



INVERTIS UNIVERSITY, BAREILLY

**Proposed Syllabus
for**

BACHELOR OF COMMERCE (Semester-based Course Proposal)

**Bachelor of Commerce Syllabus as per Course Structure to be Effective from
Academic Year 2017-18 onwards**

COURSE STRUCTURE

B.Com.

First Year (Semester – I)

S.No.	Paper Code	Paper Name	Maximum Marks			Hours	Credit
			External	Sessional	Total	L+T+P	
1	BCR101	Principles of Business Management	70	30	100	4+1+0	5
2	BPC101*	Professional Communication	70	30	100	3+0+2	5
3	BCR103	Business Economics	70	30	100	4+1+0	5
4	BCR104	Book Keeping and Basic Accounting	70	30	100	4+1+0	5
5	BCR105	Fundamentals of Computer	70	30	100	4+1+0	5

First Year (Semester – II)

S.No	Paper Code	Paper Name	Maximum Marks			Hours	Credit
			External	Sessional	Total	L+T+P	
1	BCR201	Financial Accounting	70	30	100	4+1+0	5
2	BCR202	Business Laws	70	30	100	4+1+0	5
3	BCR203	Business Statistics	70	30	100	4+1+0	5
4	BCR204	Business Environment	70	30	100	4+1+0	5
5	BCR205	Environmental Science	70	30	100	4+1+0	5

Second Year (Semester -III)

S.No	Paper Code	Paper Name	Maximum Marks			Hours	Credit
			External	Sessional	Total	L+T+P	
1	BCR-301	Corporate Accounting	70	30	100	4+1+0	5
2	BCR-302	Corporate Law	70	30	100	4+1+0	5
3	BCR-303	Cost Accounting	70	30	100	4+1+0	5
4	BCR-304	Industrial Law	70	30	100	4+1+0	5
5	BCR-305	Fundamentals of Entrepreneurship	70	30	100	4+1+0	5

BPC 101* Professional communication will be on module basis.

Second Year (Semester -IV)

S.No.	Paper Code	Paper Name	Maximum Marks			Hours	Credit
			External	Sessional	Total	L+T+P	
1	BCR-401	Money and Financial System	70	30	100	4+1+0	5
2	BCR-402	Income Tax Law and Accounts	70	30	100	4+1+0	5
3	BCR-403	Auditing	70	30	100	4+1+0	5
4	BCR-404	Public Finance	70	30	100	4+1+0	5
5	BCR-405	Human Resource Management	70	30	100	4+1+0	5

Third Year (Semester -V)

S.No.	Paper Code	Paper Name	Maximum Marks			Hours	Credit
			External	Sessional	Total	L+T+P	
1	BCR-501	Indian Economy	70	30	100	4+1+0	5
2	BCR-502	Management Accounting	70	30	100	4+1+0	5
3	BCR-503	Principles of Marketing	70	30	100	4+1+0	5
4	BCR-504	Indian Banking System	70	30	100	4+1+0	5
5	BCR-505	Information Technology and its Application in Business	70	30	100	4+1+0	5

Third Year (Semester -VI)

S.No.	Paper Code	Paper Name	Maximum Marks			Hours	Credit
			External	Sessional	Total	L+T+P	
1	BCR-601	Financial Management	70	30	100	4+1+0	5
2	BCR-602	Industrial Relation	70	30	100	4+1+0	5
3	BCR-603	International Marketing	70	30	100	4+1+0	5
4	BCR-604	Fundamental of Insurance	70	30	100	4+1+0	5
5	BCR-605	Essential of e-Commerce	70	30	100	4+1+0	5

Bachelor of Commerce (B.Com)

First Year (Semester-I)

BCR-101: PRINCIPLES OF BUSINESS MANAGEMENT

L+T+P
4+1+0

Unit-I

Introduction: Concept, nature, process, and significance of management; Managerial roles (Mintzberg); An overview of functional areas of management; Development of management thought; Classical and neo-classical systems; Contingency approaches.

Unit-II

Planning and Decision Making: Concept, process, and types. Decision making - concept and process; Bounded rationality; Management by objectives; Corporate planning; Environment analysis and diagnosis; Strategy formulation.

Unit-III

Organizing: Concept, nature, process, and significance; Authority and responsibility relationships; Centralization and decentralization; Departmentation; Organization structure - forms and contingency factors.

Unit-IV

Motivating and Leading People at Work: Motivation -concept; Theories -Maslow, Herzberg, McGregor, and Ouchi; Financial and non-financial incentives. Leadership - concept and leadership styles; Leadership theories (Tannenbaum and Schmidt.); Likert's System Management; Communication -nature, process, networks, and barriers; Effective communication.

Unit-V

Managerial Control: Concept and process; Effective control system; Techniques of control-traditional and modern.

Management of Change: Concept, nature, and process of planned change; Resistance to change; Emerging horizons of management in a changing environment.

