. **Setting up a New Enterprise:** Promotion of a business. Decisions in setting up an Enterprise – opportunity and idea generation, Role of creativity and innovation, Feasibility study and Business Plan, Business size and location decisions, various factors to be considered for starting a new unit, Problems in starting a new business.
Unit-III
Business and Society: Changing Concepts and Objectives of Business, Professionalization, Business ethics, Business and culture, Technological Development and Social Change, Social responsibilities of business, Social Audit, Manager and his environment: external and internal **Domestic & Foreign Trade:** Import export trade procedure & their organization.
Unit-IV
Organization of wholesale & retail trade - Recent trends in wholesale & retailing. Malls and Super Markets – their effect on economy. **Stock Exchange and Produce Exchange:** Definition and Meaning, Importance, Functions, Listing, Dealers.

References/ Textbooks:

1. Kaul, Vijay Kumar "Business Organization and Management: Text and Cases", Pearson Education, New Delhi.

2. Singla, R.K., "Business Organization and Management", V.K. (India) Enterprises, New Delhi.

3. Daft, Richard L., Daft, J., Murphy, H., &Willmott, "Organization Theory and Design", Cengage Learning EMEA, New Delhi.

4. Fernando, A.C., "Business Environment" Pearson Education, New Delhi.

5. Archie B. Carroll, Ann K. Buchholtz, "Business & Society: Ethics, Sustainability and Stakeholder Management", Cengage Learning, New Delhi.

Note: The latest editions of the books should be followed.

Session 2021-22
Bachelor of Business Administration Semester – I
Course Code: BBRL-1175
Course Title: Managerial Economics- I

Course Outcomes:

After passing this course, students will be able to:

CO: After passing this course, students will be able to have an in-depth understanding of the preliminary concepts about consumer behavior, costs and revenue curves, production behavior and market structure.

Session 2021-22
Bachelor of Business Administration Semester – I
Course Code: BBRL-1175
Course Title:Managerial Economics- I

Time: 3 Hours **M. Marks: 50**
Theory: 40
CA: 10

Note: Instructions for the Paper–Setter:

Two questions, each carrying 8 marks, from each of the Units I-IV (i.e. a total of eight questions) are to be set. Candidates are required to attempt five questions, selecting at least one from each unit. The fifth question may be attempted from any unit.

Unit – I

Theory of Demand: Meaning of demand and its types, Law of demand; Price Elasticity of demand: degrees and its measurement.
Consumer's Behaviour: Utility approach (Brief outline of law of diminishing marginal utility and law of equi-marginal utility).

Unit – II

Indifference Curve Approach: Consumer equilibrium, Income, Price and Substitution effect.
Revealed Preference Approach.
Theory of Supply: Concept and law of supply, factors affecting supply.

Unit – III

Theory of Production: Law of variable proportions, total, average and marginal physical product,
Law of Returns to scale, Economies and diseconomies of scale.
Theory of Cost: Short and Long period costs, Concept of total cost, Marginal and Average cost,
Theory of Cost in Short-run and Long-run.
Concept of revenue: Total Revenue, Average Revenue, Relationship between Average and Marginal Revenue and Price Elasticity of Demand.

Unit – IV

Pricing Under Various Market Conditions: Perfect Competition - Equilibrium of Firm and Industry under Perfect Competition; Monopoly - Price determination under Monopoly; Monopolistic Competition - Price and Output determination under Monopolistic Competition.

Suggested Readings:

1. Ahuja, H.L.(2018),'*Advanced Economics Theory: Micro Economics analysis'*, S. Chand Publishing.
2. Dwivedi, D.N. (2018), '*Microeconomics: Theory and Applications'*, Pearson Education, New Delhi.
3. Koutsoyiannis, A.(2015),'*Modern Microeconomics',* Macmillan Press, London.
4. Sen, A. (2007), '*Microeconomics:Theory and Applications'*, Oxford University Press, New Delhi.

Note: The latest edition of the books is recommended..

Session 2021-22

Bachelor of Business Administration Semester I
Course Code: BBRL-1106
Course Title: Business Communication

Course Outcomes:

After passing this course, the students will be able to:

CO1: Acquire skills in reading, writing, comprehension and communication, as also to use electronic media for business communication.

CO2: Learn effective business writing and business communication.

CO3: Develop and deliver effective presentations.

CO4: Acquire interpersonal communication skills that maximise team effectiveness.

CO5: Write job interview and application letters and how to prepare for an interview

Session 2021-22

Bachelor of Business Administration Semester I
Course Code: BBRL-1106
Course Title: Business Communication

Time: 3 Hours **Max. Marks: 50**
Theory: 40
CA: 10

Instructions for the Paper Setter

Eight questions of equal marks are to be set, two in each of the four Sections (A-D). Questions of Sections A-D should be set from Units I-IV of the syllabus respectively. Candidates are required to attempt five questions, selecting at least one question from each section. The fifth question may be attempted from any Section.

Unit-I
Business Communication – Meaning & Importance, Communication purpose, process, elements, barriers to communication and conditions for successful communication. Forms of Communication, basic models of communication, 7C's of effective business communication. **Organizational Communication**: Importance of Communication in Management, Formal and Informal Communication, Internal and external communication
Unit-II
Presentation Skills: Presentation on any chosen topic, Oral presentations, Principles of oral presentations, factors affecting presentations. **Business Etiquette**: Understanding etiquette, Cross-cultural etiquette, Business manners. Business to business etiquette.
Unit-III
Internal Correspondence: Memos, Circulars, Notices, Office Orders. **Correspondence with banks:** Regarding overdrafts, Cash credits, Loans. Drafting of sales letters, Circulars, Preparation of sales reports, **Customers' Correspondence:** Complaints, Regarding dues, follow up letters.
Unit-IV
Preparation of resume, Difference between Resume, Bio-Data & C.V. Job application, Drafting of interview letters, call letters, final appointment orders. Employment Communication: Group Discussions- understanding about group discussions, ways to form groups, present arguments and ways to defend; Interviews- How to face an interview. Article writing

References/ Textbooks:

1. Taylor, S. and Chandra, V., "Communication for Business: A Practical Approach", Fourth Edition, 2011, Pearson Education.
2. Bovee, C. and Thill, J., "Business Communication Today", 2011, Prentice Hall.
3. Sethi, A and Adhikari, B. "Business Communication", 2009, McGraw Hill Education.
4. Kaul, A., "Business Communication", 2004, Prentice Hall of India, New Delhi.
5. Dulek, R. and Fielden, J., "Principles of Business Communication", 1990, Macmillan Publishing Co., New York.
6. Rodriques M.V., (2003), "Effective Business Communication", 13th Edition.
7. Doshi S.R., (2008), "Business Communication & Management–Methods & Techniques".
8. Herata. A. Murphy, Charles E. Peck, (1981), 3rd Edition, "Effective Business Communication", Tata McGraw Hill Publishing Co. Ltd.

Note: The latest Editions of the books should be followed.

Session 2021-22

Bachelor of Business Administration (Semester – I)

COURSE CODE: BBRM-1127
COMPUTER APPLICATIONS FOR BUSINESS- I

COURSE OUTCOMES

After passing this course the student will be able to:

CO1: understand the basic knowledge of computer, its components, Input / Output devices of computer.

CO2: use operating system with the proper knowledge of functionality of operating system.

CO3: learn Word processing software to create, edit and format documents.

CO4: gain knowledge on spreadsheet software as how to calculate, organize, edit and present numerical data and apply formulae on it.

Session 2021-22

Bachelor of Business Administration (Semester – I)

COURSE CODE: BBRM-1127

COMPUTER APPLICATIONS FOR BUSINESS- I

Examination Time: 3+3 Hours **Max. Marks: 50**

Theory:25

Practical: 15

CA:10

Instructions for Paper Setter -

Eight questions of equal marks are to set, two in each of the four sections (A-D). Questions of Sections A-D should be set from Units I-IV of the syllabus respectively. Questions may be divided into parts (not exceeding four). Candidates are required to attempt five questions, selecting at least one question from each section. The fifth question may be attempted from any section.

UNIT- I

Computer Fundamentals: Definition of computer, Components of a computer system, Brief history of evolution of computers and generation of computers.

Internal and External Memory Storage: RAM, ROM, PROM, EPROM. Commonly used Input / Output/Memory storage devices: Punched Card, VDU, CRT. Difference between Hardware & Software. Types of software system. Software & Application software, Interpreter.

UNIT-II

Operating System: Definition, Types of operating on the Basis of processing. Introduction to various types of operating system such as windows & DOS Overview and Anatomy of windows, Working with files and folder in windows. Basic Commands of Internal & External commands in DOS.

UNIT-III

Word Processor: Overview, Creating, Saving, Opening, Importing, Exporting and Inserting files. Formatting pages, paragraphs and sections. Indents and outdates. Creating lists and numbering .Heading Styles, Fonts and size editing, positioning& viewing text. Finding and replacing text, inserting page breaks, page numbers, book marks, symbols & dates. Using tabs and tables Header, Footer & Printings.

UNIT-IV

Spreadsheet: Worksheet overview. Entering information. Worksheet. Opening and saving workbook. Formatting number and texts. Protecting cells. Producing Charges and printing operations graphs.

Presentation: Presentation Basics Menus and Toolbars, Opening and saving and existing presentation creating and saving a presentation using auto content wizard. Design Template

Blank Presentation. The slides sorter view. Insert slides from another presentation. Inserting pictures and graphics. Slide show, printing, slides.

References / Textbooks:

1. Peter Norton, Introduction to Computers, Tata McGraw-Hill, 2006.
2. Sanjay Sexana, A First Course in Computers, Vikas Publishing House, New Delhi, 2015.
3. V. Rajaraman, Neeharika Adabala, Fundamentals of Computers, PHI Learning, 2015.
4. Dr. S.S Srivastava., MS-Office, Firewal Media, New Delhi, 2008.
5. Anshuman Sharma, A book of Fundamentals of Information Technology, Lakhanpal Publishers, 5th Edition.

Note: The latest editions of the books should be followed.

Session 2021-22
Bachelor of Business Administration Semester II
Course Code: BBRL -2323
Course Title: Business Laws

Course Outcomes:

After passing this course, the students will able to:

CO1: Demonstrate the relationship between law and economic activity through awareness of legal principles involved in economic relationships and business transactions.

CO2: Understand the Indian Contract laws and Contract of Sale of Goods laws

CO3: Understand the provisions regarding Limited Liability Partnership Act and Consumer Protection Act.

CO4: Develop the habit of analytical thinking and logical reasoning as a technique for decision making.

Session 2021-22
Bachelor of Business Administration Semester II
Course Code: BBRL -2323
Course Title: Business Laws

Examination Time: 3 Hours | **Max. Marks: 50**
Theory Marks: 40
CA: 10

Instructions for the Paper Setter

Eight questions of equal marks are to be set, two in each of the four Sections (A-D). Questions of Sections A-D should be set from Units I-IV of the syllabus respectively. Candidates are required to attempt five questions, selecting at least one question from each section. The fifth question may be attempted from any Section.

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, Performance of contract; Discharge of contract, Remedies for contract of contract**.**
Unit-II
Sales 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 contact of sales; Unpaid seller and his rights, sale by auction; Hire purchase agreement.
Unit-III
The Consumer Protection Act (1886): Definition of consumer, Features, Grievance regressed machinery**.**
Unit-IV
Negotiable Instruments 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.

Suggested Readings:

1. Singh, Avtar, “The Principles of Mercantile Law”, Eastern Book Company, Lucknow.
2. Kapoor, N.D., “Business Law”, Sultan Chand & Sons, New Delhi.
3. Tulsian, P.C., “Business Law”, Tata McGraw Hill, New Delhi.
4. UsaTbpUsa, “Indian Business Law”, International Business Publications, USA.

Note: The latest editions of the books should be followed.

Session 2021-22
Bachelor of Business Administration Semester II
Course Code: BBRL -2324
Course Title: Principles of Management

Course Outcomes:

After successful completion of this course, students will be able to –

CO1. Demonstrate their knowledge of business and management principles.
CO2. Understand the global environment in which business operates.
CO3. Identify and evaluate social responsibility and ethical issues involved in business situations.
CO4. Practice the process of managerial functions of management.
CO5. Acquire critical thinking and problem-solving skills.
CO6. Acquire the ability to recognize when change is needed in business and adapt to change as it occurs.
CO7. Discuss and communicate management evolution and how it would affect future managers.

Session 2021-22
Bachelor of Business Administration Semester
Course Code: BBRL -2324
Course Title: Principles of Management

Examination Time: 3 Hours | **Max. Marks: 50**
Theory Marks:40
CA: 10

Instructions for the Paper Setter
Eight questions of equal marks are to be set, two in each of the four Sections (A-D). Questions of Sections A-D should be set from Units I-IV of the syllabus respectively. Candidates are required to attempt five questions, selecting at least one question from each section. The fifth question may be attempted from any Section.

Unit-I
Management: Meaning and definition, nature, purpose, scope, importance and functions, Management as art, science and profession, Management as a social system, Concept of management, administration and organization Principles of management, Scientific Management. **Evolution of Management Thought:** Contribution of F.W. Taylor, Henri Fayol, Elton Mayo, Chester Barnard & Peter Drucker to the management thought. Various approaches to management (i.e. Schools of Management Thought), Indian management thought. **Management Techniques:** Management by Objective: Meaning, Process, Benefits, And Weaknesses.
Unit-II
Planning: Meaning, Significance, Types of plans, Nature, Elements: Objectives, Policies, Rules, Procedure, Strategy, Decision Making. **Organizing:** Meaning, Nature and Purpose of organization, Theories of organization, principles of organization, Forms of organization: Line, Functional and Line and Staff, Formal and informal organization, Delegation, Span of Management: Factors determining effective span.
Unit-III
Departmentation: Definition, Departmentation by function, Territory, Product/service, Customer group and matrix organization, Decentralisation and Departmentation. **Authority:** Definition, types, responsibility and accountability, delegation; definition, steps in delegation, obstacles to delegation and their elimination, decentralization vs centralization, determinants of effective decentralization
Unit-IV
Staffing: Meaning, nature and functions of HRM, Manpower management, factors affecting staffing, Recruitment, Selection, Training and Development,Performance appraisal: need and process. **Directing:** Motivation: Meaning, Nature, Importance, Types, Theories of Motivation: Mc. Gregor's, Maslow and Herzberg. Leadership: Meaning, Nature, Styles, Managerial grid, Likert system, Theories: Trait, Behavioural, Situational and Followers. **Coordination:** Principles and Techniques, Difference between coordination and cooperation. **Controlling:** Meaning, nature, importance, scope, principles, prerequisites, steps, limitations and techniques.

Suggested Readings:

1.Robbins, S.P., & Coulter, M.K., "Management", Pearson Education Inc., New Delhi.
2.Gupta, Meenakshi, "Principles of Management", PHI Learning Pvt. Ltd., New Delhi.
3.Koontz, H., Weihrich, H., &Aryasri, A.R., "Essentials of Management", Tata McGraw-Hill, New Delhi.
4.Aswathapa, K. "Essential of Business Administration", Himalaya Publishing House, Mumbai.

Note: The latest editions of the books should be followed.

Session 2021-22
Bachelor of Business Administration (Semester – II)
Course Code: BBRL-2175
Course Title: Managerial Economics- II

Course Outcomes:

After passing this course, students will be able to:

CO1: understand the Consumption and investment behaviour of an economy and factor affecting consumption and investment decisions.

CO2: understand the basics of national income accounting and theoretical details of classical and Keynes model of employment.

CO3: understand the problem of inflation, its causes, effects and solutions in an economy.

Session 2021-22
Bachelor of Business Administration (Semester – II)
Course Code: BBRL-2175
Course Title:Managerial Economics- II

Time: 3 Hours

M. Marks: 50
Theory: 40
CA: 10

Note: Instructions for the Paper–Setter:
Two questions, each carrying 8 marks, from each of the Units I-IV (i.e. a total of eight questions) are to be set. Candidates are required to attempt five questions, selecting at least one from each unit. The fifth question may be attempted from any unit.

Unit-I

Macroeconomics: Meaning, nature and scope. Basic concepts: Stock and flow variables, static, comparative static and dynamic analysis.
National Income: Concept and Importance of National Income, Gross and Net National Product, Gross and Net Domestic Product, Personal Income and Disposable Income.
Measurement of National Income: Income, Output and Expenditure Method, Problems in Measurement of National Income.

Unit-II

Consumption Function: Meaning and Nature, Determinants and Measures to raise Propensity to Consume, Keynes Psychological Law of Consumption- Meaning, Properties and Implications.

Unit-III

Investment: Classical Theory of Investment, Keynesian Theory of Investment, Accelerator Theory of Investment.
Keynesian Economics: Theory of Money, Saving and Investment Function.
Multiplier: Static and Dynamic Analysis; Balanced Budget Multiplier, Employment Multiplier.

Unit-IV

Business Cycle: Keynes's Theory of Trade Cycle, Kaldor's Theory of Trade Cycle, Hicks' Theory of Trade Cycle, Samuelson's Theory of Trade Cycle
Inflation: Meaning, Types, Theories, Causes, effects and Context.

Suggested Readings:
1. Dwivedi D.N.(2018), *Macroeconomics: Theory and Policy*, Tata McGraw-Hill.
2. Jhingan M. L.(2014), *Macroeconomic Theory*, Varinda Publications Delhi.

Note: The latest edition of the books is recommended.

Session 2021-22
Bachelor of Business Administration Semester II
Course Code: BBRL -2326
Course Title: Computer Based Accounting System

Course Outcomes:

After passing this course, the student will be able to:

CO1: Understand the role of computerised accounting software in the business environment.

CO2: Develop competence and expertise, to an advanced level, using different accounting software packages, in maintaining data and providing user information.

CO3: Become familiar with basic accounting software named TALLY ERP9.

CO4: Maintain accounts in TALLY ERP9.

Session 2021-22
Bachelor of Business Administration Semester II
Course Code: BBRL -2326
Course Title: Computer Based Accounting System

Examination Time: 3 Hours | **Max. Marks: 50**
Theory Marks: 40
CA: 10

Instructions for the Paper Setter

Eight questions of equal marks are to be set, two in each of the four Sections (A-D). Questions of Sections A-D should be set from Units I-IV of the syllabus respectively. Candidates are required to attempt five questions, selecting at least one question from each section. The fifth question may be attempted from any Section.

Unit-I
Computerized Accounting: - Meaning, need, Concepts of Accounting groups, Hierarchy of accounts, Codification in accounting. Accounting package - Setting up an accounting entity, Creation of groups and accounts Designing and creating vouchers; Data Entry operations using the vouchers, Processing for reports to prepare ledger accounts, trial balance and balance sheet.
Unit-II
Database Design for Accounting Identifying and appreciating the data content in accounting transactions; overview of database concepts, ER model; creating and implementing RDM for Financial Accounting; SQL to retrieve data and generate accounting information.
Unit-III
Documenting transactions using vouchers; System of vouchers and database design for accounting; Storing and maintain transaction data. **Tally** Financial Accounting Packages: Preparation and online finalization of accounts on Tally, ERP 9.0; Introduction of Tally, ERP 9.0, Phases of Implementation, Aides for implementation. Accounts Management (Using Tally, ERP 9.0 Software Package);
Unit-IV
Accounts Masters, Accounts Transaction, Accounts Reports. Preparation and Compilation of complete balance sheet of any Industries/Organization/ Firms. (The mentioned versions of Tally must be replaced with latest available version)

Suggested Readings:

1. Hall, J.A, “Accounting Information System”, South Western College Publishing.
2. Gelinas, Ultric, J. and Steve, G. Suffon, “Accounting Information System, South Western Thomson Learning.
3. “Tally- ERP 9, Simple Steps of Learning”, Kogent Learning.

Note: The latest editions of the books should be followed.

Session 2021-22
Bachelor of Business Administration Semester II
Course Code: BBRL -2327
Course Title: Fundamentals of Banking

Course Outcomes:

After the successful completion of this course, students will be able to:

CO1: Describe the commercial banks-evolution, nature and importance for economy.

CO2: Explain the different types of banks and their role in economic development

CO3: Elucidate the broad functions of banks; primary and secondary functions

CO4: Explain the role of RBI, and identify the techniques of credit control and credit creation

CO5: Understand the nature of negotiable instruments- cheques, bills of exchange, promissory notes and role of clearing house

Session 2021-22
Bachelor of Business Administration Semester II
Course Code: BBRL -2327
Course Title: Fundamentals of Banking

Examination Time: 3 Hours **Max. Marks: 50**
Theory Marks:40
CA: 10

Instructions for the Paper Setter

Eight questions of equal marks are to be set, two in each of the four Sections (A-D). Questions of Sections A-D should be set from Units I-IV of the syllabus respectively. Candidates are required to attempt five questions, selecting at least one question from each section. The fifth question may be attempted from any Section.

Unit-I
Commercial Banks—Introduction, evolution, nature, functions, importance and services provided by commercial banks. Types of Banks-Commercial Bank, Regional Rural Banks, Foreign Banks, Cooperative Banks, Public bank and Private bank, difference between public and private banks.
Unit-II
Central Bank—meaning and functions, Techniques of credit control**,** mechanism of Credit Creation. Practical Aspect of Banking- Negotiable Instruments— Cheques, bills of exchange and promissory notes, endorsements, difference between cheques and bills of exchange.
Unit-III
Customer's Pass Book-Entries in Pass Book, Effects of errors favourable to the Banker and Customer. Clearing House System
Unit-IV
Systems of Banking- Group and Chain Banking, Unit and Branch Banking, Investment Banking and Mixed Banking.

Suggested Readings:

1. Sundharam, Varsheney, "Banking Theory, Law & Practice", Sultan Chand & Co.
2. Shekhar, K.C; Shekhar, Lekshmy, "Banking Theory and Practice", Vikas Publishing House.
3. Sethi, Jyotsana; Bhatia, Nishwan, "Elements of Banking and Insurance", PHI Learning Private Limited, New Delhi
4. www.rbi.org

Note: The latest editions of the books should be followed.

Session 2021-22
Bachelor of Business Administration Semester – III
Course Code: BBRL-3173
Course Title: Statistics for Business

Course Outcomes:

After passing this course students will be able to:

CO1: understand the techniques of presentation, analysis of data, basics of time series data and probability.

CO2: understand basics of matrices and determinants.

Session 2021-22
Bachelor of Business Administration Semester – III
Course Code: BBRL-3173
Course Title: Statistics for Business

Time: 3 Hours | **M. Marks: 50**
Theory: 40
CA: 10

Note: Instructions for the Paper–Setter:

Two questions, each carrying 8 marks, from each of the Units I-IV (i.e. a total of eight questions) are to be set. Candidates are required to attempt five questions, selecting at least one from each unit. The fifth question may be attempted from any unit.

UNIT-1

Matrix Algebra: Types of matrices, basic operations of matrices, determinant of a matrix and its properties, rank and inverse of a matrix, solution of simultaneous linear equations – Cramer's rule and matrix inversion method, application of matrices.
Introduction and Methods of Presentation of Statistical Information, Collection and Presentation of Data. Frequency distributions. Concept of sampling and sampling Designs.

UNIT-II

Measures of Central Tendency: Mean, Median, Mode. Measures of dispersion: Range, quartile deviation, Average deviation and Standard deviation.

UNIT-III

Simple Correlation and Regression Analysis: Assumptions, Karl Pearsons product moment and Spearmen's rank correlation method, least squares technique, properties of correlation and regression coefficients. Time Series Analysis: Trend analysis using moving average and regression analysis, seasonal, cyclic and regular fluctuations.

UNIT-IV

Index number construction of unweighted and weighted index numbers, quantity Index.
Elementary Probability Theory: Deterministic and non–deterministic experiments, different types of events, a priori and empirical definition of probability, Conditional probability, laws of addition and multiplication of probability, Properties of binomial, Poisson and normal distributions.

Suggested Readings:

1. Gupta, S.C.(2018), *Fundamentals of Statistic*s, Himalaya Publishing House, 7th Edition, Delhi.
2. Gupta, S.P. (2014), *Statistical Methods*, Sultan Chand& Sons, 43rd Edition , Delhi.

Note: The latest edition of the books is recommended..

SESSION 2021-22
Bachelor of Business Administration Semester III
Course Title: Fundamentals of Human Resource Management
Course Code: BBRL-3324

Course Outcomes:

After passing this course the student will be able to:

Co1: have understanding of basic legal and conceptual framework for managers.

Co2: become aware of the practices and techniques for evaluating performance, structuring teams.

Co3: understand the basic concepts, functions and processes of Human Resource Management.

Co4: become aware of role and functioning of human resource department of the organisation.

Co5: evaluate the developing role of human resources in global arena and develop the required skills for absorption in various organisations.

SESSION 2021-22
Bachelor of Business Administration Semester III
Course Title: Fundamentals of Human Resource Management
Course Code: BBRL-3324

Time: 3 hours **Max. Marks: 50**
Theory: 40
CA: 10

Instructions for the Paper Setter

Eight questions of equal marks are to be set, two in each of the four Sections (A-D). Questions of Sections A-D should be set from Units I-IV of the syllabus respectively. Candidates are required to attempt five questions, selecting at least one question from each section. The fifth question may be attempted from any Section.

