

I. SYLLABUS WITH SUGGESTED READINGS OF B.COM

FIRST SEMESTER:

Course Number: ABM101, Course Title: BUSINESS ECONOMICS I

UNIT 1: INTRODUCTION

(a) Definition and Scope of Economics (b) Methods of Economic Study (c) Micro and Macro Analysis (d) Economic Laws.

UNIT 2: ANALYSIS OF CONSUMER BEHAVIOUR

(a) Utility: Concept, Measurement, Types, Utility Schedule & Curve (b) Law of Diminishing Marginal Utility & Law of Equi-marginal Utility (c) Consumer's Surplus: Marshallian Approach (d) Indifference Curve: Concept, Characteristics, Consumers Equilibrium & Effects on Consumer's Equilibrium & Consumer Surplus [Hicksian Approach & Slutskig's Approach]

UNIT 3: DEMAND AND SUPPLY ANALYSIS

(a) Demand: Concept, Types, Demand Schedule & Demand Curve (b) Law of Demand (c) Elasticity of Demand: Concept, Types & Applications (d) Supply: Concept, Law of Supply & Price Elasticity of Supply.

UNIT 4: THEORY OF PRODUCTION

(a) Production: Concept & Factors (b) Efficiency of Land, Labour & Capital (c) Economies & Diseconomies of the Scale (d) Laws of Return (e) Laws of Return to Scale (f) Producers Equilibrium.

UNIT 5: THEORIES OF PRODUCT PRICING

(a) Different market situations (b) Equilibrium of Demand & Supply (c) Effects of changes in Demand and supply on Equilibrium price (d) Time element in theory of value.

SUGGESTED READINGS:

Dewett KK: MODERN ECONOMIC THEORY

Seth ML: PRINCIPLES OF ECONOMICS

Sundharam KPM & Vaish MC: PRINCIPLES OF ECONOMICS

George Leland Beach: ECONOMICS

Bansal SN & Agarwal Anupam: ECONOMIC ANALYSIS

Course Number: ABM102, Course Title: SEMINAR & GROUP DISCUSSION

Students are required to present one seminar paper in each major paper for internal evaluation. In addition to this he is allotted one more topic for presentation in external seminar for end semester evaluation.

Course No.: ACM101, Course Title: FINANCIAL ACCOUNTING

UNIT 1: ROYALTY ACCOUNTS

(a) Mining Royalty (b) Patent Royalty (c) Copyright Royalty (d) Lease Accounting AS-19.

UNIT 2: HIRE PURCHASE & INSTALMENT PAYMENT SYSTEM

Accounts regarding goods of considerable Value, Accounts regarding goods of small value, Accounts regarding installment payment system.

UNIT 3: DEPARTMENTAL ACCOUNTS & BRANCH ACCOUNTS

Preparation of final accounts. Accounting Records of dependent, independent and foreign Branches, Reconciliation of Head Office account and Branch account by adjustment entries.

UNIT 4: INSURANCE CLAIMS & VOYAGE ACCOUNTS

INSURANCE CLAIMS-Settlement of claims, Claim for loss of tangible fixed assets, Stock, loss of profit etc. Preparation of accounts of Insurance claims.

VOYAGE ACCOUNTS- Important terms, preparation of voyage account, incomplete voyage.

UNIT 5: PARTNERSHIP ACCOUNTS

(a) Partnership Accounts: An overview of admission and Dissolution (b) Conversion of firm into Joint Stock Company (c) Conversion of Business into limited liability partnership (d) Amalgamation of Partnership Firm.

SUGGESTED READINGS:

Batliboi JR: ADVANCED ACCOUNTS

Gupta RR: ADVANCED ACCOUNTANCY

Gupta SP & Arjun Das: ADVANCED ACCOUNTANCY

Shukla MC & Grewal TS: ADVANCED ACCOUNTS

Shukla SM: ADVANCED ACCOUNTANCY

Gupta RL: ADVANCED ACCOUNTS

Course No.: ACM102, Course Title: BUSINESS LAW

UNIT 1: THE INDIAN CONTRACT ACT, 1872 (THE LAW OF CONTRACT)

Definition, History, features, sources. Contract- Meaning, Kinds. Essentials of a Valid Offer and Acceptance. Capacity of Parties. Free Consent. Consideration. Legality of Objects and Consideration.

UNIT 2: THE INDIAN CONTRACT ACT, 1872 (THE LAW OF CONTRACT)

Contingent Contract, Quasi Contract, Performance of Contract, Discharge of Contract, remedies for breach of Contract, E-Contract-Features, Provisions of IT Act related to e-contract, Limitations of e-contract.

UNIT 3: SPECIAL CONTRACTS

Contract of Indemnity- Features, Rights and Duties of Parties. Contract of Guarantee- Features, Kinds, Revocation. Rights, Duties and liabilities of parties, Discharge of Surety. Contract of Bailment-features, Types, Rights and Duties of Parties, Termination. Contract of Pledge- features, Rights and Duties of Parties.

UNIT 4: THE SALE OF GOODS ACT, 1930

Sales of Goods Act- Essentials, Conditions and Warranties, Transfer of Property in Goods, Performance of Contract of Sale, Remedies for breach of contract of sale, Auction Sale.

UNIT 5: OTHER LAWS

Negotiable Instruments Act 1881- Features, Presumption, Kinds, Crossing of Cheque, Holder and Holder in due course, Negotiation of Negotiable Instrument- Modes.

Consumer Protection Act- Introduction and important definitions, Consumer Protection Council.

SUGGESTED READINGS:

Shukla MC: A MANUAL OF MERCANTILE LAW,

Kuchhal MC: MERCANTILE LAW

Kapoor ND: COMMERCIAL LAW

Sethi MK: COMMERCIAL LAW (HINDI)

Mehrotra & Tiwari: COMMERCIAL LAW (HINDI)

Shukla & Narayan: MERCANTILE LAW (HINDI)

Gogna PP: MERCANTILE LAW

Course No.: ACM103, Course Title: SEMINAR & GROUP DISCUSSION

It comprises topics of ACM101 and ACM102 courses, for seminar and group discussion.

Course Number: BAM101, Course Title: BUSINESS ORGANISATION

UNIT 1: INTRODUCTION

Nature, Importance & characteristics of Business, Meaning & Importance of Business Organisation, Changing views of Business objectives, Social responsibilities of Business-Indian Scenario, Business ethics.

UNIT 2: FORMS OF BUSINESS

Sole-Proprietorship, Partnership, Co-operative Societies, Joint Stock Companies-Formation & Management.

UNIT 3: LOCALISATION OF BUSINESS & BUSINESS COMBINATIONS

Theories of Localisation & Factors effecting Localisation, Scale of operations & Size of Business firm, Meaning & types of Business Combinations.

UNIT 4: PRODUCTION & BUSINESS FINANCE

Meaning, Factors of production, Scale & types of Production (Job, Batch & Mass production), Financing of Business, Sources of Finance & Study of Financial Institutions.

UNIT 5: STOCK & COMMODITY EXCHANGE

Stock Exchange-Meaning, Function & Importance, Working of Securities Exchange Board of India (SEBI), Commodity Exchange.

SUGGESTED READINGS:

Jagdish Prakash: BUSINESS ORGANISATION AND MANAGEMENT

CB Gupta: BUSINESS ORGANISATION

SA Sharlekar: MODERN BUSINESS ORGANISATION & MANAGEMENT

YK Bhushan & GL Tayal: BUSINESS ORGANISATION & MANAGEMENT

RC Agarwal: BUSINESS ORGANISATION & MANAGEMENT (HINDI)

Course Number: BAM102, Course Title: SEMINAR & GROUP DISCUSSION

It comprises topics of BAM101 course, for Seminar and Group Discussion.

Course Number: ABW101, Course Title: WORK EXPERIENCE-BANKING METHODS

UNIT 1: INTRODUCTION-CUSTOMER RELATIONSHIP

(a) Bank-Meaning, Functions, Rights and Responsibilities of a Banker, (b) Customer- Meaning, Special types of customers, Rights and (c) Responsibilities of a customer Banking Law and Practice (d) New dimension in Banking Industry: Different types of Banks, Various acts Etc.

UNIT 2: PRODUCT & SERVICES OF BANKS

(a) Demand Draft, and e-transfer- NEFT, RTGS and e – wallet (b) Miscellaneous Services: Locker facility & other agency functions. (c) Other Miscellaneous services in emerging scenario and Third party product.

UNIT 3: OPENING AND OPERATION OF ACCOUNTS

(a) Opening of Account for Firms- Sole traders, Partnership, Joint Stock company, NGOs, Societies NPOs (b) Filling up of Application form, Specimen Signature, Issue of Pass Book and Cheque book. (c) Crossing and Endorsement of Cheque and with their types, Payment of Cheque.

UNIT 4: REGULATORY FRAME WORK OF BANKING INDUSTRY-AN INTRODUCTION

(a) Banking regulation act, 1949 (b) SEBI (c) Basel III (d) Latest amendments in banking regulations.

UNIT 5: PROJECT WORK

SUGGESTED READINGS:

P.N. Varshney: Banking Law and Practice, S Chand New Delhi

SS Kaptan: NEW CONCEPTS IN BANKING, Sarup & Sons, N.Delhi

KN Garg: PRINCIPLES OF BANKING, Kitab Mahal, Allahabad

OP Gupta: BANKING LAW AND PRACTICE, Sahitya Bhawan, Agra.

BP Gupta, VK Vashistha, & HR Swami: BANKING & FINANCE, Ramesh Book Depot, Jaipur.

HC Sharma & RK Sharma: BANKING METHODS & PRACTICES, Sahitya Bhawan, Agra.

Course No.: ACW101, Course Title: WORK EXPERIENCE IN BOOK-KEEPING I

UNIT 1

Formation of imaginary manufacturing business with suitable Name & Capital. Types of business forms, concept of Single Entry System.

UNIT 2

Opening of Current Account in the Bank with resolution, filling of Account opening form, filling of Pay-in-slip.

UNIT 3: ACCOUNTING PROCESS I

Writing of- subsidiary books, Debit Note, Credit Note, Salary & Wages records. Preparation of- Bills of Purchases & Sales & Different Vouchers i.e. Payment, Receipts & Adjustment.

UNIT 4:

Different modes of Payment & their entries in books (a) Cash (b) Cheques- Writing with Crossing, Draft-Filling of Application form to Bank, Abridged form of MO, E-modes of payment, Preparation of Receipts.

UNIT 5: ACCOUNTING PROCESS II

Preparation of Trial Balance, Financial Statements-vertical & horizontal, Understanding of Bank's statement. Preparation of Bank Statement and its reconciliation with Cash Book.

