रिपोर्ट 28.09.2012 को समन्वय हुई वाणिज्य विविधता समिति की बैठक में बीएमपींग भाग एक, भाग दो एवं भाग तीन के समूहों पादयोग के लिए हस्ताक्षर गया। लेकिन निर्देश दिए गए कि बीएमपींग भाग-एक के सभी प्रशंसकों के अधिकतम अंक 100 होंगे तथा बीएमपींग भाग दो एवं तीन हेतु राष्ट्र 2012-13 में सभी प्रशंसकों के अधिकतम अंक 50 होंगे। राष्ट्र 2013-14 में बीएमपींग भाग तीन में सभी प्रशंसकों के अधिकतम अंक 50 होंगे। तर्पणता 2015-16 के तीन वर्षों में सभी प्रशंसकों के अधिकतम अंक स्वरूप 100 गाने जायेगी।

उच्च आवास की स्थाननिर्धारण की बैठकें पर पादयोग सहित अपलोड करना जाना सुझावित किया गया।
<table>
<thead>
<tr>
<th>GROUP</th>
<th>PAPER</th>
<th>NAME OF PAPERS</th>
<th>MAX MARKS</th>
<th>MIN MARKS</th>
</tr>
</thead>
<tbody>
<tr>
<td>GROUP-A</td>
<td>PAPER-I</td>
<td>BUSINESS COMMUNICATION</td>
<td>100</td>
<td>66</td>
</tr>
<tr>
<td></td>
<td>PAPER-II</td>
<td>BUSINESS STATISTICS</td>
<td>100</td>
<td></td>
</tr>
<tr>
<td>GROUP-B</td>
<td>PAPER-III</td>
<td>FINANCIAL ACCOUNTING</td>
<td>100</td>
<td>66</td>
</tr>
<tr>
<td></td>
<td>PAPER-IV</td>
<td>BUSINESS REGULATORY FRAMEWORK</td>
<td>100</td>
<td></td>
</tr>
<tr>
<td>GROUP-C</td>
<td>PAPER-V</td>
<td>BUSINESS ECONOMICS</td>
<td>100</td>
<td>66</td>
</tr>
<tr>
<td></td>
<td>PAPER-VI</td>
<td>BUSINESS ENVIRONMENT</td>
<td>100</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td><strong>TOTAL MARKS</strong></td>
<td><strong>600</strong></td>
<td><strong>198</strong></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>GROUP</th>
<th>PAPER</th>
<th>NAME OF PAPERS</th>
<th>MAX MARKS</th>
<th>MIN MARKS</th>
</tr>
</thead>
<tbody>
<tr>
<td>GROUP-A</td>
<td>PAPER-I</td>
<td>COMPANY LAW</td>
<td>100</td>
<td>66</td>
</tr>
<tr>
<td></td>
<td>PAPER-II</td>
<td>COST ACCOUNTING</td>
<td>100</td>
<td></td>
</tr>
<tr>
<td>GROUP-B</td>
<td>PAPER-III</td>
<td>PRINCIPLES OF BUSINESS MANAGEMENT</td>
<td>100</td>
<td>66</td>
</tr>
<tr>
<td></td>
<td>PAPER-IV</td>
<td>INCOME TAX</td>
<td>130</td>
<td></td>
</tr>
<tr>
<td>GROUP-C</td>
<td>PAPER-V</td>
<td>FUNDAMENTALS OF ENTREPRENEURSHIP</td>
<td>100</td>
<td>99</td>
</tr>
<tr>
<td></td>
<td>PAPER-VI</td>
<td>PUBLIC FINANCE</td>
<td>100</td>
<td></td>
</tr>
<tr>
<td></td>
<td>PAPER-VII</td>
<td>INDUSTRIAL LAW</td>
<td>100</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td><strong>TOTAL MARKS</strong></td>
<td><strong>700</strong></td>