Unit I

Human Resource Management (HRM): Nature, Scope, Objectives and Functions of HRM, Evolution of HRM, Changing trends in HRM. Status and competencies of HR manager.
Human Resource Planning (HRP|): Concept, need and importance of HRP, factors affecting HRP, Human Resource Planning Process.
Job Analysis: Meaning and Objectives, Process, Methods of collecting Job Data, Uses of Job Analysis, Problems of Job Analysis.

UNIT II

Recruitment and Selection: Meaning and factors governing Recruitment, Recruitment sources and techniques. Meaning and Process of selection, problems associated with Recruitment and Selection.
Employee Retention: Meaning, factors responsible for high employee turnover, employee retention strategies.

UNIT III

HR Training and Development: Concept and Need, Process of training, Development programme:- Identification of training and development needs, objectives, strategy & designing of training and development, implementation and methods of training programme and levels of training evaluation.
Performance Appraisal: Meaning, purpose, essentials of effective performance appraisal system, various components of performance appraisal, methods and techniques of performance appraisal

UNIT IV

Managing Compensation and Employee Remuneration: Concept, objectives, components of Employee Remuneration, factors influencing Employee Remuneration, Challenges of remuneration, Incentive Plans, Fringe Benefits, Employee Health and Safety and employee grievance system.
Job Evaluation: Meaning, Process and Methods of Job evaluation.

Suggested Readings:

1. Dessler, Gary, “Human Resource Management”, New Delhi, Pearson Education Asia.
2. Durai, Pravin, “Human Resource Management,” New Delhi, Pearson.
3. Noe, Raymond A., Hollenbeck, John R, Gerhart, Barry, Wright, Patrick M., “Human Resource Management: Gaining a Competitive Advantage,” New Delhi, McGraw-Hill.
4. Mathis, Robert L. and Jackson, John H, “Human Resource Management,” New Delhi, Thomson Publishing.
5. Gomez, Mejia, Balkin, Cardy, “Managing Human Resources,” New Delhi, Pearson Education.
6. Aswathappa, K., “Human Resource Management”, Text and Cases. New Delhi, Tata McGraw – Hill.
7. Snell, Scott, and Bohlander, George, “Human Resource Management,” New Delhi, Cengage Learning.

Note: The latest editions of the books should be followed.

Session 2021-22
Bachelor of Business Administration Semester III
Course Title: Fundamentals of Marketing Management
Course Code: BBRL-3325

Course Outcomes:
After passing this course the student will be able to:

CO1: understand what marketing is and how it improves an organisation's profitability and competitiveness.

CO2: develop an understanding of marketing skills and knowledge that combine principles of marketing strategy and tactics to successfully manage and deliver marketing plans.

CO3: apply this knowledge of marketing principles to support their future career development.

CO4: describe core marketing concepts and make marketing-based decisions.

Session 2021-22
Bachelor of Business Administration Semester III
Course Title: Fundamentals of Marketing Management
Course Code: BBRL-3325

Time: 3 hours

Max. Marks: 50
Theory: 40
CA: 10

Instructions for the Paper Setter

Eight questions of equal marks are to be set, two in each of the four Sections (A-D). Questions of Sections A-D should be set from Units I-IV of the syllabus respectively. Candidates are required to attempt five questions, selecting at least one question from each section. The fifth question may be attempted from any Section.

UNIT I

Marketing: Concepts, Philosophies and Importance, Scope of Marketing, the selling concept, the Marketing concept, Components of a modern marketing information system, Marketing Intelligence.

UNIT II

Analyzing the Microenvironment; Needs and Trends, The Demographic Environment, Economic, Social-Cultural and Natural, Technological, Political-Legal Environment.
The Buying Decision Process: The Five Stage Model. Levels of Marketing Segmentation, Bases for segmenting consumer markets: Market Targeting, Bases for segmenting business markets.

UNIT III

Product Life Cycle Marketing Strategies: Introduction stage and the Pioneer advantage, Growth, Maturity and Declining Stage. Product Characteristics and Classifications; Product levels; The Customer value hierarchy, Product Classification, Differentiation. Packaging, Labeling, Branding.Understanding Pricing; Setting the Price.

UNIT IV

Marketing Communications: Advertising: - Evolution, Definition, Features, Importance, Advertising and Publicity, Functions of advertising. Advertising media, advertising copy, Objections against advertising. Sales Promotions. Direct Marketing, Personnel Selling, Interactive Marketing and Word of Mouth marketing and Channels of distributions.

Suggested Readings:

1. Kotler, Philip; Keller, Kevin; Koshey, Abraham; and Jha, Mithileshwar, "Marketing Management: South Asian Perspective", Pearson Education New Delhi.
2. Ramaswamy, V.S. and Namakumari, S., "Marketing Management: Global Perspective, Indian Context", MacMillan.
3. Kurtz, David L. and Boone, Louis E., "Principles of Marketing, Thomson South-Western".
4. Enis, B. M., "Marketing Classics: A Selection of Influential Articles", New York, McGraw- Hill.
5. Saxena, Rajan, "Marketing Management", Tata McGraw-Hill, New Delhi.

Note: The latest editions of the books should be followed.

Session 2021-22
Bachelor of Business Administration Semester III
Course Title: Indian Financial System
Course Code: BBRL-3326

Course Outcomes:

On successful completion of this course, students will be able to:

CO1: understand the functioning of the Indian Financial System in present scenario.

CO2: develop an understanding of the role of financial markets, financial instruments & financial institutions in the development of Indian Economy.

CO3: understand the operations of secondary market mechanism.

CO4: acquire analytical skills in the market analysis in the context of raising medium & long term funds.

Session 2021-22
Bachelor of Business Administration Semester III
Course Title: Indian Financial System
Course Code: BBRL-3326

Time: 3 Hours

Max. Marks: 50
Theory: 40
CA: 10

Instructions for the Paper Setter

Eight questions of equal marks are to be set, two in each of the four Sections (A-D). Questions of Sections A-D should be set from Units I-IV of the syllabus respectively. Candidates are required to attempt five questions, selecting at least one question from each section. The fifth question may be attempted from any Section.

UNIT I

Financial System: Functions, organisation/structure and an overview of Indian Financial System.

Financial Markets: Functions, organisation and types of financial markets, Securities Contract (Regulations) Rules, SEBI (Securities Exchange Board of India).

UNIT II

Financial Markets: An Overview of Primary and Secondary Market.
Money Market Organisation & RBI (Role and functions).

UNIT III

Financial Intermediaries: Non Banking financial companies, Mutual Funds: - Its Introduction and guidelines, schemes and products . IRDA Act of Insurance Companies.

UNIT IV

An Introduction to FII's and FDI's and is importance.

Financial Assets/Instruments: - An Overview of Capital Market instruments.

Suggested Readings:-

1. Khan, M.Y, “Indian Financial System” fifth edition by Tata McGraw Hill Publishing Co.Ltd.
2. Vasant Desai, “The Indian Financial System & Development”, Himalaya Publishing House.
3. Dr.K.Ravichandran, “Merchant Banking & Financial Services”, Himalaya Publishing House.
4. Bhole, L.M , “Indian Financial Institutions and Market”, Tata McGraw Hill Publishing Co. Ltd.
5. Avadhani V.A., “Capital Market Management”, Himalaya Publishing House.
6. SEBI Guidelines, Nabhi Publication.

Note: The latest editions of the books should be followed.

Session 2021-22
Bachelor of Business Administration Semester -III
Course Title: Management Accounting
Course Code: BBRL-3327

Course Outcomes:

On successful completion of this course, students will be able to:
CO1: explain the role of management accounting information in assisting management in undertaking planning, performance measurement, controlling and decision-making.

CO2: understand the importance of analysis and interpretation of financial statements.

CO3: define and explain several ratios and their role in analyzing the financial statements and other financial activities of an organization.

CO4: understand the role of responsibility accounting and performance measurement.

CO5: evaluate the Funds Flow and Cash Flow Statements with practical examples.

CO6: explain how management accounting contributes to financial reporting.

CO7: evaluate the importance of effective working capital management and its role in meeting the firm's strategic objectives and its impact on value creation.

Session 2021-22
Bachelor of Business Administration Semester III
Course Title: Management Accounting
Course Code: BBRL-3327

Time: 3 Hours

Max. Marks: 50
Theory: 40
CA: 10

Instructions for the Paper Setter

Eight questions of equal marks are to be set, two in each of the four Sections (A-D). Questions of Sections A-D should be set from Units I-IV of the syllabus respectively. Candidates are required to attempt five questions, selecting at least one question from each section. The fifth question may be attempted from any Section.

UNIT I

Origin, Concept, nature and Scope of Management Accounting. Need and Importance of Management Accounting, Tools & techniques of Management Accounting, Limitations, Management Accountant duties, functions, Distinction between management accounting & Financial Accounting.
Financial statement Analysis:- meaning, types, Comparative Statements, Common Size, Trend analysis, Introduction of EVA.

UNIT II

Tools of Financial Analysis – Ratio Analysis (Liquidity, Activity, Solvency and Profitability ratios), Fund flow and cash flow analysis (Conceptual Only).

UNIT III

Management Reporting – Importance Needs, Types, Requirements of good report preparation including prewriting and form of final draft, Working Capital Management: - Meaning, importance, need, advantages and disadvantages, factors affecting working capital requirements, principles of working capital management, Financing of working capital, Approaches for determining working capital mix, Trends in financing working capital by banks.

UNIT IV

Responsibility Accounting: - Meaning, features, steps, types of responsibility centers, transfer price; meaning, methods, selection of transfer pricing method.

sSuggested Readings:

1. Jain, P.K and Khan M.Y "Management Accounting", Tata Mc Graw Hill Publishing Co. Ltd. New Delhi.
2. Horngren Charles, Gary, Sundem, Stratton William, " Introduction to Management Accounting", Pearson Education Publishers,
3. Jawaharlal, "Accounting for Management", Himalaya Publishing House, New Delhi.

Note: The latest editions of the books should be followed.

SESSION 2021-22
Bachelor of Business Administration Semester IV
Course Code: BBRL -4323
Course Title: Financial Management

Course Outcomes:

On successful completion of this course, students will be able to:

CO1: understand both the theoretical and practical role of financial management in business corporations.

CO2: analyse the financial requirements of corporations and decide their capital structures.

CO3: apply various capital budgeting techniques for taking decisions regarding acceptance and rejection of proposals.

CO4: devise dividend policy of corporations.

Session 2021-22
Bachelor of Business Administration Semester-IV
Course Code: BBRL -4323
Course Title: Financial Management

Time: 3 Hours **Max. Marks: 50**
Theory Marks: 40
CA: 10

Instructions for the Paper Setter
Eight questions of equal marks are to be set, two in each of the four Sections (A-D). Questions of Sections A-D should be set from Units I-IV of the syllabus respectively. Questions may be subdivided into parts (not exceeding four). Candidates are required to attempt five questions, selecting at least one question from each section. The fifth question may be attempted from any Section.

UNIT I

Finance & Financial Management: Meaning and nature; Financial goal-profit vs. wealth maximization; Finance functions-investment, Financing, Liquidity and dividend decisions. Theories of capitalization.
Capital Structure Theories: Conceptual framework. Determinants. Net income approach, Net operating income approach, Intermediary approach and M.M.approach.

UNIT II

Cost of Capital: Meaning and significance of cost of capital; Calculation of cost of debt, Preference capital, Equity capital and retained earnings; Combined cost of' capital.
Sources of finance: Long term and short term.

UNIT III

Capital Budgeting: Nature of investment decisions; Investment evaluation criteria ondiscounted cash flow criteria, Discounted cash flow criteria; Risk analysis in capital budgeting .

Dividend Policies: Issues in dividend decisions. Forms of dividends; Theories of relevance and irrelevance of dividends.

UNIT IV

Operating and Financial Leverage: Measurement of leverages; Financial and operating leverage, combined leverage.
Management of Working Capital: Meaning, Significance and types of working capital; Approaches of working capital.

Suggested Readings:

1. Berk, Jonathan and DeMarzo, Peter, "Financial Management", Person Education, Dorling Kindersley (India) Pvt Ltd.
2. Bhattacharya, Hrishlkas, "Working Capital Management: Strategies and Techniques". Prentice Hall, New Delhi.
3. Brealey, Richard A and Stewart C. Myers, "Corporate Finance", McGraw Hill. Int. Ed, New York.
4. Chandra, Prasanna, "Financial Management", Tata McGraw Hill, Delhi
5. Hampton, John, "Financial Decision Making", Prentice Hall, Delhi
6. Pandey, I, M: "Financial Management", Vikas Publishing House, Delhi.
7. Van Horne. J.G. and J.M. Wachowicz Jr, "Fundamentals of Financial Management". Prentice-Hall, Delhi.
8. Van Horne, James G , "Financial Management and Policy", Prentice Hall, Delhi,
9. Khan MY, Jain PK, "Financial Management", Tata McGraw Hill, New Delhi.

Note: The latest editions of the books should be followed.

Session 2021-22

Bachelor of Business Administration Semester IV
Course Title: Production and Operations Management
Course Code: BBRL -4324

Course Outcomes:

After passing this course students will be able to:

CO1: understand production and operations function.

CO2: understand the principles of just-in-time systems and total quality management.

CO3: evaluate location alternatives and discuss the importance of product design.

CO4: understand importance of quality control.

CO5: know the techniques for planning and control.

Session 2021-22
Bachelor of Business Administration Semester -IV
Course Title: Production and Operations Management
Course Code: BBRL-4324

Time: 3 Hours **Max. Marks: 50**

Theory Marks: 40
CA: 10

Instructions for the Paper Setter

Eight questions of equal marks are to be set, two in each of the four Sections (A-D). Questions of Sections A-D should be set from Units I-IV of the syllabus respectively. Questions may be subdivided into parts (not exceeding four). Candidates are required to attempt five questions, selecting at least one question from each section. The fifth question may be attempted from any Section.

UNIT I

Introduction: - Concept of Production & Operations management, Market Analysis, Competitive Priorities and capabilities. New Product Design and development. Plant location and Plant layout. Scheduling for Manufacturing Systems. Production Scheduling Techniques Sequencing. Economic Batch Quantity with Joint Production Runs, Gantt. Charts. Network Analysis.

UNIT II

Productivity: Concept and Importance, Factors Affecting Productivity, Methods to improve productivity. Value Analysis.

Work study: Methods Analysis – Various Charts, Principles of Motion Economy. Work Measurement.

UNIT III

Inventory Management: Concept and Classification of Inventory, Relevant Cost
Inventory Decisions:- Inventory Control Models, Reorder level, Lead Time and Safety Stock..

UNIT IV

Supply Chain Management: Concept & Components of Supply Chain, Activities in Supply Chain Management, Logistics Management. **Quality Issues**: Concept of Quality and Total Quality Management, Statistical Quality Control.

Just in Time Manufacturing Systems.

Suggested Readings:

1. B. Mahadevan "Operations Management Theory & Practice", Pearson Education.
2. Kanishka Bedi , "Production & Operations Management", Oxford Higher Education.
3. L.J. Krajewski & L.P. Ritzman "Operations Management Processes & Value Chains", Pearson Education.
4. B.S. Goel "Production Operation Management".
5. Richard B Chase, F Robert Jacobs, Nicholas J Aquilano and Nitin K Agarwal , "Operations Management – For Competitive Advantage", The McGraw Hill Companies.

Note: The latest editions of the books should be followed.

Session 2021-22

Bachelor of Business Administration Semester -IV

Course Title: Business Environment

Course Code:BBRL-4325

Course Outcomes:

After passing this course the student will be able to:

CO1: know the impact of the economic environment, political, legal and social factors on business.

CO2: identify and analyse issues in business situations and propose appropriate and welljustified solutions.

CO3: identify and assess ethical, environmental and/or sustainability considerations in business decision-making and practice.

CO4: identify social and cultural implications of business situations.

CO5: analyze multinational firms' responses to threats and opportunities in the business environment.

Session 2021-22
Bachelor of Business Administration Semester- IV
Course Title: Business Environment
Course Code:BBRL-4325

Time: 3 Hours **Max. Marks: 50**
Theory Marks: 40
CA: 10

Instructions for the Paper Setter

Eight questions of equal marks are to be set, two in each of the four Sections (A-D). Questions of Sections A-D should be set from Units I-IV of the syllabus respectively. Questions may be subdivided into parts (not exceeding four). Candidates are required to attempt five questions, selecting at least one question from each section. The fifth question may be attempted from any Section.

UNIT I

The Concept, Nature and Significance of business environment. Influence of environmental factors like economic, political, legal, social, technological and International upon business. The relationship of various environmental forces on business. The need for environmental analysis and diagnosis. Description of environmental analysis. Techniques for environmental analysis,the role of business manager in analysis and diagnosis of environment.

UNIT II

The process of environmental scanning and its importance.Environmental Threats and Opportunity Profile (ETOP) and SWOT analysis of some important industries.Aspects of Economic Reforms: Liberalisation; Privatisation; Globalisation and its Implications for India.

UNIT III

Economic Planning in India: objectives, NITI Aayog: objectives, functions and role in economic planning
Analysis of Current Annual Budget.The Social responsibility of business, social audit, business ethics & corporate governance.

UNIT IV

Deficit Financing and its implications for the Indian Economy; Disinvestment of Public Enterprises: Rationale; Objectives and Implications.
Fiscal and Monetary Policy Changes in India, Salient Features of FEMA.

Suggested Readings:

1. Francis Cherunilam, “Business Environment”, Himalaya Publishing House, New Delhi.
2. K Aswathappa, “Legal Environment of Business”, Himalaya Publishing House. New Delhi.
3. M. Adhikary, “Economic Environment for Business”, Sultan Chand & Sons, New Delhi.
4. Ruddar Dutt and KPM Sundharam, “Indian Economy”, S. Chand and Company Ltd., New Delhi
5. P.K. Ghosh and G.K. Kapoor, “Business Policy and Environment”, Sultan Chand and Sons, Delhi.
6. Paul Justin, “Business Environment – Text and Cases”, Tata McGraw Hills Pvt. Ltd., New Delhi
7. Govt. of India, Five Years Plan Documents.
8. Govt. of India, Various Issues of Annual Economic Survey of India.

Note: The latest editions of the books should be followed.

Session 2021-22
Bachelor of Business Administration Semester - IV
Course Title: Operations Research
Course Code: BBRL-4326

Course Outcomes:

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

CO1: have conceptual understanding of Operations Research and its practical relevance.

CO2: evaluate various complex problems which are beyond the control of management.

CO3: have comprehensive understanding of various quantitative techniques like LPP, Game Theory, PERT CPM, Assignment, Transportation, Queue Models etc.

CO4: apply appropriate Operation Research Techniques according to the nature of the problem.

CO5: suggest optimal solution to the complex problems with an overall quantitative approach of problem solving.

Session 2021-22
Bachelor of Business Administration Semester IV
Course Title: Operations Research
Course Code:BBRL-4326

Time: 3 Hours **Max. Marks: 50**
Theory Marks: 40
CA: 10

Instructions for the Paper Setter

Eight questions of equal marks are to be set, two in each of the four Sections (A-D). Questions of Sections A-D should be set from Units I-IV of the syllabus respectively. Questions may be subdivided into parts (not exceeding four). Candidates are required to attempt five questions, selecting at least one question from each section. The fifth question may be attempted from any Section.

UNIT I

Operations Research: Meaning, significance and scope. Introduction to linear programming, formation of Linear Programming Problem, Graphical method Simplex Method, Two Phase Simplex Method. Duality in Linear Programming, Definition of Dual Problem, general rules of converting primal into its dual.

UNIT II

Transportation Problems Assignment Problems

UNIT III

CPM/PERT-Basic concepts of Network Models, Preparation of the Network diagram, project duration and critical path, probability of Project completion.

UNIT IV

Games Theory: Two persons zero sum games, pure strategies, mixed strategies, Dominance. **Inventory-**Types, Nature and classification Economic lot size models, quantity discounts.

Suggested Readings:

1. V.K. Kapoor, "Operation Research".
2. N.D. Vohra, "Quantitative Techniques in Management".
3. Narinder K. Sethi, "Operation Management".
4. Gordon/Pressman, "Quantitative Decision Making for Business".
5. C.R. Kothari, "Quantitative Methods".
6. Barry Shore, "Quantitative Method for Research". *Note: The latest editions of the books should be followed.*

Session 2021-22
Bachelor of Business Administration Semester IV
Course Title: Fundamentals of Insurance
Course Code: BBRL-4327

Course Outcomes:

On successful completion of this course, students will be able to:

CO1: have conceptual clarity of basic concepts and principles of insurance and types of insurance policies.

CO2: understand the regulatory framework of Insurance in India.

CO3: acquire knowledge about reinsurance and various distributions channels of insurance. CO4: understand the process of underwriting and claims to get absorbed in any insurance company.

Session 2021-2022
Bachelor of Business Administration Semester IV
Course Title: Fundamentals of Insurance
Course Code: BBRL-4327

Time: 3 Hours **Max. Marks: 50**

Theory Marks: 40
CA: 10

Instructions for the Paper Setter

Eight questions of equal marks are to be set, two in each of the four Sections (A-D). Questions of Sections A-D should be set from Units I-IV of the syllabus respectively. Questions may be subdivided into parts (not exceeding four). Candidates are required to attempt five questions, selecting at least one question from each section. The fifth question may be attempted from any Section.

UNIT I

Insurance- Concept of Insurance, Need, Purpose, Principles of Insurance-Principle of Indemnity, Principle of Insurable Interest, Principle of Subrogation, Principle of Utmost Good Faith, Principle of Proximate Cause, Principle of Contribution.

Reforms In Indian Insurance Sector-meaning, need and its Implications

UNIT II

Legal Framework- Insurance Act 1938, LIC Act 1956, GIC Act 1972 and IRDA 1999

An overview of Insurance Industry- Types of Insurance –Life Insurance, Marine Insurance, Motor Vehicle Insurance, Health Insurance, Liability Insurance.

UNIT III

Underwriting-Meaning, Purpose and Process of Underwriting
Reinsurance-Meaning, Features of reinsurance, difference between reinsurance and double insurance, Essentials of Reinsurance Programs as per IRDA.

UNIT IV

Distribution Channels in Insurance- Role and Code of Conduct by IRDA for Agents, Direct Marketing, Bancassurance and Brokers. Insurance Specialists- Underwriters, Surveyors and Loss Assessors, Actuaries, Third Party Administrators.

Suggested Readings:

1. Sethi, Jyotsana and Bhatia, Nishwan, "Elements of Banking and Insurance".

2. Emmett J.Vaughan and Therese Vaughan "Fundamentals of Risk and Insurance"

3. Agarwal, O.P "Banking and Insurance"

4. Periasamy,P; Veeraselvam,M., "Risk and Insurance Management", Tata Mc Graw Hill

5. www.irda.org

Note: The latest editions of the books should be followed.

Session 2021-22
Bachelor of Business Administration Semester- IV
Course Title: Seminar
Course Code: BBRS-4328

Max. Marks: 50

Course Outcomes:

On successful completion of this course, students will be able to:

CO1: develop strong communication skills.

CO2: develop the skills that will help in enhancing and shaping their thoughts and creativity.

CO3: improve their conceptual knowledge and develop critical thinking.

Session 2021-22
Bachelor of Business Administration Semester- IV
Course Title: Seminar
Course Code: BBRS-4328

Max. Marks: 50

The topics of seminar will be discussed with the students in the class.

Session 2021-22
Bachelor of Business Administration Semester V
Course Code: BBRL-5323
Course title: Company Law

COURSE OUTCOMES:

On successful completion of this course, students will be able to:

CO1: have in depth knowledge about formation of a company and its registration. CO2: draft the required documents like MOA and AOA.

CO3: learn the mode to register and fill the documents online.

CO4:have a clear conceptual understanding about the powers, duties and legal position of directors.

CO5: grasp the latest emerging issues that may arise.

Session 2021-22
Bachelor of Business Administration Semester V
Course Code: BBRL-5323
Course title: Company Law

Time: 3 Hours

Max. Marks: 50
Theory Marks: 40
CA: 10

Instructions for the Paper Setter: Eight questions of equal marks (Specified in the syllabus)essay type are to be set, two in each of the four Sections (A-D). Questions of Sections A-D should be set from Units I-IV of the syllabus respectively. Candidates are required to attempt five questions, selecting at least one question from each Section. The fifth question may be attempted from any Section.

UNIT-I

Company – Meaning, Latest Amendments, Features, Types , Formation: Promotion and Registration, Preliminary contracts, Limited Liability Partnership, One Person Company. Memorandum of Association: Meaning, Importance, Contents, Alteration, Doctrine of Ultra Vires.

UNIT-II

Article of Association: Meaning, Contents, Alteration, Differences between Memorandum of Association and Articles of Association, Constructive notice of Memorandum and Article, Doctrine of Indoor Management. Prospectus: Definition, Dating and Registration of Prospectus, Kind of Prospectus: Shelf Prospectus, Deemed Prospectus, Abridged Prospectus, Red herring Prospectus, Liability for Misstatement in prospectus.

UNIT-III

Share Capital: Kinds, Classes of Capital, Alteration of Capital, Further issue of Capital, Voting Rights. Transfer and transmission of shares
Board of Directors: Directors Powers, duties, appointment, removal, legal position, Borrowing Powers, Managerial Remuneration. Women Directors.

