

TABLE – 1
BASIC STRUCTURE OF CREDITS FOR B.COM-III

Semester-V			
1	Discipline Specific Elective (DSE) 1	1 paper of 5 Credits	5
2	Discipline Specific Elective (DSE) 2	1 paper of 5 Credits	5
3	Skill Enhancement Elective Course (SEC) 3	1 paper of 4 Credits	4
4	Generic Elective (GE) 1	1 paper of 5 Credits	5
5	Language	1 paper of 5 Credits	5
	Total Credits (a)		24
Semester-VI			
1	Discipline Specific Elective (DSE) 1	1 paper of 5 Credits	5
2	Discipline Specific Elective (DSE) 2	1 paper of 5 Credits	5
3	Skill Enhancement Elective Course (SEC) 4	1 paper of 4 Credits	4
4	Generic Elective (GE) 2	1 paper of 5 Credits	5
5	Language	1 paper of 5 Credits	5
	Total Credits (b)		24
	Total Credits of B.Com III (a+b)		48

*Note: Optional Dissertation or project work in place of 1 Discipline Specific Elective Paper (5 Credits) in VI Semester

B. Com. : Three-Year (6-Semester) CBCS

Programme Structure

Course No.	Course Title	Course Type	Credits	Internal Assessment	External	Total marks
Semester V						
BC501	Any one the following					
	a. Human Resource Management	Discipline Specific elective (DSE)-1	5	30	70	100
	b. Principles of Marketing					
	c. Auditing and Corporate Governance					
BC502	Any one of the following					
	a. Fundamentals of Financial Management	Discipline Specific elective (DSE)-2	5	30	70	100
	b. Indirect Tax Law					
BC503	Entrepreneurship	Skill Enhancement elective course(SEC)-3	4	30	70	100
BC504	*Principles of Micro Economics	Generic Elective-(GE)-1	5	30	70	100
BC505/505-A	*Punjabi/Basic Punjabi	Language-5	5	30	70	100
		Total credits	24			
Semester VI						
BC601	Any one of the following					
	a. Corporate Tax Planning	Discipline Specific elective (DSE)-1	5	30	70	100
	b. Money & Financial Institutions					
	c. Management Accounting					
	d. E-Commerce					
BC 602	Any one of the following					
	a. International Business	Discipline Specific elective (DSE)-2	5	30	70	100
	b. Office Management and Secretarial Practice					
	c. Fundamentals of Investment					
	d. Consumer Protection					
BC603	Personal Selling and Salesmanship	Skill Enhancement elective course(SEC)-4	4	30	70	100
BC604	*Indian Economy	Generic Elective-(GE)-2	5	30	70	100
BC 605/605-A	*Punjabi/Basic Punjabi	Language-6	5	30	70	100
		Total credits	24			
		Total credits(Semester V & VI)	48			

***Note: To be provided by the concerned department.**

Session 2018-19

BC-501 (a) HUMAN RESOURCE MANAGEMENT

Teaching Hours per week: 5

Time Allowed: 3 Hrs

Pass Marks: 35%

Max Marks: 100

Internal assessment: 30 marks

External assessment: 70 marks

Credits: 5

Objective: The objective of the paper is to acquaint students with the techniques and principles to manage human resource of an organization.

UNIT-I

- Human Resource Management: Meaning, Definition, Scope of HRM, Objectives and functions of HRM, Role and qualities of HRM manager, HRM Policies and principles, HRM Model.
- Evolution of HRM, Organization of HRM Department.
- Environment of HRM, Role of Government and other external and internal forces which effect HRM functions.
- Human Resource Planning & Development of Human Resource Information system, job analysis, job description & job specification, strategic planning of HRM.
- Human Resource (Procurement): Recruitment, sources and process and its effectiveness, selection process and its effectiveness, orientation and placement.
- Human resource training & development and its effectiveness.

UNIT-II

- Human Resource potential appraisal system, performance appraisal; concept & techniques. Compensation management: (Job evaluation, employee remuneration incentive payments: Individual as well as group incentive plans) employee benefits and executive remuneration.
- Employee welfare, safety & health internal mobility through promotion and transfer.
- Strategies of employee retention, engagement and work life balance.
- Work redesigning (Job enlargement, job evaluation, and job rotation). Quality of worklife, HRM at International level.

Instructions for Paper-Setters/Examiners

The question paper covering the entire course shall be divided into three sections as follows:

Section – A

It will consist of 12 very short answer questions with answers to each question up to five lines in length. Candidates are required to attempt any 10 questions. Each question shall carry three marks: total weight of the section shall be 30 marks.

Section-B

It will consist of essay type questions. Four questions shall be set by the examiner from Unit-I of the syllabus and the candidate shall be required to attempt any two questions. Each question shall carry 10 marks; total weight of the section shall be 20 marks

Section-C

It will consist of essay type questions. Four questions shall be set by the examiner from Unit-II of the syllabus and the candidate shall be required to attempt any two questions. Each question shall carry 10 marks; total weight of the section shall be 20 marks.

Suggested Readings:

1. Dr.Sunaina sirdana, Human Resource Management. Taxman.
2. K.Aswathappa, Human Resource & Personnel Management: Text and cases. Tata McGraw Hill.
3. Robert L. Marthis and John H. Jackson, Human Resource Management. South western college Publishers.
4. Dessler & Gary, Human Resource Management. Pearson educations.

