Scheme of Examination for B.Com. (General) and B.Com. (Honours)  
w.e.f. Session 2017-2018 in Phased Manner

B.Com. (General):
A student pursuing B.Com. (General) has to study all the subjects in first and second semester. In 3rd, 4th, 5th & 6th semesters, besides five compulsory subjects a student will have to choose one optional subject in each of these semesters.

B.Com. (Hons.):
A student pursuing B.Com. (Hons.) has to study all the subjects in first and second semester. In 3rd, 4th, 5th & 6th semesters, besides five compulsory subjects a student will have to choose two optional subjects in each of these semesters.

SCHEME OF EXAMINATION

B.Com. Ist Semester

<table>
<thead>
<tr>
<th>Course Code</th>
<th>Course Title</th>
<th>External</th>
<th>Internal</th>
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</tr>
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<tbody>
<tr>
<td>BC 101</td>
<td>Financial Accounting-I</td>
<td>80</td>
<td>20</td>
<td>100</td>
</tr>
<tr>
<td>BC 102</td>
<td>Micro Economics</td>
<td>80</td>
<td>20</td>
<td>100</td>
</tr>
<tr>
<td>BC 103</td>
<td>Principles of Business Management</td>
<td>80</td>
<td>20</td>
<td>100</td>
</tr>
<tr>
<td>BC 104</td>
<td>Computer Applications in Business</td>
<td>80</td>
<td>20</td>
<td>100</td>
</tr>
<tr>
<td>BC 105</td>
<td>Business Mathematics-I</td>
<td>80</td>
<td>20</td>
<td>100</td>
</tr>
<tr>
<td>BC 106</td>
<td>Business Communication</td>
<td>80</td>
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</table>

*Internal Assessment based on Practical.

B.Com. IInd Semester

<table>
<thead>
<tr>
<th>Course Code</th>
<th>Course Title</th>
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</tr>
</thead>
<tbody>
<tr>
<td>BC 201</td>
<td>Financial Accounting-II</td>
<td>80</td>
<td>20</td>
<td>100</td>
</tr>
<tr>
<td>BC 202</td>
<td>Macro Economics</td>
<td>80</td>
<td>20</td>
<td>100</td>
</tr>
<tr>
<td>BC 203</td>
<td>Fundamentals of Marketing</td>
<td>80</td>
<td>20</td>
<td>100</td>
</tr>
<tr>
<td>BC 204</td>
<td>E-Commerce</td>
<td>80</td>
<td>20</td>
<td>100</td>
</tr>
<tr>
<td>BC 205</td>
<td>Business Mathematics-II</td>
<td>80</td>
<td>20</td>
<td>100</td>
</tr>
<tr>
<td>BC 206</td>
<td>Business Environment of Haryana</td>
<td>80</td>
<td>20</td>
<td>100</td>
</tr>
<tr>
<td>BC 207</td>
<td>Environmental Studies (Qualifying Paper)</td>
<td>-</td>
<td>-</td>
<td>100</td>
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</tbody>
</table>

*Internal Assessment based on Practical

B.Com. IIIrd Semester

<table>
<thead>
<tr>
<th>Course Code</th>
<th>Course Title</th>
<th>External</th>
<th>Internal</th>
<th>Total Marks</th>
</tr>
</thead>
<tbody>
<tr>
<td>BC 301</td>
<td>Corporate Accounting-I</td>
<td>80</td>
<td>20</td>
<td>100</td>
</tr>
<tr>
<td>BC 302</td>
<td>Business Statistics-I</td>
<td>80</td>
<td>20</td>
<td>100</td>
</tr>
<tr>
<td>BC 303</td>
<td>Business Laws-I</td>
<td>80</td>
<td>20</td>
<td>100</td>
</tr>
<tr>
<td>BC 304</td>
<td>Company Law-I</td>
<td>80</td>
<td>20</td>
<td>100</td>
</tr>
<tr>
<td>BC 305</td>
<td>Indian Financial System</td>
<td>80</td>
<td>20</td>
<td>100</td>
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</tbody>
</table>

Optional Subjects

<table>
<thead>
<tr>
<th>Course Code</th>
<th>Course Title</th>
<th>External</th>
<th>Internal</th>
<th>Total Marks</th>
</tr>
</thead>
<tbody>
<tr>
<td>BC 306</td>
<td>(i) Rural Marketing</td>
<td>80</td>
<td>20</td>
<td>100</td>
</tr>
<tr>
<td></td>
<td>(ii) Foreign Trade of India</td>
<td>80</td>
<td>20</td>
<td>100</td>
</tr>
<tr>
<td></td>
<td>(iii) Networking and Web Designing</td>
<td>80</td>
<td>20</td>
<td>100</td>
</tr>
</tbody>
</table>

*Internal Assessment based on Practical.
### B.Com. IVth Semester

<table>
<thead>
<tr>
<th>Course Code</th>
<th>Course Title</th>
<th>External</th>
<th>Internal</th>
<th>Total Marks</th>
</tr>
</thead>
<tbody>
<tr>
<td>BC 401</td>
<td>Corporate Accounting-II</td>
<td>80</td>
<td>20</td>
<td>100</td>
</tr>
<tr>
<td>BC 402</td>
<td>Business Statistics-II</td>
<td>80</td>
<td>20</td>
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<tr>
<td>BC 403</td>
<td>Business Laws-II</td>
<td>80</td>
<td>20</td>
<td>100</td>
</tr>
<tr>
<td>BC 404</td>
<td>Company Law-II</td>
<td>80</td>
<td>20</td>
<td>100</td>
</tr>
<tr>
<td>BC 405</td>
<td>Computerized Accounting System</td>
<td></td>
<td></td>
<td></td>
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<tr>
<td></td>
<td>Practical</td>
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</tr>
</tbody>
</table>

**Optional Subjects**

- BC 406 (i) Advertising
- BC 406 (ii) Entrepreneurship Development
- BC 406 (iii) Accounting and Reporting Standards

### B.Com. Vth Semester

<table>
<thead>
<tr>
<th>Course Code</th>
<th>Course Title</th>
<th>External</th>
<th>Internal</th>
<th>Total Marks</th>
</tr>
</thead>
<tbody>
<tr>
<td>BC 501</td>
<td>Cost Accounting</td>
<td>80</td>
<td>20</td>
<td>100</td>
</tr>
<tr>
<td>BC 502</td>
<td>Financial Management</td>
<td>80</td>
<td>20</td>
<td>100</td>
</tr>
<tr>
<td>BC 503</td>
<td>Goods and Services Tax</td>
<td>80</td>
<td>20</td>
<td>100</td>
</tr>
<tr>
<td>BC 504</td>
<td>Income Tax-I</td>
<td>80</td>
<td>20</td>
<td>100</td>
</tr>
<tr>
<td>BC 505</td>
<td>Auditing</td>
<td>80</td>
<td>20</td>
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</tr>
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**Optional Subjects**

- BC 506 (i) Supply Chain Management
- BC 506 (ii) Indian Economy
- BC 506 (iii) Fundamentals of Stock Market