UNIT-IV

Company Meetings:-Rules of Meetings, Annual general meeting, extraordinary general meeting, Meeting of BOD, Quorum for different meetings, Kinds of resolutions, dividend, Procedure for Conducting Meetings (including Board meetings).
Winding Up**-** Modes of Winding up, Commencement and Procedure of Winding up and Consequences of Winding up order.

Suggested Readings:

1. Avtar Singh, “Company Law”.
2. N. D. Kapoor, “Company Law & Secretarial Practice”.

Note : The latest editions of the books should be followed.

Session 2021-22
Bachelor of Business Administration Semester V
Course Code: BBRL-5324
Course Title: Entrepreneurship and Small business

COURSE OUTCOMES :

On successful completion of this course, students will be able to:

1. understand basic concepts in the area of entrepreneurship, the role and importance of entrepreneurship for economic development,.

2. developing personal creativity and entrepreneurial initiative.
3. understanding the stages of the entrepreneurial process and the resources needed forthe successful development of entrepreneurial ventures.
4. Construct a workable business plan that includes marketing, financial, and operating sections.
5. Describe marketing strategies and alternative promotion options that enhance a small business' competitive edge.
6. sExplain the principles of management and their application to the small business

Session 2021-22
Bachelor of Business Administration Semester V
Course Code: BBRL-5324
Course Title: Entrepreneurship and Small Business

Time: 3 Hours | **Max.Marks:50**
Theory:40
CA:10

Instructions for the Paper Setter: Eight questions of equal marks (Specified in the syllabus)essay type are to be set, two in each of the four Sections (A-D). Questions of Sections A-D should be set from Units I-IV of the syllabus respectively. Candidates are required to attempt five questions, selecting at least one question from each Section. The fifth question may be attempted from any Section.

Unit I

Concept of Enterpreneurship : The Enterpreneur: Definition, nature, and characteristics of enterpreneurhsip. Emergence of enterpreneurial class including women enterpreneurs. Theories of enterpreneurship ; Socio-economic environment and the enterpreneur. The concept of joint stoke company, public company, private company, government company, partnership company, Hindu undivided family.

Unit II

Characteristics of Enterpreneur- Leadership risk taking, decision making and business planning. Innovation and enterpreneurship, enterpreneurial behaviur and motivation.

Enterpreneurial Development Programmes-Their relevance and achievements, Role of government in organising such programmes. CriticalEvaluation.

Unit III

Small Business as a Seed Bed of Enterpreneurship: Concept of business venture. The start-up process: Concept, Plan, Implementation, Intial Strategic Planning, Product and Marketing Scope, Legal and tax consideration, risk analysis and financial considerations.Profit

Planning in Small Enterprise: Growth Strategies and diversification. Finance Management in current operations and expansion of capital.

Unit IV

Role of Small Business in the national economy. National Policies for small business development. Government and Non-Governmental assistance.

Contribution of Commercial Banks in Promoting and servicing small business. Small business and modern technology.

Suggested Readings:

1. Hall, B. Pricke; and Royce L. Brahamson, “Small BusinessManagement”.
2. Kenneth R., Van Voorthis, “Enterpreneurship and Small BusinessManagement”.
3. Hans Schollhammer and Arthur H. Kuriloff, “Enterpreneurship and Small Business Management”.
4. Joseph R. Mancuso, “How to Start, Finance and Manage Your Own SmallBusiness”.
5. Sharma, R.A, “Enterpreneurial Change in IndianIndustries”.
6. Dhar, P.N. and Lydall H.F.,“The Role of Small Enterprises in Indian Economic Development”.

Note: The latest editions of the books should be followed.

Session 2021-22
Bachelor of Business Administration Semester V
Course Code: BBRL-5325
Course Title: Cost Accounting

COURSES OUTCOMES:

On successful completion of this course, students will be able to:

CO1: Describe how cost accounting is used for decision making and performance evaluation. CO2: Explain the basic concepts of cost and its ascertainment & allocation.

CO3: Demonstrate how material, labour and overhead costs are determined.

CO4: Assess how cost-volume-profit are related and use CVP analysis as a planning and decision- making tool.

CO5: Prepare a budget and use budgetary control and other techniques like standard costing and marginal costing for performance evaluation and cost control.

Session 2021-22
Bachelor of Business Administration Semester V
Course Code: BBRL-5325
Course Title: Cost Accounting

Time : 3 Hours

Max. Marks: 50
Theory:40
CA:10

Instructions for the Paper Setter: Eight questions of equal marks (Specified in the syllabus) essay type/numericals(equal proportion) are to be set, two in each of the four Sections (A-D). Questions of Sections A-D should be set from Units I-IV of the syllabus respectively. Candidates are required to attempt five questions, selecting at least one question from each Section. The fifth question may be attempted from any Section.

Unit-I

Introduction:- Concept of cost, costing, cost Accounting & Cost Accountancy, Limitations of Financial Accounting, Origin and Objectives of cost Accounting, Advantages and limitations of Cost Accounting, Difference between Financial and Cost Accounting , Cost Unit & Cost Centre, Elements of cost, Material, Labour and other Expenses Classification of cost, Types of Costs and Preparation of Cost Sheet.

Unit-II

Methods of Costing:- Contract Costing
Process Costing - Meaning, Features, Normal and Abnormal Loss/ Gains

Unit-III

Marginal Costing – Meaning and various concepts - Fixed Cost Variable Cost, Contribution, P/V Ratio, Break Event Point, Margin of Safety.
Standard Costing- Definition and Meaning of Various Concepts Advantages and Limitations of Standard Costing.
Variance Analysis – Material and Labour Variances only.

Unit-IV

Budget and Budgetary Control- Definition, Meaning and objectives of Budgetary control
Advantages and disadvantages of Budgetary Control Types of Budget.

Suggested Readings:

1. Vasistha and Saxena, "Advanced Cost Accounting",
2. Jain. S.P. and Narang, "Advanced Cost Accounting".
3. Maheshwari, S.N. "Cost Accounting"
4. Arora, M.N " Cost Accounting Principles & Practices", Vikas Publishing House, New Delhi
5. Dev, Prabhu "Cost Accounting", Himalaya Publication, New Delhi

Note: The latest editions of the books should be followed.

Session 2021-22
Bachelor of Business Administration Semester V
Course Code: BBRL-5326(OPTION CI)
Course Title: Management of Banking Operations

COURSE OUTCOMES:

After passing this course the students will be able to:

Co1: have Banking knowledge and skills together with technology-familiarity and customer-orientation.

Co2: understand various services offered and risks faced by banks.

Co3: become aware of various banking innovations after nationalization.

Co4: They will have in-depth knowledge of Basel Norms & regulatory framework.

Session 2021-22
Bachelor of Business Administration Semester V
Course Code: BBRL-5326(OPTION CI)
Course Title: Management of Banking Operations

Time: 3 Hours **Max.Marks:50**
Theory:40
CA:10

Instructions for the Paper Setter: Eight questions of equal marks (Specified in the syllabus)essay type (in equal proportion) are to be set, two in each of the four Sections (A-D). Questions of Sections A-D should be set from Units I-IV of the syllabus respectively. Candidates are required to attempt five questions, selecting at least one question from each Section. The fifth question may be attempted from any Section.

UNIT I

Management of banks: Regulatory role of RBI, Monetary Policy-meaning and its implications. Laws in banking-RBI Act 1934, Negotiable Act 1881, The Banking Regulation Act 1949.
Types of Bank Accounts- Fixed or time deposit account, Savings bank deposit account, Current deposit account, Recurring deposit account.

UNIT II

Lending- Features of bank credit, types of lending, terms and conditions of lending, different types of loans and their features. Risk management in banks- types of risks.

UNIT III

Capital Adequacy- the Basel Accord implications for bank, CRAR and Prudential Norms for asset classification, income recognition and provisioning, Anti- money laundering and KYC norms.

UNIT IV

Introduction to Asset Liability Management, Customer Relationship Management, Corporate Governance in Commercial Banks. Innovations in Banking with special reference to Fee Based Services.

Suggested Readings:

1. Padmalatha,Suresh and Justin Paul, "Management of Banking and Financial Services",Pearson Education, NewDelhi.
2. Sharma, R.K., Gupta, Shashi K, Jagwant Singh, "Banking andInsurance"
3. Agarwal O.P, "Banking and Insurance"
4. Sethi, Jyotsana and Bhatia, Nishwan, "Elements ofBanking andInsurance"

Note: The latest editions of the books should be followed.

Session 2021-22
Bachelor of Business Administration Semester V
Course Code: BBRL-5327(OPTION CII)
Course Title: Insurance and Risk Management

COURSE OUTCOMES :

On successful completion of this course, students will be able to:

CO1: explain the nature and principles of insurance (life and general insurance) CO2: exchange regulatory framework of Insurance in India

CO3: identify and categorise the various risks

CO4: explain the various risk control measures available CO5: apply the insurance mechanism in risk management

Session 2021-22
Bachelor of Business Administration Semester V
Course Code: BBRL-5327(OPTION CII)
Course Title: Insurance and Risk Management

Time: 3 Hours **Max.Marks:50**
Theory:40
CA:10

Instructions for the Paper Setter: Eight questions of equal marks (Specified in the syllabus)are to be set, two in each of the four Sections (A-D). Questions of Sections A-D should be set from Units I-IV of the syllabus respectively. Candidates are required to attempt five questions, selecting at least one question from each Section. The fifth question may be attempted from any Section.

UNIT I

Definition, Nature, role and importance of insurance, salient features of IRDA Act 1999 Rational for opening up of Insurance sector to private sectors. Nature of life insurance contract. Annuities , surrender value, calculation of premium and measurement of risk. Progress of life insurance business in India.

Unit II

Fire insurance-Nature and use, policy condition, rate fixation, payment of Claims, reinsurance, marine insurance: nature. Premium calculation, payment of claims.
Motor insurance policy and covers, comprehensive policies, third party Act policies, extra benefit cover motor Insurance claims.

Unit III

Concept of risk, corporate and personal risk management. Identification of risk :tools /technique for perception of risk: method for determining the operative causes of perils :safety audit

Unit IV

Evaluation of risk: risk avoidance and reduction risk : methods of loss prevention and risk reduction. Role of surveyors in loss prevention or risk reduction. techniques of risk financing Retention of risk : captive insurance companies, transfer of risk :types of risk transfer, benefits and limitations of insurance- Partial Insurance arrangements.

Suggested Reading :

1. Insurance Regulation and Development Act.
2. Gopal Krishan, G, "Insurance Principles and Practice", Sterling Publishers, New Delhi.

Note : the latest editions of the books should be followed.

Session 2021-2022

Bachelor of Business Administration (B.B.A) (Semester -VI)
Course Title: Income Tax
Course Code: BBRL-6323

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

CO1: understand the concept of Direct Tax Laws
CO2: have the knowledge of latest provisions of Income Tax Act regarding different Heads of Income
CO3: understand the concept of Assessment of Income
CO4: compute tax liability of different assesses
CO5: take tax-sensitive decisions in the real life.
CO6: practice as Tax Advisor/Consultants.

Session 2021-2022
Bachelor of Business Administration (B.B.A) (Semester -VI)
Course Title: Income Tax
Course Code: BBRL-6323

Time: 3 Hours | **Max. Max:50**
Theory Marks: 40
CA: 10

Instructions for the Paper Setter: Eight questions of equal marks (Specified in the syllabus) essay type /Numerical (in equal proportion) are to be set, two in each of the four Sections (A-D). Questions of Sections A-D should be set from Units I-IV of the syllabus respectively. Questions may be subdivided into parts (not exceeding four). Candidates are required to attempt five questions, selecting at least one question from each Section. The fifth question may be attempted from any Section.

UNIT-I

Income Tax Act 1961:Basic Introduction, Brief history of Income Tax in India, Scope of the Act, Meaning of Income Tax; Concept of Income Tax; Assessment year, Previous year; Assessee; Person; Agricultural Income with examples; Residential status and Tax Liability.

UNIT-II

Heads of Income: Computation of Income from Salary inclusive of salary components Allowances; perquisites; profit in lieu of salary and deductions, Income from House Property allowable deductions, profits and gains from Business and Profession

UNIT-III

Income from Short term and long term capital gains; Income from other sources;

UNIT-IV

Computation of Gross Total Income and Total Income and the tax liability of a salaried individual, Deductions from the Gross Total Income of individuals. Tax Deduction at Source.

Suggested Readings:

1. Singhania, V.K., "Direct Taxes", 2020, Taxmann Publications, New Delhi.
2. Lal, B.B. and Vashisht, N., "Direct Taxes", 2020, Pearson Education, New Delhi.
3. Gaur, V.P. and Narang, D.B., "Income Tax Law and Practice", 2020, Kalyani Publications, New Delhi.
4. Chandra, M., Goyal, S.P. and Shukla, D.C., "Income Tax Law and Practice", Pragati Prakashan, New Delhi.

Session 2021-2022
Bachelor of Business Administration (B.B.A) (Semester -VI)
Course Title: Fundamentals of Capital Market
Course Code: BBRL-6324

Time: 3 Hours | **Max. Marks:50**
Theory Marks:40
CA:10

On the successful completion of this course the students will be able to:

CO1: understand fundamental concepts, functions and regulatory framework of stock market
CO2: learn SEBI guidelines regarding organization and management of stock exchanges
CO3: have conceptual and detailed understanding of various participants of stock market and type of financial intermediaries.
CO4: learn significance of listing and guidelines of Indian stock exchanges regarding listing of securities
CO5: understand various stock market indices and the factors which are considered while constructing the market index.

Session 2021-2022
Bachelor of Business Administration (B.B.A) (Semester -VI)
Course Title: Fundamentals of Capital Market
Course Code: BBRL-6324

Time: 3 Hours **Maximum Marks:50**
Theory Marks:40
CA:10

Instructions for the Paper Setter: Eight questions of equal marks are to be set, two in each of the four Sections (A-D). Questions of Sections A-D should be set from Units I-IV of the syllabus respectively. Questions may be subdivided into parts (not exceeding four). Candidates are required to attempt five questions, selecting at least one question from each section. The fifth question may be attempted from any Section. Each question will carry eight marks.

Unit-I

Introduction-evolution, structure, functions, objectives and importance of capital market in India.
Components of capital market- introduction to New issue market, stock market, financial institutions
Instruments in capital market-Shares (Equity and Preference), Warrants, Bonds and its types, GDRs, ADRs, ETFs.

Unit-II

Mutual Funds, Derivatives (forwards, futures and options). Participants in Capital Market, Difference between Capital Market and Money Market.

Unit- III

Stock Exchanges-Stock Exchanges in India, Organization, Management, Membership, rules of stock exchange, operators at stock exchanges SEBI guidelines on Stock Exchange, weaknesses of stock exchange in India.

Unit-IV

Listing of securities-requirement for listing, objectives of` listing, advantages of listing,
Security Market Indices-Uses of Security Market Indices, Types of Indices, Differentiating Factors in constructing Market Indices.

Suggested Readings:

1. V.A Avadhani, "Security Analysis and Portfolio Management",Himalaya Publishers,New Delhi.
2. Brown, Reilly, "Investment Analysis and Portfolio Management", ThomsonPublishers.
3. Singh,Preeti , "Investment Management", Himalaya Publishers, New Delhi.
4. NCFM Modules(www.nseindia.com)
5. www.sebi.gov.in, www.nseindia.com,www.capitalmarket.com

Note: The latest editions of the books should be followed.

Session 2021-22
Bachelor of Business Administration (B.B.A) (Semester-VI)
Couse Title: Training and Development
Course Code: BBRL-6325(Option -BI)

Time: 3 Hours | **Max. Marks: 50**
Theory Marks:40
CA: 10

COURSE OUTCOMES:

On successful completion of this course, the student will have reliably demonstrated the ability to:
CO1: explain the role of training and development in human resources management.

CO2: describe the psychology of the learning process on which training is based.

CO3: analyze the training needs of an organization.

CO4: assess, design, access and implement various methods, techniques and sources of training.

CO5: evaluate the value of the training once completed from the individual employee and the organization's viewpoint.

Session 2021-22
Bachelor of Business Administration (B.B.A) (Semester -VI)
Course Tite: Training and Development
Course Code: BBRL-6325(Option -BI)

Time: 3 Hours **Max. Marks: 50**
Theory Marks: 40
CA: 10

Instructions for the Paper Setter: Eight questions of equal marks are to be set, two in each of the four Sections (A-D). Questions of Sections A-D should be set from Units I-IV of the syllabus respectively. Questions may be subdivided into parts (not exceeding four). Candidates are required to attempt five questions, selecting at least one question from each section. The fifth question may be attempted from any Section.

UNIT – I

Training:- Conceptual aspects, Training and Learning, Training objectives, Identification of training needs, Training Process, Policies, Plans designing training program, Methods of Training, Evaluation of Training Effectiveness and Significance of Training, wages and salary administration.

UNIT – II

Training Needs Assessment (TNA): Meaning and purpose of TNA, TNA at different levels, Approaches for TNA, output of TNA, methods used in TNA

UNIT – III

Development: - Concept, Difference between training and development, Objectives of development, Development Process, Development needs evolving development policies, Preparing development plans, designing development program, Development Methods, Case Studies, Role play

UNIT-IV

Business Games, Sensitivity Training, Transaction Analysis, Behaviour Modeling and evaluation of development effectiveness

Suggested Readings:

1. Armstrong M.A. "Handbook of Human Resource Management Practice", Cogan Page, London
2. Dayal ,I "Manpower Training in organizations" Prentice Hall of India, New Delhi.
3. Craig ,Robert "Training and Development Handbook" McGraw Hill, New York
4. Brahm Canzer, "E-Business and Commerce: Strategic Thinking & Practice",Biztantra Publishers.
5. Kotler, Philip. "Marketing Management".

Note: The latest editions of the books should be followed.

Session 2021-22
Bachelor of Business Administration (B.B.A) (Semester -VI)
Course Title: Contemporary Issues in Human Resource Management
Course Code: BBRL-6326(Option -BII)

Course Outcomes:

After successful completion of this course, students will be able to-

CO1: evaluate the importance of human resources and their effective management in organizations.
CO2: demonstrate a basic understanding of different tools used in forecasting and planning human resource needs.
CO3: understand the terminology and tools used in managing employees effectively CO4: understand governmental regulations affecting employees and employers.
CO5: analyze the key issues related to administering the human elements such as motivation, compensation, appraisal, career planning, diversity, ethics and training.

Session 2021-22
Bachelor of Business Administration (B.B.A) (Semester -VI)
Course Title: Contemporary Issues in Human Resource Management
Course Code: BBRL-6326(Option -BII)

Time: 3 Hours | **Max. Marks: 50**
Theory Marks: 40
CA: 10

Instructions for the Paper Setter: Eight questions of equal marks are to be set, two in each of the four Sections (A-D). Questions of Sections A-D should be set from Units I-IV of the syllabus respectively. Questions may be subdivided into parts (not exceeding four). Candidates are required to attempt five questions, selecting at least one question from each section. The fifth question may be attempted from any Section.

UNIT I

Human Resources and the Competitive advantage, ethical issues and challenges in HRM Job stress and work family conflict, Gender issues in workplace.
Performance Management and Organizational Reward System:-definition, purpose, principles, concerns Ethical considerations, scope and background.

UNIT II

Performance Management as a Business strategy, Theoretical framework ; Goal setting theory, Expectancy theory ; Designing of Performance management systems ; setting goals ,measuring performance , Rewarding performance; Concept and significance , Foundation of the reward system , Economic Theories relating to pay , Psychological and Motivational theories affecting reward.

UNIT III

Managing Diversity: Meaning, Challenges in managing diversity, Diversity in organizations, improving the management of Diversity. The nature of work: Meaning of work; Theories about work; Organizational factors affecting work, Changing patterns of work; Unemployment.

UNIT IV

HRM in Electronic Era, Human Resource Accounting & Auditing, The role of HRM in 21st century and future directions of HRM. Nature of Work & Attitude.

Suggested reading:

1. Michael Armstrong, ‘A Handbook of Human Resource Management Practices’, Kogan Page London.
2. Luis R. Gomez –Mejia, David B Balkin and Robert L Cardy, “Managing HumanResources”,PHI, New Delhi.
3. Tanuja Agarwal, “Strategic Human Resource Management”, OxfordUniversity Press, New Delhi.

Note: The latest editions of the books should be followed.

FACULTY OF ECONOMICS & BUSINESS

SYLLABUS

for

Bachelor of Commerce (Financial Services)

(Semester: I-II)

(Under Continuous Evaluation System)

Session: 2021-22

The Heritage Institution
KANYA MAHA VIDYALAYA
JALANDHAR
(Autonomous)

B. Com (Financial Services)

Bachelor of Commerce (Financial Services)

Duration: 3Years

Level: Graduation

Type: Degree

Programme Specific Outcomes

B.Com Financial Services degree is structured to provide the students skills in the specific field of commerce i.e. financial services. The program has been designed specifically for the students aspiring for a growing career in financial services sector. The program will equip candidates with both knowledge and experience; needed to boost their career in the rapidly growing finance sector. The program is designed to build competencies in the areas of domain-knowledge and soft-skills. Also, by the end of the program, students gain an in-depth knowledge on core subjects like accounting, law, statistics, finance, financial markets just to name a few.
A student holding a B.Com Degree with specialisation in financial services is well prepared to sustain as a corporate employee or as an entrepreneur. The student has adequate knowledge of adapting to the changes in the flexible business world, can focus internationally and has an in-depth understanding of the business world's financial market-relevant aspects. On the other hand, if the student chooses to start his/her own business, he/she can run it successfully and professionally without having to pay to expert accountants or market consultants.

Programme Specific Outcomes

On successful completion of this programme it would:

PSO1: Develop an ability to effectively communicate both orally and verbally PSO2: serve as basis for further higher studies in finance.

PSO3: Have exposure of complex commerce problems and find their solution

PSO4: Process information by effective use of IT tools

PSO5: Understand required mathematical, analytical and statistical tools for financial analysis

PSO7: give industry exposure to the students which would prepare them for their entrepreneurial journey

PSO8: prepare students for wide variety of careers dealing in finance from accountant to investment banker, portfolio managers, Mutual Fund Managers, Financial Consultant etc.

SESSION: 2021-22

B.Com (Financial Services)

Semester I							
Course Code	**Course Name**	**Course Type**	**Marks**				**Examination time (in Hours)**
			Total	**Ext.**		**CA**	
				L	**P**		
BCFL-1421 BCFL-1031 BCFL-1431	Compulsory Punjabi / [1]Basic Punjabi/ [2]PHC	C	50	40	-	10	3
BCFL-1102	Communication Skills in English-I	C	50	40	-	10	3
BCFL-1093	Financial Accounting with Tally	C	50	40	-	10	3
BCFL-1094	Business Organisation and Management	C	50	40	-	10	3
BCFL-1455	Quantitative Techniques for Business- I	C	50	40	-	10	3
BCFM-1126	Computer Application Fundamentals	C	50	25	15	10	3
AECD-1161	*Drug Abuse: Problem Management and Prevention (Compulsory)	AC	50	40	-	10	3
SECF-1492	*Foundation Programme	AC	25	20	-	5	1
Total			350				

[1]Special paper in lieu of Punjabi (Compulsory)
[2]Special paper in lieu of Punjabi (Compulsory) (For those students who are not domicile of Punjab)

***Marks of these papers will not be added in total marks and only grades will be provided.**

C-Compulsory

AC-Audit Course

Semester II								
Course Code	**Course Name**	**Course Type**	**Marks**					**Examination time (in Hours)**
			Total	**Ext.**		**CA**		
				L	**P**			
BCFL-2421 BCFL-2031 BCFL-1431	Compulsory Punjabi / [1]Basic Punjabi/ [2]PHC	C	50	40	-	10		3
BCFL-2102	Communication Skills in English-I	C	50	40	-	10		3
BCFL-2453	Quantitative Techniques for Business- II	C	50	40	-	10		3
BCFL-2094	Mercantile Law	C	50	40	-	10		3
BCFL-2095	Banking Operations and Regulations	C	50	40	-	10		3
BCFL-2096	Indian Financial System	C	50	40	-	10		3
BCFL-2097	Corporate and Bank Accounting	C	50	40	-	10		3
AECD-2161	*Drug Abuse: Problem Management and Prevention (Compulsory)	AC	50	40	-	10		3
SECF-2502	*Moral Education	AC	25	20	-	5		1
Total			350					

[1]Special paper in lieu of Punjabi (Compulsory)
[2]Special paper in lieu of Punjabi (Compulsory) (For those students who are not domicile of Punjab)

***Marks of these papers will not be added in total marks and only grades will be provided.**

C-Compulsory

AC-Audit Course

Session: 2021-22

Bachelor of Commerce (Financial Services) Semester – I

Course Code: BCFL-1093

Course Title: Financial Accounting with Tally

After the successful completion of this course, students will be able to –

CO1: acquire conceptual knowledge of financial accounting and gain skills required for recording various kinds of business transactions.

CO2: describe the role, functions and limitations of financial accounting.

CO3: explain various accounting concepts and conventions including IFRS (International Financial Reporting Standards).

CO4: prepare final accounts of sole proprietor (Trading account, Profit & Loss Account and Balance Sheet).

CO5: gain in-depth knowledge of preparing Consignment Accounts in the books of consignor and consignee.