SUGGESTED READINGS:

Annual Reports of various Companies

Documents of Bank Operations

The Indian Partnership Act, 1932

Course Number: BAW101, Course Title: WORK EXP.-SECRETARIAL WORK 'A' PART

UNIT 1: Awareness to business documents

UNIT 2: Agenda Writing, Minutes, Circular, Memos.

UNIT 3: Corporate Reporting- Annual Reports

UNIT 4: Press Notes- PR Matters

UNIT 5: Typing-Hindi/English

Course Number: CEC 161, Course Title: CULTURAL EDUCATION, Status of Course: CORE,

UNIT 1

Culture and Civilization, Geographical background and Indian people, Culture and Civilization: Meaning and Significance, Characteristic features of Indian culture, Unity in Diversity

UNIT 2

Indian Culture, Cultural Background of the social organization, institutions, Varnashram System, Caste System and their modern form,

UNIT 3

Marriage and family, Education system and Institutions, Political Structure, Pre-Vedic period

UNIT 4

Vedic-Literature: Introduction to Ved, Upanishad, Jain Darshan, Hindi and Urdu Literature, Adi kal & Bhakti Kal, Preaching of Gita and Sant Mat.

UNIT 5

Introduction to Vedic Darshan, Shastra

Suggested Readings:

Institute Publication - Cultural Education

Course Number: OMH101, Course Title: COMMUNICATION TECHNIQUES HINDI I

UNIT 1: शब्द रचना – व्याकरण हिन्दी वर्णमाला, (ख) शब्द भेद: विकारी शब्द (विशेषण, क्रिया, संज्ञा तथा सर्वनाम) (ग) अविकारी शब्द (क्रिया विशेषण, संबंध बोधक, समुच्चय बोधक, विस्मय बोधक)

UNIT 2: शब्द रचना-व्याकरण (क) शब्द रचना: संज्ञा से विशेषण तथा क्रिया बनाना/क्रिया से विशेषण तथा संज्ञा बनाना, (ख) उपसर्ग और प्रत्यय, (ग) समुच्चारित शब्द

UNIT 3: विराम चिह्न (क) विराम चिह्न, विराम चिह्नों की उपयोगिता तथा उसके भेद, (ख) विराम चिह्नों के अन्य भेद – I (निर्देशक चिह्न, अपूर्ण विराम, विवरण चिह्न, योजक, संक्षेप चिह्न) (ग) विराम चिह्नों के अन्य भेद – II (उदाहरण चिह्न, कोष्ठक, हंसपद, लोप या निर्देश चिह्न, समानतासूचक)

UNIT 4: अशुद्धियाँ एवं उनका संशोधन (क) शब्दों संबंधी सामान्य अशुद्धियाँ तथा उनका संशोधन, (ख) वाक्य संबंधी अशुद्धियाँ एवं उनका संशोधन, (ग) वाक्य संबंधी अन्य अशुद्धियाँ एवं उनका संशोधन

UNIT 5: अनुवाद एवं निबन्ध (क) अनुवाद, अनुवादक के गुण, अनुवाद प्रक्रिया, (ख) अंग्रेजी से हिन्दी अनुवाद, अंग्रेजी से हिन्दी अनुवाद की भूलें तथा उनका निराकरण, (ग) निबन्ध

Course Number: OMH102, Course Title: COMMUNICATION TECHNIQUES ENGLISH I

UNIT 1

Common Errors related to various Parts of Speech (Nouns, Pronoun, Adjectives, Adverbs, Preposition, Conjunctions). Articles.

UNIT 2

Verbs and Verbals.

UNIT 3

Time and Tense; Conditionals; Tense Sequence.

UNIT 4

Active and Passive Voice; Direct and Indirect Speech; Vocabulary Building and Word Power; Formation of Words.

UNIT 5: ICT SKILLS

E-mail, Short Messaging (SMS), Instant Messaging (IM), FAS, Voice Mail, Cell Phone.

Suggested Readings:

ENGLISH LIVING STRUCTURE: Stannard Allen

A REMEDIAL COURSE IN ENGLISH FOR FOREIGN STUDENTS: F.T. Wood

A GUIDE TO PATTERNS AND USAGE IN ENGLISH: A.S. Hornby

A HANDBOOK OF EFFECTIVE ENGLISH: W.J. Smart
GRAMMAR-A HANDBOOK: A.E. Augustine & K.V. Joseph, MacMillan
WORKING WITH ENGLISH-A WORKBOOK: N.C.E.R.T.

Course Number: GKC 161, Course Title: SC. METH., G.K & CURRENT AFFAIRS I Class: All UG Level Courses, Status of Course: CORE,

Offered to: Electrical Engg./ Mechanical Engg./Automobile Engg./Electronics Engg./Leather Technology Footwear (Computer Aided Shoe Design) / Garment Technology /Interior Design & Decoration/Textile Designing/Home Science/ Modern Office Management & Secretarial Practice branch Students.

Geography (India): States, Union territories, capitals, Area, population, languages, and religions.

History (India): Brief History from Indus valley civilization to the present day. History of Independence, historical places.

Political Science (India): Constitution, national anthem, national song, current political scene.. Political parties, general elections, famous leaders.

Engineering & Science (India): Famous Engineers and scientist. Recent developments and inventions. Research labs. Space and atomic Energy project.

Sports & Games (India): Olympic Movement, Major games, Indian Rewards, Famous Tournaments and Trophies. Achievements of Indians in world sports and games,

Films (India): History of Indian film Industry, Personalities and achievements of Indian film industry.

Current Affairs.

Suggested Reading:

NCERT: Text books on history, geography, Civics

Manorama year book, Science Digest, Yojna Inventions, Competition Master Sports star, India Today,

Illustrated weekly, Competition Success and Reviews MR Agarwal: General knowledge Digest,

News Papers and Magazines: Hindi & English daily news papers

Course Number: RDC 161

Course Title: RURAL DEVELOPMENT- I

Class: All UG Level Courses

Status of course: Core,

SECOND SEMESTER:

Course Number: ABM201, Course Title: BUSINESS ECONOMICS II

UNIT 1: PRICING DECISIONS

(a) Cost and Revenue Analysis (b) Equilibrium of Firm and Industry (c) Pricing under Perfect Competition, Monopoly and Monopolistic Competition (d) Price Discrimination & Inter-related Prices.

UNIT 2: THEORIES OF FACTOR PRICING

(a) Theories of Distribution (b) Ricardian and Modern theories of Rent, Quasi-Rent (c) Wages determination under Perfect and Imperfect Competition (d) Wages and Trade Unions (e) Classical, Neo-classical and Liquidity preference Theories of Interest (f) Theories of Profit.

UNIT 3: NATIONAL INCOME

(a) National Income and its measurement (b) National Income and Economic Welfare.

UNIT 4: THEORIES OF EMPLOYMENT AND TRADE CYCLE

(a) Classical Theories of Employment (b) Keynesian & Post-Keynesian Approach of Employment-A General Outline only (c) Business Cycles: Concept, Theories, Phases, and Control.

UNIT 5: ECONOMIC SYSTEMS

Traditional Approach: Characteristics, functions, and functioning of (a) Capitalism (b) Socialism (c) Mixed Economy.

Modern Approach: Characteristics, functions, and functioning of Market Economy.

SUGGESTED READING:

TR Schultz: NATIONAL INCOME

KK Dewett: MODERN THEORY

Stoneir & Hague: A TEXT BOOK OF ECONOMIC THEORY

PA Samuelson: ECONOMICS

ML Seth: PRINCIPLES OF ECONOMICS

KPM Sundharam & MC Vaish: PRINCIPLES OF ECONOMICS

SN Bansal & Anupam Agarwal: ECONOMIC ANALYSIS

HL Ahuja: ECONOMIC ANALYSIS

Edward & Shapico: MACRO ECONOMIC ANALYSIS

Course Number: ABM202, Course Title: INFO.TECH.-APPLICATIONS IN COMMERCE

UNIT 1: INFORMATION TECHNOLOGY: ROLE IN BUSINESS

(a) Recent development in IT (b) Information processing systems and computer communications (c) Types of information system: TPS, MIS, GDSS.

UNIT 2: NETWORKING TECHNOLOGIES

(a) Computer Network Models (b) Components of Networks (c) Types of networks: LAN, WAN, Internet, Intranet Network Protocols (d) Social networking and its uses in business.

UNIT 3: E-COMMERCE & OVERVIEW

(a) Introduction to e-Commerce, its need, objectives, benefits and strategies (b) Operations of Virtual Corporations, Virtual Corporations (c) Legal aspects of E-commerce.

UNIT 4: BUILDING A DIGITAL ORGANIZATION

(a) E-Marketing and its differences with respect to tradition market and case studies (b) Organization of business in digital form (c) Resources needed for Establishment of Virtual Corporations (d) Web page design & HTML.

UNIT 5: EMERGING ISSUES OF DIGITAL BUSINESS

(a) Importance and methods of Data Mining (b) Knowledge Management (c) Cyber laws & cyber crime (d) Contemporary issues.

SUGGESTED READINGS:

Ravi Kalakota, Marcia Robinson & Don Tapscott: e-BUSINESS-ROADMAP FOR SUCCESS

Rob Smith, Mark Speaker & Mark Thompson: THE COMPLETE IDIOT'S GUIDE TO e-COMMERCE

Kamlesh K Bajaj & Debjani Nag: e-COMMERCE-THE CUTTING EDGE OF BUSINESS

<http://www.ecommercetimes.com>

<http://www.techweb.com/news>

Course Number: ABM203, Course Title: SEMINAR & GROUP DISCUSSION

Students are required to present one seminar paper in each major paper for internal evaluation. In addition to this he is allotted one more topic for presentation in external seminar for end semester evaluation.

Course No.: ACM201, Course Title: COMPANY ACCOUNTS

UNIT 1: COMPANY ACCOUNTS I

Issue of Shares and Debentures, Buy back and redemption of preference Shares and Debentures.

UNIT 2: COMPANY ACCOUNTS II

Purchase of Business, Pre & Post Incorporation, Profits & Losses, Disposal & Appropriation of Profits, Underwriting Commission.

UNIT 3: PREPARATION OF FINANCIAL STATEMENT

Preparation of Final Accounts of a Company, Accounting Standard 2, 6 & 10.

UNIT 4: SPECIALISED ACCOUNTS I

Accounts of Banking Companies (with amendments up to the beginning of the Academic Session).

UNIT 5: SPECIALISED ACCOUNTS II

Accounts of Life and General Insurance Companies (with amendments up to the beginning of the Academic Session).