<td><strong>231</strong></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>GROUP</th>
<th>PAPER</th>
<th>NAME OF PAPERS</th>
<th>MAX MARKS</th>
<th>MIN MARKS</th>
</tr>
</thead>
<tbody>
<tr>
<td>GROUP-A</td>
<td>PAPER-I</td>
<td>CORPORATE ACCOUNTING</td>
<td>100</td>
<td>66</td>
</tr>
<tr>
<td></td>
<td>PAPER-II</td>
<td>AUDITING</td>
<td>100</td>
<td></td>
</tr>
<tr>
<td>GROUP-B</td>
<td>PAPER-III</td>
<td>MONEY AND FINANCIAL SYSTEM</td>
<td>100</td>
<td>66</td>
</tr>
<tr>
<td></td>
<td>PAPER-IV</td>
<td>INFORMATION TECHNOLOGY &amp; ITS IMPLICATIONS IN BUSINESS</td>
<td>100</td>
<td></td>
</tr>
<tr>
<td>Group-C1 (Optional)</td>
<td>Paper-V</td>
<td>Financial Management</td>
<td>100</td>
<td>66</td>
</tr>
<tr>
<td>---------------------</td>
<td>---------</td>
<td>----------------------</td>
<td>-----</td>
<td>----</td>
</tr>
<tr>
<td></td>
<td>Paper-VI</td>
<td>Management Accounting</td>
<td>100</td>
<td></td>
</tr>
<tr>
<td>Group-C2 (Optional)</td>
<td>Paper-V</td>
<td>Principles of Marketing</td>
<td>100</td>
<td>66</td>
</tr>
<tr>
<td></td>
<td>Paper-VI</td>
<td>International Marketing</td>
<td>100</td>
<td></td>
</tr>
<tr>
<td>Group-C3 (Optional)</td>
<td>Paper-V</td>
<td>Fundamentals of Insurance</td>
<td>100</td>
<td>66</td>
</tr>
<tr>
<td></td>
<td>Paper-VI</td>
<td>Indian Banking System</td>
<td>100</td>
<td></td>
</tr>
<tr>
<td>Group-C4 (Optional)</td>
<td>Paper-V</td>
<td>Internet &amp; World Wide Web</td>
<td>100</td>
<td>66</td>
</tr>
<tr>
<td></td>
<td>Paper-VI</td>
<td>Essentials of E-Commerce</td>
<td>100</td>
<td></td>
</tr>
<tr>
<td>Group-C5 (Optional)</td>
<td>Paper-V</td>
<td>Human Resource Management</td>
<td>100</td>
<td>66</td>
</tr>
<tr>
<td></td>
<td>Paper-VI</td>
<td>Industrial Relations</td>
<td>100</td>
<td></td>
</tr>
<tr>
<td>Group-D</td>
<td>Viva-Voce : Compulsory</td>
<td></td>
<td>100</td>
<td>33</td>
</tr>
<tr>
<td></td>
<td></td>
<td><strong>Total Marks</strong></td>
<td>700</td>
<td>231</td>
</tr>
<tr>
<td>B.Com. Part-I</td>
<td>600</td>
<td>198</td>
<td></td>
<td></td>
</tr>
<tr>
<td>B.Com. Part-II</td>
<td>700</td>
<td>231</td>
<td></td>
<td></td>
</tr>
<tr>
<td>B.Com. Part-III</td>
<td>700</td>
<td>231</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Grand Total</td>
<td>2000</td>
<td>660</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

