Faculty of Commerce & Financial Studies

Study and Evaluation Scheme

Of

Bachelor of Commerce (Honours)

(CBCS)

B.Com. (Hons.)

(Applicable w.e.f Academic Session 2015-18, till revised)

AKS UNIVERSITY, SATNA

Study and Evaluation Scheme

** The University Authorities reserve all the rights to make any additions/ deletions or changes/ modifications to this syllabus as deemed necessary.
### Bachelor of Commerce (H) Batch 2015-18

#### SEMESTER – I

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#### SEMESTER – II

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## AKS University, Satna
### Study and Evaluation Scheme
### Bachelor of Commerce (H) Batch 2015-18
#### SEMESTER – III

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<td>Income-tax Law and Practice</td>
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**Elective one - Select any one**

| 5    | 46EC305      | Macro Economics                | ID    | 4      | 1      | 0      | 5      |
|      | 46BI305      | Banking Practices              |       |        |        |        |        |
| 1    | 46CA351      | Computer Applications in Business (LAB) | FCSB  | 0      | 0      | 2      | 1      |
|      |              |                                |       |        |        |        |        |
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**TOTAL**

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AKS University, Satna
Study and Evaluation Scheme
Bachelor of Commerce (H) Batch 2015-18
SEMESTER – IV

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<td>Corporate Accounting</td>
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      | Elective one -Select any one |
|------|-----------------------------|
| 5    | 46EC405 Indian Economy - Performance and Policies | ID | 5 | 0 | 0 | 5 |
|      | 46BI405 Insurance management |

| TOTAL | 24 | 3 | 0 | 27 |
## Study and Evaluation Scheme

**Bachelor of Commerce (H) Batch 2015-18**

**SEMESTER – V**

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<td>Auditing and Corporate Governance</td>
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<td>Principles of Marketing</td>
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<td>Financial Management</td>
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**Elective - Select any one of the following**

| 4    | 46FI504      | Financial Markets, Institutions and Financial Services | Core Disc. | 5      | 6      |
|      | 46TP504      | Corporate Tax Planning                     |            |        |        |
|      | 46MM504      | Advertising                               | Core Disc. | 5      | 6      |
|      | 46MT504      | Organisational Behaviour                  | Core Disc. | 5      | 6      |
|      | 46BI504      | Accounting for Banking & Insurance        | Core Disc. | 5      | 6      |

**TOTAL** | 20 | 4 | 24 |
**AKS University, Satna**

**Study and Evaluation Scheme**

**Bachelor of Commerce (H) Batch 2015-18**

**SEMESTER – VI**

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<td>Business Research Methods and Project Work</td>
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<td>Fundamentals of Investment</td>
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<td>Consumer Affairs and Customer Care</td>
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<td>Business Tax Procedures and Management</td>
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<td>Indian Polity and Governance</td>
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<td>Customer Relationship Management in Banking &amp; Insurance</td>
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B.Com. (Hons.): Semester – I

Paper 46EV101 Environment Studies

Duration: 3 hrs.  Marks: 100  Lectures: 65

Unit 1: Introduction to environmental studies

- Multidisciplinary nature of environmental studies;
- Scope and importance; Concept of sustainability and sustainable development.

Unit 2: Ecosystems

What is an ecosystem? Structure and function of ecosystem; Energy flow in an ecosystem: food chains, food webs and ecological succession. Case studies of the following ecosystems: Forest ecosystem; Grassland ecosystem; Desert ecosystem; Aquatic ecosystems (ponds, streams, lakes, rivers, oceans, estuaries)

Unit 3: Natural Resources: Renewable and Non-renewable Resources

- Land resources and land use change; Land degradation, soil erosion and desertification.
- Deforestation: Causes and impacts due to mining, dam building on environment, forests, biodiversity and tribal populations.
- Water: Use and over-exploitation of surface and ground water, floods, droughts, conflicts over water (international & inter-state).
- Energy resources: Renewable and non-renewable energy sources, use of alternate energy sources, growing energy needs, case studies.

Unit 4: Biodiversity and Conservation

- Levels of biological diversity: genetic, species and ecosystem diversity; Biogeography zones of India; Biodiversity patterns and global biodiversity hot spots
- India as a mega-biodiversity nation; Endangered and endemic species of India
- Threats to biodiversity: Habitat loss, poaching of wildlife, man-wildlife conflicts, biological invasions; Conservation of biodiversity: In-situ and Ex-situ conservation of biodiversity.
- Ecosystem and biodiversity services: Ecological, economic, social, ethical, aesthetic and Informational value.

Unit 5: Environmental Pollution

- Environmental pollution: Types, causes, effects and controls; Air, water, soil and noise pollution
- Nuclear hazards and human health risks
- Solid waste management: Control measures of urban and industrial waste.
- Pollution case studies.

Unit 6: Environmental Policies & Practices

- Climate change, global warming, ozone layer depletion, acid rain and impacts on human communities and agriculture
• Nature reserves, tribal populations and rights, and human wildlife conflicts in Indian context.

**Unit 7: Human Communities and the Environment**

• Human population growth: Impacts on environment, human health and welfare.
• Resettlement and rehabilitation of project affected persons; case studies.
• Disaster management: floods, earthquake, cyclones and landslides.
• Environmental movements: Chipko, Silent valley, Bishnois of Rajasthan.
• Environmental ethics: Role of Indian and other religions and cultures in environmental conservation.
• Environmental communication and public awareness, case studies (e.g., CNG vehicles in Delhi).

**Unit 8: Field work**

• Visit to an area to document environmental assets: river/ forest/ flora/fauna, etc.
• Visit to a local polluted site-Urban/Rural/Industrial/Agricultural.
• Study of common plants, insects, birds and basic principles of identification.
• Study of simple ecosystems-pond, river, Delhi Ridge, etc.

**Suggested Readings:**

B.Com. (Hons.): Semester - I

Paper 46AC102: Financial Accounting

Duration: 3 hrs. Marks: 100 Lectures: 65

Objectives: The objective of this paper is to help students to acquire conceptual knowledge of the financial accounting and to impart skills for recording various kinds of business transactions.

Unit 1. (a) Theoretical Framework


(b) Accounting Process

From recording of a business transaction to preparation of trial balance including adjustments: Manual and Computerized Accounting Systems, Creation of vouchers and recording transactions, ledger accounts, trial balance, Profit and Loss Account (Income Statement) and Balance Sheet.)