Suggested Readings:

1. Drucker Peter F: Management Challenges for the 21st Century; Butterworth Heinemann, Oxford.
2. Wehrich and Koontz, et al: Essentials of Management; Tata McGraw Hill, New Delhi.
3. Fred Luthans: Organizational Behaviour; McGraw Hill, New York.
4. Louis A. Allen: Management and Organisation; McGraw Hill, Tokyo.
5. Ansoff H.I: Corporate Strategy; McGraw Hill, New York.
6. Hampton, David R: Modern Management; McGraw Hill, New York.
7. Stoner and Freeman: Management; Prentice-Hall, New Delhi.

8. Maslow Abraham: Motivation and Personality; Harper & Row, New York, 1954.
9. Hersey Paul and Blanchard Kenneth: Management of Organizational Behaviour - Utilizing the Human Resources; Prentice Hall of India, New Delhi.

BPC 101: PROFESSIONAL COMMUNICATION

L+T+P+C

3+0+2+5

Objectives: To enable the learner to communicate effectively and appropriately in real-life situation.

To develop and integrate the use of the four language skills i.e. reading, listening, speaking and writing.

Module 1: Learning English (10 Hrs): Subject Verb Agreement and Tenses: One-word Substitution: Jumbled Sentences

Activities: Framing of Sentences, Greetings, Introducing oneself, Invitation, Making Request, Expressing Gratitude, Complimenting and Congratulating.

Module 2 :Learning Through Literature (10 Hrs): Sultana's Dream by Rokeya Sakhawat Hussain, The Eyes are not here by Ruskin bond, The Renunciation By Rabindranath Tagore,

The Capital of the World by Ernest Hemingway

Poetry: Where the mind is without fear by Rabindranath Tagore; Road not Taken by Robert frost.

Activities: Framing of Sentences, Reading, Narration, Dialogue writing, Reading Comprehension, Role play

Module 3:Introduction to Communication (5 Hrs): Types of communication, Barriers to Communication, Principles of effective communication.

Activities: Role Play, Extempore, Presentation

Module 4: Writing skills (15 Hrs): Comprehension Chapters 1-4 from Oxford Remedial English Book 1.

Activities: Application regarding attendance, Fee extension, Fine-remit, leave application, Requisitions. Writing paragraph on current topics

Module 5 A:Listening skills and speaking skills (10 Hrs)

Communication Lab activities: Situations based role play, Debate, Profile of famous personalities.

Activities: Role Play, Essay writing, One animation Movie and one documentary

Module 6 : Presentations (Practical 2 weeks)

Suggested Readings:

1. Business Communication , Bovee & Thill, McGraw Hill, fifth edition,2007
2. Business Communication , Raymond V. Lesikar, McGraw Hill, 7th edition, 2009
3. Business Communication Strategies , Matthukutty Monippally, Tata McGraw Hill
4. An Anthology of English Essays, edited by R.P Singh ,Oxford university Press
5. An Anthology Of English short Stories, edited by R.P Singh
6. A Remedial Course in English for colleges, Central Institute of English and Foreign Languages, Book 1, Book 2, Book 3
7. Soft Skills, Dr.K.Alex ,S.Chand
8. Basic English Usage , Michael Swan ,Oxford Indian Edition

BCR-103: BUSINESS ECONOMICS

L+T+P
4+1+0

Unit-I

Introduction: Meaning and scope of economics, Types of economics. Basic problems of an economy. Introduction to Business economics and application of business economics in business decision making.

Unit-II

Demand: Concept of demand and its determinants. Change in demand and change in quantity demanded and Law of demand. Meaning / Types of elasticity of demand. Measurement of elasticity of demand; Price, income and cross elasticity. Relationship between Revenue and Elasticity of Demand. Use of elasticity of demand in Business decision making.

Unit-III

Production Function: Meaning of Production function. Total average and marginal product. Law of variable proportions, Iso-quants, Economic regions and optimum factor combination; Returns to scale; Internal and external economies and diseconomies.

Theory of Costs: Meaning and types of cost. Short-run and long-run cost curves - traditional and modern approaches.

Unit-IV

Market Structures: Market structures and business decisions; Objectives of a business firm. Price and output determination under different forms of market- perfect competition, monopoly, monopolistic competition and oligopoly.

Unit-V

Factor Pricing: Marginal Productivity theory and demand for factors; Determination of wage rates under perfect competition and monopoly; Rent -concept; Ricardian and modern theories of rent; Quasi-rent. Interests -concept and theories of interest; Profit -nature, concepts, and theories of profit.

Suggested Readings:

1. John P. Gould, Jr. and Edward P. Lazear: Micro-economic Theory; All India Traveller, Delhi.
2. Browning Edger K. and Browning Jacquenlence M: Microeconomic Theory and Applications; Kalyani, New Delhi.
3. Watson Donald S. and Getz Molcolm: Price Theory and Its Uses; Khosla Publishing House, New Delhi.
4. Koutsoyianni A.: Modern Microeconomics; Macmillan, New Delhi.
5. Richard G, Lipsey: An Introduction to Positive Economics; ELBS, Oxford.
6. Stigler G: The Theory of Price; Prentice Hall of India.
7. Nellis & Parker: The Essence of Business Economics; Prentice Hall, New Delhi.
8. Ferguson P.R. and Rothschild R., and Ferguson G.J.: Business Economics; MacMillan, Hampshire.
9. Ahuja H.L.: Business Economics; S.Chand & Co.,New Delhi.

