

PANJAB UNIVERSITY, CHANDIGARH-160014 (IN DIA)  
(Estd. under the Pan

## SCHEME OF B.Com COURSE (General)

	SAFETY EDUCATION AND VIOLENCE AGAINST WOMEN & CHILDREN*			
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\*\*\*Each unit of B.com. will be divided into 3 groups for the purpose of Tutorials.

## Scheme of Examination

### B.Com. Honours





SCHEME OF B.COM. COURSE (GENERAL AND HONS.)

SEMESTER-I

BCM101 A: PUNJABI

Max. Marks : 50 marks.

Written : 45 marks.

Internal Assessment : 05 marks.

Time : 3 hrs.

1. A Book of Punjabi. 20 marks



phlkwH Gkrfjkb  
;w?;Nogfjkb

Business Vocabulary

1.	Acceptanc	gqqtBrh, ;thfeq
2.	Acces	gj[zu
3.	Accoun	b/yk
4.	Accountan	b/ykek
5.	Account Bool	tjh yk
6.	Acknowledgemen	gj[zu o;hd
7.	Advance	g/ôrh
8.	Alternative Cos	ftebgh bkrs
9.	Amalgamatio	;zfwôo[
10.	Amortization of Debt	eof÷nk dk feôstko G[[rskB
11.	Amortization of fixed Asse	nub ;zgsh dh feôstko g{osh
12.	Annuity	tkofôeh
13.	Anticipated Price	nB[wkfBs ehws
14.	Arbitration	;kb;h, ftu'brh
15.	Assessed Ta	fBoXkos eo
16.	Asset:	;zgsr
17.	Assets and Liabilitie	b Ddkohnkns/ d/Ddkohnl
18.	Authorized Capit	nfXekfos g{zil
19.	Audit	b/yk gVskb
20.	Audit Staff	b/yk gVskb nwbk
21.	Average	n";s
22.	Average Productivit	n";s T[sgkdesk
23.	Average Incom	n";s nkwdB
24.	Back Loç	fgSbk pekfJnk
25.	Balance She	ô/ô ;koDI
26.	Bankrupt	fdtkbhnk
27.	Barter	t;s tNKdok
28.	Beneficial	bkGdkfJe
29.	Bilateral Agreemer	d' fXoh ;wM":
30.	Bill of Exchang	j[zv]
31.	Bonc	foDFgZsr
32.	Book Value	feskph w[z
33.	Book Keeping	tjh yk
34.	Break-Even Poin	;wkB fpz
35.	Breach of Trus	nwkBs ftu fönkBs
36.	Broker	dbkb

37.	Capital Accour	g{zihrs yksk
38.	Capital Expenditur	g{zih o{g yc
39.	Capital Formatio	g{zih fBowk
40.	Capital Investmer	g{zih fBt/i
41.	CapitalGains	g{zih o{g bl
42.	Capital Good	g{zih o{g t;sl
43.	Cash Accour	o'eV yksk
44.	Cash Balanc	Bed pekfJnk
45.	Cash Boo	o'eV tjh
46.	Census	iBrDBk
47.	Circulating Capita	wkoehN ftu bZrh g{z
48.	Commerc	ekwo;, tDi, tgko
49.	CommercialCapita	tDih g{zih
50.	Commodity	T[gG'rsk t;s
51.	Company	ezgB
52.	Competitior	gqsh:'rsk
53.	Corporatior	fBrw
54.	Cost Accour	bkrs b/yk
55.	Cost of Productio	T[sgkdB dh bkrs
56.	Current Accour	ukb{ yl

76.	Entrepreneur	T[Zdv
77.	Excise Duty	T[sgkdB eo
78.	Export Tax	fBo:ks eo
79.	Expenditure	you
80.	Fair Trade	T[fus tgko
81.	Finance	ftZs
82.	Finance affairs	ftZsh wkwb
83.	Financial Penalty	ftZsh dz\
84.	Fine Paper	T[Zsw j[z
85.	Firm	cow
86.	Firm Offer	gZeh g/ôe
87.	Fiscal Policy	ftZsh Bhsl
88.	Fiscal Year	ftZsh ;kb
89.	Fixed Capital	;EkJh g{z
90.	Fixed Cost	;EkJh you
91.	Floatation	eo÷k ukb{ eoB
92.	Foreign Exchange	ftd/ôh w[Zd
93.	Fringe Benefit	T[gob/ bkC
94.		

There shall be 9 questions

## UNIT II

4. Society and Culture c. 1000 A.D.: Socioeconomic life; religious life; education
5. Cultural Reorientation: main features of Bhakti; origin and development of Sufism
6. Society and Culture c. 1500A.D: socioeconomic life under the Lodhis; religious beliefs and practicesVainavism, Shaivism, Shaktism, Islam.

## UNIT III

7. Sikhism: new ideology of Guru Nanak; evolution of Sikh community guruship,manji,masand; new institutionsurdwara, sangatsangat.
8. Transformation of Sikhism: martyrdom of Guru Arjan; martyrdom of Guru Tegh Bahadur; impact.
9. Institution of Khalsa: new baptism; significance

## UNIT IV

10. Changes in Society: social unrest; emergence of new -rulers, gurmata, dal khalsa.
11. Society and Culture under Maharaja Ranjit Singh: social mobility; painting and architecture; literature.
12. MAP: Major Historical Places: Harappa, Mohenjodaro, Sanghota, Lahore,

Note: The following categories of the students shall be entitled to take option of History & Culture of Punjab in lieu of Punjabi as compulsory subject:

- A. That the students who have not studied Punjabi upto class 10
- B. Ward of / and Defence Personnel and Central Govt. Employee/Employees who are transferrable on all India basis.
- C. Foreigners

#### BCM 102: ENGLISH AND BUSINESS COMMUNICATION SKILLS

Note:

- (i) There will be one paper of 80 marks. 10 marks reserved for the Internal Assessment and 10 for the Practical Work. Total is 100.
- (ii) The paper shall consist of Two Units. Unit I will be text specific and Unit II shall deal with different aspects of communication and language learning skills.
- (iii) For Unit I, the prescribed text is Ten Mighty Pens, ed., K.A. Kalia (Oxford University Press), The relevant sections, however, are as follows:
  - I. The Model Millionaire : Oscar Wilde

Note : In case of private candidates and students of School of Open Learning, the marks obtained by them out of 80 will be proportionately increased out of 100.

