

Subject Structure for Four Years Undergraduate Programme in accordance with National Education Policy – 2020 and Common Minimum Syllabus

COMMERCE
Semester-wise Title of the Papers

Year	Sem	Course Code	Paper Title	Theory/ Practical	Credits
1 st	I	C010101T	Business Organisation	Theory	6
		C010102T	Business Statistics	Theory	6
		C010103T	Minor Business Communication	Theory	6
	II	C010201T	Business Management	Theory	6
		C010202T	Financial Accounting	Theory	6
2 nd	III	C010301T	Company Law	Theory	6
		C010302T	Cost Accounting	Theory	6
		C010303T	Minor Business Regulatory Framework	Theory	6
	IV	C010401T	Income Tax Law and Accounts	Theory	6
		C010402T	Fundamentals of Marketing	Theory	6
3 rd	V	C010501T	Corporate Accounting	Theory	5
		C010502T	Goods and Services Tax	Theory	5
		Any Two			
		C010503T	Business Finance	Theory	5 + 5 = 10
		C010504T	Principles and Practices of Insurance	Theory	
	VI	C010505T	Monetary Theory and Banking in India	Theory	
		C010601T	Accounting for Managers	Theory	5
		C010602T	Auditing	Theory	5
		C010603T	Human Resource Management	Theory	5
		Any One			
4 th	VII	C010604T	Financial Institution and Market	Theory	5
		C010605T	Business Ethics and Corporate Governance	Theory	
	VIII	C010701T	Financial Management	Theory	5
		C010702T	Marketing Management	Theory	5
		C010703T	Human Resource Management	Theory	5
		C010704T	Accounting for Managerial Decisions	Theory	5
		C010801T	Business Environment	Theory	5
		C010802T	Statistical Analysis	Theory	5
		C010803T	Organizational Behaviour	Theory	5
		C010804T	Corporate Tax-Planning & Management	Theory	5

Note:

- ❖ स्नातक के तीसरे सेमेस्टर में प्रत्येक विद्यार्थी को उसके द्वारा चुने गए दो विषयों में से किसी एक विषय (सम्बंधित विषय के शिक्षक/कों के दिशा-निर्देशन) में माइनर रिसर्च प्रोजेक्ट (एमआरपी) के लिए एक शीर्षक का चयन करना होगा जिसे वह पूर्ण करके चौथे सेमेस्टर में मूल्यांकन के लिए जमा करेगा।

In the 3rd semester of graduation, every student has to select a topic for a Minor Research Project (MRP) in any one of the two subjects chosen by him/her (under the guidance of the teacher/s of the concerned subject) which he/she has to complete and submit it for evaluation in 4th semester.

- ❖ स्नातक के 7^{वें} सेमेस्टर में प्रत्येक विद्यार्थी को उसके द्वारा चुने गए विषय से (सम्बंधित विषय के शिक्षक/कों के दिशा-निर्देशन) में रिसर्च प्रोजेक्ट (आरपी) के लिए एक शीर्षक का चयन करना होगा जिसे वह 8^{वें} सेमेस्टर में पूर्ण कर मूल्यांकन हेतु जमा करेगा।

In the 7th semester of graduation, every student will have to select a topic for a Research Project (RP) from the subject chosen by him/her (under the guidance of the teacher/s of the concerned subject) which he/she has to complete and submit it for evaluation in 8th semester.

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जननायक चन्द्रशेखर विश्वविद्यालय, बलिया
Jananayak Chandrashekhar University, Ballia
A State University established under Uttar Pradesh State University Act 1973



Programme: Bachelor of Commerce
Subject: Commerce

Syllabus

Syllabus

Semester	I		
Course Code	C010101T		
Course Title	Business Organization		
Credit	06	Maximum Marks	100
Course Objective: The objective of this paper is to help students to acquire conceptual knowledge of Business Organization.			
Learning Outcomes: After successful completion of the syllabus, learners will be able to:			
<ul style="list-style-type: none">• Understand the concept of Business Organisation along with the basic laws and norms of Business Organisation.• Identify the appropriate types and functioning of Business Organisation• Apply basic Business Organisation principles to solve business and industry related problems.• Understand the concept of Sole Proprietorship, Partnership and Joint Stock Company etc.			
Unit	Course Content		
I	Business: Concept, Meaning, Features, Stages of development of business and importance of business. Classification of Business Activities. Meaning, Characteristics, Importance and Objectives of Business Organization, Evolution of Business Organisation. Difference between Industry and Commerce and Business and Profession, Modern Business and their Characteristics.		
II	Promotion of Business: Considerations in Establishing New Business. Qualities of a Successful Businessman. Forms of Business Organisation: Sole Proprietorship, Partnership, Joint Stock Companies & Co-operatives and their Characteristics, relative merits and demerits, Difference between Private and Public Company, Concept of One Person Company.		
III	Plant Location: Concept, Meaning, Importance, Factors Affecting Plant Location. Alfred Weber's and Sargent Florence's Theories of Location. Plant Layout -: Meaning, Objectives, Importance, Types and Principles of Layout. Factors Affecting Layout. Size of Business Unit-: Criteria for Measuring the Size and Factors Affecting the Size. Optimum Size and factors determining the Optimum Size.		
IV	Business Combination: Meaning, Characteristics, Objectives, Causes, Forms and Kinds of Business Combination. Rationalisation: -Meaning, Characteristics, Objectives, Principles, Merits and demerits, Difference between Rationalisation and Nationalisation.		
References:			
<ul style="list-style-type: none">• Gupta, C.B., "Business Organisation", Mayur Publication, (2014).• Singh, B.P., Chhabra, T.N., "An Introduction to Business Organisation & Management", Kitab Mahal, (2014).• Bhusan Y. K., "Business Organization", Sultan Chand & Sons.• Prakash, Jagdish, "Business Organisation and Management", Kitab Mahal Publishers (Hindi and English)			

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Programme: Bachelor of Commerce
Subject: Commerce

Syllabus

Syllabus			
Semester	I		
Course Code	C010102T		
Course Title	Business Statistics		
Credit	06	Maximum Marks	100
Course Objective: The objective of this paper is to help students to acquire conceptual knowledge of Business Statistics.			
Learning Outcomes: After successful completion of the syllabus, learners will be able to:			
<ul style="list-style-type: none">• Collect data from primary and secondary sources.• Represent data through frequencies, diagrammatical and graphical.• Calculate various measures of central tendency.• Calculate correlation, index number and time series.			
Unit	Course Content		
I	Indian Statistics: Meaning, About father of Indian Statistics (Prof. Prasanta Chandra Mahala Nobis). Introduction to Statistics: Meaning, Scope, Importance and Limitation, Statistical Investigation- Planning and organization, Statistical units, Methods of Investigation, Census and Sampling. Collection of Data- Primary and Secondary Data, Editing of Data Classification of data, Frequency Distribution and Statistical Series, Tabulation of Data Diagrammatical and Graphical Presentation of Data.		
II	Measures of Central Tendency – Mean, Median, Mode, Geometric and Harmonic Mean; Dispersion – Range, Quartile, Percentile, Quartile Deviation, Mean Deviation, Standard Deviation and its Co- efficient, Co- efficient of Variation and Variance, Test of Skewness and Dispersion, Its Importance, Co-efficient of Skewness.		
III	Correlation- Meaning, application, types and degree of correlation, Methods- Scatter Diagram, Karl Pearson's Coefficient of Correlation, Spearman's Rank Coefficient of Correlation.		
IV	Index Number: - Meaning, Types and Uses, Methods of constructing Price Index Number, Fixed – Base Method, Chain-Base Method, Base conversion, Base shifting deflating and splicing. Consumer Price Index Number, Fisher's Ideal Index Number, Reversibility Test- Time and Factor; Analysis of Time Series: -Meaning, Importance and Components of a Time Series. Decomposition of Time Series: - Moving Average Method and Method of Least square.		
References:			
<ul style="list-style-type: none">• Heinz, Kohler: Statistics for Business & Economics, HarperCollins;• Gupta, S.C. Fundamental of Statistics, Himalaya Publication.• Sharma J.K., Business Statistics, Pearson Education• Gupta S.P. & Gupta Archana, Elementary Statistics, (English and Hindi) Sultan Chand & Sons, New Delhi.			