SUGGESTED READINGS:

Batliboi, J.R: ADVANCED ACCOUNTS Gupta, R.R: ADVANCED ACCOUNTANCY

Gupta, S.P. & Arjun Das: COMPANY ACCOUNTS Gupta R.L: ADVANCED ACCOUNTS

Shukla, M.C. and Grewal T.S.: ADVANCED ACCOUNTS Shukla S.M.: ADVANCED ACCOUNTANCY

Gupta PC & Gupta VK: COMPANY ACCOUNTS

Course No.: ACM202, Course Title: SEMINAR & GROUP DISCUSSION

It comprises topics of ACM201 course, for seminar and group discussion.

Course Number: BAM201, Course Title: PRINCIPLES & PRACTICE OF MANAGEMENT

UNIT 1: INTRODUCTION TO MANAGEMENT

Nature and Scope of Management, Importance, Objectives, Principles of Management. Evolution of Management Thoughts. Management-Science or Art?. Universality of Management.

UNIT 2: PLANNING

Nature and Importance and Elements of Planning, Types of Plans, Planning Process, Decision Making, Policy and Strategy.

UNIT 3: ORGANISING

Nature, purpose of Organising, Organising Theory, Designing Organisation, Formal and Informal Organisation, Structure, Authority and Responsibility, Line and Staff Relationship, Forms of Organisation Structure, Decentralisation, Staffing: Nature and Purpose.

UNIT 4: DIRECTING

Meaning, Importance, Principles and Techniques of Directions, Communication, Leadership and Motivation, Co-ordination.

UNIT 5: CONTROLLING

Definition, Concept, Elements and Process of Control, Control Techniques, Requirements of effective Control System.

SUGGESTED READINGS:

Koontz O'Donnel & Weirich: ESSENTIALS OF MANAGEMENT Iswar Dayal: NEW CONCEPT IN MANAGEMENT
RS Dawar: THE PROCESS OF MANAGEMENT SC Saxena: BUSINESS ADMN. & MANAGEMENT
DV Agarwal: MANAGEMENT : PRINCIPLES, PRACTICE GR Terry: PRINCIPLES OF MANAGEMENT
Sherlekar & Sherlekar: PRINCIPLES OF BUSINESS MANAGEMENT Gupta CB: PRINCIPLES OF MANAGEMENT
PC Tripathi: PRINCIPLES OF MANAGEMENT

Course Number: BAM202, Course Title: SEMINAR & GROUP DISCUSSION

It comprises topics of BAM201 and BAM202 courses, for Seminar and Group Discussion.

Course Number: ABW201, Course Title: WORK EXPERIENCE-MERCHANT BANKING

UNIT 1: INTRODUCTION

(a) Merchant Banking-Origin, Functions and services of Merchant Banking, (b) SEBI-Objectives, Functions and Role of SEBI Related to Merchant Banking.

UNIT 2: PRE-ISSUE MANAGEMENT

(a) Types of Issue, (b) Credit Rating of securities-Procedure followed, (c) Prospectus: Preparation, Legal Issues, (d) Pricing and Marketing: Underwriting.

UNIT 3: POST-ISSUE MANAGEMENT

(a) Allotment of Securities and Refunds, Issue of Certificates, (b) Listing.

UNIT 4: LOAN SYNDICATION

(a) Design of Capital Structure, (b) Internal Loan Syndication & External Loan Syndication, (c) Factoring, Venture Capital Finance.

UNIT 5: PROJECT WORK

NOTE: The students are expected inter-alia (a) to refer to the various relevant documents needed, say, for capital issue; (b) underwriting procedure, (d) Allotment of securities and refunds (d) listing/stock-broking, etc). This apart, the students should carry out exercise pertaining to pricing of new capital issues (both of new companies and existing companies). The focus on practical aspects in terms of documents, procedures, etc will be equally applicable to all other courses.

SUGGESTED READING:

JC Sinha: MERCHANT BANKING IN INDIA
VA Avadhani: MERCHANT BANKING
SEBI (SECURITIES & EXCHANGE BOARD OF INDIA) GUIDELINES & REGULATIONS
Fundamentals of Computers
MY Khan: FINANCIAL SERVICES

Course No.: ACW201, Course Title: WORK EXPERIENCE IN BOOK-KEEPING II

UNIT 1

Preparation of Indents. Determination of Stock levels.

UNIT 2

Purchase procedure & storing of materials. Writing of Stock Book from purchase bills.

UNIT 3

Material Pricing-issue & valuation.

UNIT 4

Preparation of schedule of closing stock.

UNIT 5

Visit of some local manufacturing Units/Industries and preparation of Report.

SUGGESTED READINGS:

Agarwal ML: COST ACCOUNTING Nigam BML: COST ANALYSIS

Arora MN: COST ACCOUNTING Prasad NK: COST ACCOUNTANCY

Study material of ICAI, ICWAI on Cost Accounting

Course Number: BAW201, Course Title: WORK EXP.-SECRETARIAL WORK 'B' PART

UNIT 1: INTRODUCTION TO COMPUTERS

Hardware & Software, Basic Components, Computer Generations, Computer Viruses.

UNIT 2: DISK OPERATING SYSTEM I

MS-Dos, Booting up a System, Directories & Files, Wildcards, Common MS-Dos commands, Special files

UNIT 3: DISK OPERATING SYSTEM II

Windows, Desktop, Icons, starting up applications, customizing the Desktop, Control panel.

UNIT 4: MS-WORD

Familiarization with menus & commands, creating files, file-commands, tables, tools, file printing.

UNIT 5: MS-EXCEL

Spreadsheet environment, cell & cell address, other key terms, entering data, manipulating data, changing the layout, printing a worksheet.

Course Title: Communication Techniques – II Hindi

Class: B.Com.(Hons.)

Total Credits: 1

Class: B.Com, Status of Course: MAJOR COURSE, Approved since session: 2009-10 Total Credits: 3, Periods(50 mts. each)/week: 4(L-4+T-0+P/S-0), Min.pds./sem: 52

UNIT 1: संक्षिप्त लेखन (क) संक्षिप्त लेखन, (ख) संक्षिप्त लेखन के लिए आवश्यक निर्देश, (ग) संक्षिप्त लेखन के भेद

UNIT 2: पत्र लेखन (क) पत्र लेखन—प्रारम्भिक आलेखन, (ख) व्यापारिक पत्र –व्यावहारिक पत्र, (ग) आवेदन पत्र

UNIT 3: पत्र लेखन (क) अशासकीय पत्र, शासकीय पत्र, अर्द्धशासकीय पत्र, (ख) ज्ञापन, कार्यालय ज्ञापन, परिपत्र, मंजूरी पत्र, (ग) पत्र व्यवहार के कुछ अन्य रूप

UNIT 4: टिप्पणी (क) टिप्पणी कार्य एवं आलेखन, (ख) टिप्पणी के प्रकार, (ग) प्रारूप की आदर्श रूप रेखा

UNIT 5 : वाक्यांश एवं शब्दावली का हिन्दी रूपान्तर (क) केन्द्रीय एवं प्रादेशिक सरकारों तथा विभिन्न कार्यालयों से सम्बन्धित पद संज्ञाओं तथा विभिन्न कार्यालयों के नामों का हिन्दी रूपान्तर, (ख) सामान्य प्रशासनिक शब्दावली का हिन्दी रूपान्तर, (ग) पारिभाषिक अंग्रेजी वाक्यांशों का हिन्दी रूपान्तर

Course Code: OMH 202 (COS 202 B), Course Title: Communication Techniques – II English

UNIT 1

Independent reading with comprehension of Commercial Correspondence.

Listening Skills (a) Importance of listening and its significance at the workplace (b) Types of listening and techniques for effective listening (c) Barriers of listening and strategies for effective listening.

UNIT 2: BUSINESS CORRESPONDENCE

Writing/ Drafting of Application, Resume, Business/ Commercial Letters, Letters of Inquiry/ their replies, Letters of Complaint/ their replies, Letters for Placing Orders/ their replies, Sales Letters.

UNIT 3: WRITTEN COMMUNICATION OF DIFFERENT FORMS

(a) Writing Circulars, Memos, Notices, Agendas & Minutes (b) Quotations, Tenders.

UNIT 4: BUSINESS REPORTS, BANKING CORRESPONDENCE

(a) Types of Reports/ Objectives of Reports, Structure of different Reports, Essential features of writing Reports, Writing- Letters Reports and Format Reports (b) Banking Correspondence: (i) Opening and Closing an Account (ii) Cheque Transactions, Stop Payment, Transfer and Standing Instructions.

UNIT 5: CONDUCT OF MEETINGS, PRESENTATION SKILLS, INTERVIEW SKILLS

(a) Importance of Business Meetings (b) Types of Meetings/ Essential elements of a business meeting (c) Conducting and Participating in a meeting.

Interview Skills: Preparing for a job, Focus of Job Interviews, Types of Interviews, Preparing for an Interview, Responsibility of Interviewers.

SUGGESTED READINGS:

EFFECTIVE BUSINESS COMMUNICATION: Murphey, Hilebrandt & P Thomas, Tata McGraw Hill.

BUSINESS COMMUNICATION: Raman, Meenakshi & P Singh, University Press.

BUSINESS COMMUNICATION TODAY: Mukesh Chaturvedi, Pearson Education, New Delhi.

AN APPROACH TO COMMUNICATION SKILLS: Indrajeet Bhattacharya, Dhanpat Rai Co.(P) Ltd. N.D.

Course Number: RDC 261, Course Title: AGRICULTURAL OPERATIONS, Status of course: Core course, To familiarize and participate in cleaning, field preparation, seeding, weeding, harvesting and threshing activities related to Agricultural Operations

Course Number: CAC 261, Course Title: CO-CURRICULAR ACTIVITIES, Status of course: Core course, To encourage students in cultural activities viz. Dramatics & Music Competition, Games & Sports and literary activities viz. Hindi & English Essays, Hindi & English Debate Competition to have overall development of the student

Course Number: GKC 261, Course Title: SC. METH., G.K & CURRENT AFFAIRS- II Status of Course: CORE, GEOGRAPHY (WORLD): Countries, State, Capitals area, population, Languages, Religions, locations, oceans, seas, major mountains, rivers, cities ports.

Geography (India): Physical divisions, mountains, rivers, cities, minerals wealth, power projects, Roadways, airways.

HISTORY (WORLD): Important Personalities, Events and Dates. World War I & II, post-independence history of India.

POLITICAL SCIENCE (WORLD): U.N.O., other world bodies, Treaties and pacts, heads of state and prime ministers. India-Defence forces-Awards and Academies.

ECONOMICS: Economics, laws of supply, demand and production, Economic organisations- European Economic Community, World Bank, I.M.F., E.C.M. etc. currencies of the world, Five year Plans.

SPORTS AND GAMES (WORLD): World Olympic Movement, Major Games, World Records. Outstanding Players. Famous Tournaments and Trophies, Terminology.

MISCELLANEOUS: Foreign Words and Phrases, Books and Authors, Who's Who, Abbreviations Nobel prizes and other awards, Important books by Indian Authors.