("Signature")

By Rajeev Menon (Dr. E. Kannan)
BACHELOR OF COMMERCE (B.CQM-I)

COURSE INPUT DETAILS GROUP-A:

PAPER-I BUSINESS COMMUNICATION

OBJECTIVE

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

COURSE INPUTS

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

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

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

UNIT IV Principles of Effective Communication

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


Oral Presentation: Principles of oral presentation, factors affecting presentation, sales presentation, training presentation, conducting surveys, speeches to motivate, effective presentation skills.

UNIT VII Non-Verbal Aspects of Communicating.

Body language: Kinesics, Proxemics, Para language.

Effective listening; Principles of effective listening; Factors affecting listening exercises; Oral, written, and video sessions.

Interviewing Skills: Appearing in interviews; Conducting interviews; Writing resume and letter of application.

Modern Forms of Communicating; Fax; E-mail; Video conferencing; etc.
International Communication: Cultural sensitiveness and cultural context; Writing and presenting in international situations; Inter-cultural factors in interactions; Adapting to global business.

Suggested Readings

GROUP-A: PAPER-II  BUSINESS STATISTICS

OBJECTIVE

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

COURSE INPUTS

UNIT I  INTRODUCTORY: Meaning, Scope, Importance and Limitations of Statistics.

UNIT II  STATICALLY INVESTIGATION: Planning of statistical investigation, census and sampling methods Collection of Collection of Primary and Secondary data, Statistical errors and approximation, classification and Tabulation of data, Frequency distribution.

UNIT III  DIAGRAMMATIC AND GRAPHIC PRESENTATION: One Dimensional. Two dimensional Diagrams Histogram, Historigram, Frequency polygon. Frequency curve and give curves. Graphs on Natural and semi- Logarithmic scales Graphic location of mode Median and quartiles.

UNIT IV  STATISTICAL AVERAGE: Arithmetic, geometric and Harmonic means, Mode Median, Qualities and percentiles, Simple and weighted averages. Uses and Limitations of different averages.

UNIT V  DISPERSION AND SKEWNESS: Range Quartile deviation mean, Deviation and their coefficients , Standards deviation coefficient of variation , Skewness and its coefficients.

UNIT VI  CORRELATION: Kari person's coefficient of correlation, Probable Error and interpretation of coefficient of correlation Rank Difference Method and Concurrent Deviation method .


UNIT VIII  INDEX NUMBERS: Utility of index numbers. Problems in the construction of index numbers, simple and weighted index number, Base shifting fishers idea! index number and tests of Reversibility.

UNIT IX  INDIAN STATISTIC: Census Price, Agriculture and industrial statistics.

Suggested Readings

2. S.P. Singh, *ileijjA—J:: fe&M i
3. K.N. Nagar, *ilej^ ~*PPrf]
GROUP-B : PAPER-III FINANCIAL ACCOUNTING

OBJECTIVE
To import basic accounting knowledge as applicable to business

COURSE INPUTS

UNIT I. Meaning and scope of accounting: Need development, and definition of accounting; Book-keeping and accounting; Persons interested in accounting; Disclosures; Branches of accounting; Objectives and accounting.

UNIT II. Accounting Principles: International Accounting standards (Only outline); Accounting principles; Accounting standards in India.

UNIT III. Departmental Accounts: Methods of keeping departmental Accounts; Allocation of expenses; Inter departmental transactions; Reserve for unrealised profit.

UNIT IV. Voyage Accounts: Accounts regarding complete voyage; Accounts regarding incomplete voyage.

UNIT V. Insurance Claims: Claims for Loss of Stock; Claim for loss of profit; Claim for loss of fixed Assets.

UNIT VI. Insolvency accounts-Individual & Partnership firm.

UNIT VII. Branch Accounts: Dependent branch; Debtors system; stock and debtor system; final accounting system; Wholesale branch; Independent branch; Foreign Branch.

UNIT VIII. Hire-purchase and installment purchase system; Meaning of hire-purchase contract; Legal provision regarding hire-purchase contract; Accounting records for goods of substantial sale values, and accounting records for goods of Installment purchase system; after sales service.

UNIT IX. Royalties Accounts.
Suggested Readings


GROUP-B: PAPER-IV  BUSINESS REGULATORY FRAMEWORK

OBJECTIVE

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

COURSE INPUTS

UNIT I  Law of Contract (1872): Nature of contract; Classification; Offer and acceptance; Capacity of parties to contract; Free consent; Consideration; Legality of object; Agreement declared void; Performance of contract; Discharge of contract; Remedies for breach of contract.

UNIT II  Special Contracts: Indemnity; Guarantee; Bailment and pledge; Agency -

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

UNIT IV  Negotiable Instrument Act 1881: Definition of negotiable instruments; Features; Promissory note; Bill of exchange & cheque; Holder and holder in the due course; Crossing of a cheque, types of crossing; Negotiation; Disnouor and discharge of negotiable instrument. UNIT V  The Consumer Protection Act 1986: Salient features; Definition of consumer;

UNIT VI  Foreign Exchange Management Act 2000; Definitions and main provisions.