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Programme: Bachelor of Commerce
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Syllabus

Semester	I		
Course Code	C010103T		
Course Title	Business Communication		
Credit	06	Maximum Marks	100
Course Objective: The objective of this paper is to help students to acquire conceptual knowledge of Business Communication.			
Learning Outcomes: After successful completion of the syllabus, learners will be able to:			
<ul style="list-style-type: none">• Explain different types of communication and their barriers.• Explain various types of non-verbal communication• Understand business language and demonstrate various presentation.• Write various reports.			
Unit	Course Content		
I	Process and Importance of Communication, Types of Communication (verbal & Non-Verbal), Different forms of Communication. Barriers to Communication: Linguistic Barriers, Psychological Barriers, Interpersonal Barriers, Cultural Barriers, Physical Barriers, Organizational Barriers. Role, effects and advantages of technology in Business Communication like email, text messaging, instant messaging and modern techniques like video conferencing, social networking. Strategic importance of e-communication		
II	Non-Verbal Communication: Body Language, Kinesics, Proxemics, Paralanguage. Effective Listening: Principles of Effective listening, Factors affecting listening exercises, Oral, Written and video sessions, Interviewing skills: Appearing in interviews, Writing resume and letter of application. Modern forms of communicating: E-Mail, Video Conferencing etc.		
III	Business language and presentation: Importance of Business language, Vocabulary Words often confused Words often misspelt, Common errors in English. Oral Presentation Importance, Characteristics, Presentation Plan, Power point presentation, Visual aids. Writing skills: Planning business messages, Rewriting and editing, first draft and reconstructing the final draft. Office Correspondence: Official Letter, Semi Official Letter and Memorandum.		
IV	Report Writing: Identify the types of reports, define the basic format of a report, identify the steps of report writing, write a report meeting the format requirements, determine the process of writing a report, importance of including visuals such as tables, diagrams and charts in writing report, apply citation rules (APA style documentation) in reports.		
References:			
<ul style="list-style-type: none">• Bovee, and Thill, Business Communication Today, Pearson Education• Shirley, Taylor, Communication for Business, Pearson Education• Locker and Kaczmarek, Business Communication: Building Critical Skills, TMH• Misra, A.K., Business Communication (Hindi), Sahitya Bhawan Publications Agra			

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Programme: Bachelor of Commerce
 Subject: Commerce

Syllabus

Syllabus

Semester	II		
Course Code	C010201T		
Course Title	Business Management		
Credit	06	Maximum Marks	100
Course Objective: The objective of this paper is to help students to acquire conceptual knowledge of Business Management.			
Learning Outcomes: After successful completion of the syllabus, learners will be able to:			
<ul style="list-style-type: none">Understand the concept of Business Management along with the basic laws and norms of Business Management.Understand the terminologies associated with the field of Business Management and control along with their relevance.Apply basic Business Management principles to solve business and industry related problems.understand the concept of Planning, Organising, Direction, Motivation and Control etc.			
Unit	Course Content		
I	Discuss the Management Practices in Indian “Vedas”. Introduction: Concept, Characteristics, Nature, Process and Significance of Management; Managerial Roles (Mintzberg); An overview of functional areas of Management; Development of Management Thought; Classical and Neo-Classical System; Contingency Approach, System Approach.		
II	Planning: Concept, Characteristics, Process, Importance and Types, Criteria of effective planning. Decision- Making: Concept, Process, Types and Importance. Management by Objectives. Organisation: Concept, Nature, Process and Significance. Authority and Responsibility Relationships. Centralization and Decentralization. Departmentation. Organizational Structure- Forms.		
III	Direction: Concept and Techniques, Coordination as an Essence of Management, Communication- Nature, Process, Importance, Types, Networks and Barriers. Effective Communication. Management of Change: Concept, Nature, Types of Changes and Process of Planned Change, Resistance to Change and methods of reducing resistance to change.		
IV	Controlling: Meaning, Importance and Process, Effective Control System. Techniques of Control. Motivation- Concept, Types, Importance, Theories- Maslow, Herzberg, McGregor, Ouchi, Financial and Non-Financial Incentives. Leadership: Meaning, Concept, Functions and Leadership styles, Likert’s Four System of Leadership.		
References:			
<ul style="list-style-type: none">Gupta, C.B., “Business Organisation”, Mayur Publication, (2014).Agarwal K.K., “Business Organisation and Management”.Joshi, G.L., “Vavasayik Sanghathan Evam Prabandha”.Prasad, Jagdish, “Vyavasayik Sanghathan Evam Prabandha”.Shukla, Sudhir, “Vyavasayik Sanghathan Evam Prabandha”.Shukla, Sudhir, “Management Concept & Principles”.			

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Programme: Bachelor of Commerce
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Syllabus

Semester	II		
Course Code	C010202T		
Course Title	Financial Accounting		
Credit	06	Maximum Marks	100
Course Objective: The objective of this paper is to help students to acquire conceptual knowledge of fundamentals of accounting and to impart skills for recording various kinds of business transactions.			
Learning Outcomes: After successful completion of the syllabus, learners will be able to:			
<ul style="list-style-type: none">• Understand GAAP, principles and conventions of accounting.• Prepare Journal, Ledger and Trial Balance, Profit and Loss A/c, Balance Sheet.• Solve problems related to royalties, hire purchase, installment, departmental and voyage.			
Unit	Course Content		
I	Shri Kalyan Subramani Aiyar (K.S. Aiyar) 1859-1940 known as father of Accountancy in India. Nature and scope of Accounting, Generally Accepted Accounting Principles: Concepts and Conventions, Indian and International Accounting Standards. Accounting Mechanics: Double Entry System Preparation of Journal, Ledger and Trial Balance, Profit and Loss A/c, Balance Sheet, Concept of Income and its Measurement.		
II	Royalty Accounts - Accounting Records for Royalty in the books of Landlords and Lessee, Recoupment of Short working, Sub - lease, short working Reserve Account, Nazarana. Hire Purchase Account - Accounting Records in the Books of Hire Purchaser and Vendor, Different Methods of Calculation of Interest and Cash Price, Maintenance of Suspense Account, Payment of Premium, Default in Payment and Partial Returns of Goods. Installment Payment System - Difference between Hire Purchase and Installment Payment System. Accounting Records in the book of Purchaser & Vendor, Interest suspense account.		
III	Departmental Accounts - Meaning, Objects and Importance, Advantage, Methods of Departmental Accounts, Final Accounts of Non-Corporate Departmental Business, Allocation of Indirect Expenses. Branch Accounts - Meaning and Objectives of Branch Account, Importance and Advantages, Classification of Branches, Accounting of Branch Accounts under various Methods.		
IV	Insolvency Accounts - Meaning, Circumstances of Insolvency, Procedure of Declaring Insolvency, Preparation of Statement of Affairs and Deficiency Account. Voyage Accounts - Meaning & Preparation of Voyage Accounts		
References:			
<ul style="list-style-type: none">• Jain & Naranag, "Advanced Accounts", Jain Book Agency, 18th Edition• Jaisawal, K.S., Financial Accounting, (Both in Hindi & English Version), Vaibhav Laxmi Prakashan. (2010)• Gupta, R. L. & Radhaswamy, M., Financial Accounting: Sultan Chand and sons.• Shukla, M.C., Grewal T.S. & Gupta, S.C., Advanced Accounts:			