Session: 2021-22

Bachelor of Commerce (Financial Services) Semester – I

Course Code: BCFL-1093

Course Title: Financial Accounting with Tally

Time: 3 Hours **Max. Marks: 50**

Theory: 40
CA:10

Instructions for the Paper Setter

Eight questions of equal marks are to be set, two in each of the four Sections (A-D). Questions of Sections A-D should be set from Units I-IV of the syllabus respectively. Questions may be subdivided into parts (not exceeding four). Candidates are required to attempt five questions, selecting at least one question from each section. The fifth question may be attempted from any Section.

Unit-I
Nature of Financial Accounting- Scope, Objects, Limitations. Accounting concepts and conventions, IFRS. Double Entry System, Accounting Cycle with GST
Unit-II
Capital and Revenue items, Preparation of Final Accounts of Sole Trader. Computerized Accounting- Tally ERP 9
Unit-III
Nature of partnership firm, partnership deed, final accounts of partnership firm: fixed vs fluctuating capital, division of profit among partners, preparation of profit and loss appropriation account. Calculation of goodwill
Unit-IV
Reconstitution of partnership firm: change in profit sharing, Admission, Retirement, Dissolution of Firm (including Garner vs. Murray Rule)

Suggested Readings:

1. Tulsian, PC, “Financial Accounting”, Pearson Education
2. Sehgal Ashok, Sehgal Deepak, “Financial Accounting”, Fifth Edition Taxmann.
3. Maheshwari, S.N. and Maheshwari, S.K, “*Financial Accounting*”, 2009, VikasPublishing House, New Delhi.
4. Narayanswami, R., “*Financial Accounting*: *A Managerial Perspective*”, 3rdEdition, 2008, Prentice Hall of India, New Delhi.
5. Mukherjee, A. and Hanif, M., “*Financial Accounting*”, 1st Edition, 2003, TataMcGraw Hill.
6. Ramchandran, N. and Kakani, R.K., “*Financial Accounting for Management*”, 2ndEdition, 2007, Tata McGraw Hill.

Note: Latest edition of text book may be used.

Session: 2021-22

Bachelor of Commerce (Financial Services) Semester – I

Course Code: BCFL-1094

Course Title: Business Organization & Management

Course Outcomes:

After the successful completion of this course, students will be able to-

CO1: understand the nature of business activities and the environment within which they operate and function.

CO2: develop an understanding of business activities in the modern world.

CO3: learn the theoretical and practical aspects of operating various types of business organisations.

CO4: develop an awareness of the changing and integrated nature of business problems and an ability to explore and deal with these problems.

CO5: understand the need for planning across management levels and various types of organizational structures prevailing in the business scenario.

Session: 2021-22

Bachelor of Commerce (Financial Services) Semester – I

Course Code: BCFL-1094

Course Title: Business Organization and Management

Time: 3 Hours **Max. Marks: 50**

Theory: 40
CA:10

Instructions for the Paper Setter

Eight questions of equal marks are to be set, two in each of the four Sections (A-D). Questions of Sections A-D should be set from Units I-IV of the syllabus respectively. Questions may be subdivided into parts (not exceeding four). Candidates are required to attempt five questions, selecting at least one question from each section. The fifth question may be attempted from any Section.

Unit-I
Business :- Meaning, types, profession, social responsibility of business, business ethics
Unit-II
Forms of organization, public sector Vs private sector,
Unit-III
Introduction to Management, meaning, features, Scope functional areas, Management Vs Administration, Contribution to Management Thought(Henry Fayol, Elton Mayo, FW Taylor) Principles of Management(Henry Fayol), Scientific Management
Unit- IV
Personnel Management: Meaning, Significance & Functions, Recruitment, Selection and Training. Job Evaluation and Merit Rating, Worker's participation in Management. **Marketing Management:** Concept of Marketing, Functions of Marketing, Marketing Research– Meaning and Techniques, Advertising and Salesmanship. **Strategic Management**: Meaning, Need, Importance, Process and Role of C.E.O. (Chief Executive Officer) in Strategic Management

Suggested Readings:

1. Tulsian, P.C.and Pandey V., "*Business Organisation and Management*", 2009, Pearson Education, New Delhi

2 .Basu, C.R., "*Business Organisation and Management*", 2010, Tata McGraw Hill Company, New Delhi

3. Stoner, J. Freeman, R. & Gilbert, D., "*Management*", 1995, Prentice Hall of India.
4. Koontz, H., "*Principles of Management (Ascent Series)"*, 2004, Tata McGraw Hill Publishing.
5. Robbins, S.P. and Coulter, M., "*Management*", 9th Edition, 2008, Prentice Hall of India.**Note: Latest edition of text book may be used.**

Session: 2021-22

Bachelor of Commerce (Financial Services) Semester – I

Course Code: BCFL-1455

Course Title: Quantitative Techniques for Business-I

Course Outcomes:

After passing this course students will be able to:

CO1: learn the basic statistical analysis techniques and their applications in business.

CO2: understand the some basic techniques of time series analysis

Session: 2021-22

Bachelor of Commerce (Financial Services) Semester – I

Course Code: BCFL-1455

QUANTITATIVE TECHNIQUES FOR BUSINESS-I

Time: 3 Hours **Max. Marks: 50**

Theory: 40

CA:10

Instructions for the Paper Setter

Eight questions of equal marks are to be set, two in each of the four Sections (A-D). Questions of Sections A-D should be set from Units I-IV of the syllabus respectively. Questions may be subdivided into parts (not exceeding four). Candidates are required to attempt five questions, selecting at least one question from each section. The fifth question may be attempted from any Section.

UNIT-I

Measures of Central Tendency:- Mean, Median, Mode, Geometric Mean and Harmonic Mean

UNIT-II

Measures of Dispersion: - Range, Quartile Deviation, Mean Deviation and Standard Deviation. Skewness and Kurtosis

UNIT-III

Index Numbers:- Meaning and importance, Methods of Construction of Index Numbers: weighted and unweighted, fixed base and chain base index numbers, Time Series Analysis:- Trend cycles, seasonal and irregular components, estimation of trend(Graphical Method, Semi Average method, moving averages and method of least squares)(fitting straight lines only)

UNIT-IV

Simple and Compound Interest, Discounting and factoring techniques

Suggested Readings:

1. Gupta, SC:Fundamentals of Statistic, Himalaya Publishing House, 7th Edition, 2018 ,Delhi
2. Gupta, SP: Statistical Methods, Sultan Chand & Sons, 43rd Edition ,2014, Delhi
3. Levin, Richard and David S. Rubin. "Statistics for Management". 7th Edition, Prentice Hall of India, New Delhi.

4. Chandan, J.S., "Statistics for Business and Economics", Ist Edition, (1998), Vikas Publishing House Pvt. Ltd.

5. Render, B. and Stair, R. M. Jr., "Quantitative Analysis for Management", 7th Edition, Prentice–Hall of India, New Delhi.
6. Gupta C B, Gupta V, "An Introduction to Statistical Methods", 23rd Edition (1995), Vikas Publications.
7. Siegel, Andrew F, Practical Business Statistics. International Edition, 5th Edition (2001),McGraw Hill Irwin.
8. Berenson, L.M., Krehbiel, T.C., Vishwanathan, P.K. and Levine, D.M., "Business Statistics: A First Course", 4th Edition (2008), Pearson Education

Session 2021-22

Bachelor of Commerce (Financial Services) Semester – I

Course Code: BCFL-1126
COMPUTER APPLICATION FUNDAMENTALS

COURSE OUTCOMES:

After passing this course the student will be able to:

CO1: understand the basic knowledge of computer and its uses.

CO2: gain knowledge about office tools like word processing, spreadsheets, etc.

CO3: learn basic word processing skills such as text input formatting, editing, cut, copy, paste, spell check, margin, printing, charts etc.

CO4: use spreadsheet application for data organization and manipulation.

Session 2021-22

Bachelor of Commerce (Financial Services) Semester – I

Course Code: BCFM-1126
COMPUTER APPLICATION FUNDAMENTALS

Examination Time: (3+3) Hours

Max. Marks: 50
Theory: 25
Practical: 15
CA: 10

Instructions for Paper Setter -

Eight questions of equal marks (5 marks each) are to set, two in each of the four sections (A-D). Questions of Sections A-D should be set from Units I-IV of the syllabus respectively. Questions may be divided into parts (not exceeding four). Candidates are required to attempt five questions, selecting at least one question from each section. The fifth question may be attempted from any section.

UNIT – I

Introduction: Computer as System, Features, Computer Memory –Primary (RAM & ROM) and Secondary (Hard Disk, CD, DVD), Storage Devices (Magnetic and Optical).

Computer Applications: Data Processing, Information Processing, Commercial, Office Automation, Industry, Healthcare, Education, Graphics and Multimedia

UNIT-II

Microsoft Word: Introduction to word, features, Parts of window of word (Title bar, menu bar, ribbon, office button, status bar, and ruler), creation of new documents, opening document, insert a document into another document. Page setup, margins, gutters, font properties, Alignment, page breaks, header and footer, deleting, moving, replace, editing text in document, saving a document, spell checker, printing a document.

UNIT-III

Microsoft Word: Creating a table, entering and editing text in tables, changing format of table, height, width of row/column, adding and deleting rows/columns, adding picture and shapes, page colors and watermarks, borders, shading, templates, wizards.

Microsoft Excel: Introduction to worksheet, features, creating a new workbook, manual math formulas (average, count, etc.), use “cell references” with formulas.

UNIT IV

Microsoft Excel: Creation of graphs/charts, editing it and formatting, adding/deleting/moving the text in worksheet, linking different sheets, sorting the data, filtering the data (auto and advance filters), What-if analysis, open an already existing workbook, saving workbook, printing a worksheet, closing the workbook.

References/Textbooks:

1. Anshuman Sharma, A book of Fundamentals of Information Technology, Lakhanpal Publishers, 5th Edition.
2. Prof. Satish Jain, M. Geetha, Kratika, BPB's Office 2010 Course Complete Book, BPB Publications, 2017.
3. Joyce Cox, Joan Lambert and Curtis Frye, Microsoft office Professional 2010 Step by Step, Microsoft Press, 2010.
4. V. Rajaraman, Neeharika Adabala, Fundamentals of Computers, PHI Learning, 2015.
5. P.K. Sinha, Computer Fundamentals, BPB Publications, 2004.
6. Peter Norton, Peter Norton's Computing Fundamentals, McGraw-Hill Technology Education, 2006.
7. R. Parameswaran, Computer Applications in Business, S Chand & Company, 2010.

Note: The latest editions of the books should be followed.

Session: 2021-22

Bachelor of Commerce (Financial Services) Semester –II

Course Code: BCFL-2453

QUANTITATIVE TECHNIQUES FOR BUSINESS-II

Time: 3 Hours **Max. Marks: 50**

Theory: 40

CA:10

Instructions for the Paper Setter

Eight questions of equal marks are to be set, two in each of the four Sections (A-D). Questions of Sections A-D should be set from Units I-IV of the syllabus respectively. Questions may be subdivided into parts (not exceeding four). Candidates are required to attempt five questions, selecting at least one question from each section. The fifth question may be attempted from any Section.

Unit-I

Correlation Analysis:- Simple Correlation between two variables (grouped and ungrouped data), Rank Correlation, Concurrent Correlation, Partial and multiple Correlation

Unit-II

Simple Regression Analysis:- Grouped and Ungrouped data Interpolation and Extrapolation with equal and unequal class intervals (Binomial, Newton's and Lagrange's formula)

Unit-III

Probability Theory:- Addition and Multiplication theorems, Probability Distribution, Binomial, Poisson and normal (Fitting of these distributions)

Unit-IV

Sampling:- Various Concepts- Population, Sampling Units, Complete enumeration sample survey, Features of a good sample, Sampling Techniques

Suggested Readings:

1. Gupta, SC:Fundamentals of Statistic, Himalaya Publishing House, 7th Edition, 2018 ,Delhi
2. Gupta, SP: Statistical Methods, Sultan Chand & Sons, 43rd Edition ,2014, Delhi
3. Levin, Richard and David S. Rubin. "*Statistics for Management*". 7th Edition, Prentice Hall of India, New Delhi.
4. Chandan, J.S., "*Statistics for Business and Economics*", Ist Edition, (1998), Vikas Publishing House Pvt. Ltd.
5. Render, B. and Stair, R. M. Jr., "*Quantitative Analysis for Management*", 7th Edition, Prentice–Hall of India, New Delhi.
6. Gupta C B, Gupta V, "*An Introduction to Statistical Methods*", 23rd Edition (1995), Vikas Publications.

7. Siegel, Andrew F, *Practical Business Statistics.* International Edition, 5th Edition (2001),McGraw Hill Irwin.

8. Berenson, L.M., Krehbiel, T.C., Vishwanathan, P.K. and Levine, D.M., "Business Statistics: A First Course", 4th Edition (2008), Pearson Education.

Session: 2021-22

Bachelor of Commerce (Financial Services) Semester – II

Course Code: BCFL-2094

Course Title: Mercantile Law

Time: 3 Hours **Max. Marks: 50**

Theory: 40

CA:10

Instructions for the Paper Setter

Eight questions of equal marks are to be set, two in each of the four Sections (A-D). Questions of Sections A-D should be set from Units I-IV of the syllabus respectively. Questions may be subdivided into parts (not exceeding four). Candidates are required to attempt five questions, selecting at least one question from each section. The fifth question may be attempted from any Section.

Unit-I

Contract Act- Definition, Nature of Contract, Offer & acceptance, Consideration, Capacity to Contract, Free Consent, Discharge of Contract.

Unit-II

Contract of Bailment & Pledge, Contract of agency, Consumer Protection Act

Unit-III

Factories Act, Industrial Dispute Act, Trade Union Act

Unit- IV

Payment of Wages Act, Workman compensation Act

Suggested Readings:

1. Singh, A., "*Principles of Mercantile Law*", (2011), Eastern Book Co.
2. Tulsian, P. C., "*Business Laws*", 2nd Edition (2000), Tata McGraw Hill, New Delhi.
3. Kucchal, M.C., "*Business Law*", 5th Edition (2009), Vikas Publishing, House (P) Ltd.
4. Maheshwari & Maheshwari, "*Business Law*", National Publishing House, New Delhi.
5. Chadha, P. R., "*Business Law*" Galgotia Publishing Company, New Delhi.
6. Padhi, P.K., "Labour and Industrial Laws", 2008, Prentice Hall of India Pvt Ltd, New Delhi.
7. Srivastava, S.C., "Industrial Relations and Labour Laws", 2009, Vikas Publications.
8. Shukla, R.K., "Industrial Relations and Labour Laws", 2006, New Royal Book Company.

Note: Latest edition of text book may be used.

Session: 2021-22

Bachelor of Commerce (Financial Services) Semester – II

Course Code: BCFL-2095

Course Title: Banking Operations and Regulations

Time: 3 Hours **Max. Marks: 50**
Theory: 40
CA:10

Instructions for the Paper Setter

Eight questions of equal marks are to be set, two in each of the four Sections (A-D). Questions of Sections A-D should be set from Units I-IV of the syllabus respectively. Questions may be subdivided into parts (not exceeding four). Candidates are required to attempt five questions, selecting at least one question from each section. The fifth question may be attempted from any Section.

Unit-I

Modern Commercial Banking- Role and function of banks, Structure of Banking in India, Banker Customer Relationship

Unit-II

Various types of bank accounts, Opening of bank accounts & its operations, closing of bank accounts, Various types of customers, KYC norms

Unit-III

Principles of lending-loans and advances, documentation, Central Bank- Role, Function, Banking Reforms

Unit-IV

Narshimam Committee Report, Capital Adequacy and provisioning Norms, Non Performing Assets

Suggested Readings:

1. Paul and Suresh, "*Management of Banking and Financial Services*", 2007, Pearson Education.
2. Sunderam and Varshney, "*Banking Theory Law and Practices*", 2004, Sultan Chand and Sons Publisher.
3. Varshney, P.N, "*Banking Law and Practice*", 2012, Sultan Chand and Sons
4. Desai, Vasant, "Banks and institutional management", 2008, Himalaya Publications.
5. Gurusamy, S., "*Banking Theory: Law and Practice*", 2009, Tata McGraw Hill
6. Sundharam, KPM, "*Money Banking and International Trade*", 2002, Sultan Chand and Sons.
7. Bedi H. L. and Hardikar V. K., *"Practical Banking Advances", 2001,* UBSPD Publishers and Distributers.
8. Bhole, L.M., "*Financial Institutions and Markets"*, 2009, Tata McGraw Hill.
9. Khan, M.Y., "*Indian Financial System: Theory and Practices*", 2004, Tata McGraw Hill.
10. Mishkin, Frederic S.**, "***The Economics of Money, Banking, and Financial Markets*", 2012, Pearson college Division.

Session: 2021-22

Bachelor of Commerce (Financial Services) Semester – II

Course Code: BCFL-2096

Course Title: Indian Financial System

Time: 3 Hours **Max. Marks: 50**

Theory: 40

CA:10

Instructions for the Paper Setter

Eight questions of equal marks are to be set, two in each of the four Sections (A-D). Questions of Sections A-D should be set from Units I-IV of the syllabus respectively. Questions may be subdivided into parts (not exceeding four). Candidates are required to attempt five questions, selecting at least one question from each section. The fifth question may be attempted from any Section.

Unit-I

Introduction to Indian Financial System, significance, Purpose & Organization, Liberalization of Financial system, , Meaning and components of Indian Financial System

Unit-II

Fundamental concept of Money, Money Supply, Money Creation ,Financial Markets:- Capital & Money Markets

Unit-III

Financial Instruments:- Traditional and Innovative. Financial Services:- Objectives, types, intermediaries, financial service sector problems & reforms.

Unit-IV

Financial Institution: - Commercial Banking development- Types, Rate, Recent Developments, Life & non-Life insurance only

Suggested Readings:-

1. Khan, M.Y, "Indian Financial System" fifth edition by Tata McGraw Hill Publishing Co.Ltd.
2. Vasant Desai, "The Indian Financial System & Development", Himalaya Publishing House.
3. Dr.K.Ravichandran, "Merchant Banking & Financial Services", Himalaya Publishing House.
4. Bhole, L.M , "Indian Financial Institutions and Market", Tata McGraw Hill Publishing Co.Ltd.
5. Avadhani V.A., "Capital Market Management", Himalaya Publishing House.
6. SEBI Guidelines, Nabhi Publication.

Note: The latest editions of the books should be followed.

Session: 2021-22

Bachelor of Commerce (Financial Services) Semester – II

Course Code: BCFL-2097
Course Title: Corporate and Bank System

Time: 3 Hours | **Max. Marks: 50**
Theory: 40
CA:10

Instructions for the Paper Setter

Eight questions of equal marks are to be set, two in each of the four Sections (A-D). Questions of Sections A-D should be set from Units I-IV of the syllabus respectively. Questions may be subdivided into parts (not exceeding four). Candidates are required to attempt five questions, selecting at least one question from each section. The fifth question may be attempted from any Section.

Unit—I

Introduction to Company, features, types, legal provisions regarding the preparation of Final accounts, Final Accounts of companies

Unit-II

Issues of Share capital and debentures (and its redemption), Issue and redemption of preference shares

Unit-III

Amalgamation (excluding intercompany owings and holdings), Internal Reconstruction

Unit-IV

Accounts for Bankers; Rules for bank accounts, cash / clearing / transfer vouchers / system – subsidiary book and main day book – General Ledger – Branch v/s Bank, Accounts Preparation of Final accounts for banks; Provision and accounting for NPAs, Calculation of Simple Interest and Compound Interest –Fixed and Floating Interest Rates – Calculation of EMIs – Calculation of front end and back end interest –Calculation of Annuities

Suggested Readings:

1. Shukla, M.C., Grewal T.S. and Gupta S.C: "*Corporate Accounting*",2016 S. Chand and Co.,New Delhi.
2. Gupta R.L, and Radhaswamy M, "*Corporate Accounting*",Latest Edition Sultan Chand and Sons, New Delhi.
3. Sehgal A. and Sehgal D., "*Advanced Accounting*", Volume II, 2008, Taxmann Pvt Ltd., New Delhi.
4. Jain S.P and Narang K.L., "*Financial Accounting*", 2011, Kalyani Publilshers, New Delhi.
5. Maheshwari S.N., and Maheshwari S.K., "*Corporate Accounting*", 2009, Vikas sPublication, New Delhi.
6. Goyal V.K., "*Corporate Accounting*", 2009, Excel Books, New Delhi.
7. Gupta N.and Sharma C., "*Corporate Accounting*", 2nd Edition, 2009, Ane Books Pvt Ltd, New Delhi

Note: Latest edition of text book may be used

FACULTY OF ECONOMICS & BUSINESS

SYLLABUS

for

Masters of Commerce

(Semester: I -IV)

Under Continuous Evaluation System

Session: 2021-22

The Heritage Institution

KANYA MAHA VIDYALAYA JALANDHAR

(Autonomous)

M.Com

Masters of Commerce

Duration: 2Years

Level: Post Graduation

Type: Degree

M.Com or Masters of Commerce is a postgraduate degree program. It focuses on systematic study of the concepts of Accountancy, Management Studies, Economics, Banking and Insurance systems, Research Methodology, Finance, Law, Taxation and Marketing Research etc. In the final semesters students opt for specialization in any field of commerce such as Accounting & Finance, Marketing, Banking, Insurance, Taxation, Capital Market etc.

Programme Specific Outcomes

On successful completion of this Programme, it would:

PSO1: serve as basis for higher studies and research such as Ph.D and M.Phil. degree in Commerce and Management.

PSO2: develop self-confidence and awareness of general issues prevailing in the society.

PSO3: help students to pursue research in various socio-economic issues.

PSO4: give industry exposure to the students which would prepare them for their entrepreneurial journey.

PSO5: prepare students for wide variety of careers dealing in money from accountant to investment banker, money manager to personal finance consultant.

PSO6: help students to apply for UGC-NET or JRF exam, the success in which would help students to opt for teaching as their career or to pursue research.

Kanya Maha Vidyalaya, Jalandhar (Autonomous)
SCHEME AND CURRICULUM OF EXAMINATION OF TWO-YEAR DEGREE PROGRAMMME
MASTER OF COMMERCE
SESSION: 2021-22

Semester I							
Course Code	**Course Name**	**Course Type**	**Marks**				**Examination time (in Hours)**
			Total	**Ext.**		**CA**	
				L	**P**		
MCML-1171	Managerial Economics	C	100	80	-	20	3
MCML-1092	Management Accounting and Control Systems	C	100	80	-	20	3
MCML-1093	Management Principles and Organization Behavior	C	100	80	-	20	3
MCML-1094	Business Environment	C	100	80	-	20	3
MCMM-1095	Statistical Analysis for Business	C	100	50	30	20	3+1
MCMS-1096	Seminar	C	50	-	50	-	-
Total			**550**				

C-Compulsory

Kanya Maha Vidyalaya, Jalandhar (Autonomous)
SCHEME AND CURRICULUM OF EXAMINATION OF TWO YEAR DEGREE PROGRAMMME
MASTER OF COMMERCE
SESSION: 2021-22

Semester II							
Course Code	**Course Name**	**Course Type**	**Marks**				**Examination time (in Hours)**
			Total	**Ext.**		**CA**	
				L	**P**		
MCML-2091	Corporate Financial Accounting and Auditing	C	100	80	-	20	3
MCML-2092	Financial Management	C	100	80	-	20	3
MCML-2093	Human Resource Management	C	100	80	-	20	3
MCML-2094	Marketing Management	C	100	80	-	20	3
MCMM-2095	Research Methodology	C	100	50	30	20	3+1
MCMV-2096	Viva Voce	C	50	-	50	-	-
Total			**550**				

C- Compulsory

Kanya Maha Vidyalaya, Jalandhar (Autonomous)
SCHEME AND CURRICULUM OF EXAMINATION OF TWO YEAR DEGREE PROGRAMMME
MASTER OF COMMERCE
SESSION: 2021-22

Semester III								
Course Code	**Course Name**	**Course Type**	**Marks**				**Examination time (inHours)**
			Total	**Ext.**		**CA**	
				L	**P**		
MCML-3091	Banking and Insurance Services	C	100	80	-	20	3
MCML-3092 (Option BI)	Both these options to be selected from one of the groups in the table given below	C	100	80	-	20	3
MCML-3093 (Option BII)		C	100	80	-	20	3
MCML-3094 (Option DI)	Both these options to be selected from one of the groups in the table given below	C	100	80	-	20	3
MCML-3095 (Option DII)		C	100	80	-	20	3
MCMS-3096	Seminar	S	50	-	50	-	-

Note: Students can opt for any two of the following groups , each having two papers

Group A: Accounting and Finance	
Option AI	Security Analysis and Portfolio Management
Option AII	Contemporary Accounting
Group B: Business Studies	
Option BI	Strategic Management
Option BII	Security Market Operations
Group C: International Business	
Option CI	International Economics Organizations
Option CII	Management of International Business Operations
Group D : Marketing	
Option DI	Consumer Behaviour
Option DII	Retail Management

C-Compulsory

Kanya Maha Vidyalaya, Jalandhar (Autonomous)
SCHEME AND CURRICULUM OF EXAMINATION OF TWO YEAR DEGREE PROGRAMMME
MASTER OF COMMERCE (SEMESTER SYSTEM)
Session 2021-22

Semester IV								
Course Code	**Course Name**	**Course Type**	**Marks**				**Examination time (inHours)**
			Total	**Ext.**		**CA**	
				L	**P**		
MCML-4091	Entrepreneurship Development and Project Management	C	100	80	-	20	3
MCML-4122	E-Commerce	C	100	80	-	20	3
MCML-4093 (Option AI)	All these options to be selected from any one of the groups in the table given below	C	100	80	-	20	3
MCML-4094 (Option AII)		C	100	80	-	20	3
MCML-4095 (Option AIII)		C	100	80	-	20	3
MCMV-4096	Viva voce	C	50	-	50	-	

Note: Students can opt for any one of the following groups, each having three papers

Group A: Accounting and Finance	
Option AI	International Financial Management
Option AII	Financial Markets and Financial Services
Option AIII	Corporate Tax Law and Planning
Group B: Business Studies	
Option BI	Goods & Services Tax (GST)
Option BII	International Accounting
Option BIII	Business Ethics & Environment Management

Group C: International Business	
Option CI	International Financial Markets and Foreign Exchange

Option CII	International Financial Management
Option CIII	International Marketing
D: Marketing Management	
Option DI	Advertising and Sales Management
Option DII	Brand and Distribution Management
Option DIII	Services Marketing

Total

Marks: 2200

C-Compulsory

Session 2021-22

Master of Commerce Semester-I

Course Code: MCML-1171

Course Title: Managerial Economics

Course Outcomes:

After passing this course, students will be able to:

CO1: learn the effective use of micro and macroeconomic tools and concepts in managerial decision making.