Suggested Readings

GROUP-C: PAPER-V BUSINESS ECONOMICS

OBJECTIVE

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

COURSE INPUTS

UNIT I  Introduction: Basic problems of an economy; Working of price mechanism.
UNIT II Elasticity of Demand: Concept and measurement of elasticity of demand; Price, income and cross elasticities; Average revenue, marginal revenue, and elasticity of demand; Determinants of elasticity of demand; Importance of elasticity of demand.
UNIT III Production Function: Law of variable proportions; Iso-quants; Economic regions and optimum factor combination; Expansion path; Returns to scale; Internal and external economies and diseconomies; Ridge lines. UNIT IV Theory of Costs: Short-run and long-run cost curves - traditional and modern approaches, UNIT V Market Structures: Market structures and business decisions;

Objectives of a business firm.

a. Perfect Competition: Profit maximization and equilibrium of firm and industry; Short-run and long run supply curves; Price and output determination. Practical applications.

b. Monopoly: Determination of price under monopoly; Equilibrium of a firm; Comparison between perfect competition and monopoly; Multi-plant monopoly; Price discrimination. Practical applications.

c. Monopolistic Competition: Meaning and characteristics; Price and output determination under monopolistic competition; Product differentiations; Selling costs; Comparison with perfect competition; Excess capacity under monopolistic competition

d. Oligopoly: Characteristics, indeterminate pricing and output; Classical models of oligopoly; Price leadership; Collusive oligopoly; Kinked demand curve

UNIT VI Factor Pricing-1: Marginal Productivity theory and demand for factors; Nature of supply of factor inputs; Determination of wage rates under perfect competition and monopoly; Exploitation of labor, Rent -concept; Ricardian and modern theories of rent; Quasi-rent.

UNIT VII Factor Pricing-11: Interests -concept and theories of interest; Profit -nature, concepts, and theories of profit.
Suggested Readings

1. John P. Gould, Jr. and Edward P. Lazear: Micro-economic Theory; All India Traveller, Delhi.
GROUP-C: PAPER-VI BUSINESS ENVIRONMENT

OBJECTIVE

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

COURSE INPUTS

UNIT I Indian Business Environment: Concept, components, and importance
UNIT II Economic Trends (overview); Income; Savings and investment; Industry; Trade and balance of payments; Money; Finance; Prices.
UNIT III Problems of Growth: Unemployment; Poverty; Regional imbalances; Social injustice; Inflation; Parallel economy; Industrial sickness,
UNIT IV Role of Government: Monetary and fiscal policy; Industrial policy; Industrial licensing, Privatization; Devaluation; Export-Import policy; Regulation of foreign investment.
UNIT V The Current Five Year Plan: Major policies; Resource allocation,
UNIT VI International Environment: International trading environment (overview); Trends in world trade and the problems of developing countries; Foreign trade and economic growth; International economic groupings; International economic institutions - GATT, WTO, UNCTAD, World Bank, IMF, GSP, GSTP; Countertrade.

Suggested Readings

BACHELOR OF COMMERCE (B.COM-II)

COURSE INPUT DETAILS

GROUP-A:  PAPER-I  COMPANY LAW

OBJECTIVE

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

COURSE INPUTS

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

UNIT I Corporate personality; Kinds of companies
UNIT II Promotion on and incorporation of companies
UNIT III Memorandum of Association; Articles of Association; Prospectus.
UNIT IV Shares; sharecapital; Members; Share capital -transfer and transmission.
UNIT V Capital management -borrowing powers, mortgages and charges, debentures.
UNIT VI Directors -Managing Director, whole time director.
UNIT VII Company meetings -kinds, quorum, voting, resolutions, minutes.
UNIT VIII Majority powers and minority rights; Prevention of oppression and mismanagement.
UNIT IX Winding up - kinds and conduct

Suggested Readings

GROUP-A: PAPER-II COST ACCOUNTING

OBJECTIVE

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

COURSE INPUTS

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

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

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

UNIT V    Cost Ascertainment: Unit costing; Job, batch and contract costing; Operating costing; Process costing - excluding inter-process profits, and joint and by-products.

UNIT VI   Cost Records: Integral and non-integral system; Reconciliation of cost and financial accounts.