Session 2018-19
BC 501(b): PRINCIPLES OF MARKETING

Teaching Hours per week: 5
Time Allowed: 3 Hrs
Pass Marks: 35%

Max Marks: 100
Internal assessment: 30 marks
External assessment: 70 marks
Credits: 5

Objective: The objective of this paper is to provide basic knowledge of concepts, principles, tools and techniques of marketing.

UNIT - I

- Introduction: Nature and scope of marketing; Importance of marketing; Marketing concepts-traditional and modern; Selling vs. marketing; Marketing mix;
- Marketing environment: Demographic, economic, political, legal, socio cultural, technological environment in Indian context.
- Consumer Behavior and Market Segmentation; Nature, Scope, and significance of consumer behavior;
- Market segmentation-Concept and importance; Basis for market segmentation.
- Product: Concept of product, Product planning and development; Packaging; Brand name and trade mark; After-sales service; Product life cycle concept.

UNIT – II

- Price: Importance of price in the marketing mix; Factors affecting price of a product/service; Discounts and rebates.
- Distributions channels: concept, types and role; Factors affecting choice of Distribution Channel; Retailer and wholesaler, Physical distribution of goods; Transportation and Warehousing.
- Promotion: Method of Promotion; Optimum Promotion Mix; Advertising Media: Their relative merits and limitations; Characteristics of an effective advertisement; Personal selling; Selling as a Career; Functions of salesman.

Instructions for Paper-Setters/Examiners

The question paper covering the entire course shall be divided into three sections as follows:

Section-A

It will consist of 12 very short answer questions from entire syllabus. Students are required to attempt 10 questions up to five lines in length. Each question shall carry 3 marks; total weight of the section shall be 30 marks.

Section-B

It will consist of essay type questions. Four questions shall be set by the examiner from Unit-I of the syllabus and the candidate shall be required to attempt two. Each question shall carry 10 marks; total weight of the section shall be 20 marks.

Section-C

It will consist of essay type questions. Four questions shall be set by the examiner from Unit-II of the syllabus and the candidate shall be required to attempt two. Each question shall carry 10 marks; total weight of the section shall be 20 marks.

Suggested readings:

1. S.A.Sherlekar S.A, Marketing Management, Himalaya Publishing House, Mumbai.
2. Kotler Philip, Marketing Management, Prentice Hall of India Ltd, New Delhi.
3. Marchand & B.Vardharajan: An introduction to Marketing, Vikas Publishing House.
4. Gandhi J.C., Principles of Marketing, Tata Mc Graw Hill.

Session 2018-19
BC 501(c): AUDITING& CORPORATE GOVERNANCE

Teaching Hours per week: 5
Time Allowed: 3 Hrs
Pass Marks: 35%

Max Marks: 100
Internal assessment: 30 marks
External assessment: 70 marks
Credits: 5

Objective: The objective of the paper is to provide knowledge of auditing principles, procedures and techniques in accordance with current legal requirements and professional standards and to give an overview of the principles of Corporate Governance

UNIT – I

- Auditing: introduction, meaning, objectives, basic principles and techniques; classification of audit, audit planning, internal control – internal check and internal audit; audit procedure – vouching and verification of assets & liabilities.
- Audit of limited companies: company auditor- qualifications and disqualifications, appointment, rotation, removal, remuneration, rights and duties auditor’s report- contents and types. Liabilities of statutory auditors under the companies act
- Special areas of audit: special features of cost audit, tax audit, and management audit; recent trends in auditing: basic considerations of audit in EDP environment;

UNIT – II

- Conceptual framework of corporate governance: theories & models, broad committees; corporate governance reforms. Major corporate scandals in India and abroad: common governance problems noticed in various corporate failures. Codes & standards on corporate governance.
- Business ethics: morality and ethics, business values and ethics, approaches and practices of business ethics, corporate ethics, ethics program, codes of ethics, ethics committee; ethical behavior: concepts and advantages; rating agencies; green governance; clause 49 and listing agreement

Instructions for Paper-Setters/Examiners

The question paper covering the entire course shall be divided into three sections as follows:

Section-A

It will consist of 12 very short answer questions from entire syllabus. Students are required to attempt 10 questions up to five lines in length. Each question shall carry 3 marks; total weight of the section shall be 30 marks

Section-B

It will consist of essay type questions. Four questions shall be set by the examiner from Unit-I of the syllabus and the candidate shall be required to attempt two. Each question shall carry 10 marks; total weight of the section shall be 20 marks.

Section-C

It will consist of essay type questions. Four questions shall be set by the examiner from Unit-II of the syllabus and the candidate shall be required to attempt two. Each question shall carry 10 marks; total weight of the section shall be 20 marks.

Suggested Readings:

1. T.R. Sharma , Auditing Principles and Problems, by Sahitya Bhawan Publications
2. Christine A Mallin, Corporate Governance (Indian Edition), Oxford University Press, New Delhi.
3. Bob Tricker, Corporate Governance-Principles, Policies, and Practice (Indian Edition), Oxford University Press, New Delhi.
4. A.C. Fernando, Corporate Governance Principles, Policies and Practices. Pearson Education Publications.
5. Kamal Gupta, Contemporary Auditing, Mc Graw Hill Education

Session 2018-19

BC 502 (a) FUNDAMENTALS OF FINANCIAL MANAGEMENT

Teaching Hours per week: 5

Time Allowed: 3 Hrs

Pass Marks: 35%

Max Marks: 100

Internal assessment: 30 marks

External assessment: 70 marks

Credits: 5

Objective: The objective of the paper is to familiarize the students with the principles and practices of financial management.