### B.Com. VIth Semester

<table>
<thead>
<tr>
<th>Course Code</th>
<th>Course Title</th>
<th>External</th>
<th>Internal</th>
<th>Total Marks</th>
</tr>
</thead>
<tbody>
<tr>
<td>BC 601</td>
<td>Management Accounting</td>
<td>80</td>
<td>20</td>
<td>100</td>
</tr>
<tr>
<td>BC 602</td>
<td>Fundamentals of Insurance</td>
<td>80</td>
<td>20</td>
<td>100</td>
</tr>
<tr>
<td>BC 603</td>
<td>Human Resource Management</td>
<td>80</td>
<td>20</td>
<td>100</td>
</tr>
<tr>
<td>BC 604</td>
<td>Income Tax-II</td>
<td>80</td>
<td>20</td>
<td>100</td>
</tr>
<tr>
<td>BC 605</td>
<td>Business Environment</td>
<td>80</td>
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</tbody>
</table>

**Optional Subjects**

- BC 606 (i) Retail Management
- BC 606 (ii) Corporate Governance
- BC 606 (iii) Industrial Laws
Financial accounting: meaning, need, objectives & scope; book-keeping and accounting; branches of accounting; accounting principles: concepts and conventions; accounting cycle and accounting equation; journal; rules of journalizing; ledger & trial balance; Rectification of Errors: suspense account; effect on profit.

Capital and Revenue: Concept and classification of income; expenditure; receipts.

Depreciation provisions and reserves: concept and classification; Methods of depreciation accounting.

Final Accounts: manufacturing, trading, profit & loss account; Balance sheet; adjustment entries.

Accounts of Non-profit Organizations.

Consignment Accounts: accounting records; Normal and abnormal Loss: Valuation of unsold stock.

REFERENCES

- Compendium of Statement of Standards of Accounting: The Institute of Chartered Accountants of India, New Delhi.
Note: Paper setter will set nine questions in all. Question No. 1 comprising of five short types questions carrying four (4) marks each is compulsory. It covers the entire syllabus. Answer to each question should not be more than one page. Candidate is required to attempt four questions from the remaining eight questions carrying 15 marks each.

Meaning, nature and scope of economics; micro and macroeconomics; Theories of demand: cardinal utility approach; Indifference curve approach: assumptions, properties, consumer equilibrium, price, income and substitution effects, limitations; Nature of demand function: law of demand; elasticity of demand: price, income and cross; measurement methods of price elasticity of demand.

Production function: meaning and concepts, law of variable proportions; economies and diseconomies of scale; law of returns to scale; Cost concepts; Theory of costs: traditional and modern.

Equilibrium of firm and industry under perfect competition; price and output determination under monopoly, price discrimination; price determination under monopolistic competition: Chamberlin’s approach, monopolistic competition vs monopoly.

REFERENCES

- Ahuja H.L.: Business Economics; S. Chand & Co., New Delhi
- Jhingan, M.L., Managerial Economics, Vrinda Publications.
- Koutsoyiannis A.: Modern Microeconomics; Macmillan New Delhi.
- Singler G.: The Theory of Price; Prentice Hall of India.
Note: Paper setter will set nine questions in all. Question No. 1 comprising of five short type questions carrying four (4) marks each is compulsory. It covers the entire syllabus. Answer to each question should not be more than one page. Candidate is required to attempt four questions from the remaining eight questions carrying 15 marks each.

Introduction to commerce: concept, nature, importance and scope, components of commerce, evolution of commerce, commerce and business.

Introduction to Management: concept, characteristics and significance, Process/Functions of Management, Coordination.

Management: as Science, Art and profession.

Approaches to Management: Classical and Neo classical approach, Behavioral approach, Management science approach, Systems approach and Contingency approach; Management thought in ancient India.


Organizing: meaning, principles and benefits of organizations; Organizational structure: Functional, Line vs. Staff, matrix, Formal vs. Informal; Organizational structure for large scale business organization.

Delegation: meaning, advantages, barriers to delegation, guidelines for effective delegation.

Decentralization and Centralization: advantages and disadvantages, factors influencing decentralization.

Staffing: meaning, importance & scope of staffing.

Directing: concept; Motivation: concept, objectives & significance, Approaches to motivation.

Leadership: concept, significance & functions, Leadership styles, approaches to leadership.

Controlling: meaning and characteristics of control, process of control, prerequisites of an effective control system; controlling techniques.

REFERENCES

Note: Paper setter will set nine questions in all. Question No. 1 comprising of five short types questions carrying four (4) marks each is compulsory. It covers the entire syllabus. Answer to each question should not be more than one page. Candidate is required to attempt four questions from the remaining eight questions carrying 15 marks each.

Introduction to Computers: definition, components and characteristics of computers; Input and output devices: memory and mass storage devices; Introduction to modern CPU and processors.

Computer software: introduction, types of software: system, application and utility software; Programming languages; Introduction to operating system: types and function of operating system; Real-time applications; Operating systems for Tabs, mobile phones, Android, etc.; Open source software: An overview.

Application software: Spreadsheets, Word processors, Database management software; Networks basic, types of networks, topologies, media, hardware and software required for networking.

Practical: A student must be able to work on Windows and be proficient in the use of MS Word, MS Excel, and PowerPoint.

REFERENCES

- Leon, Alexis: Fundamental of Information Technology, Vikas Publication House (P) Ltd., New Delhi
Note: Paper setter will set nine questions in all. Question No. 1 comprising of five short types questions carrying four (4) marks each is compulsory. It covers the entire syllabus. Answer to each question should not be more than one page. Candidate is required to attempt four questions from the remaining eight questions carrying 15 marks each.

Logarithms, Anti-logarithms

Sequences and Series: Arithmetic & Geometric Progressions.

Differentiation: Idea of simple derivative of different functions (excluding Trigonometrical functions); Rules of differentiation (simple standard forms).

Maxima and Minima of functions of one variable (including 2nd or 3rd order derivatives) relating to cost, revenue and profit.

Matrices and Determinants: concept of matrix, types, and algebra of matrices; properties of determinants; calculation of values of determinants up to third order, adjoint of a matrix, elementary row or column operations; Finding inverse of a matrix through adjoint and elementary row or column operations; solution of a system of linear equations having unique solution and involving not more than three variables.

Compound Interest and Annuities: different types of interest rates, concept of present value and amount of a sum; types of annuities; present value and amount of an annuity (including the case of continuous compounding); valuation of simple loans and debentures; problems relating to sinking funds.

REFERENCES

- Holden: Mathematics for Business and Economics; Macmillan India, New Delhi.
BC-106
BUSINESS COMMUNICATION

Note: Paper setter will set nine questions in all. Question No. 1 comprising of five short types questions carrying four (4) marks each is compulsory. It covers the entire syllabus. Answer to each question should not be more than one page. Candidate is required to attempt four questions from the remaining eight questions carrying 15 marks each.

Business communication: meaning; forms of electronic communication; models and processes; theories of communication.

Corporate communication: audience analysis; formal and informal communication network; communication barriers; improving communication; effective presentation skills: individual and group presentation; practices in business communication: group discussion, mock-interview and seminars; report writing: principles and contents.

Self-development and communication: development of positive attitude; SWOT analysis; body language: kinesics, proxemics, para language; Principles of effective listening: oral, written and video session; Interviewing skills: appearing and conducting; writing resume; Writing business letters and emails; Etiquettes in verbal, written and online communication.