CURRENT AFFAIRS

SUGGESTED READING:

NCERT: Text books on History, Geography, Civics Manorama year book

M.R. Agarwal: General Knowledge Digest News Papers and Magazines:

Hindi & English daily news papers, India Today, Illustrated weekly Competition Master Sports star, Science digest Competition Success and Reviews: Yojna Inventions

Course Number: CRC 341, Course Title: COMPARATIVE STUDY OF RELIGION, Status of Course: CORE,

UNIT 1

(a) Meaning of the word 'Dharm' and 'Religion' Importance and value of Religion in human life (b) Primitive Religious ideas and belief (c) Religion and Science: Faith and reason.

UNIT 2

(a) Pre-Vedic ideas of Indus Valley Civilization (b) The Vedic Religion (c) Hinduism (d) Modern Religious Movements.

UNIT 3

(a) Theistic and Non-Theistic philosophies (b) Jainism (c) Buddhism

UNIT 4

(a) Zoroastrianism (b) Judaism (c) Christianity (d) Islam and Sufism

UNIT 5

(a) The Bhakti Renaissance (b) Teachings of Kabir and Guru Nanak Dev (c) Radha Soami Faith

SUGGESTED READINGS:

LM Joshi and Harbans Singh: An Introduction to Indian Religions

B.S Mishra: Discourses on Radhasoami Faith

Bhagwandas: Essential Unity of All Religions

Parashuram Chaturvedi: Uttari Bharat Ki Sant Parampara

Prabha Sharma: Dharm: Swaroop Evam Sandharbh

D.E.I.: Vishwa Ke Vividh Dharm

Ravindranath Tagore: Religion of Man

Bhagwan Das: Sab Dharmon Ki Buniadi Ekta

G.R. Singh & C.W. Devis: Vishwa Ke Pramukh Dharm

K.N. Tiwari: Comparative Religion

V.P. Singh: Dharm Evam Sanskriti

Course Number: RDC 262 Course Title: SOCIAL SERVICE Class: All UG Level Course, Status of course: Core course,

To do cleaning of campus in and around the study centre and work for all round development of society.

THIRD SEMESTER:

Course Number: ABM301, Course Title: BUSINESS MATHEMATICS

UNIT 1: SET THEORY

(a) Role of Mathematics in business Decision (b) Basics of Set Theory.

UNIT 2: ALGEBRA

Number System - Natural Numbers, Integers, Rational and Irrational Numbers; Prime Numbers and Complex Numbers; Ratio of Proportion and Variation; Indices; Surds; Arithmetical, Geometrical and Harmonical Progressions; Permutations and Combination; Binomial Theorem, Logarithm; Exponential and Logarithmic Series.

UNIT 3: MATRIX AND DETERMINANT

Matrix concepts, features, types; Algebra of Matrix and transpose of Matrix; Determinants- Minors and co-factors properties of determinants, product of two determinants, adjoint of a square matrix, inverse of a square matrix. Transpose of matrix, Solution of Simultaneous Equations.

UNIT 4: CALCULUS

Variables, Constants and Functions; Graphical Representation of Functions; Limits of Algebraic Functions; Derivatives, Rules of differentiation, Maxima and Minima; Integration (Integration by substitution and by parts).

UNIT 5: GAME THEORY

Basic concepts of Game, classification and description of Games, Pay-off matrix, Saddle point solution, Mixed strategies, Dominated strategies.

SUGGESTED SUGGESTED:

Taro Yamane: MATHEMATICS FOR ECONOMISTS-AN ELEMENTARY SURVEY

Gupta BN: PRACTICAL PROBLEMS IN BUSINESS MATHEMATICS

Mongia GS: MATHEMATICS AND STATISTICS FOR ECONOMICS

Suranjan Saha: BUSINESS MATHEMATICS

Course Number: ABM302, Course Title: FINANCIAL MANAGEMENT

UNIT 1: INTRODUCTION

(a) Financial Management-Meaning, Significance, Scope and Objectives (b) Finance Functions-Meaning and type (c) Financial Organisation and Planning (d) Role and Responsibilities of a Finance Manager.

UNIT 2: CAPITALISATION & CAPITAL STRUCTURE

(a) Meaning & Theories of Capitalization (b) Over-capitalisation and Under-capitalisation-Meaning, causes, Effects and Remedies (c) Capital structure-Meaning, Determinants of Capital Structure, Qualities of a good capital structure (d) Practical Decisions taken on the basis of Capital structure.

UNIT 3: COST OF CAPITAL

(a) Meaning & Sources of Capital (b) Cost of Borrowed Capital (c) Cost of Equity Capital and Retain Earnings (d) Weighted Average Cost of Capital.

UNIT 4: WORKING CAPITAL-PRINCIPLES & MANAGEMENT

(a) Concept of Working Capital, Needs, Determinants of Working Capital (b) Sources of Working Capital-Trade Credit, Accrued Income & Deferred Income, Bank Finance for Working Capital (c) Management of Cash, Stock and Accounts Receivable.

UNIT 5: CAPITAL BUDGETING-PROCESS & PRACTICES

(a) Capital Budgeting-Characteristics, principles & scope (b) Needs of Capital Budgeting (c) Time value of money (d) Methods of appraising capital budgeting proposals.

SUGGESTED READINGS:

Kulkarni PV & Kulkarni SP: CORPORATE FINANCE

Pandey IM: FINANCIAL MANAGEMENT

Chandra Prasanna: FINANCIAL MANAGEMENT

Kulshrestha RS: FINANCIAL MANAGEMENT OF CORPORATIONS

Kuchhal SC: FINANCIAL MANAGEMENT-AN ANALYTICAL & CONCEPTUAL APPROACH

MY Khan & PK Jain: FINANCIAL MANAGEMENT

Course Number: ABM303, Course Title: SEMINAR & GROUP DISCUSSION

Students are required to present one seminar paper in each major paper for internal evaluation. In addition to this he is allotted one more topic for presentation in external seminar for end semester evaluation.

Course No.: ACM301, Course Title: PRINCIPLES OF AUDITING

UNIT 1: INTRODUCTION

Origin, Definition, Advantages and Objects of Auditing, Different Classes of Audit.

UNIT 2: AUDIT PROCEDURE

Conduct of Audit, Commencement of New Audit and Subsequent Audit, Appointment of Auditor, Removal & Remuneration of Auditor.

UNIT 3: INTERNAL CHECK AND INTERNAL AUDIT

Meaning, Importance, General Consideration in Formulating a suitable system of internal check, The position of an Auditor Vis-a-vis, Internal check and internal audit, Computer Audit Environment.

UNIT 4: AUDIT OF BOOKS OF ACCOUNTS

Vouching of Cash Transaction, Vouching of Non-Cash Transactions, Audit of Ledger Accounts, Outstanding Assets and Liabilities, Contingent Assets and Liabilities.

UNIT 5: VALUATION & VERIFICATION

Valuation & Verification of Assets and Liabilities, Auditor's report.

SUGGESTED READINGS:

De-Paula: PRINCIPLES OF AUDITING

Spicer & Pegler: PRACTICAL AUDITING

Lancaster J: PRINCIPLES AND PRACTICES OF AUDITING

Williams RG: ELEMENTS OF AUDITING

Tandon BN: PRACTICAL AUDITING

Batliboi JR: PRINCIPLES AND PRACTICES OF AUDITING

Sharma TR: AUDITING

Shukla SM: AUDITING (HINDI)

Agarwal RP and Others: AUDITING (HINDI)

Course No.: ACM302, Course Title: INCOME TAX**UNIT 1: INTRODUCTION**

Fundamental Definitions, Basis of charge to tax, Determination of Residential Status of an assessee and Exemptions from tax, Incidence of Tax, Direct Tax Code.

UNIT 2: SALARIES

Salary, Allowance, Perquisites, Valuation of Perquisites, Profits in lieu of Salary, Deduction u/s 16(ii) & (iii), Classification of Provident Fund, Taxable Income from salary.

UNIT 3: INCOME FROM HOUSE PROPERTY & PROFIT AND GAINS FROM BUSINESS OR PROFESSION

Rules regarding computing taxable income from House Property & Business or Profession, Annual Value, Statutory Deductions, Deductions U/s 24 and Calculation of income from House Property, Expenses expressly allowed, disallowed and allowed under certain restrictions, Determination of Income from Business or Profession.

UNIT 4: CAPITAL GAINS & INCOME FROM OTHER SOURCES

Meaning, Kinds of Capital Assets, Transfer, Exempted Capital Gains and calculation of capital gains, Other Incomes, Provisions regarding dividends & Interest on Securities, Determination of Income from other sources.

UNIT 5: ASSESSMENT OF AN INDIVIDUAL

Clubbing provisions, Set-off and carry-forward of losses, Deductions from Gross Total Income, Determination of Taxable Income of an Individual Assessee and calculation of Tax.

SUGGESTED READINGS:

Mehrotra HC: INCOME-TAX LAW & ACCOUNTS
Agarwal BK: INCOME-TAX LAW & ACCOUNTS
Bhagwati Prasad: LAW & PRACTICE OF INCOME-TAX
Pagare Dinkar: LAW & PRACTICE OF INCOME TAX
Singahania, Vinod: INCOME-TAX LAW & PRACTICE
Lakhotia R.N: ELEMENTS OF INDIAN INCOME-TAX

Course No.: ACM303, Course Title: SEMINAR & GROUP DISCUSSION

It comprises topics of ACM301 and ACM302 courses, for seminar and group discussion.

Course Number: BAM301, Course Title: BASIC MARKETING**UNIT 1: INTRODUCTION**

Nature, Scope, Evolution and Importance, Marketing segmentation, Marketing concepts & Marketing-Mix, Marketing Environment, Introduction to Services Marketing.

UNIT 2: CONSUMER BEHAVIOUR

Types of Buyers, Factors effecting consumer Behaviour.

UNIT 3: PRODUCT PLANNING

Concept of Product, Product development, Product line, Product mix, Product Life Cycle, Product Branding and Packaging.

UNIT 4: CHANNELS OF DISTRIBUTION

Functions of Marketing Middlemen, Major Channels of Distribution, Factors effecting selection of channel, Physical distribution, Logistics, Transport & Storage, Channel conflicts & Types.

UNIT 5: PRICING AND PROMOTION DECISIONS

Pricing Policy, Forms of Promotion, Advertising, Personal Selling, Sales Promotion and Public Relations.