Testing Scheme:

The examination paper shall be divided into two sections, corresponding to two units already proposed in the syllabus. The distribution of questions and marks in Section I shall be as follows:

Q. 1.	It shall consist of five short question/answers (not exceeding 100-120 words) out of which a student will be expected to attempt any three. This question shall be based upon the prescribed text Ten Mighty Pens.	12 Marks
Q. 2.	It shall consist of two long question/answers (not exceeding 300-350 words) out of which a student will be expected to attempt only one. This question shall have internal choice, be based upon the prescribed text Ten Mighty Pens.	10 Marks
Note: The questions 1 & 2 should be so designed as to cover all chapters prescribed.		
Q. 3.	It shall consist of an Unseen Passage for Comprehension (not more than 300 words), with minimum five questions at the end. These questions should be designed in such a way that we are able to test a student's comprehension, bilingual/presentation skills and vocabulary etc.	10 Marks
Q. 4.	It shall exclusively be a test of vocabulary, but designed strictly on the lines of various exercises given at the end of each chapter in the prescribed text. The candidate shall be given six words in one column and asked to match them with words/meanings in the next column.	6 Marks
Section II (Based upon Unit II)		
Q. 5.	This question shall test a students' ability to write business letter of various kinds (in not more than 250 words). There will be Internal Choice in the question.	10 Marks
Q. 6.	This question shall be on Memos, Tender Notices/Auction Notices/Public Notices/ Advertisements (they have to attempt four of 5 marks each)	20 Marks 5x4=20

Suggested Reading:

1. Business Communication,



## BCM103: PSYCHOLOGY FOR MANAGERS

Objective: The objective of the paper is to provide broad understanding about basic concepts and techniques of human behaviour to the students

### UNIT - I

Introduction: Concepts, Definitions; Need and Importance of Organizational Behavior for Managers, Contributing Disciplines of OB. Nature and Scope, Organizational Behavior Models. Individual Behaviour Introduction and Meaning, Factors Affecting Individual Behaviour, Models of Individual Behaviour

Personality: Meaning, Characteristics, Determinants and Theories of Personality

Perception: Nature & Importance, Perception Process, Perceptual Selectivity, Perceptual Organization, Perceptual Errors and Distortions

Attitudes and Values: Components, Sources and Measurement of Attitudes. Concept, Sources and Types of Values

### UNIT II:

Motivation: Meaning and Importance of Motivation, Theories of Motivation, Morale

Inter Personal Behaviour and Transactional Analysis (TA)

Leadership: Definition, Importance, Leadership Styles, Models and Theories of Leadership

Stress Management: Concept, Sources of Stress, Work Stressors, Consequences, Prevention and Management of Stress

Conflict Management: Traditional vs. Modern View of Conflict, Types and Causes of Conflict, Conflict Resolution.

Reference books:

1. Robbins, Stephens P., Organisational Behaviour
2. French, W and C. Bell, Organisational Development
3. Davis, Keith, Human Behaviour at Work: Organisational Behaviour
4. Luthans, Fred, Organisational Behaviour
5. Harold Wehrich, Koontz, Essentials of Management
6. Robbins, Stephens P., Organisational Behaviour: Concepts, controversies and Applications.

## BCM 104: BUSINESS ECONOMICS-I

Objective: To study the basic concepts of microeconomics relevant to business decision making and helping the students to understand the application of economic principles in business management

### UNIT I

Consumer Behaviour

Utility Approach Meaning, Types Relationship between Marginal Utility and



## BCM 106: COMMERCIAL LAW

Objective: The main objective of the paper is to acquaint the students with general Commercial Laws.

### UNIT I

Indian Contract Act, 1872: Definition & Nature of Contract, Classification; Offer & Acceptance; Consideration; Capacity of Parties; Free Consent; Legality of Objectives; Void Agreements; Performance of Contracts; Discharge of Contract; Contingent Contracts; Quasi Contracts; Remedies for Breach of Contract

### UNIT II

Special Contracts: Indemnity & Guarantee; Bailment & Pledge; Contract of Agency.  
Right to Information Act, 2005: Definitions, Right to Information & Obligations of Public Authorities, The Central & State Information Commission, Power & Functions of the Information Commissions, Appeal & Penalties.  
The Consumer Protection Act, 1986: Introduction, Objectives, Commencement & Application, Definitions, Salient Features



## SEMESTER-II

### SCHEME OF B.COM. COURSE (GENERAL AND HONS.)

#### BCM201 A: PUNJABI

Max. Marks : 50 marks.

Written : 45 marks.

Internal Assessment : 05 marks.

Time : 3 hrs.

- |    |                                   |          |
|----|-----------------------------------|----------|
| 1. | A Book of Punjabi.                | 20 marks |
| 2. | Business Correspondence : Letters | 10 marks |
| 3. | Punctuation                       | 05 marks |
| 4. | Business Advertisement            | 05 marks |
| 5. | Business Vocabulary               | 05 marks |

#### Courses:

1. Galley Chikkarh Door Ghar (Autobiography) by Dr. S.S. Wanjara Bedi, Publishers: Kasturi Lal & Sons, Amritsar

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;w?;Nod{i k

## Business Vocabulary

1.	Imperfect Marke	ng{oD wz\
2.	Imports	nk:ks
3.	Import Duty	nk:ks eo
4.	Imputed Incom	nko'fgs nkwdB
5.	Imprest Accour	;oekohg/ôrh b/y\
6.	Income Stateme	nkwdB fuZr
7.	Index of Profi	bkG;{ue
8.	Income Ta:	nkwdB eo
9.	Inflation	w[dok ;chs
10.	Intangible Asset	n;E{b b?Ddkohn
11.	Investmen	fBt/ô
12.	Invoice	phue
13.	Jobbe	;Nke nkVQε
14.	Job Castin	bkrs fBoXkoD
15.	Joint Ventur	;KMk T[Z\
16.	Labou	feos
17.	Laissez Fa	y[ZbQh ftt;E
18.	Lease Holding Building and Prope	gZN/ Ós/ fJwkos ns/ ikfJd
19.	Ledge	ôksk
20.	Ledger Folic	

35.	Open Market Operatio	y[ZbQk wzvh f
36.	Over Du€	fwnkd g[Zr
37.	Over Head Co:	pZMh bkr:
38.	Partnershi	fjZ;/dkoh, ;KMhdl
39.	Payable Accoun	d/D:'r b/y/
40.	Preference Shar	soihjh fjZ;/
41.	Premiur	gqhwhi
42.	Price Contrc	ehws fB:zsoD
43.	Productior	T[sgkdB
44.	Profit Margir	bkG nzi
45.	Proprieto	;zgsh wkb€
46.	Quasi Negotiable Instrum€	noX ftZeoh:'r jjzvh
47.	Quotatior	w[Zb ;{t



74.	Stock	Gzvko, ;Nk
75.	Stock Exchang	ô/no pkiko
76.	Subsidiary Compar	;j kfJe ezgBh
77.	Surety	÷kwE
78.	Tariff	

## HISTORY AND CULTURE OF PUNJAB

For B.Sc. /B.Sc. (Hons) BioTechnology/B.Sc. (Hons)Bio-Informatics/B.Sc. 4 year agriculture /BCA/B.Sc. Fashion Designing/B.Sc. Microbial and Food Technology / 4 year B.PEd. /BFA/BBA/B.Com etc. all courses that take this paper for ONE year only.