Practical: The students should have the knowledge of writing business letters, e-mails, notices, circulars, memos and reports.

REFERENCES

- Balasubramanyam: Business Communications; Vikas Publishing House, Delhi.
- Kaul: Effective Business Communication: Prentice Hall, New Delhi
- Pooja Malhotra, Business Communication Skills, Kalyani publishers.
BC-201
FINANCIAL ACCOUNTING-II

External Marks: 80
Internal Marks: 20
Time: 3 Hours

Note: Paper setter will set nine questions in all. Question No. 1 comprising of five short types questions carrying four (4) marks each is compulsory. It covers the entire syllabus. Answer to each question should not be more than one page. Candidate is required to attempt four questions from the remaining eight questions carrying 15 marks each.

Branch Accounts: dependent branch, debtor’s system, stock and debtor system; final accounts; wholesale branch.

Hire purchase and installment purchase system: concept and legal provisions regarding hire-purchase contract; accounting records for goods of substantial sale value.

Partnership account: characteristics of partnership; partnership deed; final accounts; adjustment after closing the accounts; fixed and fluctuating capital; accounts; goodwill; joint life policy; change in profit sharing ratio.


REFERENCES

- Compendium of Statement of Standards of Accounting: The Institute of Chartered Accountants of India, New Delhi.
Note: Paper setter will set nine questions in all. Question No. 1 comprising of five short types questions carrying four (4) marks each is compulsory. It covers the entire syllabus. Answer to each question should not be more than one page. Candidate is required to attempt four questions from the remaining eight questions carrying 15 marks each.

Macro Economics: concept, nature, scope, and variables; national income: concept and measurement; circular flow of income (four core sectors); consumption function; investment function; multiplier: concepts and importance; principle of acceleration.

Classical & Keynesian theory of income, output and employment; income determination in closed economy.

Inflation: meaning, types, theories, causes, effects and remedial measures.

Business cycle: meaning, and phases; Hicks & Samuelson Theory, measures for business cycles.

REFERENCES

- Ahuja, H.L., Macro Economics, S. Chand Publications, New Delhi.
Note: Paper setter will set nine questions in all. Question No. 1 comprising of five short type questions carrying four (4) marks each is compulsory. It covers the entire syllabus. Answer to each question should not be more than one page. Candidate is required to attempt four questions from the remaining eight questions carrying 15 marks each.

Introduction: meaning, concepts & principles of marketing; marketing management; marketing mix.

Analysis of marketing environment: internal environment, external environment: demographic, socio-cultural, political, economic, natural, technological, and legal.

Market Segmentation: concept & bases of market segmentation; understanding consumer behavior.

Product: meaning, classification, product mix and product line decisions; product life cycle; new product development process; branding; packaging; labelling.

Pricing: pricing objectives; factors influencing pricing; pricing strategies.

Promotion: element of promotion mix.

Distribution channel: meaning, types, role and factors affecting choice of distribution channel.

REFERENCES

- Baines, Paul, Chris, Fill, Page, Kelly, Marketing, Oxford University Press, New Delhi
- Panda, T. K., Marketing Management, Excel Books, New Delhi
- Ramaswamy and Namakumari, S., Marketing Management, Macmillan, New Delhi
- Saxena Rajan, Marketing Management, Tata McGraw Hill, New Delhi
Introduction to internet: concept, application and uses of Internet, Internet services.

Information Technology and Business: concepts of data, information and information system, effects of IT on business; Types of information system: Transaction Processing System (TPS), Management Information System (MIS).


M-commerce and e-governance: an overview.

Practical: The students should be able to work on Internet - search engines, communication through Internet. Research using online sources – surveys, research on social networking sites. Student should be familiar with e-governance initiation such as E-disha, digital locker, apps.

REFERENCES

- Leon, Alexis: Fundamental of Information Technology, Vikas Publication House (P) Ltd., New Delhi
Note: Paper setter will set nine questions in all. Question No. 1 comprising of five short types questions carrying four (4) marks each is compulsory. It covers the entire syllabus. Answer to each question should not be more than one page. Candidate is required to attempt four questions from the remaining eight questions carrying 15 marks each.

Permutations and Combinations

Binomial Theorem

Linear inequalities: graphical solution of linear equalities in two variables, solution of system of linear inequalities in two variables.

Linear programming-formulation of equation: graphical method of solution; problems relating to two variables including the case of mixed constraints; cases having no solution, multiple solutions, unbounded solution and redundant constraints.

Data representation and interpretation: introduction, classification and tabulation of data, Diagrammatic and graphic representation of data: significance of diagrams and graphs, Types of diagrams: bar diagram, pie chart, pictographs, graphs of time series or line graphs; graphs of frequency distribution: histogram, frequency polygon, ogives or cumulative frequency curves, limitations of diagrams and graphs.

REFERENCES

- Holden: Mathematics for Business and Economics; Macmillan India, New Delhi.
Haryana economy: nature, characteristics and problems; concept of economic development; State of the Haryana economy since its inception: Income; Population, Health & Nutrition and declining sex ratio.

Haryana agriculture: nature, cropping pattern, role of agriculture in Haryana economy, Measures for development in agriculture, crop insurance.

Agriculture credit: agriculture finance, types of agriculture finance; credit needs of farmers; sources of credit: institutional and non-institutional sources; NABARD; rural indebtedness: causes, consequences and debt relief measures.

Micro, small & medium enterprises (MSME) in Haryana: meaning, role, performance and challenges; SEZ, Growth of MNCs in Haryana.

Role of HSIIDC, HFC, HAFED, HKVIB.

Haryana budget: objectives and policies, sources of revenues and its utilization.

REFERENCES

- Haryana for Industry, Designed and produced by the Publicity Division, I.A.G. Department of Industries, Govt. of Haryana, Chandigarh.
- HKVIB: For Strengthening rural economy, Designed and produced by the Publicity Division, I.A.G. Department of Industries, Haryana, Chandigarh.
- HSIIDC: Haryana’s Industrial Catalyst, Designed and produced by the Publicity Division, I.A.G. Department of Industries, Haryana, Chandigarh.
- HSSI & EC: In the Service of Small Entrepreneurs, Designed and produced by the Publicity Division, I.A.G. Department of Industries, Haryana, Chandigarh.
BC-207
ENVIRONMENTAL STUDIES (QUALIFYING PAPER)

The Subject of Environmental Studies is included as a qualifying paper in all UG Courses (including professional courses also) from the session 2004-2005 and the students will be required to qualify the same otherwise the final result will not be declared and degree will not be awarded.

Annual System: The duration of the course will be 50 lectures. The examination will be conducted by the college at its own level earlier than the examination along with the Annual Examination.

Semester System: The Environment Course of 50 lectures will be conducted in the second semester and the examinations shall be conducted at the end of second semester:

Credit System: The core course will be awarded 4 credits.

Exam. Pattern: In case of awarding the marks, the question paper should carry 100 marks. The structure of the question paper being:

PART-A: Short Answer Pattern 25 Marks
PART-B: Essay type with inbuilt choice 50 Marks
PART-C: Field work 25 Marks

INSTRUCTIONS FOR THE EXAMINERS

Part-A: Questions 1 is compulsory and will contain ten short answer type question of 2.5 marks each covering the entire syllabus.