BCR-104: BOOK KEEPING AND BASIC ACCOUNTING

L+T+P
4+1+0

Unit-I

Meaning and Scope of Accounting: Need, development, and definition of accounting; Book-keeping and accounting; Persons interested in accounting; Disclosures; Branches of accounting; Objectives of accounting; International accounting standards (only outlines); Accounting principles; Accounting standards in India.

Unit-II

Accounting Transactions: Accounting Cycle; Journal; Rules of debit and credit; Compound journal entry; Preparation of ledger; Subsidiary Books including Cash Book and Trial Balance; Rectification of Errors.

Unit-III

Capital and Revenue: Classification of Income; Classification of expenditure; Classification of receipts; Preparation of Bank Reconciliation Statement.

Unit-IV

Joint Venture and Consignment: Meaning, Concept and features of Joint Venture, methods of recording joint venture transactions and treatment of cash discount; Consignment- some important terms and accounting procedure.

Unit-V

Final accounts: Manufacturing account; Trading account; Profit and loss account; Balance sheet; Adjustment entries. Familiarity with Accounting standard Package (Ex-Tally)

Suggested Readings:

1. Anthony, R.N. and Reece, J.S.: Accounting Principles; Richard Irwin Inc.
2. Gupta, R.L and Radhaswamy, M: Financial Accounting; Sultan Chand and Sons, New Delhi.
3. Monga J.R., Ahuja Girish, and Sehgal Ashok: Financial Accounting; Mayur Paper Back, Noida.
4. Shukla. M.C., Grewal T.S., and Gupta, S.C.: Advanced Accounts; S. Chand & Co. New Delhi.
5. Compendium of Statement and Standards of Accounting: The Institute of Chartered Accountants of India, New Delhi.
6. Agarwala A.N., Agarwala K.N.: Higher Sciences of Accountancy: Kitab Mahal, Allahabad.
7. Mishra A.K.: Financial Accounts, Sahitya Bhawan Publishers and Distributers.
8. Jha, B.K.: Financial Accounting, Kedar Nath & Ram Nath, Meerut.

BCR-105: FUNDAMENTALS OF COMPUTER

L+T+P
4+1+0

Unit-I

Computer Fundamentals: What is a computer? Components of a computer system. Classification of computers. Types of computers. Brief history of evolution of computers, generation of computers. Computer hardware and software, Input/output devices. Computer memories.

Unit-II

Number System: Binary, Octal, Decimal, and Hexadecimal representation of Characters: ASCII and EBDIC codes, Binary arithmetic and logic circuit.

Unit-III

Computer languages: Machine, Assembly and High level language, Assembler, Compiler and interpreter. Algorithms and flow chart

Introduction to internet: Components, Services and working on internet, introduction to protocols, tools.

Unit-IV

Introduction to Operating System: Types of operating system, **DOS Operating System-** Elementary knowledge of DOS commands DIR, CLS, DATE, TIME, MD, CD, RD, RENAME, DEL, BACKUP, RESTORE, COPY, SCANDISK, and CHKDSK.

Unit-V

Windows Operating System- Basic Features – Date, Time, Time Zone, Display, Screen saver, Fonts, Mouse, and mouse pointers. Using accessories such as calculator, paint brush, CD player, etc.

Unit-VI

MS-Office: Starting Word, new documents, entering text, changing text, aligning, underlining, and justifying text. Tables – creation, adding rows and columns, splitting, and combining cells, Borders. Saving, closing, and operating documents. Adding headers and footers, Power Point and their use.

Suggested Readings:

1. Computer Fundamental, V. Rajarjaman, Prentice Hall of India, 4th Edition
2. Computer Fundamental, P.K. Sinha: BPB Publications, 2nd edition, 1992.
3. PC Software for Windows, R.K. Taxali, Tata Mc Graw Hill, Golgotia Publications, latest edition.

First Year (Semester-II)

BCR-201: FINANCIAL ACCOUNTING

L+T+P

4+1+0

Unit-I

Accounting (Overview): Meaning, Nature, Significance and Limitation of Accounting, Accounting Concepts, Conventions and Accounting Standards, Generally Accepted Accounting Principals (GAAP) and their relevance

Unit-II

Preparation of accounts relating to Royalty Accounts; Hire-purchase and installment purchase system; Meaning of hire-purchase contract; Legal provision regarding hire-purchase contract; Accounting records for goods of substantial sale values, and accounting records for goods of small values; Installment purchase system; After sales service.

Unit-III

Department Accounts: Meaning, Methods of keeping departmental accounts, allocation of expenses, interdepartmental transactions.