6 credit course

### SEMESTER II

#### HISTORY AND CULTURE OF PUNJAB IN THE COLONIAL AND POST INDEPENDENCE TIMES

INSTRUCTIONS FOR THE PAPER SETTER AND CANDIDATES: (FOR PAPER in semester 1 AND 2)

1. The syllabus has been divided into four Units.

There shall be 9 questions in all. The first question is compulsory and shall be answer type containing 10 short questions spread over the whole syllabus to be answered in about 25 to 30 words each. The candidates are required to attempt compulsory answer type questions carrying 5 marks i.e. 1 mark each. Rest of the paper shall contain 4 units. Each Unit shall have two essay type questions and the candidate shall be given internal choice of attempting one question from each Unit in all. Each question will carry 01 marks.

2. For private candidates, who have not been assessed earlier internal assessment, the marks secured by them in theory paper will proportionately be increased to maximum marks of the paper in lieu of internal assessment.  
The paper-setter must put note (2) in the question paper.
3. One question from Unit IV shall be set on the map.

Explanation:

1. Each essay type question would cover about time or onehalf of a topic detailed in the syllabus.
2. The distribution of marks for the map question would be as under:  
Map : 06 Marks  
Explanatory Note : 04 Marks

In case a paper setter chooses to set a question of map on important historical places, the paper setter will be required to ask the students to mark 6 places on map of 1 mark and write explanatory note on any two 2 marks each.

3. The paper-setter would avoid repetition between different types of question within one question paper.

BCM201 B PAPER:

### Suggested Readings:

1. Singh, Kirpal :History and Culture of the Punjab, Part II(Medieval Period), Publication Bureau, Punjabi University, Patiala 1990.(6th ed.).
2. Singh, Fauja(ed.) :History of the Punjab, Vol.III, Punjabi University, Patiala
3. Grewal, J.S. :The Sikhs of the Punjab, the New Cambridge History of India, Orient Longman, Hyderabad, 1990.
4. Singh, Khwant :A History of the Sikhs, vol I: 1469-1839, oxford University Press, Delhi, 1991.
5. Chopra, P.N., Purandran, P.N.:A Social, Cultural and Economic History of India, Vol.II, And Das, M.N. Macmillan, delhi, 1974.

### BCM 202 : ENGLISH AND BUSINESS COMMUNICATION

Note:

(i)

Practical Work: There will be vivavoce examination of 10 marks which will include Group Discussion. The students will appear in the group of 10 students for viva.

Note: In case of private candidates and students of School of Opening, the marks obtained by them out of 80 will be proportionately increased out of 100.

Testing Scheme: The examination paper shall be divided into two sections, corresponding to two units already proposed in the syllabus. The distribution of questions and marks in Section I shall be as follows:

Section I (It is text based and corresponds to Unit I in the syllabus)

Q. 1.	It shall consist of five short question/answers (not exceeding 100-120 words) out of which a student will be expected to attempt any three. This question shall be based upon the prescribed text Ten Mighty Pens.	12 marks
Q. 2.	It shall consist of two long question/answers (not exceeding 350 words) out of which a student will be expected to attempt only one. This question shall have internal choice, and be based upon the prescribed text Ten Mighty Pens.	30 marks
Note: The questions 1 & 2 should be so designed as to cover all the chapters prescribed.		
Q.3.	It shall consist of an Unseen Passage for Comprehension (not more than 300 words), with minimum six questions at the end. These questions should be designed in such a way that we are able to test a student's comprehension ability, language/presentation skills and vocabulary etc.	12 marks
Q.4.	It shall exclusively be a test of vocabulary, but designed strictly on the lines of various exercises given at the end of each chapter in the prescribed text. The candidates shall be given six words in one column and asked to match them with words/meanings in the next column	10 marks
Section II (Based upon Unit II)		
Q.5.	The students shall be asked to write a short survey report on a situation, incident, business problem, or the possibility of starting a new commercial venture (in about 150-200 words). The students shall be given an internal choice in this question.	10 marks
Q.6.	This will test the students' ability to write a Précis. A passage of about 200 words shall be given and the students shall have to write a précis of about 70 words (including the title).	10 marks

Q.7.	Definition/format of Modern forms of communication to be tested Listening - Non verbal communication, -mail, fax, teleconferencing etc.	10 marks
Q.8.	Curriculum Vitae	10 marks

Suggested Reading:

1. Business Communication, Ed., Om P. Juneja & Aarti Mujumdar, Hyderabad: Orient Blackswan
2. 50 Ways to Improve Your Business English without too much effort, Ken Taylor, Hyderabad: Orient Blackswan
3. 50 Ways to Improve Your Business English without too much effort, Ken Taylor, Hyderabad: Orient Blackswan.

## BCM 203: E- COMMERCE

Objective: The objective of this paper is to provide fundamental knowledge to the students about E-Commerce so that they can better perform in any area of operation and can excel in the field of commerce with IT specialization.

### UNIT I

Electronic Commerce Framework, History, Basics and Tools-Of E-Commerce, Comparison of Web-based with Traditional Business; Growth of E-Commerce

## BCM 204: BUSINESS ECONOMICS-II

Objective: The paper aims at providing the knowledge of basic concepts of distribution and modern tools of macroeconomic analysis

### UNIT - I

#### Distribution

Wages : Meaning, Types, Marginal Productivity Theory of Wages, Modern Theory of Wages.

Rent: Meaning, Types, Ricardian Theory of Rent, Modern Theory of Rent, - ~~Classi~~

Interest: Meaning, Types, Classical Theory of Interest, - ~~Classical Theory of Interest~~, Liquidity Preference Theory of Interest.

Profits: Nature, Types, Dynamic Theory of Profits, Innovation Theory of Profits, Risks Bearing Theory of Profit, Uncertainty Bearing Theory of Profits.

National Income: Meaning Concepts of National Income, ~~Mea~~ Measurement of National Income & Difficulties in Its Measurement, ~~its~~ Significance

### UNIT - II

Says Law of Market: Meaning, Implications,

Classical Theory of Income Output and Employment

Keynesian Theory of Employment

Effective Demand: Determination Importance

Consumption Function: Meaning, Factors Influencing Consumption Function, Average and Marginal Propensities to Consume, Propensity to Save, Psychological Law of Consumption and its Importance

Marginal Efficiency of Capital: Meaning, Determinant Theory of Secular Stagnation.

Investment: Meaning, Types, Factors Affecting Investment, Importance of Investment, Measures to Raise Private Investment

Multiplier: Meaning, Keynesian Income or Investment Multiplier, Leakages, Uses, Limitations of Multiplier, Multiplier and Under Developed Countries

Reference books

1. Shapiro. E

Macroeconomic analysis Galotia publications, New Delhi.



## BCM 205: CORPORATE ACCOUNTING

Objective: To provide knowledge about basic corporate accounting with the relevant accounting standards.

### UNIT 1

Issue, Forfeiture, Reissue and Buy-Back of Shares

Redemption of Preference Shares.

Right Issue and Bonus Shares.

Final Accounts of Companies (including Managerial Remuneration & Profit Prior to Incorporation),

### UNIT II

Underwriting of Shares and Debentures

Issue and Redemption of Debentures.

Accounts of Banking Companies

## BCM 206: BUSINESS LAWS

Objective: The main objective of the papers is to acquaint the students about Business Law.

### UNIT I

Sale of Goods Act, 1930: Contract of Sale of Goods, Conditions & Warranties

## BCM 207: HUMAN RESOURCE MANAGEMENT

Objective: The objective of the paper is to familiarize the students with the different aspects of managing human resource in the organization.

### UNIT I

Human Resource Management: Introduction, Meaning and Definitions, History, Nature, Functions, Importance and Limitations of HRM. Contemporary Challenges

ENVIRONMENT, ROAD SAFETY EDUCATION AND VIOLENCE AGAINST WOMEN  
AND CHILDREN

UNIT I (Environment)

Note: The syllabus has 15 topics to be covered in 25 hour lectures in total, with 2 lectures in each topic from 2 to 11 and one each for the topics and 12 to 15

1. Environment Concept:  
Introduction, concept of biosphere

uses and harms of plastics and polythene; hazardous chemicals, solvents and cosmetics.

9. Global Environmental Issues:

Global concern, creation of UNEP; Conventions on climate change, Convention on biodiversity; Stratospheric ozone depletion, dangers associated and possible solutions.

10. Indian Laws on Environment:

Indian laws pertaining to Environmental protection: Environment (Protection) Act, 1986;

## UNIT II (ROAD SAFETY)

1. Concept and Significance of Road Safety.
2. Role of Traffic Police in Road Safety.
3. Traffic Engineering Concept & Significance.
4. Traffic Rules & Traffic Signs.
5. How to obtain Driving License.
6. Traffic Offences, Penalties and Procedures.
7. Common Driving mistakes.
8. Significance of Firstaid in Road Safety.
9. Role of Civil Society in Road Safety.
10. Traffic Police Public Relationship.

Note : Examination Pattern :

- The Environment and Road Safety paper is 70 marks.
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SYLLABUS ON VIOLENCE AGAINST WOMEN & CHILDREN AT UNDER-GRADUATE LEVEL

UNIT III OF COMPULSORY PAPER ON ENVIRONMENT & ROAD SAFETY EDUCATION

AS PART OF SEMESTER - II  
Unit III

VIOLENCE AGAINST WOMEN & CHILDREN

1. Concept and Types of Violence Meaning and Definition of violence; Types of Violence against women domestic violence, sexual violence (including rape), sexual harassment, emotional/psychological violence; Types of Violence against children physical violence, sexual violence, verbal and emotional abuse, neglect & abandonment.

(kidnapping from lawful guardianship); 362 (abduction); 363 (punishment for kidnapping); 363A (kidnapping or maiming a minor for purposing of begging); 364A (kidnapping for ransom etc.); 366 (kidnapping etc. to compel woman for marriage etc.); 366A (procurement of minor girl for illicit forced intercourse); 366B (importation of girl from foreign country); 367 (kidnapping/abduction in order to subject person to grievous hurt, slavery etc.); 369 (kidnapping adductive child under 10 year with intent to steal from person); 372 & 373 (selling & buying minor for purposes of prostitution etc.).

4.1 The Protection of Children from Sexual Offences Act, 2012 An overview of the POCSO, relevant legal provisions and guidelines for the protection of children against sexual offences along with punishments; role of doctors, psychologists & mental experts as per rules of POCSO.

Note: Instructions for Examination:

- Unit III of the paper dealing with Violence against Women and Children is of 30 Marks.
- It shall have 30 multiple-



## SEMESTER-III

### BCM 301: ISSUES IN INDIAN COMMERCE

Objective: To enable the students to acquire basic knowledge of different issues faced in progress and prospects of commerce in India.

#### UNIT-I

Foreign Direct Investment Concept, Historical Perspective, Incentives for Attracting Foreign Capital, Implication for India industry Role of Foreign Investment Promotion Board (FIPB) Automatic Route and Sectoral Limit Difference between FDI and Foreign Portfolio Investment (FPI).

Make in India An Initiative of Government of India Objectives, Sectors in Focus and Issues & Challenges ahead.

Technology in Commerce Features, Impact, Management and Status of Technology Impact of Technology on Commerce in India.

International Finance:

## BCM 302: COST ACCOUNTING

Objective: The objective of this paper is to help the students to acquire conceptual knowledge of cost accounting and elements of cost.

### UNIT I

Introduction: Nature, Scope and Advantages of Cost Accounting, Installation of Costing System, Difference between Cost and Financial Accounting, Classification of Costs

Material: Purchase, Storage and Control of Materials, Stock Levels, Inventory, Control Techniques, Methods of Pricing Material Issues.

Labour: Meaning and Components of Labour Cost. Concept, Accounting and Control of Idle time and Overtime. Methods of Wage Payment and Incentive Plans, Labour Turnover

### UNIT II

Overheads: Collection, Classification, Allocation, Apportionment and Absorption of Overheads

## BCM 303: COMPANY LAW

Objective: The objective of this paper is to help the students understand various provisions of Companies Act 2013.

### UNIT - I

Introduction Characteristics of a Company Concept of Lifting of Corporate Veil Emerging Types of Companies

Formation of Company Promotion & Registration, Pre-incorporation Contract and Provisional Contracts

Memorandum of Association, Articles of Association, Doctrine of Constructive Notice, Doctrine of Ultra-Vires, Doctrine of Indoor Management,

Prospectus and Statement in Lieu of Prospectus, Red Herring Prospectus

Share Capital Kinds of Shares, Book Building Process, Information Memorandum, Dematerialisation of Shares, ASBA System, Transfer & Transmission of Shares, Buyback of Shares

### UNIT - II

Members and Shareholders Their Rights and Duties

Management Directors, Classification of Directors, Disqualification, Appointment, Legal Position, Powers and Duties, Disclosures of Interest, Removal of Directors, Board Meetings, Other Managerial Personnel and Remuneration, Digital Signature of Directors

Winding Up-Concept and Modes

Practical Work: Teacher should use Internet and Communication Technology to give students demo regarding procedure of Online Filing of Documents for Registration of Company, obtaining Director Identity Number (DIN), Corporate Identity Number (CIN), etc. Students should be apprised of National Company Law Tribunal (NCLT), Insider Trading, Rating Agencies, etc. Practical Training about Notice of Meeting, Agenda, Quorum, Proxy, Reports, Minutes of Meeting, Resolutions, etc. The teacher should use simulation method and will hold at least One Statutory Meeting, One Annual General Meeting, One Extraordinary Meeting and One Board Meeting

Reference books:

1. Kannal, S.N(967.8708 )-11.3646(S&16.6386( )-11.3646(SV)25.0277.)-11.3646(N)-10.29(.)-67.8708 S.o

## BCM 304: BUSINESS MATHEMATICS AND STATISTICS

Objective: The objective of this paper is to help the students understand mathematical and statistical tools in business decisions.

### UNIT I

Matrices and Determinants: Definition of Matrix. Types of Matrices, Algebra of Matrices, Properties of Determinants, Calculation of Values of Determinants upto Third Order, Ad-Joint of a Matrix, Elementary Row or Column Operations, Inverse of a Matrix.

## BCM 305: BANKING AND INSURANCE

Objective: To acquaint the students with Indian Banking and Insurance industry

### UNIT I

Indian Banking System Introduction, Concept, Types of Banks and Structure of Banking System, Functions of Commercial Bank, The Reserve Bank of India: Management and Structure, Functions of RBI, Monetary Policies and Techniques of Credit Control

Reforms in Indian Banking: Overview, Recommendations of Narasimham Committee, Verma Panel Report, Basel II Norms, Capital Adequacy Ratio (CAR), Revised NPA Norms, Grievance Mechanism and Banking Ombudsman, Impact of Reforms.

Emerging Trends in Banking: Concept of Banking, Mobile Banking, Electronic Fund Transfer (RTGS & NEFT) and Core Banking. RBI Guidelines on Internet Banking, Challenges faced by Indian Banking, Cheque Truncation System

### UNIT II

Insurance: Concept,

## BCM 306: INDIRECT TAX LAWS

Objective: The objective of this paper is to help the students to acquire knowledge of indirect tax laws prevailing in India.

### UNIT I

Central Sales Tax Act Features, Terms, Definitions, Registration of Dealer, Procedure for Assessment, Levy, Sales Tax Authorities Their Powers & Functions.

Value Added Tax Basic Concepts and Historical Background Levy of VAT, Difficulties in Administering VAT, Mode of Operation of VAT System, Variants of VAT and Methods of Computation of VAT Liability, Merits and Demerits of VAT Set Off/Input Tax Credit, Carrying over of Tax Credit Registration, TIN.

Customs Act, 1962 Basic Concepts Provisions Types of Custom Duty, Levy, Valuation, Customs Procedure Baggage & Exemptions

### UNIT II

Central Excise Act, 1944

# SEMESTER-IV

## BCM 401: SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT

Objective: The paper aims at providing the students a comprehensive knowledge about security analysis and portfolio management and equipping them for taking profitable investment decisions.

### UNIT I

Investment Meaning, Nature, Objectives and Process. Investment Avenues/ Alternatives. Investment Philosophy, Value Investing and Growth Investing. Investment Strategy Individual and Institutional Investors

Security Analysis



## BCM 402: ADVANCED ACCOUNTING

Objective: To provide knowledge to students about advanced accounting problems with the relevant Indian Accounting Standards.

UNIT

## BCM403: AUDITING AND SECRETARIAL PRACTICE

Objective: The objective of the

## BCM 404: COST MANAGEMENT

Objective: The objective of this paper is to acquaint the students with the various methods of cost determination and tools and techniques of cost control.

### UNIT I

Cost Management Need Significance and Different Areas of Cost Management and Application  
Methods of Cost Determination Job Costing, Batch Costing, Contract Costing, Uniform Costing and Inter Firm Costing Process Costing (including joint and by-products).  
Contemporary Concepts Activity Based Costing, Target Costing, Life Cycle Costing, Value Chain Analysis.

### UNIT II

Techniques for Cost Control:

Marginal Costing, Cost, Volume, Profit Analysis and Decision Making, Differential Costing and Absorption Costing

Budgeting and Budgetary Control: Concepts, Objectives, Limitations, Types, Budgets, Zero Base Budgeting.

Standard Costing, Analysis of Variance.

Practical Work:

Use of software package to obtain cost accounting output like: Fixed and Variable Cost, Break Even Point, P/V Analysis, Preparation of budgets.

Reference books:

1. Edward Blocher, David Stout, Gary Cokins: Cost Management, McGraw Hill
2. Jawahar Lal: Advance Management Accounting, S.Chand and Company Ltd.
3. M. Ravi Kishore: Cost Management, Taxman Publications.
4. N.K.Agarwal: Cost Accounting, Suchita Prakashan Pvt.Ltd.
5. Horngren, Srikant M.Datar, George foster: Cost Accounting, Prentice Hall.

## BCM 405: MARKETING MANAGEMENT

Objective: The paper aims at making students understand the basic concepts, philosophies, process and techniques of marketing

### UNIT I

Introduction to Marketing: Meaning, Nature and Scope of Marketing, Marketing Concepts and Philosophies, Marketing Process, Marketing Mix

Marketing Information System: Meaning and Components, Marketing Research Process

Consumer Buying Behaviour: Factors Influencing Buying Behaviour, Buying Decision Process

Market Segmentation: Levels and Patterns of Market Segmentation, Basis, Major Segmentation Variables for Consumer Markets, Concepts of Market Targeting and Positioning

Product Planning and Market Strategies: Product Life Cycle, New Product Development

Product Concepts and Classification, Branding, Packaging and Labeling

### UNIT II

Pricing Decision: Pricing Policies and Strategies

Distribution Decisions: Channel Design Decisions, Major Channel Alternatives, Channels

Management Decisions, Causes and Managing Channel Conflict

## BCM 406: QUANTITATIVE TECHNIQUES AND METHODS

Objective: The objective of the paper is to acquaint the student with the various quantitative techniques and methods used in managerial decisions

### UNIT I

Quantitative Techniques: Introduction and use in Business

Theory of Probability: Introduction, Definitions and use of Addition and Multiplicative Theorem, Conditional Probability Probability Distribution: Binomial Distribution, Poisson Distribution, Normal Distribution

Linear Programming: Meaning, Advantages, Limitations, Basic Terminology, Formulation of Linear Programming Problem, Graphic Solution of Linear Programming Problem Business Application of Linear Programming.

### UNIT II

Interpolation and Extrapolation

Correlation: Meaning, Types, Methods Scattered Diagram, Karl Pearson Coefficient of Correlation, Rank Correlation and Concurrent Deviation Method.

Regression Meaning and Significance, Difference Between Correlation and Regression Simple Linear Regression and Estimation of Parameters (Slope and Intercept).

Practical Work : Use of Microsoft Excel in Solving Simple Data Analysis.

#### Reference books

1. Dowling E. Mathematical Methods for Business and Economics, McGraw Hill
2. K. Sydsaeter, P. Hammond Essential Mathematics for Economic Analysis, Pearson
3. Chiang Fundamental Methods of Mathematical Economics, 3rd edition, McGraw Hill
4. Renshaw, G Maths for Economics. Oxford: Oxford University Press.
5. Spiegel M. and Stephens S Schaums Outline of Statistics, McGraw Hill
6. Lind D. Basic Statistics for Business and Economics, McGraw Hill
7. Dougherty, C. Introduction to Econometrics. Oxford: Oxford University Press.
8. Vogelpang, B Econometrics: Theory and Applications with EViews. London Pearson.

## SEMESTER-V

### BCM 501: INCOME TAX LAW

Objective: The objective of the course is to impart basic knowledge of the provisions of Income tax laws in India.

#### UNIT I

Introduction, Important Definitions: Assessee, Person, Income, Total Income, Assessment Year & Previous Year. Agricultural Income & its assessment. Residence & Tax Liability (Basis of Charge). Capital & Revenue. Exempted Incomes.

Income from Salaries, Income from House Property.

#### UNIT II

Profits and Gains of Business and Profession including Depreciation, Capital gains, Income from Other Sources.

Note: The paper setter will consider the changes up to September of relevant year.

Practical Work:

1. Preparation of Form 16 and 16A
2. Preparation and Filing of ITR Forms
3. Preparation of PAN Form

Suggested Readings:

1. Students Guide to Income Tax Dr. Vinod K. Singhania & Dr. Monica Singhania. (Taxmann Publications, New Delhi)
2. Income Tax Law and Accounts Dr. H. C. Mehrotra & Dr. S.P. Goyal (Sahitya Bhawan Publications, Agra)
3. Income Tax Dr. Garish Ahuja & Dr. Ravi Gupta  
(Bharat Publications, New Delhi)

## BCM 502: MANAGEMENT ACCOUNTING

Objective: To study the basic concepts of Management Accounting relevant in Business and helping the students to understand the usage of Accounting Financial Management.

### Unit-I

Origin Concept, Nature and Scope of Management Accounting, Distinction between Management Accounting and Financial Accounting. Nature, Importance and Limitations of Financial Statements, Tools of Financial Analysis and Analysis, Common Size Financial Statements and Comparative Financial Statements, Ratio Analysis.

### Unit-II

Fund Flow Statement, Cash Flow Statement-BS Price Level Accounting, Social Accounting, Human Resource Accounting (Concept only), Responsibility Accounting: Concepts, Steps in Responsibility Accounting and Advantages of Responsibility Accounting.

Practical: Use of various software packages to obtain different Management Accounting outputs like : (i) Fund Flow Statement, (ii) Ratio Analysis, (iii) Cash Forecasting.

Reference books:

- 1.







## BCM 505: ENTREPRENEURSHIP AND SMALL BUSINESS

Objectives:- The basic objective of this course is to help the learners understand various issues involved in setting up a private enterprise and develop required entrepreneurial skills in economic development. It also aims to motivate students to opt for entrepreneurship and self-employment as alternate career options.

### UNIT - I

Entrepreneurship Concept and Theories; Entrepreneurial Meaning and Characteristics: Leadership, Risk taking, Decision making, Motivation, Innovation.

Women Entrepreneurship Problems Faced, Suggestions, Role of Government to promote Women Entrepreneurship; Socio-economic Environment.

Business Planning; Entrepreneurial Development Programmes: Their Relevance and Achievement, Role of Government in Organizing EDPs.

### UNIT - II

Small Scale Business Seed Bed of Entrepreneurship; Business Ventures Concept; Setting up a Small Scale Enterprise.

Product Planning and Management; Marketing Management; Growth and Diversification Strategies.

Role of Small Business in the National Economy; Small Business and Modern Technology

Tax Considerations/ Benefits to Small Scale Units; SSI Exemptions.

### Suggested readings

1. Desai, Vasant (2003). Small Scale Industries and Entrepreneurship. Himalaya Publishing House, Delhi.
2. Kaulgud, Aruna (2003). Entrepreneurship Management. Vikas Publishing House, Delhi.
3. Cynthia, L. Greene (2004). Entrepreneurship Ideas in Action. Thomson Asia Pvt. Ltd., Singapore.
4. Chandra, Ravi (2003). Entrepreneurial Success: A Psychological Study. Sterling Publication Pvt. Ltd., New Delhi.
5. . Balaraju, Theduri (2004). Entrepreneurship Development: An Analytical Study. Akansha Publishing House, Uttam Nagar, New Delhi.
6. David, Otes (2004). A Guide to Entrepreneurship. Jaico Books Publishing House, Delhi.
7. Taneja (2004). Entrepreneurship. Galgotia Publishers

## BCM 506: FINANCIAL MARKETS AND SERVICES

Objective: To familiarize the students with the traditional and modern financial and services.

### UNIT I

Financial Markets: Meaning, Functions and Types.

Money Market: Meaning, Characteristics, Structure, Participants, Growth of Indian Money Market, Components of Money Market, Call Money Market, Acceptance Market, Bills Market, Commercial Paper Market. Certificates of Deposits Market in India.

Capital Market: Nature and Role, Functions, Distinction between Money market and Capital Market, Primary Market, Secondary market, Operational Mechanism of Capital Market.

### UNIT II

Financial Services: Meaning, Characteristics, Importance and Kinds of Financial services, Financial Services and Economic Environment, Players in Financial services. Merchant Banking:

## BCM 601: DIRECT TAX LAWS

Objective: The objective of the course is to impart ~~basic~~ knowledge of the provisions of Income tax laws in India.

### UNIT I

Deemed Incomes and Clubbing of Incomes (Aggregation of Incomes), ~~off Set~~ and Carry Forward of Losses, Deductions to be made in Computing the Total Income, Rebate & Relief.

Assessment of ~~Individual~~ Individual.

### UNIT II

Assessments of HUF, Association of Persons & Firm.

Income Tax Authorities, Procedure of Assessment (Practical aspects of Filing of Return to be stressed), Penalties, Deduction & Collection of Tax at Source, Advance Payment of Tax, Appeals & Revision.

Note: The paper setter will consider the changes up to ~~30~~ September of relevant year.

Practical Work:

1. Filing of return by an Individual, HUF & Firm.
2. Filling and Submission of TDS Form.

Suggested Re

## BCM 602: FINANCIAL MANAGEMENT

Objective: The objective of the paper is to familiarize the students with Principles and Practices of Financial Management.

### UNIT - I

Financial Management: Meaning, Scope and Objectives of Financial Management, Time Value of Money Compounding Techniques and Discounting Techniques. Capital Budgeting, Evaluation of Projects (excluding Risk and Uncertainty, Implications of Normal, Initial and Terminal Depreciation and Balancing Charge). Cost of Capital Determination of Cost of Capital, Components of Cost of Capital.

### UNIT - II

Sources of Corporate Finance, SEBI Guidelines for Raising Corporate Finance. Capital Structure, Meaning, Types of Leverage, Determinants of Capital Structure. The Capital Structure. Working Capital Management and Its Estimation (Excluding Cash, Receivable and Inventory Management). Dividend Policy, Relevance and Irrelevance Theories.

Reference books:

1. J C Van Horne, Financial Management and Policy, 12th Edition, New Delhi, Prentice Hall of India
2. J C Van Horne, J W Wachowicz, Jr., Fundamentals of Financial Management, 13th Edition, Prentice Hall of India
3. Prasanna Chandra, Financial Management, Tata McGraw Hill.
4. Khan and Jain, Financial Management

## BCM 603: ISSUES IN FINANCIAL REPORTING

**Objectives** The main objective of this subject is to provide knowledge to the students about developments in financial reporting, and understanding of reporting issues at the national and international level.

### Unit I

Financial reporting: Nature and Objectives, Benefits, Users of Financial Reports. General Purpose and Specific Purpose Report. Qualitative Characteristics of Accounting Information.

Conceptual Framework of Financial Reporting: FASB and IASB

Interna

## BCM604: SOCIAL AND BUSINESS ETHICS

Objectives: The course aims to educate that how the adoption of Business Ethics by organizations not only discourages corporate wrongdoing, but also contributes substantially in the achievement of corporate excellence.

### Unit-I

Business Ethics, Definition, Nature, Purpose, Ethical Issues in Management, Causes of Unethical Behaviour, Ethical Abuse/Values, Morals and Business Ethics, Levels of Business Ethics, Myths of Business Ethics, Relationship between Value, Morals and Ethics., Conflict of Interest. Ethics at Workplace: Individual in Organisation, Gender Issues, Harassment, Discrimination. Ethics in Accounting & Finance, Marketing and Consumer Protection, Importance, Problems and Issues.

### Unit II

Whistle Blower Policies, Meaning, Importance and Issues.  
Corporate Social Responsibility under Company Act 2013.  
Ethical Issues in Corporate Governance.  
Environmental Issues, Protection of Natural Environment, Prevention of Pollution, Depletion and Conservation of Natural resources.

### Suggested Readings

1. Chakraborty , S.K. : ,Foundations of management Work Contributions from Indian Thought: Himalaya Publishing House Delhi
2. Griffiths , B. : The marriage of East and West , colling London
3. Gandhi , M.K. : The Study of My Experience with Truth, Navj Publishing House , Ahmedabad
4. Velasquez , M.G. : Business Ethics 5. Sekhar , R.C. : Ethical Choices in Business .

## BCM 605: OPERATIONAL RESEARCH

Objective: To understand the concepts and techniques of Operations Research for business decision making and to acquire required skills to solve various problems in OR.

### UNIT -I

Operational Research Meaning, Significance and Scope. Introduction to Linear Programming, Formulation of Linear Programming Problem, Graphical Method, Simplex Method. Duality in Linear Programming, Definition of Dual Problem, General Rules in Converting any Primal into its Dual, Transportation Problem, Assignment Problem.

### UNIT -II

Decision Theory: Decision Making under Uncertainty and Risk, Decision Trees. Replacement Problem (Individual and Group replacement Problems both). Games Theory Two Persons Zero Sum Games, Pure Strategies, Mixed Strategies. Simulation; Meaning, Process, Advantages, Limitations and Applications.

Practical Work :

Use of Linear Programming in Industry.

Suggested Readings

1. Paneerselvam, Operations Research, Prentice Hall of India, New Delhi.
2. Taha, Operations Research: An Introduction, Prentice Hall of India, New Delhi.
4. Kapoor, V.K., Operations Research, Sultan Chand & Sons, New Delhi.
5. Sharma J. K., Operations Research, Theory and Applications, Macmillan India Ltd., ND.
6. Kalavathy, Operations Research, Vikas Publishing House, ND.



## BCM 606: SECTORAL ASPECTS OF INDIAN ECONOMY

Objectives: This course will provide insight into the various sectoral aspects of Indian economy

### Unit I

- i) Agriculture: Features, Agricultural Productivity and Income, Rural Indebtedness, Agricultural Marketing, Agricultural Finance and Agricultural Policy, New Development in Agriculture Contract Farming, Organic Farming and Corporate Farming.
- ii) Industrial Development during the Planning Period, Industrial Policy of Govt. of India, National manufacturing policy, Small Scale and Cottage industries in India: Importance, problems and Govt. Policy, Large Scale Industries Iron & Steel, Cement and Petrochemicals.

### Unit

## B.COM. (HONS.) 3<sup>rd</sup> SEMESTER

### BCH 307: ACCOUNTING THEORY AND REPORTING PRACTICES

Objective: The objective of the paper is to provide broad understanding to the students about the basic concepts, theories and policies regarding accounting theory.

#### UNIT-I

The History and Development of Accounting, Nature and Uses of Accounting, Traditional Approaches to the Formulation of An Accounting Theory, Regulatory Approach to the Formulation of An Accounting Theory; The Events, Behavioural and Human Information Processing Approach.

#### Unit II

The Predictive and Positive Approaches to the Formulation of Accounting Theory, A Conceptual Framework for Financial Accounting and Reporting. The Structure of Accounting Theory, Alternatives Asset Valuation and Income Determination Models.

#### Reference Books:

1. Bernstein & Wild, Financial Accounting Theory Issues and Controversies, McGraw Hill.
2. Bhabatosh Banerjee, Regulation of Corporate Accounting and Reporting in India, World Press.
3. Chartered Institute of Management Accountants. CIMA Dictionary of Finance and Accounting.
4. Elliott, B. & Elliott, J., Financial Accounting and Reporting. Harlow
5. K.S. Most, Accounting Theory, Holt, Rinehart & Winston.
6. Lev Baruch, Financial Statement Analysis A New Approach, Prentice Hall.
7. S. Agarwal, Manual of Accounting Standards, Snow White.
8. T.P. Ghosh, Accounting Standards and Codes [19.0891(.)-10.4934( )] TJ ET BT 11.9773 0 0 1

## BCH 308: DEVELOPMENT ECONOMICS

Objective: The objective of this paper is to provide broad understanding to the students about the basic concepts, theories and policies regarding economic development and growth

### UNIT -1

Concept of Economic Development, Distinction between Growth and Development, Various Traditional and Modern Criteria to Measure Development, Determinants of Development, Balanced vs. Unbalanced Growth,

Concept of Sustainable Development, Importance, Indices of Development,

Classical Theories of Development - Adam Smith, Karl Marks and Schumpeter, Stages of Growth, Kaldor Model of Growth

### UNIT -

## BCH 309: ADVERTISING AND BRAND MANAGEMENT

Objective: The objective of the paper is to provide an understanding of the principles of

## BCH 310: BANK MANAGEMENT

Objectives: The paper aims at acquainting the students, the concepts of Bank Management and relevant aspects.

### UNIT I

## B.COM. (HONOURS) 4<sup>th</sup> SEMESTER

### BCH407: CONTEMPORARY ISSUES IN ACCOUNTING

Objective: The paper aims at acquainting students with the contemporary issues in accounting.

#### UNIT I

Role of International Accounting Standard Committee in Harmonisation of Divergent Accounting Practices.

Accounting for Human Resources.

Accounting for Price Level Changes.

Accounting for Financial Instruments.

#### UNIT II

Segment Reporting, Interim Reporting.

Forensic Accounting Introduction Historical Background, Essentials Role of Forensic Accountant Forensic Accounting in India.

Corporate Accountability Reporting Basics of Sustainability Reporting Social Reporting and Performance Reporting.

Accounting for Brand Equity Introduction, Types of Brands, Objectives Models, Environment Accounting.

Reference Books:-

1. L S Porwal Tata McGrawHill Education, .
2. Hendriksen, Irwin Professional Publishing; 5 Sub edition, .
3. Accounting theory and practice / M.W.E. Glautier, BUnderdown Glautier, M. W. (Michel William Edgard).

## BCH 408: INDUSTRIAL ECONOMICS

Objective: The objective of the paper is to provide basic knowledge to the students about concepts, theories and policies regarding industrial structure and growth.

### Unit - I

Industrial Economics- Meaning, Scope, Need and Significance

## BCH 409: CONSUMER BEHAVIOUR

Objective: The paper aims at enabling students to understand the process of consumer behaviour, the various external and internal factors that influence consumer behaviour and to



## BCH 410: BANK LEGISLATION

Objective: The paper aims to acquire knowledge about legal & regulatory framework of the banking system and the various laws and enactments.

### UNIT I

Evolution of Banking Law in India- Provisions of Banking Regulation Act, 1949 Its Amendments. Reserve Bank of India Act, 1934 Role and Functions of RBI Credit Control Techniques Indian Evidence Act Negotiable Instruments Act 1881 Payments and Settlements Systems Act 2007 and Amendments.

### UNIT-II

Special Features of Recovery of Debts due to Banks and Financial Institutions Act, 1993, The Securitization and Reconstruction of Financial Assets and Enforcement of Security Interest Act, 2002, Grievance Mechanism and Banking Ombudsman-Adalats Banking Codes and Standard Boards Board

B.COM. HONOURS  
5<sup>th</sup> Semester

BCH 507: STRATEGIC FINANCIAL MANAGEMENT

OBJECTIVE: This Course aims at enabling the students to understand various financial management concepts and to apply financial management theories and techniques for strategic decision making and informed analysis. It aims at enabling students to manage basic corporate finance transactions besides investing more profitably and operate more efficiently.

.UNIT -I

Introduction to Strategic Financial Management. Interface of Financial Policy and Strategic Management. Significant references for Strategic Financial Management. Strategic Business Unit. Financing Choices and Decisions: Differences in Financing of Venture Firm, Mature Companies and Firms in High Growth Stage, Deal Structuring and Pricing, IPOs and their Underpricing. Asset-



## BCH 509: COMPENSATION MANAGEMENT

Objective: To enable the students to design and administer a compensation system that rewards employees fairly while satisfying customer demands and permitting the organization to operate profitably.

### Unit I

Compensation Management Concept, Principles and Practices; Theories of Compensation; Compensation in a Knowledge Based World. Foundations of Compensation Performance Evaluation, Job Evaluation- Job Grading and Job Design; Executive Compensation. Compensation and Organizational Strategy Monetary and Non-Monetary Rewards; Fringe Benefits, Developing Strategic Compensation Alternatives; Challenges of Compensation Design and Compensation Policies in India.

### Unit II

Components of Compensation Basic Pay, D.A., Incentives Plans, Profit Sharing Schemes, Provident fund, Gratuity and Pension. Payroll Accounting Tax planning, Tax Efficient Compensation Package. International Compensation Management Components and Approaches .Compensation Laws Payment of Wages Act, Payment of Gratuity Act, Employees State Insurance Act, and Workmen Compensation Act.

Suggested Readings:

1. Venkataratnam, C.S., and B. Krivastava Personnel Management and Human Resources Tata McGraw Hill.
2. Thomas, J. Bergman, V.G. Scarpillo and F.S. Ho Compensation Decision Making Dryden Press.
- 3.

## BCH 510: Electronic Banking and Risk Management

Objective: To provide an understanding and an appreciation of Electronic Banking and of Risk Management in order to enable the optimum strategy for the handling of risk in banks.

B.COM. (HONOURS)

6<sup>th</sup> Semester

BCH607: INVESTMENT MANAGEMENT

Objective and expected outcome of the course: This course provides a broad overview of investment management, focusing on the application of finance theory to the issues faced by portfolio managers and investors in general. It aims at enabling the students to get theoretical and practical background in the field.

Investing in Alternative Asset Classes Hedge Funds, Characteristics of a Hedge Fund, Hedge Fund Strategies, Risk Arbitrage Investing, Hedge Fund Performance, Private Equity and Venture Capital.

Suggested Readings:

1. Babu.Dr.G.Ramesh, Portfolio Management including Security Analysis, Concept Publishing Company.
2. Dr.Raganatham Madhumathi R. Investment analysis Portfolio management. Person Education, New Delhi.
3. Dr.BhallaV.K.Investment Management, S.Chand and Company, New Delhi.
4. Fisher & Jordan, Security analysis and portfolio management, Prentice Hall of India, New Delhi.
5. Rustagi R.P, Investments Analysis and Portfolio management, Sultan Chand & Sons, New Delhi.
6. Sharpe, William and Gordon, Investment Prentice hall of India, New Delhi.

## BCH 608: INTERNATIONAL ECONOMICS

Objective: The objective of the paper is to provide basic knowledge to the students about International Economics.

### Unit-I

Adam Smith's Absolute Advantage Theory; Ricardo's Comparative Advantage Theory; Heckscher-Ohlin Theory of Trade; Terms of Trade

Free Trade vs Protection, Rationale of Protection Policy in Developing Countries, Barrier Tariffs, Quotas to Trade.

### Unit-II

Balance of Payments: Definitions and Concepts; Balance of Trade, Balance of Payments on Current Account, Balance of Payments on Capital Account, Autonomous and Accommodating Capital Flows; Causes and Measures to Correct the Disequilibrium

Exchange Rate: Meaning and Its determination; Fixed vs Flexible Exchange Rate, Theories of Exchange Rate: BoPs Theory, PPP Theory.

## Suggested Readings

1. H.G. Mannur, International Economics, Vik Publishing House Pvt Ltd
2. Bo Sodersten, International Economics, Macmillan Publishers Ltd
3. Bo Sodersten and Geoffrey Reed, International Economics, St. Martin's Press
4. R.R. Paul, Money Banking and International Trade, Kalyani Publishers
5. Dominic Salvatore, International Economics, John Wiley and Sons Inc
6. Economic Survey, Ministry of Finance, Government of India, Latest edition.

## BCH 609: TRAINING & DEVELOPMENT

Objectives This Course aims at educating students regarding the concept of training and development in an organization.

### UNIT I

Introduction to Training Concept: Definition, Meaning, Need For Training, Importance Of Training, Objectives Of Training, Process Of Training: Steps In Training

Concept of Training Need; Identification of Training Need, Methods of Training and Techniques of Training, On the Job, Off the Job, Lecture, Role Play , Case Study, Vestibule Training, Simulation Techniques, in Basket Exercise, Syndicate Method, T



## BCH 610: BANK MARKETING

Objective: The paper aims at acquainting the students application of marketing functions in banks, being directed at providing services to satisfy customers financial (and other related) needs and wants, more effectively and efficiently.

### UNIT I

Introduction of Marketing and Key Concepts