Part-B: Eight essay type questions (With inbuilt choice) will be set from the entire syllabus and the candidates will be required to answer any four of them. Each essay type question will be of 12.5 marks.

The examination will be conducted by the college concerned at its own level earlier than he annual examination and each student will be required to score minimum of 35% marks each in Theory and Practical. The marks obtained in this qualifying paper will not be including in determining the percentage of marks for the award of degree.

However, these will be shown in the detailed marks certificate of the student.

Syllabus and Course of reading
The multidisciplinary nature of environmental studies: Definition, Scope and importance need for public awareness.

(2 Lectures)

Natural Resources: Renewable and non-renewable resources:
Natural resources and associated problems.

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

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

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

d) Food resources: World food problems, changes caused by agriculture and overgrazing, effects of modern agriculture, fertilizer-pesticide problems, water logging, salinity, case studies.

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

f) Land resources: Land as a resources, land degradation man induced landslides, soil erosion and
desertification.
- Role of an individual in conservation of natural resources.
- Equitable use of resources for sustainable lifestyles.  

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

- Introduction, types, Characteristic features, structure and function of the following of the ecosystem.
  a. Forest ecosystem
  b. Grassland ecosystem
  c. Desert ecosystem
  d. Aquatic ecosystems (ponds, streams, lakes, rivers, oceans, estuaries).

Biodiversity and its conservation
-- Introduction-Definition: genetic, species and ecosystem diversity.
-- Biogeographical classification of India. "
-- Value of bioversity: consumptive use, productive use, social, ethical; aesthetic and option values.
-- Biodiversity at global, National and local levels.
-- India as a mega-diversity nation.
  Hot-spots of biodiversity.
-- Threats to biodiversity: habitat loss, poaching of wildlife, man-wildlife conflicts. 1
-- Endangered and endemics.
-- Conservation of biodiversity: In-situ and Ex-situ, Conservation of biodiversity.

Environmental Pollution
Definition
-- Causes, effects and control measures of :-
  a. Air pollution
  b. Water pollution
  c. Soil pollution
  d. Marine pollution
  e. Noise pollution
  f. Thermal pollution
  g. Nuclear hazards

- Solid Waste Management: Causes, effects and control measures of urban and industrial wastes.

-- Role of an individual in prevention of pollution.
-- Pollution case studies.
-- Disaster Management: floods, earthquake, cyclone and landslides.

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

(7 lectures)

Human Population and the Environment
-- Population growth, variation among nations.
--Environment and human health.
--Human Rights.
--Value Education.
--HIV/AIDS.
--women and child welfare
--role of information technology in environment and human health
--Case Studies.

(6 lectures)

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

(Field work Equal to 5 lecture. hours).

SIX MONTHS COMPULSORY CORE MODULE COURSE IN ENVIRONMENTAL STUDIES:
FOR UNDERGRADUATES
Teaching Methodologies
The Core Module Syllabus for Environmental Studies includes class room teaching and Field Work. The syllabus divided into eight units covering 50 lectures. The first seven unit will cover 45 lectures which are class room based to enhance knowledge skills mid attitude to environment. Unit eight is based on field activities which will be covered in five lecture hours and would provide students’ firsthand knowledge on various local would environmental aspects.
Field experience is one of the most effective learning to for environmental concerns. This moves out of the scope of text book mode of teaching into realm of real learning in the field where the teacher merely acts as a catalyst to interpret what student observes or discovers in his/her environment.
Fields are as essential as class work and form an irreplaceable synergistic tool in the entire learning process.
Course material provided by UGC for class room teaching and field activities be utilized.
The universities/Colleges can also draw upon expertise of outside resource persons for teaching purposes.
Environmental Core module shall be integrated into the teaching programmes of all undergraduate courses.

REFERENCES

- Bharucha Erach, The Biodiversity of India, Mapin Publishing Pvt. Ltd., Ahmedabad
- Clerk RS., Marine Pollution; Clanderson Press Oxford(1B).
- Cunningham, W.P. Cooper, T.H. Gorhani, E & Hepworth, M. T.
- De A.K., Environmental Chemistry, Wiley Esteem Ltd.
• Hawkins R.E., Encyclopedia of Indian Natural History, Bombay Natural History Society, Bombay.
• Heywood, V.H. & Watson, R.T. Global Biodiversity Assessment. Cambridge Univ. Press.
• Trivedi R.K and P.K Goel, Introduction to air pollution, Techno-Science Publications (TB).
Note: Paper setter will set nine questions in all. Question No. 1 comprising of five short types questions carrying four (4) marks each is compulsory. It covers the entire syllabus. Answer to each question should not be more than one page. Candidate is required to attempt four questions from the remaining eight questions carrying 15 marks each.

Accounting for share capital & debentures: issue, forfeiture and reissue of forfeited shares; Book building: concept & process; issue of right and bonus shares; buy back of shares; redemption of preference shares; issue and redemption of debentures.

Final accounts of companies (excluding computation of managerial remuneration).

Amalgamation of companies: concept and accounting treatment as per accounting standard 14 (excluding intercompany holdings).

Internal reconstruction: concept and accounting treatment excluding scheme of reconstruction.

REFERENCES

- Gupta, Nirmal. Corporate Accounting, Sahitya Bhawan, Agra
- Sehgal, Ashok and Deepak Sehgal. Corporate Accounting, Taxman Publication, New Delhi.
Note: Paper setter will set nine questions in all. Question No. 1 comprising of five short types questions carrying four (4) marks each is compulsory. It covers the entire syllabus. Answer to each question should not be more than one page. Candidate is required to attempt four questions from the remaining eight questions carrying 15 marks each.


Measure of central tendency: mean, median, mode, harmonic mean and geometric mean. Measure of dispersion: range, inter-quartile range, quartile deviation, mean deviation, standard deviation, coefficient of variation, Lorenz curve.

Index numbers: meaning, types and uses of index numbers, methods of preparation of index numbers: simple or unweighted and weighted index number, problems in the preparation of index numbers, Tests of adequacy; Chain-base index numbers; Base shifting, Splicing and deflating, Consumer price index.

Analysis of Times Series: causes of variation in time series data; Components of a time series; Decomposition: additive and multiplicative models; determination of trend: moving averages method and method of Least Squares (including linear second degree, parabolic, and exponential trend); Computation of seasonal-indices by sample averages, ratio-to-trend, ratio-to moving average and link relative methods.

REFERENCES

Law of Contract (1872): nature and classification of contract; offer and acceptance; capacity of parties to contract; free consent; consideration; legitimacy of object; agreement declared void; performance of contract; discharge of contract, remedies for breach of contract; Contingent contracts; Quasi contracts.

Special contracts: indemnity & guarantee; bailment and pledge; contract of agency.

Sale of Goods Act 1930: formation of contract of sale; goods and their classification, price; conditions and warranties; transfer of property in goods; performance of the contract of Sale; Remedies: unpaid seller and his rights, buyer’s remedies; Auction sale.