Branch Accounts: Dependent branch; Debtors system, stock and debtor system; Final accounts system; Wholesale branch; Independent branch; Foreign branch;

Unit-IV

Voyage Accounts: Accounting regarding complete voyage, accounts regarding incomplete voyage.

Insurance Claims: Claim for loss of stock, claim for loss of profit, claim for loss of fixed assets.

Unit-V

Insolvency accounts: Individual & partnership firm.

Suggested Readings:

1. Anthony, R.N. and Reece, J.S.: Accounting Principles; Richard Irwin Inc.
2. Gupta, R.L and Radhaswamy, M: Financial Accounting; Sultan Chand and Sons, New Delhi.
3. Monga J.R., Ahuja Girish, and Sehgal Ashok: Financial Accounting; Mayur Paper Back, Noida.
4. Shukla. M.C., Grewal T.S., and Gupta, S.C.: Advanced Accounts; S. Chand & Co. New Delhi.
5. Compendium of Statement and Standards of Accounting: The Institute of Chartered Accountants of India, New Delhi.
6. Agarwala A.N., Agarwala K.N.: Higher Sciences of Accountancy: Kitab Mahal, Allahabad.
7. Mishra A.K.: Financial Accounts, Sahitya Bhawan Publishers and Distributers.
8. Jha, B.K.: Financial Accounting, Kedar Nath & Ram Nath, Meerut

BCR-202: BUSINESS LAW

L+T+P
4+1+0

Unit-I

Law of Contract (1872): Nature of contract; Classification; Offer and acceptance; Capacity of parties to contract; Free consent; Consideration; Legality of object; Void and Agreement Voidable Agreement ; Performance of contract; Discharge of contract; Remedies for breach of contract.

Unit-II

Special Contracts: Indemnity; Guarantee; Bailment and pledge; Agency.

Unit-III

Sale of Goods Act 1930: Formation of contracts of sale; Goods and their classification, price; Conditions, and warranties; Transfer of property in goods; Performance of the contract of sales; Unpaid seller and his rights, sale by auction; Hire purchase agreement.

Unit-IV

Negotiable Instrument Act 1881: Definition of negotiable instruments; Features; Promissory note; Bill of exchange & cheque; Holder and holder in the due course; Crossing of a cheque, types of crossing; Negotiation; Dishonour and discharge of negotiable instrument.

Unit-V

The Consumer Protection Act 1986: Salient features; Definition of a consumer; Grievance redressal machinery

Foreign Exchange Management Act 2000: Definitions and main provisions.

Suggested Readings:

1. Desai T.R.: Indian Contract Act, Sale of Goods Act and Partnership Act; S.C. Sarkar & Sons Pvt. Ltd., Kolkata..
2. Khergamwala J.S: The Negotiable Instruments Act; N.M.Tripathi Pvt. Ltd, Mumbai.
3. Singh Avtar: The Principles of Mercantile Law; Eastern Book Company, Lucknow.
4. Kuchal M.C: Business Law; Vikas Publishing House, New Delhi.
5. Kapoor N.D: Business Law; Sultan Chand & Sons, New Delhi.
6. Chandha P.R: Business Law; Galgotia, New Delhi

BCR-203: BUSINESS STATISTICS

L+T+P
4+1+0

Unit-I

Introduction: Meaning, Scope, Importance and Limitations of Statistics, Basic Concept of Probability

Statistical Investigation: Planning of statistical investigation, census and sampling methods Collection of Primary and Secondary data, classification and Tabulation of data, Frequency distribution,

Unit-II

Statistical Average: Arithmetic, geometric and Harmonic means, Mode Median, Quartiles and percentiles, Simple and weighted averages; Uses and Limitations of different averages.

Diagrammatic and Graphic Presentation: Histogram, Frequency polygon. Frequency curve and Ogive curves; Graphic location of Mode, Median and Quartiles.

Unit-III

Dispersion and Skew-ness: Range; Quartile Deviation; Mean Deviation and their coefficients, Standard Deviation and Coefficient of Variation, Skew-ness and its coefficients.

Unit-IV

Correlation and Regression: Kari person's coefficient of correlation, Probable Error and interpretation of coefficient of correlation; Rank Difference Method and Concurrent Deviation method.

Regression Analysis: Principle of regression lines; Regression equations and estimation.

Unit-V

Index Numbers: Utility of index numbers. Problems in the construction of index numbers, simple and weighted index number, Base shifting, Fisher's ideal index number and Reversibility tests, Application of Index Numbers

Analysis of Economic Time Series: Component of time Series, calculation of Secular Trend, Moving Average method and method of Least squares.

Suggested Readings:

1. D.N. Elhance, Fundamentals of Statistics.
2. S.C. Gupta and Indra Gupta, Business Statistics, Himalaya Publication House, New Delhi.
3. R.P. Hooda, Statistics for business and Economics.
4. S.P. Gupta, Fundamentals of Statistics.
5. Lewin and Rubin, Statistics for Management.
6. Tondan, Ravi: Business Statistics.