Suggested Readings

7. Tulsiyan P.C: Practical Costing; Vikas, New Delhi.
GROUP-B: PAPER-III  PRINCIPLES OF BUSINESS MANAGEMENT

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

COURSE INPUTS

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

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

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

UNIT IV  Motivating and Leading People at Work: Motivation -concept; Theories -Maslow, Herzberg, McGregor, and Ouchi; Financial and non-financial incentives. Leadership - concept and leadership styles; Leadership theories (Tannenbaum and Schmidt.); Likert's System Management; Communication -nature, process, networks, and barriers; Effective communication.

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

UNIT VI  Management of Change: Concept, nature, and process of planned change; Resistance to change; Emerging horizons of management in a changing environment.

Suggested Readings
7. Stoner and Freeman: Management; Prentice-Hall, New Delhi.
GROUP-C: PAPER-IV  INCOME-TAX

OBJECTIVE

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

COURSE INPUTS

UNIT I  Basic Concepts: Income, agricultural income, casual income, assessment year, previous year, gross total income, total income, person; Tax evasion, avoidance, and tax planning.

UNIT II  Basis of Charge: Scope of total income, residence and tax liability, income which does not form part of total income.

UNIT III  Heads of Income: Salaries; Income from house property; Profit and gains of business or profession, including provisions relating to specific business; Capital gains; Income from other sources.

UNIT IV  Computation of Tax Liability: Computation of total income and tax liability of an individual, Aggregation of income; Set-off and carry forward of losses; Deduction from gross total income.

UNIT V  Tax Management: Tax deduction at source; Advance payment of tax; Assessment procedures; Tax planning for individuals.

UNIT VI  Tax Administration: Authorities, appeals, penalties.

Suggested Readings

5. Girish Ahuja and Ravi Gupta: Systematic approach to income tax; Sahitya Bhawan Publications, New Delhi.
GROUP-C: PAPER-V  FUNDAMENTALS OF ENTREPRENEURSHIP

OBJECTIVE

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

COURSE INPUTS

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

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

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

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

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

Suggested Readings

1. Tandon B.C: Environment and Entrepreneur; Chugh Publications, Allahabad.
5. Pandey I.M: Venture Capital - The Indian Experience; Prentice Hall of India.
7. Shukla, M.B.; Entrepreneurship.
GROUP-C:  PAPER-VI PUBLIC FINANCE

OBJECTIVE

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

COURSE INPUTS


UNIT II  Public Expenditure: Meaning & Nature, Wagner’s views on increasing state activities Wiseman-peacock hypothesis, Canons and classification of public expenditure effects on production, distribution and economic stability.

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

UNIT IV  Public Debts: Role and classification of Public debts and methods of their redemption.


Suggested Readings

3. Saxena and Mathur: Public economics
GROUP-C: PAPER-VII INDUSTRIAL LAW

OBJECTIVE

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

COURSE INPUTS

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

INDUSTRIAL DISPUTES ACT: Meaning of Industrial Disputers, Authorities under the Industrial disputes Act, their duties and right, Strikes and lockouts, Lay off and retrenchment.

INDIAN TRADE UNIONS ACT: Definition and Registration of trade unions Rights and liabilities of Registered Trade Unions.

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

WORKMAN COMPENSATION ACT: A brief study of the provisions to compensation of workman.

BOOK RECOMMENDED
Sexena. Sharma and Porwal : Industrial law
Shukla & kumar: आंदोलनिक एवं व्यापारिक सन्नियम
GROUP-A: PAPER-I  CORPORATE ACCOUNTING

OBJECTIVE

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

COURSE INPUTS

UNIT I  Issue, Forfeiture, and Re-issue of Shares: Redemption of preference shares; Issue and redemption of debentures.

UNIT II  Final accounts: Excluding computation of managerial remuneration, and disposal of profit.

UNIT III  Valuation of Goodwill and Shares.

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

UNIT V  Consolidated Balance Sheet of holding companies with one subsidiary only.