REFERENCES

Note: Paper setter will set nine questions in all. Question No. 1 comprising of five short types questions carrying four (4) marks each is compulsory. It covers the entire syllabus. Answer to each question should not be more than one page. Candidate is required to attempt four questions from the remaining eight questions carrying 15 marks each.

Company: meaning, characteristics & types of companies, conversion of private into public company & vice versa.

Promotion and incorporation of companies; promotors: legal position, duty, liability and remuneration; company and pre-incorporation contracts; incorporation procedure.

Memorandum of Association: clauses, doctrine of ultra vires, alteration of clauses.

Articles of Association: contents, model forms, and alteration; doctrine of indoor management and constructive notice.

Prospectus: meaning, contents and formalities, abridged prospectus, deemed prospectus, red herring & shelf prospectus, misstatement and remedies, liabilities for misstatements.

Share Capital: types, issue and allotment of shares and debentures; share certificate and share warrant, reduction of share capital; buy-back of shares.

Transfer & transmission of shares and debentures; depository system; borrowing powers and debentures.

REFERENCES

- Kapoor N.D., Company Law- Incorporating the provisions of the Companies.
- Kuchal M.C., Modern India Company Law, Shri Mahavir Books, Noida.
- Ratan Nolakha, Company Law and Practice; Vikas Publications, New Delhi.
- Singh Avtar, Company Law, Eastern Book Co., Lucknow.
Note: Paper setter will set nine questions in all. Question No. 1 comprising of five short types
questions carrying four (4) marks each is compulsory. It covers the entire syllabus. Answer
to each question should not be more than one page. Candidate is required to attempt four
questions from the remaining eight questions carrying 15 marks each.

Introduction: nature and role of financial system; Financial system and economic development; An
overview of Indian financial system.

Components of financial system: Financial markets and financial instruments: money and capital markets:
Money market: meaning, constituents instruments and functions, recent developments in Indian money
market; Capital market: primary and secondary market; Depository system, recent developments in Indian
capital market; SEBI: its formation, role and recent developments.

The Debt Market: meaning, features, participants, instruments; private, PSUs & Government securities
market.

Financial institutions: Reserve Bank of India: organization, management and functions; credit creation
and credit control.

Commercial banks: meaning and functions, structure and recent developments in commercial banking in
India; E-banking, NPA’s in Commercial Banks, Payment Banks.

Development banks: concept, objectives and functions; recent developments in development banking.

REFERENCES

- Ghosh, D: Banking Policy in India, Allied Publications, Delhi.
- Pathak, Bharati V: The Indian Financial System: Markets, Institutions and Services; Pearson
  Education, New Delhi.
- Reserve Bank of India, Various Reports, RBI Publication, Mumbai.
- Srivastava R.M.: Management of Indian Financial Institution; Himalaya Publishing House,
  Mumbai.
**Note:** Paper setter will set nine questions in all. Question No. 1 comprising of five short types questions carrying four (4) marks each is compulsory. It covers the entire syllabus. Answer to each question should not be more than one page. Candidate is required to attempt four questions from the remaining eight questions carrying 15 marks each.

Rural Marketing: meaning, nature, characteristics; opportunities and challenges to rural markets in India; Socio-cultural, economic, demographic, technological and other environmental factor affecting rural marketing; rural consumer behaviour; segmentation of rural market; strategies for rural marketing; rural marketing mix; difference in rural and urban market; problems in rural marketing; Strategies for rural marketing.

Product planning, pricing, promotion and management of distribution channels for marketing of durables and non-durables in rural areas; Planning and organizing personnel selling in rural markets; Innovation in rural market; E-commerce in rural markets, e-chaupal & other similar initiatives in rural markets.

**REFERENCES**

Note: Paper setter will set nine questions in all. Question No. 1 comprising of five short types questions carrying four (4) marks each is compulsory. It covers the entire syllabus. Answer to each question should not be more than one page. Candidate is required to attempt four questions from the remaining eight questions carrying 15 marks each.

Foreign trade of India: composition, direction, trends and balance of payments problems; India’s major import and export products.

Foreign market selection and entry modes.

Product planning for international markets; International product life cycle.

Export procedures and documentation: letter of credit, proforma invoice, bill of lading.

INCO TERMS and international price quotations; methods of payment in international trade.

Recent foreign trade policy: regulations, and export promotion measures.

Special economic zones and export oriented units’ scheme.

Criterion for star trading houses and benefits available.

International economic/financial institutions: WTO, World Bank and IMF.

REFERENCES

- Landau, Alice, “The International Trade System”, Routledge
Note: Paper setter will set nine questions in all. Question No. 1 comprising of five short types questions carrying four (4) marks each is compulsory. It covers the entire syllabus. Answer to each question should not be more than one page. Candidate is required to attempt four questions from the remaining eight questions carrying 15 marks each.


HTML: basic of HTML, Working with HTML, Working with Links, Tables, frames and forms.

DHTML: use of style sheet, Cascade, Linked style sheet.

Flash: Adobe Page Maker 6.5, Creating and Modify Basic Shapes, creating symbols, frames and working with sound.

Dream Weaver: Anchor Links/Email Links/Named Anchors, Headings Tags, Contents Tags, Formatting Tags, Frames, Tables HTML/DHTML, Coding, Web Pages, Links, CSS Buttons.

REFERENCES

- Whyte, HTML (Basic), Tech Publication.
- Jose A. Ramalho, Advanced HTML 4.0 with DHTML, BPB Publications, B-14, Connaught Place, New Delhi.
- Prof. Satish Jain, Madhulika Jain, Kratika, Adobe Flash Professional CS5 Training Guide, BPB Publications, B-14, Connaught Place, New Delhi.
- Mark Stephen Smith, The Art of Flash Animation, BPB Publications, B-14, Connaught Place, New Delhi.
Note: Paper setter will set nine questions in all. Question No. 1 comprising of five short types questions carrying four (4) marks each is compulsory. It covers the entire syllabus. Answer to each question should not be more than one page. Candidate is required to attempt four questions from the remaining eight questions carrying 15 marks each.

Valuation of goodwill; valuation of shares: concepts and calculation - simple problem only.

Accounts of holding companies: preparation of consolidated balance sheet with one subsidiary company, relevant provisions of Accounting Standard 21.

Accounts of banking organizations.

Accounts of insurance companies.

Liquidation of companies.

REFERENCES

- Gupta, Nirmal. Corporate Accounting. Sahitya Bhawan, Agra
- Sehgal, Ashok and Deepak Sehgal. Corporate Accounting, Taxman Publication, New Delhi.
Note: Paper setter will set nine questions in all. Question No. 1 comprising of five short types questions carrying four (4) marks each is compulsory. It covers the entire syllabus. Answer to each question should not be more than one page. Candidate is required to attempt four questions from the remaining eight questions carrying 15 marks each.

Simple Correlation: concept, types: multiple and partial; linear and non-linear; Scatter diagram, Methods: Karl Pearson’s co-efficient of correlation, Spearman’s Rank Correlation, Concurrent deviation method; Probable and standard errors.

Regression Analysis: meaning, difference between correlation and regression, regression coefficients, methods of calculation of simple regression, standard error of estimate.

Probability; concept and approaches; addition and multiplication laws of probability; Conditional probability: Bayes’ Theorem.

Probability distributions: concept, Binomial, Poisson and Normal distributions: their properties and parameters.

REFERENCES

BC-403  
BUSINESS LAWS-II  

Note: Paper setter will set nine questions in all. Question No. 1 comprising of five short type questions carrying four (4) marks each is compulsory. It covers the entire syllabus. Answer to each question should not be more than one page. Candidate is required to attempt four questions from the remaining eight questions carrying 15 marks each.

Negotiable Act 1881: scope, features and types; Negotiation; Crossing; Dishonor and discharge of negotiable instruments.

Indian Partnership Act, 1932: nature of firm, duties and rights of partners, relations of partners to third parties, liabilities of firm and partner, minor, reconstitution of partnership firm, dissolution of a firm and consequences, settlement of accounts, registration of firms, effect of non-registration.

Limited Liability Partnership Act, 2008: meaning, characteristics of Limited Liability Partnership (LLP); Incorporation of LLP; partners and the liability of LLP and partners; accounts, audit and taxation of LLPs; conversion to LLP from firm/private company/unlisted public company; winding up and dissolution of LLP.


RTI Act, 2005: important provisions

REFERENCES
Note: Paper setter will set nine questions in all. Question No. 1 comprising of five short types questions carrying four (4) marks each is compulsory. It covers the entire syllabus. Answer to each question should not be more than one page. Candidate is required to attempt four questions from the remaining eight questions carrying 15 marks each.

Membership in companies; Company management and administration; Directors: legal position, qualification, appointment, removal; Powers, duties & liabilities of directors; managerial remuneration; key management personnel: managing director, whole time director, manager; Company Secretary: Role, appointment, duties, liabilities, rights and dismissal.

Meetings: kinds of meetings, requisites of a valid meeting: authority, notice & agenda, quorum, chairperson & conduct of meeting, resolutions, minutes & proxy.

Dividend; accounts of companies; audit & auditors; Prevention of oppression & mismanagement; compromise, arrangement, reconstruction and amalgamation; winding up: meaning, modes of winding up: procedure and consequences of winding up.

REFERENCES

- Kapoor N.D., Company Law- Incorporating the provisions of the Companies.
- Ratan Nolakha, Company Law and Practice; Vikas Publications, New Delhi.
Note: Paper setter will set nine questions in all. Question No. 1 comprising of five short type questions carrying four (4) marks each is compulsory. It covers the entire syllabus. Answer to each question should not be more than one page. Candidate is required to attempt four questions from the remaining eight questions carrying 10 marks each.


Accounting: voucher entry, budget, cost center, balance sheet, profit and loss account, currency, debit note, credit note, interest calculation.

Inventory: stock item, sales order, purchase order, delivery note, rejection out.

Computerized Tax Liability Calculation.


Practical: The candidates should be able to make journal entries, ledger, trial balance and balance sheet and record, other business operations on computerized accounting software, such as Tally ERP (Latest Version).

REFERENCES

Note: Paper setter will set nine questions in all. Question No. 1 comprising of five short types questions carrying four (4) marks each is compulsory. It covers the entire syllabus. Answer to each question should not be more than one page. Candidate is required to attempt four questions from the remaining eight questions carrying 15 marks each.

Advertising: meaning, importance & scope, advertising vs. publicity, promotion mix, advertising process.

Communication and advertising mix: communication process; advertising functions; types of advertising; e-advertising; economic, legal, ethical and social aspects of advertising; setting advertising objectives, Dagmar approach; Advertising budget.

Creative aspects of advertising: advertising appeals, copy writing, headlines, illustrations and message.

Advertising media: types of media, merits and demerits; media planning and scheduling.

Advertising agency: concept, role & relationship with clients, advertising department.

Advertising and consumer behavior.

Advertising Effectiveness: concept and benefits; measuring advertising effectiveness: pre, post and concurrent tests.

REFERENCES

- Oglvy D., Ogivy on Advertising, Longman Publication.
- Sundage, Fryburger, Rotzoll, Advertising Theory and Practice, AITBS, New Delhi.
Note: Paper setter will set nine questions in all. Question No. 1 comprising of five short types questions carrying four (4) marks each is compulsory. It covers the entire syllabus. Answer to each question should not be more than one page. Candidate is required to attempt four questions from the remaining eight questions carrying 15 marks each.

Entrepreneur: meaning, scope, role and functions of entrepreneur in economic development; economic, social and psychological need for entrepreneurship; characteristics, qualities and pre-requisites of entrepreneur; methods and procedures to start and expand one’s own business; life cycle of a new business and relationship with large enterprises; factors affecting success of a new business; reasons for the failure and visible problems for business

Feasibility study: preparation of feasibility reports; economic, technical, financial and managerial feasibility of project; selection of factory location; demand analysis and market potential measurement; capital and project costing; working capital requirements; source of finance; profit and tax planning.

Government support and incentives to new enterprise; role of govt., promotional agencies and institution in entrepreneurship development; entrepreneurship development programmes; Start-up India; Skill India.

REFERENCES

ACCOUNTING AND REPORTING STANDARDS

External Marks: 80
Internal Marks: 20
Time: 3 Hours

Note: Paper setter will set nine questions in all. Question No. 1 comprising of five short types questions carrying four (4) marks each is compulsory. It covers the entire syllabus. Answer to each question should not be more than one page. Candidate is required to attempt four questions from the remaining eight questions carrying 15 marks each.

Accounting standards, accounting standards interpretations and guidance notes on various accounting aspects issued by ICAI and their applications; An overview of international accounting standards; International financial reporting standards.

Corporate financial reporting: issues and problems with special reference to published financial statements; interim reporting; segment reporting and social reporting

Valuation: concept and need; valuation of tangible fixed assets; valuation of intangibles; valuation of liabilities; valuation of shares; valuation of business.

Developments in financial reporting: value added statement, economic value added, market value added, shareholders value added.

REFERENCES

- D.S Rawat, Students Guide to Accounting Standards, Taxmann Allied Services Pvt. Ltd.
- Ghosh, T.P., Indian Accounting Standards and IFRS.
- International Financial Reporting Standards (IFRSs) - Taxmann Publications P Ltd.
- The IFRS Manual of Accounting authored by the UK Accounting Consulting Services team of PricewaterhouseCoopers LLP and published by CCH.
Note: Paper setter will set nine questions in all. Question No. 1 comprising of five short types questions carrying four (4) marks each is compulsory. It covers the entire syllabus. Answer to each question should not be more than one page. Candidate is required to attempt four questions from the remaining eight questions carrying 15 marks each.

Introduction: nature and scope of cost accounting; cost concepts & classification; methods & techniques.

Materials: material planning & purchasing, pricing of material issue; treatment of material losses, material & inventory control: concept and techniques.

Labour: labour cost control procedure; labour turnover; Idle time and overtime; Methods of wage payment: time and piece rate; incentive schemes.

Overheads: classification, allocation, apportionment and absorption of overheads; under and over-absorption.

Methods of costing: unit costing; job costing; contract costing; process costing (process losses, valuation of work in progress, joint and by-products) service costing (only transport).

Standard costing and variance analysis: material and labour.

Cost control and cost reduction; cost audit; an overview of cost audit standards.

REFERENCES

Note: Paper setter will set nine questions in all. Question No. 1 comprising of five short types questions carrying four (4) marks each is compulsory. It covers the entire syllabus. Answer to each question should not be more than one page. Candidate is required to attempt four questions from the remaining eight questions carrying 15 marks each.

Financial management: nature, scope, objectives and significance of financial management; recent developments in financial management.

Financial planning and forecasting: need, importance, drafting a financial plan; capitalization, over-capitalization and under-capitalization; financial forecasting: meaning, benefits and techniques of financial forecasting; sources of finance: short-term, medium term and long term

Cost of capital: significance, computation of cost of debt, equity & preference share capital and retained earnings, weighted average cost of capital.

Capital structure decisions: meaning and determinants of capital structure; theories of capital structure

Capital budgeting decisions: nature & importance, factors influencing capital expenditure decisions, techniques of capital budgeting

Working capital management: need, types & determinants, forecasting of working capital requirements; management of cash.

REFERENCES

Note: Paper setter will set nine questions in all. Question No. 1 comprising of five short type questions carrying four (4) marks each is compulsory. It covers the entire syllabus. Answer to each question should not be more than one page. Candidate is required to attempt four questions from the remaining eight questions carrying 15 marks each.

GST: meaning, taxable person, registration: procedure and documents required.

Levy and collection of GST

Time and place of supply of goods and services, value of taxable supply

Computation of input tax credit and transfer of input tax credit

Tax invoice credit and debit note

Various returns to be filed under GST

Payment of tax including TDS, Interest Provisions on delayed payment

Offences and penalties.

REFERENCES

- Ahuja Girish & Gupta Ravi, Practical approach to Income tax, Wealth Tax and Central sales tax (Problems and Solutions with Multiple choice questions); Bharat Law House Pvt. Ltd., New Delhi.
- Central Excise Act.
- Central Sales Tax Act.
- Customs Act.
Note: Paper setter will set nine questions in all. Question No. 1 comprising of five short types questions carrying four (4) marks each is compulsory. It covers the entire syllabus. Answer to each question should not be more than one page. Candidate is required to attempt four questions from the remaining eight questions carrying 15 marks each.

Introduction to income tax: concept, tax, person, income, agricultural income, casual income, previous year, financial year, assessment year, gross total income, total income; tax management: tax evasion, avoidance, and tax planning.

Basis of charges: scope of total income, residence and tax liability, income which does not form part of total income.

Heads of income: income from salary, house property; profit and gains from business and profession, capital gains and other sources.

Clubbing and aggregation of income.

Provisions regarding set-off and carry forward of losses.

REFERENCES

Note: Paper setter will set nine questions in all. Question No. 1 comprising of five short types questions carrying four (4) marks each is compulsory. It covers the entire syllabus. Answer to each question should not be more than one page. Candidate is required to attempt four questions from the remaining eight questions carrying 15 marks each.

Introduction: meaning, objectives and advantages of auditing; types of audit: internal and external audit, proprietary and efficiency audit.

Audit process: audit programme; audit working papers and evidences; audit of e-commerce transactions.

Methods of audit work: routine checking and test checking; internal control and internal checking system.


Audit of limited companies: company auditor – appointment, powers, duties and liabilities, Directions of Comptroller and Auditor General of India.

Audit reports: various types of audit reports.

Investigation: meaning, nature, procedure and objectives, investigation and due diligence

Professional ethics of auditing

REFERENCES

- Jha, Aruna, Auditing, Taxmann Publications, New Delhi.
- Kuchal, M.C., Modern India Company Law, Shree Mahavir Books, Noida.
- Singh Avtar, Company Law, Eastern Book Co., Lucknow.
Supply chain management (SCM): concept, scope and importance; approaches to SCM; role of SCM in a firm and economy; SCM and marketing mix; SCM as coordination function; integrated SCM: total cost concept; Strategic SCM: SCM strategy, implementation and management; interrelationship of SCM and marketing.

Elements of SCM; transportation: considerations in selecting the right mode; multimodal transportation; warehousing: types, site selection and management; customer service-strategy and practices; distribution channel design.

Information system in SCM; ERP and SCM; recent developments in SCM - third/fourth party logistics.

REFERENCES

- Chadwick and Shan Rajagopal, Strategic Supply Chain Management, Butterworth Heinemann.
- Chopra, Sunil and Meindl, Peter, Supply Chain Management, Pearson Education, Delhi.
- Sahay B.S., Supply Chain Management: For Global Competitiveness, McMillan India Pvt. Ltd.
Indian economy: features, size; natural resources: land, water, forest and energy; infrastructure: importance & types, infrastructure development programmes in India, important issues.

Agriculture: features, importance, agricultural production and productivity, rural indebtedness, agricultural marketing, agricultural finance, agricultural policy, new development in agriculture: contract farming, organic farming and corporate farming.

Industrial development during the planning period; Industrial Policy, National manufacturing Policy; Micro, Small and Medium Enterprises (MSME): importance, problems and Govt. Policy; Large Scale Industries: Iron & Steel, Cement and Petrochemicals.

Service sector in India: growth and contribution of services, major areas of service sector in India.

Foreign trade of India: composition and direction.

Problems of Indian economy: population, poverty, unemployment, inflation, unequal distribution of income and wealth, inter-state disparities in the pattern of development.

REFERENCES

- Nagraj, R. Aspects of India’s Economic Growth and Reforms, academic Foundations, New Delhi.
- Datt and Mahajan: Indian Economy, S. Chand and Company.
- Economic and Political Weekly: Various Issues.
Note: Paper setter will set nine questions in all. Question No. 1 comprising of five short types questions carrying four (4) marks each is compulsory. It covers the entire syllabus. Answer to each question should not be more than one page. Candidate is required to attempt four questions from the remaining eight questions carrying 15 marks each.

Security markets: primary and secondary market; primary market: role and functions; methods of selling securities in primary market; new financial instruments; SEBI guidelines for public issues; stock exchanges; listing of securities in stock exchanges; trading mechanism; screen based trading; internet based trading.

National stock exchange and Bombay stock exchange: role, organization and management; listing procedure; SEBI (Depositories and Participants) Regulations 1996; SEBI (Custodian of Securities) Regulations, 1996; National Securities Depository Ltd. (NSDL).

Derivative trading: future and opinions: concept, meaning and importance, methods of trading; valuation of options.

Raising funds from international markets: FITs Euro issues, ADR’s, GDR’s and FDI; SEBI guidelines.

REFERENCES

Note: Paper setter will set nine questions in all. Question No. 1 comprising of five short types questions carrying four (4) marks each is compulsory. It covers the entire syllabus. Answer to each question should not be more than one page. Candidate is required to attempt four questions from the remaining eight questions carrying 15 marks each.

Management accounting: concept, scope, techniques and significance, comparison between financial accounting, cost accounting and management accounting.

Management reporting: need and type of reports.

Management information system.

Analysis of financial statements: comparative statements, common size statements, ratio analysis: liquidity, solvency, profitability and turnover; trend analysis.

Cash flow and funds flow statements: need and method of preparing statements.