BCR-204: BUSINESS ENVIRONMENT

L+T+P
4+1+0

Unit-I

Indian Business Environment: Concept, components, and importance

Economic Trends (overview): Income; Savings and investment; Industry; Trade and balance of payments, Money; Finance; Prices.

Unit-II

Problems of Growth: Unemployment; Poverty; Regional imbalances; Social injustice; Inflation; Parallel economy; Industrial sickness.

Unit-III

Role of Government: Monetary and fiscal policy; Industrial policy; Industrial licensing, Privatization; Devaluation; Export-Import policy; Regulation of foreign investment.

Unit-IV

The Current Five Year Plan: Major policies; Resource allocation.

Unit-V

International Environment: International trading environment (overview); Trends in world trade and the problems of developing countries; Foreign trade and economic growth; International economic groupings; International economic institutions-GATT, WTO, UNCTAD, World Bank, IMF; GSP; GSTP; Counter trade.

Suggested Readings:

1. Sundaram & Black: The International Business Environment; Prentice Hall, New Delhi.
2. Agarwal A.N.: Indian Economy; Vikas Publishing House, Delhi.
3. Khan Farooq A: Business and Society; S. Chand,. Delhi.
4. Dutt R. and Sundharam K.P.M; Indian Economy; S.Chand, Delhi.
5. Misra S.K and Puri V.K:Indian Economy; Himalaya Publishing House, New Delhi..
6. Hedge Ian: Environmental Economics; MacMillan, Hampshire.
7. Dutt Ruddar: Economic Reforms in India - A Critique; S.Chand, New Delhi.

BCR-205: ENVIRONMENTAL SCIENCE

L+T+P
4+1+0

Unit-I

Definition, Scope & Importance, Need For Public Awareness- Environment definition, Eco system – Types & Factors of Ecosystem, Food chain, Food-web, Ecological pyramids, Trophic levels, Human activities – Food, Shelter, Economic and social security. Effects of human activities on environment- Housing, Industry, Mining and Transportation activities.

Unit-II

Natural Resources- Water Resources, Mineral Resources, Forest Wealth, Material cycles- Carbon, Nitrogen and Water Cycle Energy – Different types of energy, Conventional and Non-Conventional.

Unit-III

Environmental Pollution and their effects. Water pollution- Water borne diseases, Water induced diseases, Land pollution. Noise pollution, Public Health aspects, Air Pollution, Solid waste management.

Population Growth, Climate Change and Global warming- Effects.

Unit-IV

Environmental Protection- Role of Government, Legal aspects, Initiatives by Non-governmental Organizations (NGO), Environmental Education.

Unit-V

Project Activity Project Report in the field - Air pollution area, water pollution area, noise pollution area, land pollution area. Environmental degradation and alternative fuels.

Suggested Readings:

1. Environmental Studies , Benny Joseph; Tata McgrawHill,2005
2. Environmental Studies, Dr. D.L. Manjunath; Pearson Education-2006
3. Environmental studies, R. Rajagopalan; Oxford Publication – 2005
4. Text book of Environmental Science & Technology, M. Anji Reddy, BS Publication, Revised edition.

Bachelor of Commerce (B.Com.-Regular)

Second Year (Semester-III)

BCR-301: CORPORATE ACCOUNTING

L+T+P
4+1+0

Unit-I:

Issue, Forfeiture, and Re-issue of Shares: Redemption of preference shares; Issue and redemption of debentures.

Unit-II

Final accounts: Excluding computation of managerial remuneration, and disposal of profit.

Unit-III:

Valuation: Valuation of Goodwill and Shares.

Unit-IV:

Accounting for Amalgamation: Accounting For Amalgamation of Companies as per Indian Accounting Standard 14; Accounting for internal reconstruction-excluding inter-company holdings and reconstruction schemes.

Unit-V:

Holding Accounts: Consolidated Balance Sheet of holding companies with one subsidiary only.

Suggested Readings:

1. Gupta R.L., Radhaswamy M: Company Accounts; Sultan Chand and Sons, New Delhi.
2. Agarwal A.K., Corporate Accounting, Navyug Publication, Agra
3. Maheshwari S.N: Corporate Accounting; Vikas Publishing House, New Delhi.
4. Monga J.R., Ahuja, Girish, and Sehgal Ashok: Financial Accounting; Mayur Paper Backs, Noida.
5. Shukla M. C., Grewal T.S. and Gupta S.C.: Advanced Accounts; S. Chand & Co. New Delhi.
6. Moore C.L. and Jaedicke R.K: Managerial Accounting; South Western Publishing Co., Cincinnati, Ohio.
7. Jha, B.K. and Shah, M.S. : Corporate Accounting, Kedar Nath & Ram Nath Meerut.

BCR-302: CORPORATE LAW

L+T+P

4+1+0

Unit- I:

Corporate personality; Kinds of companies; Promotion on and incorporation of companies

Unit-II:

Memorandum of Association; Articles of Association; Prospectus

Unit-III:

Shares; share capital; Members; Share Capital -transfer and transmission; Capital management - Borrowing powers, Mortgages and charges, Debentures.