SUGGESTED READINGS:

Kotler Phillip: PRINCIPLES OF MARKETING
Gandhi JC: MARKETING-A MANAGERIAL APPROACH
Clarke: PRINCIPLES OF MARKETING
Sherlekar: MARKETING MANAGEMENT
Davar: MANAGEMENT PROCESS IN MARKETING
Mamoria CB: THE PRINCIPLES AND PRACTICE OF MARKETING
Sharma SL: MARKETING MANAGEMENT
Srivastava PK: VIPRAN PRABANDH (HINDI)
Srivastava PK: MARKETING MANAGEMENT
Ramswamy & Nama Kumari: BASIC MARKETING

Course Number: BAM302, Course Title: INDUSTRIAL LAW

UNIT 1: THE FACTORIES ACT, 1948

Scope, Definitions, Approval of Licensing and Registration of Factories, The Inspection Staff, Health, Safety, Welfare, Working Hours of Adults, Employment of Women and Young persons, Leave With Wages.

UNIT 2: SOCIAL SECURITY LEGISLATION

(a) The Employers' Provident Fund and Miscellaneous Provisions Act 1952: Scope, Major Provisions (b) Payment of Gratuity Act, 1972: Important Provisions (c) Employees State Insurance (ESI).

UNIT 3: INDUSTRIAL DISPUTES & TRADE UNION

Industrial Disputes: Definitions, Authorities, Notice of Charge, Reference of Disputes, Procedure, Powers.

The Trade Union Act 1926: Object, Definition, Registration, Rights and Liabilities of Officer Bearers, and Duties of Authorities, Settlement of Industrial Disputes, Strikes and Lock-outs, Layoff and Retrenchment.

UNIT 4: WAGE LEGISLATION IN INDIA I

(a) The Payment of Wages Act 1936: Object, Definitions, Application of the Act, Deductions, Maintenance of Registers, Authorities, Claims (b) The Minimum Wages Act 1948: Object, Definition, Fixation and Revision of Minimum Wages, Payment of Minimum Wages, Maintenance of Registers and Reports, Enforcement & Claims.

UNIT 5: WAGE LEGISLATION IN INDIA II

(a) Employer's Liability for Compensation, Amount of Compensation (b) Payment of Bonus Act 1965: Important Provisions.

SUGGESTED READINGS:

ND Kapoor: ELEMENTS OF INDUSTRIAL LAW Balkrishna Kumawat: INDUSTRIAL LAW

ML Monga: INDUSTRIAL RELATIONS AND LABOUR LAWS IN INDIA KC Mandot: INDUSTRIAL AND LABOUR LAW

BARE ACTS (as passed & amended by the Parliament)

Course Number: BAM303, Course Title: SEMINAR & GROUP DISCUSSION

It comprises topics of BAM301, BAM302 and BAM303 courses, for Seminar and Group Discussion.

Course Number: ABW301, Course Title: EXPORT PROCEDURE & DOCUMENTATION

UNIT 1: INTRODUCTION

(a) Export-Reasons & Motivation (b) Role of Government in Foreign Trade (c) Export-Import Policy and Institutional setup for Export Promotion in India (d) India's Export Performance during last decade.

UNIT 2: SETUP OF AN EXPORT UNIT

(a) Golden Rules of Success in Export (b) Legal requirements & procedure for registration of export unit (c) Process to select product and Market for export (d) How to reach to buyer.

UNIT 3: EXPORT PRICING & CONTRACT

(a) EXPORT Pricing Types & Policy (b) Process of Export order (c) Quality control.

UNIT 4: EXPORT FINANCING

(a) Mode of payment in Export Business (b) Letter of credit (c) Policy and Procedure of Pre and Post shipment Credit & Insurance (d) Institutional setup for Export Finance in India.

UNIT 5: EXPORT DOCUMENTATION

(a) Different types of Export Documents (b) Documents for shipment (c) Documents for payment (d) Documents for export Incentive.

SUGGESTED READINGS:

Francis Chercimilan: INTERNATIONAL TRADE AND EXPORT MANAGEMENT

Saxena & Kapoor: INTERNATIONAL MARKETING

Varshney & Bhattacharya: INTERNATIONAL MARKETING MANAGEMENT

Joshi, R. M. International Marketing Oxford Press

Joshi, R. M. International Business Oxford Press

Course No.: ACW301, Course Title: WORK EXP.-INTRODUCTION TO COMPUTERS

UNIT 1: INTRODUCTION TO COMPUTER

Computer and its parts, features of computer, application of computer, introduction/operating of MS-window, working with Window (latest version).

UNIT 2: APPLICATION SOFTWARE

Word processing, use of Spread Sheet for preparation of accounting reports, Presentation through PowerPoint.

UNIT 3: BOOK-KEEPING THROUGH COMPUTER

Preparation of Journal & its subsidiary books & Posting in ledger book through accounting software.

UNIT 4: PREPARATION OF FINANCIAL STATEMENTS

Preparation of profit & loss accounts, Balance sheet through accounting software. Comparative Analysis of Financial statements.

UNIT 5: COMPUTER FOR INVENTORY RECORDS

Preparation of various purchase documents, Pricing of material issued through various methods with the help of computer.

SUGGESTED READINGS:

Alexis Leon & Mathews Leon: Introduction to Computers

Sinha & Sinha : Computer Fundamentals

Max Mullar: Essentials of Inventory Control

Blackwell: Computrised Accounting

References Manual of Accounting Packages.

Course Number: BAW301, Course Title: WE-FUNDAM. OF EFFECTIVE ADVERTISING

UNIT 1: INTRODUCTION

Meaning, Characteristics and Objectives of Advertising, Concept of Effective Advertisement, Advertising Vis-a-vis product Life cycle.

UNIT 2: TYPES OF ADVERTISING

Commercial and Non-commercial Advertising, Classified Advertising and Display Advertising.

UNIT 3: ADVERTISEMENT MEDIA

Print Media, Electronic Media and Other Media.

UNIT 4: ADVERTISING AGENCY

Functions of Advertising Agency, Organisation of Advertising Agency, Role of Advertising Agency, Managing Clients.

UNIT 5: ADVERTISING BUDGET

Setting of Advertising Budget, Factors Influencing Advertising Budget, Methods of Determining Advertising Budget, Cost Benefit Analysis.

SUGGESTED READINGS:

David A. Aaker, Batra & Myers: ADVERTISING MANAGEMENT

Mahendra Mohan: ADVERTISING MANAGEMENT- CONCEPTS & CASES

Chunawalla& Sethia: FOUNDATIONS OF ADVERTISING- THEORY & PRACTICE

FOURTH SEMESTER:

Course Number: ABM401, Course Title: BUSINESS STATISTICS

UNIT 1: INTRODUCTION

(a) Meaning, Definition, Scope & Limitations (b) Functions and Importance of Statistics (c) Statistical Data, Primary and Secondary Data: Collection, Classification, Tabulation and Approximation (d) Statistical errors (e) Law of Statistical Regularity and Inertia of Large Numbers (f) Statistical Enquiry- Planning, Census and Sample methods of inquiry.

UNIT 2: DIAGRAMMATIC AND GRAPHIC REPRESENTATION OF DATA

Bar Diagrams, Squares, Circular and Rectangular Diagrams, Histogram, Frequency Polygon, Frequency Curves and Ogive Curves.

UNIT 3: MEASURES OF CENTRAL TENDENCY

Simple and Weighted Arithmetic Mean, Mode, Median, Quartiles, Deciles, Percentiles, Harmonic and Geometric Mean.

UNIT 4: MEASURES OF DISPERSION AND SKEWNESS

Range, Quartile Deviation, Mean Deviation, Standard Deviation, Coefficient of Variation and Coefficient of Skewness.

UNIT 5: CORRELATION(LINEAR ONLY) AND INDEX NUMBER

Correlation-Karl Pearson's Coefficient of Correlation, Coefficient of Correlation by Concurrent Deviation, Spearman's coefficient of Correlation, Scatter Diagram.

Index Number-Importance, Fisher's Ideal Index Number, Construction of Index Numbers of Prices, Wages and Cost of Living, Fixed and Chain base Index Numbers.

SUGGESTED READINGS:

Elhance DN: FUNDAMENTALS OF STATISTICS

Gupta SP: STATISTICAL METHODS

Gupta BN: STATISTICS

Nagar KN: FUNDAMENTALS OF STATISTICS

Varshney RD: FUNDAMENTALS OF STATISTICS

Course Number: ABM402, Course Title: MACROECONOMICS ANALYSIS

UNIT 1: INTRODUCTION

(a) Macroeconomics: Concept, Features and Scope (b) Distinction between Micro and Macroeconomics (c) Macroeconomic: Consumption, Investment, and Employment (d) Aggregate Demand and Supply.

UNIT 2: INCOME AND EMPLOYMENT

(a) Determination of Effective Demand, Consumption Function (b) Determinants of Investment, Relationship between Savings and Investment (c) Concept of Investment Multiplier, and Investment Function (d) Acceleration Principle.

UNIT 3: INFLATION AND INTEREST RATES

(a) Inflation: Meaning and measurement, Impact of inflation on macroeconomic variables (b) Measures to control inflation (c) Interest Rates: Determinants of Interest Rate, Impact of interest rates (d) Concept of Real Interest Rate.

UNIT 4: MONETARY AND FISCAL POLICY

(a) Demand and Supply of Money, Components of Money Supply in India (b) Government Expenditure and Revenue, Deficit financing by the Government (c) Monetary policy and Fiscal policy (d) Monetary and Fiscal policy as a tool to control economic fluctuations.

UNIT 5: OPEN ECONOMY MACROECONOMICS

(a) International Trade and Investment (b) Foreign Direct Investment and Foreign Portfolio Investment (c) Balance of Payments and Foreign Exchange Reserves (d) Exchange Rates: Meaning, determination and control.

SUGGESTED READINGS:

G Ackley: MACROECONOMIC THEORY

Eric, J Pente Cost: MACROECONOMICS: OPEN ECONOMY APPROACH

JM Keynes: GENERAL THEORY OF INTEREST, EMPLOYMENT & MONEY

C Rangarajan: MACROECONOMICS

MC Vaish: MACROECONOMICS

Mankiw: MACROECONOMICS

Edward Shapiro: MACROECONOMIC THEORY

Raghubendra Jha: MACROECONOMICS

T Foryen Richard: THEORIES AND POLICIES

Course Number: ABM403, Course Title: SEMINAR & GROUP DISCUSSION

Students are required to present one seminar paper in each major paper for internal evaluation. In addition to this he is allotted one more topic for presentation in external seminar for end semester evaluation.

Course No.: ACM401, Course Title: PRINCIPLES & PRACTICE OF INSURANCE

UNIT 1: INTRODUCTION

Definition, Scope and Functions, Importance and Growth of Insurance in India, Various forms of Insurance, Fundamental Principles of Insurance, Insurance Organisations in India, IRDA 1999- Introduction and Important Provisions.

UNIT 2: MARINE INSURANCE

Essentials of Marine Insurance Contract, Types of Policies, Policies Conditions, Computation of Premium and Settlement of Claims.