Absorption V/S variable costing: features and income determination, cost volume profit analysis, break-even analysis, contribution; P/V ratio, break-even point, Margin of safety, Angle of incidence, determination of cost indifference point.

Budgeting and budgetary control: need, methods and types of budgets, essentials of budgetary control system.

REFERENCES

Introduction to insurance: life and general insurance; purpose, need and principles of insurance; insurance as a social security tool; insurance and economic development.

Contract of life insurance: principles and practice of life insurance; parties to the contract, their rights and duties; conditions and terms of policy, effects of non-compliance; nominations and assignment practices in connection with collection of premium, revivals, loans, surrenders, claims, bonuses and annuity payments; present structure & growth of life insurance in India; claims settlement procedure.

Fire insurance: principles of fire insurance contracts; fire insurance policy, conditions, assignment of policy, claims settlement procedure.

Marine insurance: marine insurance policy and its conditions, premium, double insurance; assignment of policy warranties, voyage; loss and abandonment; partial losses and particular charges; salvage; total losses and measures of indemnity; claims settlement procedures.

Accident and motor insurance: policy and claims settlement procedures.

Insurance intermediaries – role of agents and procedure for becoming an agent; cancellation of license; revocation/suspension/termination of agent appointment; code of conduct; unfair practices.

REFERENCES

- Gupta, O.S., Life Insurance, Frank Brothers, New Delhi.
- Insurance Regulatory Development Act.
- Life Insurance Corporation Act.
BC-603
HUMAN RESOURCE MANAGEMENT

External Marks: 80
Internal Marks: 20
Time: 3 Hours

Note: Paper setter will set nine questions in all. Question No. 1 comprising of five short types questions carrying four (4) marks each is compulsory. It covers the entire syllabus. Answer to each question should not be more than one page. Candidate is required to attempt four questions from the remaining eight questions carrying 15 marks each.

Human resource management: meaning, nature, history and scope, objectives, functions, importance; HRM vs. HRD and personal management.

Human resource planning: meaning, importance, objectives, process, factors affecting manpower planning, problems and suggestions for making HR planning effective.

Job Analysis: meaning, process of job analysis, methods of collecting job analysis data, potential problems with job analysis; job description and job specification.

Recruitment: meaning, purpose, recruitment policy, factors affecting recruitment; source of recruitment, internal and external methods of recruitment. Selection: meaning, purpose, difference between recruitment and selection; process of selection; barriers to effective selection.

Placement, induction and internal mobility: placement; induction/orientation: meaning, objectives, content and responsibility for induction; internal mobility: meaning & need; transfer: purpose, types; benefits and problems, transfer policy; promotion: purpose, basis, promotion policy; demotion: causes, demotion policy.

Training: meaning, training and education, training and development, objectives, importance, steps in designing training programme; training methods: on-the-job and off-the-job methods.

Performance appraisal: meaning, features, merits, limitations, process and methods of performance appraisal.

REFERENCES
Note: Paper setter will set nine questions in all. Question No. 1 comprising of five short types questions carrying four (4) marks each is compulsory. It covers the entire syllabus. Answer to each question should not be more than one page. Candidate is required to attempt four questions from the remaining eight questions carrying 15 marks each.

Deductions under section 80C to 80U in computing total income.

Computation of total income and tax liability of an individual and H.U.F.

Computation of total income and tax liability of a Firm.

Deduction of tax at source; advance payment of tax.

Income tax authorities and their powers.

Procedure for assessment; different types of returns.

Procedure of filing e-return and revised return.

Recovery and refund of tax.

Penalties and prosecutions; appeals and revision.

REFERENCES

Note: Paper setter will set nine questions in all. Question No. 1 comprising of five short types questions carrying four (4) marks each is compulsory. It covers the entire syllabus. Answer to each question should not be more than one page. Candidate is required to attempt four questions from the remaining eight questions carrying 15 marks each.

Business environment: concept, components, and importance; environmental and organizational scanning: concept importance & techniques.

Public, private and joint sectors in India.

Economic systems: capitalist, socialist & mixed economy.

Economic planning in India: achievement & failures, planning machinery in India

Role of Government: monetary policy, fiscal policy, make in India.

Foreign investment: concept, need, types & barrier; multinational corporations in India, globalization of Indian business.

Competition Act, Foreign Exchange Management Act.

Foreign exchange market: an overview.

REFERENCES

- Saleem Saikh: Business Environment, PHI, New Delhi.
Note: Paper setter will set nine questions in all. Question No. 1 comprising of five short types questions carrying four (4) marks each is compulsory. It covers the entire syllabus. Answer to each question should not be more than one page. Candidate is required to attempt four questions from the remaining eight questions carrying 15 marks each.

Retailing: concept, characteristics and importance; theories of retailing; strategic planning in retailing; planning location of retail institution: trading area analysis, deciding the most desirable type of location, choice of a general location, choosing and evaluating a particular site; material handling.

Organizational structure in retail institutions; classification of retail institutions; store based and non-store based retail organizations; process of setting up a retail organization.

Store management: blueprinting operations, deciding stores layout, energy management, security issues; applications of information technology in retailing.

Trends in retailing in India; FDI in retail.

REFERENCES

- Bermans & Evans, Retail Management- A Strategic Approach, Prentice Hall of India, New Delhi.
- Gilbert David, Retail Marketing Management, Pearson Education, Delhi.
- Megoldrick, P., Retail Marketing, McGraw Hill, U.K.
Corporate governance: concept, structure and principles of corporate governance; models of corporate governance; process and regulation; parties to corporate governance; mechanism and controls; requirements of effective corporate governance; insider trading; rating agencies; whistle blowing; shareholder’s protection.

Corporate governance in India: initiatives and present position; issues & problems in corporate governance; corporate disclosure practices; globalization and corporate governance in India; corporate governance reforms.

Organizational structure: Board of directors: composition and their role, powers and responsibilities; board meetings; board committees and their functions; SEBI norms; independent director.

Corporate governance and CSR; corporate governance and ethics.

ICAI guidelines for corporate governance.

REFERENCES

- John Colley, Jacqueline Doyle, Wallace Stettinius, George Logan, Corporate Governance.
- Kumar Satheesh, Corporate Governance, Oxford Publications, New Delhi.
- Prasad, Kesho Corporate Governance, PHI Learning Pvt. Ltd.
Industrial relations: concepts, objectives and importance, approaches, constituents of industrial relations, industrial unrest.

Factories Act, 1948: object, definitions, health, safety, welfare measures, employment of women and young persons, leave with wages, special provisions, penalties and procedure.

Trade Union Act, 1926: object, definitions, registration of trade unions, rights and liabilities, office bearer, dissolution, returns, regulations, penalties.

The Employees’ Compensation Act, 1923: object, definitions, employer’s liability for compensation, amount of compensation, notice and claim, medical examination.

Industrial Disputes Act, 1947: scope and object, definitions, authorities, reference of disputes; procedure, powers and duties of authorities, award and settlement, strikes and lockouts, layoff and retrenchment, penalties.

The Payment of Wages Act, 1936: object and scope, definitions, persons responsible to pay wages, fixation of wage periods, time of wage payment, deductions, records, authorities, claims, appeal.

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