Unit 2. Business Income


Unit 3. Accounting for Hire Purchase and Installment Systems

Meaning of hire purchase contract: Legal provisions regarding hire-purchase contract; Accounting for cum-interest installment, Ex interest installment, calculation of cash price, calculation of interest and default of payment. Accounting records for goods of small sales values; Accounting of installment System.

Unit 4. Accounting for Inland Branches

Concept of dependent branches; accounting aspects; debtors system, stock and debtors system, branch final accounts system and whole sale basis system. Independent branches: concept-accounting treatment: important adjustment entries and preparation of consolidated profit and loss account and balance sheet.

Unit 5. Accounting For Dissolution of the Partnership Firm

Accounting of Dissolution of the Partnership Firm Including Insolvency of partners, sale to a limited company and piecemeal distribution

Suggested Reading


Objective: The objective of the course is to impart basic knowledge of the important business laws along with relevant case law.

Unit 1: The Indian Contract Act, 1872: General Principle of Law of Contract
- Contract – meaning, characteristics and kinds, Essentials of valid contract - Offer and acceptance, consideration, contractual capacity, free consent, legality of objects.
- Void agreements, Discharge of contract – modes of discharge including breach and its remedies. Contingent contracts, Quasi - contracts

Unit 2: The Indian Contract Act, 1872: Specific Contract
- Contract of Indemnity and Guarantee, Contract of Bailment
- Contract of Agency

Unit 3: The Sale of Goods Act, 1930
- Contract of sale, meaning and difference between sale and agreement to sell.
- Conditions and warranties, Performance of contract of sale
- Unpaid seller – meaning and rights of an unpaid seller against the goods and the buyer.

Unit 4: Partnership Laws
- The Partnership Act, 1932
  - Nature and Characteristics of Partnership, Registration of Firms, Types of Partners, Rights and Duties of Partners, Implied Authority of a Partner
  - Incoming and outgoing Partners, Mode of Dissolution of Partnership
- The Limited Liability Partnership Act, 2008 (an overview)
  - Salient Features of LLP, Difference between LLP and Partnership,

Unit 5: The Negotiable Instruments Act 1881
- Meaning and Characteristics of Negotiable Instruments : Promissory Note, Bill of Exchange, Cheque, Holder and Holder in due Course, Privileges of Holder in Due Course. Negotiation: Types of Endorsements, Crossing of Cheque Bouncing of Cheques

Suggested Readings:
Objective: Objective of the course is to acquaint the students with the concepts of microeconomics dealing with consumer behavior. The course also makes the student understand the supply side of the market through the production and cost behavior of firms.

Unit 1: Demand and Consumer Behavior
- Concepts of revenue: marginal and Average: Revenue under conditions of Perfect and imperfect competition
- Elasticity of demand: price, income and cross.
- Consumer Behavior: Indifference curve analysis of consumer behavior;
- Consumer’s equilibrium (necessary and sufficient conditions). Price elasticity, income and substitution effects.

Unit 2: Production and Cost
- Production isoquants, marginal rate of technical substitution,
- Cost of Production: Social and private costs of production, long run and short run costs of production. Economies and diseconomies of scale and the shape to the long run average cost. Learning curve and economies of scope.

Unit 3: Perfect Competition
- Perfect competition: Assumptions. Equilibrium of the firm and the industry in the short and the long runs, including industry’s long run supply curve. Measuring producer surplus under perfect competition.

Unit 4: Monopoly
- Monopoly: Monopoly short run and long run equilibrium. Shifts is demand curve and the absence of the supply curve. Measurement of monopoly power and the rule of thumb for pricing. Horizontal and vertical integration of firms. The social costs of monopoly power including deadweight loss. Degrees of price discrimination.

Unit 5: Imperfect Competition
- Monopolistic Competition and Oligopoly: Monopolistic competition price and output decision-equilibrium. Monopolistic Competition and economic efficiency
- Oligopoly and Interdependence – Cournot’s duopoly model, Stackelberg model, Kinked demand model. Prisoner’s dilemma, collusive oligopoly – price-leadership model – dominant firm, cartels, sales maximization

Suggested Readings:
1. Pindyck, R.S., D. L. Rubinfeld and P. L. Mehta; *Microeconomics*, Pearson Education.
Objective: To equip students of the B.Com (Hons.) course effectively to acquire skills in reading, writing, comprehension and communication, as also to use electronic media for business communication.

Unit I: Nature of Communication

Unit 2: Business Correspondence
Letter Writing, presentation, Inviting quotations, Sending quotations, Placing orders, Inviting tenders, Sales letters, claim & adjustment letters and social correspondence, Memorandum, Inter-office Memo, Notices, Agenda, Minutes, Job application letter, preparing the Resume.

Unit 3: Report Writing
Business reports, Types, Characteristics, Importance, Elements of structure, Process of writing, Order of writing, the final draft, check lists for reports.

Unit 4: Vocabulary
Words often confused, Words often misspell, Common errors in English.

Unit 5 Oral Presentation
Importance, Characteristics, Presentation Plan, Power point presentation, Visual aids.

Suggested Readings:
2. Bovee, and Thill, Business Communication Today, Pearson Education
3. Shirley Taylor, Communication for Business, Pearson Education
Objective: The objective of the course is to provide the student with an understanding of basic management concepts, principles and practices.

Unit 1: Introduction

Unit 2: Planning
Types of Plan – An overview to highlight the differences
Strategic planning – Concept, process, Importance and limitations
Definition, Importance and Techniques (SWOT).
Decision-making – concept, importance.

Unit 3: Organizing
Concept, Process of organizing – An overview, Span of management, Different types of authority (line and staff and functional), Decentralization, Delegation, formal and Informal Structure, Principles of Organizing.

Unit 4: Staffing and Leading
Concept of staffing, An Overview of staffing, Motivation – Concept, Importance, Major Motivation theories - Maslow’s need Hierarchy theory; Hertzberg’s Two-factor theory. Leadership – Concept, Importance, Major theories of Leadership.

Unit 5: Control
Concept, Process, Limitation, Principles of Effective Control, Major Techniques of control - Ratio Analysis (ROI), Budgetary Control, PERT/CPM.