UNIT-I

- Financial Management: Financial goals; Profit vs. wealth maximization;
- Finance functions; investment, financing, and dividend decisions; financial planning.
- Capital Budgeting: Nature of investment decisions, investment evaluation criteria, payback period, accounting rate of return, net present value, internal rate of return, profitability index; NPV and IRR comparison Capital rationing.
- Cost of capital.

UNIT- II

- Operating and Financial Leverage: Their measure; Effects on profit, analyzing alternate financial plans, combined financial and operating leverage.
- Dividend Policies: Issues in Dividend Policies; Walter's model; Gordon's model; M.M. Hypothesis, Forms of dividends and stability in dividends determinants.
- Working Capital: Nature of Working Capital, Significance of Working Capital, Operating cycle and factors determining of Working Capital requirements.
- Management of Working Capital; Management of cash, Management of receivables, Management of inventories

Instructions for Paper-Setters/Examiners

The question paper covering the entire course shall be divided into three sections as follows:

Section – A

It will consist of 12 very short answer questions with answers to each question up to five lines in length. Candidates are required to attempt any 10 questions. Each question shall carry three marks: total weight of the section shall be 30 marks.

Section-B

It will consist of four questions from Unit-I of the syllabus and the candidate shall be required to attempt any two questions. Each question shall carry 10 marks; total weight of the section shall be 20 marks.

Section – C

It will consist of four questions from Unit-II of the syllabus and the candidate shall be required to attempt any two questions. Each question shall carry 10 marks; total weight of the section shall be 20 marks.

Suggested Readings:

1. Khan & Jain. Financial Management, Tata Mc Graw Hill Education.
2. IM Pandey. Financial Management by Vikas Publishers
3. Brealey & Mayres. Principles of corporate Finance, Mc Graw Hill Education
4. Shrivastva & Mishra, Financial Management, Oxford Publishers

Session 2018-19
BC 502(b): Indirect Tax Law

Teaching Hours per week: 5
Time Allowed: 3 Hrs
Pass Marks: 35%

Max Marks: 100
Internal assessment: 30 marks
External assessment: 70 marks
Credits: 5

Objective:The objective of this paper is to provide basic knowledge and equip students with application of principles and provisions of Service Tax, GST, Input tax credit and Customs Laws.

UNIT – I

- Goods and Services Tax: Meaning, Nature & Scope; Benefits and Limitations of GST.
- Taxes of Centre and State subsumed under GST,
- Comprehensive structure of GST Model: Australian Model, Canadian Model, Kelkar Shah Model;
- Registration, Procedure, Amendments and Cancellation.
- Time and Value of Supply. Levy & collection of GST; GST Council & Administrative authorities.

UNIT- II

- Input Tax credit, Tax Invoices Debit & Credit Notes.
- Accounts and records, Return and Payments of tax, Inspection, search and seizure, offences & penalties, Appeal & Revision under GST.
- Customs Act: Basic Concept, Types of Custom Duties, valuation of goods, Procedure for import & export, Exemptions from Custom Duty.

Instructions for the paper setter/ examiners

The question paper covering the entire course shall be divided into three sections as follows.

Section-A

It will consist of 12 very short answer questions from entire syllabus. Students are required to attempt 10 questions up to five lines in length. Each question shall carry 3 marks; total weight of the section shall be 30 marks

Section-B

It will consist of essay type questions. Four questions shall be set by the examiner from Unit-I of the syllabus and the candidate shall be required to attempt two. Each question shall carry 10 marks; total weight of the section shall be 20 marks.

Section-C

It will consist of essay type questions. Four questions shall be set by the examiner from Unit-II of the syllabus and the candidate shall be required to attempt two. Each question shall carry 10 marks; total weight of the section shall be 20 marks.

Suggested Readings:

1. Ravi Puliani and Mahesh Puliani, Goods and Services Tax Manual, Bharat Publications.
2. Sanjiv Agarwal, Goods and Services Tax, Bloomsbury Publications.
3. Rakesh Garg and Sandeep Garg, Handbook of GST in India Bloomsbury India Publication
4. Nitya Tax Associates: Basics of GST, Taxman's Publication.
5. Taxman's GST Manual.

Session 2018-19
BC 503: ENTREPRENEURSHIP

Teaching Hours per week: 4
Time Allowed: 3 Hrs
Pass Marks: 35%

Max Marks: 100
Internal assessment: 30 marks
External assessment: 70 marks
Credits: 4

Objective: The objective of the paper is to familiarize the students with different investment alternatives, introduce them to the framework of their analysis and valuation and highlight the role of investor protection.

UNIT – I

- Introduction: Meaning, scope, need and significance; role and functions of entrepreneur in economic development; economic, social and psychological need for entrepreneurship; characteristics, qualities and pre-requisites of entrepreneur; Emergence of Entrepreneurial Class;
- Theories of Entrepreneurship. Dimensions of entrepreneurship: intrapreneurship, technopreneurship, cultural entrepreneurship, international entrepreneurship, netpreneurship, ecopreneurship, and social entrepreneurship.
- Family Business: Concept, structure and kinds of family firms; Culture and evolution of family firm; Managing Business, family and shareholder relationships; Conflict and conflict resolution in family firms; Managing Leadership, succession and continuity; Encouraging change in the family business system.