UNIT 3: FIRE INSURANCE

Essentials of Fire Insurance Contract, Types of Policies, Policies Conditions, Computations of Premium and Settlement of Claims.

UNIT 4: LIFE INSURANCE

Essentials of Life Insurance Contract, classification of Policies, Factors affecting in determination of Premium, Working of LIC of India.

UNIT 5: MISCELLANEOUS INSURANCE

Law relating to General Insurance, Motor Insurance, Crop Insurance, Personal Accidental Insurance, Nationalisation of General Insurance.

Insurance Agent – meaning procedure for becoming an insurance agent, functions rights and termination of and insurance agent.

SUGGESTED READINGS:

Kothari & Bahal: PRINCIPLES & PRACTICE OF INSURANCE

Mishra MN: INSURANCE-PRINCIPLES & PRACTICE

Mitra JC: GUIDE TO MARINE FIRE & ACCIDENT INSURANCE

Srivastav & Balchand: Elements of Insurance (Hindi)

Kamta Prasad: Principles & Practice of Insurance (Hindi)

Course No.: ACM402, Course Title: COST ACCOUNTING

UNIT 1: INTRODUCTION

Definition, Objects, Significance, Methods of Costing, Difference between Financial and Cost Accounts, Classification of Costs.

UNIT 2: ELEMENTS OF COST

Materials-Purchase Process, Valuation of Issued Materials, Labour-Methods of Wage Payments, Overhead-its Classification, Allocation Apportionment and Absorption of Overheads.

UNIT 3: METHOD OF COSTING I

Out put Costing, Reconciliation Statement.

UNIT 4: METHOD OF COSTING II

Job and Contract Costing.

UNIT 5: METHOD OF COSTING III

Process Cost Accounts-Normal and Abnormal Loss, Allocation of By and Joint Product Costs.

SUGGESTED READINGS:

Agarwal ML: COST ACCOUNTING

Gupta IC & Trivedi RC: COST ACCOUNTS

Shukla MC & Garewal TS: COST ACCOUNTING

Gupta SK & Mittal JP: COST ACCOUNTING

Srivastva AK: COST ACCOUNTING (HINDI)

Varshney JC: COST ACCOUNTING (HINDI)

Nigam BML: COST TECHNIQUES & CONTROL

Nigam RS: COST ACCOUNTING

Course No.: ACM403, Course Title: SEMINAR & GROUP DISCUSSION

It comprises topics of ACM401 and ACM402 courses, for seminar and group discussion.

Course Number: BAM401, Course Title: HUMAN RESOURCE MANAGEMENT

UNIT 1: INTRODUCTION

Concept, Scope, Objectives, Importance, Functions and Development of Personnel Management in India.

UNIT 2: H.R. POLICIES

Man Power Planning, Job Analysis, Recruitment, Selection, Induction.

UNIT 3: EMPLOYMENT & DEVELOPMENT OF PERSONNEL

Human Resource Planning, Training & Development, Promotion, Demotion, Transfer and Separation, Performance Appraisal.

UNIT 4: WAGES AND SALARY ADMINISTRATION

Concept. Mechanism of Wages & Salary administration, wage-differentials, Reward & Incentives.

UNIT 5: PERSONNEL AUDIT & WORKERS GRIEVANCES

Personnel records, audit, research, causes of Grievance & grievance handling procedure.

SUGGESTED READINGS:

Ghosh S: PERSONNEL MANAGEMENT

Agarwal RD: DYNAMICS OF PERSONNEL MANAGEMENT

Ahuja JK: PERSONNEL MANAGEMENT

Flippo Edwin: PERSONNEL MANAGEMENT

Mamoria CB: PERSONNEL MANAGEMENT

Yoder Dale: PERSONNEL MANAGEMENT AND INDUSTRIAL RELATIONS

Course Number: BAM402, Course Title: SALES MANAGEMENT

UNIT 1: INTRODUCTION

Personal Selling, Salesmanship and Sales Management: Role and Functions of a Sales Person, Different Selling Situations, Selling as a Career, Sales Manager-Functions.

UNIT 2: PROCESS OF EFFECTIVE SELLING

Prospecting, Pre-approach, Approach, Presentation and Demonstration, Handling objections, Closing the Sale and Post-sales satisfaction.

UNIT 3: SALES PLANNING AND CONTROL

Sales Forecasting, Sales Budget, Sales Territory and Sales Quota.

UNIT 4: MANAGEMENT OF SALES FORCE & ETHICAL ISSUES

Recruitment and Selection, Training, Compensation, Evaluation of Performance. Selling-Ethics, Sales Promotion in Employees Act 1976.

UNIT 5: SALES PROMOTION

Role and Objectives, Forms of Sales Promotion-Merits and Demerits.

SUGGESTED READINGS:

HR Tosldal: INTRODUCTION TO SALES MANAGEMENT LB Belling: SALES MANAGEMENT

CA Kirkpatrick: SALESMANSHIP Russel, Beach & Buskirk: SELLING

Stanton & Buskirk: MANAGEMENT OF SALESFORCE BR Confield: SALES ADMINISTRATION

CA Kirkpatrick: ADVERTISING

Course Number: BAM403, Course Title: SEMINAR & GROUP DISCUSSION

It comprises topics of BAM401 and BAM402 courses, for Seminar and Group Discussion.

Course Number: ABW401, Course Title: IMPORT: PROCEDURE & DOCUMENTATION

UNIT 1: INTRODUCTION

(a) Imports Liberalization (b) Import Trade Law in India (c) Import Trade Organization (d) India's Import Performance during last decade.

UNIT 2: PRELIMINARIES FOR STARTING IMPORT BUSINESS

(a) Registration of Importers (b) Process of selecting products and Suppliers (c) Finalizing the Terms of Import: Mode of Pricing, mode of Payment.

UNIT 3: IMPORT FINANCING

(a) Policy and Procedure of Import Credit (b) Mode of payment in Import Business (c) Letter of credit (d) Institutional setup for Import Finance in India.

UNIT 4: IMPORT DOCUMENTATION

(a) Precautions for Authorized Dealers for Handling Import Documents (b) Payments against Shipping Documents (c) RBI's Regulations for making payments for Import.

UNIT 5: PROJECT WORK

(a) Imports Under Special Schemes for Exporters (b) Imports for Personal Use.

SUGGESTED READINGS:

Francis Chercimilan: INTERNATIONAL TRADE AND EXPORT MANAGEMENT

Saxena & Kapoor: INTERNATIONAL MARKETING

Varshney & Bhattacharya: INTERNATIONAL MARKETING MANAGEMENT

Course No.: ACW401, Course Title: GOVT ACCOUNTING: AN INTRODUCTION

UNIT 1: GENERAL OUTLINES OF THE SYSTEM OF GOVERNMENT ACCOUNTS

Definitions of Important Terms, Devising the form of Accounts, Annual Accounts, Issue of Subsidiary Instructions, Agreements of the Central Government with the Reserve Bank, Account of the Central and State Government with the Bank, State Transactions in Central Treasuries, Broad outlines of the accounts - feeder-network and system of accounts of the Central, State Government and Union Territory Administrations, Authorities responsible for the preparation of Annual Accounts of the Central Government, State and Union Territories Governments, Proforma Accounts.

UNIT 2: BASIC STRUCTURE OF THE FORM OF ACCOUNTS-I

Period, Basis and Currency of Accounts, Form of Accounts - Main Divisions of Account, Sectors and Sub-sectors of Accounts, Allotment of Code to each Major Head and range of Code Numbers, Major, Minor and Detailed Heads, Classification of expenditure, Classification of transactions in accounts, Basis of classification, Criteria for determining head of expenditure, Allocation between capital and revenue expenditure on a capital scheme.

UNIT 3: BASIC STRUCTURE OF THE FORM OF ACCOUNTS-II

Classification and accounting of transactions pertaining to Major Head of Account, Classification and accounting of transactions relating to Scheduled Areas, Classification and accounting of recoveries of overpayments, Accounts of Government Commercial Departments or Undertakings, Criteria for writes off of balances from Debt. Deposit, Suspense and Remittances Heads closed to balance and classification thereof in accounts.

Unit 4: BUDGET FORMULATION AND IMPLEMENTATIONS-GFR

Introduction of Important terminology, Budget formulation and Implementation- Financial year, Presentation of Budget to parliament, Content of Budget, Receipt and Expenditure Estimates, Demand for Grants, Expectance and Inclusion of Estimates, Vote on Account, Communication and Distribution of Grants and Appropriations, Control of Expenditure Against Budget.

UNIT 5: Case Study of Government Undertaking

Special Provisions Relating To- Railway, Post, Telecommunication, Educational Institutes

SUGGESTED READINGS:

Government accounting rules, 1990, General Financial Rules (GFR), 2005, www.cga.nic.in, www.finmin.nic.in

Course Number: BAW401, Course Title: WORK EXP.- ADVERTISING IN PRACTICE

UNIT 1: DESIGNING ADVERTISING MESSAGE

Space, Headline, Illustrations, Body Copy, Slogan, Brand Name, Trade Mark, Role of Colour.

Ingredients of an Effective Advertising Copy.

UNIT 2: MEDIA PLANNING

Selection of Media Category, Factors influencing Choice of Media Category- The Reach of Media,

Frequency of Media, Impact of Media, Cost of Media and other Factors.

UNIT 3: CHOSING OF ADVERTISING MEDIA

News paper, Broad-Cast Media: Radio & TV, Film Media; Audio-Visual Cassette, Posters &

Pamphlets, Hoardings, Direct Mail, Preparing Advertisement of Product and Services.

UNIT 4: EVALUATION OF ADVERTISING EFFECTIVENESS

Methods of Measuring Advertising Effectiveness- Pre-Testing and Post-Testing; Communication

Effect. Sales Effect, Significance and Difficulties of Measuring Advertising Effectiveness.

UNIT 5: ADVERTISING AGENCY

Familiarity with the working of an Advertising Agency.

SUGGESTED READINGS:

Aaker A David, Batra & Myers: ADVERTISING MANAGEMENT

Mohan Mahendra: ADVERTISING MANAGEMENT- CONCEPTS & CASES

Chunawalla& Sethia: FOUNDATIONS OF ADVERTISING- THEORY & PRACTICE

Rayuda CS: MEDIA AND COMMUNICATION MANAGEMENT

FIFTH SEMESTER:

Course Number: ABM501, Course Title: ADVANCED BUSINESS STATISTICS

UNIT 1: ANALYSIS OF VARIABLES AND ATTRIBUTES

(a) Methods of finding missing data – Interpolation and Extrapolation (b) Regression-Regression Equations and Line of the best fit, Properties of Regression Coefficient (c) Association of Attributes-Introduction, Classification of data, Methods of Studying of Association, Coefficient of Association, Association of Two Attributes.