CO2: have in-depth knowledge of theories of consumer behavior, cost and market structure, production decisions.

CO3: learn preliminary concepts of macroeconomics.

Session 2021-22

Master of Commerce Semester-I

Course Code: MCML-1171

Course Title: Managerial Economics

Max. Marks: 100 Theory:80

Time: 3 hours **CA: 20**

Note: Instructions for the Paper–Setter:

Two questions, each carrying 16 marks, from each of the Units I-IV (i.e. a total of eight questions) are to be set. Candidates are required to attempt five questions, selecting at least one from each unit. The fifth question may be attempted from any unit.

Unit-I

Managerial Economics: Meaning, Nature, Scope and Concepts.

Law of Demand: Meaning, Determinants, Exceptions, Kinds of Demand, Change in Demand and Importance of Law of Demand.

Elasticity of Demand: Meaning, Types and Degrees of Elasticity of Demand, Methods of measuring Price Elasticity of Demand, Factors Determining Elasticity of Demand, Importance.

Unit-II

Marginal Analysis: Law of Diminishing Marginal Utility, Law of Equi-marginal Utility

Indifference Curve Analysis: Meaning, Assumptions, Properties, Consumer Equilibrium, Importance.

Production Function: Meaning, Law of Variable Proportion and Law of Returns to Scale Economies and Diseconomies of Scale.

Unit-III

Theories of Costs: Types of Costs, Traditional Theory: Long Run & Short Run, Modern Theory: Long Run & Short Run.

Managerial Theories: Profit maximization and Sales Maximization.

Market Structure: Meaning, Assumptions and Equilibrium of Perfect Competition, Monopoly, Monopolistic Competition.

Oligopoly: Sweezy Model.

Unit-IV

National Income: Conceptual Framework, Measures of National Income, Methods of Measurement of national income and Limitations/problems in measurement of national income, importance of measurement of national income

Consumption Function: Meaning, and Nature, Determinants and Measures to Raise Propensity to Consume, Keynes Psychological Law of Consumption – Meaning, Properties and Implications.

Inflation: Meaning, Types, Theories of Inflation, effects and control of Inflation.

Suggested Readings:

1. Adhikari, M., '*Economic Analysis for Business Decisions'.*
2. Ahuja, H. L. (2009), 'Modern Micro Economics', , Sultan Chand and Co.
3. Dr. Kumar, Raj &Prof. Gupta, Kuldeep, *'Managerial Economics'.*
4. Koutsyannis A. *(1977)*, '*Modern Microeconomics', 2nd Edition,* Macmillan Press, London.
5. Mithani, D.M*(2009),*'*Managerial Economics',5th Edition* Himalaya Publishing House, New Delhi.

Note: The latest edition of the books is recommended..

Session: 2021-22

Master of Commerce (Semester I)

Course Code: MCML: 1092

Course Title: Management Accounting and Control Systems

Course Outcomes:

After successful completion of this course, students will be able to –

CO1: identify, use and interpret the results of costing techniques appropriate to different activities.

CO2: analyse the financial position of a business organization using various techniques such as ratio analysis and cash flow statement.

CO3: formulate and use budgets and standards for planning and control purposes.

CO4: understand the role of responsibility accounting and performance measurement.

CO5: understand the concept of transfer pricing systems.

Session: 2021-22

Master of Commerce (Semester-I)

Course Code: MCML-1092

Course Title: Management Accounting and Control Systems

Time: 3Hours **Max. Marks:100**

Theory:80

CA:20

Instructions for the Paper Setter

Eight questions of equal marks are to be set, two in each of the four Sections (A-D). Questions of Sections A-D should be set from Units I-IV of the syllabus respectively. Questions may be subdivided into parts (not exceeding four). Candidates are required to attempt five questions, selecting at least one question from each section. The fifth question may be attempted from any Section.

Unit-I

- **Introduction to Accounting**: Accounting as a management information system; Users of accounting information; generally accepted accounting principles and concepts; understanding the annual reports of companies.
- **Management Accounting and Managerial Decisions**: Management accountant's position, role and responsibilities.
- **Management Control System**: Meaning, nature and scope. Relationship between management control, strategic planning and operational control.

Unit-II

- **Managerial Behaviour and Control Process:** Goal congruence, functions of the controller. Understanding various forms of organizational structure and their relevance to the management control systems.
- **Management Control Structure:** Various forms of responsibility centers. Responsibility Accounting, Intra–company transfer pricing.
- **Management Control Process:** Budgeting process, Preparation of fixed and flexible budgets, Zero Base Budgeting, Activity Based Budgeting, performance budgeting and participative budgeting.

Unit-III

- **Standard Costing and Variance Analysis:** Standard costing as a control technique; Setting of standards and their revision; Variance analysis –meaning and importance, kinds of variances and their uses–material, labour variances; Relevance of variance analysis to budgeting and standard costing.
- **Marginal Costing and Break–even Analysis**: Concept of marginal cost; Marginal costing and absorption costing; Marginal costing versus direct costing; Cost–volume profit analysis; Break–even analysis; Assumptions and practical applications of breakeven– analysis; Decisions regarding sales– mix, make or buy decisions and discontinuation of a product line etc.

Unit-IV

- **Segment Performance Evaluation:** Traditional measures of evaluation. Economic Value Added, Balanced Score Card.
- **Analyzing Financial Statements:** Horizontal, vertical and ratio analyses.
- **Contemporary Issues in Management Accounting:** Value chain analysis; Activity based costing; Quality costing; Target Costing.
- **Reporting to Management**: Objectives of reporting, reporting needs at different managerial levels; Types of reports, modes of reporting, reporting at different levels of management.

Suggested Readings:

1. Anthony, Robert N., and Govind rajan, Vijay, "*Management Control System*", 12th Edition, Mc Graw Hill
2. Anthony, Robert, "*Management Accounting*", 5th edition (2007), Tarapore–wala, Mumbai,
3. Horngren, C.T., Gray L. Sundem and William O. Stratton, "*Introduction to Management Accounting*", 13th Edition, Prentice Hall, Delhi
4. Horngren, C. T.; Datar, S.M.; Foster, G.M.; Rajan, M.V. and Ittner, C.D. "*Cost Accounting",* 13th Edition (2009), Pearson, Delhi
5. Merchant, Kenneth A., "Modern Management Control Systems: Text and Cases",1st Edition (2004), Pearson Education Asia.
6. Pandey, I.M, "Management Accounting",3rd Edition, Vikas Publication, Delhi
7. Kaplan, Atkinson, Matsumara and Young, "*Management Accounting*", 5th Edition (2007), Pearson Education
8. Kaplan and Atkinson, "*Advanced Management Accounting*", 3rd Edition, Pearson Learning
9. Vij, Madhu, "*Management Accounting*," 1st Edition (2009), Macmillan Publishers India Ltd.

Session: 2021-22

Master of Commerce (Semester I)

Course Code: MCML–1093

Course Title: Management Principles and Organization Behavior

Course Outcomes:

After successful completion of this course, students will be able to –

CO1: understand fundamental concepts and principles of management, including the basic roles and skills of a manager.

CO2: demonstrate a basic understanding of management functions such as planning organizing, leading and controlling; and how successful managers effectively and efficiently use these functions and their business resources to achieve organizational objectives.

CO3: demonstrate a thorough knowledge and understanding of organizational behavior.

CO4: define, explain and illustrate a range of organizational behavior theories.

CO5: analyze the behavior of individuals and groups in organizations in terms of organizational behavior theories, models and concept.

CO6: apply organizational behavior concepts, models and theories to real life management situations through case analysis.

Session: 2021-22

Master of Commerce (Semester I)

Course Code: MCML–1093

Course Title: Management Principles and Organization Behavior

Time: 3Hours **Max. Marks: 100**

Theory:80

CA:20

Instructions for the Paper Setter

Eight questions of equal marks are to be set, two in each of the four Sections (A-D). Questions of Sections A-D should be set from Units I-IV of the syllabus respectively. Questions may be subdivided into parts (not exceeding four). Candidates are required to attempt five questions, selecting at least one question from each section. The fifth question may be attempted from any Section.

Unit-I

- Management: Definition, Nature and Purpose; Functions of Managers, Managerial Skills and Roles.
- Planning: Concept and Importance, Types, Steps in Planning, Limitations of Planning and Planning Premises. Management by Objectives (MBO): Concept, Objective setting process, Benefits and Weaknesses of MBO.
- Organizing: Nature and Types of Organizations; Departmentation; Span of Management; Centralization and Decentralization; Line and Staff Authority; Authority and Responsibility; Committees: Nature, Advantages and Disadvantage of Committees.

Unit-II

- Motivation: Concept and various theories of Motivation: McGregor's theory X and theory Y, Maslow's Hierarchy of Needs theory, Alderfer's ERG theory, Herzber's Motivation–Hygiene theory, Mc Clelland's Needs theory of Motivation, Adam's Equity theory, Vroom's Expectancy theory and Porter and Lawler's Model of Motivation.

- Leadership: Concept and various theories of Leadership: The Michigan Studies, The Ohio State Leadership Studies, Tannenbaum and Schmidt's Leadership Pattern, Fiedler's Contingency theory, Path–Goal theory, Likert's System four, The Managerial Grid, Charismatic Leadership, Transactional and Transformational Leadership.

Unit-III

- Organizational Behavior (OB): Meaning, Importance, Challenges and Opportunities for OB.
- Personality: Concept and determinants
- Attitudes: Sources and types, Cognitive dissonance theory

Unit-IV

- Emotions: Nature and Types, Sources of Emotions, Managing Emotions at work, Emotional Intelligence: concept and Dimensions.
- Perception: Nature and significance of perception, Factors influencing perception, perceptual process, Perceptual Distortions and Improving Perception.

Suggested Readings:

1. Harold Koontz and Heinz Weihrich, "Essentials of Management: An International Perspective", 7th edition (2007), McGraw–Hill, New Delhi.
2. Richard L Daft, "The New Era of Management", 2nd edition (2008), Thomson, New Delhi.
3. Stephen P Robbins, David A. Decanzo, "Fundamentals of Management", 6th edition (2007), Pearson Education, New Delhi.
4. Stephen P. Robbins, Timothy A. Judge, Seema Sanghi, "Organisational Behaviour", 14th edition, Pearson Education, New Delhi.
5. K. Aswathappa, "Organisational Behaviour, Text, Cases and Games", 10th edition (2012), Himalaya Publishing.
6. Sekaran, Uma, "Organizational Behaviour: Text and Cases", 2007, Tata McGraw Hill, New Delhi.
7. McShane, Steven L.; Glinow, Mary Ann Von and Sharma, Radha R "Organisational Behaviour", 5th dition (2008), Tata McGraw Hill, New Delhi.
8. Philip Sadler, "Leadership",2nd dition (2005), Viva Books Private Limited.

Masters of Commerce (Semester-I)

Session: 2021-22

Course Code: MCML–1094

Course Title: Business Environment

Course Outcomes:

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

CO1: analyze the environment of a business from the legal & regulatory, macroeconomic, cultural, political, technological and natural perspectives.

CO2: critically assess the business environment of an organization using selected strategic tools.

CO3: conduct an in-depth analysis of specific components of the business environment and relate it to an organization.

CO4: construct and present scenarios that synthesize business environment information

Masters of Commerce (Semester-I)
Session 2021-22
Course Code: MCML-1094
Course Title: Business Environment

Time Allowed: 3 hrs

Max Marks: 100
Theory: 80
CA: 20

Instructions for the Paper Setter

Eight questions of equal marks are to be set, two in each of the four Sections (A-D). Questions of Sections A-D should be set from Units I-IV of the syllabus respectively. Questions may be subdivided into parts (not exceeding four). Candidates are required to attempt five questions, selecting at least one question from each section. The fifth question may be attempted from any Section.

Unit -I

- Salient features of Economic Systems: Capitalist system/Market economy; Socialist system and Mixed Economy, Basic Features of Indian Economy, Government Business Relationship.
- Business Environment: Meaning, Types: Internal Environment; External Environment; Micro and Macro Environment.
- Aspects of Economic Reforms: Liberalisation; Privatisation; Globalisation and its Implications for India.

Unit -II

- NITI Aayog: objectives, functions & role in economic planning.
- Economic Planning in India: objectives, Current plans of NITI Aayog with brief explanation of previous five year plans.
- Economic impact of indirect taxation on business environment.
- Social Responsibility of Business: Concept, rationale, dimensions models of social responsibility and barriers of SR; The Environment Protection Act, 1986.

Unit -III

- Deficit Financing and its implications for the Indian Economy; Analysis of current year Annual Budget.
- Disinvestment of Public Enterprises: Rationale; Objectives and Implications.
- Evaluation of various regulatory policies of Government: Industrial Policy changes during thepost Reforms; Fiscal and Monetary policy changes in India, Salient Features of FEMA.

Unit -IV

- Consumer Rights and Consumerism: Role of Consumer Groups with special reference to India; Consumer Protection Act, 1986 with latest amendments.
- Foreign Trade: concept of balance–of–payments; balance–of–trade; currencyconvertibility; Foreign trade policy 2004–09 and 2009–14; Exim Policy during the post reforms in India
- Demonetisation: concept & its impact on the Indian economy.

Suggested Readings:

1. Cherunilam, Francis, ―*Business Environment*‖, 2011, Himalaya Publishing House, New Delhi.
2. K Ashwathappa, ―*Legal Environment of Business*‖, Himalaya Publishing House, New Delhi.
3. M. Adhikary, ―*Economic Environment for Business*‖, Sultan Chand & Sons, New Delhi.
4. K. Ashwathappa, ―*Essentials of Business Environment",* 11th edition (2011), Himalaya Publishing House, New Delhi.
5. Paul Justin, ―*Business Environment–Text and Cases*‖, 2006, Tata McGraw Hills Publishing
6. Ruddar Dutt and KPM Sundaram, ―*Indian Economy*‖, 53rd edition, S. Chandand Company Ltd., New Delhi.
7. Govt. of India, Five Years Plan documents.
8. Govt. of India, Various issues of Annual Economic survey of India.

Note: It is Mandatory for the students to consult Economic Times, Financial Express, Annual Budget and Economic Survey to understand this paper.

M.Com Sem I
Session 2021-22
Course Code:
MCMM-1095
Course Title: Statistical Analysis for Business

Course Outcomes:

After successful completion of this course, students will be able to –

CO1: identify, use and interpret the results of statistical tools and techniques.

CO2: analyze the type of techniques that can be used for primary as well as secondary data collection.

CO3: formulate and use questionnaire for survey and data collections

CO4: understand the ways of conducting surveys and carry out research.

CO5: understand the concept of probability theory and distributions

M.Com Sem I
Session 2021-22
Course Code:
MCMM-1095
Course Title: Statistical Analysis for Business

Time: 3Hours **MaxMarks:100**
Theory:80
CA:20

Instructions for the Paper Setter

Eight questions of equal marks are to be set, two in each of the four Sections (A-D). Questions of Sections A-D should be set from Units I-IV of the syllabus respectively. Questions may be subdivided into parts (not exceeding four). Candidates are required to attempt five questions, selecting at least one question from each section. The fifth question may be attempted from any Section.

Unit-I

- Probability Theory: Probability–classical, relative, and subjective probability; Addition and multiplication probability models.
- Probability Distributions: Binomial Poisson, and normal distribution their characteristics and applications.

Unit-II

- Sampling and Data Collection: Sampling and sampling (probability and non-probability) methods; Sampling and non–sampling errors.
- Primary data collection techniques; Survey and Observation methods: Secondary data sources; Commercial (Syndicated) and Non–commercial sources.

Unit-III

Questionnaire design.

- Hypotheses testing; Null and alternative hypothesis, type I and type II error.

Unit-IV

- Large and small sampling tests–Z tests, T tests, and F tests. (ANOVA one–way and two– way), (Chi–square test.)
- Correlation: Simple, partial and multiple correlation coefficients;

Practical through SPSS:

The students will be trained in the following techniques of data analysis using latest version of SPSS software. At the end of the semester, external examiner will be appointed by the University to conduct the practical by examining the students in the lab and award marks.

Masters of Commerce (Semester-I)

Instructions for Practical Examiner: Question paper is to be set on the spot by the Internal Examiner. Two copies of the same should be submitted for the record to COE Office, Kanya Maha Vidyalaya, Jalandhar.

Topics: Z tests, T tests, and F tests. (ANOVA one–way and two–way), Chi–square test, correlation.

Suggested Readings:

1. Sharma, J.K., "Business Statistics", 2nd edition (2007), Dorling Kindersley (India) Pvt Ltd.
2. Hooda, R.P, "*Statistics for Business and Economics*", 2003, Macmillan, New Delhi.
3. Heinz, Kohler, "*Statistics for Business & Economics*", (2002), South-Western/Thomson Learning.
4. Hien, L.W, "*Quantitative Approach to Managerial Decisions*", Prentice Hall, New Jesery,
5. Mc Clave, J. T.; Benson, P.G. and Sincich, T., "*Statistics for Business & Economics*", 11th edition (2011), Pearson.

Masters of Commerce (Semester-I)

Session: 2021-22

Course Code: MCMS-1096

Course Title: Seminar

Max. Marks: 50

The topics for the seminar will be discussed with the students in the class and it will be conducted internally.

Masters of Commerce (Semester-II)
Session: 2021-22
Course Code: MCML–2091
Course Title: Corporate Financial Accounting and Auditing

Course Outcomes:

After successful completion of this course, students will be able to –

CO1: have conceptual understanding of capital employed and methods of calculating goodwill and shares.

CO2: analyze the operating and financial position of a company by preparing financial statements.

CO3: understand the role of a statutory auditor and provisions relating to his appointment, duties, responsibilities, rights and liabilities.

CO4: understand the concept and rationale of financial audit, cost audit, management audit, internal audit, proprietary audit, efficiency audit and audit by CAG of India.

CO5: analyze the professional code of conduct governing auditors and legal cases on negligence, misfeasance and breach of contractual and statutory duties.

Masters of Commerce (Semester-II)
Session: 2021-22
Course Code: MCML–2091
Course Title: Corporate Financial Accounting and Auditing

Time: 3Hours **Max. Marks: 100**
Theory Marks : 80
CA: 20

Instructions for the Paper Setter

Eight questions of equal marks are to be set, two in each of the four Sections (A-D). Questions of Sections A-D should be set from Units I-IV of the syllabus respectively. Questions may be subdivided into parts (not exceeding four). Candidates are required to attempt five questions, selecting at least one question from each section. The fifth question may be attempted from any Section.

Unit-I

- Company Final Accounts–Requirements of Companies Act, 2013.
- Form and contents of Profit and loss account statement and balance sheet.
- Managerial remuneration. Meaning of profit. Divisible profits

Unit-II

- Valuation of goodwill, different approaches such as super profit, annuity and capitalization approach.
- Valuation of shares; different approaches such as book value and earnings approach.

Unit-III

- Understanding the concept and rationale of Financial Audit, Cost Audit, Management Audit, Internal Audit, Proprietary Audit, Efficiency Audit and Audit by C. and A.G.,
- Statutory Auditor–Appointment qualifications, removal, Duties and liabilities of auditor. Code of conduct and ethics, professional misconduct of statutory auditor.

Unit-IV

- Meaning, Objectives and scope of cost audit. Cost Auditor, his appointment, duties liabilities. Cost audit report; Meaning, objectives and scope of management audit. Appointment and qualifications of management Auditor.
- Audit of management functions such as planning, organizing and control. Audit of functional areas–production, personnel marketing finance and accounting.

Suggested Readings:

1. Khan, M.Y. and Jain, P.K., −*Financial Management*‖, 5^{th} edition, Himalaya Publishing, New Delhi

2. Pandey I.M., −*Financial Management"*, 9^{th} edition (2009), Vikas Publishing House.

3. Gupta, Kamal, −*Contemporary Auditing"*, 6^{th}edition, Tata Mc Graw Hill.

4. Sehgal, Ashok and Sehgal, Deepak, −Advanced Accounting‖, 3rd edition, Taxman New Delhi.

5. Maheshwari, S.N. and Maheshwari, S.K., −*Corporate Accounting", 5^{th}* edition (2009), Vikas Publication, New Delhi

6. Mukherjee and Hanif, −*Corporate Accounting",* 2005, Tata McGraw Hill, New Delhi.

Masters of Commerce (Semester-II)

Session: 2021-22

Course Code: MCML-2092

Course Title: Financial Management

Course Outcomes:

After successful completion of this course, students will be able to –

CO1: understand both the theoretical and practical role of financial management in business corporations.

CO2: analyze the financial requirements of corporations and decide their capital structures.

CO3: apply various capital budgeting techniques for taking decisions regarding acceptance and rejection of proposals.

CO4: devise the dividend policy of corporations.

CO5: understand the importance of risk in context of financial decision making.

Masters of Commerce (Semester-II)

Session: 2021-22

Course Code: MCML–2092

Course Title: Financial Management

Time: 3Hours **Max. Marks: 100**

Theory Marks: 80

CA: 20

Instructions for the Paper Setter

Eight questions of equal marks are to be set, two in each of the four Sections (A-D). Questions of Sections A-D should be set from Units I-IV of the syllabus respectively. Questions may be subdivided into parts (not exceeding four). Candidates are required to attempt five questions, selecting at least one question from each section. The fifth question may be attempted from any Section.

Unit-I

- **Financial Management:** Meaning and nature; Financial goal–profit vs. wealth maximization; Finance functions–investment, financing, liquidity and dividend decisions. Financial planning– Theories of capitalization.
- **Capital Structure Theories:** Conceptual framework. Determinants. Net income approach, Net operating income approach, Intermediary approach and M.M. Hypotheses with special reference to the process of arbitrage.
- **Cost of Capital:** Meaning and significance of cost of capital; Calculation of cost of debt, preference capital, equity capital and retained earnings; Combined cost of' capital (weighted).

Unit-II

- **Instruments of Finance:** Long term and short term.
- **Capital Budgeting:** Nature of investment decisions; Investment evaluation criteria on– discounted cash flow criteria, discounted cash flow criteria; Risk analysis in capital budgeting (practical's through excel).
- **Dividend Policies:** Issues in dividend decisions. Forms of dividends; Theories of relevance and irrelevance of dividends.

Unit-III

- **Operating and Financial Leverage:** Measurement of leverages; Analyzing Alternate Financial Plans; Financial and Operating leverage, combined leverage. EBIT and EPS analysis
- **Management of Working Capital:** Meaning, Significance and Types of Working Capital; Approaches of Working Capital; Calculating Operating Cycle Period and Estimation of Working Capital Requirements.

Unit-IV

- **Management of Cash:** Strategies, Baumol's, Miller–Orr's and Beranek's models of Cash Management.
- **Management of Receivables:** Credit Policy, Credit Terms and Collection Efforts.

Suggested Readings:

1. Berk, Jonathan and DeMarzo, Peter, –*Financial Management*‖, 2nd Edition (2010), Pearson Education, Dorling Kindersley (India) Pvt Ltd.
2. Bhattacharya,Hrishikes,–*Working Capital Management: Strategies and Techniques*‖, 2nd Edition (2009), Prentice Hall, New Delhi.
3. Brealey, Richard A; Stewart, C. Myers and Allen, F. –*Principles of Corporate Finance*‖, 8th Edition (2006), McGraw Hill, New York.
4. Chandra, Prasanna, –*Financial Management*‖, 7th Edition (2008), Tata McGraw Hill, Delhi.
5. Pandey I.M., –*Financial Management"*, 9th Edition (2009),Vikas Publishing House.
6. Van Horne. J.G. and J.M. Wachowicz Jr., –*Fundamentals of Financial Management",*13th Edition (2009), Prentice Hall, Delhi.
7. Van Horne, James G, *"Financial Management and Policy*‖, 12th Edition (2002), Prentice Hall, Delhi
8. Khan, MY, Jain, PK, –*Financial Management*‖, 6th Edition (2011), Tata McGraw Hill, New Delhi.