Suggested Readings:
5. George Terry, Principles of Management, Richard D. Irwin
6. Newman Summer and Gilbert, Management, PHI
Objective: The objective of the course is to impart basic knowledge of the provisions of the Companies Act 2013 and the Depositories Act, 1996. Case studies involving issues in corporate laws are required to be discussed.

Unit 1: Introduction
Meaning of companies, Characteristics of a company; lifting of corporate veil; types of companies including one person company, small company, dormant company and producer company; illegal association; formation of company, online filing of documents, online registration of a company.

Unit 2: Documents –
Memorandum of association, articles of association, doctrine of constructive notice and indoor management prospectus-shelf and red herring prospectus, misstatement in prospectus, transmission of shares, buyback and provisions regarding buyback.

Unit 3: Management –
classification of directors, women directors, independent director, disqualifications, appointment; Legal positions, powers and duties; removal of directors; Key managerial personnel, managing director, manager; meetings of shareholders and board; types of meeting, convening and conduct of meetings, postal ballot, meeting through video conferencing.

Unit 4: Dividends, Accounts, Audit–
Winding Up - Concept and modes of Winding Up.
Insider Trading, Whistle Blowing – Insider Trading; meaning & legal provisions.

Unit 5: Depositories Law:
The Depositories Act 1996 – Definitions; rights and obligations of depositaries; participants issuers and beneficial owners; inquiry and inspections, penalty.

Suggested Readings:
2. GK Kapoor & Sanjay Dhamija, Company Law, Bharat Law House.
Objective: The objective of this course is to familiarize students with the basic statistical tools used to summarize and analyze quantitative information for decision making.

Unit 1: Statistical Data and Descriptive Statistics
1. Measures of Central Tendency
   Mathematical averages including arithmetic mean, geometric mean and harmonic mean. Properties and applications.
2. Positional Averages
   Mode and Median (and other partition values including quartiles, deciles, and percentiles) (including graphic determination)
3. Measures of Variation: absolute and relative.
   Range, quartile deviation, mean deviation, standard deviation, and their coefficients, Properties of standard deviation/variance
4. Skewness: Meaning, Measurement using Karl Pearson and Bowley’s measures; Concept of Kurtosis and calculation of Kurtosis.

Unit 2 Probability and Probability Distributions
1. Theory of Probability. Approaches to the calculation of probability
2. Calculation of event probabilities. Addition and multiplication laws of probability
3. Conditional probability and Bayes’ Theorem (Proof not required)

Unit 3 Simple Correlation and Regression Analysis
1. Correlation Analysis. Meaning of Correlation: simple, multiple and partial; linear and non-linear. Pearson’s co-efficient of correlation; calculation and properties (proofs not required). Correlation and Probable error; Rank Correlation
2. Regression Analysis. Principle of least squares and regression lines, Regression equations and estimation; Properties of regression coefficients; Relationship between Correlation and Regression coefficients; Standard Error of Estimate

Unit 4 Index Numbers
1. Meaning and uses of index numbers. Construction of index numbers: fixed and chain base: univariate and composite. Aggregative and average of relatives – simple and weighted
2. Tests of adequacy of index numbers, Base shifting, splicing and deflating.

Unit 5 Time Series Analysis
Components of time series. Additive and multiplicative models
Trend analysis. Fitting of trend line using principle of least squares – linear, second degree parabola and exponential. Moving averages

Suggested Readings:
Objective: The objective of this course is to familiarize the students with the basic mathematical tools with emphasis on applications to business and economic situations.

Unit 1. Ratio and Proportion –
Gaining Ratio, Sacrificing Ratio, Proportion, Percentage and Commission

Unit 2. Simultaneous Equation –
Meaning of Simultaneous Equation, Characteristics, Types and Method of calculation. Preparation of Invoice. Profit and Loss

Unit 3. Elementary Matrices -
Definition of a matrix. Types of matrices; Algebra of matrices. Applications of matrices to solution of simple business and economic problems. Calculation of values of determinants up to third order.

Unit 4. Logarithms and Anti logarithms -
Fundamental Law of Logarithm, Common Logarithm, Concept of Anti Logarithm. Use of Logarithm and Antilogarithm in Calculation, Introduction of Calculus, Method of Differentiation

Unit 5 - Basic Mathematics of Finance
Simple and compound interest Rates of interest – nominal, effective and continuous – their inter-relationships; Compounding and discounting of a sum using different types of rates. Linear programming Introduction.

Readings:

5. Shukla, S.M. *Business Mathematics*, Sahitya Bhawan Publication Agra
B.Com. (Hons.): Semester – III

Paper 46TA302: INCOME TAX LAW AND PRACTICE

Duration: 3 hrs.  Marks: 100  Lectures: 65

Objective: To provide basic knowledge and equip students with application of principles and provisions of Income-tax Act, 1961.

Unit 1 : Basic concept and Definition:
- Income, agricultural income, person, assessee, assessment year,
- Previous year, gross total income, total income, and Exempted income U/S10
- Maximum marginal rate of tax, Permanent Account Number (PAN)
- Residential status; Scope of total income on the basis of residential status

Unit 2: Computation of income under different heads
- Income from Salaries
- Income from house property

Unit 3: Computation of income under different heads
- Profits and gains of business or profession
- Capital gains
- Income from other sources

Unit 4: Computation of Total income and tax computation
- Aggregation of income and set-off and carry forward of losses
- Deductions from gross total income
- Rebates and reliefs

Unit 5: Computation of total income of individuals and firms
- Computation of total income of individuals and firms
- Tax liability of an individual and firm
- Preparation of return of income: Manually On-line filing of Returns of Income

Suggested readings:
3. Mehrotra H.C. Income Tax Law and Practice Sahitya Bhawan Publication

Journals
Objective: The objective of the course is to acquaint students with the techniques and principles to manage human resource of an organisation.

Unit 1: Introduction
Human Resource Management: Concept and Functions, Role, Status and competencies of HR Manager, HR Policies, Evolution of HRM, HRM vs HRD. Emerging Challenges of Human Resource Management; Workforce diversity; Empowerment; Downsizing; VRS; Human Resource Information System

Unit 2: Acquisition of Human Resource
Human Resource Planning- Quantitative and Qualitative dimensions; job analysis – job description and job specification; Recruitment – Concept and sources; Selection – Concept and process; test and interview; placement and induction

Unit 3: Training and Development
Concept and Importance; Identifying Training and Development Needs; Designing Training Programmes; Role-Specific and Competency-Based Training; Evaluating Training Effectiveness; Training Process Outsourcing; Management Development; Career Development.