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Syllabus

Syllabus			
Semester	III		
Course Code	C010301T		
Course Title	Company Law		
Credit	06	Maximum Marks	100
Course Objective: The objective of this course is to provide basic knowledge of the provisions of the Companies Act 2013 along with relevant cases.			
Learning Outcomes: After successful completion of the syllabus, learners will be able to:			
<ul style="list-style-type: none">• Define and differentiate between public and private company.• Understand the concept of AOA and MOA• Understand the concept of Shares and Debentures.• Understand rules related to directors• Understand the concept of Winding up of Companies.			
Unit	Course Content		
I	Indian Companies Act 2013: Nature and Types of Companies, Conversion of Public Companies into Private Company's and Vice Versa. Formation, Promotion and Incorporation of Companies, Memorandum of Association; Article of Association; Prospectus.		
II	Shares: Types, Share Capital-Kinds; Allotment of Shares; Members - Categories, Modes of Acquiring Membership, Rights and Liabilities; Transfer and Transmission- Difference, Methods of Borrowing, Debentures, Mortgages and Charges - Fixed and Floating.		
III	Management: Directors, Types and Number of Directors, Managing Director, Whole Time Director - Appointment, Qualifications and Disqualification, Duties, Vacation, Resignation and Removal, Company Meetings- Kinds, Quorum, Voting, Resolution, Minutes.		
IV	Majority Powers and Minority Rights: Protection of Minority Rights; Prevention of Oppression and Management. Mismanagement, Winding Up-Kinds and Conduct-Petition for Winding Up, Appointment of Official Liquidator and Duties.		
References:			
<ul style="list-style-type: none">• Kapoor GK A Dhamija Sanjay Company Law Comprehensive Textbook on Companies Act 2013 Taxmann Publication• Singh Avtar Company Law Delhi India Eastern Book Company Bharat Law House• Gupta Company Adhiniyam Sahitya Bhawan Publication (Hindi and English)			

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Programme: Bachelor of Commerce
Subject: Commerce

Syllabus

Syllabus			
Semester	III		
Course Code	C010302T		
Course Title	Cost Accounting		
Credit	06	Maximum Marks	100
Course Objective: This course exposes the students to the basic concepts and the tools used in cost accounting.			
Learning Outcomes: After successful completion of the syllabus, learners will be able to:			
<ul style="list-style-type: none">• Understand different types of cost and methods of cost control.• Understand Labour cost calculation and wage determination.• Calculate output and tender cost• Calculate process cost and contract cost.			
Unit	Course Content		
I	Introduction: Nature, Scope and Advantages of Cost Accounting, Installation of Costing System, Difference between Cost and Financial Accounting, Classification of Costs. Material: Purchase, Storage and Control of Material, Stock Levels, Inventory, Control Techniques, Methods of Pricing Material Issues.		
II	Labour: Meaning and Components of Labour Cost. Concept, Accounting and Control of Idle time and Overtime. Methods of Wage Payment and Incentive Plans, Labour Turnover. Overheads: Collection, Classification, Allocation, Apportionment and Absorption of Overheads (Primary and Secondary Distribution), Machine Hour Rate.		
III	Unit Output Costing: Concept of and Need for Unit Output Costing; Preparation of Cost Sheet and Tender Price; Preparation of Reconciliation Statement.		
IV	Process Costing: Preparation of Process Accounts; Treatment of Normal and Abnormal Wastage; Treatment of Joint Product and By-product; Contract Costing: Preparation of Contract Account, Determination of Profit on Completed and Uncompleted Contracts; Operating Costing.		
References:			
<ul style="list-style-type: none">• Tulsian P.C; Practical Costing: Vikas, New Delhi• Jain S.P. and Narang K.L: Cost Accounting; Kalyani New Delhi.• Garg A. K.; Cost Accounting: An Analytical Study, Swati Publication, Meerut.			

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Programme: Bachelor of Commerce
Subject: Commerce

Syllabus

Semester	III
Course Code	C010303T
Course Title	Business Regulatory Framework
Credit	06
Maximum Marks	100
Course Objective: The objective of this course is to provide a brief idea about the framework of Indian Contract Act, 1872 and Sale of Goods Act, 1930	
Learning Outcomes: After successful completion of the syllabus, learners will be able to:	
<ul style="list-style-type: none">• Understand the definitions under Indian Contract Act, 1872 and Sale of Goods Act, 1930.• Understand the concept of Void Agreements, Indemnity & Guarantee; Bailment & Pledge.• Understand the concept of Promissory Note, Bill of Exchange.	
Unit	Course Content
I	Indian Contract Act, 1872: Definition & Nature of Contract, Classification; Offer & Acceptance; Capacity of Parties; Free Consent; Consideration; Legality of Objects
II	Void Agreements; Performance of Contracts; Discharge of Contract; Contingent Contracts; Quasi Contracts; Remedies for Breach of Contract, Special Contracts: Indemnity & Guarantee; Bailment & Pledge; Contract of Agency.
III	Sale of Goods Act, 1930: Contract of Sale of Goods, Conditions & Warranties; Transfer of Ownership; Performance of the Contract: Remedial Measures; Auctionable Claims.
IV	Negotiable Instrument Act: Cheque, Promissory Note, Bill of Exchange, Crossing of Cheque, Dishonour of Cheque, Payment in due Course.
References:	
<ul style="list-style-type: none">• Kuchal M.C: Business Law; Vikas Publishing House, New Delhi.• Chandha P.R: Business Law; Galgotia, New Delhi.• Kapoor N.D: Business Law; Sultan Chand & Sons, New Delhi. (Hindi and English)• Tulsian, P.C., Business Law, New Delhi, Tata McGraw Hill.	

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Programme: Bachelor of Commerce
Subject: Commerce

Syllabus

Semester	IV
Course Code	C010401T
Course Title	Income Tax Law and Accounts
Credit	06
Maximum Marks	100
Course Objective: The objective of this paper is to help students to acquire conceptual knowledge of Income tax.	
Learning Outcomes: After successful completion of the syllabus, learners will be able to: <ul style="list-style-type: none">• Understand the development of Indian tax structure.• Define Assessee, Person, Income, Total Income, Assessment Year & Previous Year. Agricultural Income.• Calculate taxable income under various heads.	
Unit	Course Content
I	Taxation Policy of Raja Todarmal. Introduction, Important Definitions: Assessee, Person, Income, Total Income, Assessment Year & Previous Year. Agricultural Income & its assessment. Residence & Tax Liability (Basis of Charge). Capital & Revenue. Exempted Incomes.
II	Income from Salaries, Income from House Property. Profits and Gains of Business and Profession, Depreciation.
III	Capital gains, Income from Other Sources, Deductions from Gross Total Income, Computation of Tax Liability of an Individual.
IV	Set off and carry forward of losses and Clubbing of Income, Procedure of Assessment and Income Tax Authorities, Advance Payment of Tax and Deduction of Tax at Source.
References: <ul style="list-style-type: none">• Mehrotra H.C: Income Tax Law & Accounts; Sahitya Bhawan, Agra. (Hindi and English)• Girish Ahuja and Ravi Gupta: Systematic approach to income tax; Sahitya Bhawan Publications, New Delhi. (Hindi and English)• Jain, R.K., Income Tax Law and Accounts (Hindi and English), SBPD Publications, Agra	

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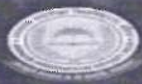