Suggested Readings

GROUP-A: PAPER-II  AUDITING

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

COURSE INPUTS

UNIT I  Introduction : Meaning and objectives of auditing; Types of audit; Internal audit.
UNIT II Audit Process : Audit programme; Audit and books; Working papers and evidences; Consideration for commencing an audit; Routine checking and test checking.
UNIT III Internal Check System: Internal control.
UNIT IV Audit Procedure: Vouching; Verification of assets and liabilities.
UNIT V Audit of Limited Companies:
   a. Company auditor -Appointment, powers, duties, and liabilities.
   b. Divisible profits and dividend.
   d. Special audit of banking companies.
   e. Audit of educational institutions.
   f. Audit of insurance companies.
UNIT VI Investigation: Investigation; Audit of non profit companies,
   a. where fraud is suspected, and
   b. when a running a business is proposed.
UNIT VII Recent Trends in Auditing: Nature and significance of cost audit; Tax audit; Management audit.

Suggestion Readings
3. Pagare Dinkar: Principles and Practice of Auditing; Sultan Chand, New Delhi.
GROUP-B: PAPER-III  MONEY AND FINANCIAL SYSTEM

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

COURSE INPUTS

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

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

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

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

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

UNIT VI  The Reserve Bank of India: Functions; Instruments of monetary and credit control; Main features of monetary policy since independence.

Suggested Readings
2. Gupta S.B: Monetary Planning of India; S.Chand, New Delhi.
6. Reserve Bank of India: Bulletins
7. Reserve Bank of India: Annual Report(s)
12. Khubchandani: Practice and Law of Banking; Macmillan India Ltd, New Delhi,
13. Hatler: Bank Investment and Funds Management; Macmillan India Ltd, New Delhi,
14. Merrill: Financial Planning in the Bank; Macmillan India Ltd, New Delhi,
GROUP-B: PAPER-IV INFORMATION TECHNOLOGY & ITS IMPLICATIONS IN BUSINESS

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

COURSE INPUTS

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

UNIT II Fundamentals of Computers: Data, information and EDP: Data, information, need and concept of data and information; Levels of information from data; Data processing; Electronic data processing; Electronic machines; Number Systems and Codes: Different number systems - binary, octal, decimal, hexagonal, and their conversion codes used in computers; BCD, EBCDIC, ASCII; Gray and conversions.
Computer Arithmetic and Gates: Binary arithmetic, complements, addition and subtraction; Conversion from one system to another; Logic Gates, their truth table and applications minimisation, and K-maps.
Computer Processing System: Definition of computer; Hardware/software concepts; Generation of computers; Types of computers; Elements of digital computer; CPU and its functions; Various computer systems.
I/O devices: Basic concepts of I/O devices; Various input devices - Keyboard, mouse; MICR, OCR, microphones.
Various output devices: VDU, printer, plotter, spooling, LS.
Storage Devices: Primary and secondary memory; Types of memories;, Memory capacity and its enhancement; Memory devices and their comparisons; Auxiliary storage, tapes, disks (magnetic and optical); Various devices and their comparison.
System Software - Role of Software, Different System Software: O.S., utilities, element of O.S. -its types and variations; DOS and windows.
Computer and Networks: Need of communication; Data transmission; Baud; Bandwidth; Communication channel; Multiplexing; Basic network concepts; O.S.I, model; Types of topologies; LAN, WAN; Client server concept.

UNIT III  Computer-based Business Applications

Word Processing: Meaning and role of word processing in creating of documents, editing, formatting, and printing documents, using tools such as spelling check, thesaurus, etc. in word processors (MS-Word);

Electronic Spreadsheet: Structure of spreadsheet and its applications to accounting, finance, and marketing functions of business; Creating a dynamic/sensitive worksheet; Concept of absolute and relative cell reference; Using built-in functions; Goal seeking and solver tools; Using graphics and formatting of worksheet; Sharing data with other desktop applications; Strategies of creating error-free worksheet (MS-Excel, Lotus 123). Practical knowledge of Wings Accounting (Software), Tally etc.

Programming under a DBMS environment: The concept of data base management system; Data field, records, and files, Sorting and indexing data; Searching records, designing queries, and reports; Linking of data files; Understanding programming environment in DBMS; Developing menu driven applications in query language (MS-Access).