Unit-IV:

Directors -Managing Director, whole time director; Company meetings -kinds, quorum, voting, resolutions, minutes.

Unit-V:

Majority powers and minority rights; Prevention of oppression and mismanagement; Winding up - kinds and conduct.

Suggested Readings:

1. Gower L.C.B: Principles of Modern Company Law; Stevens & Sons, London.
2. Ramaiya A.: Guide to the Companies Act; Wadhwa & Co. Nagpur.
3. Singh Avtar: Company Law; Eastern Book Co., Lucknow.
4. Kuchal M.C.: Modern India Company Law; Shri Mahavir Books, Noida.
5. Kapoor N.D.: Company Law -Incorporating the Provisions of the Companies Amendment Act, 2000; Sultan Chand & Sons, New Delhi
6. Bagrial A.K.: Company Law; Vikas Publishing House, New Delhi.

BCR-303: COST ACCOUNTING

L+T+P
4+1+0

Unit-I

Introduction: Nature and scope of cost accounting; Cost concepts and classification; Methods and techniques; Installation of costing system; Concept of cost audit.

Unit-II:

Accounting for Material: Material control; Concept and Techniques; Pricing of material issues; Treatment of material losses.

Unit-III:

Accounting for Labour: Labour cost control procedure; Labour turnover; Idle time and overtime; Methods of wage payment -time and piece rates; Incentive schemes.

Unit-IV:

Accounting for Overheads: Classification and departmentalization; Absorption of overheads; Determination of overhead rates; under and over absorption, and its treatment.

Unit-V:

Cost Ascertainment: Unit costing; Job, batch and contract costing; Operating costing; Process costing - excluding inter-process profits, and joint and by-products.

Suggested Readings:

1. Arora M.N: Cost Accounting-Principles and Practice; Vikas, New Delhi.
2. Jain S.P. and Narang K.L: Cost Accounting; Kalyani New Delhi.
3. Anthony Robert, Reece, et at: Principles of Management Accounting; Richard D. Irwin Inc. Illinois.
4. Horngren, Charles, Foster and Datar: Cost Accounting - A Managerial Emphasis; Prentice-Hall of India, New Delhi.
5. Khan M.Y and Jain P.K: Management Accounting; Tata McGraw Hill.
6. Kaplan R.S.and Atkinson A.A.: Advanced Management Accounting; Prentice India International.
7. Tulsian P.C; Practical Costing: Vikas, New Delhi.
8. Maheshwari S.N: Advanced Problems and Solutions in Cost Accounting; Sultan Chand, New Delhi.
9. Jha B.K.: Cost Accounting, Kedar Nath Ram Nath, Meerut.

BCR-304: INDUSTRIAL LAW

L+T+P

4+1+0

Unit-I:

The Factories Act: Importance, Definitions, Provisions of the Factories Act relating of Health, Safety and welfare of the workers , working hours of Adults and Young persons.

Unit-II:

Industrial Dispute Act: Meaning of Industrial Disputers, Authorities under the Industrial disputes Act, their duties and right, Strikes and lockouts , Lay of and retrenchment.

Unit-III:

Indian Trade Unions Act: Definition and Registration of trade unions Rights and liabilities of Registered Trade Unions.

Unit-IV:

Employees State Insurance Act: Constitution and Functions, Employees State Insurance Corporation, Standing committee and medical Benefit Council, Provisions relating to Contribution and Benefits.

Unit-V:

Workman Compensation Act: A brief study of the provisions to compensation of workman.

Suggested Readings:

Sexena. Sharma and Porwal : Industrial law

BCR-305: FUNDAMENTALS OF ENTREPRENEURSHIP

L+T+P
4+1+0

Unit-I:

Introduction: The entrepreneur; Definition; Emergence of entrepreneurial class; Theories of entrepreneurship; Role of socio-economic environment; Characteristics of entrepreneur; Leadership; Risk taking; Decision-making and business planning.

Unit-II

Promotion of a Venture: Opportunities analysis; External environmental analysis - economic, social, and technological; Competitive factors; Legal requirements for establishment of a new unit, and raising of funds; Venture capital sources and documentation required.

Unit-III:

Entrepreneurial Behaviour: Innovation and entrepreneur; Entrepreneurial behavior and Psycho-Theories, Social responsibility.

Unit-IV:

Entrepreneurial Development Programmes (EDP): EDP, their role, relevance, and achievements; Role of Government in organizing EDPs; Critical evaluation.

Unit- V:

Role Of Entrepreneur: Role of an entrepreneur in economic growth as an innovator, generation of employment opportunities, complimenting and supplementing economic growth, bringing about social stability and balanced regional development of industries; Role in export promotion and import substitution, Forex Earnings, and Augmenting and meeting local demand.