UNIT – II

- Financing the Entrepreneurial business : Arrangement of funds; Traditional sources of financing, Loan syndication, Consortium finance, role played by commercial banks, appraisal of loan applications by financial institutions,
- Venture capital. Promotion of a Venture: Opportunities analysis;
- External environment analysis, Economic, Social and Technological analysis; Competitive Factors: Legal requirements for establishment of a new unit.
- Entrepreneurial Development programs (EDP): role, relevance and achievements; Role of government in organizing EDPs; Critical evaluation.
- Women Entrepreneurship: Need, Growth and development of women Entrepreneurship, Problems faced by Women Entrepreneurs. Entrepreneurship in Informal Sector, Rural Entrepreneurship, Entrepreneurship in Sectors like Agriculture, Tourism, health care, Transport and allied services.

Instructions for the paper setter/ examiners

The question paper covering the entire course shall be divided into three sections as follows.

SECTION-A

It will consist of 12 very short answer questions from entire syllabus. Students are required to attempt 10 questions up to five lines in length. Each question shall carry 3 marks; total weight of the section shall be 30 marks

SECTION-B

It will consist of essay type questions. Four questions shall be set by the examiner from Unit-I of the syllabus and the candidate shall be required to attempt two. Each question shall carry 10 marks; total weight of the section shall be 20 marks.

SECTION-C

It will consist of essay type questions. Four questions shall be set by the examiner from Unit-II of the syllabus and the candidate shall be required to attempt two. Each question shall carry 10 marks; total weight of the section shall be 20 marks.

Suggested Readings:

1. Desai, Vasant, Dynamics of Entrepreneurial Development and Management, Himalaya Publishing House.
2. Ramachandran K., Entrepreneurship Development, Tata McGraw-Hill
3. Kumar, A. et al., Entrepreneurial Development, New Age International Publisher.

Session 2018-19

BC 601 (a): CORPORATE TAX PLANNING

Teaching Hours per week: 5

Time Allowed: 3 Hrs

Pass Marks: 35%

Max Marks: 100

Internal assessment: 30 marks

External assessment: 70 marks

Credits: 5

Objective: The objective of the paper is to provide Basic knowledge of corporate tax planning and its impact on decision-making

UNIT – I

- Introduction to Tax Management : Concept of tax planning, tax Avoidance & tax evasion ;
- Methods of Tax planning, Justification of Tax.
- Tax Planning for New Business: Tax planning, with reference to location, Nature and form of organization of new business.
- Tax Issues relating to Amalgamation: Tax planning with reference to Amalgamation.

UNIT- II

- Tax planning and Financial Management Decisions: Tax planning relating to capital structure decision, Dividend Policy, Inter-Corporate Dividends & bonus shares.
- Tax planning and managerial Decisions: tax planning in respect of Owned or leased Asset, sale of assets for scientific research, repairs, replace, renewal or renovation of assets, make or buy and shut down or continue of business.
- Double Taxation Avoidance Agreement;
- Tax planning and Non-Residents.

Instructions for Paper-Setters/Examiners

The question paper covering the entire course shall be divided into three sections as follows:

SECTION-A

It will consist of 12 very short answer questions from entire syllabus. Students are required to attempt 10 questions up to five lines in length. Each question shall carry 3 marks; total weight of the section shall be 30 marks

SECTION-B

It will consist of essay type questions. Four questions shall be set by the examiner from Unit-I of the syllabus and the candidate shall be required to attempt two. Each question shall carry 10 marks; total weight of the section shall be 20 marks.

SECTION-C

It will consist of essay type questions. Four questions shall be set by the examiner from Unit-II of the syllabus and the candidate shall be required to attempt two. Each question shall carry 10 marks; total weight of the section shall be 20 marks.

Suggested Readings:

1. Dr Girish Ahuja, Corporate Tax Planning by Bharat Law House Pvt. Ltd.
2. R.N. Lakhotia, Corporate Tax Planning, Orient Paperbacks.
3. Vinod K. Singhania and Monica Singhania, Corporate Tax Planning. Taxmann Publications Pvt. Ltd., New Delhi.
4. Girish Ahuja and Ravi Gupta. Corporate Tax Planning and Management. Bharat Law House, Delhi. 3.
5. Shuklendra Acharya and M.G. Gurha. Tax Planning under Direct Taxes. Modern Law Publication, Allahabad.

Session 2018-19

BC 601(b): MONEY AND FINANCIAL INSTITUTIONS

Teaching Hours per week: 5

Time Allowed: 3 Hrs

Pass Marks: 35%

Max Marks: 100

Internal assessment: 30 marks

External assessment: 70 marks

Credits: 5

Objective: The course aims to provide basic knowledge about role of money and financial Institutions

UNIT - I

- Money: Functions; Alternative measures to money supply in India their different components; High powered money-meaning and uses; Sources of changes in high powered money.
- Process of Credit Creation by Banks: Determination of money supply and total bank credit.
- Finance: Role of Finance in an economy: Kinds of Finance; Financial system; Components; Financial intermediaries; Markets and instruments, and their functions.

UNIT – II

- Problems and Policies of Allocation of Institutional Credit: Problems between the Government and the commercial sector; Inter-sectorial and inter-regional problems; problems between large and small borrowers.
- Interest Rates: Various rates in India (viz bond rate, bill rates, deposit rate, etc.); Administered rates and market-determined rates Sources of difference in rates of interest.

Instructions for Paper-Setters/Examiners

The question paper covering the entire course shall be divided into three sections as follows:

Section – A

It will consist of 12 very short answer questions with answers to each question up to five lines in length. Candidates are required to attempt any 10 questions. Each question shall carry three marks: total weight of the section shall be 30 marks.