Programme: Bachelor of Commerce
Subject: Commerce

Syllabus

Syllabus			
Semester	IV		
Course Code	C010402T		
Course Title	Fundamentals of Marketing		
Credit	04	Maximum Marks	100
Course Objective: The objective of this paper is to help students to acquire conceptual knowledge of Marketing Management.			
Learning Outcomes: After successful completion of the syllabus, learners will be able to:			
<ul style="list-style-type: none">• Understand the concept of marketing management.• Understand the concept of marketing Mix.• Understand the concept of Product mix, Price mix, Place mix, Promotion mix.• Understand the recent developments in Marketing.			
Unit	Course Content		
I	Nature, scope and importance of marketing; Evolution of marketing concepts; Marketing mix; Marketing environment. Consumer Behaviour – An Overview: Consumer buying process; Factors influencing consumer buying decisions.		
II	Market segmentation – concept, importance and bases; Target market selection; Positioning concept, importance and bases; Product differentiation vs. market segmentation. Product: Meaning and importance. Product classifications; Concept of product mix; Branding, packaging and labelling; After-sales services; Product life-cycle; New Product Development.		
III	Pricing: Significance; Factors affecting price of a product; Major pricing methods; Promotion: Nature and importance of promotion; Promotion Tools: advertising, personal selling, public relations; sales promotion and publicity Promotion mix; Factors affecting promotion mix decisions; and Integrated Marketing Communication Approach.		
IV	Channels of distribution - meaning and importance; Types of distribution channels; Factors affecting choice of distribution channel; Distribution Logistics; Meaning and importance Retailing: Types of retailing Management of retailing operations, Retailing in India: changing scenario. Recent developments in marketing: Social Marketing, Online Marketing, Direct Marketing, Services Marketing, Green Marketing, Relationship Marketing, Rural marketing.		
References:			
<ul style="list-style-type: none">• Chhabra, T.N., Principles of Marketing, Sun India Publication.• Kumar, Arun & N. Meenakshi, Marketing Management, Vikas Publications. (Hindi and English)• McCarthy, E. Jerome., and William D. Perreault, Basic Marketing, Richard D. Irwin.			

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Programme: Bachelor of Commerce
Subject: Commerce

Syllabus

Syllabus			
Semester	V		
Course Code	C010501T		
Course Title	Corporate Accounting		
Credit	05	Maximum Marks	100
Course Objective: The objective of this paper is to help students to acquire conceptual knowledge of Corporate Accounting.			
Learning Outcomes: After successful completion of the syllabus, learners will be able to:			
<ul style="list-style-type: none">• Understand the concept of Shares, Debentures and preference shares.• Understand the concept of goodwill and Amalgamation.• Calculate value of goodwill and shares.• Solve problems of amalgamation, shares and debentures.			
Unit	Course Content		
I	Shares: Features, Types of Shares, Difference Between Preference Shares and Equity Shares, Share Capital and Its Types. Issues, Forfeiture and Re Issue of Shares, Redemption of Preference Shares.		
II	Debentures: Features & Types, Issue and Redemption of Debentures, Profit Prior to Incorporation, Use of Profit and Loss Prior to Incorporation, Methods of Computing Profit and Loss Prior to Incorporation. Final Accounts, General Instruction for Preparation of Balance Sheet and Statement of Profit and Loss.		
III	Valuation Of Goodwill: Meaning and Nature of Goodwill, Needs and Methods of Valuation of Goodwill, Valuation of Shares, Need and Methods of Valuation of Shares.		
IV	Accounting For Amalgamation of Companies as Per Indian Accounting Standard 14. Meaning, Characteristics and Objectives of Amalgamation, Kinds of Amalgamation, Accounting for Internal Reconstruction Internal And External.		
References:			
<ul style="list-style-type: none">• Gupta RL Radhaswami M, Company Accounts Sultan Chand and Company (Hindi and English)• Maheshwari SN And Maheshwari SK Corporate Accounting Vikas Publishing (Hindi and English)• Shukla MB Corporate Accounting Kitab Mahal			

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Programme: Bachelor of Commerce
Subject: Commerce

Syllabus

Syllabus

Semester	V		
Course Code	C010502T		
Course Title	Goods and Services Tax		
Credit	05	Maximum Marks	100
Course Objective: To provide students with the working knowledge of principles and provisions of GST			
Learning Outcomes: After successful completion of the syllabus, learners will be able to:			
<ul style="list-style-type: none">• Understand the concept of Indirect Tax.• Understand the concept of GST			
Unit	Course Content		
I	Indirect Tax: Meaning, Features, Difference Between Direct and Indirect Tax, Types of Indirect Tax Before GST, Shortcoming of Indirect Tax System During Pre GST Era. GST Meaning Advantages, Disadvantages of Evaluation Of GST, Structure Of GST, CGST, SGST, IGST UTGST, And Important Definition Under GST Act.		
II	Time of Supply: Meaning of Goods and Services, TOS Under Reverse Charge Mechanism, Invoicing Provisions, Provisions Related with Change Changes in GST Rate. Place Of Supply: POS Meaning, POS Of Goods and Services, Intra state And Interstate Supply. Value Of Supply: Meaning, Provisions Related with Determination of Value of Supply of Goods and Services, Determination of GST Liability.		
III	Input Tax Credit ITC: Meaning of Utilization Of ITC, Block Credit, Supply Not Eligible For ITC, Matching, Reversal and Reclaim Of ITC. Payment Under GST: Manner Of Payment of GST Liability, Concept of Electronic, Cash Credit and Liability Ledger, Refund of Excess GST. Return: Meaning, Purpose and Importance, Different Types of Return, Due Date of Filing Return, Assessment Under GST: Meaning, Types Sales Assessment, Provisional Assessment, Summary Assessment, Best Judgment Assessment.		
IV	Registration: Meaning of Final Registration, Compulsory Registration, and Procedure for New Registration, Amendment and Cancellation of Registration. Accounts and Records: Manner of Maintenance of Accounts, Period of Retention of Relevant Records. Invoice: Format, Types Debit and Credit Note, Voucher Audit: Meaning, Types Mandatory, Departmental and Specific Audit, Penalty and Under GST, E -Way Bill.		
References:			
<ul style="list-style-type: none">• Malhotra XE and Agarwal goods and services tax Agra India Sahib Bhawan Publication English and Hindi• Agarwal Raj ke advanced handbook on GST background material on model GST law Sahitya Bhawan Publications.• Bansal K. M. GST Customer law taxman Publication private limited University edition			

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Programme: Bachelor of Commerce
Subject: Commerce

Syllabus

Semester	V		
Course Code	C010503T		
Course Title	Business Finance		
Credit	05	Maximum Marks	100
Course Objective: The objective of this paper is to help students to acquire conceptual knowledge of Business Finance.			
Learning Outcomes: After successful completion of the syllabus, learners will be able to:			
<ul style="list-style-type: none">• Understand the concept of Business Finance.• Understand the concept of Cost of Capital• Explain How Dividend is decided.• Explain time value of Money.			
Unit	Course Content		
I	Business Finance: Nature and Scope, Finance Function Investment Financing and Dividend Decisions, Capital Budgeting: Meaning Nature and Importance Investment Decisions Are Its Major Evaluation Criteria.		
II	Cost Of Capital: Meaning, Importance, Calculation of Cost of Debt, Preference Shares, Equity Shares and Retained Earnings, combined (Weighted) Cost of Capital, Capitalization- Meaning, Overcapitalization.		
III	Dividend Policies: Issues In Dividend Policies, Dividend Models, Sources of Funds: Long Term Funds, Short Term Funds, Nature Significance and Determinants of Working Capital.		
IV	Time value of Money, Uses of simple and Compound interest in business finance. Capital Market: (A) New Issue Market (B) Secondary Market Functions and Role of Stock Exchange (BSE, NSE,) Money Market: Indian Money Markets- Composition and Structure.		
References:			
<ul style="list-style-type: none">• Avadhani V A Financial System• Bhalla VK Modern Working Capital Management• Chandra Prasanna Financial Management Theory and Practices• Khan NY And Jain PK Financial Management Tax and Problems• Pandey I M Financial Management			

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Programme: Bachelor of Commerce
Subject: Commerce