Masters of Commerce (Semester II)

Session: 2021-22

Course Code: MCML–2093

Course Title: Human Resource Management

Course Outcomes:

After successful completion of this course, students will be able to-

CO1: evaluate the importance of human resources and their effective management in organizations.

CO2: demonstrate a basic understanding of different tools used in forecasting and planning human resource needs.

CO3: understand the terminology and tools used in managing employees effectively

CO4: understand governmental regulations affecting employees and employers.

CO5: analyze the key issues related to administering the human elements such as motivation, compensation, appraisal, career planning, diversity, ethics and training.

Masters of Commerce (Semester-II)

Session: 2021-22

Course Code: MCML–2093

Course Title: Human Resource Management

Time: 3Hours **Max. Marks:100**

Theory Marks:80

CA:20

Instructions for the Paper Setter

Eight questions of equal marks are to be set, two in each of the four Sections (A-D). Questions of Sections A-D should be set from Units I-IV of the syllabus respectively. Questions may be subdivided into parts (not exceeding four). Candidates are required to attempt five questions, selecting at least one question from each section. The fifth question may be attempted from any Section

Unit-I

- **Human Resource Management (HRM)**: Nature, Scope, Objectives and Functions of HRM, Evolution of HRM, Changing Trends in HRM.
- **Human Resource Planning (HRP)**: Concept, Need and Importance of HRP, Factors affecting HRP, Human Resource Planning Process.
- **Job Analysis**: Meaning and Objective, Process, Methods of Collecting job data, Uses of Job Analysis, Problems of Job Analysis.

Unit-II

- **Recruitment and Selection**: Meaning and Factors governing Recruitment, Recruitment Sources and Techniques. Meaning and Process of Selection, Problems associated with Recruitment and Selection.
- **HR Training and Development**: Concept and Need, Process of Training and Development Programme:-Identification of Training and Development Needs, Objectives, Strategy & Designing of Training and Development, Implementation and Methods of Training Programme and Levels of Training Evaluation, Impediments to Effective Training.

Unit-III

- **Performance Appraisal**: Meaning, Purpose, Essentials of Effective Performance Appraisal System, Various Components of Performance Appraisal, Methods and Techniques of Performance Appraisal.
- **Managing Compensation and Employee Remuneration**: Concept, Objectives, Components of Employee Remuneration, Factors Influencing Employee Remuneration, Challenges of Remuneration.

Unit-IV

- **Job Evaluation**: Meaning, Process and Methods of Job Evaluation.
- **Incentives**: Concept, Importance and Process of Incentive
- **Grievance Handling**: Meaning, Process, Grievance handling machinery.
- **Discipline**: Meaning, reasons of indiscipline, consequences of indiscipline and approach to maintain discipline.

Suggested Readings:

1. Dessler, Gary, ‒Human Resource Management‖, New Delhi, Pearson Education Asia.
2. Durai, Pravin, ―Human Resource Management,‖ New Delhi, Pearson.
3. Noe, Raymond A., Hollenbeck, John R, Gerhart, Barry, Wright, Patrick M., ‒Human Resource Management: Gaining a Competitive Advantage,‖ New Delhi,Mc Graw-Hill.
4. Mathis, Robert L. and Jackson, John H., ‒Human Resource Management,‖ New Delhi, Thomson.
5. Gomez, Meja, Balkin, Cardy, ‒Managing Human Resources,‖ New Delhi, Pearson Education.
6. Aswathappa, K., ‒Human Resource Management‖, Text and Cases. New Delhi, Tata McGraw –Hill.
7. Snell, Scott, and Bohlander, George, ‒Human Resource Management,‖ New Delhi, Cengage Learning.
8. Mamoria and Rao, ‒Personnel Management‖, New Delhi, Himalaya Publishing House.

Masters of Commerce (Semester-II)
Session: 2021-22
Course Code: MCML–2094
Course Title: Marketing Management

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

CO1: understand the role and contribution of marketing to the business enterprise.

CO2: identify major basis for segmenting consumer and business markets, define market segmentation, target marketing and market positioning.

CO3: evaluate the major types of consumer buying behavior and the stages in the buyer decision process.

CO4: have conceptual understanding of the product life cycle and steps in new product development (NPD) process.

CO5: identify the role of advertising, sales promotion, public relations, personal selling and direct marketing in the promotion mix.

CO6: identify the major social criticisms of marketing.

Masters of Commerce (Semester-II)

Session: 2021-22

Course Code: MCML–2094

Course Title: Marketing Management

Time: 3Hours **Max. Marks:100**

Theory Marks:80

CA:20

Instructions for the Paper Setter

Eight questions of equal marks are to be set, two in each of the four Sections (A-D). Questions of Sections A-D should be set from Units I-IV of the syllabus respectively. Questions may be subdivided into parts (not exceeding four). Candidates are required to attempt five questions, selecting at least one question from each section. The fifth question may be attempted from any Section

.

Unit-I

- Marketing Concepts and Philosophies, Importance of marketing, Building customer satisfaction and value, Concepts of customer retention, Holistic marketing and its components.
- Gathering information and scanning the marketing environment; Marketing research process: An overview.

Unit-II

- Consumer markets and Buyer behavior, Business markets and Business Buying behavior.
- Market segmentation: Importance and bases of segmentation. Targeting strategies, Positioning: concept and strategies.

Unit-III

- Product Decisions: Product classification and differentiation, New Product development process, Product life cycle and marketing strategies, Managing brands and Brand equity, Packaging decisions.
- Pricing Decisions: Pricing objectives, Factors influencing pricing, Pricing methods and strategies.

Unit-IV

- Distribution Decisions: Patterns of Channels and types of intermediaries.
- Promotion Decisions: Promotion mix and its components, factors affecting promotion mix.
- Socially Responsible Marketing: Cause-related marketing and Social Marketing, Internal Marketing, E Commerce Marketing practices.

Suggested Readings:

1. Kotler, Philip; Keller, Kevin; Koshey, Abraham; and Jha, Mithileshwar, ―*Marketing Management*‖, 13th Edition (2009). Pearson Education New Delhi.

2. Ramaswamy, V.S. and Namakumari, S., ―*Marketing Management: Global Perspective, Indian Context",* 4th edition,Mac Millan.

3. Kurtz, David L. and Boone, Louis E., ―*Principles of Marketing*‖, 12th edition, Thomson South-Western.

4. Saxena, Rajan, ―*Marketing Management*‖, 2006, Tata McGraw-Hill, New Delhi.

Masters of Commerce (Semester-II)

Session: 2021-22

Course Code: MCMM–2095

Course Title: Research Methodology

Course Outcomes:

After successful completion of this course, students will be able to –

CO1: identify, use and interpret the results of comparative and non-comparative scaling techniques.

CO2: identify various sources and ways of writing literature review.

CO3: formulate and use research methodology and research process.

CO4: understand the practical application of data tabulation.

CO5: understand the application of various data analysis techniques.

Masters of Commerce (Semester-II)

Session: 2021-22

Course Code: MCMM–2095

Course Title: Research Methodology

Time: 3Hours | **Max. Marks: 100**

Theory Marks: 50

Practical: 30

CA: 20

Instructions for the Paper Setter

Eight questions of equal marks are to be set, two in each of the four Sections (A-D). Questions of Sections A-D should be set from Units I-IV of the syllabus respectively. Questions may be subdivided into parts (not exceeding four). Candidates are required to attempt five questions, selecting at least one question from each section. The fifth question may be attempted from any Section.

Unit-I

- Research methodology: Nature and scope; problem formulation and statement of research objectives. Research process.
- Choose a Research Topic.

Unit-II

- Review of Literature Goals of a Literature Review, Types of Reviews, Sources of Research Literature.
- Writing of Review.
- Research designs: Exploratory, descriptive and Causal designs (Basic designs—After only, Before After, After along with control group, Before after with control group, Time series designs).

Unit-III

- Measurement concept, Levels of measurement—Nominal, Ordinal, Interval and Ratio.
- Attitude Measurement: Comparative and Non–comparative scaling techniques, Tabulation and cross–tabulation of data.

Unit-IV

- Data Preparation, Analysis, and Interpretation.
  Data preparation, Data screening, Transforming data, Data Analysis and Interpretation
- Data analysis techniques: Multiple regression analysis, Logistic regression analysis, Discriminant Analysis, Factor Analysis.

Practicals Through Spss:
The students will be trained in the following techniques of data analysis using latest version of SPSS software. At the end of the semester, external examiner will be appointed by the University to conduct the practical by examining the students in the lab and award marks.

Topics: Data preparation, Data screening, Transforming data, Data Analysis and Interpretation, Multiple regression analysis, Logistic regression analysis, Discriminant analysis and Factor analysis

Instructions for Practical Examiner: Question paper is to be set on the spot by the Internal Examiner. Two copies of the same should be submitted for the record to COE Office, Kanya Maha Vidyalaya, Jalandhar

Suggested Readings:

1. Cooper, D. R. and Schindler, P.S., ―*Business Research Methods*‖, 9th Edition, Tata McGraw Hill, New Delhi.
2. Levine,D.M.,KrehbielT.C.andBerensonM.L.,―*BusinessStatistics*‖,12thEdition(2012),Pearson Education, New Delhi.
3. Kothari, C. R., ―*Research Methodology*‖, 2ndEdition (2008), New Age International.
4. Anderson, D.R.; Sweeney, D.J. and Williams, T.A., ―*Statistics for Business and Economics*‖, 2ndEdition (2011), Thompson, New Delhi.

Masters of Commerce (Semester-II)

Session: 2021-22

Course Code

MCMV 2096

Course Title: VIVA VOCE

Max. Marks: 50

Masters of Commerce (Semester – III)

Session 2021-22
MCML-3091
Banking and Insurance Services

Course Outcomes:
After passing this course the students will be able to:

Co1: have Banking and Insurance knowledge and skills together with technology-familiarity and customer-orientation.

Co2: understand various services offered and various risks faced by banks.

Co3: become aware of various banking innovations after nationalization.

Co4: have an overview of insurance industry.

Co5: become conversant with various principles, provisions that govern the Life and General Insurance Contracts.
CO6: get placements in banking and insurance sectors.

Masters of Commerce (Semester – III)

Session 2021-22
MCML-3091
Banking and Insurance Services

Time: 3 Hours **Max. Marks: 100**
Theory: 80
CA : 20

Instructions for the Paper Setter:
Eight questions of equal marks are to be set, two in each of the four Sections (A-D). Questions of Sections A-D should be set from Units I-IV of the syllabus respectively. Candidates are required to attempt five questions, selecting at least one question from each section. The fifth question may be attempted from any Section.

Unit I

- Banking**:** Brief History and Present Structure & management of Commercial Banking (CB) in India. Liquidity Management, Assets and Liabilities Management.
- Innovations in Banking: Internet banking, Phone Banking, Mobile Banking Wholesale and Retail banking, Universal and Narrow Banking, Off Shore Banking and Multi-national banking. Social Banking: Need, Challenges, policy initiatives:

Unit II

- Liberalization of Banking Sector in India: Narsimham Committee Report Part I and II.
- Regulation of Banking Sector in India**:** Role of RBI, CRR, SLR, CRAR and Prudential norms.
- BASEL Norms**:** Introduction to BASEL Norms, Regulatory framework, Significance and Difficulties. BASEL III –An introduction. Priority Sector Lending, Genesis of Microfinance.

Unit III

- **Insurance:** Introduction to Insurance-Types of Insurance. Purpose and need. Role of Insurance industry in India- Evolution, Liberalisation in Insurance Sector: Malhotra Committee Report and its status of Implementation, Legislative Insurance Framework.
- Risk Management**: -**Concept, Nature, Causes, Types and Methods.
- Insurance Act,1938
- LIC Act,1956
- IRDA Act,1999

Unit IV

- Financial planning and Taxation: Saving and Investment Policies of Insurance Companies in India, Tax benefits under insurance policies.
- Insurance pricing: Computation of Premium, rider premium, Bonuses, Surrender Value and Paid up Value.
- Insurance Documents: Proposal forms, First Premium Receipt/Renewal Premium Receipt, Policy Contract, Endorsements, Renewal Notice/Bonus Notices, Other Insurance Documents Concepts of reinsurance, Bancassurance.

Suggested Readings:

1. Banking Theory Law and Practice, Sundaram and Varshney, Sultan Chand and Sons Pub1isher, year: 2004 Edition

2. Managing Indian Banks: Challenging Ahead, Vasant C Joshi & Vinay V Joshi, Sage Pub1ications, 2e.

3. Money Banking and Internationa1 Trade, KPM Sundharam, Sultan Chand and Sons, 2002.

4. Financia1 Institutions and Markets, LM Bhole Tata McGraw Hi1l, 2004, 4th Edition

5.Niehaus, Harrington (2007), Risk Management and Insurance, Tata McGraw-Hill

6.Financial Institutions and Markets, Meir Kohn - Tata McGraw Hill, 1996.

7. Management of Indian Financia1 Institutions, R M Srivastava Himalaya Publishing.

Masters of Commerce (Semester – III)

Session 2021-22
GROUP 'B': Business Studies
MCML-3092(Option BI)
Strategic Management

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

CO1: Have conceptual understanding of Strategy, Strategic Management and the process of Strategic Management.

CO2: Analyse External and Internal Environment using different models like Porter's Penta Forces Model, VRIO, Value Chain analysis and External and Internal Evaluation Matrix.

CO3: Understand Business level, Corporate level and Portfolio Strategies.

CO4: Understand the procedure of Strategic Implementation, Evaluation and Control.

CO5: Get an Overview of Corporate Governance and Social Responsibilities of Business.

Masters of Commerce (Semester – III)

Session 2021-22
GROUP 'B': Business Studies
MCML-3092(Option B1)
Strategic Management

Time: 3 Hours **Max Marks: 100**
Theory: 80
CA: 20

Instructions for the Paper Setter:
Eight questions of equal marks are to be set, two in each of the four Sections (A-D). Questions of Sections A-D should be set from Units I-IV of the syllabus respectively. Candidates are required to attempt five questions, selecting at least one question from each section. The fifth question may be attempted from any Section.

Unit I

- Understanding strategy and strategic management. Strategic management process. Strategic decision making. Levels of strategy. The secret of success of successful companies (Mckinsey's 7 S model)
- Defining strategic intent: Vision, Mission Goals and Objectives. Characteristics of a good mission statement. Designing and evaluating a mission statement.

Unit II

- External environment analysis – Strategically relevant components of external environment. Industry analysis – Porter's five forces model, External Factor Evaluation matrix.
- Internal environment analysis – Resource based view of an organization: VRIO framework; Value chain analysis; Competitive advantage and Core competency. Internal Factor Evaluation Matrix.
- Environmental scanning techniques – ETOP and SWOT analysis.

Unit III

- Business level strategies – Porter's framework of competitive strategies: Cost leadership,

  Differentiation and Focused strategies.
- Corporate level strategies – Growth strategies – horizontal and vertical integration; strategic out sourcing; related and un-related diversification; international entry options; harvesting and retrenchment strategies.
- Portfolio strategies – BCG Model, G E Business Planning Matrix, Shell's Directional Policy Matrix, Product Life Cycle matrix.

Unit IV

- Strategy implementation – Strategy-structure fit: developing and modifying organizational structure. Leadership and organization culture.
- Corporate governance and social responsibilities of business.
- Strategy Evaluation and Control – Nature of strategy evaluation; Strategy evaluation framework; The balanced Score Card.

Suggested Readings:

1. Wheelen, Thomas L., Hungerdavid J. and RangarajanKrish, "Concepts in Strategic Management and Business Policy", Pearson Education, India.
2. David, R Fred, "Strategic Management- Concepts and Cases", Pearson Education, India.
3. Hill, Charles W L and Jones Gareth R, " AnIntegarated Approach to Strategic Management" Cengage Learning
4. Thompson, Arthur A Jr.; Strickland A J III; Gamble, John E and Jain, Arun K. "Crafting and Executing Strategy The Quest for Competitive Advantage.- Concepts and Cases", TMH, New Delhi.
5. Pitts, Robert A and Lei, David. "Strategic Management Building and Sustaining Competitive Advantage", Thomson, India.
6. Kazmi, Azhar. "Business Policy and Strategic Management", TMH, New Delhi.

Masters of Commerce (Semester – III)

Session 2021-22
GROUP 'B': Business Studies
MCML-3093 (Option BII)
Security Market Operations

Course Outcomes:

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

CO1: define the role of financial markets at macro level.

CO2. understand the practical aspects of primary and secondary market operations.

CO3. know about various technical terms used in the stock market.

CO4. know about the role of various entities involved in the trading process of stock market.

CO5. make their career in stock market/broking houses.

Masters of Commerce (Semester – III)

Session 2021-2022
GROUP 'B': Business Studies
MCML-309 (Option BII): Security Market Operations

Time: 3 Hours **Max. Marks: 100**
Theory: 80
CA: 20

Instructions for the Paper Setter:
Eight questions of equal marks are to be set, two in each of the four Sections (A-D). Questions of Sections A-D should be set from Units I-IV of the syllabus respectively. Candidates are required to attempt five questions, selecting at least one question from each section. The fifth question may be attempted from any Section.

UNIT-I

- Security Market: Meaning, Functions, Features of Primary Market and Secondary Market
- Primary Markets: Procedure for floating public issue, Broad Contents of offerDocument, Listing of Securities, Private Placement.
- Exchanges in India (NSE, BSE and MCX): Products traded, exchange membership, organization and management.

UNIT-II

- Indian Stock Indices: Need and importance, Compiling of Index Numbers and Interpretation.
- Clearing and settlement process at National Stock Exchange (NSE).
- Derivatives Market: Participants, Functions and Products- forward, futures, options and swaps.

UNIT-III

- Trading on a Stock Exchange-Online Trading, Internet Trading; Margin Trading.
- Securities and Exchange Board of India: Objectives, Powers and Functions
- Investor Protection-Investor education and awareness, Investor protection fund, Investors' complaints and their redressal-mechanism

UNIT-IV

- Mutual Funds: Evolution, Types of Mutual Fund schemes, Regulation of Mutual Funds in India.
- Opening a demat and trading account: Process and Documentation
- Depository (NSDL, CDSL): Role and services
- Credit Rating: Concept, Agencies, Methodology and process,

Suggested Readings:
1. Sharpe, William F., Gordon J. Alexander and Jeffrey V. Bailey, Investments (PrenticeHall).
2. Fabozzi, Frank Investment Management (Prentice Hall)
3. Haugen, Robert A. The Inefficient Stock Market (Prentice Hall)
4. Taggart, Robert A., Quantitative Analysis for Investment Management (Prentice Hall)
5. Richard Brealey and Steward Myers.Principles of Corporate Finance, McGraw Hill.
6. Dimson, E. (ed) : Stock Market Anomalies (Cambridge : Cambridge University Press)
7. Khan, M.Y.Financial Services, Tata McGraw Hill Publishing Company, New Delhi.
8. Reilly and Brown, Investment Analysis and Portfolio Management (Cengage).
9. Singh, Preeti, Investment Management, Himalaya Publishing House, New Delhi.
10. Avadhani, V.A. Investment Management, Himalaya, Himalaya Publishing House, New Delhi

Websites:
www.sebi.gov.in
www.bseindia.com
www.nseindia.com
www.iseindia.com
www.stockholding.com
www.capitalideasonline.com
www.indiainfoline.com
www.rbi.org.in
www.goidirectory.nic.in
www.otcei.net

Masters of Commerce (Semester – III)

Session 2021-22
GROUP 'D': Marketing
MCML-3094 (Option DI)
Consumer Behaviour

Course Outcomes:

After passing this course, the students will be able to:

CO1: understand what consumer behaviour is and the different types of consumers.

CO2: understand the relationship between consumer behaviour and consumer value, satisfaction, trust and retention.

CO3: establish the relevance of consumer behaviour theories and concepts to marketing decisions.

CO4: make marketing strategies to satisfy the needs and wants of consumers in a better way.

CO5: learn about psychological process behind the behaviour of their consumers and how they make decisions.

Masters of Commerce (Semester – III)

Session 2021-22
GROUP 'D': Marketing
MCML-3094 (Option DI)
Consumer Behaviour

Time: 3 Hours **Max. Marks: 100**
Theory:80
CA:20

Instructions for the Paper Setter:
Eight questions of equal marks are to be set, two in each of the four Sections (A-D). Questions of Sections A-D should be set from Units I-IV of the syllabus respectively. Candidates are required to attempt five questions, selecting at least one question from each section. The fifth question may be attempted from any Section.

Unit I

- Introduction to Consumer Behaviour: Nature, Scope and Importance.
- Consumer Motivation: Nature of motivation; Types of consumer needs and motives; Dynamics of motivation; Need conflict; Need Hierarchy Theory of Motivation and its applications; Measurement of Motives.
- Personality and Consumer Behaviour: Definition of personality; Theories of personality; Personality and consumer diversity; Self concept and self image; Life style and psychographics.

Unit II

- Consumer Perception: Elements of perception; Dynamics of perception, Perceptual process; Perception and marketing strategy; Perceived risk.
- Consumer Learning: Elements of consumer learning; Behavioural theories and Cognitive theories of learning.
- Consumer Attitude Formation: Definition of attitudes; Structural models of attitudes; Attitude Theories; Attitude formation; Strategies of attitude change; Measuring Attitude.

Unit III

- Reference Group and Family Influences: Power of reference groups; Types of consumer related reference groups; Celebrity and other reference group appeals; Family decision making and consumption related roles; Family life cycle.
- Social Class: Definition; Measurement of social class; Social class dynamics.
- Cultural and Sub cultural Influences on Consumer Behaviour: Definition of culture and subculture; Affect of culture on consumer behaviour; Nature of culture; Measurement of culture; Subculture and consumer behaviour; subcultural categories.

Unit IV

- Diffusion of Innovation; Diffusion process; Adoption process.
- Opinion Leadership: Definition; Dynamics of the opinion leadership process; Motivation behind opinion leadership
- Consumer Decision Making: Consumer decision process; Types of decisions; Information search process; Alternative evaluation and selection; Decision rules.
- Models of Consumer Behaviour: E.K.B; Howard and Sheth; Nicosia's Model.

Suggested Readings:

1. Schiffman, I. G. and Kanuk, L. L. Consumer Behaviour, New Delhi, Pearson Education, 2007.
2. Blackwell, Roger D., Miniard, Paul W., and Engel James F. Consumer Behaviour, Cengage, 2006.
3. Solomon, Michael R. Consumer Behaviour, New Delhi, Pearson Education, 2003.
4. Assael, Henry Consumer Behaviour and Marketing Action, Cengage, 2006
5. Loudon, David L. and Della Bitta, Albert J., Consumer Behavior, Tata McGraw-Hill, Fourteenth Edition, 2002.

\

Masters of Commerce (Semester – III)

Session 2021-22
GROUP 'D': Marketing
MCML-3095 (Option DII)
Retail Management

Course Outcomes:
After passing this course, the students will be able to:

CO1: get an overview of retail industry and role that retailing plays in the distribution component of marketing mix.

CO2: understand how to use marketing tools and techniques to interact with their customers.

CO3: learn about psychological process behind the behaviour of their consumers and how they make decisions.

CO4: get acquainted with the role & responsibilities of retail manager.

CO5: understand the process of merchandise planning and methods of merchandise procurement.

Masters of Commerce (Semester – III)

Session 2021-22
GROUP 'D': Marketing
MCML-3095(Option DII)
Retail Management

Time: 3 Hours | **Max. Marks: 100**
Theory:80
CA:20

Instructions for the Paper Setter:
Eight questions of equal marks are to be set, two in each of the four Sections (A-D). Questions of Sections A-D should be set from Units I-IV of the syllabus respectively. Candidates are required to attempt five questions, selecting at least one question from each section. The fifth question may be attempted from any Section.

Unit I

Introduction to Retailing: Meaning, Nature and Importance.
Retailing in India: Evolution of Retail in India, Drivers of Retail Change and Challenges to Retail Development in India.
Types of retailers: Food Retailers, General Merchandise Retailers, Non-Store Retail Formats, Services Retailing, Types of Ownership.

Unit II

Understanding the Retail Consumer: Need for Consumer Behavior, Factors Influencing the Retail Shopper, The Customer Decision Making Process.
Retail Locations: Types of Retail Locations; Steps involved in choosing a Retail Location; Methods of Evaluating a Trading Area

Retail Store Design and Visual Merchandising: Importance of Store Design; Exterior Store Design; Interior Store Design; Visual Merchandising.

Unit III

Basics of Retail Merchandising –What is Merchandising, Factors Affecting the Buying Function, The Merchandiser: Roles and Responsibilities, The Buyer: Roles and Responsibilities, Function of Buying for Different Types of Organisations.
Process of Merchandise Planning: Concept of Merchandising, Implications of Merchandise Planning, Process of Merchandise Planning.

Unit IV

Methods of Merchandise Procurement: Merchandise Sourcing, Age of Global Sourcing. Retail Pricing: Concept of Retail Price, Elements of Retail Price, Determining the Price, Retail Pricing Strategies.
Category Management: Concept of Category Management, Reasons for Emergence of Category Management, Components of Category Management, Category Management Process.
Retail Franchising: Concept, Types, Advantages and Disadvantages.

Suggested Readings:

1. Pradhan, Swapna (2007), *Retail Management–Text and Cases*, Tata McGraw Hill, 3rd Edition.
2. Sinha, P. K. and Uniyal, D. P. (2007), *Managing Retailing*, Oxford, 1st Edition.
3. Levy, Michael and Barton A. Weitz (2003), *Retail Management*, Tata McGraw Hill, 7th Edition.
4. Berman, Barry and Joel R. Evans (2006), *Retail Management–A Strategic Approach*, Pearson
   Education, 11th Edition.
5. Dunne, Patrick M; Lusch, Robert F.; and Griffith David A.: Retailing (Cengage, New Delhi)

Session 2021-22
MCMS-3096
SEMINAR

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

CO1: develop strong communication skills.

CO2: develop the skills that will help in enhancing and shaping their thoughts and creativity.

CO3: improve their conceptual knowledge and develop critical thinking.

Masters of Commerce (Semester-III)

Session: 2021-22

Course Code: MCMS-3096

Course Title: Seminar

Max. Marks: 50

The topics for the seminar will be discussed with the students in the class and it will be conducted internally.

Masters of Commerce (Semester – IV)
Session 2021-22
Course Code: MCML-4091
Course Title: Entrepreneurship Development and Project Management

Course Outcomes:
After passing this course, the students will be able to:

CO1: Understand the basic concepts in the area of entrepreneurship

CO2: learn about the role and importance of entrepreneurship for economic development

CO3: apply the technique of social cost-benefit analysis

CO4: have the conceptual clarity about project feasibility analysis

CO5: develop project formulation and preparation of project report

understand the concepts of Project Management from planning to execution of projects.

Masters of Commerce (Semester – IV)
Session 2021-22
Course Code:MCML-4091
Course Title: Entrepreneurship Development and Project Management

Time: 3 Hours **Max. Marks: 100**
Theory Marks:80
CA:20

Note: Eight questions of equal marks are to be set, two in each of the four Sections (A-D). Questions of Sections A-D should be set from Units I-IV of the syllabus respectively. Questions may be subdivided into parts (not exceeding four). Candidates are required to attempt five questions, selecting at least one question from each section. The fifth question may be attempted from any Section.

UNIT-I

- Entrepreneurship- Concept, Traits, Characteristics, Classification and Types
- Entrepreneurship Motivation, Developing Creativity and Understanding Innovation
- Ethics and Social Responsibility of an Entrepreneur, Entrepreneurial Skills.

UNIT-II

- Role of Entrepreneurship in Economic Development. Entrepreneurial Decision Process, Environmental Assessment: Macro and Micro View.
- Project Management Concept- Generation and screening of project ideas; Sources and Methods. Feasibility Study.
- Managing Risk in Project Network Technique for Project Management, Time and Cost Over run.

UNIT-III

- Feasibility Study- Market and Demand Analysis, Situational analysis, collection of information and characterization of market, marketing plan.
- Technical Analysis – Manufacturing process, inputs, product mix, plant location and capacity, environmental aspects. Social Cost Benefit Analysis

UNIT-IV

- Financial Analysis – Project Cost estimates, Project Budgeting, Determining Actual costs, assessing working capital requirement, Managing cash flows.
- Project Risk Management – Risk Identification, Assessment, Response planning, Risk Monitoring. Developing an Effective Business Plan- Proposal Preparation, Proposal contents

Masters of Commerce (Semester – IV)

Suggested Readings:

1. Khanka, SS, Entrepreneurial Development., S.Chand Publications
2. Desai, Vasant, Project Management and Entrepreneurship., Himalaya Publishing House
3. Chandra, Prasanna, Projects : Preparation, Appraisal, Budgeting and Implementation., New Delhi Tata McGraw Hill.
4. Nagarajan, K., Project Management, New Age International Publishers.
5. Hisrich, Robert D and Peters, Michael P, Entrepreneurship, Delhi, Tata McGraw Hill.
6. Holt, David H, Entrepreneurship: New Venture Creation, Delhi, Prentice Hall of India.

Latest Editions of books be used.

Masters of Commerce (Semester – IV)
Session 2021-22
Course Code:MCML-4122
Course Title: E-Commerce

Time: 3 Hours **Max. Marks: 100**
Theory Marks:80
CA:20

Course Outcomes:

After passing course the student will be able to:

CO1: Comprehend on basic terms of E-Commerce, its evolution, aims and benefits.
CO2: Acquaint the steps to be followed for opening a new E-Commerce business.
CO3: Discuss knowledge on various issues involved in relation to secure electronic transactions and Laws for E-Commerce.
CO4: Comprehend about BPR and Case Studies of E-Business related applications.

Masters of Commerce (Semester – IV)
Session 2021-22
Course Code:MCML-4122
Course Title: E-Commerce

Time: 3 Hours | **Max. Marks: 100**
Theory Marks:80
CA:20

Examination Time: 3 Hrs. | **Max. Marks: 100**
Theory: 80
CA: 20

Instructions for Paper Setter -

Eight questions of equal marks (16 marks each) are to be set, two in each of the four sections (A-D). Questions of Sections A-D should be set from Units I-IV of the syllabus respectively. Questions may be divided into parts (not exceeding four). Candidates are required to attempt five questions, selecting at least one question from each section. The fifth question may be attempted from any section

UNIT-I

Introduction: Introduction to E Commerce and Definition, E-Commerce based activities, Goals of E- Commerce, Functions, Advantages and disadvantages of E-Commerce, Scope of E- Commerce, Framework of E-Commerce, Electronic Commerce and Electronic Business. Steps to open online business store.

UNIT-II

Electronic Business models: B2B, B2C, C2C, Websites as market place. Pure online vs. brick and click business.

Electronic Payment systems: Payment Gateways; Different methods of E-payments: Debit Cards, Credit Cards, Paytm, UPI, Google Pay.

UNIT-III

Security and Legal Aspects of E-Commerce: Threats in E-Commerce, Security of Clients and Service-Provider; Cyber Laws – Relevant provisions of Information Technology Act 2000, offences. Secure electronic records and digital signatures.

UNIT-IV

Business process Re-engineering, Methodology, Planning methods for change. Case studies of E-Banking, E-Governance, Supply chain management, e-Retailing.

References/Textbooks:

1. Laudon, E-Commerce, Pearson Education India (2016), 10th edition.
2. David Whiteley, E - Commerce: Strategy, Technologies and Applications, McGraw Hill Education (2017).
3. K.K. Bajaj, Debjani Nag, E-Commerce: The Cutting Edge of Business, McGraw Hill Education (2017), 2nd edition.
4. Nidhi Dhawan, A Handbook of E-commerce, Sun India Publications (2017).
5. Janice Reynolds, The Complete E-Commerce Book: Design, Build & Maintain a Successful Web-based Business, CRC Press (2004), 2nd edition.
6. Syamales Maiti, Sweety Sadhukhan, E-commerce and business communication, McGraw-Hill (2019), 1st edition.

Masters of Commerce (Semester – IV)
Session 2021-22
GROUP 'A': Accounting & Finance
Course Code: MCML-4093(Option AI)
Course Title: International Financial Management

Course Outcomes:

After passing this course the student will be able to:

CO1: describe the motivations and drivers behind international trade, investment, financing and dividend decisions.

CO2: analyse agency problems and assess corporate governance structures.

CO3: explain various exchange rate regimes and analyse their impact on international trade and investments.

CO4. describe the functions of financial markets with a particular emphasis on foreign exchange markets.

CO5. analyse types of risks particularly associated with international trade and investments.

CO6. evaluate risks and returns in the context of foreign direct investments.

Masters of Commerce (Semester – IV)
Session 2021-22
GROUP 'A': Accounting & Finance
Course Code: MCML-4093(Option AI)
Course Title: International Financial Management

Time: 3 Hours **Max. Marks: 100**
Theory Marks:80
CA:20

Instructions for the Paper Setter

Note: Eight questions of equal marks (16 marks each) (Specified in the syllabus) are to be set, two in each of the four Sections (A-D) from unit I-IV. Questions may be subdivided into parts (not exceeding four). Candidates are required to attempt five questions, selecting at least one question from each Section. The fifth question may be attempted from any Section.

Unit I

- Foreign Exchange System: The Internationalization of Business and Finance, Alternative Exchange Rate Systems; International monetary system, The European Monetary System.
- Foreign Exchange Rate Determination: Introduction to spot market and Forward Market;

Setting the Equilibrium Spot Exchange Rate; Factors affecting Currency Value: BOP Approach & Asset Market Approach; Role of Central Bank in Determination of Exchange Rates; Parity conditions in International Finance: Arbitrage and Law of One Price; Purchasing Power Parity; Fisher Effect; Fisher Effect in International Context.

Unit II

- Currency Forecasting: Interest Rate Parity Theory, The relationship between forward and future spot rate ,Currency Forecasting;
- Balance of payments: Balance of Payment Categories: Current Account, Capital Account, Official Reserves Account; Balance of Payment: The International flow of goods, services and capital, Coping with current account deficit.

Unit III

- Country Risk Analysis: Country Risk Analysis, Measuring & Managing Political Risk, Firm

Specific Risks; Country Risk Analysis: Study of Economic & Political Factors Posing Risk.

- Measuring Various Exposures: Transaction Exposure, Operating Exposure and Translation Exposure. Risk Hedging-An Introduction

Unit IV

- Foreign Exchange Risk Management: Foreign Exchange Instruments, Recent developments in derivatives markets in India; Currency Futures & Options Market; Interest Rate & Currency Swaps; Interest rate Forwards & Futures.

1/1

Suggested Readings:

1. Shapiro Allan C (2003), “Multinational Financial Management”, 7thEdition, John Wiley& Sons, Singapore
2. Apte P.G. (2009) International financial Management, 5th Edition, Tata McGraw Hill, India
3. Bhalla, V. K (2008), “International Financial Management”, 7thEdition, AnmolPublications, India
4. Eiteman, Stonehill, Moffett(2004), “ Multinational Business Finance”,10thEdition,Pearson Education, India.

2/2

Masters of Commerce (Semester – IV)
Session 2021-22
GROUP 'A': Accounting & Finance
Course Code: MCML-4094 (Option AII)
Course Title: Financial Markets & Financial Services

Course Outcomes:

After passing this course the student will be able to:

CO1: understand the role and functions of the Indian Financial System in reference to the macro economy.

CO2: outline the difference between the major participants in the financial service sector including banking, insurance and other non-banking financial companies.

CO3: explain the role of regulatory authorities in the financial services sector in India.

CO4: describe how different financial markets function like debt market, call money market, government securities market.

CO5: facilitate trading in different types of financial instruments.

Masters of Commerce (Semester – IV)
Session 2021-22
GROUP 'A': Accounting & Finance
Course Code: MCML-4094 (Option AII)
Course Title: Financial Markets & Financial Services

Time: 3 Hours **Max. Marks: 100**
Theory Marks:80
CA:20

Instructions for the Paper Setter

Eight questions of equal marks (16 marks each) (Specified in the syllabus) are to be set, two in each of the four Sections (A-D) from unit I-IV. Questions may be subdivided into parts (not exceeding four). Candidates are required to attempt five questions, selecting at least one question from each Section. The fifth question may be attempted from any Section.

Unit I

- Indian Financial System: Meaning, Structure, Role and Deficiencies
- Development Banking in India: Evolution, Structure, Promotional Role, Resource Planning and Mobilisation, Project Evaluation and Follow Up, Performance Evaluation. Recent Developments in Development Banking.
- Reserve Bank of India: Organization and Management, Monetary Policy, Technique of Monetary control, Liquidity Adjustment Facility.

Unit II

- NBFCs: Concepts, RBI Guidelines, Progress, problems and Prospects.
- Banking Sector Reforms in India-Implementation Status.
- Factoring Services in India
- Venture Capital Financing in India.

Unit III

- CCIL: Role and Functions.
- Repos: Concept, Process and Progress in India
- Govt. Securities Market in India
- Call Money Market in India

Unit IV

- Treasury Bills Market in India
- Commercial Paper and Certificate Deposit Market in India.
- Securitization: Concept, Process and Progress in India

Suggested Readings:

1. Indian Financial System by H.R. Machiraju, Vikas Publishing House Pvt. Ltd.
2. Indian Financial System by Varshney& Mittal, Sultan Chand & Sons.
3. Management of Indian Financial Institutions by R.M.Srivastava–Himalya Publishing House
4. Managing Indian Banks by Vasant C. Joshi, Sage Publications.
5. Indian Financial System by Vasant Desai, HimalyaPublising House.
6. Financial Institutions & Markets by L.M.Bhole.
7. M.Y. Khan, Financial Services, Tata McGraw Hills, New Delhi, 2007.

Web Sites: -

1. www.rbi.org.in
2. www.nsdl.com
3. www.licindia.com
4. www.sebi.gov.in
5. www.nabard.org
6. www.ifciltd.com

Masters of Commerce (Semester – IV)
Session 2021-22
GROUP 'A': Accounting & Finance
Course Code: MCML-4095 (Option AIII)
Course Title: Corporate Tax Law and Planning

Course Outcomes:

After successful completion of this course, students will be able to –

CO1: have the knowledge of latest provisions of Income Tax Act.

CO2: understand the concept of Tax Planning and Assessment Procedures of Companies.

CO3: take tax-sensitive decisions in the real life.

CO4: apply legitimate ways of planning tax while taking different financial/ managerial decisions.

CO5: practice as Tax Advisor/Consultants.

Masters of Commerce (Semester – IV)
Session 2021-22
GROUP 'A': Accounting & Finance
Course Code: MCML-4095 (Option AIII)
Course Title: Corporate Tax Law and Planning

Time: 3 Hours

Max.Marks:100
Theory Marks:80
CA:20

Instructions for the Paper Setter

Note: Eight questions of equal marks (16 marks each) (Specified in the syllabus) are to be set, two in each of the four Sections (A-D) from unit I-IV. Questions may be subdivided into parts (not exceeding four). Candidates are required to attempt five questions, selecting at least one question from each Section. The fifth question may be attempted from any Section.

Unit I

- **Tax Planning, Tax Avoidance & Tax Evasion:** Meaning, features and basic differences between tax planning, avoidance and evasion; various tools of tax evasion; Tax Management and its scope.
- **Corporate Tax**: Residential status of a company, Computation of total income and tax liability of companies, Minimum alternate tax.
- **Deductions** from Gross Total Income u/s 80 related to company assesse.

Unit II

- **Tax deduction or collection at source**, Advance payment of tax for company assesses.
- **Tax Planning for company assess** with reference to location and type of business.
- **Tax Planning in relation to Forms of Organisation:** Sole Proprietary; Partnership and Company form of Organisation from tax planning point of view.

Unit III

- T**ax incentives to Newly Established Industrial Undertakings:** In Special Economic Zones u/s 10 AA and for exporters.
- Tax planning in respect of Amalgamation or Demerger.
- **Tax Planning and Financial Management Decisions**: Tax Planning relating to Capital structure decisions, Dividend Policy, Inter-Corporate Dividend and Bonus shares

Unit IV

- **Tax Planning and Management Decisions**: Own or Lease Decision, Make or BuyDecision, Sale of Asset used for Scientific Research, Decision relating to Repair, Replace, Renovation of an Asset, Shut-down or Continue Decision.
- **Taxability of Dividend from Company and investors point of view.**
- **Avoidance of Double Taxation**

Suggested Readings:

1. Ahuja Girish, “Systematic Approach to Income Tax”, Bharat Law House, New Delhi
2. Gaur, Narang & Puri, “Corporate Tax Planning and Management”, Kalyani Publishers, Ludhiana
3. Mehrotra H.C., “Income Tax Law & Practice”, Sahitya Bhawan Publications, Agra
4. Singhania . K. Vinod, “Direct Tax Theory & Practice”, Taxman Publications (P)Ltd.

Website: www.incometaxindia.gov.in

Masters of Commerce (Semester – IV)
Session 2021-22
Course Code: MCMV-4096
Course Title: Viva Voce

Max Marks: 50

FACULTY OF ECONOMICS & BUSINESS

SYLLABUS

For

Post Graduate Diploma in Financial Services (P.G.D.F.S)
(Banking & Insurance)

(Semester: I -II)

(UnderContinuousEvaluation System)

Session: 2021-22

The Heritage Institution

KANYA MAHA VIDYALAYA
JALANDHAR
(Autonomous)

P.G.D.F.S
Post Graduate Diploma in Financial Services (Banking & Insurance)
Duration: 1Year
Level: Post Graduation
Type: Diploma

The program has been designed specifically for graduates aspiring for a growing career in financial services sector. The program will equip candidates with both knowledge and experience, needed to boost their career in the rapidly growing finance sector. The program is designed to build competencies in the areas of domain-knowledge and soft-skills.

ProgrammeSpecific Outcomes

On successful completion of this programme it would:

PSO1: serve as abasis for higher studies in finance.
PSO2: help students to pursue research work in various socio-economic issues.

PSO3: give industry exposure to the students which would prepare them for their entrepreneurial journey.

PSO4: prepare students for a wide variety of career avenues in finance from accountant to investment banker, portfolio managers, mutual fund managers, financial consultant etc.

Scheme of Studies and Examination(Session2021-22)

Post Graduate Diploma in Financial Services (Banking & Insurance)

Semester I

Course Code	Course Name	Course Type	Marks				Examination time (in Hours)
			Total	Ext.		CA	
				L	P		
PFSL-1091	Financial Services – I	C	50	40	-	10	3
PFSL-1092	Financial Institutions	C	50	40	-	10	3
PFSL-1093	Financial Sector Regulations – I	C	50	40	-	10	3
PFSL-1094	Financial and Cost Accounting	C	50	40	-	10	3
PFSL-1095	Financial Markets	C	50	40	-	10	3
PFSS-1096	Seminar Based on Term Paper	C	50	-	40	10	-
Total			**300**				

Semester II

Course Code	Course Name	Course Type	Marks				Examination time (in Hours)
			Total	Ext.		CA	
				L	P		
PFSL-2091	Financial Sector Regulations – II	C	50	40	-	10	3
PFSL-2092	Financial Services – II	C	50	40	-	10	3
PFSL-2093	Financial Management	C	50	40	-	10	3
PFSL-2094	Information Technology in Financial Services	C	50	40	-	10	3
PFSL-2095	Management of Banking and Insurance Services	C	50	40	-	10	3
PFSS-2096	Seminar Based on Term Paper	C	50	-	40	10	-
Total			**300**				

C-Compulsory

Post Graduate Diploma in Financial Services (Banking & Insurance) (Semester-I)

Session2021-22

Course Code: PFSL -1091

FINANCIAL SERVICES – I

Course Outcomes:

After successful completion of this course, students will be able to –

CO1: understand the concept of leasing and accounting treatment in the books of lessor and lessee.
CO2: know the objectives and functioning of Credit Rating Agencies.
CO3: understand the provisions of Depositories Act.
CO4: know the concepts of merchant banking, mutual funds and its various types, hire purchase and consumer finance.

Post Graduate Diploma in Financial Services (Banking & Insurance) (Semester-I)

Session2021-22
Course Code: PFSL -1091
FINANCIAL SERVICES – I

Time Allowed: 3 Hours **Maximum Marks: 50**
Theory:40
CA:10

Instructions for the Paper Setter

Eight questions of equal marks are to be set, two in each of the four Sections (A-D). Questions of Sections A-D should be set from Units I-IV of the syllabus respectively. Questions may be subdivided into parts (not exceeding four). Candidates are required to attempt five questions, selecting at least one question from each section. The fifth question may be attempted from any Section.

Unit-I

Introduction to Financial Services: Concept, Nature, Objectives, Features, Types, Importance of Financial Services.

Merchant Banking: Concept,Origin and Development, Functions and Scope, Importance, Guidelines of SEBI on Merchant Banking.

Unit-II

Leasing: Concept,Development, Types of Leasing, Advantages of Leasing, Financial Evaluation, and Tax Implications.

Hire Purchase and Finance: Definition, Rights of Hirer, Rate of Interest, Accounting of Hire Purchase, Methods of Interest Calculation.

Unit-III

Credit Rating Agencies: Concept, Objectives, Factors affecting Credit Ratings, Procedural aspects of Credit Rating, Credit Rating Agencies in India.

Consumer Finance: Definition, Types, Sources of Consumer Finance, Mode of Consumer Finance, Demand of Consumer Finance, Products covered, Terms of Finance, Advantages and Disadvantages.

Unit-IV

Mutual Funds: Meaning, Origin and Growth of Mutual Funds, Constitution and Management of Mutual Funds, Classification of Mutual Fund Schemes, NAV and Pricing of Mutual Fund Units, Recent Trends of Mutual Funds in India.

Other Financial Services: Stock Broking: Stock broker, and Sub-Broker, SEBI Guidelines, Credit Card Services: Types of Cards, Credit Card Vs Debit Card, Facilities to the Cardholder, Risks attached.

Recommended Readings:

2. A Manual of Merchant Banking, J C Verma - Bharat Law House.
3. SEBI Guidelines, Nabhi Publications.
4. Capital Market Management, V.A Avadhani - Himalaya publishing House.
5. Financial Institutions and Market, LM Bhole - Tata McGraw Hill.
6. Primary Market & IPO, ICFAI Publication.
7. Economic Times Market Watch, ICFAI Publication.
8. Handbook of leasing, hire purchase and factoring, K Sriram - ICFAI Publication.
9. How to do lease financing and hire purchase business, Nabhi Publications.
10. Inside Leasing, FaroulIrani - Tata McGraw Hill.
11. Leasing comes of age : Indian scene, DrPremlal Joshi - Amrita Prakashan.
12. Equipment leasing partnerships, Cudworth- Probus.
13. The Financial Services Revolution, Clifford E Kirsch - McGraw Hill.
14. Indian Financial System, Dr. S Guruswamy, Tata McGraw Hill.
15. Credit Rating, J C Verma - Bharat Law.

Post Graduate Diploma in Financial Services (Banking & Insurance) (Semester-I)

Session2021-22

Course Code: PFSL -1092

FINANCIAL INSTITUTIONS

Course Outcomes:

After the successful completion of this course, students will be able to:

CO1: discuss why financial systems exist and how they are structured.

CO2: explain the importance of financial institutions in the global economy.

CO3: evaluate the performance of different types of financial institutions.

CO4: identify the main types of risk, financial institutions are exposed to.

CO5: apply different methods to measure the risks to suit different contexts.

Post Graduate Diploma in Financial Services (Banking & Insurance) (Semester-I)

Session: 2021-22

Course Code: PFSL -1092

FINANCIAL INSTITUTIONS

Time Allowed: 3 Hours | **Maximum Marks: 50**
Theory:40
CA:10

Instructions for the Paper Setter

Eight questions of equal marks are to be set, two in each of the four Sections (A-D). Questions of Sections A-D should be set from Units I-IV of the syllabus respectively. Questions may be subdivided into parts (not exceeding four). Candidates are required to attempt five questions, selecting at least one question from each section. The fifth question may be attempted from any Section.

Unit-I

Indian Financial Institutions: Meaning, Features, Categories, Role, Banking and Non-banking Financial Institutions

Reserve Bank of India: Structure, Nationalization, Management, Functions, Departments

Unit-II

Commercial Banking in India: Commercial Bank Structure, Public Sector Banks, Private Sector Banks, Security of Bank Advances.

Cooperative Banking in India: Meaning, Features, Importance, Structure of Cooperative Banks, Problems.

Unit-III

Clearing Corporation of India Limited (CCIL): Introduction, Settlement Risks, Settlement Methods, Risk Management System, Managing Specific Risks, Benefits.

Discount and Finance House in India Limited (DFHIL): Introduction, Financial Resource, Objectives, Operations, Achievements

Unit-IV

National Securities Depository Limited (NSDL and CDSL): Introduction, Promoters/Shareholders, Objectives, Basic Services, Special Services, Depository System Benefits.

NABARD: ACD, ARC and ARDC, Functions, Refinancing Assistance, Major Activities, Rural Infrastructure, Development Fund (RIDF), Rural Non-Farm Sector, District Rural Industries Project (DRIP)

National Housing Bank (NHB): Business Profile, Project and Services Exports, Fund Based Facilities, FREPEC, Operating Procedure, Export Capacity Creation Programmes.

Recommended Readings:

6. Kohn Meir, Financial Institutions and Markets, - Tata McGraw Hill, 1996.
7. Bhole L M , Financial Institutions and Markets, - Tata McGraw Hill.
8. Srivastava R M, Management of Indian Financia1 Institutions, Himalaya Publishing.
9. Gursamy S., Financial Markets and Institutions, Thomson (2004).
10. Bhalla V.K. Management of Financial Services, Anmol Publications Pvt. Ltd., New Delhi, 2002.
11. PathakBharati, Indian Financial System, Pearson Education, New Delhi, 2004.
12. Gurusamy S., Financial Services and System, Vijay Nicole Imprints Pvt. Ltd., Chennai, 2004.
13. Machiraju H.R., Indian Financial System, Vikash Publishing House Pvt. Ltd., New Delhi, 2002.
14. Khan M.Y., Financial Services, Tata McGraw Hill, New Delhi, 2001.
15. Khan M.Y., Indian Financial System, Tata McGraw Hill, New Delhi, 2001.
16. S. Guruswamy, Financial Markets and Financial Services, Tata McGraw Hill, New Delhi
17. Desai Vasant, The Indian Financial System, Himalaya Publication, Mumbai, 2001.

Post Graduate Diploma in Financial Services(Banking & Insurance) (Semester-I)

Session: 2021-22

Course Code: PFSL -1093

FINANCIAL SECTOR REGULATIONS - I

Course Outcomes:

After the successful completion of this course, students will be able to:

CO1: understand the provisions of Securities Contract Act, 1956.

CO2: know the importance & functions of SEBI as the chief regulatory body.

CO3: to have an in depth knowledge regarding the provisions of Depositories and Foreign Exchange Management Act.

Post Graduate Diploma in Financial Services(Banking & Insurance) (Semester-I)

Session: 2021-22

Course Code: PFSL -1093

FINANCIAL SECTOR REGULATIONS - I

Time Allowed: 3 **Max. Marks: 50**

Theory:40

CA:10

Instructions for the Paper Setter

Eight questions of equal marks are to be set, two in each of the four Sections (A-D). Questions of Sections A-D should be set from Units I-IV of the syllabus respectively. Questions may be subdivided into parts (not exceeding four). Candidates are required to attempt five questions, selecting at least one question from each section. The fifth question may be attempted from any Section.

Unit-I

Stock Exchanges Regulatory Framework- Securities Contract (Regulation) Act, 1956: Introduction and Important provisions Under BSCC Act and Under Defense of India Rule.

Unit-II

SEBI: Origin, Features of SEBI Bill, Objectives, Management, Powers and Functions, Role and Relevance, Regulatory Framework.

Unit-III

NBFCs: Regulatory Structure.
Depository Act: Definitions and Provisions.

Unit-IV

Government Securities Act: Definitions and Provisions.

Foreign Exchange Management Act.

Recommended Readings:

1. Srivastava R M, Management of Indian Financia1 Institutions, Himalaya Publishing.
2. Gursamy S., Financial Markets and Institutions, Thomson (2004).
3. Bhalla V.K. Management of Financial Services, Anmol Publications Pvt. Ltd., New Delhi, 2002.
4. PathakBharati, Indian Financial System, Pearson Education, New Delhi, 2004.

5. Gurusamy S., Financial Services and System, Vijay Nicole Imprints Pvt. Ltd., Chennai, 2004.
6. Machiraju H.R., Indian Financial System, Vikash Publishing House Pvt. Ltd., New Delhi, 2002.
7. Khan M.Y., Financial Services, Tata McGraw Hill, New Delhi, 2001.
8. Khan M.Y., Indian Financial System, Tata McGraw Hill, New Delhi, 2001.
9. S. Guruswamy, Financial Markets and Financial Services, Tata McGraw Hill, New Delhi
10. Desai Vasant, The Indian Financial System, Himalaya Publication, Mumbai, 2001.

Post Graduate Diploma in Financial Services (Banking & Insurance) (Semester-I)

Session: 2021-22

Course Code: PFSL -1094

FINANCIAL AND COST ACCOUNTING

Course Outcomes:

After completion of this course, the students will be able to:

CO1: acquire sufficient knowledge for an adequate interpretation, analysis and use the information provided by financial accounting.
CO2:analyze a company's financial statements and come to a reasoned conclusion about the financial position of the company.
CO3: understand the concept and role of cost accounting in manufacturing and non-manufacturing companies.
CO4: define the costs and their impact on value creation in manufacturing and non-manufacturing companies.

Post Graduate Diploma in Financial Services(Banking & Insurance) (Semester-I)

Session: 2021-22

Course Code: PFSL -1094

FINANCIAL AND COST ACCOUNTING

Time Allowed: 3 Hours **M.Marks: 50**

Theory:40

CA:10

Instructions for the Paper Setter

Eight questions of equal marks are to be set, two in each of the four Sections (A-D). Questions of Sections A-D should be set from Units I-IV of the syllabus respectively. Questions may be subdivided into parts (not exceeding four). Candidates are required to attempt five questions, selecting at least one question from each section. The fifth question may be attempted from any Section.

Unit-I

Introduction to Financial Accounting: Features, Need and Objectives, Advantages, Limitations and Branches of Accounting, Accounting as an Information System, Users of Accounting Information System.

Investment Accounts

Unit-II

GAAP: Concepts and Conventions of Accounting, Accounting Standards in India, Standard Setting Procedure.

Preparation of Final Accounts of Banking and Insurance Companies.

Unit–III

Introduction to Cost Accounting: Definition, Need, Features, Scope, Difference between Cost Accounting and Financial Accounting, Advantages of Cost accounting.

Elements and Components of cost and Cost classification

Single (Output) Costing: Meaning, Features, Costing Procedure, Meaning, Features and Advantages of Cost Sheet, Preparation of Cost Sheet.

Unit-IV

Cost Control: Budgeting- Meaning of Budgetary Control, Objectives and Classification of Budgets.

Standard Costing: Material and Labour Variances

Marginal Costing: Meaning, Features, Cost- Volume Profit Analysis, Tools of Marginal Costing- Contribution, P/V ratio, Break Even Point, Margin of Safety.

Recommended Readings:

1. Bhattachrya, S.K. and John Dearden, "Accounting for Management - Text and Cases", Vikas Publishing House.
2. Lele RK. andJawaharLal, “Accounting Theory", Himalaya Publishers.
3. Porwal, L.S. "Accounting Theory", Tata McGraw Hill.
4. Horngren, Charles T., Gary L. Sundem and William O. Stratton, "Introduction to Management Accounting”, Pearson Education Asia.
5. Sharma, Subhash and M.P. Vithal, "Financial Accounting for Management Text and Cases", McMillan.
6. Arora, M.N., "Cost Accounting - Principles and Practice", Vikas Publishing House.
7. Pandey, I.M, "Essentials of Management Accounting", Vikas Publishing House.

Post Graduate Diploma in Financial Services (Banking & Insurance) (Semester-I)

Session: 2021-22

Course Code: PFSL -1095

FINANCIAL MARKETS

After successful completion of this course the student will be able to:

CO1: acquire an overview of financial markets & institutions in India.
CO2: describe the role and structure of financial system
CO3: understand the role and structure of Central Bank.
CO4: explain the concepts and functions of different types of financial markets, financial instruments and financial intermediaries.

Post Graduate Diploma in Financial Services (Banking & Insurance)(Semester-I)

Session: 2021-22

Course Code: PFSL -1095

FINANCIAL MARKETS

Time Allowed: 3 Hours **Maximum Marks: 50**

Theory:40

CA: 10

Instructions for the Paper Setter

Eight questions of equal marks are to be set, two in each of the four Sections (A-D). Questions of Sections A-D should be set from Units I-IV of the syllabus respectively. Questions may be subdivided into parts (not exceeding four). Candidates are required to attempt five questions, selecting at least one question from each section. The fifth question may be attempted from any Section.

Unit-I

Indian capital Market: Importance, Functions, Growth of Indian Capital Market, Structure, Sources of Demand and Supply of funds.

Capital Market Instruments: Ownership Securities, Government Securities, Creditorship Securities, Semi- Government Securities.

Regulation Capital Market: SEBI- Origin, Objectives, Organisation, Functions.

Securities Contract Regulation Act- Importance, Provisions.

Unit-II

New Issue Market: Functions, Methods of floating new issues, Operations in New Issue Market, Problems.

Secondary Market: NSE, OTCEI, Stock Holding Corporation of India Ltd. (SHCIL)

Stock Exchange: Definition, Functions, Management and Organisation.

Unit-III

Money Market: Meaning, Composition, Structure, Money Market and Capital Market

Treasury Bills

Call Market

Unit-IV

Commercial Papers

Certificate of Deposits

Government Securities

Foreign Exchange Market: Structure and Operations.

Recommended Readings:

5. Management of Banking and Financial Services, Paul and Suresh, Pearson Education, 2007.
6. Banking Theory Law and Practices, Sunderam and Varshney, Sultan Chand and Sons Publisher, 2004, Edition.
7. Managing Indian Banks: Challenging Ahead, Vasant Joshi &Vinay Joshi, Sage Publications, 2e.
8. Money Banking and International Trade, KPM Sundharam, Sultan Chand and Sons, 2002, Edition.
9. SEBI Guidelines, Nabhi Publications
10. Capital Market Management, V.A Avadhani - Himalaya Publishing House
11. Primary Market & IPO, ICFAI Publication.
12. Economic Times Market Watch, ICFAI Publication
13. The Financial Services Revolution, Clifford E Kirsch - McGraw Hill
14. Financial Institutions and Markets, L.M. Bhole, Tata McGraw Hill, 2004, 4th Edition.
15. Indian Financial System, Theory and Practices, M.Y. Khan, Tata McGraw Hill, 2004, 4th Edition.

Post Graduate Diploma in Financial Services (Banking & Insurance) (Semester-I)

Session: 2021-22

Course Code: PFSS -1096

SEMINAR BASED ON TERM PAPER

Course Outcomes:

Students will be able to –

CO1: develop strong communication skills.
CO2: develop the skills that will help in enhancing and shaping their thoughts and creativity.
CO3: improve their conceptual knowledge and develop critically thinking.

Post Graduate Diploma in Financial Services(Banking & Insurance) (Semester-I)

Session: 2021-22

Course Code: PFSS -1096

SEMINAR BASED ON TERM PAPER

Time Allowed: 3 Hours **Maximum Marks: 50**

Practical:40

CA:10

The topics for the seminar will be discussed with the students in the class.

Post Graduate Diploma in Financial Services(Banking & Insurance) (Semester-II)

Session: 2021-22

Course Code: PFSL- 2091

FINANCIAL SECTOR REGULATION- II

Course Outcomes:

After the successful completion of this course, students will be able to:

CO1: understand the provisions of Banking Regulation Act, 1949, SARFAESI Act, 2002 and RTI Act.

CO2: evaluate the importance of monetary policy in controlling the money supply of an economy.

CO3: know the functions, working & importance of commercial banks in the development of an economy.

CO4: acquire conceptual understanding of the BASEL Norms.

Post Graduate Diploma in Financial Services (Banking & Insurance) (Semester-II)

Session: 2021-22

Course Code: PFSL- 2091

FINANCIAL SECTOR REGULATION- II

Time Allowed: 3 Hours **Maximum Marks: 50**

Theory:40

CA:10

Instructions for the Paper Setter

Eight questions of equal marks are to be set, two in each of the four Sections (A-D). Questions of Sections A-D should be set from Units I-IV of the syllabus respectively. Questions may be subdivided into parts (not exceeding four). Candidates are required to attempt five questions, selecting at least one question from each section. The fifth question may be attempted from any Section.

Unit-I

Banking Regulation Act, 1949.
Monetary Policy: Provisions and Implications.

Unit-II

BASEL Norms: BASEL I, II and III. Provisions and implications.
SARFAESI Act, 2002.

Unit-III

RTI Act
Commercial Banks.

Unit-IV

KYC norms
Anti money Laundering.

Recommended Readings:

1. Clifford Gomez, Financial Markets, Insurance and Financial Services, PHI.
2. Dr. S. Guruswamy, Financial Services, Tata McGraw Hill.
3. Dr. PunithavathyPandian, Financial Services & Markets, Vikas Publication.
4. Sundaram and Varshney, Banking Theory Law and Practice, Sultan Chand and Sons Publisher.
5. Shakti R. Mohapatra, DebiduttaAcharya, Banking and Insurance, Pearson Education India
6. Dudley Luckett, Money and Banking, McGraw Hill
7. Principles & Practices of Banking- By Indian Institute of Banking & Finance- Macmillan Publication

Post Graduate Diploma in Financial Services (Banking & Insurance) (Semester-II)

Session: 2021-22

Course Code: PFSL -2092

FINANCIAL SERVICES – II

Course Outcomes:

After successful completion of this course, the students will be able to:

CO1: have knowledge regarding the investment avenues in India.
CO2: acquire conceptual understanding of Venture Capital Financing, Factoring, Forfaiting, Debt Securitisation and Insurance and its regulatory mechanism in India.
CO2: opt for a career in portfolio management.

CO3: have basic understanding of the role, importance and objectives of the securities market.
CO4: learn about the techniques used in ascertainment of prices of securities in any portfolio.

Post Graduate Diploma in Financial Services (Banking & Insurance)(Semester-II)

Session: 2021-22
Course Code: PFSL -2092
FINANCIAL SERVICES – II

Time Allowed: 3 Hours **Maximum Marks: 50**
Theory:40
CA:10

Instructions for the Paper Setter

Eight questions of equal marks are to be set, two in each of the four Sections (A-D). Questions of Sections A-D should be set from Units I-IV of the syllabus respectively. Questions may be subdivided into parts (not exceeding four). Candidates are required to attempt five questions, selecting at least one question from each section. The fifth question may be attempted from any Section.

Unit-I

Venture Capital Financing: Definition, Characteristics, Evolution, Venture Capital Investment Process, Advantages, Forms of Venture Capital Assistance, Venture Capital Assistance, Venture Capital in India, SEBI and Venture Capital Financing.
Factoring: Concept, Mechanism, Bill Discounting and Factoring, Forms of Factoring, Benefits, Problems, Factoring in India. **Forfaiting:**Meaning, Process, Factoring vs. Forfeiting, Advantages.

Unit-II

Debt Securitization: Concept and Definition Need of Securitization, Participants in Securitization Process, Mechanism of Securitization, Benefits and Problems, Securitization in India.
Depository: Definition, Need, Depository System, Participants, Mechanism, Legal Framework, Benefits, Depositories in India.

Unit-III

Insurance: Definition, Importance, Principles of Insurance, Insurance Industry: Historical Perspective, Regulatory framework: IRDA, Functions of IRDA, Insurance Ombudsman, Insurance Association, Insurance Advisory Committee.
NBFCs: Definition, Structure, Classification, Types, Regulation of NBFCs, Prudential Regulations.

Unit-IV

Other Financial Services: Custodial Services: Custodian, Obligation and Responsibilities, Custodial Service Provides in India.
Registrar and Share Transfer Agents: Definition, Function, Role of Registrar in Public Issue, CAR, Obligation and Responsibilities.

Recommended Readings:

1. Clifford Gomez, Financial Markets, Insurance and Financial Services, PHI.
2. Dr. S. Guruswamy, Financial Services, Tata McGraw Hill.
3. Dr. PunithavathyPandian, Financial Services & Markets, Vikas Publication.
4. Dr. R. Shanmugham , Financial Services, Wiley India.
5. Dr. S. Guruswamy, Financial Markets & Financial Institutions, Tata McGraw Hill.
6. Divya Nigam, R.M. Srivastava, Management of Indian Financial Institution, Himalaya Publication.

Post Graduate Diploma in Financial Services (Banking & Insurance) (Semester-II)

Session: 2021-22

Course Code: PFSL -2093

FINANCIAL MANAGEMENT

Course Outcomes:

After successful completion of this course, students will be able to –

CO1: understand both the theoretical and practical role of financial management in business corporations.
CO2: analyse the financial requirements of corporations and decide their capital structures.
CO3: apply various capital budgeting techniques for taking decisions regarding acceptance and rejectionof proposals.
CO4: devise dividend policy of corporations.
CO5: understand the importance of analysis and interpretation of financial statements.
CO6. define and explain several ratios and their role in analyzing the financial statements and other financial activities of an organization.

Post Graduate Diploma in Financial Services (Banking & Insurance) (Semester-II)

Session: 2021-22

Course Code: PFSL -2093

FINANCIAL MANAGEMENT

Time Allowed: 3 Hours **Maximum Marks: 50**

Theory:40

CA:10

Instructions for the Paper Setter

Eight questions of equal marks are to be set, two in each of the four Sections (A-D). Questions of Sections A-D should be set from Units I-IV of the syllabus respectively. Questions may be subdivided into parts (not exceeding four). Candidates are required to attempt five questions, selecting at least one question from each section. The fifth question may be attempted from any Section.

Unit-I

Objectives of Financial Management: Profit maximization Vs. Wealth maximization,Environment of Financial Management.
Analysis of Financial Statements: Common size financial statements, Ratio Analysis, Fundsflow and cash flow statement.

Unit-II

Working Capital Management: Estimates of working capital
Accounts Receivablemanagement, cash management, inventory management.

Unit-III

Capital budgeting –Techniques of Evaluation of Capital Expenditure–Capital Budgetingunder Risk & Uncertainty,

Cost of Capital: Meaning, Significance and Computation of Cost of Capital.

Unit-IV

Capital structure planning: leverage, concept of optimum capital structure , Capital marketinstruments, Securitisation of Debt, GDR/ADR issue.
Dividend policy: theories of dividend, bonus shares including SEBI guidelines

Recommended Books:

References:

1. Berk, Jonathan and DeMarzo, Peter: Financial Management, Pearson Education, Dorling Kindersley (India) Pvt. Ltd.

2. Bhattacharya, Hrishlkas: Working Capital Management: Strategies and Techniques. Prentice Hall, New Delhi.

3. Brealey, Richard A and Sleward C. Myers: Corporate Finance, McGraw Hill, Int. Ed, New York.

4. Chandrara, Prasanna: Financial Management, Tata McGraw Hill, Delhi

5. Hampton, John: Financial Decision Making, Prentice Hall, Delhi.

6. Pandey, I,M: Financial Management, Vikas Publishing House, Delhi.

7. Van Horne. J.G. and J.M. Wachowicz Jr.: Fundamentals of Financial Management. Prentice-Hall, Delhi.

8. Van Horne, James G: Financial Management and Policy, Prentice Hall, Delhi,

9. Pinches,George E: Essentials of Financial Management; Harper and Row, New York.

10. Khan MY, Jain PK: Financial Management; Tata McGraw Hill, New Delhi.

11. Archer, Stephen, H., Choate G Marc, Racette, George; Financial Management; John Wiley, New York

12. Block, Stanley B, Geoffrey A Hilt: Foundations of Financial Management; Richard D. Jrwin, Homewood Illinois.

Post Graduate Diploma in Financial Services (Banking & Insurance) (Semester-II)

Session: 2021-22

Course Code: PFSL -2094

INFORMATION TECHNOLOGY IN FINANCIAL SERVICES

Course Outcomes:

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

CO1: understand the historical background and basics of computers.
CO2: apply Microsoft Office- Word and Excel.
CO3: create worksheets on Microsoft Excel.
CO4: use Tally package for financial accounting.

Post Graduate Diploma in Financial Services (Banking & Insurance) (Semester-II)

Session: 2021-22
Course Code: PFSL -2094
INFORMATION TECHNOLOGY IN FINANCIAL SERVICES

Time Allowed: 3 Hours **Maximum Marks: 50**
Theory:40
CA:10

Instructions for the Paper Setter

Eight questions of equal marks are to be set, two in each of the four Sections (A-D). Questions of Sections A-D should be set from Units I-IV of the syllabus respectively. Questions may be subdivided into parts (not exceeding four). Candidates are required to attempt five questions, selecting at least one question from each section. The fifth question may be attempted from any Section.

Unit-I

Introduction to Computers: Block diagram of digital computer, their functions Memory types,I/0 devices, Secondary storage devices, History of computer, Computer Generations**,** PC Applications.

Unit-II

Introduction to MS- Word: Features of MS–Word like Open and Create a document**,** Save aDocument**,** Alignment of document**,** Mail merge Facility Spell check and grammar check, Printing of a document.

Unit-III

Introduction to MS-Excel: Features of MS-Excel , Open and Create a worksheet
Create and Print graph using pivot table, Save & Exit Worksheet, Using Multiple Worksheets, Using Formulas & Functions

Unit-IV

Introduction to Tally Package: Using Tally package for Financial Accounting.

Recommended Readings:

1. Singh, Gurvinder, "Windows Based Computer System", Kalyani Publisher, 2009.
2. Norton, Peter, "Introduction to Computers", Tata McGraw Hill, 2009.
3. B.A. Forouzan, "Data Communication and Networking", Tata McGraw Hill 2009.
4. Sharma Anshuman, "A Book of Fundamentals of Information Technology", Lakhanpal Publishers, 2009.
5. Sharma Anshuman, "Fundamentals of Internet Applications", Lakhanpal Publishers, 2009.
6. Asok K. Nadhani, Kisor K Nandhani, Simple Tally 9: Financial Accounting, Invoicing & Inventory, BPB Publications, 2008.

Post Graduate Diploma in Financial Services (Banking & Insurance) (Semester-II)

Session: 2021-22
Course Code: PFSL -2095
MANAGEMENT OF BANKING AND INSURANCE SERVICES

Course Outcomes:

After the successful completion of this course, students will be able to:

CO1: identify the characteristics of risk and risk management.
CO2: describe the basic concepts and principles of insurance and types of insurance policies
CO3: understand the provisions of IRDA Act, 1999 and identify the duties, powers and functions of the IRDA.
CO4: evaluate the role, nature and importance of commercial banks for an economy.
CO5: understand the role of RBI and identify the techniques of credit control and credit creation.

Post Graduate Diploma in Financial Services (Banking & Insurance) (Semester-II)

Session: 2021-22

Course Code: PFSL -2095

MANAGEMENT OF BANKING AND INSURANCE SERVICES

Time Allowed: 3 Hours **Maximum Marks: 50**

Theory:40

CA:10

Instructions for the Paper Setter

Eight questions of equal marks are to be set, two in each of the four Sections (A-D). Questions of Sections A-D should be set from Units I-IV of the syllabus respectively. Questions may be subdivided into parts (not exceeding four). Candidates are required to attempt five questions, selecting at least one question from each section. The fifth question may be attempted from any Section.

Unit-I

Introduction: Nature of Banking System in India, Meaning of Banking & Merchant terms. Types of Banks, Functions of Banks.

Liberalization in Financial Services: Need of Reforms in Banking structure, Different Phasesof Indian Banking, Committees on Reforms in Banking Sector, Narasimham Committee, Mergers and Acquisitions in Indian Banking system.

Non-Performing Assets and Income Recognition: Introduction, Provisions for NPA, effectsreasons for Assets becoming NPAs, Tackling with NPA.

Unit-II

Services Provided by Banking: Deposit, Loans and Advances, Discounting of Bills, Letter ofCredits, Guarantees, Liability & Rights of Surety.

Financing Priority Sector: Targets for funding to priority sector, credit guarantee schemes, SSIloan guarantee schemes, guidelines for financing priority sectors.Kinds of borrowers in the priority sector.

Liquidity Management in Banks

Asset Liability Management

Security Investment Management

Unit-III

Insurance: Meaning, nature and significance, essential requirements and principles of Insurance,Contract elements of General Insurance and Life Insurance, re-insurance, nationalization of insurance business in India, Role of Insurance in national economy.

Definition of Risk and Uncertainty, Classification of risks, sources of risk-external andinternal, risk management.

IRDA Act: Salient feature, duties, powers and functions of the authority, financial Accounts andaudit, power of Central Government to issue directions, IRDA (Protection of Policy Holders Interest) Regulation 2002, Rationale of opening up of the insurance sector to the private sector.

Unit-IV

LIC of India: Role, functions and policies, modern life insurance in India, private sectorcompanies in life insurance sector, recent trends in life insurance.

General Insurance : Meaning and origin, growth of General Insurance, nature of generalinsurance, different types of general insurance, law relating to general insurance organization and management of general insurance in India.

Deposit and Credit Insurance: Nature, terms and conditions, claim, recovery etc. publicliability insurance, emergency risk insurance.

Insurance Surveyorship: Appointment, Legal Provisions and licensing, functions. Applicationof Management concepts in Insurance, Marketing of Insurance Policies, Insurance and Information technology.

Recommended Readings:

1. Banking Theory Law and Practice, Sundaram and Varshney, Sultan Chand and Sons Publisher, year: 2004 Edition
2. Managing Indian Banks: Challenging Ahead, Vasant C Joshi &Vinay V Joshi, Sage Publications, 2e.
3. Money Banking and Internationa1 Trade, KPM Sundharam, Sultan Chand and Sons, 2002.
4. Financial Institutions and Markets, LM Bhole Tata McGraw Hill, 2004, 4th Edition
5. Niehaus, Harrington (2007), Risk Management and Insurance, Tata McGraw-Hill
6. Financial Institutions and Markets, Meir Kohn - Tata McGraw Hill, 1996.
7. Management of Indian Financia1 Institutions, R M Srivastava Himalaya Publishing.
8. N.M. Misra Insurance Principles & Practice
9. O.S. Gupta Life Insurance (Frank Brothers, New Delhi)

Post Graduate Diploma in Financial Services (Banking & Insurance) (Semester-II)

Session: 2021-22
Course Code: PFSS -2096
SEMINAR BASED ON TERM PAPER

Course Outcomes:Seminar Based On Term Paper

Students will be able to –

CO1: develop strong communication and presentation skills..
CO2: develop the skills that will help in enhancing and shaping their thoughts and creativity.
CO3: improve their conceptual knowledge and develop critically thinking.

Post Graduate Diploma in Financial Services (Banking & Insurance) (Semester-II)

Session: 2021-22

Course Code: PFSS -2096

SEMINAR BASED ON TERM PAPER

Time Allowed: 3 Hours **Maximum Marks: 50**

Practical:40

CA:10

The topics for the seminar will be discussed with the students in the class.