Unit 4: Performance Appraisal
Nature, objectives and importance; Modern techniques of performance appraisal; potential appraisal and employee counseling; job changes - transfers and promotions; Compensation: concept and policies; job evaluation; methods of wage payments and incentive plans; fringe benefits; performance linked compensation.

Unit 5: Maintenance
Employee health and safety; employee welfare; social security; Employer-Employee relations- an overview; grievance-handling and redressal; Industrial Disputes: causes and settlement machi

suggested Readings:
B.Com. (Hons.): Semester - III

Paper –46CA 304: COMPUTER APPLICATIONS IN BUSINESS

Duration: 3 hrs.          Marks: 100          Lectures: 65

Objectives: To provide computer skills and knowledge for commerce students and to enhance the student understands of usefulness of information technology tools for business operations.

Unit 1. Word Processing
Introduction to word Processing, Word processing concepts, Use of Templates, Working with word document: Bullets and numbering, Tabs, Paragraph Formatting, Indent, Page Formatting, Header and footer, Mail Merge including linking with Access Database, Tables: Formatting the table, Inserting filling and formatting a table, Mail Merge and including linking with Access Database, Handling Tables, Inserting Pictures and video.

Unit 2. Preparing Presentations:
Basics of presentations: Slides, Fonts, Drawing, Editing; Inserting: Tables, Images, texts, Symbols, Media; Design; Transition; Animation; and Slideshow.

Unit 3. Spreadsheet and its Business Applications
Spreadsheet concepts, creating a work book, saving a work book, editing a work Book, inserting, deleting work sheets, Entering data in a cell, Formula copying, Moving data from selected cells, Handling operators in formula, Rearranging Work sheet, and generally used Spread sheet function: Mathematical, Statistical, Financial, Logical, Date and Time, Text functions.

Unit 4. Creating spreadsheet in the following areas:
Loan & Lease statement, Ratio Analysis., Payroll statements, Capital Budgeting, Depreciation Accounting, Graphical representation of data, Frequency distribution and its statistical parameters, Correlation and Regression

Unit 5. Database Management System
Creating Data Tables, Editing a Database using Forms, Performing queries, Generating Reports Creating DBMS in the areas of Accounting, Employees, Suppliers and Customer
B.Com. (Hons.): Semester - III

Paper 46EC 305(a): MACRO ECONOMICS

Duration: 3 hrs. Marks: 100 Lectures: 65

Objectives: The course aims at providing the student with knowledge of basic concepts of the macro economics. The modern tools of macro-economic analysis are discussed and the policy framework is elaborated, including the open economy.

Unit 1: Introduction –
concepts and variables of macroeconomics, income, expenditure and the circular flow, components of expenditure. Static macro economic analysis short and the long run – determination of supply, determination of demand, and conditions of equilibrium.

Unit 2: Economy in the short run
IS–LM framework, fiscal and monetary policy, determination of aggregate demand, shifts in aggregate demand, aggregate supply in the short and long run, and aggregate demand- aggregate supply analysis.

Unit 3: Inflation,
causes of rising and falling inflation, inflation and interest rates, social costs of inflation. Unemployment – natural rate of unemployment, frictional and wait unemployment. Labour market and its interaction with production system. Phillips curve, the trade-off between inflation and unemployment.

Unit 4: Open economy –
flows of goods and capital, saving and investment in a small and a large open economy, exchange rates, Mundell – Fleming model with fixed and flexible prices in a small open economy with fixed and with flexible exchange rates, interest-rate differentials case of a large economy.

Unit 5: Behavioral Foundations

Suggested Readings
Objective: The basic objective of this course is to acquaint the students with the concept of Banking.

Unit – 1 Introduction
Principles of Banking: Definition of Bank, Creation of Money: Present Structure of Commercial Banks in India. Principles of Management in Banks: Managerial Functions in Bank, Recruitment, Selection, Training, Promotion and Control of Staff.

Unit – 2 Indian Banking Systems –
Features, Money Lenders, Nationalization of Commercial Banks and its Effects, Classification of Banking Institutions. Reserve Bank of India - Functions, Control of Credit by RBI, Power of RBI.

Unit – 3 Management of Deposits

Unit – 4 Banking Regulation Acts 1949-
Important provisions: Restrictions on Advances. Privatization of Banks, Narasimhan Committee Report, Banking Sector Reforms in India.

Unit – 5 Securities for Advances and Management of Finance:

Suggested Readings:
2. Sayers R.S.: Modern Banking, Oxford University Press
Objective: To provide basic knowledge and equip students with application of principles and provisions of Service Tax, VAT, Central Excise, and Customs Laws.

Unit 1: M.P. Service tax

Service tax – concepts and general principles, Charge of service tax and taxable services, Valuation of taxable services, Payment of service tax and filing of returns, Penalties, CENVAT Credit.

Unit 2: M.P. Value Added Tax

VAT – concepts and general principles, Calculation of VAT Liability including input Tax Credits, Small Dealers and Composition Scheme, VAT Procedures

Unit 3: Central Excise Duty

Central Excise Law in brief – Goods, Excisable goods, Manufacture and Manufacturer, Valuation, CENVAT, Basic procedures, Export, SSI, Job Work

Unit 4: Customs Duty laws

Basic concepts of customs law, Territorial waters, high seas, Types of custom duties – Basic, Countervailing & Anti- Dumping Duty, Safeguard Duty, Valuation, Customs Procedures, Import and Export Procedures, Baggage, Exemptions

Unit 5: Central Sales Tax

General Introduction of Central Sales Tax, Declared goods, Provision Relating to Interstate Sales , Determination of Gross Turnover and Taxable Sales. Calculation of Taxable Turnover and CST

Suggested Readings:
2. Saklecha Shripal Indirect Tax Satish printers Indore
5. Grish Ahuja & Dr. Ravi Gupta, Indirect Taxes, Flair Publication Pvt. Ltd.
B.Com. (Hons.): Semester – IV

Paper 46AC 402: CORPORATE ACCOUNTING
Duration: 3 hrs.  Marks: 100  Lectures: 65

Objectives: To help the students to acquire the conceptual knowledge of the corporate accounting and to learn the techniques of preparing the financial statements.