UNIT IV  Electronic Data Interchange (EDI)

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

UNIT V  The Internet and its Basic Concepts

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

UNIT VI  Information System Audit

Basic idea of information audit; Difference with the traditional concepts of audit; Conduct and applications of IS audit in internet environment.
Suggested Readings

ANY ONE OF THE FOLLOWING AREA COMBINATIONS

FINANCE:

GROUP-C1: PAPER-V  FINANCIAL MANAGEMENT

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

COURSE INPUTS

UNIT I Financial Management: Financial goals; Profit vs wealth maximization; Financial functions - investment, financing, and dividend decisions; Financial planning.

UNIT II Capital Budgeting: Nature of investment decisions, investment evaluation criteria, payback period, accounting rate of return, net present value, internal rate of return profitability index; NPV and IRR comparison.

UNIT III Cost of Capital: Significance of cost of capital; Calculating cost of debt; Preference shares, equity capital, and retained earnings; Combined (weighted) cost of capital.

UNIT IV Operating and Financial Leverage: Their measure; Effects on profit, analyzing alternate financial plans, combined financial and operating leverage.

UNIT V Capital Structure: Theories and determinants.

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

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

Suggested Readings
FINANCE:

GROUP-C1: PAPER-VI MANAGEMENT ACCOUNTING

OBJECTIVE

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

COURSE INPUTS

UNIT I Management Accounting: Meaning, nature, scope, and functions of management accounting; Role of management accounting in decision making; Management accounting vs financial accounting; Tools and techniques of management accounting

UNIT II Financial Statements: Meaning and types of financial statements; Limitations of financial statements; Objectives and methods of financial statements analysis; Ratio analysis; Classification of ratios -Profitability ratios, turnover ratios, liquidity ratios, turnover ratios; Advantages of ratio analysis; Limitations of accounting ratios.

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

UNIT IV Absorption and Marginal Costing: Marginal and differential costing as a tool for decision making -make or buy; Change of product mix; Pricing; Break-even analysis; Exploring new markets; Shutdown decisions.

UNIT V Budgeting for Profit Planning and Control: Meaning of budget and budgetary control; Objectives; Merits and limitations; Types of budgets; Fixed and flexible budgeting; Control ratios; Zero base budgeting; Responsibility accounting; Performance budging.

UNIT VI Standard Costing and Variance Analysis: Meaning of standard cost and standard costing; Advantages and application; Variance analysis -material; Labour and overhead (two-way analysis); Variances.

Suggested Readings

OBJECTIVE

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

COURSE CONTENTS

UNIT I  Introduction: Nature and scope of marketing; Importance of marketing as a business function, and in the economy; Marketing concepts -traditional and modern; Selling vs. marketing; Marketing mix; Marketing environment.

UNIT II  Consumer Behaviour and Market Segmentation: Nature, scope, and significance of consumer behaviour; Market segmentation -concept and importance; Bases for market segmentation.

UNIT III  Product: Concept of product, consumer, and industrial goods; Product planning and development; Packaging - role and functions; Brand name and trade mark; After-sales service; Product life cycle concept.

UNIT IV  Price: Importance of price in the marketing mix; Factors affecting price of a product/service; Discounts and rebates.

UNIT V  Distributions Channels and Physical Distribution: Distribution channels - concept and role; Types of distribution channels; Factors affecting choice of a distribution channel; Retailer and wholesaler; Physical distribution of goods; Transportation; Warehousing; Inventory control; Order processing.

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

Suggested Readings

1. Philip Kotler: Marketing Management Englewood Cliffs; Prentice Hall, NJ.
MARKETING

GROUP-C2: PAPER-VI INTERNATIONAL MARKETING

OBJECTIVE

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

COURSE CONTENTS

UNIT I  International Marketing: Nature, definition, and scope of international marketing; Domestic marketing vs. international marketing; International marketing environment - external and internal.

UNIT II Identifying and Selecting Foreign Market: Foreign market entry mode decisions.

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

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

UNIT V Promotion of Product/Services Abroad: Methods of international promotion; Direct mail and sales literature; Advertising; Personal selling; Trade fairs and exhibitions.

UNIT VI International Distribution: Distribution channels and logistics decisions; Selection and appointment of foreign sales agents.

UNIT VII Export Policy and Practices in India: Exim policy - an overview; Trends in India's foreign trade; Steps in starting an export business; Product selection; Market selection; Export pricing; Export finance; Documentation; Export procedures; Export assistance and incentives.