Suggested Readings:

1. Tandon B.C: Environment and Entrepreneur; Chugh Publications, Allahabad.
2. Siner A David: Entrepreneurial Megabuks; John Wiley and Sons, New York.
3. Srivastava S. B: A Practical Guide to Industrial Entrepreneurs; Sultan Chand and Sons, New Delhi.
4. Prasanna Chandra: Project Preparation, Appraisal, Implementation; Tata McGraw Hill, New Delhi.
5. Pandey I.M: Venture Capital - The Indian Experience; Prentice Hall of India.
6. Holt: Entrepreneurship-New Venture Creation; Prentice Hall of India.
7. Shukla, M.B.; Entrepreneurship.

Second Year (Semester-IV)

BCR-401: MONEY AND FINANCIAL SYSTEM

L+T+P

4+1+0

Unit-I:

Money: Functions; Alternative measures to money supply in India - their different components; Meaning and changing relative importance of each; High powered money -meaning and uses; Sources of changes in high powered money.

Unit-II:

Finance: Role of finance in an economy; Kinds of finance; Financial system; Components; Financial intermediaries; Markets and instruments, and their functions.

Unit-III:

Indian Banking System: Definition of bank; Commercial banks - importance and functions; Structure of commercial banking system in India; Balance sheet of a Bank; Meaning and importance of main liabilities and assets; Regional rural banks; Cooperative banking in India.

Unit-IV:

Process of Credit Creation By Banks: Credit creation process; Determination of money supply and total bank credit.

Unit-V:

Development Banks and Other Non-Banking Financial Institutions: Their main features; Unregulated credit markets in India - main feature; The Reserve Bank of India: Functions; Instruments of Monetary Policy and Credit Control; Main features of Monetary Policy since Independence.

Suggested Readings:

1. Chandler L.V. and Goldfield S.M: The Economics of Money and Banking; Harper and Row, New York.
2. Gupta S.B: Monetary Planning of India; S.Chand, New Delhi.
3. Khan M.Y: India Financial System - Theory and Practice; Tata McGraw Hill, New Delhi.
4. Reserve Bank of India: Functions and Working.
5. Banking Commission: Report(s).
6. Reserve Bank of India: Bulletins
7. Reserve Bank of India: Annual Report(s)
8. Report on Currency and Finance
9. Sengupta A.K. and Agarwal M.K: Money Market Operations in India; Skylark Publications, New Delhi.
10. Vinayakan N: Banking by 2000 A.D ; Kanishka Publishers, Delhi.
11. Panchmukhi V.R., Raipuria K.M, and Tandon R: Money and Finance in World Economic Order; Indus Publishing Co, New Delhi.
12. Khubchandani: Practice and Law of Banking; Macmillan India Ltd, New Delhi,
13. Hatler: Bank Investment and Funds Management; Macmillan India Ltd, New Delhi,
14. Merrill: Financial Planning in the Bank; Macmillan India Ltd, New Delhi,

BCR-402: INCOME TAX LAW AND ACCOUNTS

L+T+P
4+1+0

Unit-I:

Basic Concepts: Income, Agricultural Income, Casual Income, Assessment year, Previous year, Gross Total Income, Total Income, person; Tax evasion, Avoidance, and Tax planning.

Unit-II:

Basis of Charge: Scope of total income, Residence and Tax liability, income which does not form part of total income.

Unit-III:

Heads of Income: Salaries; Income from House Property; Profit and Gains of business or profession, including provisions relating to specific business; Capital Gains; Income from Other Sources.

Unit-IV:

Computation of Tax Liability: Computation of Total Income and Tax liability of an individual, Aggregation of income; Set-off and carry forward of losses; Deduction from Gross Total Income.

Unit-V:

Tax Management: Tax deduction at source; Advance payment of Tax; Assessment procedures; Tax planning for individuals; Tax Administration: Authorities, appeals, penalties.

Suggested Readings:

1. Singhanian V.K: Students' Guide to Income Tax; Taxmann, Delhi.
2. Prasad, Bhagwati: Income Tax Law & Practice ; Wiley Publication, New Delhi.
3. Mehrotra H.C: Income Tax Law & Accounts ; Sahitya Bhawan, Agra.
4. Agarwal B.K: Income Tax Law & Accounts; Navyug Publication, Agra.
5. Dinker Pagare: Income Tax Law and Practice ; Sultan Chand & Sons, New Delhi.
6. Girish Ahuja and Ravi Gupta: Systematic approach to income tax ; Sahitya Bhawan Publications, New Delhi.
7. Chandra Mahesh and Shukla D.C.: Income Tax Law and Practice; Pragati Publications, New Delhi.

BCR-403: AUDITING

L+T+P
4+1+0

Unit-I:

Introduction: Meaning and Objectives of Auditing; Types of Audit; Internal Audit.

Unit-II:

Audit Process: Audit Programs; Audit and books; Working papers and evidences; Consideration for Commencing an audit; Routine checking and test checking.

Unit-III:

Internal Check System: Internal Control; Audit Procedure: Vouching; Verification of assets and liabilities.

Unit-IV:

Audit of Limited Companies:

- a. Company auditor -Appointment, powers, duties and liabilities.
- b. Divisible profits and dividend.
- c. Auditor's report - standard report and qualified report.
- d. Special Audit of Banking Companies.
- e. Audit of educational institutions.
- F. Audit of Insurance Companies.