Syllabus

Syllabus

Semester	V		
Course Code	C010504T		
Course Title	Principles and Practices of Insurance		
Credit	05	Maximum Marks	100
Course Objective: The objective of this paper is to help students to acquire conceptual knowledge of Insurance.			
Learning Outcomes: After successful completion of the syllabus, learners will be able to:			
<ul style="list-style-type: none">• Ability to understand the concept of Insurance along with the basic laws and practices of Insurance.• Ability to understand the terminologies associated with the field of Insurance and control along with their relevance.• Ability to identify the appropriate method and types of Insurance for solving different problems.• Ability to apply basic Insurance principles to solve business and industry related problems.• Ability to understand the concept of Life, Marine and Fire Insurance.			
Unit	Course Content		
I	Risk: Meaning, Types, Causes, Methods of Handling Risks. Insurance: Meaning, Origin & Development, Functions, Types, Principles, Advantages, Reinsurance, Double-Insurance.		
II	Life Insurance: Meaning, Importance, Essentials of Life Insurance Contract, Procedure of Life Insurance. Life Insurance Policies, Nomination & Assignment, Surrender Value. Life Insurance Corporation: Functions & Organization.		
III	Marine Insurance: Meaning, Significance, Scope and Insurable Risk, Characteristics of Marine Insurance, Contract, Types of Marine Policies, Main Clauses in Marine Policies and Marine Losses.		
IV	Fire Insurance: Meaning, Hazards in Fire Insurance, Scope, importance, Fire Insurance Contract, Conditions of Fire Insurance Policy & Procedure. Miscellaneous Insurance: Motor Insurance, Burglary, Live-stock, Crop and Health Insurance.		
References:			
<ul style="list-style-type: none">• Mishra M.N., Insurance- Principles & Practice. 2- Gupta O.S., Life Insurance.• Vinayakam, M. Radhaswami & Vasudevam, Insurance- Principles & Practice.• Kothari & Bhall, Principles & Practice of Insurance.• श्रीवास्तव बालचन्द्र, बीमा के तत्व• शुक्ला सोमेश, शुक्ला सुधीर			

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Programme: Bachelor of Commerce
Subject: Commerce

Syllabus

Semester	V		
Course Code	C010505T		
Course Title	Monetary Theory and Banking in India		
Credit	05	Maximum Marks	100
Course Objective: The objective of this paper is to help students to acquire conceptual knowledge of Money and Banking in India.			
Learning Outcomes: After successful completion of the syllabus, learners will be able to:			
<ul style="list-style-type: none">• Understand the concept of Money and money supply.• Understand the concept of Indian Banking System.• Understand the working and function of RBI			
Unit	Course Content		
I	Money: Functions, Alternative Measures to Money Supply in India and Their Different Components, Meaning and Changing Relative Importance of Each Component, High Powered Money- Meaning and Uses, Sources of Changes in High Powered Money. Financial System: Components, Financial Intermediaries.		
II	Indian Banking System: Definition of Bank, Commercial Banks, Importance and Functions, Structure of Commercial Banking System in India. Regional Rural Banks, Cooperative Bank in India. Process of Credit Creation by Banks; Determination of Money Supply and Total Bank Credit.		
III	Development Banks and Other Non-Banking Financial Institution: Main Features, Problems and Policies for Allocation of Institutional Credit, Problem Between the Government and the Commercial Sector, Inter-Sectoral and Inter-Regional Problems, Problem Between Large and Small Borrowers.		
IV	The Reserve Bank of India: Functions, Instruments of Monetary and Credit Control; Main Features of Monetary Policy Since Independence, Interest Rates; Various Rates in India (As Bond Rate, Bill Rate, Deposit Rate, etc.) Impact of Inflation and Inflationary Expectations.		
References:			
<ul style="list-style-type: none">• Saha SK Indian Banking System SBPD Publication (Hindi and English)• Deshmukh And Indian Banking System Chandralok Prakashan (Hindi and English)• Gupta SB Monetary Planning of India• Khan M Y Indian Financial System Theory and Practice• Sengupta A K & Agarwal K Money Market Operations in India			

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Programme: Bachelor of Commerce
Subject: Commerce

Syllabus

Syllabus

Semester	VI		
Course Code	C010601T		
Course Title	Accounting for Managers		
Credit	05	Maximum Marks	100
Course Objective: The objective of this paper is to help students to acquire conceptual knowledge of accounting for managers.			
Learning Outcomes: After successful completion of the syllabus, learners will be able to:			
<ul style="list-style-type: none">• Understand difference between Cost Accounting and Management Accounting,• Apply Financial Analysis in comparison• Calculate various ratios and prepare CFS.• Understand concept and application of Break-Even Analysis• Understand concept and application Standard Costing and Variance Analysis			
Unit	Course Content		
I	Management Accounting- Concept, Meaning, Characteristics, Difference between Financial Accounting Management Accounting, Difference between Cost Accounting and Management Accounting, Techniques, Objectives and Importance. Management Accountant- Duties, Status, Functions and Responsibility. Financial Statement Analysis and Interpretation - Meaning, Objectives, Characteristics of an Ideal Financial Statement, Parties Interested in Financial Statement, Types of Financial Analysis - Horizontal, Vertical and Trend Analysis.		
II	Ratio Analysis: meaning, Utility, Classification of Ratios - Profitability Ratio, Activity Ratio and Financial Position Ratios. Fund Flow and Cash Flow Statement- Concept, Meaning of the term Fund and Preparation of Fund Flow Statement and Cash Flow Statement (As-3).		
III	Business Budgeting: Meaning of Budget and Budgeting, Objectives, Limitations and importance, Essentials of effective Budgeting, Classification of Budgets- Flexible budget and Zero-Based Budget. Marginal Costing: Meaning, Determination of Profit under Marginal Costing, Pricing of Product, make or by Decision, Selection of most profitable channel. Break Even Analysis: Concept and Practical Applications of Break-even Analysis.		
IV	Standard Costing and Variance Analysis: Meaning and Objectives of Standard Costing Setting of Standard, Variance Analysis: Material and Labour Variance. Reporting to Management: Meaning, Objectives, Principles of Reporting, Importance of Reports, Classification of Reports, Reporting at different Levels of Management.		
References:			
<ul style="list-style-type: none">• Lall, B.M. and I.C. Jain: Cost Accounting: Principles and Practice, Prentice Hall of India, Delhi.• Sharma R.K. and Gupta S.K.; Management Accounting, Kalyani Publishers, Ludhiyana. (Hindi and English)• Lal Jawahar; Managerial Accounting, Himalya Publishing House, New Delhi.• Misra, A.K., Management Accounting, (Hindi and English) Navneet Prakashan, Nazibabad.			

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Programme: Bachelor of Commerce
Subject: Commerce

Syllabus

Semester	VI		
Course Code	C010602T		
Course Title	Auditing		
Credit	05	Maximum Marks	100
Course Objective: This course aims at imparting knowledge about the principles and methods of auditing and their application.			
Learning Outcomes: After successful completion of the syllabus, learners will be able to:			
<ul style="list-style-type: none">• Understand Methodology of Accounting, Auditing and Fraud risk management.• Understand Audit procedure of companies.• Understand Audit procedure of Public sector enterprises and Banks			
Unit	Course Content		
I	Methodology of Accounting, Auditing and Fraud risk management in Kautilya's Arthshastra. Audit and Audit Process: Meaning, Nature, Objectives and Various Classes of Auditing, Standard of Auditing, Pronouncements on accepted Auditing practices, Internal Control and the need for its evaluation by the Auditor.		
II	Audit Procedures: Verification programme-selective verification, Audit in depth, test checking, Auditor's Approach to statistical sampling, Routine checking, vouchers, verification and valuation of assets and liabilities, Auditor's Report on Profit and Loss Account and Balance Sheet.		
III	Audit of Limited Companies: Qualifications and Appointment of Company Auditors, their powers, duties and liabilities as per Company Act 1956, Enquiries under Section 227 (IA), Audit of share capital, share transfer and managerial remuneration Additional matters in the Auditor's Report (Manufacturing and other companies), Auditor's Report Order 1988.		
IV	Audit of Public Sector Undertaking and Banks: Special features concerning Audit of departmental undertakings, Statutory Corporations and Government Companies, Procedure of appointment of Auditors, Special features relating to the audit of Banks, Audit of Insurance Companies and audit of non-profit companies. Cost Audit: Importance of cost audit, Provisions regarding cost audit, Cost Audit report, Tax and Social Audit. Internal Audit: Objective and scope of Internal Audit, Responsibilities and Authority of Internal Auditors, Relationship between internal auditor and statutory auditor.		
References:			
<ul style="list-style-type: none">• Gupta Kamal : Contemporary Auditing, TATA Mc Graw, New Delhi.• Tandon, B.N. : Principles of Auditing, S. Chand & Company, New Delhi.• Pargare Dinkar : Principles and practices of Auditing, Sultan Chand, New Delhi.• Sharma, T.R. : Auditing Principles and Problems, Sahitya Bhawan, Agra. (Hindi and English)			