Suggested Readings

5. Taggart J.H and Mott M.C: The Essence of International Business; Prentice Hall New Delhi.
7. Payer Weather John: International Marketing; Prentice Hall, NJ.
INSURANCE & BANKING

GROUP-C3: PAPER-V  FUNDAMENTALS OF INSURANCE

OBJECTIVE

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

COURSE INPUTS

UNIT I  Introduction to Insurance: Purpose and need of insurance; Insurance as a social security tool; Insurance and economic development.

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

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

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

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

UNIT VI  Fundamentals/Principles of Life Insurance/Marine/Fire/Medical/ General Insurance: Contracts of various kinds; Insurable Interest.

Suggested Readings

INSURANCE & BANKING

GROUP-C3: PAPER-VI  INDIAN BANKING SYSTEM

OBJECTIVE

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

COURSE INPUTS

UNIT I  Indian Banking System: Structure and organization of banks; Reserve Bank of India; Apex banking institutions; Commercial banks; Regional rural banks; Co-operative banks; Development banks.

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

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

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

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

Suggested Readings

2. Sayers R.S: Modern Banking ; Oxford University Press.
3. Panandikar S.G. and Mithani D.M: Banking in India; Orient Longman.
OBJECTIVE

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

COURSE INPUTS

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

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

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

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

UNIT V  Web Browsing: Browsers; Basic functions of web browsers; Browsers with advanced facility; Internet explorer; Netscape navigator; Netscape Communicator.

UNIT VI  Search Engine/Directories: Directory; General features of the search engines; Approaches to website selection; Major search engines; Specialized search engines;
Popular search engines/directories; Guidelines for effective searching; A general approach to searching.

**Suggested Readings**

1. Agarwala Kamlesh. N. and Agarwala Deeksha: Bridge to the Online Storefront; Macmillan India New Delhi.
E-COMMERCE

GROUP-C4: PAPER-VI ESSENTIALS OF E-COMMERCE

OBJECTIVE

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

COURSE INPUTS

UNIT I Internet and Commerce: Business operations; E-commerce practices vs traditional business practices; Concepts b2b, b2c, c2c, b2g, g2h, g2c; Benefits of e-commerce to organization, consumers, and society; Limitation of e-commerce; Management issues relating to e-commerce.

UNIT II Operations of E-commerce: Credit card transaction; Secure Hypertext Transfer Protocol (SMTP); Electronic payment systems; Secure electronic transaction (SET); SET's encryption; Process; Cybercash; Smart cards; Indian payment models.

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

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

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

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

1. Agarwala Kamlesh. N. and Agarwala Deeksha: Bridge to Online Storefront; Macmillan India, New Delhi.
4. Tiwari Dr. Murli D.: Education and E-Governance; Macmillan India New Delhi.
7. Bhatnager Subhash and Schware Robert (Eds); Information and Communication Technology in Development; Sage Publications India, New Delhi.
10. Agarwala Kamlesh. N.:Internet Banking;Macmillan India New Delhi.
HUMAN RESOURCE

GROUP-C5: PAPER-V  HUMAN RESOURCE MANAGEMENT

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

COURSE INPUTS

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

UNIT  II  HIRING:
I. Manpower planning: Determining quality and quantity of personnel.
II. Recruitment – Methods and Evaluation.
III. Selection, Induction and Placement.
IV. Promotion, Transfer, Demotion.

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

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

UNIT V  Employee Benefits & Services.
Concept, objectives, significance, Types of Benefits & Services, Fringe Benefits in India.

Suggested Readings
OBJECTIVE

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

COURSE INPUTS

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

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

UNIT III  INDUSTRIAL DISPUTES AND GRIEVANCE

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

UNIT V  EMPLOYEE DISCIPLINE

UNIT VI  WORKERS PARTICIPATION IN MANAGEMENT

Suggested Readings

1. Industrial Relations: C.B. Manoria and Dassora
2. Industrial Relations: Agrawal and Porwal.
GROUP –D

OBJECTIVE
The purpose of this paper is to develop a skill of self expression and oration amongst to students.

VIII  VIVA-VOICE : COMPULSORY
1. Financial accounting

2. Financial Accounting


4. Suggested readings

5. Corporate accounting

6. Suggested readings