Section-B

It will consist of essay type questions. Four questions shall be set by the examiner from Unit-I of the syllabus and the candidate shall be required to attempt any two questions. Each question shall carry 10 marks; total weight of the section shall be 20 marks

Section-C

It will consist of essay type questions. Four questions shall be set by the examiner from Unit-II of the syllabus and the candidate shall be required to attempt any two questions. Each question shall carry 10 marks; total weight of the section shall be 20 marks

Suggested Readings:

1. Dr.S.B. Deodhar & Aditi A. Abhyankar, Indian Financial System, Himalaya Publishing House.
2. M.Y.Khan, Indian Financial System, Mc Graw Hill
3. Jane E. Bungum, Money & Financial Institutions,Lerner (1991)
4. L.M. Bholey, Financial Institutions& Markets, Mc Graw Hill

Session 2018-19
BC 601 (C): MANAGEMENT ACCOUNTING

Teaching Hours per week: 5
Time Allowed: 3 Hrs
Pass Marks: 35%

Max Marks: 100
Internal assessment: 30 marks
External assessment: 70 marks
Credits: 5

Objective: The objective of the paper is to impart the students, knowledge about the use of financial, cost and other data for the purpose of managerial planning, control and decision making.

UNIT – I

- Management Accounting: Meaning, Definition, Nature, Objectives, Scope and Functions of Management Accounting, Management Accounting and Financial Accounting, Management and Cost Accounting; Management Accounting Tools; Advantages and Limitations of Management Accounting.
- Financial Statements: Concept, Nature, Objectives of Financial Statements, Types of Financial Statements; Limitations of Financial Statements; Analysis and Interpretation of Financial Statements: Objectives, Types and Methods of Financial Statements Analysis.
- Cash Flow Analysis: Indian Accounting Standard – 3, Cash Flow Statement, Fund Flow Statement.

UNIT – II

- Budgeting and Budgetary Control: Concept of budget, budgeting and budgetary control, objectives, merits, and limitations. Budget administration. Functional budgets, cash budgets, Fixed and flexible budgets. Zero base budgeting. Programme and performance budgeting.
- Ratio analysis : Meaning of Ratios, Classification of Ratios, Profitability ratios, Turnover ratios, Liquidity ratios, Solvency ratios; Calculation and interpretation of the ratios; Advantage of Ratio Analysis; Limitations of Accounting Ratios.

Instructions for the paper setter/ examiners

The question paper covering the entire course shall be divided into three sections as follows.

SECTION-A

It will consist of 12 very short answer questions from entire syllabus. Students are required to attempt 10 questions up to five lines in length. Each question shall carry 3 marks; total weight of the section shall be 30 marks.

SECTION-B

It will consist of four questions, which shall be set by the examiner from Unit-I of the syllabus and the candidate shall be required to attempt any two. Each question shall carry 10 marks; total weight of the section shall be 20 marks.

SECTION-C

It will consist of four questions, which shall be set by the examiner from Unit-II of the syllabus and the candidate shall be required to attempt any two Each question shall carry 10 marks; total weight of the section shall be 20 marks.

Suggested Readings:

1. Dr. S.N. Maheshwari : Principles of Management Accounting, Sultan Chand & Sons.
2. Khan M.Y. & Jain P.K. : Management Accounting.
3. I.M. Pandey : Management Accounting, Vikas Publication
4. Debarshi Bhattacharya : Management Accounting, Pearson Singh, Surender. Management Accounting, Scholar Tech Press, New Delhi.
5. Garrison H., Ray and Eric W. Noreen. Managerial Accounting. McGraw Hill.

Session 2018-19

BC 601 (d): E-COMMERCE

Teaching Hours per week: 5

Time Allowed: 3 Hrs

Pass Marks: 35%

Max Marks: 100

Internal assessment: 30 marks

External assessment: 70 marks

Credits: 5

Objective: To enable the student to become familiar with the mechanism for conducting business transactions through electronic means

UNIT – I

- Internet and Commerce: Business Operations; E-Commerce Practices vs. Traditional Business Practices; Concepts b2b, b2c, c2c, b2g, g2h, g2c; Benefits of E-Commerce to Organization, Consumers and Society. Limitation of E-Commerce.
- Management Issues Relating to E-Commerce.
- Operations of E-commerce: Credit Card Transaction; Applications in B2C: consumers Shopping Procedure on the Internet; Impact on Disintermediation and re-intermediation; Global Market; Strategy of Traditional Department Stores; Products in b2c Model; Success Factors of E-Brokers; Broker-based Services Online; Online Travel Tourism Services; Benefits and Impact of E-Commerce on Travel Industry; Real Estate Market; Online Stock Trading and its Benefits.

UNIT-II

- Applications in b2b: Applications of b2b; Key technologies for b2b; Architectural Models of b2b; Characteristics of the Supplier-Oriented market Place, Buyer-Oriented market Place and Intermediary-Oriented Market Place; Benefits of b2b on Procurement Reengineering; Just in Time Delivery in b2b; in b2c; Internet-based EDI from Traditional EDI Integrating, Ecommerce with Back-end Information Systems;
- Marketing Issues in b2b. Applications in Governance: EDI in Governance; E-governance; E-governance Applications of the Internet; Concept of Governance to Business, Business-to-government and Citizen to Governance; E-governance Models; Private Sector Interface in E-governance.

Instructions for the paper setter/ examiners

The question paper covering the entire course shall be divided into three sections as follows.

SECTION-A

It will consist of 12 very short answer questions from entire syllabus. Students are required to attempt 10 questions up to five lines in length. Each question shall carry 3 marks; total weight of the section shall be 30 marks.