Unit 1. Accounting for Share Capital & Debentures

Unit 2. Final Accounts
Preparation of profit and loss account and balance sheet of corporate entities, excluding calculation of managerial remuneration. Disposal of company profits.

Unit 3. Valuation of Goodwill and Valuation of Shares
Concepts Types and calculation of Goodwill- simple problem only. Concept of Share, Method of Valuation of share

Unit 4. Amalgamation of Companies
Concepts and accounting treatment as per Accounting Standard: 14 (ICAI) (excluding inter company holdings).
Internal reconstruction: concepts and accounting treatment excluding scheme of reconstruction.

Unit 5. Accounts of Holding Companies/Parent Companies :
Preparation of consolidated balance sheet with one subsidiary company. Relevant provisions of Accounting Standard: 21 (ICAI)

Suggested Readings:

B.Com. (Hons.): Semester - IV

Paper 46IT403: E-Commerce

Duration: 3 hrs.  Marks: 100  Lectures: 65

Objectives: A student should become familiar with mechanism for conducting business transactions through electronic means

Unit I: Introduction:
Meaning, nature, concepts, advantages and reasons for transacting online, categories of E-Commerce, Supply Chain Management, Customer Relations Management.

Unit 2: Planning Online-Business:
Nature and dynamics of the internet, pure online vs. brick and click business; assessing requirement for an online business designing, developing and deploying the system, one to one enterprise.

Unit 3: Technology for Online-Business:
Internet, IT Infrastructure, Middleware, Contents: Text and Integrating E-business applications.

Unit 4: Mechanism of making payment through internet:
Online-payment mechanism; Electronic Payment systems; payment Gateways; Visitors to website; tools for promoting websites; Plastic Money: Debit Card, Credit Card;

Unit 5: Applications in E-Commerce:
E-commerce applications in manufacturing wholesale, retail and service sector.

Security and Legal Aspects of E-Commerce: Threats in E-Commerce, Security of Clients and Service-Provider; Cyber Law - Information Technology Act2000
Unit 1: Basic Issues in Economic Development:
   Concept and Measures of Development and Underdevelopment; Human Development.

Unit 2: Basic Features of the Indian Economy at Independence:
   Composition of national income and occupational structure, the agrarian scene and industrial structure.

Unit 3: Policy Regimes:
   a) The evolution of planning and import substituting industrialization.
   b) Economic reform and liberalization.

Unit 4: Growth, Development and Structural Change:
   a) The experience of Growth, Development and Structural Change in different phases of growth and policy regimes across sectors and regions.
   b) The Institutional Framework: Patterns of assets ownership in agriculture and industry; Policies for restructuring agrarian relations and for regulating concentration of economic power;
   d) Growth and Distribution; Unemployment and Poverty; Human Development; Environmental concerns.
   e) Demographic Constraints: Interaction between population change and economic development.

Unit 5: Sectoral Trends and Issues:
   a) Agriculture: Agrarian growth and performance in different phases of policy regimes i.e., pre green revolution and the two phases of green revolution; Factors influencing productivity and growth; the role of technology and institutions; price policy, the public distribution system and food security.
   b) Industry and Services: Phases of Industrialization – the rate and pattern of industrial growth across alternative policy regimes; Public sector – its role, performance and reforms; The small scale sector; Role of Foreign capital.
   c) The Financial Sector: Structure, Performance and Reforms. Foreign Trade and balance of Payments: Structural Changes and Performance of India’s Foreign Trade and Balance of Payments; Trade Policy Debate; Export policies and performance; Macro Economic Stabilisation and Structural Adjustment; India and the WTO.

Readings:
4. Bettleheim. Charles *India Independent*. Chapters 1, 2 and 3.
Objective: To acquaint the students with the knowledge and principles of insurance management

Unit 1: Introduction
Concept, element, scope, nature, characteristics, functions and advantages, Principles of Insurance Contracts Life Insurance – features and advantages, fundamental principles and assignments of life policies

Unit 2: Life insurance Corporation of India
Objectives, constitution, functions and management, General Insurance Corporation of India, objects of Nationalization, Organizational Structure

Unit 3: Life insurance
Life insurance premium, types and influencing factors. Methods of computation of premium. Settlement of claims under Life Insurance Policies, Guidelines and procedures

Unit 4: Fire Insurance
Meaning, need and scope, Procedure of taking a fire insurance policy, Fire policy conditions, procedure of claim settlement. Motor Insurance – basic principles, procedure of motor vehicle insurance and settlement of claim. Features of accident insurance

Unit 5: IRDA
Duties, power and function, feature of IRDA, impact of privatization of Insurance Business in India

Text Books
1. Insurance In India – B C Shrivastav
2. Insurance in India – M Motihar
Objective: The purpose of the paper is to orient the learner toward entrepreneurship as a career option and creative thinking and behavior for effectiveness at work and in life.

Unit 1: Introduction
Meaning, elements, determinants and importance of entrepreneurship and creative behavior; Entrepreneurship and creative response to the society’s problems and at work; Dimensions of entrepreneurship: cultural entrepreneurship, international entrepreneurship, , and social entrepreneurship

Unit 2: Entrepreneurship and Micro, Small and Medium Enterprises
Concept of business groups and role of business houses and family business in India; The contemporary role models in Indian business: their values, business philosophy and behavioural orientations; Conflict in family business and its resolution

Unit 3: Public and private system of stimulation,
support and sustainability of entrepreneurship. Requirement, availability and access to finance, marketing assistance, technology, and industrial accommodation, Role of industries/entrepreneur’s associations and self-help groups, The concept, role and functions of business incubators, angel investors, venture capital and private equity fund.

Unit 4: Sources of business ideas and tests of feasibility.
Significance of writing the business plan/project proposal; Contents of business plan/project proposal; Designing business processes, location, layout, operation, planning & control; preparation of project report (various aspects of the project report such as size of investment, nature of product, market potential may be covered); Project submission/presentation and appraisal thereof by external agencies,

Unit 5: Mobilising Resources
Mobilising resources for start-up. Accommodation and utilities; Preliminary contracts with the vendors, suppliers, bankers, principal customers; Contract management: Basic start-up problems

Suggested Readings:
2. Robert Hisrich, Michael Peters, Dean Shepherd, Entrepreneurship, McGraw-Hill Education
Objective: To provide knowledge of auditing principles, procedures and techniques in accordance with current legal requirements and professional standards.

Unit 1: Auditing Introduction
Meaning, Objects, Basic Principles and Techniques; Classification of Audit, Audit Planning, Internal Control – Internal Check and Internal Audit; Audit Procedure – Vouching and verification of Assets & Liabilities.

Unit 2: 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 2013

Unit 3: 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; Standard on Auditing(SA); Relevant Case Studies/Problems;

Unit 4: Corporate Governance:
Conceptual framework of Corporate Governance, Corporate Governance Reforms. Major Corporate Scandals in India and Abroad: Common Governance Problems Noticed in various Corporate Failures. Codes & Standards on Corporate Governance.

Unit 5: Corporate Social Responsibility (CSR):
Strategic Planning and Corporate Social Responsibility; Corporate Philanthropy, Meaning of CSR, CSR and CR, CSR and Corporate Sustainability, CSR and Business Ethics, CSR and Corporate Governance, Environmental Aspect of CSR, CSR provision under the Companies Act 2013, CSR Committees

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

Unit 1: Introduction:
- Nature, scope and importance of marketing; Evolution of marketing; Selling vs Marketing; Marketing mix, Marketing environment: concept, importance, and components (Economic, Demographic, Technological, Natural, Socio-Cultural and Legal).

Unit 2: Consumer Behaviour
- Nature and Importance of Consumer Behaviour
- Consumer buying decision process; Factors influencing consumer buying behaviour.
- Market segmentation: concept, importance and bases; Target market selection; Positioning concept, importance and bases; Product differentiation vs. market segmentation.

Unit 3: Product:
- Concept and importance, Product classifications; Concept of product mix; Branding, packaging and labeling; Product-Support Services; Product life-cycle; New Product Development Process; Consumer adoption process.

Unit 4: Pricing & Distribution Channels and Physical Distribution
- Significance of Pricing Factors affecting price of a product. Pricing policies and strategies.
- Channels of distribution - meaning and importance; Types of distribution channels; Functions of middle man; Factors affecting choice of distribution channel; Wholesaling and retailing; Types of Retailers; e-tailing, Physical Distribution.

Unit 5: Promotion & Recent developments in marketing:
- Nature and importance of promotion; Communication process; Types of promotion: advertising, personal selling, public relations & sales promotion, and their distinctive characteristics; Promotion mix and factors affecting promotion mix decisions;
- Social Marketing, online marketing, direct marketing, services marketing, green marketing, Rural marketing; Consumerism

Suggested Readings:
Objective: To familiarize the students with the principles and practices of financial management.

Unit 1: Scope and objective-
Time value of money, Risk and return (including Capital Asset Pricing Model), Valuation of securities – Bonds and Equities.

Unit 2: Capital Budgeting Process-
Cash flow Estimation, Payback Period Method, Accounting Rate of Return, Net Present Value (NPV), Net Terminal Value, Internal Rate of Return (IRR), Profitability Index, Capital budgeting under Risk – Certainty Equivalent Approach and Risk- Adjusted Discount Rate.

Unit 3: Cost of Capital and Financing Decision:

Unit 4: Dividend Decision –

Unit 5: Working Capital Decisions:
Concepts of working capital, the risk-return trade off, sources of short-term finance, working capital estimation, cash management, receivables management, inventory management and payables management.

Suggested Readings

Objective: To provide the student a basic knowledge of financial markets and institutions and to familiarise them with major financial services in India.


Unit 2: Financial Markets:
Money market – functions, organisation and instruments. Role of central bank in money market; Indian money market – An overview
Capital Markets – functions, organisation and instruments. Indian debt market; Indian equity market – primary and secondary markets; Role of stock exchanges in India

Unit 3: Financial Institutions:
Commercial banking – introduction, its role in project finance and working capital finance. Development Financial institutions (DFIs) – An overview and role in Indian economy. Life and non-life insurance companies in India; Mutual Funds – Introduction and their role in capital market development. Non-banking financial companies (NBFCs).

Unit 4: Overview of financial services industry:
Merchant banking – pre and post issue management, underwriting. Regulatory framework relating to merchant banking in India

Unit 5: Leasing and hire–purchase:
Consumer and housing finance; Venture capital finance; Factoring services, bank guarantees and letter of credit; Credit rating; Financial counseling.

Suggested Readings:

Objective: To provide basic knowledge of corporate tax planning and its impact on decision-making.

Unit 1: Tax planning-
tax management, tax evasion, tax avoidance. Corporate tax in India
Types of companies, Residential status of companies and tax incidence
Tax liability and minimum alternate tax, Tax on distributed profits

Unit 2: Tax planning with reference to setting up of a new business:
Locational aspect, nature of business, form of organization.
Tax planning with reference to financial management decision -
Capital structure, dividend including deemed dividend and bonus shares

Unit 3: Tax planning with reference to specific management decisions -
Make or buy; own or lease; repair or replace
Tax planning with reference to employees’ remuneration
Tax planning with reference to receipt of insurance compensation
Tax planning with reference to distribution of assets at the time of liquidation

Unit 4: Special provisions relating to non-residents
Double taxation relief, Provisions regulating transfer pricing
Advance rulings, Advance pricing agreement

Unit 5: Tax planning with reference to business restructuring
Amalgamation, Demerger
Conversion of sole proprietary concern/partnership firm into
Company, Conversion of company into LLP
Transfer of assets between holding and subsidiary companies

Suggested Readings:

Objective: The objective of this course is to familiarize the students with the basic concepts, tools and techniques of advertising used in marketing.

Unit 1: Introduction:
Meaning, nature and importance of advertising; Types of advertising; Advertising objectives. Audience selection; Setting of advertising budget: Determinants and major methods

Unit 2: Media Decisions:
Major media types - their merits and demerits. Factors influencing media choice; media selection, media scheduling

Unit 3: Message Development;
Advertising appeals, Advertising copy and elements

Unit 4: Measuring Advertising Effectiveness:
Evaluating communication and sales effects; Pre- and Post-testing techniques

Unit 5: Advertising Agency:
Role, types and selection of advertising agency. Social, ethical and legal aspectsof advertising in India.

Suggested Readings:
Objective: The objective of the course is to develop a theoretical understanding among students about the structure and behavior of organization as it develops over time. The course will also make them capable of realizing the competitiveness for firms.

Unit: 1. Organizational Theories and Behavior:
Classical, Neo-classical and Contemporary. Authority, power, status, formal and informal structure; Flat and tall structures; Bureaucratization of organisations; Organisational Behaviour: concepts, determinants, challenges and opportunities of OB. Contributing disciplines of OB. Individual Behaviour: Foundations of individual behaviour, values, attitudes, personality and emotions.

Unit: 2. Group Decision making and Communication:
Concept and nature of decision making process, Individual versus group decision making. Nominal group technique and Delphi technique, models of communication, communication effectiveness in organizations. Feedback, TA, Johari Window.

Unit: 3. Motivation:
Need hierarchy, Maslow’s Need Hierarchy, Two factor theory, Contemporary theories of motivation (ERG, Cognitive evaluation, goal setting, equity) expectancy model. Behavior modification, Motivation and organisational effectiveness.

Unit: 4. Leadership, Power and Conflict:
Concept and theories, Behavioral approach, Situational approach, Leadership effectiveness, Contemporary issues in leadership. Power and conflict. Bases of power, power tactics; Sources of conflict, Conflict Resolution Strategies.

Unit: 5 Organisational Culture, Organisational Development:
Concept and determinants of organisational culture, Organisational Development: concept and intervention techniques. Individual and organisational factors to stress; Consequences of stress on individual and organization; Management of stress.

Suggested Readings:
1. Robbins; S.P., Essentials of Organisational Behaviour, Pearson Education
2. Luthans, Fred, Organisational Behaviour, McGraw Hill
Objective: To give the basic idea and accounting knowledge about banking and insurance accounting.

Unit 1: Concept of Banking companies

Introduction, importance, Statutory books to be maintained, special features of book-keeping of Banks.

Unit 2: Accounting of Banking Companies:

Preparation and presentation of Financial Statements of Banks. Advances with its classification and provisions to be made against advances, Rebate on Bills Discounted, Income recognition.

Unit 3: Introduction to Life and general insurance companies-

Concept, applicability, books maintained by a life insurance company and general insurance companies.

Unit 4: Accounting of Insurance Companies:


Unit 5: Insurance Claims

Insurance claims – Average clause, indemnity period, procedure of ascertaining loss of stock and loss of profit – Ascertainment of claims against loss of stock and loss of profit.

Suggested Readings:


Objective: To acquaint the students with basic concepts used in cost and management accounting and various methods involved in cost ascertainment systems.

Unit 1: Introduction:
Meaning, objectives and advantages of cost accounting, Difference between financial, cost, and management accounting and. Cost concepts and classifications, Role of a cost accountant in an organization.

Unit 2: Elements of Cost

Labour: Accounting and Control of labour cost, time keeping and time booking, concept and treatment of idle time, over time, labour turnover and fringe benefits.


Unit 3: Methods of Costing:

Unit 4: Budgeting and budgetary control:
Concept of budget and budgetary control, objectives, merits, and limitations, Budget administration, Functional budgets, Fixed and flexible budgets, Zero base budget,

Unit 5: Standard costing and variance analysis:
Meaning of standard cost and standard costing: advantages, limitations and applications, Variance analysis – material, labour, overhead and sales variances, Marginal Cost-Volume-Profit Analysis: Break-even analysis-algebraic and graphic Margin of safety. Decision making: Costs for decision making,

Suggested Reading:
2. Gupta S.P., Management Accounting Sahitya Bhawan
Objective: This course aims at providing the general understanding of business research and the methods of business research. The course will impart learning about how to collect, analyze, present and interpret data.

Section A: Business Research Methods 50 Marks

Unit 1: Introduction:
Meaning of research; Scope of Business Research; Purpose of Research – Exploration, Description, Explanation; Unit of Analysis – Individual, Organization, Groups, and Data Series; Conception, Construct, Attributes, Variables, and Hypotheses

Unit 2: Research Process:
An Overview; Problem Identification and Definition; Selection of Basic Research Methods- Field Study, Laboratory Study, Survey Method, Observational Method, Existing Data Based Research, Longitudinal Studies, Panel Studies

Unit 3: Measurement:
Definition; Designing and writing items; Uni-dimensional and Multi-dimensional scales; Measurement Scales- Nominal, Ordinal, Interval, Ratio; Ratings and Ranking Scale, Thurstone, Likert and Semantic Differential scaling, Paired Comparison; Sampling –Steps, Types, Sample Size Decision; Secondary data sources

Unit 4: Hypothesis Testing:
Tests concerning means and proportions; ANOVA, Chi-square test and other Non-parametric tests Testing the assumptions of Classical Normal Linear Regression

Section B – Project Report Marks 50

Unit 5: Report Preparation:
Meaning, types and layout of research report; Steps in report writing; Citations, Bibliography and Annexure in report; JEL Classification

Note:
1. There shall be a written examination of 50% Marks on the basis of Unit I to IV
2. The student will write a project report under the supervision of a faculty member assigned by the college/institution based on field work. The Project Report carries 50% Marks and will be evaluated by University appointed examiners.
Objective: The objective of the course is to expose students to the concept, importance and dynamics of international business and India’s involvement with global business operations.

Unit 1: Introduction to International Business
Globalization and its growing importance in world economy; Impact of globalization; 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; Trends in India’s foreign trade.

Unit 2: Theories of International Trade –
An overview; Commercial Policy Instruments - tariff and non-tariff measures; 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, World Bank and IMF;

Unit 3: Regional Economic Co-operation
Forms of regional groupings; Integration efforts among countries in Europe, North America and Asia.
International Financial Environment: International financial system and institutions; Foreign exchange markets and risk management; Foreign investments - types and flows;

Unit 4: Organisational structure for international business operations
Key issues involved in making international production, finance, marketing and human resource decisions; International business negotiations. Outsourcing and its potentials for India; Strategic alliances, mergers and acquisitions; Role of IT in international business.

Unit 5: Foreign trade promotion:
Foreign trade promotion measures and organizations in India; Special economic zones (SEZs) and 100% export oriented units (EOUs); Measures for promoting foreign investments into and from India; Indian joint ventures and acquisitions abroad.

Suggested Reading:

4. Subbarao P. International Business (Text & Cases)Himalaya Publication
Objective: 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-1: The Investment Environment
The investment decision process, Types of Investments – Commodities, Real Estate and Financial Assets, the Indian securities market, the market participants and trading of securities, security market indices, sources of financial information, Concept of return and risk, Impact of Taxes and Inflation on return.

Unit-2: Fixed Income Securities -
Bond features, types of bonds, estimating bond yields, Bond Valuation types of bond risks, default risk and credit rating.

Unit-3: Approaches to Equity Analysis:
Introductions to Fundamental Analysis, Technical Analysis and Efficient Market Hypothesis, dividend capitalization models, and price-earnings multiple approach to equity valuation.

Unit-4: Portfolio Analysis and Financial Derivatives:

Unit-5: Investor Protection
Role of SEBI and stock exchanges in investor protection; Investor grievances and their redressal system, insider trading, investors’ awareness and activism.

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

Expected Learning Outcome: The students are expected to understand the voluntary and legal measures to protect consumers from unethical, exploitative, and unfair trade practices of business.

Unit 1: Conceptual Framework
   - Consumer and Markets: Concept of Consumers; Nature of markets; Concept of Price in Retail and Wholesale; Maximum Retail Price (MRP) and Local Taxes; Fair Price; misleading advertisements and deceptive packaging.
   - Experiencing Dissatisfaction: complaining behaviour: Form of Complaint to a business. Making a complaint heard by the Business; Corporate Redress Systems; Conciliation and Intermediation for out-of-court Redress.
   - Quality and Standardization: Role of National Standards: National Standards, Indian Standards Mark (ISI); Agmark; Voluntary and Mandatory standards.

Unit 2: The Consumers Protection Act, 1986
   - 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.

Unit 3: The Consumers Protection Act, 1986: Grievance Redress Mechanism under the CPA
   - Who can file a complaint? Grounds of filing a complaint; Limitation period; Procedure for filing and hearing of a complaint; Temporary Injunction. Reliefs which can be provided; Appeal; Enforcement of order; Bar on frivolous and vexatious complaints; Offences and penalties.

Unit 4: Consumer Protection in India
   - Consumer Movement in India: Formation of consumer organization and their role in consumer protection including Advocacy and Campaigning for policy intervention; Evolution of Consumer Movement in India. Recent developments in Consumer Protection in India; National consumer Helpline, Citizens Charter, Product testing.

Unit 5: Industry Regulators and Consumer Complaint Redress Mechanism
   - Banking: RBI and Banking Ombudsman Telecommunication, TRAI, Insurance: IRDA, Food items: Food Safety and Standards Authority of India(overviews)Electricity Supply: Electricity Regulatory Commission

Suggested Readings:
B.Com. (Hons.): Semester- VI

Paper 46TP604 (c): BUSINESS TAX PROCEDURE AND MANAGEMENT

Duration: 3 hrs.    Marks: 100    Lectures: 65

Objective: To provide basic knowledge of business tax procedures and management under different provisions of the Income tax.

Unit 1: Advance payment of tax
- Tax deduction/collection at source, documentation, returns, certificates
- Interest payable by Assessee/Government
- Collection and recovery of tax

Unit 2: Assessment, re-assessment, rectification of mistakes
- Appeals and revisions
  - Preparation and filing of appeals with appellate authorities
  - Drafting of appeal; statement of facts and statement of law

Unit 3: Penalties and prosecutions
- Settlement Commission
- Search, seizure and survey

Unit 4: Transactions with persons located in notified jurisdictional area
- General anti-avoidance rule
- Tax clearance certificate
- Securities transaction tax

Unit 5: Information Technology and Tax administration
- TAN (Tax Deduction and Collection Account Number), TIN
- (Tax Information Network), E-TDS/e-TCS

Suggested Readings:
5. Ahuja, Girish. and Gupta, Ravi Systematic Approach to Income Tax. Bharat Law House, Delhi
Objective: To impart basic knowledge about the structure and working of the Indian political system and governance.

Unit 1: Indian Political System
Making of India’s constitution, Constituent assembly, Philosophy, Preamble, Fundamental rights, Directive Principles of state policies, Secularism, Problems and trends, Casteism, Communalism, Regionalism and separatism.

Unit 2: Indian Federal System
Nature of India’s federal system, Centre-state relations, Issues and problems, Citizenship, Separation of powers, Union executive, President, Prime Minister, Governor, Legislature, Organization and function.

Unit 3: Judicial System in India
Supreme Court and High Court: jurisdiction and powers and functions, Judicial review, Independence of judiciary and judicial activism.

Unit 4: Governance Public Policy

Unit 5: Public Policy
Political representation, Panchayati Raj System, Urban Local Bodies, Public policy, Public Finance, Budget.

Reference Books:
1. Austin, Granville; *The Indian Constitution: Cornerstone of a Nation*, Oxford University Press.
2. Basu, Durga Das; *An Introduction to the Constitution of India*, Prentice Hall.
4. Austin, Granville; *Working a Democratic Constitution: The Indian Experience*, OUP.
7. Singh, M.P. and Saxena, R.; *Indian Politics: Contemporary Issues and Concerns*
Objective: This paper deals with the major aspects of relationship between banks and customers to make the students understand how banks deal with them in order to maintain a healthy environment.

Unit 1: Introduction

Definition of Customer Relationship Management (CRM), Emergence of CRM, CRM objectives, CRM Programmes - Effects of liberalization on CRM, Services Marketing in Banking and Insurance

Unit 2: Technological tools for CRM-

Data Mining for CRM, Changing patterns of E-CRM Solutions in the Future, Framework for deploying Value of Customer Relationship in an Organisation, E-CRM deriving values of Customer Relationship

Unit 3: Implementing CRM

Measuring the effectiveness of relationship marketing, The past, present and future of CRM, Characteristics of a Good Customer Satisfaction Survey, Contact Management, Organizing for CRM

Unit 4: Building Customer loyalty

Relationship Marketing for Creating Value in Business Market, Organizing for Relationship Management- banking and insurance services, Managing Relationships in Supply Chains of the 21st Century

Unit 5: status of CRM in India

CRM in Services, Benefits of Implementing a CRM system, CRM in customer service, Strategies and Customer Perceived Service Quality, Strengthening Relationships that lead towards increased Business, CPA Firms, Strategies for effective CRM in Banking and insurance sectors

Text books:

1. CRM at the Speed of Light. By Paul Greenberg - (Tata McGrew-Hill)

2. CRM by-Jagdish N Shet, Atul Parvatiya