Unit-V:

Investigation: Investigation; Audit of non profit companies,

- a. where fraud is suspected and
- b. when a running a business is proposed.

Recent Trends in Auditing: Nature and Significance of Cost Audit; Tax audit; Management audit.

Suggestion Readings:

1. Gupta Kamal: Contemporary Auditing; Tata McGraw-Hill, New Delhi.
2. Tandon B.N: Principles of Auditing; S. Chand & Co., New Delhi.
3. Pagare Dinkar: Principles and Practice of Auditing; Sultan Chand, New Delhi.
4. Sharma T.R: Auditing Principles and Problems; Sahitya Bhawan, Agra.

BCR-404: PUBLIC FINANCE

L+T+P
4+1+0

Unit-I:

Meaning & Scope of Public Finance , Public goods vs. Private goods , Principle of Maximum Social Advantage , Public Budget , Techniques of Budgeting(ZBB PBB) , Deficit Financing.

Unit-II:

Public Expenditure: Meaning & Nature, Wagner's views on increasing state activities Wiseman-peacock hypothesis, Canons and classification of public expenditure effects on production, distribution and economic stability.

Unit-III:

Public Revenue: Main sources of revenue, Tax revenue, Direct and Indirect Taxes, Progressive, proportional & Regressive Taxes, Value added tax, The Division of tax burden, Incidence of a tax, effects on production & distribution.

Unit-IV:

Public Debts: Role and Classification of Public Debts and Methods of their Redemption.

Unit-V:

Indian Public Finance: Financial Federalism under Constitution , Financial Adjustments in India , Finance Commission , review of Indian Tax System; Budgetary Procedure and Financial Control in India.

Suggested Readings:

1. Pigou A.C.; A study of public finance.
2. Bhargava, R.N.: Theory and practice of public finance.
3. Saxena and Mathur: Public economics
4. Plaion: Public Finance.

BCR-405: HUMAN RESOURCES MANAGEMENT

L+T+P

4+1+0

Unit-I:

Introduction: Meaning, Functions, Importance, Scope and Role, Organization of HRD, Personnel Policies.

Unit-II:

Hiring & Manpower Planning: Determining quality and quantity of personnel; Recruitment-Methods and Evaluation; Selection, Induction and Placement; Promotion, Appraisal, Demotion.

Unit-III:

Training: Meaning, Importance, Need, Methods of Performance Appraisal, Motivation and Morale.

Unit-IV:

Wage and Salary Administration: Meaning, Signification, Factors, Job-Evaluation, Methods of Wage and Payment-Including Incentive and payment.

Unit-V:

Employee Benefits and Services: Concept, Objectives, Significance, Types of benefits and services, Fringe benefits in India.

Suggested Readings:

1. Human Resource Development: Edwin. B. Filippo.
2. Hiring Human Resource Development: C.B. Manoria.
3. Human Resource Development: P.C. Tripathi.
4. Human Resource Development: Dale. S. Beach.

Third Year (Semester-V)

BCR-501: INDIAN ECONOMY

L+T+P

4+1+0

Unit-I:

Meaning and Characteristics of Underdevelopment: Salient features of Indian Economy - Factors responsible for development - development as distinct from growth - a comparison between Indian and other developing economies like China, Pakistan, Taiwan, Korea will give a better idea of development.

Unit-II:

Planning in India: Meaning, Process, and Approaches; Five Year Plans - Objectives in General and Targets and Performance.

Unit-III:

Agricultural Role in Indian Economy (Contribution to GNP, employment etc.) Problems of Low Productivity-Land Reforms-need and scope; the food problem and Green Revolution; Mechanization-desirability and feasibility

Unit-IV:

Agricultural Marketing - Regulated Markets - warehousing - Role of Agricultural Prices commission (APC) - Procurement Policy - Buffer - Stock - Dual Pricing - Role of FCI. Agricultural Credit: Need and Sources.

Unit-V:

Industry - importance - Role of Small Scale Industry - some large scale industries (Iron & Steel, Cotton, Textiles, Sugar, Jute, Petro-chemicals, Tea, etc.,) Industrial Sickness - Causes and Measures; Industrial Policy Resolutions (of 1956, 1985 & 1991)

Suggested Readings:

1. Rudar Datt & Sundaram, Indian Economy, S. Chand & Co.,
2. M.L. Hhingam, Economics of Development & Planning, Konark Publishers, New Delhi.
3. Dr. S. Sankaran, Indian Economy, Margan Publication, Chennai.
4. RBI Bulletin, Pramit Chandhury, The Indian Economy, Poverty and Development, Vikas Publishing House, New Delhi.
5. Velayutham, Foreign Trade, Theory & Practice, S. Chand & Co.,

BCR-502: MANAGEMENT ACCOUNTING

L+T+P
4+1+0

Unit-I:

Management Accounting: Meaning, nature, scope, and functions of management accounting; