

B.COM (PASS) (SEMESTER SYSTEM)
2016-17

**P.G. Department of Commerce
and Business Administration**

SYLLABUS
For
BACHELOR IN COMMERCE
B.Com (Pass)
(Semester: I-VI)
Session: 2016-17



KHALSA COLLEGE, AMRITSAR
(An Autonomous College)

SCHEME OF COURSES

2016-17

SEMESTER – I

COURSE NO.	COURSE TITLE	Theor y	Internal assessment	Practic al	Total marks	Page no.	Tutorials per week (T)
BCG - 101	English (Compulsory)	40	10	-	50		-
BCG – 102	Punjabi Compulsory/Basic Punjabi	40	10	-	50		-
BCG - 103	Financial Accounting	40	10	-	50		2
BCG - 104	Business Organization	40	10	-	50		-
BCG – 105	Business Communication	40	10	-	50		-
BCG - 106	Business Statistics	40	10	-	50		-
BCG - 107	Computer Fundamentals	30	10	7(practical) 3(Internal assessment)	50		-

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SEMESTER – II

COURSE NO.	COURSE TITLE	Theory	Internal assessment	Practical	Total marks	Page no.	Tutorials per week (T)
BCG – 201	English (Compulsory)	40	10	-	50		-
BCG – 202	Punjabi Compulsory/Basic Punjabi	40	10	-	50		-
BCG – 203	Advanced Financial Accounting	40	10	-	50		2
BCG – 204	Commercial laws	40	10	-	50		-
BCG – 205	Business Economics	40	10	-	50		-
BCG – 206	Functional Management	40	10	-	50		2
BCG – 207	Seminar	-	-	-	50		-
BCG-208	PC Software In Business Applications	30	10	7(practical) 3(Internal assessment)	50		-

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SEMESTER – III

COURSE NO.	COURSE TITLE	Theory	Internal assessment	Practical	Total marks	Page no.	Tutorials per week (T)
BCG – 301	English (Compulsory)	40	10	-	50		-
BCG – 302	Punjabi Compulsory/Basic Punjabi	40	10	-	50		-
BCG - 303	Corporate Accounting	40	10	-	50		2
BCG - 304	Corporate Laws	40	10	-	50		-
BCG - 305	Financial Market Operations	40	10	-	50		-
BCG - 306	International Business	40	10	-	50		-
BCG - 307	Business Environment	40	10	-	50		-
ESL - 221	Environmental Studies- I	40	10	-	50 (qualifying)		-

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SEMESTER – IV

COURSE NO.	COURSE TITLE	Theory	Internal assessment	Practical	Total marks	Page no.
BCG - 401	English (Compulsory)	40	10	-	50	
BCG - 402	Punjabi Compulsory/Basic Punjabi	40	10	-	50	
BCG - 403	Entrepreneurship and Small business	40	10	-	50	
BCG - 404	Industrial Laws	40	10	-	50	
BCG - 405	Insurance and Risk Management	40	10	-	50	
BCG - 406	Indian Economy	40	10	-	50	
BCG - 407	Seminar	-	-	-	50	
ESL - 222	Environmental Studies - II	40	10	-	50 (qualifying)	

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SEMESTER - V

COURSE NO.	COURSE TITLE	Theory	Internal assessment	Practical	Total marks	Page no.
BCG - 501	English (Compulsory)	40	10		50	
BCG - 502	Punjabi Compulsory/Basic Punjabi	40	10		50	
BCG - 503	Management Accounting	40	10		50	
BCG - 504	Indirect Tax Laws	40	10		50	
BCG - 505	Operations Research	40	10		50	
Any one of the groups each having two courses						
	Specialisation Course1					
	Specialisation Course2					

Group I: Accounting and Finance

BCG - 511	Contemporary Accounting	40	10		50	
BCG - 512	Advanced Financial Management	40	10		50	

Group II: Banking and Insurance

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BCG - 521	Banking Services Management	40	10		50	
BCG - 522	Insurance Services Management	40	10		50	

Group III: Computer Applications & E-Business

BCG - 531	Computer Based Accounting	40	10		50	
BCG - 532	E Commerce	40	10		50	

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SEMESTER – VI

COURSE NO.	COURSE TITLE	Theory	Internal assessment	Practical	Total marks	Page no.
BCG- 601	English (Compulsory)	40	10		50	
BCG - 602	Punjabi Compulsory/Basic Punjabi	40	10		50	
BCG - 603	Auditing	40	10		50	
BCG - 604	Direct Tax Laws	40	10		50	
BCG - 605	Corporate Governance	40	10		50	
Any one of the groups each having two courses						
	Specialisation Course1					
	Specialisation Course2					

Group I: Accounting and Finance

BCG - 611	Portfolio Management	40	10		50	
BCG - 612	Financial Services	40	10		50	

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Group II: Banking and Insurance:

BCG - 621	Foreign Exchange Management	40	10		50	
BCG - 622	Risk Management and Insurance	40	10		50	

Group III: Computer Applications & E-Business

BCG - 631	Windows and Networking	40	10		50	
BCG - 632	E Marketing	40	10		50	

Semester I

BCG-103: FINANCIAL ACCOUNTING

Time: 3 Hours

Max. Marks: 50

Theory :40

Internal Assessment : 10

**Note: 1. The question paper covering the entire course shall be divided into three sections.
2. The candidates are allowed to use [Non-Scientific] calculator.**

Section–A: It will have question No.1 consisting of 10 very short answer questions from the entire syllabus with answer to each question up to five lines in length. Students will attempt 8 questions. Each question will carry one mark; the total weightage being 8 marks.

Section–B: It will consist of essay type/numerical questions up to five pages (essay type) in length. Four questions numbering 2, 3, 4 and 5 will be set by the examiner from Part-I of the syllabus. The candidates will be required to attempt any two questions. Each question will carry 8 marks. The total weightage of this section shall be 16 marks.

Section–C: It will consist of essay type/numerical questions with answer to each question up to five pages (essay type) in length. Four questions numbering 6, 7, 8 and 9 will be set by the examiner from Part-II of the syllabus. The candidates will be required to attempt any two questions. Each question will carry 8 marks. The total weightage of the section shall be 16 marks.

Part – 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 – Final Accounts of Sole Proprietor

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

Part-II

Voyage Accounts- Meaning, accounting treatment in case of complete voyage & incomplete voyage.

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 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.

Note: Latest edition of suggested books may be considered.

Semester I

BCG-104: BUSINESS ORGANISATION

Time: 3 Hours

Max. Marks: 50

Theory :40

Internal Assessment : 10

Note: The question paper covering the entire course shall be divided into three sections.

Section–A: It will have question No.1 consisting of 10 very short answer questions from the entire syllabus with answer to each question up to five lines in length. Students will attempt 8 questions. Each question will carry one mark; the total weightage being 8 marks.

Section–B: It will consist of essay type/numerical questions up to five pages (essay type) in length. Four questions numbering 2, 3, 4 and 5 will be set by the examiner from Part-I of the syllabus. The candidates will be required to attempt any two questions. Each question will carry 8 marks. The total weightage of this section shall be 16 marks.

Section–C: It will consist of essay type/numerical questions with answer to each question up to five pages (essay type) in length. Four questions numbering 6, 7, 8 and 9 will be set by the examiner from Part-II of the syllabus. The candidates will be required to attempt any two questions. Each question will carry 8 marks. The total weightage of the section shall be 16 marks.

Part – I

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

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

Part – II

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.

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. and Pandey 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.

Note: Latest edition of suggested books may be considered.

Semester I

BCG-105: BUSINESS COMMUNICATION

Time: 3 Hours

Max. Marks: 50

Theory :40

Internal Assessment : 10

Note: The question paper covering the entire course shall be divided into three sections.

Section–A: It will have question No.1 consisting of 10 very short answer questions from the entire syllabus with answer to each question up to five lines in length. Students will attempt 8 questions. Each question will carry one mark; the total weightage being 8 marks.

Section–B: It will consist of essay type/numerical questions up to five pages (essay type) in length. Four questions numbering 2, 3, 4 and 5 will be set by the examiner from Part-I of the syllabus. The candidates will be required to attempt any two questions. Each question will carry 8 marks. The total weightage of this section shall be 16 marks.

Section–C: It will consist of essay type/numerical questions with answer to each question up to five pages (essay type) in length. Four questions numbering 6, 7, 8 and 9 will be set by the examiner from Part-II of the syllabus. The candidates will be required to attempt any two questions. Each question will carry 8 marks. The total weightage of the section shall be 16 marks.

Part – 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 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.

Part – II

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

Secretarial Correspondence: Correspondence with shareholders, debenture holders regarding dividend, interest, transfer-transmission. Communicating with statutory authorities and bodies like Stock exchange, RBI, SEBI Preparation of Resume, Job application, Drafting of interview letters, Call letters, Final appointment orders.

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. Sharma, R.C. & Mohan, K: "*Business Communication & Report Writing*", 4/e, 2010, Tata McGraw Hill Pvt Ltd, New Delhi.
7. Ramesh, M.S. & C. Pattanashetti, "*Effective Business English and Communication*", New Delhi, Published by G.S. Sharma, Prop. R. Chand & Co.
8. Majumdar, M., "*Commercial Correspondence*", 11th Edition, Bookland, Calcutta.
9. Rai, U. & Rai, S.M., "*Commercial Correspondence and Report Writing*", 2009, Himalaya Publishing House, New Delhi
10. Pal, R. & Korlahalli, J.S., "*Essentials of Business Communication*", 2008, Sultan Chand & Sons, New Delhi.

Note: Latest edition of suggested books may be considered.

B.Com (Pass & Hons.) (Semester – I)

BCG-106: BUSINESS STATISTICS

Time: 3 Hours

Max. Marks: 50

Theory: 40

Internal Assessment: 10

Note: The question paper covering the entire course shall be divided into three sections.

Section A: It will have question No.1 consisting of 10 very short answer questions from the entire syllabus with answer to each question up to five lines in length. Students will attempt 8 questions. Each question will carry one mark; The total weightage being 8marks.

Section B: It will consist of essay type/numerical questions up to five pages in length. Four questions numbering 2, 3, 4 and 5 will be set by the examiner from Part-I of the syllabus. The candidates will be required to attempt any two questions. Each question will carry 8 marks. The total weightage of this section shall be 16 marks.

Section C: It will consist of essay type/numerical questions with answer to each question upto Five pages in length. Four questions numbering 6, 7, 8 and 9 will be set by the examiner from Part-II of the syllabus. The candidates will be required to attempt any two questions. Each question will carry 8 marks. The total weightage of the section shall be 16 marks.

Part - I

Definition, Functions, Scope and Limitations of Statistics.

Measures of Central Tendency: Types of averages – Arithmetic Mean (Simple and Weighted), Median and Mode.

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.

Part - II

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: Laspeyres method, Pasches method and Fishers Ideal method including Time and Factor Reversal tests, Consumer Price Index.

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 only).

Suggested Readings:

1. *Levin, Richard and David S. Rubin. "Statistics for Management". 7th Edition, rentice Hall of India, New Delhi.*
2. *Chandan, J.S., "Statistics for Business and Economics", 1st Edition, (1998), Vikas Publishing House Pvt. Ltd.*
3. *Render, B. and Stair, R. M. Jr., "Quantitative Analysis for Management", 7th Edition, Prentice-Hall of India, New Delhi.*
4. *Gupta C B, Gupta V, "An Introduction to Statistical Methods", 23rd Edition (1995), Vikas Publications.*
5. *Siegel, Andrew F, Practical Business Statistics. International Edition, 5th Edition (2001), McGraw Hill Irwin.*
6. *Berenson, L.M., Krehbiel, T.C., Vishwanathan, P.K. and Levine, D.M., "Business Statistics: A First Course", 4th Edition (2008), Pearson Education.*

Note: Latest edition of suggested books may be considered.

Semester I

BCG-107 COMPUTER FUNDAMENTALS

Time: 3 Hours

Max. Marks: 50

Theory Marks 30

Theory Internal Assessment Marks: 10

Practical Marks: 07

Practical Internal Assessment Marks: 03

Note: The question paper covering the entire course shall be divided into three sections.

Section A: It will have question No.1 consisting of 10 very short answer questions from the entire syllabus with answer to each question up to five lines in length. Students will attempt 6 questions. Each question will carry one mark; the total weightage being 06 marks.

Section B: It will consist of essay type/numerical questions up to five pages (essay type) in length. Four questions numbering 2, 3, 4 and 5 will be set by the examiner from Part-I of the syllabus. The candidates will be required to attempt any two questions. Each question will carry 06 marks. The total weightage of this section shall be 12 marks.

Section C: It will consist of essay type/numerical questions with answer to each question up to five pages (essay type) in length. Four questions numbering 6, 7, 8 and 9 will be set by the examiner from Part-II of the syllabus. The Candidates will be required to attempt any two questions. Each question will carry 06 marks. The total weightage of the section shall be 12 marks.

Part – I

Introduction to Computer, General Features of Computers, History and Generations of Computer, Block Diagram of Computer, Classification of Computer (Functional, Size and Capacity point of view), Computer Applications - Data Processing, Information Processing, Commercial, Office Automation, Industry and Engineering, Healthcare, Education, Graphics and Multimedia.

Computer Memory: Primary and Secondary memory, Secondary storage devices - Magnetic and Optical media.

Input Devices (Keyboard, Mouse, Joystick, Light pen, Touch pad, Web Cam, Microphone, Scanner – OCR, OMR, MICR).

Output Devices – VDU, Printer, Plotter, Speaker, Multimedia Projector.

Communication Devices – Modem/Router.

Part - II

Computer Hardware and Software, Types of Software (System, Application and Service Software), Translator Basics (Compiler, Interpreter and Assembler), Computer Language - High Level Language, Assembly Language and Machine Language.

Operating System - Basic Functions and Types of Operating System. Basics of Window (Desktop, Taskbar, Start Menu, Folder and Sub-Folder (Creation, rename and delete), Shortcut (Creation, rename and delete), Recycle bin, Control Panel, Window Explorer, To add and delete Applications and Printer, Accessories.

Practical : Practical be based on the Practical part of the Syllabus.

Suggested Readings:

1. Hunt, R., J. Shelley, *Computers and Commonsense*, Prentice Hall of India.
2. Sinha, Pradeep K. and Preeti Sinha, *Foundation of Computing*, BPB Publication.
3. Saxena, Sanjay, *A First Course in Computers*, Vikas Publishing House.
4. Leon A. & Leon M., *Introduction to Computers*, Leon Vikas Publications.
5. Leon, *Fundamentals of Information Technology*, Vikas Publications.
6. Kakkar D.N., Goyal R., *Computer Applications in Management*, New Age.
7. Basandra S.K., *Computers Today*, Galgotia.

Note: Latest edition of suggested books may be considered.

Semester II

BCG-203: ADVANCED FINANCIAL ACCOUNTING

Time: 3 Hours

Max. Marks: 50

Theory :40

Internal Assessment : 10

Note: The question paper covering the entire course shall be divided into three sections.

Section–A: It will have question No.1 consisting of 10 very short answer questions from the entire syllabus with answer to each question up to five lines in length. Students will attempt 8 questions. Each question will carry one mark; the total weightage being 8 marks.

Section–B: It will consist of essay type/numerical questions up to five pages (essay type) in length. Four questions numbering 2, 3, 4 and 5 will be set by the examiner from Part-I of the syllabus. The candidates will be required to attempt any two questions. Each question will carry 8 marks. The total weightage of this section shall be 16 marks.

Section–C: It will consist of essay type/numerical questions with answer to each question up to five pages (essay type) in length. Four questions numbering 6, 7, 8 and 9 will be set by the examiner from Part-II of the syllabus. The candidates will be required to attempt any two questions. Each question will carry 8 marks. The total weightage of the section shall be 16 marks.

Part - 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.

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.

Part – II

Accounting of Non-Profit Organizations: Non-Profit Entities: Features of non - Profit Entities - Accounting process - Preparation of summaries - Receipts and Payments Account: Meaning and special features - Procedure for preparation - Uses and limitations.

Income and Expenditure Account: Features- Procedure for preparation- Preparation of Balance

Sheet

Partnership Accounts: Legal provisions in the absence of Partnership Deed Fluctuating Capitals – 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).

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).

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 Chand & 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.
5. Porwal, L.S., “*Accounting Theory*”, 2001, Tata Mcgraw Hill Publishing Co. Ltd., New Delhi.
6. Sinha, G., “*Accounting Theory & Management Accounting*”, 2009, PHI Learning Pvt. Ltd., New Delhi,
7. Banerjee, B., “*Regulation of Corporate Accounting & Reporting in India*”, 2002, World Press Calcutta Private Limited, Calcutta.

Note: Latest edition of suggested books may be considered.

Semester II

BCG-204: COMMERCIAL LAWS

Time: 3 Hours

Max. Marks: 50

Theory :40

Internal Assessment : 10

Note: The question paper covering the entire course shall be divided into three sections.

Section–A: It will have question No.1 consisting of 10 very short answer questions from the entire syllabus with answer to each question up to five lines in length. Students will attempt 8 questions. Each question will carry one mark; the total weightage being 8 marks.

Section–B: It will consist of essay type/numerical questions up to five pages (essay type) in length. Four questions numbering 2, 3, 4 and 5 will be set by the examiner from Part-I of the syllabus. The candidates will be required to attempt any two questions. Each question will carry 8 marks. The total weightage of this section shall be 16 marks.

Section–C: It will consist of essay type/numerical questions with answer to each question up to five pages (essay type) in length. Four questions numbering 6, 7, 8 and 9 will be set by the examiner from Part-II of the syllabus. The candidates will be required to attempt any two questions. Each question will carry 8 marks. The total weightage of the section shall be 16 marks.

Part - 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. Contract of Indemnity and Guarantee

Contract of Bailment & Pledge, Contract of Agency

Right to Information Act – RTI meaning, preamble & objectives, provisions of RTI, RTI in India.

Part - II

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.

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.

Note: Latest edition of suggested books may be considered.

Semester II

BCG-205: BUSINESS ECONOMICS

Time: 3 Hours

Max.Marks: 50

Theory : 40

Internal Assessment : 10

Note: The question paper covering the entire course shall be divided into three sections.

Section A: It will have question No.1 consisting of 10 very short answer questions from the entire syllabus with answer to each question up to five lines in length. Students will attempt 8 questions. Each question will carry one mark; the total weightage being 8 marks.

Section B: It will consist of essay type/numerical questions up to five pages in length. Four questions numbering 2, 3, 4 and 5 will be set by the examiner from Part-I of the syllabus. The candidates will be required to attempt any two questions. Each question will carry 8 marks. The total weightage of this section shall be 16 marks.

Section C: It will consist of essay type/numerical questions with answer to each question up to five pages in length. Four questions numbering 6,7,8 and 9 will be set by the examiner from Part-II of the syllabus. The candidates will be required to attempt any two questions. Each question will carry 8 marks. The total weightage of the section shall be 16 marks.

Part – 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.

Theory of Production: Law of variable proportions and Law of returns to scale. Short and Long run cost curves, Traditional and Modern Theory of Costs.

Part – II

Revenue: Average revenue, Marginal revenue and Total revenue. Relationship between average revenue and marginal revenue and Elasticity of demand.

Perfect Competition: Meaning, features, price and output determination of firm and industry under perfect competition.

Monopoly: Meaning, features, price and output determination under monopoly.

Monopolistic Competition: Meaning, features, price and output determination under monopolistic competition.

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. Maheswari & Varshney, *Managerial Economics*, S. Chand & Co., New Delhi.
2. Koutsoyiannis A., *“Modern Micro Economics”*, 2nd edition, MacMillan House, New Delhi.
3. Dwivedi, D.N., *“Managerial Economics”*, 7th Edition, Vikas Publication.
4. Ahuja, H. L., *“Modern Micro Economics”*, (2009), Sultan Chand and Co., New Delhi.
5. Willimson, S. D., *“Macroeconomics”*, 4th Edition (2010), Pearson Publication.
6. Froyen, R., *“Macroeconomics”*, 9th Edition (2008), Pearson Publication.
7. Hirschey, M. *“Fundamental of Managerial Economics”*, 9th Edition (2009), South Western Cengage Learning.

Note: Latest edition of suggested books may be considered.

Semester II

BCG-206: FUNCTIONAL MANAGEMENT

Time: 3 Hours

Max. Marks: 50

Theory :40

Internal Assessment : 10

Note: The question paper covering the entire course shall be divided into three sections.

Section–A: It will have question No.1 consisting of 10 very short answer questions from the entire syllabus with answer to each question up to five lines in length. Students will attempt 8 questions. Each question will carry one mark; the total weightage being 8 marks.

Section–B: It will consist of essay type/numerical questions up to five pages (essay type) in length. Four questions numbering 2, 3, 4 and 5 will be set by the examiner from Part-I of the syllabus. The candidates will be required to attempt any two questions. Each question will carry 8 marks. The total weightage of this section shall be 16 marks.

Section–C: It will consist of essay type/numerical questions with answer to each question up to five pages (essay type) in length. Four questions numbering 6, 7, 8 and 9 will be set by the examiner from Part-II of the syllabus. The candidates will be required to attempt any two questions. Each question will carry 8 marks. The total weightage of the section shall be 16 marks.

Part – 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 – Evolution of Management.

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

Part – II

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.

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, 2000, Pearson Education.*
5. *Weihrich, H. and koontz, H., "Essentials of Management: An International Perspective", 2009, Tata McGraw Hill, New Delhi.*

Note: Latest edition of suggested books may be considered.

B.COM (PASS) (SEMESTER SYSTEM)
2016-17

Semester II

BCG-207:

SEMINAR

Max. Marks: 50

Semester II

BCG-208 PC SOFTWARES IN BUSINESS APPLICATIONS

Time: 3 Hours

Max. Marks: 50

Theory Marks 30

Theory Internal Assessment Marks: 10

Practical Marks: 07

Practical Internal Assessment Marks: 03

Note: The question paper covering the entire course shall be divided into three sections.

Section A: It will have question No.1 consisting of 10 very short answer questions from the entire syllabus with answer to each question up to five lines in length. Students will attempt 6 questions. Each question will carry one mark; the total weightage being 06 marks.

Section B: It will consist of essay type/numerical questions up to five pages (essay type) in length.

Four questions numbering 2, 3, 4 and 5 will be set by the examiner from Part-I of the syllabus.

The candidates will be required to attempt any two questions. Each question will carry 06 marks.

The total weightage of this section shall be 12 marks.

Section C: It will consist of essay type/numerical questions with answer to each question up to five pages (essay type) in length. Four questions numbering 6, 7, 8 and 9 will be set by the examiner from

Part-II of the syllabus. The Candidates will be required to attempt any two questions.

Each question will carry 06 marks. The total weightage of the section shall be 12 marks.

UNIT –I

MS-Word -2010: Overview, Creating, Saving, Opening, Importing, Exporting & Inserting files. Formatting pages, paragraphs and sections. Indents and outdants. Creating lists and numbering. Heading Styles, Fonts and size editing, positioning & viewing text. Finding & replacing text, inserting page breaks, page numbers, book marks, symbols & dates. Using tabs and tables, Header and Footer, Printings, Spell checking, Mail merge Business letters.

MS-Excel -2010: Worksheet overview. Entering information. Worksheet creating. Opening and saving workbook. Formatting number and texts. Protecting cells. Creating and Printing Chart and Graphs, To apply excel sheet in business.

UNIT – II

MS-Power Point -2010: Presentation Basics, Menus and Toolbars. Creating, Opening, Saving, Printing and existing presentation, Creating and Saving a presentation using auto content wizard. Design Templates. Different Views of Presentation, Insert slides from another presentation. Inserting pictures and graphics. Slide show, Business oriented presentation.

Financial Accounting Package Tally:

- Tally – Introduction, various facilities available in Tally, creating a company, ledgers, registers, petty books.
- CASE STUDY: Inventory Control - Maintaining inventory of some firm/organization, Profit and loss account, audit controls.

Suggested Readings:

1. Peter Norton (2010), *“Introduction to Computers”*, 7th Edition, McGraw-Hill, New Delhi.
2. Sanjay Sexana, (2003) *“A First Course in Computers”*, Vikas Publishing House, New Delhi.
3. Rajaraman, V. (2006), *“Fundamental of Computers”*, 4th Edition, Prentice Hall India, New Delhi.
4. Srivastava, S.S. (2008), *“MS-Office”*, Firewall Media, New Delhi.
5. Alexis Loeon and Matheus Leon (2001), *“Introduction to Computers with MS-Office 2000”*, 1st Edition, Tata McGraw-Hill, New Delhi.
6. Asok K. Nadhani, *“Simple Tally 9: Financial Accounting, Invoicing & Inventory”*, 2008, BPB Publications.

Note: Latest edition of suggested books may be considered.

Semester III

BCG-303: CORPORATE ACCOUNTING

Time: 3 Hours

Max. Marks: 50

Theory :40

Internal Assessment : 10

Note: 1. The question paper covering the entire course shall be divided into three sections.

2. The candidates are allowed to use [Non-Scientific] calculator.

Section–A: It will have question No.1 consisting of 10 very short answer questions from the entire syllabus with answer to each question up to five lines in length. Students will attempt 8 questions. Each question will carry one mark; the total weightage being 8 marks.

Section–B: It will consist of essay type/numerical questions up to five pages (essay type) in length. Four questions numbering 2, 3, 4 and 5 will be set by the examiner from Part-I of the syllabus. The candidates will be required to attempt any two questions. Each question will carry 8 marks. The total weightage of this section shall be 16 marks.

Section–C: It will consist of essay type/numerical questions with answer to each question up to five pages (essay type) in length. Four questions numbering 6, 7 ,8 and 9 will be set by the examiner from Part-II of the syllabus. The candidates will be required to attempt any two questions. Each question will carry 8 marks. The total weightage of the section shall be 16 marks.

Part 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).

Valuation of Goodwill and Shares

Part-II

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

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)

Suggested Readings:

1. *Shukla, M.C., Grewal T.S. and Gupta S.C.: "Corporate Accounting", 2008, S. Chand and Co., New Delhi.*
2. *Gupta R.L, and Radhaswamy M, "Corporate Accounting", 1999, Sultan Chand and Sons, New Delhi.*
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 Publilshers, New Delhi.*
5. *Maheshwari S.N., and Maheshwari S.K., "Corporate Accounting", 2009, Vikas Publication, 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 suggested books may be considered.

BCG-304: CORPORATE LAWS

Time: 3 Hours

Max. Marks: 50

Theory :40

Internal Assessment : 10

Note: The question paper covering the entire course shall be divided into three sections.

Section–A: It will have question No.1 consisting of 10 very short answer questions from the entire syllabus with answer to each question up to five lines in length. Students will attempt 8 questions. Each question will carry one mark; the total weightage being 8 marks.

Section–B: It will consist of essay type/numerical questions up to five pages in length. Four questions numbering 2, 3, 4 and 5 will be set by the examiner from Part-I of the syllabus. The candidates will be required to attempt any two questions. Each question will carry 8 marks. The total weightage of this section shall be 16 marks.

Section–C: It will consist of essay type/numerical questions with answer to each question up to five pages in length. Four questions numbering 6, 7, 8 and 9 will be set by the examiner from Part-II of the syllabus. The candidates will be required to attempt any two questions. Each question will carry 8 marks. The total weightage of the section shall be 16 marks.

Part - 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.

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

Part - II

Management – Directors, classification of directors, dis-qualifications, 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

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, New Delhi.
2. Puliani R. and Puliani, M., “*Bharat’s Manual 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, Lexis Nexis Butterworths Wadhwa, Nagpur.
4. Kannal, S., & V.S. Sowrirajan, “*Company Law Procedure*”, Taxman’s Allied Services (P) Ltd., New Delhi (Latest Edn).
5. Singh, Harpal, “*Indian Company Law*”, Galgotia Publishing, Delhi.

Note: Latest edition of suggested books may be considered.

BCG-305: FINANCIAL MARKET OPERATIONS

Time: 3 Hours

Max. Marks: 50

Theory :40

Internal Assessment : 10

Note: The question paper covering the entire course shall be divided into three sections.

Section–A: It will have question No.1 consisting of 10 very short answer questions from the entire syllabus with answer to each question up to five lines in length. Students will attempt 8 questions. Each question will carry one mark; the total weightage being 8 marks.

Section–B: It will consist of essay type/numerical questions up to five pages in length. Four questions numbering 2, 3, 4 and 5 will be set by the examiner from Part-I of the syllabus. The candidates will be required to attempt any two questions. Each question will carry 8 marks. The total weightage of this section shall be 16 marks.

Section–C: It will consist of essay type/numerical questions with answer to each question up to five pages in length. Four questions numbering 6, 7, 8 and 9 will be set by the examiner from Part-II of the syllabus. The candidates will be required to attempt any two questions. Each question will carry 8 marks. The total weightage of the section shall be 16 marks.

Part– I

Money Market: Indian Money Markets Composition, Composition and Structure; (a) Acceptance houses (b) Discount houses and (c) Call money market; Recent trends in Indian money market.

Capital Market : Security market- (a) New Issue Market (b) Secondary market; functions and role of stock exchange listing, procedure and legal requirements Public issue pricing and marketing, Stock exchange – National Stock Exchange and over the Counter exchangers.

Functionaries on Stock Exchanges:- Brokers, Sub brokers, Market makers, Jobbers, Portfolio Consultants, Institutional Investors.

Part – II

SEBI – Introduction, Role, Its powers, Objectives, Scope & Functions.

Investors Protection:- Grievances concerning stock exchange and dealings and their removal; grievance cell in stock exchange SEBI: Company law Board: Press remedy through courts. Role, Policy measures relating to Development Financial Institution in India. Products & Services offered by IFCI, IDBI, IIBI, SIDBI, IDFC, EXIM, NABARD & ICICI. Meaning and benefits of mutual funds, Types, SEBI guidelines.

Depositories Act 1996: Definitions, Rights and Obligations of Depositories, Participants Issuers and Beneficial Owners, Inquiry and Inspections, Penalty.

Suggested Readings:

1. *Chandler L.V. and Goldfield S.M., "Economics of Money and Banking", 1977, Harper & Row Publishers, New York.*
2. *Gupta, S. B., "Monetary Planning for India", 1995, Oxford University Press, Delhi.*
3. *Gupta Sural B, "Monetary Economics: Institutions, Theory & Policy", 1983, S. Chand & Co. New Delhi.*
4. *Bhole L.M., "Financial Institutions and Markets"; 2009, Tata McGraw-Hill, New Delhi.*
5. *Hooda, R.P., "Indian Securities Markets- Investors View Point"; 1998, Excell Books, New Delhi.*

Note: Latest edition of suggested books may be considered.

BCG-306: INTERNATIONAL BUSINESS

Time: 3 Hours

Max. Marks: 50

Theory :40

Internal Assessment : 10

Note: The question paper covering the entire course shall be divided into three sections.

Section–A: It will have question No.1 consisting of 10 very short answer questions from the entire syllabus with answer to each question up to five lines in length. Students will attempt 8 questions. Each question will carry one mark; the total weightage being 8 marks.

Section–B: It will consist of essay type/numerical questions up to five pages in length. Four questions numbering 2, 3, 4 and 5 will be set by the examiner from Part-I of the syllabus. The candidates will be required to attempt any two questions. Each question will carry 8 marks. The total weightage of this section shall be 16 marks.

Section–C: It will consist of essay type/numerical questions with answer to each question up to five pages in length. Four questions numbering 6, 7, 8 and 9 will be set by the examiner from Part-II of the syllabus. The candidates will be required to attempt any two questions. Each question will carry 8 marks. The total weightage of the section shall be 16 marks.

Part – I

Introduction to International Business: Globalisation 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.

Theories of International Trade – an overview; Commercial Policy Instruments - tariff and nontariff 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.

Part – II

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; 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. Hill and Jain, Kumar, Arun, *“International Business”*, 6/e, 2008, Tata McGraw-Hill, New Delhi.
2. Cherunilam, Francis, *“International Business: Text and Cases”*, 5/e, 2010, Prentice Hall of India Ltd, New Delhi.
3. Paul, J., *“International Business”*, 5/e, 2011, Prentice Hall of India Ltd, New Delhi.
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 suggested books may be considered.

Semester III

BCG-307: BUSINESS ENVIRONMENT

Time: 3 Hours

Max. Marks: 50

Theory :40

Internal Assessment : 10

Note: The question paper covering the entire course shall be divided into three sections.

Section–A: It will have question No.1 consisting of 10 very short answer questions from the entire syllabus with answer to each question up to five lines in length. Students will attempt 8 questions. Each question will carry one mark; the total weightage being 8 marks.

Section–B: It will consist of essay type/numerical questions up to five pages in length. Four questions numbering 2, 3, 4 and 5 will be set by the examiner from Part-I of the syllabus. The candidates will be required to attempt any two questions. Each question will carry 8 marks. The total weightage of this section shall be 16 marks.

Section–C: It will consist of essay type/numerical questions with answer to each question up to five pages in length. Four questions numbering 6, 7, 8 and 9 will be set by the examiner from Part-II of the syllabus. The candidates will be required to attempt any two questions. Each question will carry 8 marks. The total weightage of the section shall be 16 marks.

Part - I

Indian Business Environment: Concept, components, and importance

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

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.

Part – II

Deficit Financing and its implications for the Indian Economy; Analysis of current year Annual Budget.

Economic Planning in India: Objectives, Strategies and Evaluation of Xth plan and Strategy and priorities of XIth plan. The Current Five Year Plan: Major policies; Resource allocation.

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. Foreign trade policy 2004-09 and 2009-14; Exim Policy during the post reforms in India.

Suggested Readings:

1. Sundaram, A.K. & Black, J.S., "*The International Business Environment*"; Prentice Hall of India, New Delhi.
2. Agarwal A.N., "*Indian Economy: Nature, Problems and Progress*"; 1985, Vikas Publishing 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, New Delhi.
5. Hedge I, "*Environmental Economics*", MacMillan, Hampshire.
6. Datt R, "*Economic Reforms in India - A Critique*"; (1997), S.Chand, New Delhi.

Note: Latest edition of suggested books may be considered.

Semester III

ESL-221: ENVIRONMENTAL STUDIES-I

Theory Lectures: 1½ Hours/ Week

Max. Marks: 50

Time: 3 Hours

Section A (15 Marks): It will consist of five short answer type questions. Candidates will be required to attempt three questions, each question carrying five marks.

Answer to any of the questions should not exceed two pages.

Section B (20 Marks): It will consist of four essay type questions. Candidates will be required to attempt two questions, each question carrying ten marks. Answer to any of the questions should not exceed four pages.

Section C (15 Marks): It will consist of two questions. Candidate will be required to attempt one question only. Answer to the question should not exceed 5 pages.

1. The Multidisciplinary Nature of Environmental Studies:

- Definition, scope & its importance.
- Need for public awareness.

2. Natural Resources:

- Natural resources and associated problems:

a) Forest Resources: Use of over exploitation, deforestation, case studies. Timber extraction, mining, dams and their effects on forests and tribal people.

b) Water Resources: Use and over-utilization of surface and ground water, floods, drought, conflicts over water, dams—benefits and problems.

c) Mineral Resources: Use and exploitation, environmental effects of extracting and using mineral resources, case studies.

d) Food Resources: World food problems, change caused by agriculture and overgrazing, effects of modern agriculture, fertilizer—pesticide problem, salinity, case studies.

e) Energy Resources: Growing of energy needs, renewable and non-renewable energy resources, use of alternate energy sources, case studies.

f) Land Resources: Land as a resource, land degradation, soil erosion and desertification.

- Role of an individual in conservation of natural resources.
- Equitable use of resources for sustainable lifestyles.

3. Ecosystem:

- Concept of an ecosystem.
- Structure and function of an ecosystem.
- Producers, consumers and decomposers.
- Energy flow in the ecosystem.
- Ecological succession.
- Food chains, food webs and ecological pyramids.

- Introduction, types, characteristic features, structure and function of the following ecosystems:

- a. Forest ecosystem
- b. Grassland ecosystem
- c. Desert ecosystem
- d. Aquatic ecosystems (ponds, streams, lakes, rivers, oceans, estuaries)

4. Social Issues and Environment:

- From unsustainable to sustainable development.
- Urban problems related to energy.
- Water conservation, rain water harvesting, watershed management.
- Resettlement and rehabilitation of people; its problems and concerns. Case studies.
- Environmental ethics: Issues and possible solutions.
- Climate change, global warming, acid rain, ozone layer depletion, nuclear accidents and holocaust. Case studies.
- Wasteland reclamation.
- Consumerism and waste products.
- Environmental Protection Act:
 - Air (prevention and Control of Pollution) Act.
 - Water (prevention and Control of Pollution) Act.
 - Wildlife Protection Act.
 - Forest Conservation Act.
- Issues involved in enforcement of environmental legislation.
- Public awareness.

References/Books:

1. Agarwal, K. C. 2001. *Environmental Biology*, Nidhi Publications Ltd. Bikaner.
2. Bharucha, E. 2005. *Textbook of Environmental Studies*, Universities Press, Hyderabad.
3. *Down to Earth*, Centre for Science and Environment, New Delhi.
4. Jadhav, H. & Bhosale, V. M. 1995. *Environmental Protection and Laws*. Himalaya Pub.
5. Joseph, K. and Nagendran, R. 2004. *Essentials of Environmental Studies*, Pearson Education (Singapore) Pte. Ltd., Delhi.
6. Kaushik, A. & Kaushik, C. P. 2004. *Perspective in Environmental Studies*, New Age International (P) Ltd, New Delhi.
7. Miller, T. G. Jr. 2000. *Environmental Science*, Wadsworth Publishing Co.
8. Sharma, P. D. 2005. *Ecology and Environment*, Rastogi Publications, Meerut.
9. *Booklet on Safe Driving*. Sukhmani Society (Suvidha Centre), District Court Complex, Amritsar.
10. Kanta, S., 2012. *Essentials of Environmental Studies*, ABS Publications, Jalandhar

Note: Latest edition of suggested books may be considered.

Semester IV

BCG-403: ENTREPRENEURSHIP AND SMALL BUSINESSES

Time: 3 Hours

Max.Marks: 50

Theory :40

Internal Assessment : 10

Note: The question paper covering the entire course shall be divided into three sections.

Section–A: It will have question No.1 consisting of 10 very short answer questions from the entire syllabus with answer to each question up to five lines in length. Students will attempt 8 questions. Each question will carry one mark; the total weightage being 8 marks.

Section–B: It will consist of essay type/numerical questions up to five pages in length. Four questions numbering 2, 3, 4 and 5 will be set by the examiner from Part-I of the syllabus. The candidates will be required to attempt any two questions. Each question will carry 8 marks. The total weightage of this section shall be 16 marks.

Section–C: It will consist of essay type/numerical questions with answer to each question up to five pages in length. Four questions numbering 6, 7, 8 and 9 will be set by the examiner from Part-II of the syllabus. The candidates will be required to attempt any two questions. Each question will carry 8 marks. The total weightage of the section shall be 16 marks.

Part - I

Entrepreneurship: Meaning, elements, determinants and importance of entrepreneurship and creative behavior. Dimensions of entrepreneurship: intrapreneurship, technopreneurship, cultural entrepreneurship, international entrepreneurship, netpreneurship, ecopreneurship, and social entrepreneurship, etc.

Entrepreneurship and Micro, Small and Medium Enterprises. Introduction to Entrepreneur, Entrepreneurship and Enterprise - Importance and relevance of the entrepreneur – Factors influencing entrepreneurship - Pros and Cons of being an entrepreneur - Women entrepreneurs, problems and promotion - Types of Entrepreneurs - Characteristics of a successful entrepreneur - Competency requirement for entrepreneurs - Awareness of self competency and its development

Small Scale Industries - Small scale industries/ Tiny industries/Ancillary industries/ Cottage Industries – definition, meaning, product range, capital investment, ownership patterns - Importance and role played by SSI in the development of the Indian economy - Problems faced by SSI's and the steps taken to solve the problems - Policies governing SSI's.

Part - II

Starting a Small Industry -Understanding a business opportunity, scanning the environment for

opportunities, evaluation of alternatives and selection - An overview of the steps involved in starting a business venture – location, clearances and permits required, formalities, licensing and registration procedures - Assessment of the market for the proposed project - Importance of financial, technical and social feasibility of the project.

Preparing the Business Plan (BP) – Business Plan- Meaning and importance, Typical BP format covering financial, marketing, human resource, technical and social aspects- Preparation of BP - Common pitfalls to be avoided in preparation of a BP

Implementation of the project - Financial assistance through SFC's, SIDBI, Commercial Banks, Financial incentives for SSI's, and Tax Concessions - Assistance for obtaining raw material, machinery, land and building and technical assistance

Sickness in SSI's - Meaning and definition of a sick industry - Causes of industrial sickness Preventive and remedial measures for sick industries

Suggested Readings:

1. Dollinger M. J., *“Entrepreneurship – Strategies and Resources”*, (2008), Marsh Publications.
2. Pareek, U., and Rao, T. V., eds., *“Developing Entrepreneurship: Handbook”*, 1978, Indian Institute of Management (IIM), Ahmedabad.
3. Sharma S.V.S., *“Entrepreneurial Development-SIET's Experience in Developing Entrepreneurship: Issues and Problems”*, (1980), Small Industries Development Training Institute, Hyderabad.
4. Srivastava, S.B., *“A Practical Guide to Industrial Entrepreneurs”*, 1980, Sultan Chand & Sons, New Delhi.
5. Kumar, A. et al., *Entrepreneurial Development*, New Age International Publisher, New Delhi.
6. Murthy, CSV, *“Small Scale Industries and Entrepreneurial Development”*, 2010, Himalaya Publishing House Pvt Ltd, New Delhi.
7. Desai, V., *“Management of Small Scale Industry”*, (1992), Himalaya Publishing House Pvt Ltd, New Delhi.

Note: Latest edition of suggested books may be considered.

Semester IV

BCG-404: INDUSTRIAL LAWS

Time: 3 Hours

Max. Marks: 50

Theory: 40

Internal Assessment: 10

Note: The question paper covering the entire course shall be divided into three sections.

Section–A: It will have question No.1 consisting of 10 very short answer questions from the entire syllabus with answer to each question up to five lines in length. Students will attempt 8 questions. Each question will carry one mark; the total weightage being 8 marks.

Section–B: It will consist of essay type/numerical questions up to five pages (essay type) in length. Four questions numbering 2, 3, 4 and 5 will be set by the examiner from Part-I of the syllabus. The candidates will be required to attempt any two questions. Each question will carry 8 marks. The total weightage of this section shall be 16 marks.

Section–C: It will consist of essay type/numerical questions with answer to each question up to five pages (essay type) in length. Four questions numbering 6, 7, 8 and 9 will be set by the examiner from Part-II of the syllabus. The candidates will be required to attempt any two questions. Each question will carry 8 marks. The total weightage of the section shall be 16 marks.

Part - 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.

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.

Part – II

EMPLOYEES STATE INSURANCE ACT, 1948: Constitution and Functions Employees state Insurance corporation, Standing committee and medical Benefit Council, Provisions relating to Contribution and benefits.

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

Suggested Readings:

1. Padhi, P.K., “Labour and Industrial Laws”, 2008, Prentice Hall of India Pvt Ltd, New Delhi.
2. Srivastava, S.C., “Industrial Relations and Labour Laws”, 2009, Vikas Publications.
3. Shukla, R.K., “Industrial Relations and Labour Laws”, 2006, New Royal Book Company.

Note: Latest edition of suggested books may be considered.

Semester IV

BCG-405: INSURANCE AND RISK MANAGEMENT

Time: 3 Hours

Max. Marks: 50

Theory: 40

Internal Assessment:10

Note: The question paper covering the entire course shall be divided into three sections.

Section–A: It will have question No.1 consisting of 10 very short answer questions from the entire syllabus with answer to each question up to five lines in length. Students will attempt 8 questions. Each question will carry one mark; the total weightage being 8 marks.

Section–B: It will consist of essay type/numerical questions up to five pages (essay type) in length. Four questions numbering 2, 3, 4 and 5 will be set by the examiner from Part-I of the syllabus. The candidates will be required to attempt any two questions. Each question will carry 8 marks. The total weightage of this section shall be 16 marks.

Section–C: It will consist of essay type/numerical questions with answer to each question up to five pages (essay type) in length. Four questions numbering 6, 7, 8 and 9 will be set by the examiner from Part-II of the syllabus. The candidates will be required to attempt any two questions. Each question will carry 8 marks. The total weightage of the section shall be 16 marks.

Part – I

Insurance organization and management – Organisation forms in Life and Health insurance – Organisational structure – Life insurers management and Office administration – Insurance documentation – Publicity – Proposal forms – Policies contracts – Premium receipts – Endorsement – Renewals.

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.

Pricing of insurance products – Impact of legislation (IRDA) 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

Part – II

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 - workers' compensation and risk financing.

Personal risk management applications - property - liability-risk management for auto owners - risk management for homeowners.

Risk management applications- loss of life- loss of health - retirement planning and annuities - employee benefits - financial and estate planning.