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Programme: Bachelor of Commerce
Subject: Commerce

Syllabus

Semester	VI		
Course Code	C010603T		
Course Title	Human Resource Management		
Credit	05	Maximum Marks	100
Course Objective: The paper aims to develop in the students a proper understanding about human resource management.			
Learning Outcomes: After successful completion of the syllabus, learners will be able to:			
<ul style="list-style-type: none">• Understand the concept of HRM.• Understand the process of recruitment and selection.• Understand the process of employee compensation and methods			
Unit	Course Content		
I	Human Resource Management concept and function, role of competencies of HR manager at our policies evolution of HRM emerging challenges of Human Resource Management workforce diversity empowerment VRS work life balance downsizing.		
II	Recruitment & Selection: Recruitment, factors affecting recruitment, sources of recruitment, Selection Process, selection test, Interview, Orientation, Placement. Training & Development: Training- Objectives & Importance of training, Training Methods-On job training and off- the job training.		
III	Employee Compensation: Compensation & Welfare, Job Evaluation. Performance Appraisal: Techniques, Job Enlargement & Job Enrichment, Quality of Work Life, Worker's Participation in Management.		
IV	Employee Welfare: Various welfare schemes & Safety Measures. Employee Benefits – Meaning and its types, Fringe Benefits; Remuneration – Salary, Bonus, Commission, Long Term Incentives, Perquisites. Grievance Handling & Discipline – Meaning, Importance. Collective Bargaining – Meaning and Importance, Process.		
References:			
<ul style="list-style-type: none">• Aswathappa K Maine resource management Tata McGraw Hill• Verma Pramod Savi Bagiya prabandhan Rao VSP human resource management Excel books• Tripathi PC personnel management and Industrial Relations Sultan Chand and sons• Agarwal & Fauzdar, Human Resource Management-SBPD Publishing House, Agra (English/Hindi)			

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Programme: Bachelor of Commerce
Subject: Commerce

Syllabus

Semester	VI
Course Code	C010604T
Course Title	Financial Institution and Market
Credit	05
	Maximum Marks 100
Course Objective: This course aims at imparting knowledge about Financial Market Operations	
Learning Outcomes: After successful completion of the syllabus, learners will be able to: <ul style="list-style-type: none">• Understand Financial Market and its Significance.• Understand capital market and its instruments.• Understand Secondary market and its instruments.• Understand various measures adopted to protect Investors	
Unit	Course Content
I	Financial Markets an Overview: Meaning of Financial Market and its Significance in the Financial System. Financial Markets in the Organized Sector - Industrial Securities Market, Government Securities Market, Long-term Loans Market, Mortgages Market, Financial Guarantee Market, Meaning and Structure of Money Market in India, Characteristics of a Developed Money Market, Significance and Defects of Indian Money Market.
II	Capital Market: New issue market - Meaning and Functions of New Issue Market, Instruments of New Issues, Players and their role in the New Issue Market, issue-pricing and marketing. Defects and Remedies of New Issue Market.
III	Secondary market: Functions and role of stock exchange; Listing procedure and legal requirements; Public Stock Exchanges-NSE, BSE and OTCEI. Functionaries on Stock Exchanges: Brokers, Sub brokers, market makers, jobbers, portfolio consultants, institutional investors.
IV	Investor Protection: Grievances concerning stock exchange dealings and their removal, Demat Trading. SEBI Guidelines - Primary Market, Secondary Market and the Protection of investor's interest, NCLT & NIAT
References: <ul style="list-style-type: none">• Machiraju, 'Indian Financial System' - Vikas Publishing House.• Varshney P.N., & Mittal D.K., 'Indian Financial System', Sultan Chand & Sons. New Delhi.• Avdhani, V. A., "Investment Management" Himalaya Publishing House.• Gupta, O. P., "Indian Securities Market".	

H. Singh *V. Singh*



Programme: Bachelor of Commerce

Subject: Commerce

Syllabus

Semester	VI		
Course Code	C010605T		
Course Title	Business Ethics and Corporate Governance		
Credit	05	Maximum Marks	100
Course Objective: This course seeks to provide knowledge about the concepts, tools, techniques, and relevance of Business Ethics and Corporate Governance in the present changing scenario.			
Learning Outcomes: After successful completion of the syllabus, learners will be able to:			
<ul style="list-style-type: none">• Understand the concept of Values.• Understand the Ethical Value System.• Understand role of Law in Ethics			
Unit	Course Content		
I	Values – Importance, Sources of Value Systems, Types, Values, Loyalty and Ethical Behaviour, Values across Cultures; Business Ethics – Nature, Characteristics and Needs, Ethical Practices in Management.		
II	The Ethical Value System – Universalism, Utilitarianism, Distributive Justice, Social Contracts, Individual Freedom of Choice, Professional Codes; Culture and Ethics – Ethical Values in different Cultures, Culture and Individual Ethics.		
III	Law and Ethics – Relationship between Law and Ethics, Other Bodies in enforcing Ethical Business Behaviour, Impact of Laws on Business Ethics; Social Responsibilities of Business – Environmental Protection, Fair Trade Practices, fulfilling all National obligations under various Laws, Safeguarding Health and well-being of Customers.		
IV	Corporate Governance: Issues, need, corporate governance code, transparency & disclosure, role of auditors, board of directors and shareholders; Global issues of governance, accounting and regulatory framework, corporate scams, committees in India and abroad, corporate social responsibility.		
References:			
<ul style="list-style-type: none">• Kitson Alan- Ethical Organisation, Palgrave• L. T. Hosmer : The Ethics of Management, Universal Book.• D. Murray : Ethics in Organizational, Kogan Page.• S. K. Chakraborty : Values and Ethics in Organisation, OUP			

H. Verma *V. Verma*



Programme: Bachelor of Commerce
Subject: Commerce

Syllabus

Syllabus			
Semester	VII		
Course Code	C010701T		
Course Title	Financial Management		
Credit	05	Maximum Marks	100
Course Objective: The objective of the course is to acquaint the students with the basic analytical techniques and methods of financial management of business firms. The course also provides students the exposure to certain sophisticated and analytical techniques that are used for taking financial policy decisions.			
Learning Outcomes: After successful completion of the syllabus, learners will be able to:			
<ul style="list-style-type: none">• Explain the concept of financial management and the role of financial manager• Prepare and analyse the various investment alternatives by using capital budgeting techniques• Describe the types of capital structure and dividend policy decision in the organization• Prepare and interpret the working capital management requirement in the organization• Explain the process of corporate restructuring and valuation of the organization			
Unit	Course Content		
I	Financial Management: Meaning, Nature and Scope, Financial Goal- Profit maximization Vs. Wealth Maximization, Finance Functions-Investment, Financing and Dividend decisions. Function of finance manager in modern age		
II	Investment Decisions: - Nature, Type and Objectives Investment Evaluation Criteria- Net Present Value, Internal Rate of Return, Profitability Index, Payable Period, Accounting Rate of Return, N.P.V. & I.R.R. Comparison, Capital Rationing, Risk and Uncertainty in capital budgeting.		
III	Financing Decisions- Sources of Short-Term Financing; Long Term Sources of Financing Concept and Approaches of Capital Structure Decision-NI, NOI, Traditional and Modigliani Miller Approach. Leverage Analysis-Financing Operating and Combined Leverage and its implications, EBIT-EPS analysis.		
IV	Cost of Capital: Significance, Calculation of Combined cost of Capital (Weighted), Cost of Equity and CAPM. Dividend Decisions: Relevancy and Irrelevancy theory of dividend decision (Walter's Model, Gordon's Model and Modigliani Miller Model). Factors affecting dividend decision.		
References:			
<ul style="list-style-type: none">• Khan, M.Y & Jain, P.K., Financial Management• Chandra, Prasanna, Financial Management• Kuchhal, S.C. Financial Management• Pandey, I.M.: Financial Management• Shukla, M.B.: Financial Management			