SECTION-B

It will consist of essay type questions. Four questions shall be set by the examiner from Unit-I of the syllabus and the candidate shall be required to attempt two. Each question shall carry 10 marks; total weight of the section shall be 20 marks.

SECTION-C

It will consist of essay type questions. Four questions shall be set by the examiner from Unit-II of the syllabus and the candidate shall be required to attempt two. Each question shall carry 10 marks; total weight of the section shall be 20 marks.

Suggested readings:

1. Agarwala, Kamlesh N., Amit Lal and Deeksha Agarwala, Business on the Net: An Introduction to the Whats and Hows of E -Commerce, Macmillan India Ltd.
2. Bajaj, Deobyani Nag, E-Commerce, Tata McGraw Hill Company, New Delhi.
3. Turban, Efraim, and David King, Electronic Commerce: A Managerial Perspective, Pearson Education Asia, Delhi.

Session 2018-19

BC 602 (a): INTERNATIONAL BUSINESS

Teaching Hours per week: 5

Max Marks: 100

Time Allowed: 3 Hrs

Internal assessment: 30 marks

Pass Marks: 35%

External assessment: 70 marks

Credits: 5

Objective: The objective of the course is to familiarize the students with the concepts, importance and dynamics of international business and India's involvement with global business. The course also seeks to provide theoretical foundations of international business to the extent these are relevant to the global business operations and developments.

UNIT-I

- Introduction to International Business: Globalization and its importance in world economy; Impact of globalization; International business vs. domestic business: Complexities of international business; Modes of entry into international business.
- International Business Environment: National and foreign environments and their components - economic, cultural and political-legal environments
- Theories of International Trade – an overview (Classical Theories, Product Life Cycle theory, Theory of National Competitive Advantage); Balance of payment account and its components.
- International Organizations and Arrangements: WTO – Its objectives, principles, organizational structure and functioning; An overview of other organizations – UNCTAD; Commodity and other trading agreements (OPEC).

UNIT-II

- Regional Economic Co-operation: Forms of regional groupings; Integration efforts among countries in Europe, North America and Asia (NAFTA, EU , ASEAN and SAARC) .
- Foreign Trade Promotion Measures and Organizations in India; Special economic zones (SEZs) and export oriented units (EOUs), ; Measures for promoting foreign investments into and from India; Indian joint ventures and acquisitions abroad.
- Financing of foreign trade and payment terms – sources of trade finance (Banks, factoring, forfeiting, Banker's Acceptance and Corporate Guarantee) and forms of payment (Cash in advance, Letter of Credit, Documentary Collection, Open Account)

Instructions for the paper setter/ examiners

The question paper covering the entire course shall be divided into three sections as follows.

SECTION-A

It will consist of 12 very short answer questions from entire syllabus. Students are required to attempt 10 questions up to five lines in length. Each question shall carry 3 marks; total weight of the section shall be 30 marks

SECTION-B

It will consist of essay type questions. Four questions shall be set by the examiner from Unit-II of the syllabus and the candidate shall be required to attempt two. Each question shall carry 10 marks; total weight of the section shall be 20 marks.

SECTION-C

It will consist of essay type questions. Four questions shall be set by the examiner from Unit-II of the syllabus and the candidate shall be required to attempt two. Each question shall carry 10 marks; total weight of the section shall be 20 marks.

Suggested Readings:

1. Charles W.L. Hill and Arun Kumar Jain, International Business. New Delhi: McGraw Hill Education
2. Daniels John, D. Lee H. Radenbaugh and David P. Sullivan. International Business. Pearson Education
3. Johnson, Derbe., and Colin Turner. International Business - Themes & Issues in the Modern Global Economy. London: Routledge.

4. Sumati Varma, International Business, Pearson Education.
5. Cherunilam, Francis. International Business: Text and Cases. PHI Learning
6. Michael R. Czinkota. et al. International Business. Fort forth: The Dryden Press.
7. Bennett, Roger. International Business. Pearson Education.

Session 2018-19

BC 602 (b): OFFICE MANAGEMENT AND SECRETARIAL PRACTICE

Teaching Hours per week: 5

Time Allowed: 3 Hrs

Pass Marks: 35%

Max Marks: 100

Internal assessment: 30 marks

External assessment: 70 marks

Credits: 5

Objective: The objective of the purpose of this course is to familiarize the students with the activities in a modern office. Smooth functioning of any organization depends upon the way various activities are organized, facilities provided to the staff working in the office, the working environment and the tools and equipments used in office.

UNIT-I

- Office and office management: meaning of office. Functions of office – primary and administrative management functions, importance of office, duties of the office manager, his qualities and essential qualifications. Filing and indexing: filing and indexing – its meaning and importance, essentials of good filing, centralized vs. Decentralized filing, system of classification, methods of filing and filing equipment, weeding of old records, meaning and need for indexing, various types of indexing.
- Mail and mailing procedures: mailing procedures – meaning and importance of mail, centralization of mail handling work, its advantages, room equipment and accessories, sorting tables and rack, letter opener, time and date stamps, postal franking machine, addressing machine, mailing scales, mailing through post, courier, email, appending files with email. Inward and outward mail – receiving, sorting, opening, recording, making, distributing, folding of letters sent, maintenance of peon book, dispatching, courier services, central receipt and dispatch.
- Forms and stationery: office forms – introduction, meaning, importance of forms, advantages of using forms, disadvantages of using forms, type of forms, factors affecting forms design, principles of form design, form control. Stationery – introduction, types of stationery used in offices, importance of managing stationery, selection of stationery, essential requirements for a good system of dealing with stationery, purchasing principles, purchase procedure, standardization of stationery.