UNIT 2: TIME SERIES ANALYSIS

(a) Analysis of Time Series-Meaning, Components and Importance of Time Series Analysis, (b) Methods of Time Series Analysis.

UNIT 3: PROBABILITY AND PROBABILITY DISTRIBUTION

(a) Conditional and Joint Probability, Bay's Theorem - Introduction and Statistical Significance, (b) Distribution for Discrete Random Variable the Binomial Distribution, the Poisson distribution (c) Distribution for Continuous Random Variable- The Normal Distribution.

UNIT 4: SAMPLING AND TEST OF SIGNIFICANCE

(a) Sampling- Nature, Sample Design, Sample Size, Probability and Non- Probability Sampling (b) Hypothesis: Meaning, Types and Formulation (c) Test of Significance- The Chi Square test, 'Z' test, 't' Test and 'F' test.

UNIT 5: STATISTICAL QUALITY CONTROL

(a) Introduction (b) Control chart for Variables and Attributes.

SUGGESTED READINGS:

Bowley, AL: ELEMENTS OF STATISTICS

Croxtan, FE & Cowden, DJ: APPLIED GENERAL STATISTICS

Elhance, DN: FUNDAMENTALS OF STATISTICS

Gupta, BN: STATISTICS

Gupta, SP: STATISTICAL METHODS

RP Hooda: ADVANCED STATISTICS

AL Nagar: MATHEMATICAL STATISTICS

STATISTICS FOR MANAGEMENT: G Arulmozhi, S Muthulakshmi; Tata McGraw Hill

STATISTICAL TECHNIQUES IN BUSINESS AND ECONOMICS: Douglas Lind, William Marchal, Samuel Wathen; PHI

STATISTICS FOR MANAGERS USING MICROSOFT EXCEL: David M Levine, T Krehbiel, M Berenson, D Stephan; Pearson Edu.

Course Number: ABM502, Course Title: STR. & DEV. OF INDIAN ECONOMY

UNIT I: INDIAN ECONOMY: AN IINTRODUCTION

(a) Economic Development: Meaning and Factors Influencing Economic Development (b) Stages of Economic Development (c) Characteristics of Indian Economy - Pre and Post Liberalized era (d) Sustainable development.

UNIT 2: NATIONAL RESOURCES

(a) Natural Resources and their concerned policies- (i) Forest, (ii) Minerals and (iii) Petroleum. (b) Man-Made Resources & their concerned policies- (i) Dynamics of Indian Population and Planning (ii) Power-Power generation & policies.

UNIT 3: ECONOMIC PLANNING & DEVELOPMENT IN INDIA

(a) Economic planning in India-Evolution, Planning Machinery in India & Five year Plans. (b) Agricultural Issues and policies: Causes of Low Agriculture Productivity and Remedies land reforms, rural credit and marketing. (c) INDUSTRY AND SERVICE SECTOR - Features, Problems, Present position, Industrial policies and Reforms with respect to: Micro, Small, and Medium Enterprises (MSMEs) and Large Scale Industries. (d) Financial and Infra structural Sector: An Overview in global context, Public and Private Partnership Model.

UNIT 4: FISCAL & MONETARY MANAGEMENT IN INDIA

(a) Development Finance: Ingredients of Development, Fiscal Policies and development, Tax Structure & incentives, International Fiscal Co ordinations (b) Monetary Policies and development, Institutional set up for monetary management (c) Federal Finance: Sources of Income and its distribution, Public expenditure, The Public Budget, Fiscal Responsibility and Budget Management (FRBM) Act.

UNIT 5: EXTERNAL SECTOR

Salient features of India's foreign trade: Volume, composition, direction and organization,

(a) Trade policies, Balance of Payments, (b) Exchange Rate, (c) Regional Trade Blocks, India and WTO.

Course Number: ABM505, Course Title: INDUSTRIAL TRAINING/PROJECT I

1. Project- Concept, Importance & Process.
2. Preparation of Bibliography.
3. Summaries of related studies.
4. Preparation of Synopsis of the Research Project.

Course No.: ACW501, Course Title: WORK EXP.-TAX PLANNING

Unit 1: TAX PLANNING CONCEPTS

Tax Planning, Tax avoidance & Tax evasion. Tax Planning with reference to setting up of a new business. Location of new business, newly established industrial undertakings in Special Economic Zones, newly established 100% export-oriented undertakings, Money Launderings, Direct Tax Code.

Unit 2: TAX PLANNING WITH REFERENCE TO NATURE OF BUSINESS (A)

Nature of new business, Income by way of dividend and long-term capital gains of venture capital funds and venture capital companies.

Unit 3: TAX PLANNING WITH REFERENCE TO NATURE OF BUSINESS (B)

Deduction in respect of Profits & Gains from Industrial Undertaking or Enterprises engaged in Infrastructure Development etc. and deduction in respect of Profit & Gains by an Undertaking or Enterprise engaged in Development of Special Economic Zone.

UNIT 4

Deduction in respect of Hotels and Convention Centre in National Capital Region (NCR), Amortisation of Preliminary expenses, Computation of Income of small traders.

Unit 5

Corporate Tax Planning- Elementary, An Overview of Goods and Service Tax.

SUGGESTED READINGS:

Singhania VK: DIRECT TAXES PLANNING AND MANAGEMENT
Mehrotra HC: INCOME-TAX LAW & PRACTICE WITH TAX PLANNING
RM Srivastava: FINANCIAL DECISION MAKING-TEXT & LAWS
CIRCULARS OF CBDT ISSUED FROM TIME TO TIME
CASE STUDIES PUBLISHED IN DIRECT TAX JOURNALS
JOURNAL OF TAXMANN'S
RM Srivastava: FINANCIAL QUESTION MAKING-TAXATION CASES

Course No.: ACM501, Course Title: ADVANCED ACCOUNTS

UNIT 1: ACCOUNTING FOR BUSINESS COMBINATIONS

Amalgamation and External Reconstruction of Companies- Definition, Purchase Consideration, Accounting entries, Compliance of Accounting Standard-14.

UNIT 2: INTERNAL RECONSTRUCTION & LIQUIDATION

Internal Reconstruction of Companies and Liquidation-Accounting pertaining to them.

UNIT 3: CONSOLIDATED ACCOUNTS

Accounts of Holding and Subsidiary Companies, Preparation of Profit & Loss Accounts and Consolidated Balance Sheet, Compliance of Accounting Standard-21.

UNIT 4: ACCOUNTING STANDARDS

AS-17 (Segment Reporting) and AS-29 (Intangible Assets).

UNIT 5: DOUBLE ACCOUNT SYSTEM

Double Account System- Accounts of Electricity Supply Companies (i) Legal Provisions (ii) Final Accounts.

SUGGESTED READINGS:

Batliboi JR: ADVANCED ACCOUNTANCY

Shukla MC & Grewal TS: ADVANCED ACCOUNTS

Dicksee: HIGHER ACCOUNTING

Shukla SM: ADVANCED ACCOUNTS

Gupta RR: ADVANCED ACCOUNTANCY

Pickles: ACCOUNTING

Gupta SP & Arjun Das: FINANCIAL ACCOUNTING

Gupta RL: CORPORATE ACCOUNTS

Course No.: ACM505, Course Title: INDUSTRIAL TRAINING PROJECT I

It comprises topics of ACM501 course, for INDUSTRIAL TRAINING PROJECT I.

Course Number: BAM501, Course Title: BUSINESS ENVIRONMENT

UNIT 1: INTRODUCTION [15 pds]

Nature & Significance, Evolution of Modern Business, Economic System - Capitalism, Socialism and Concept of Mixed Economy.

UNIT 2: LEGAL ENVIRONMENT [15 pds]

Government and Business Relationship in India, Economic Implications of Indian Constitution, Industries (Development and Regulation) Act, 1951, MRTP Act 1969.

UNIT 3: ECONOMIC ENVIRONMENT [20 pds]

Industrial Policy, Foreign Trade Policy, Multinational Corporations and Government Policy, Government Control Over Price and Distribution, Impact of WTO on India, WTO agreements.

UNIT 4: TECHNOLOGICAL ENVIRONMENT [10 pds]

Choice of Technology, Selection of Appropriate Technology and Technology Transfer.

UNIT 5: SOCIAL ENVIRONMENT [18 pds]

Social Environment and Its Impact on Business Operations, Social Responsibility of Business, Consumerism as an Emerging Environmental Force, Government Steps for Protecting Consumers.

SUGGESTED READINGS:

Tandon: ENVIRONMENT & ENTREPRENEUR

M Adhikari: ECONOMIC ENVIRONMENT OF BUSINESS

Triwedi ML: GOVERNMENT & BUSINESS

Das Gupta & Sen Gupta: GOVERNMENT AND BUSINESS IN INDIA

Kuthalia SK: FROM TRADITION TO MODERNITY

Cherunilam Francis: BUSINESS ENVIRONMENT

Verma DPS: MRTP LAWS, PRINCIPLES, PROVISION AND CASES

Aswasthapa: ESSENTIALS OF BUSINESS ENVIRONMENT

Aswasthapa: LEGAL ENVIRONMENT OF BUSINESS

Course Number: BAM505, Course Title: INDUSTRIAL TRAINING/ PROJECT I

Project course.

Course Number: ABW501, Course Title: WORK EXP.- INVESTMENT MANAGEMENT

UNIT 1: INTRODUCTION

(a) Investment Management- Nature and Scope (b) Investment Avenues (c) Factors Affecting Investment Planning.

UNIT 2: CLASSIFICATION OF FINANCIAL MARKETS

(a) Money Market (b) Capital Market including equity and debt markets (c) Government Securities Market.

UNIT 3: SECONDARY MARKET

(a) An overview of Stock Market (b) Type of Investors (c) Trading Strategies (d) Factors affecting Market Behaviour (e) Market Indices.

UNIT 4: RECENT TRENDS IN CAPITAL MARKET

(a) On-Line Trading (b) Net Trading (c) Demat (d) Investors Protection and SEBI.

UNIT 5

Project Work.

SUGGESTED READINGS: William F Sharpe, Gordon J, Alexande Jeffery V Bailey: INVESTMENTS Donald E Fischer, Renold J Jordan: Security analysis and Portfolio Management, Prasanna Chandra: The Investment Game ,

Course No.: ACW501, Course Title: TAX PLANNING, PROCEDURE & ADMN.

UNIT 1: TAX PLANNING CONCEPTS

Tax Planning, Tax avoidance, Tax evasion, Money Launderings and Direct Tax Code. Tax Planning with reference to setting up of a Location of new business, newly established industrial undertakings in SEZ.

UNIT 2: TAX PLANNING WITH REFERENCE TO NATURE OF BUSINESS

Deduction in respect of Profits & Gains from Industrial Undertaking or Enterprises engaged in Infrastructure Development etc. and deduction in respect of Profit & Gains by an Undertaking or Enterprise engaged in Development of SEZ.