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Programme: Bachelor of Commerce

Subject: Commerce

Syllabus

Syllabus

Semester	VII		
Course Code	C010702T		
Course Title	Marketing Management		
Credit	05	Maximum Marks	100
Course Objective: The objective of this paper is to introduce the basics concepts of marketing management. The paper also tends to give a deep insight into the changing scenario of national and international marketing environment in the organizational settings			
Learning Outcomes: After successful completion of the syllabus, learners will be able to:			
<ul style="list-style-type: none">• Discuss the applicability of the concept of marketing management process and marketing environment to understand the marketing scenario in the organization• Evaluate the applicability of analyzing the complexities associated with market segmentation and product decisions in the organization• Analyze the types of distribution decisions and marketing planning• Interpret how the social, ethical and legal aspects are involved in the concepts of marketing development of the organization.			
Unit	Course Content		
I	Marketing - Meaning, Nature and Scope of Marketing, Marketing Environment, Marketing Mix, Market Segmentation, Consumer Behaviour.		
II	Product Decisions: Product Mix, Product Life Cycle, New Product Development, Branding and Packaging, Pricing Methods and Strategies.		
III	Promotion Decisions- Promotion Mix, Advertising, Publicity, Personal Selling, Sales Promotion, Internet, Channel Management Decision.		
IV	Marketing Research, Marketing Planning, Marketing Organization, Marketing Control; Emerging Issues and Developments in Marketing.		
References:			
<ul style="list-style-type: none">• Kotler, Philip & Armstrong, G.: Principles of Marketing• Baines, Paul & Others: Marketing• Perreault, W.D. & McCarthy, E.J.: Basic Marketing, A Global Managerial Approach• Etzel, M.J., Walker. Stanton, : Marketing, Concepts and Cases• W.J. & Pandit, Ajai Czinkota, M.R. & Kotabe, M.: Marketing Management• Ramaswami, V.S.& Nama kumari, S: Marketing Management, Global Perspective, Indian Context• Sontakki C.N.: Marketing Management• Shukla, Ajit Kumar: Marketing Management			

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Programme: Bachelor of Commerce
Subject: Commerce

Syllabus

Syllabus			
Semester	VII		
Course Code	C010703T		
Course Title	Human Resource Management		
Credit	05	Maximum Marks	100

Course Objective: The objective of this paper is to introduce the basics of human resource management Individual behaviour. The paper also tends to give a deep insight into the changing scenario of national and international human resource settings in the organisation.

Learning Outcomes: After successful completion of the syllabus, learners will be able to:

- Discuss the applicability of the concept of human resource management to understand the employee behaviour in the organization
- Discuss the applicability of analyzing the complexities associated with staffing in the organization.
- Analyze the types of performance appraisal methods and process.
- Discuss the concepts of career development, Human Resource Management, Resource Information Strategy and Industrial Relations

Unit	Course Content
I	Meaning, Definitions, Characteristics and nature of HRM, Human Resource Manager-qualification, functions, Man Power Planning, Job analysis, Job description
II	Recruitment, selection and placement., Wages and Salary, Employee Benefit Programmes, Group and individual incentives, Motivation
III	Job rotation, Internal Mobility, Termination of service, Retirement, Retrenchment; Training-Meaning, Objectives, need of training, Different levels of training, Morale-Meanings of morale, Determinants of employee morale, Methods of raising of employee morale.
IV	Welfare and working condition; Performance appraisal -Meaning, Difference with merit rating, Objectives of performance appraisal Merit and Demerit of performance appraisal

References:

- Agarwal, R.D., Dynamics of Personnel Management
- Flippo, E.D., Principles of Personal Management
- Mamoria, C.B., Personal Management
- Monappa, A. & Saiyyadain M.S., Personal Management
- Mamoria. C.B. :Seva Vargiya Prabandhan

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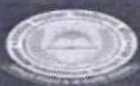
Programme: Bachelor of Commerce
Subject: Commerce

Syllabus

Syllabus

Semester	VII		
Course Code	C010704T		
Course Title	Accounting for Managerial Decisions		
Credit	05	Maximum Marks	100
Course Objective: The objective of the course is to enable students to acquire sound knowledge of concepts, methods and techniques of management accounting and to make the students develop competence with their usage in managerial decision making and control.			
Learning Outcomes: After successful completion of the syllabus, learners will be able to:			
<ul style="list-style-type: none">• Describe the concept of management, cost and financial accounting.• Solve problems using ratio analysis and compare organizations using comparative and common size statements• Solve problems using cash flow and fund flow statement• Discuss various types of reports prepared by accountant and recent developments in management accounting field.			
Unit	Course Content		
I	Management Accounting-Meaning, Nature, Objectives, Scope, Techniques, Principles, Functions, Importance and Limitations. Management Accounting vs. Financial and Cost Accounting, Management Accountant-Role, Status, Functions and Responsibility.		
II	Financial Statement Analysis- Parties interested in Financial Statement, Essentials of a good financial Statement, Importance of Financial Statement. Analysis and Interpretation of Financial Statement- Horizontal, Vertical; Comparative and Trend Analysis, Ratio Analysis meaning Utility, Classification of Ratios, Profitability Ratio, Activity Ratio and Financial Position ratios.		
III	Fund Flow – Meaning, Concept, Importance and Limitations. Preparation of fund Flow statement. Cash Flow Statement- Meaning, Concept, Importance and Limitations. Difference between Cash flow and Fund flow. Preparation of Cash Flow Statement (AS-3).		
IV	Reporting to Management: Meaning, Objective, Methods, Principle of Reporting, Kinds of Reports, Reporting at different levels of management Contemporary issues in Management Accounting (Only Introduction)- Activity Based Costing, Quality Costing, Target Costing, Life cycle costing, Value chain Analysis.		
References:			
<ul style="list-style-type: none">• Khan, M.Y., Management Accounting• Khan & Jain, Management Accounting• Kulshreshtha, J, Management Accounting Concepts & Cases• Lall, B.M. & Jain, I.C., Management Accounting Principles and Practice• Sharma, R.K.&Shashi K.Gupta : Management Accounting			

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जननायक चन्द्रशेखर विश्वविद्यालय, बलिया
Jananayak Chandrashekhar University, Ballia
A State University established under Uttar Pradesh State University Act 1973



Programme: Bachelor of Commerce

Subject: Commerce

Syllabus

Semester	VIII		
Course Code	C010801T		
Course Title	Business Environment		
Credit	05	Maximum Marks	100
Course Objective: Students learn to understand the concept of macro – economic and the macro business environment in which a business organization operates. The course would also make the student capable of analyzing and understanding the macroeconomic policies of the government implemented from time to time and assesses their impact on business.			
Learning Outcomes: After successful completion of the syllabus, learners will be able to:			
<ul style="list-style-type: none">• Explain the concept of business environment and its various dimensions• Explain the economic environment of business.• Determine the technique of environmental scanning.• Discuss the role of international institutions on Indian business along with COPRA, FEMA and companies Act			
Unit	Course Content		
I	Theoretical Framework of Business Environment: Concept, Significance and Nature of Business Environment, Element of Environment- Internal and External; Changing dimensions of Business Environment, Techniques of environment scanning and monitoring.		
II	Economic Environment of Business: -Economic systems and business environment; Economic planning in India; Economic policies, Role of Chandrasekhar Government in 1991 economic crisis. Public sector and economic development; Economic reforms, Liberalization and structural adjustment programmes. Emerging issues in Business Environment; Media Management, Bureaucracy and Business, Environmental Management.		
III	Political and Legal Environment of Business: Critical Elements of Political Environment; Government and Business; Changing dimensions of Legal environment in India; Competition Act. 2002, FEMA 1999, Consumer Protection Act-1986. Socio- Cultural Environment: Critical elements of Socio-Cultural Environment; Social Institutions and Systems; Social Values and Attitude; Social groups, Middle class, Dualism in Indian Society and Problems of Uneven Income Distribution; Social Responsibility of business.		
IV	International and Technological Environment: Foreign Investment and Collaborations, International Economic Institutions; WTO, World Bank, IMF and their importance to India; Foreign Trade Management; Technological Environment in India.		
References:			
<ul style="list-style-type: none">• Aswathappa, K., Business Environment.• Agrawal, Raj & Dewan, Parag, Business Environment.• Cherunilam Francis, Business Environment.• Ghosh, B. Economic Environment of Business.			

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Programme: Bachelor of Commerce

Subject: Commerce

Syllabus

Syllabus

Semester	VIII		
Course Code	C010802T		
Course Title	Statistical Analysis		
Credit	05	Maximum Marks	100
Course Objective: The objective of this course is to enable the students to acquire an advanced and thorough understanding of various statistical techniques useful in research.			
Learning Outcomes: After successful completion of the syllabus, learners will be able to:			
<ul style="list-style-type: none">• Calculate by using the technique of Probability the chances of success or failure of a given event• Distinguish between the different Sampling techniques and Sampling Distributions• Analyze various research situations by using the techniques of Hypothesis Testing.• Solve problems of Research and infer logical decisions in the field of research by using Regression Analysis			
Unit	Course Content		
I	Association of Attributes: Determination of unknown class frequencies, Consistency of Data Methods of Determining Association Coefficient of Contingency, Chi-Square Test and Goodness of Fit. Probability Theory- Importance, different approaches to definition. Permutation and Combination, Theories of Probability- Additions and Multiplications, Conditional Probability		
II	Probability Distribution: Binomial, Poisson and Normal distribution, Their characteristics and application. Theory of Sampling, Law of Sampling, Sampling and Non-Sampling Errors, Sampling Distribution and their characteristics		
III	Large Sampling Test - Test of Significance, Procedure of Testing of Hypothesis; Test of Significance in Attributes, Assumptions, Mean, Proportion and S.D. in sampling of attributes, Standard error and significance of difference. Test of Significance in Variables: - Significance of difference between two sample means, Null Hypothesis, Difference between Standard Deviations of Samples		
IV	Small Sampling Test: Assumption, Need, Z-test, t- test, and F- test. Non- Parametric Test (Assumptions free testing) Meaning, assumptions, Chi- square test, Analysis of variance (ANOVA) Statistical Quality Control – Causes of variation in Quality characteristics, Quality Control Charts		
References:			
<ul style="list-style-type: none">• Sharma JK – Business Statistics• Gupta C B; An Introduction to Statistical Methods• Jaiswal K.S. Advanced Statistics• Gupta SP- Advanced Statistics			

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Programme: Bachelor of Commerce

Subject: Commerce

Syllabus

Semester	VIII
Course Code	C010803T
Course Title	Organisational Behaviour
Credit	05
Maximum Marks	100
Course Objective: The objective of this paper is to introduce the basics of Individual behaviour and organisation structure and settings. The paper also tends to give a deep insight into the changing scenario of national and international organisational settings	
Learning Outcomes: After successful completion of the syllabus, learners will be able to: <ul style="list-style-type: none">• Discuss the applicability of the concept of organizational behaviour to understand the behaviour of people in the organization.• Discuss the applicability of analyzing the complexities associated with groups' decision making and communication management in the organization• Discuss the types of motivation theories.• Explain how the organizational leadership, power and conflict are important in organisation culture and development	
Unit	Course Content
I	Organisational Behaviour- Concept, Nature, Significance, Relationship with other fields, Challenges and Opportunities for Organisational Behaviour Approaches of Organisational Behaviour- Human Behaviour Approach, Social System Approach, System and Contingency Approach.
II	Industrial Dimensions of Organisational Behaviour- Perception- Concept, Nature, Process; Attitude- Concept, Process, and Measurement; Personality- Concept, Determinants of Personality; Learning Concept, Components, Factors affecting Learning, Learning Theories
III	Group Dimensions of Organizational Behaviour- Concept, Types of Group, Group Formation, and Group Decision Making; Motivation- Concept, Theories of Motivation; Leadership- Concept, Nature, Determinations and Style, Theories of Leadership- Trait, Behavioural and Situational Theories.
IV	Organizational Power and Politics; Organizational Change- Concept, Nature, Resistance to Change, Management Resistance to Change; Conflict- Concept, Source & Types, Resolution of Conflict; Organizational Culture- Concept, Elements, Implication & Process.
References: <ul style="list-style-type: none">• Robbins, S.P. - Organisational Behaviour• Prasad, L.M. - Organisational Theory and Behaviour• Luthans, F - Organisational Behaviour• Davis, K - Human Behaviour at Work organizational Development• Dwivedi, R.S - Human Relations and Organisational Behaviour	

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Programme: Bachelor of Commerce
 Subject: Commerce

Syllabus

Syllabus

Semester	VIII		
Course Code	C010804T		
Course Title	Corporate Tax- Planning & Management		
Credit	05	Maximum Marks	100
Course Objective: The objective of this course is to make the students aware of the corporate tax laws of India and also to understand the difference between tax avoidance and tax planning and familiarize the student with major latest provisions of the Indian tax laws and related judicial pronouncements pertaining to corporate enterprises having implications for various aspects of corporate planning with a view to derive maximum possible tax benefits admissible under the law.			
Learning Outcomes: After successful completion of the syllabus, learners will be able to:			
<ul style="list-style-type: none">• Identify the difference between Tax Evasion, Tax Planning and Tax Avoidance.• Computation of corporate tax and to reduce the taxable income & tax liability.• Use of tax laws in respect of setting up a new business.• Apply various tax issues for decision making• Discuss double taxation avoidance agreement			
Unit	Course Content		
I	Basic concept of Tax Planning and Tax Management, Tax Avoidance and Tax evasion, Corporate Taxation-Computation of Tax Liability Tax Planning for new Business, Tax Planning with reference to Location, Nature and form of organisation of New Business		
II	Tax Planning for Financial Management decisions, Tax Planning relating to Capital Structure decision- divided Policy, Inter-corporate dividend and bonus shares		
III	Tax Planning for Managerial decision: Tax Planning in respect of own or lease, Sale of Assets used for Scientific research, make or Buy decisions, Repair, Replace, Renewal or Renovation, Shut-down or Continue decisions		
IV	Special Tax Provisions: Tax Provisions relating to free Trade Zones, Infrastructure Sector and backward areas, Tax Planning with reference to amalgamation of companies.		
References:			
<ul style="list-style-type: none">• Acharya, Swachandra: Tax Planning Under Direct Tax• Ahuja, G.K. & Gupta, Ravi: Systematic Approaches to Income Tax 3-Basu,• S.N. & Basu,S. : Income Tax• Iyengar, A.C. Sampat : Law of Income Tax• Kanga, J.B. and Palkhivalas, . : Income Tax• Lakhotia, R.N. & Lakhotia, Subhash : Corporate Tax Planning 7-Prasad, Bhagwati : Law & Practice of Tax in India• Raina, H.P. :Corporate Taxation.			

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