UNIT-II

- Modern office equipments: modern office equipment – introduction, meaning and importance of office automation, objectives of office mechanization, advantages, disadvantages, factors determining office mechanization. Kind of office machines: personal computers, photocopier, fax, telephone, telephone answering machine, dictating machines, audio visual aids.
- Budget: budget - annual, revised and estimated. Recurring and non-recurring heads of expenditure
- Audit: audit process- vouching, verification and valuation (in brief). Consumables/ stock register and asset register. Procedure for disposal of records and assets.
- Banking facilities: types of accounts. Passbook and cheque book. Other forms used in banks. ATM and money transfer.
- Abbreviations/terms used in offices: explanation of abbreviations/terms used in offices in day-to-day work, modes of payment: types of payments handled such as postal orders, cheque (crossed/uncrossed), post-dated and pre-dated cheques, stale cheque, dishonored cheque.
- Role of secretary: definition; appointment; duties and responsibilities of a personal secretary; qualifications for appointment as personal secretary. Modern technology and office communication, email, voice mail, internet, multimedia, scanner, video-conferencing, web-casting. Agenda and minutes of meeting. Drafting, fax-messages, email. Maintenance of appointment diary.

Instructions for the paper setter/ examiners

The question paper covering the entire course shall be divided into three sections as follows.

SECTION-A

It will consist of 12 very short answer questions from entire syllabus. Students are required to attempt 10 questions up to five lines in length. Each question shall carry 3 marks; total weight of the section shall be 30 marks

SECTION-B

It will consist of essay type questions. Four questions shall be set by the examiner from Unit-II of the syllabus and the candidate shall be required to attempt two. Each question shall carry 10 marks; total weight of the section shall be 20 marks.

SECTION-C

It will consist of essay type questions. Four questions shall be set by the examiner from Unit-II of the syllabus and the candidate shall be required to attempt two. Each question shall carry 10 marks; total weight of the section shall be 20 marks.

Suggested reading:

Bhatia, R.C. Principles of Office Management, Lotus Press, New Delhi..

Leffingwell and Robbinson, Text book of Office Management, Tata Mcgraw-Hill.

Terry, George R, Office Management and Control.

Ghosh, Evam Aggarwal, Karyalaya Prabandh, Sultan Chand & Sons.

Duggal, B, Office Management and Commercial Correspondence, Kitab Mahal.

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BC 602 (c) :FUNDAMENTALS OF INVESTMENT

Teaching Hours per week: 5
Time Allowed: 3 Hrs
Pass Marks: 35%

Max Marks: 100
Internal assessment: 30 marks
External assessment: 70 marks
Credits: 5

Objective: The objective of the paper is to familiarize the students with different investment alternatives, introduce them to the framework of their analysis and valuation and highlight the role of investor protection.

UNIT – I

- Investment: Concept, Types of Investment, Investment & Speculation, Nature and scope of Investment analysis;
- Objective of investment, Risk: Concept. Types and measurement of Risk, Returns: meaning and measurement, Investment alternatives and their features.
- Investment Analysis: Fundamental Analysis covering economic, industry and Company analysis.
- Valuation models of equity shares and debentures.

UNIT-II

- Efficient Market theory, technical analysis and chartist technique: types of charts used, Dow Theory, technical indicators: advance & decline line, Support and resistance levels, moving averages, ODD Lot theory.
- Portfolio Management: Concept, objectives and significance.
- Markowitz Risk returns optimization, Sharpe Index model, Capital Asset pricing model, arbitrage pricing theory.
- Portfolio performance evaluation. Portfolio revision techniques.

Instructions for the paper setter/ examiners

The question paper covering the entire course shall be divided into three sections as follows.

SECTION-A

It will consist of 12 very short answer questions from entire syllabus. Students are required to attempt 10 questions up to five lines in length. Each question shall carry 3 marks; total weight of the section shall be 30 marks

SECTION-B

It will consist of essay type questions. Four questions shall be set by the examiner from Unit-II of the syllabus and the candidate shall be required to attempt two. Each question shall carry 10 marks; total weight of the section shall be 20 marks.

SECTION-C

It will consist of essay type questions. Four questions shall be set by the examiner from Unit-II of the syllabus and the candidate shall be required to attempt two. Each question shall carry 10 marks; total weight of the section shall be 20 marks.

Suggested Readings:

1. S.Kevin, Security analysis & Portfolio Management. Pearson publishers.
2. Donald.E. Fisher, Ronald J. Jordan, Security analysis & Portfolio Management. PHI.
3. Punithvathy Pandian, Security analysis & Portfolio Management. Panadian Vikas Publishers House.
4. V.K.Bhalla, Security Analysis & Portfolio Management. Sultan Chand & Sons

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BC 602 (d): CONSUMER PROTECTION

Teaching Hours per week: 5

Max Marks: 100

Time Allowed: 3 Hrs

Internal assessment: 30 marks

Pass Marks: 35%

External assessment: 70 marks

Credits: 5

Objective: This paper seeks to familiarize the students with of their rights as a consumer, the social framework of consumer rights and legal framework of protecting consumer rights.

UNIT - I

- Consumer and Markets: Concept of Consumer, Nature of markets, Concept of Price in Retail and Wholesale, Maximum Retail Price (MRP) and Local Taxes, Fair Price, labeling and packaging
- Experiencing and Voicing Dissatisfaction: Consumer Satisfaction/dissatisfaction-Grievances-complaint, Consumer Complaining Behavior: Alternatives available to Dissatisfied Consumers; Internal and External Complaint handling: Corporate Redress Systems and Public Redress Systems.
- Consumer Movement in India; Evolution of Consumer Movement in India. Formation of consumer organizations and their role in consumer protection, Recent developments in Consumer Protection in India, National Consumer Helpline, Citizens Charter, Product testing.

UNIT - II

- The Consumer Protection Act, 1986 (CPA): Objectives and Basic Concepts- Consumer, goods, service, defect in goods, deficiency in service, spurious goods and services, unfair trade practice, restrictive trade practice.
- Organizational set-up under the Consumer Protection Act: Advisory Bodies: Consumer Protection Councils at the Central, State and District Levels, Basic Consumer Rights; Adjudicatory Bodies: District Forums, State Commissions, National Commission: Their Composition, Powers, and Jurisdiction (Pecuniary and Territorial), Role of Supreme Court under the CPA.
- Grievance Redress Mechanism under the Consumer Protection Act, 1986: Who can file a complaint? Grounds of filing a complaint; Limitation period; Procedure for filing and hearing of a complaint; Disposal of cases, Relief/Remedy to be provided; Temporary Injunction, Enforcement of order, Appeal, frivolous and vexatious complaints; Offences and penalties.

Instructions for Paper-Setters/Examiners

The question paper covering the entire course shall be divided into three sections as follows:

Section – A

It will consist of 12 very short answer questions with answers to each question up to five lines in length. Candidates are required to attempt any 10 questions. Each question shall carry three marks: total weight of the section shall be 30 marks.

Section-B

It will consist of essay type questions. Four questions shall be set by the examiner from Part-I of the syllabus and the candidate shall be required to attempt any two questions. Each question shall carry 10 marks; total weight of the section shall be 20 marks.

Section – C

It will consist of essay type questions. Four questions shall be set by the examiner from Part-II of the syllabus and the candidate shall be required to attempt any two questions. Each question shall carry 10 marks; total weight of the section shall be 20 marks.

Suggested Readings:

1. Khanna, Sri Ram, Savita Hanspal, Sheetal Kapoor, and H.K. Awasthi. Consumer Affairs” (2007) Delhi University Publication.

2. Aggarwal, V. K. (2003). Consumer Protection: Law and Practice. 5th ed. Bharat Law House, Delhi, or latest edition.
3. Girimaji, Pushpa (2002). Consumer Right for Everyone Penguin Books.
4. Nader, Ralph (1973). The Consumer and Corporate Accountability. USA, Harcourt Brace Jovanovich, Inc.
5. Rajyalaxmi Rao, Consumer is King, Universal Law Publishing Company

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BC 603: PERSONAL SELLING & SALESMANSHIP

Teaching Hours per week: 4

Max Marks: 100

Time Allowed: 3 Hrs

Internal assessment: 30 marks

Pass Marks: 35%

External assessment: 70 marks

Credits: 4

Objective: The purpose of this course is to familiarize the students with the fundamentals of personal selling and the selling process. They will be able to understand selling as a career and what it takes to be a successful salesman.

UNIT -I

- Introduction to Personal Selling: Nature and importance of personal selling, myths of selling, Difference between Personal Selling, Salesmanship and Sales Management, Characteristics of a good salesman, types of selling situations, types of salespersons, Career opportunities in selling, Measures for making selling an attractive career.
- Buying Motives: Concept of motivation, Maslow's theory of need hierarchy; Dynamic nature of motivation; Buying motives and their uses in personal selling

UNIT- II

- Selling Process: Prospecting and qualifying; Pre-approach; Approach; Presentation and demonstration; handling of objections; Closing the sale; Post sales activities
- Sales Reports: reports and documents; sales manual, Order Book, Cash Memo; Tour Diary, Daily and Periodical Reports; Ethical aspects of Selling

Instructions for the paper setter/ examiners

The question paper covering the entire course shall be divided into three sections as follows.

SECTION-A

It will consist of 12 very short answer questions from entire syllabus. Students are required to attempt 10 questions up to five lines in length. Each question shall carry 3 marks; total weight of the section shall be 30 marks

SECTION-B

It will consist of essay type questions. Four questions shall be set by the examiner from Unit-II of the syllabus and the candidate shall be required to attempt two. Each question shall carry 10 marks; total weight of the section shall be 20 marks.

SECTION-C

It will consist of essay type questions. Four questions shall be set by the examiner from Unit-II of the syllabus and the candidate shall be required to attempt two. Each question shall carry 10 marks; total weight of the section shall be 20 marks.

Suggested Readings:

1. Spiro, Stanton, and Rich, Management of the Sales force, Mc Graw Hill.
2. Rusell, F. A. Beach and Richard H. Buskirk, Selling: Principles and Practices, Mc Graw Hill
3. Futrell, Charles, Sales Management: Behaviour, Practices and Cases, The Dryden Press.
4. Still, Richard R., Edward W. Cundiff and Norman A. P. Govoni, Sales Management: Decision Strategies and Cases, Prentice Hall of India Ltd., New Delhi,
5. Johnson, Kurtz and Schueing, Sales Management, McGraw Hill
6. Pedesson, Charles A. Wright, Milburn d. And Weitz, Barton A., Selling: Principles and Methods, Richard, Irvin
7. Kapoor Neeru, Advertising & Personal Selling, Pinnacle, New Delhi.