UNIT 3: ASSESSMENT PROCEDURE AND INCOME TAX AUTHORITIES

Voluntary return of income, Return of loss, Extension of time, Belated and revised return, Rectification of assessment and re-assessment, Income-Tax Authorities.

UNIT 4: ADVANCE PAYMENT OF TAX AND DEDUCTION OF TAX AT SOURCE

Income liable for advance tax, due dates, Advance Tax liability under different situations and calculation of interest in case of default. TDS from salaries, Interest on securities, Dividends, Interest other than interest on securities, Winnings from lotteries or crossword puzzles, horse races etc.

UNIT 5: PENALTIES, PROSECUTIONS AND APPEALS

Penalties, offenses and prosecutions for defaults in brief. Appeal, Appellate hierarchy, kinds of appeals.

SUGGESTED READINGS:

Singhania VK: Direct Taxes Planning and Management

Mehrotra HC: Income-tax LAW & PRACTICE with Tax Planning

Jain R.K.: INCOME TAX PLANNING & MANAGEMENT

Mehrotra HC and Goyal SP: CORPORATE TAX PLANNING AND MANAGEMENT

Dhagat AK and Gargav S: INCOME TAX LAW & PRACTICE

Circulars of CBDT issued from time to time

Case studies published in Direct Tax journals

Journal of Taxmann's

Course Number: BAW501, Course Title: WORK EXP.- SALES TECHNIQUES I

UNIT 1

Sales Functions, Changing Sales Environment, Personal Selling Situations, Process of Effective Selling, AIDA model of selling.

UNIT 2

e-selling, online promotions, e-advertising, e-branding, e-crm, B-2-B/B-2-C selling.

UNIT 3

Understanding consumer-behaviour: Different factors affecting consumer-behaviour in the Decision Making Process.

UNIT 4

Organisational Buying process & behaviour, Developments in Purchasing Practices & Behavioural Tests.

UNIT 5

Presentation & Reporting: Skills of Making Successful Presentation before Buyers, types of Sales Reports-Daily Report, Tour Report, Inventory Report, Sales Expense Report, Uses of Sales Reports.

SIXTH SEMESTER:

Course Number: ABM601, Course Title: ENTREPRENEURSHIP FOR INCLUSIVE GROWTH

UNIT 1: INTRODUCTION

(a) Concept of Entrepreneur, Entrepreneurship and Intrapreneur, Entrepreneur vs. Manager; Significance of Entrepreneurship in Economic Development; Economic, Social and Psychological need for Entrepreneurship; (b) Qualities, and Functions of Entrepreneur; early career Dilemmas of an entrepreneur. (c) Ethics and Entrepreneurship; Life Cycle of new Business and relationship with Large Enterprises.

UNIT 2: CREATING ENTREPRENEURIAL VENTURE

(a) Business Plan as Entrepreneurial Tool : New product, Franchising, Partial Momentum, Sponsorship and Acquisition (b) Legal aspect to organizing business, Environmental Factors affecting success of a new Business; (c) Reasons for the failure and visible problems for Business.

UNIT 3: PROJECT MANAGEMENT

(a) Feasibility Study -Preparation of Feasibility Reports: Location, Economic, Technical, Marketing and Managerial Feasibility of Project. (b) Estimating and Financing funds requirement, Schemes of financial institutions Like Commercial Banks, IDBI, ICICI, IFC, SFC, SIDBI (c) Venture Capital Funding.

UNIT 4: ENTREPRENEURSHIP AND GOVERNMENT

(a) Role of Central and state Governments (b) Government support to new Enterprise; Entrepreneurship Development Programs; (c) Role of various institutions in Developing Entrepreneurship in India: DICs, Small Industries Service Institute, Entrepreneurship Development Institute of India (EDII), National Institute of Entrepreneurship & Small Business Development (NIESBUD) National Entrepreneurship Development Board (NEDB).

UNIT 5: ENTREPRENEURSHIP FOR INCLUSIVE GROWTH ROLE, PROBLEMS & PROSPECTS

(a) Rural Entrepreneurship (b) Entrepreneurship for MSME (c) Women Entrepreneurship (d) Microfinance and Micro insurance.

SUGGESTED READINGS:

1. Clifton, Davis S and Fyfe, David E., *Project Feasibility Analysis*, John Wiley.
2. Desai, A N., *Entrepreneur & Environment.*, Ashish Publications.
3. Drucker, Peter., *Innovation and Entrepreneurship*, Heinemann.
4. Jain Rajiv., *Planning a Small Scale Industry: A Guide to Entrepreneurs*, S.S. Books.
5. Kumar, S A., *Entrepreneurship in Small Industry*, Discovery.
6. McClelland, D C and Winter, W G., *Motivating Economic Achievement*, Free Press.
7. Pareek, Uday and Venkateswara Rao, T., *Developing Entrepreneurship -A Handbook on Learning Systems*, Learning Systems.

Course Number: ABM605, Course Title: INDUSTRIAL TRAINING/PROJECT II

Project on approved topic in previous semester to be prepared by every Candidate in the following sequence: (1) Analysis (2) Inferences (3) Report Writing.

Course No.: ACM601 Course Title: MANAGEMENT ACCOUNTING

UNIT 1: OVERVIEW OF MANAGEMENT ACCOUNTING

An Overview of Management Accounting- Meaning, Definition, Object, Scope, Significance, Function of Management, Accounting, Difference between Financial & Management Accounting. Role & Responsibilities of Management Accountant.

UNIT 2: ANALYSIS AND INTERPRETATION OF FINANCIAL STATEMENTS

Analysis & Interpretation of Financial Statement- Meaning of Ratios, Significance of Ratios, Types of Ratios, Interpretation of Financial statement with help of various ratios, Limitation of Ratio Analysis, Leverage Analysis.

UNIT 3: FUND FLOW AND CASH FLOW ANALYSIS

Fund Flow and Cash Flow Statement Analysis- Meaning, Significance, Difference between Fund Flow & Income statement. Statement of Working Capital Change, Preparation of Cash Flow Statement as per AS-3 and Limitation of Fund Flow and Cash Flow Statements.

UNIT 4: ACCOUNTING FOR PLANNING

Accounting for Planning- Budgeting-Introduction, Benefits, Budgeting Process, Budgetary Control, Types of Budget & its preparation- Sales, Production Budget, Inventory Budget, Overhead Budget, Cash Budget, Master Budget, Flexible Budget and Zero Base Budgeting, Dividend policy decision including retained earnings.

UNIT 5: MANAGEMENT INFORMATION SYSTEM

Information System & Reporting to Management- Importance of Reporting, steps in MIS Development, Level of Management & Report, Objectives of MIS. General Principles of Report Representation. Forms of Presentation of Information, Classification of Reports, Forms of Reporting.

SUGGESTED READINGS:

- COST & MANAGEMENT ACCOUNTING: Duncan Williamson, PHI, New Delhi.
INTRODUCTION TO MANAGEMENT ACCOUNTING: Horngren, PHI, New Delhi.
MANAGEMENT ACCOUNTING: Khan & Jain, Tata Mc Graw Hill, New Delhi.
MANAGEMENT ACCOUNTING: SP Gupta, Shahitya Bhawan, Publication, Agra.
ADVANCE MANAGEMENT ACCOUNTING: Kaplan & Atkinson, PHI, New Delhi.

Course No.: ACM602, Course Title: COST ANALYSIS & CONTROL

UNIT 1: INVENTORY PLANNING AND CONTROL

Recording, Methods of Material Issue, Techniques of Inventory Control and Planning-ABC Analysis, EOQ, Determination of Level, Control Ratios-Inventory Turnover Ratio and Input-Output Ratio.

UNIT 2: LABOUR AND OVERHEADS COST CONTROL

Labour Turnover Rate, Labour Remuneration Methods: Time, Piece and Incentives, Overheads Control, Allocation, Apportionment and Absorption of overheads.

UNIT 3: COSTING AND ANALYSIS OF MANUFACTURING AND SERVICE ORGANISATION

Inter process profit and Problems of Equivalent Production. Costing of Services-Hotel, Transport and Electricity.

UNIT 4: COST ANALYSIS FOR SHORT TERM DECISIONS

Marginal Costing and Absorption Costing. Cost-Volume Profit Analysis, Decision Criteria, Techniques of Cost Reduction & Cost Control.

UNIT 5: COST CONTROL THROUGH VARIANCE ANALYSIS

Standard Costing, Material Variance, Labour Variances and Overhead Variances.

SUGGESTED READINGS:

Agarwal ML: COST ACCOUNTING

Nigam RS: COST ACCOUNTING

Oswal ML: COST ACCOUNTING (HINDI)

Shukla MC & Grewal TS: COST ACCOUNTING

Mittal JP & Gupta SK: COST ACCOUNTING

Gupta RK: COST ACCOUNTING

Khan MY and Jain PK: THEORY AND PROBLEMS OF MANAGEMENT & COST ACCOUNTING

Nigam BML: COST ACCOUNTING-(A MANAGEMENT APPROACH)

Arora MN.: A MANAGERIAL APPROACH COST ACCOUNTANCY

Course No.: ACM605, Course Title: INDUSTRIAL TRAINING PROJECT II

It comprises topics of ACM601 and ACM602 courses, for PROJECT II.

Course Number: BAM601, Course Title: ADVANCED ADVERTISING MANAGEMENT

UNIT 1: INTRODUCTION

Role of advertising in marketing, Advertising plan, Advertising-Mix, Advertising Research & DAGMAR, Advertising-classification, Communication-Process.

UNIT 2: MESSAGE-STRATEGY

Central v/s Peripheral routes, Cognitive-Response model, Message-tactics, Creative-approaches Art of copy-writing, Copy-testing.

UNIT 3: MEDIA-STRATEGY

Media Planning & strategy, Media-Vehicle, Media-mix & Coverage, GRP, TRP, CPM, MR, Selection and suitability of Media.

UNIT 4: ADVERTISING AGENCY-ROLE AND FUNCTIONS

Client-Agency relationship, Advertising agencies, Structure, System & functions, Behavioural Importance.

UNIT 5: ETHICAL PRACTICES IN ADVERTISING

Advertising & Society, Effects of Values & Life Style, Economic effects, Ethical Advertising practices & code of ethics, Ethical practices in India.

SUGGESTED READINGS:

SHH Kazmi & Batra: ADVERTISING & SALES PROMOTION

Aaker, Batra & Myres: ADVERTISING MANAGEMENT

SH Sandage & Fry Burger: ADVERTISING THEORY & PRACTICE

JJ Davis: ADVERTISING RESEARCH

Course Number: BAM605, Course Title: INDUSTRIAL TRAINING/ PROJECT II

Project course.