Suggested Readings:

1. Black K. Jr., Skipper. H. D. Jr, “Life and Health Insurance”, 2000, Upper Saddle River, NJ, Pearson Education.
2. Palande P.S., Shah R.S. and Lunawat M.L., “Insurance in India”, 2007, Response Books, Sage Publications Ltd.
3. Gupta, P.K., “Insurance and Risk Management”, 2005, Himalaya Publishing House, New Delhi.
4. Holyoake J. & Weiper B., “Insurance”, CIB Publications, Delhi.
5. Ganguly A., “Insurance Management”, 2002, New Age Publications, New Delhi.
6. Rejda, George E: “Principles of Risk Management and Insurance”, 2005, Pearson Education India.
7. Heins W., “Risk Management and Insurance”, Seventh Edition, McGraw Hill Pub.

Note: Latest edition of suggested books may be considered.

Semester IV

B.Com (Pass & Hons.) (Semester – IV)

BCG-406: INDIAN ECONOMY

Time: 3 Hours

Max.Marks: 50

Note: The question paper covering the entire course shall be divided into three sections.

Section A: It will have question No.1 consisting of 12 very short answer questions from the entire syllabus with answer to each question up to five lines in length. Students will attempt 10 questions. Each question will carry one mark; the total weightage being 10 marks.

Section B: It will consist of essay type/numerical questions up to five pages in length. Four questions numbering 2, 3, 4 and 5 will be set by the examiner from Part-I of the syllabus. The candidates will be required to attempt any two questions. Each question will carry 10 marks. The total weightage of this section shall be 20 marks.

Section C: It will consist of essay type/numerical questions with answer to each question up to five pages in length. Four questions numbering 6,7,8 and 9 will be set by the examiner from Part-II of the syllabus. The candidates will be required to attempt any two questions. Each question will carry 10 marks. The total weightage of the section shall be 20 marks.

Part - I

Meaning and Characteristics of underdevelopment - salient features of Indian Economy – factors responsible for development - development as distinct from growth - a comparison between Indian and other developing economies like China, Pakistan, Taiwan, Korea will give a better idea of development.

Planning in India - meaning, process, and approaches. Five Year Plans- Objectives in general and targets and performance.

Agricultural role in Indian Economy (Contribution to GNP, employment, etc.,) Problems of low productivity - Land Reforms - need and scope. The food problem and Green Revolution; Mechanisation - desirability and feasibility.

Part – II

Agricultural Marketing - Regulated Markets - warehousing - Role of Agricultural Prices commission (APC) - Procurement Policy - Buffer - Stock - Dual Pricing - Role of FCI. Agricultural Credit: Need and Sources.

Industry - importance - Role of Small Scale Industry - some large scale industries (Iron & Steel, Cotton, Textiles, Sugar, Jute, Petro-chemicals, Tea, etc.) Industrial Sickness - causes and measures; Industrial Policy Resolutions (of 1956, 1985 & 1991)

Suggested Readings:

1. *Rudar Datt, Sundaram, K.P.M., "Indian Economy", 2012, S. Chand & Co., New Delhi.*
2. *Jhingan, M.L. "The Economics of Development & Planning", 22nd Revised Edition, Konark Publications, New Delhi.*
3. *Sankaran S, "Indian Economy: Problems, Policies and Development", 1994, Margham Publication, Chennai.*
4. *RBI Bulletin, Pramit Chaudhury, The Indian Economy, Poverty and Development, Vikas Publishing House, New Delhi.*
5. *Velayutham, "Foreign Trade, Theory & Practice", S. Chand & Co., New Delhi.*

Note: Latest edition of suggested books may be considered.

Semester IV

ESL–222: ENVIRONMENTAL STUDIES–II

Theory Lectures: 1½ Hours/ Week

Max. Marks: 50

Time: 3 Hours

Section A (15 Marks): It will consist of five short answer type questions. Candidates will be required to attempt three questions, each question carrying five marks.

Answer to any of the questions should not exceed two pages.

Section B (20 Marks): It will consist of four essay type questions. Candidates will be required to attempt two questions, each question carrying ten marks. Answer to any of the questions should not exceed four pages.

Section C (15 Marks): It will consist of two questions. Candidate will be required to attempt one question only. Answer to the question should not exceed 5 pages.

1. Biodiversity and its Conservation:

- Definition: Genetic, species and ecosystem diversity.
- Biogeographical classification of India.
- Value of Biodiversity: Consumptive use; productive use, social, ethical, aesthetic and option values.
- Biodiversity of global, National and local levels.
- India as mega–diversity nation.
- Hot–spots of biodiversity.
- Threats to Biodiversity: Habitat loss, poaching of wild life, man wildlife conflicts.
- Endangered and endemic species of India.
- Conservation of Biodiversity: In situ and Ex–situ conservation of biodiversity.

2. Environmental Pollution:

- Definition, causes, effects and control measures of:
 - a) Air Pollution
 - b) Water Pollution
 - c) Soil Pollution
 - d) Marine Pollution
 - e) Noise Pollution
 - f) Thermal Pollution
 - g) Nuclear Hazards
 - h) Electronic Waste
- Solid Waste Management: Causes, effects and control measures of urban and industrial wastes.
- Role of an individual in prevention of pollution.
- Pollution case studies.

- Disaster Management: Floods, Earthquake, Cyclone and Landslides.

3. Human Population and the Environment

- Population growth, variation among nations.
- Population explosion–Family welfare programme.
- Environment and human health.
- Human rights.
- Value education.
- HIV/AIDS.
- Women and child welfare.
- Role of information technology in environment and human health.
- Case studies.
- **Road Safety Rules & Regulations:** Use of Safety Devices while Driving, Do's and Don'ts while Driving, Role of Citizens or Public Participation, Responsibilities of Public under Motor Vehicle Act, 1988, General Traffic Signs.
- **Accident & First Aid:** First Aid to Road Accident Victims, Calling Patrolling Police & Ambulance.

4. Field Visits:

- Visit to a local area to document environmental assets–river/forest/grassland/hill/mountain.
- Visit to a local polluted site–Urban/Rural/Industrial/Agricultural.
- Study of common plants, insects, birds.
- Study of simple ecosystems–pond, river, hill slopes etc.

Note: In this section the students will be required to visit and write on the environment of an area/ecosystem/village industry/disaster/mine/dam/agriculture field/waste management/hospital etc. with its salient features, limitations, their implications and suggestion for improvement.

References/Books:

1. Agarwal, K. C. 2001. *Environmental Biology*, Nidhi Publications Ltd. Bikaner.
2. Bharucha, E. 2005. *Textbook of Environmental Studies*, Universities Press, Hyderabad.
3. *Down to Earth*, Centre for Science and Environment, New Delhi.
4. Jadhav, H. & Bhosale, V. M. 1995. *Environmental Protection and Laws*. Himalaya Pub.
5. Joseph, K. and Nagendran, R. 2004. *Essentials of Environmental Studies*, Pearson Education (Singapore) Pte. Ltd., Delhi.
6. Kaushik, A. & Kaushik, C. P. 2004. *Perspective in Environmental Studies*, New Age International (P) Ltd, New Delhi.
7. Miller, T. G. Jr. 2000. *Environmental Science*, Wadsworth Publishing Co.

B.COM (PASS) (SEMESTER SYSTEM)
2016-17

8. *Sharma, P. D. 2005. Ecology and Environment, Rastogi Publications, Meerut.*
9. *Booklet on Safe Driving. Sukhmani Society (Suvidha Centre), District Court Complex, Amritsar.*
10. *Kanta, S., 2012. Essentials of Environmental Studies, ABS Publications, Jalandhar.*

Note: Latest edition of suggested books may be considered.

BCG-407:

SEMINAR

Max. Marks: 50

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Semester V

BCG-503: MANAGEMENT ACCOUNTING

Time: 3 Hours

Max. Marks: 50

Theory: 40

Internal Assessment: 10

Note: The question paper covering the entire course shall be divided into three sections.

Section–A: It will have question No.1 consisting of 10 very short answer questions from the entire syllabus with answer to each question up to five lines in length. Students will attempt 8 questions. Each question will carry one mark; the total weightage being 8 marks.

Section–B: It will consist of essay type/numerical questions up to five pages (essay type) in length. Four questions numbering 2, 3, 4 and 5 will be set by the examiner from Part-I of the syllabus. The candidates will be required to attempt any two questions. Each question will carry 8 marks. The total weightage of this section shall be 16 marks.

Section–C: It will consist of essay type/numerical questions with answer to each question up to five pages(essay type) in length. Four questions numbering 6, 7, 8 and 9 will be set by the examiner from Part-II of the syllabus. The candidates will be required to attempt any two questions. Each question will carry 8 marks. The total weightage of the section shall be 16 marks.

Part-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 (a general discussion only). Ratio Analysis: - Meaning –Nature – uses and limitations of Ratios

Fund Flow Statements: Meaning and concept of Flow of Fund –Preparation of Fund flow statements – uses and significance

Cash Flow Statement: Difference between fund flow statement and cash flow statements – Preparation of cash flow statements as per AS-3 Norms

Part – II

Managerial decision making with the help of C.V.P. Analysis : Marginal Costing-Fixed Cost, Variable Cost, Contribution, P/V ratio, Break Even Analysis – Algebraic and Graphic

presentation – Decision making: Fixation of Selling Price – Exploring new markets – make or buy-key factor – Product Mix – Operate or Shutdown

Responsibility Accounting –Concept – Significance – Responsibility centers-Activity Based Costing – (General outline only)

Suggested Readings:

1. Maheswari, 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

Note: Latest edition of suggested books may be considered.

Semester V

BCG-504: INDIRECT TAX LAWS

Time: 3 Hours

Max. Marks: 50

Theory :40

Internal Assessment : 10

Note: The question paper covering the entire course shall be divided into three sections.

Section–A: It will have question No.1 consisting of 10 very short answer questions from the entire syllabus with answer to each question up to five lines in length. Students will attempt 8 questions. Each question will carry one mark; the total weightage being 8 marks.

Section–B: It will consist of essay type/numerical questions up to five pages (essay type) in length. Four questions numbering 2, 3, 4 and 5 will be set by the examiner from Part-I of the syllabus. The candidates will be required to attempt any two questions. Each question will carry 8 marks. The total weightage of this section shall be 16 marks.

Section–C: It will consist of essay type/numerical questions with answer to each question up to five pages (essay type) in length. Four questions numbering 6, 7, 8 and 9 will be set by the examiner from Part-II of the syllabus. The candidates will be required to attempt any two questions. Each question will carry 8 marks. The total weightage of the section shall be 16 marks.

Part-I

Indirect Taxes: Introduction, Meaning, Features, Merits and Demerits.

Central Excise Duty Act 1944: Central Excise: Meaning, Features, Nature, Kinds, Important Definitions, General Procedure for excisable goods and obtaining registration. Provisions regarding Central Excise Duty, Exemptions to small scale industries.

Value Added Tax (VAT): Historical Background, Important Terms and Definitions, Statement of Objects (Related to Punjab).

Part - II

Central Sale Tax Act 1956: Meaning, growth, objects and important definitions; principles for determining different categories of sales, collection of tax. Registration of Dealers : Procedure for obtaining registration certificate; Amendment in Certificate of Registration, cancellation of Certificate of Registration

Service Tax 2007: Service Tax; Historical development, features, scope, taxable services and exempted services, Service Tax Credit, Administrative mechanism of service tax; procedure regarding valuation of taxable services, compensation of tax of different services, provisions regarding registration and furnishing the returns of service tax.

Suggested Readings:

1. *Datey, V.S., "Indirect Tax Law & Practice", 2008, Taxmann Publications Pvt. Ltd. New Delhi*
2. *Mehrota, H.C., "Indirect Taxes Law and Practice", 2009, Sahitya Bhawan Publications, Agra*
3. *Ahuja, G. and Gupta, R., "Systematic Approach to Income Tax", 2011, Bharat Law House Pvt. Ltd., New Delhi*
4. *Singhania, V.K. and Singhania, M., "Students' Guide to Income Tax", 2013, Taxmann Publication Pvt. Ltd, New Delhi.*
5. *Ahuja, G. and Gupta, R., "Simplified Approach to Corporate Tax Planning and Management", 2012, Bharat Law House Pvt. Ltd., New Delhi.*
6. *Reddy, P.V., "Guide to Service Tax", 12th Edition, Asia Law House, New Delhi*
7. *Kumar, S., "Systematic Approach to Indirect Taxes", 2008, Bharat Law House Pvt. Ltd., New Delhi*
8. *Gupta, S. S., "Service Tax -How to meet your obligation", 2010, Taxmann Publications Pvt. Ltd., Delhi.*

Note: Latest edition of suggested books may be considered.

Semester V

BCG-505: OPERATIONS RESEARCH

. Time: 3 Hours

Max. Marks: 50

Theory :40

Internal Assessment : 10

Note: The question paper covering the entire course shall be divided into three sections.

Section–A: It will have question No.1 consisting of 10 very short answer questions from the entire syllabus with answer to each question up to five lines in length. Students will attempt 8 questions. Each question will carry one mark; the total weightage being 8 marks.

Section–B: It will consist of essay type/numerical questions up to five pages (essay type) in length. Four questions numbering 2, 3, 4 and 5 will be set by the examiner from Part-I of the syllabus. The candidates will be required to attempt any two questions. Each question will carry 8 marks. The total weightage of this section shall be 16 marks.

Section–C: It will consist of essay type/numerical questions with answer to each question up to five pages (essay type) in length. Four questions numbering 6, 7, 8 and 9 will be set by the examiner from Part-II of the syllabus. The candidates will be required to attempt any two questions. Each question will carry 8 marks. The total weightage of the section shall be 16 marks.

Part-I

Basics of Operational Research – Development, Definition Characteristics, Necessity, Scope, Limitation.

Linear Programming - Introduction, Application, Formulation of Linear Programming Problem, General Linear Programming Problem, Graphical Method of Solution. Theory of Simplex method, Big-M Method.

Transportation Model - Assumption, Formulation and Solution of transportation Models, Trans-shipment Problems, Definition of Assignment Model, Hungarian Method for solution of Assignment Problems, Travelling Salesman Problem.

Part-II

Queuing Models – Application, Introduction, Elements, operating Characteristics, Waiting Time and Idle Time Costs, Model I – Single Channel poisson Arrivals with Exponential Service Times. Infinite Population; Assumption & Limitation Poisson of Queuing Model.

Game Theory – Theory of Games, Characteristics of Games, Rules – Look for a pure Strategy, Reduce Game by Dominance, Mixed Strategies (2 x 2 Games, 2 x n Games or m x 2 Games).

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

Suggested Readings:

1. Hien, L.W., *“Quantitative Approach to Managerial Decisions”*, Prentice Hall, New Jersey.
2. Morse, L. B., *“Statistics for Business & Economics”*, Harper Collins, New York.
3. Levin, R. I. and Rubin, D. S., *“Statistics for Management”*, 2010, Prentice Hall of India, New Delhi.
4. Watsnam Terry J. and Keith Parramor: *Quantitative Methods in Finance*, International Thompson Business Press, London
5. Sharma, J.K., *“Quantitative Techniques for Managerial Decisions”*, 2007, Macmillan Publishers India, New Delhi.
6. Vohra, N.D., *“Quantitative Techniques in Management”*, 2007, Tata McGraw Hill, New Delhi.
7. Kapoor, V.K., *“Operations Research Techniques for Management”*, 7th Edition, Sultan Chand & Sons, New Delhi.
8. Swaroop, K., Gupta, P.K. and Manmohan, *“Operations Research”*, 2013, 18th Edition, Sultan Chand & Sons, New Delhi.
9. Gupta, P.K. and Hira, D.S., *“Operations Research”*, 2009, S. Chand & Co., New Delhi.

Note: Latest edition of suggested books may be considered.

Semester V

GROUP I- (ACCOUNTING & FINANCE)

BCG-511: CONTEMPORARY ACCOUNTING

Time: 3 Hours

Max. Marks: 50

Theory :40

Internal Assessment : 10

Note: The question paper covering the entire course shall be divided into three sections.

Section–A: It will have question No.1 consisting of 10 very short answer questions from the entire syllabus with answer to each question up to five lines in length. Students will attempt 8 questions. Each question will carry one mark; the total weightage being 8 marks.

Section–B: It will consist of essay type/numerical questions up to five pages (essay type) in length. Four questions numbering 2, 3, 4 and 5 will be set by the examiner from Part-I of the syllabus. The candidates will be required to attempt any two questions. Each question will carry 8 marks. The total weightage of this section shall be 16 marks.

Section–C: It will consist of essay type/numerical questions with answer to each question up to five pages (essay type) in length. Four questions numbering 6, 7, 8 and 9 will be set by the examiner from Part-II of the syllabus. The candidates will be required to attempt any two questions. Each question will carry 8 marks. The total weightage of the section shall be 16 marks.

Part I

Emergence of contemporary issues in accounting – influence of other disciplines on accounting and changing environment.

Human Resource Accounting: Meaning and Scope, Human Resource Cost Accounting – Capitalization, Write off and Amortization Procedure. Human Resource Valuation Accounting – Appraisal of Various Human Resource Valuation Models. Use of Human Resource Accounting in Managerial Decisions. Human Resource Accounting in India.

Price Level Accounting – Methods, Utility and Corporate Practices

Corporate Social Reporting: Areas of Corporate Social Performance, Approaches to Corporate Social Accounting and Reporting. Corporate Social Reporting in India.

Corporate Reporting:

Concept of Disclosure in relation to Published Accounts, Issues in Corporate Disclosure, Corporate Disclosure Environment, Conceptual framework of corporate reporting.

Part II

Recent Trends in the Presentation of Published Accounts. Reporting by Diversified Companies.

Value Added Reporting: Preparation and Disclosure of Value Added Statements, Economic Value Added, EVA Disclosure in India

Basel II and III Norms

Accounting Standards in India. Significance and formulation of Accounting Standards. Accounting Standards relating to Interim Reporting. Accounting for Leases, Earning Per Share. and Accounting for Intangibles.

Contemporary Issues In Management Accounting: Target Costing.

Suggested Readings:

1. Lal, Jawahar and Lele, R.K., “*Contemporary Accounting Issues*”, 1988, Himalaya Publishers.
2. Porwal, L.S., “*Accounting Theory*”, 2001, Tata McGraw Hill.
3. Lal, Jawahar, “*Corporate Financial Reporting*”, 2009, Taxman.
4. Arora, J.S., “*Price Level Accounting*”, 1999, Deep and Deep Publishers.
5. Chander, Subhash, “*Corporate Reporting Practices*”, 1992, Deep and Deep Publishers.

Note: Latest edition of suggested books may be considered.

Semester IV

GROUP I- (ACCOUNTING & FINANCE)

BCG 512: ADVANCED FINANCIAL MANAGEMENT

Time: 3 Hours

Max. Marks: 50

Theory: 40

Internal Assessment: 10

Note: The question paper covering the entire course shall be divided into three sections.

Section–A: It will have question No.1 consisting of 10 very short answer questions from the entire syllabus with answer to each question up to five lines in length. Students will attempt 8 questions. Each question will carry one mark; the total weightage being 8 marks.

Section–B: It will consist of essay type/numerical questions up to five pages (essay type) in length. Four questions numbering 2, 3, 4 and 5 will be set by the examiner from Part-I of the syllabus. The candidates will be required to attempt any two questions. Each question will carry 8 marks. The total weightage of this section shall be 16 marks.

Section–C: It will consist of essay type/numerical questions with answer to each question up to five pages (essay type) in length. Four questions numbering 6, 7, 8 and 9 will be set by the examiner from Part-II of the syllabus. The candidates will be required to attempt any two questions. Each question will carry 8 marks. The total weightage of the section shall be 16 marks.

Part – 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

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.

Part – II

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)

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 Financial Management*", 2008, Pearson
4. Banerjee, B, "*Financial Policy & Management Accounting*", 2005, PHI
5. Chandra, P., "*Financial Management*", 2010, TMH

Note: Latest edition of suggested books may be considered.

Semester V

GROUP-II: BANKING AND INSURANCE

BCG 521: BANKING SERVICES MANAGEMENT

Time: 3 Hours

Max. Marks: 50

Theory: 40

Internal Assessment: 10

Note: The question paper covering the entire course shall be divided into three sections.

Section–A: It will have question No.1 consisting of 10 very short answer questions from the entire syllabus with answer to each question up to five lines in length. Students will attempt 8 questions. Each question will carry one mark; the total weightage being 8 marks.

Section–B: It will consist of essay type/numerical questions up to five pages (essay type) in length. Four questions numbering 2, 3, 4 and 5 will be set by the examiner from Part-I of the syllabus. The candidates will be required to attempt any two questions. Each question will carry 8 marks. The total weightage of this section shall be 16 marks.

Section–C: It will consist of essay type/numerical questions with answer to each question up to five pages (essay type) in length. Four questions numbering 6, 7, 8 and 9 will be set by the examiner from Part-II of the syllabus. The candidates will be required to attempt any two questions. Each question will carry 8 marks. The total weightage of the section shall be 16 marks.

PART – 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.

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.

PART – II

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.

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.

Note: Latest edition of suggested books may be considered.

Semester V

GROUP-II: BANKING AND INSURANCE

BCG-522: INSURANCE SERVICE MANAGEMENT

Time: 3 Hours

Max. Marks: 50

Theory: 40

Internal Assessment: 10

Note: The question paper covering the entire course shall be divided into three sections.

Section-A: It will have question No.1 consisting of 10 very short answer questions from the entire syllabus with answer to each question up to five lines in length. Students will attempt 8 questions. Each question will carry one mark; the total weightage being 8 marks.

Section-B: It will consist of essay type/numerical questions up to five pages (essay type) in length. Four questions numbering 2, 3, 4 and 5 will be set by the examiner from Part-I of the syllabus. The candidates will be required to attempt any two questions. Each question will carry 8 marks. The total weightage of this section shall be 16 marks.

Section-C: It will consist of essay type/numerical questions with answer to each question up to five pages (essay type) in length. Four questions numbering 6, 7, 8 and 9 will be set by the examiner from Part-II of the syllabus. The candidates will be required to attempt any two questions. Each question will carry 8 marks. The total weightage of the section shall be 16 marks.

PART – I

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

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.

PART – II

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.

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

pricingsystem – 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.

Note: Latest edition of suggested books may be considered.

Semester V

GROUP-III: COMPUTER APPLICATIONS AND E-BUSINESS

BCG-531: COMPUTED BASED ACCOUNTING

Time: 3 Hours

Max. Marks: 50

Theory: 40

Internal Assessment: 10

Note: The question paper covering the entire course shall be divided into three sections.

Section-A: It will have question No.1 consisting of 10 very short answer questions from the entire syllabus with answer to each question up to five lines in length. Students will attempt 8 questions. Each question will carry one mark; the total weightage being 8 marks.

Section-B: It will consist of essay type/numerical questions up to five pages (essay type) in length. Four questions numbering 2, 3, 4 and 5 will be set by the examiner from Part-I of the syllabus. The candidates will be required to attempt any two questions. Each question will carry 8 marks. The total weightage of this section shall be 16 marks.

Section-C: It will consist of essay type/numerical questions with answer to each question up to five pages (essay type) in length. Four questions numbering 6, 7, 8 and 9 will be set by the examiner from Part-II of the syllabus. The candidates will be required to attempt any two questions. Each question will carry 8 marks. The total weightage of the section shall be 16 marks.

PART – I

Business and Computers: Advantages of using Computers in Business. Evolution of Computers in Business, Computer Tools for Business Usage.

Accounting as an Information System– Importance of system approach for Accounting.

General Role of Computers in Accounting– Important aspects of Computer Accounting, Types of Accounting Softwares

PART – II

Starting With Tally– Tally server for single user, Tally for Multi–User.

Activating Tally for Single User– For users connected to the internet, for users not connected to the Internet

Activating tally for Multi–User– Tally License server

New Features of tally, Installation of Tally, Running Tally

Items on the tally screen– Gateway of Tally, Direct Command area, The Buttons

Create a Company– Directory, Name, Mailing Name, Address, State, Pin Code, Email Address,

Use Indian Vat, VAT TIN Number, Income tax Number, Maintain, Books Beginning from,

Tally/Vault password, Use Security Control

Suggested Readings:

1. Firewall, , “*Computer Accounting*”, 2006, Lakshmi Publications
2. Rajaraman, V., “*Introduction to Information Technology*”, 2013, PHI.
3. Bharihoka, Deepak, “*Fundamentals of Information Technology*”, 2009, Excel Book.
4. Madan, Sushila, “*Computer Applications*”, 2007, Mayur Paperbacks, New Delhi.
5. J.L. Boockholdt, “*Accounting Information System*”: *Transaction Processing and Control*, 1998, Irwin Mcraw–Hill.

Note: Latest edition of suggested books may be considered.

Semester V

GROUP-III: (COMPUTER APPLICATIONS & E-BUSINESS)

BCG-532: E-COMMERCE

Time: 3 Hours

Max. Marks: 50

Theory :40

Internal Assessment : 10

Note: The question paper covering the entire course shall be divided into three sections.

Section-A: It will have question No.1 consisting of 10 very short answer questions from the entire syllabus with answer to each question up to five lines in length. Students will attempt 8 questions. Each question will carry one mark; the total weightage being 8 marks.

Section-B: It will consist of essay type/numerical questions up to five pages (essay type) in length. Four questions numbering 2, 3, 4 and 5 will be set by the examiner from Part-I of the syllabus. The candidates will be required to attempt any two questions. Each question will carry 8 marks. The total weightage of this section shall be 16 marks.

Section-C: It will consist of essay type/numerical questions with answer to each question up to five pages (essay type) in length. Four questions numbering 6, 7, 8 and 9 will be set by the examiner from Part-II of the syllabus. The candidates will be required to attempt any two questions. Each question will carry 8 marks. The total weightage of the section shall be 16 marks.

PART – I

Introduction to E- commerce : Meaning and concept – E- commerce v/s Traditional Commerce– E- Business & E- Commerce – History of E- Commerce – EDI – Importance, features & benefits of E- Commerce – Impacts, Challenges & Limitations of E-Commerce – Supply chain management & E – Commerce – E – Commerce infrastructure.

Business models of E – Commerce: Business to Business – Business to customers– Customers to Customers – Business to Government – Business to Employee – E – Commerce strategy – Influencing factors of successful E- Commerce.

PART – II

Marketing strategies & E – Commerce: Website – components of website – Concept & Designing website for E- Commerce – Corporate Website – Portal – Search Engine – Internet Advertising – Emergence of the internet as a competitive advertising media– Models of internet advertising – Weakness in Internet advertising – Mobile Commerce.

Electronic Payment system : Introduction – Online payment systems – prepaid and postpaid payment systems – e- cash, e- cheque, Smart Card, Credit Card , Debit Card, Electronic purse – Security issues on electronic payment system – Solutions to security issues – Biometrics – Types

of biometrics.

Legal and ethical issues in E– Commerce: Security issues in E– Commerce–Regulatory framework of E– commerce.

Suggested Readings:

1. Turban, Efraim, and David King, “*Electronic Commerce: A Managerial Perspective*”, 2010, Pearson Education Asia, Delhi.
2. Kalakota, Ravi, “*Frontiers of Electronic Commerce*”, 2004, Addison – Wesley, Delhi.
3. Rayport, Jeffrey F. and Jaworksi, Bernard J, “*Introduction to E–Commerce*”, 2003, Tata McGraw Hill, New Delhi.
4. Smantha Shurety, “*E–Business with Net Commerce*”, Addison – Wesley, Singapore.
5. Rich, Jason R: *Starting an E–Commerce Business*, 2007, IDG Books, Delhi.
6. Laudon, Kenneth C and Carol Guercio Traver: *E–Commerce business. Technology*, 2011, Pearson Education, Delhi.
7. Stamper David A, and Thomas L.Case: *Business Data Communications*, 2005, Pearson Education, New Delhi.
8. Willam Stallings: *Business Data Communications*, 2007, Pearson Education, New Delhi.

Note: Latest edition of suggested books may be considered.

Semester VI
BCG-603: AUDITING

Time: 3 Hours

Max. Marks: 50
Theory :40
Internal Assessment : 10

Note: The question paper covering the entire course shall be divided into three sections.

Section–A: It will have question No.1 consisting of 10 very short answer questions from the entire syllabus with answer to each question up to five lines in length. Students will attempt 8 questions. Each question will carry one mark; the total weightage being 8 marks.

Section–B: It will consist of essay type/numerical questions up to five pages (essay type) in length. Four questions numbering 2, 3, 4 and 5 will be set by the examiner from Part-I of the syllabus. The candidates will be required to attempt any two questions. Each question will carry 8 marks. The total weightage of this section shall be 16 marks.

Section–C: It will consist of essay type/numerical questions with answer to each question up to five pages (essay type) in length. Four questions numbering 6, 7, 8 and 9 will be set by the examiner from Part-II of the syllabus. The candidates will be required to attempt any two questions. Each question will carry 8 marks. The total weightage of the section shall be 16 marks.

Part-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.

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.

Part-II

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.

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 Mc-Graw Hill Publishing Co. Ltd., New Delhi.
6. Ghatalia, S.V.: “*Practical Auditing*,” 2005, Allied Publishers Private Ltd., New Delhi.

Note: Latest edition of suggested books may be considered.

Semester VI
BCG-604: DIRECT TAX LAWS

Time: 3 Hours

Max. Marks: 50
Theory: 40
Internal Assessment: 10

Note: The question paper covering the entire course shall be divided into three sections.

Section–A: It will have question No.1 consisting of 10 very short answer questions from the entire syllabus with answer to each question up to five lines in length. Students will attempt 8 questions. Each question will carry one mark; the total weightage being 8 marks.

Section–B: It will consist of essay type/numerical questions up to five pages (essay type) in length. Four questions numbering 2, 3, 4 and 5 will be set by the examiner from Part-I of the syllabus. The candidates will be required to attempt any two questions. Each question will carry 8 marks. The total weightage of this section shall be 16 marks.

Section–C: It will consist of essay type/numerical questions with answer to each question up to five pages (essay type) in length. Four questions numbering 6, 7, 8 and 9 will be set by the examiner from Part-II of the syllabus. The candidates will be required to attempt any two questions. Each question will carry 8 marks. The total weightage of the section shall be 16 marks.

Part-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.

Income Tax Act 1961: 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

Part-II

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

Note: Latest edition of suggested books may be considered.

Semester VI
BCG-605: CORPORATE GOVERNANCE

Time: 3 Hours

Max. Marks: 50

Theory :40

Internal Assessment : 10

Note: The question paper covering the entire course shall be divided into three sections.

Section–A: It will have question No.1 consisting of 10 very short answer questions from the entire syllabus with answer to each question up to five lines in length. Students will attempt 8 questions. Each question will carry one mark; the total weightage being 8 marks.

Section–B: It will consist of essay type/numerical questions up to five pages (essay type) in length. Four questions numbering 2, 3, 4 and 5 will be set by the examiner from Part-I of the syllabus. The candidates will be required to attempt any two questions. Each question will carry 8 marks. The total weightage of this section shall be 16 marks.

Section–C: It will consist of essay type/numerical questions with answer to each question up to five pages (essay type) in length. Four questions numbering 6, 7, 8 and 9 will be set by the examiner from Part-II of the syllabus. The candidates will be required to attempt any two questions. Each question will carry 8 marks. The total weightage of the section shall be 16 marks.

Part-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.

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),

Part-II

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, Euro shareholders 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.

Note: Latest edition of suggested books may be considered.

Semester VI
GROUP I– (ACCOUNTING & FINANCE)
BCG-611: PORTFOLIO MANAGEMENT

Time: 3 Hours

Max. Marks: 50

Theory: 40

Internal Assessment: 10

Note: The question paper covering the entire course shall be divided into three sections.

Section–A: It will have question No.1 consisting of 10 very short answer questions from the entire syllabus with answer to each question up to five lines in length. Students will attempt 8 questions. Each question will carry one mark; the total weightage being 8 marks.

Section–B: It will consist of essay type/numerical questions up to five pages (essay type) in length. Four questions numbering 2, 3, 4 and 5 will be set by the examiner from Part-I of the syllabus. The candidates will be required to attempt any two questions. Each question will carry 8 marks. The total weightage of this section shall be 16 marks.

Section–C: It will consist of essay type/numerical questions with answer to each question up to five pages (essay type) in length. Four questions numbering 6, 7, 8 and 9 will be set by the examiner from Part-II of the syllabus. The candidates will be required to attempt any two questions. Each question will carry 8 marks. The total weightage of the section shall be 16 marks.

Part – I

Portfolio Theory: Merits of Diversification: Diversification and Portfolio Risk, Portfolio Return and Risk, Calculation of Portfolio Risk, Optimal Portfolio.

Portfolio Selection: Concept of Portfolio Selection, Optimal Portfolio, Objectives, Risk and Investor Preferences, Investment Constraints, Cut-off Rate and New Securities, Efficient Frontier and Portfolio Selection

Portfolio Revision: Meaning, Need, Techniques of Portfolio Revision, Formula Plans, Rules Regarding Formula Plans, Constant Rupee Value Plan, Constant Ratio Plan, Variable Ratio Plan, Modifications, Rupee Averaging Technique.

Part – II

Introduction to Investment Management: Concept and objectives of investment, Difference between Investment and Speculation, Investment and Gambling, Meaning of Investment Management, Investment Management Process, Investment Alternatives, Features of Investment Avenues, Types of Management Strategies, Approaches to Investment

Economic and Industry Analysis: Macro-Economic Analysis, Forecasting, Industry Analysis, Sensitivity of Business Cycle, Industry Life Cycle Analysis, Porter Model of Assessment of Profit Potential of Industries

Suggested Readings:-

1. Lofthouse, Stephen, "*Investment Management*", 1999, John Wiley & Sons Publications
2. Fabozzi, Frank J, "*Investment Management*," 2009, Prentice Hall Publications
3. Fredrick Amling, "*Investment- An Introduction to Analysis and Management*," Prentice Hall Pub.
4. Chandra, P, "*Investment Analysis and Portfolio Management*",2003, Tata Mcgraw

Note: Latest edition of suggested books may be considered.

Semester VI
GROUP I– (ACCOUNTING & FINANCE)
BCG-612: FINANCIAL SERVICES

Time: 3 Hours

Max. Marks: 50
Theory: 40
Internal Assessment: 10

Note: The question paper covering the entire course shall be divided into three sections.

Section–A: It will have question No.1 consisting of 10 very short answer questions from the entire syllabus with answer to each question up to five lines in length. Students will attempt 8 questions. Each question will carry one mark; the total weightage being 8 marks.

Section–B: It will consist of essay type/numerical questions up to five pages (essay type) in length. Four questions numbering 2, 3, 4 and 5 will be set by the examiner from Part-I of the syllabus. The candidates will be required to attempt any two questions. Each question will carry 8 marks. The total weightage of this section shall be 16 marks.

Section–C: It will consist of essay type/numerical questions with answer to each question up to five pages (essay type) in length. Four questions numbering 6, 7, 8 and 9 will be set by the examiner from Part-II of the syllabus. The candidates will be required to attempt any two questions. Each question will carry 8 marks. The total weightage of the section shall be 16 marks.

Part – I

Financial services – meaning - features – importance – contribution of financial services in promoting industry – service sector

Merchant banking – meaning, origin and growth of merchant banking in India. Scope of merchant banking services – merchant bankers and management of public issues – merchant banking practices in India. Weakness in the functioning of merchant bankers in India.

Mutual funds: Concept of mutual funds. Growth of mutual funds in India. Mutual fund schemes – money market mutual funds – private sector mutual funds – functioning of mutual funds in India.

Part – II

Lease financing: Meaning – types of leasing – factors influencing lease – performance of leasing industry in India – RBI guidelines for hire-purchase – problems of hire-purchasing companies in India.

A. **Factoring:** Concept of factoring – why factoring – types of factoring – factoring mechanism – securitization of debt – concept and mechanism

B. **Retail banking services** – personal loan – home loans – car loans – consumer loans – educational loans- concept of plastic money - credit cards - debit card – (meaning – features – types – merits and de merits of each services are covered)

C. **Venture Capital:** Concept of venture capital fund – characteristics – growth of venture capital funds in India.

Suggested Readings:

1. Avadhani, “*Financial Services and Market*”, 1999, Himalaya Publishing House.
2. Bhole, “*Indian Financial System*”, 2009, Himalaya Publishing House.
3. Chandra, P, “*Security Analysis and Portfolio Management*”, 2011, Tata McGraw Hill.
4. Desai, Vasanth, “*The Indian Financial System*”, 1999, Himalaya Publishing House
5. Varshney, PN & Mittal DK, “*Indian Financial System*”, 2000, Sulthan Chand & Sons.

Note: Latest edition of suggested books may be considered.

Semester VI
GROUP-II: BANKING AND INSURANCE
BCG- 621: FOREIGN EXCHANGE MANAGEMENT

Time: 3 Hours

Max. Marks: 50
Theory :40
Internal Assessment : 10

Note: The question paper covering the entire course shall be divided into three sections.

Section–A: It will have question No.1 consisting of 10 very short answer questions from the entire syllabus with answer to each question up to five lines in length. Students will attempt 8 questions. Each question will carry one mark; the total weightage being 8 marks.

Section–B: It will consist of essay type/numerical questions up to five pages (essay type) in length. Four questions numbering 2, 3, 4 and 5 will be set by the examiner from Part-I of the syllabus. The candidates will be required to attempt any two questions. Each question will carry 8 marks. The total weightage of this section shall be 16 marks.

Section–C: It will consist of essay type/numerical questions with answer to each question up to five pages (essay type) in length. Four questions numbering 6, 7, 8 and 9 will be set by the examiner from Part-II of the syllabus. The candidates will be required to attempt any two questions. Each question will carry 8 marks. The total weightage of the section shall be 16 marks.

PART – I

The main theories which seek to explain exchange rate behaviour. Forecasting exchange rate movements. Different exchange rate arrangements and government intervention.

Financial Fragility and Systemic Risk The main causes of financial. fragility and systemic risk. Financial sector adjustments in response to financial booms and busts since 1980.

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.

PART – II

Swaps Development of the swaps market – Characteristics and uses of swap products, interest rate and currency swaps – Legal and regulatory issues.

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. Luc Soenen: “*Foreign Exchange Management*”, 1999, McGraw–Hill Primis Custom Publishing.
2. Loosigian, Allan: “*Foreign Exchange Futures: A Guide to International Currency*”, 2009, Scholarly Books, USA
3. Klopfenstein, Gary: “*Strategic Trading in the Foreign Exchange Markets: Insights from Foreign Exchange Traders Worldwide*”, 1993, AMACOM.
4. Fatemi, Khosrow: “*Foreign Exchange Issues, Capital Markets and International Banking in the 1990's*”, 2012, Taylor & Francis Publishers.
5. Walton, L E: “*Foreign Trade and Foreign Exchange*”, Macdonald & Evans. London.
6. Daigler, R.T: “*Managing Risk With Financial futures*”, 2000, Ashgate Publishing Limited
7. C.Jeevanandam: “*Foreign Exchange, Concepts, Practices & Control*”, 2012 Sultan Chand & Sons.

Note: Latest edition of suggested books may be considered.

Semester VI

GROUP-II: BANKING AND INSURANCE
BCG-622: RISK MANAGEMENT AND INSURANCE

Time: 3 Hours

Max. Marks: 50

Theory :40

Internal Assessment : 10

Note: The question paper covering the entire course shall be divided into three sections.

Section-A: It will have question No.1 consisting of 10 very short answer questions from the entire syllabus with answer to each question up to five lines in length. Students will attempt 8 questions. Each question will carry one mark; the total weightage being 8 marks.

Section-B: It will consist of essay type/numerical questions up to five pages (essay type) in length. Four questions numbering 2, 3, 4 and 5 will be set by the examiner from Part-I of the syllabus. The candidates will be required to attempt any two questions. Each question will carry 8 marks. The total weightage of this section shall be 16 marks.

Section-C: It will consist of essay type/numerical questions with answer to each question up to five pages (essay type) in length. Four questions numbering 6, 7, 8 and 9 will be set by the examiner from Part-II of the syllabus. The candidates will be required to attempt any two questions. Each question will carry 8 marks. The total weightage of the section shall be 16 marks.

PART – 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 –Workers' Compensation and Risk Financing.

Personal Risk Management Applications – Property – Liability–Risk Management for Auto Owners – risk management for homeowners.

PART – II

Risk Management Applications–loss of Life–Loss of Health – Retirement Planning and Annuities – Employee Benefits – Financial and Estate Planning.

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.

Note: Latest edition of suggested books may be considered.

Semester VI

**GROUP-III: (COMPUTER APPLICATIONS & E-BUSINESS)
BCG 631: WINDOWS AND NETWORKING**

Time: 3 Hours

Max. Marks: 50

Theory :40

Internal Assessment : 10

Note: The question paper covering the entire course shall be divided into three sections.

Section–A: It will have question No.1 consisting of 10 very short answer questions from the entire syllabus with answer to each question up to five lines in length. Students will attempt 8 questions. Each question will carry one mark; the total weightage being 8 marks.

Section–B: It will consist of essay type/numerical questions up to five pages (essay type) in length. Four questions numbering 2, 3, 4 and 5 will be set by the examiner from Part-I of the syllabus. The candidates will be required to attempt any two questions. Each question will carry 8 marks. The total weightage of this section shall be 16 marks.

Section–C: It will consist of essay type/numerical questions with answer to each question up to five pages (essay type) in length. Four questions numbering 6, 7, 8 and 9 will be set by the examiner from Part-II of the syllabus. The candidates will be required to attempt any two questions. Each question will carry 8 marks. The total weightage of the section shall be 16 marks.

PART –I

Operating System and Windows: Operating Systems: Meaning, Definition, Functions and Types of Operating Systems – Booting process – Disk Operating System: Internal and External Commands – Wild Card Characters – Computer Virus, Cryptology. Windows operating system – Desktop, Start menu, Control panel, Windows accessories, The System Tray, Adjusting the Rate of Speech on the Fly, Application Display, Inputting Text, Windows Text Navigation Commands, Reading with the screen reader.

Application of Windows–Application Windows Display, Accessing the Ribbons. The Recycle Bin– Configuring the Recycle Bin. The Run Dialog, Opening a Variety of Items from the Run Dialog, Exploring Windows Search,Using Search Parameters

PART–II

Networking– Transmission Modes: Simplex, Half–Duplex, Full Duplex. Analog and digital transmission. Synchronous and Asynchronous transmission. Multiplexing.

Network Topologies: Bus, Star, Ring, Mesh, Tree.

Network Security: Network security threats – Malicious code (Malware), Hacking, Credit card

frauds. Spoofing, Sniffing Firewall (Concept, Components and Constituents, Benefits), Enterprise wide security Framework, secure physical infrastructure).

Suggested Readings :

1. White, Curt M, "*Data communications and Computer Networks*", 2013 , Cenange Learning
2. Peterson, Larry L, "*Computer Networks : A System Approach*", 2012, Morgan Kaufmann
3. Bagad, Vilas S, "*Computer Networks*", 2008, Technical Publications

Note: Latest edition of suggested books may be considered.

Semester VI
GROUP-III: (COMPUTER APPLICATIONS & E-BUSINESS)
BCG-632:E-Marketing

Time: 3 Hours

Max. Marks: 50
Theory :40
Internal Assessment : 10

Note: The question paper covering the entire course shall be divided into three sections.

Section-A: It will have question No.1 consisting of 10 very short answer questions from the entire syllabus with answer to each question up to five lines in length. Students will attempt 8 questions. Each question will carry one mark; the total weightage being 8 marks.

Section-B: It will consist of essay type/numerical questions up to five pages (essay type) in length. Four questions numbering 2, 3, 4 and 5 will be set by the examiner from Part-I of the syllabus. The candidates will be required to attempt any two questions. Each question will carry 8 marks. The total weightage of this section shall be 16 marks.

Section-C: It will consist of essay type/numerical questions with answer to each question up to five pages (essay type) in length. Four questions numbering 6, 7, 8 and 9 will be set by the examiner from Part-II of the syllabus. The candidates will be required to attempt any two questions. Each question will carry 8 marks. The total weightage of the section shall be 16 marks.

PART – I

E Marketing– Meaning, Concept, Nature, Features for E –Marketing Environment, Business Considerations for E Marketing , Unique E Marketing Issues .

E Marketing Strategies– Big Picture Strategies, Objectives and Goals, Segmentation and Positioning

E– Marketing Techniques: Search Engines, Directories, Registrations, Solicited targeted E-mails, Interactive sites, Banners, Advertising, Spam Mails, E-mail, Chain letters.

Applications of 5P's (Product, Price, Place, Promotion, People), E-Advertising Techniques: Banners, Sponsorships, Portals, Online Coupons.

PART – II

Introduction to Internet age and marketing, marketing in an information-intensive environment, Customer behavior in the future, the internet and international marketing

Implications of the Internet age for marketing, implications of the Internet for Consumer Marketing, Data mining in marketing

Improving marketing productivity in the Internet Age, product innovation in the Internet age, developing products on Internet time, Reintermediation and disintermediation in the internet age, pricing in the internet age, advertising in the internet age, sales and customer and customer service in the internet age, building meaningful relationships through dialogue

Suggested Readings:

1. Sheth, Jagdish N. and . Krishnan,V, “*Internet Marketing*”,2001, Harcourt College Publishers,
2. Chaffey,Dave and Mayer, Richard, “ *Internet marketing: strategy, implementation and practice,*”, 2000, Financial Times Prentice Hall,
3. Barry Silverstein, “ *Business to business Internet marketing*” Jim Hoskins Publishers
4. Tom , Vassos, “*Strategic Internet marketing*” ,1996 , Que Publishers

Note: Latest edition of suggested books may be considered.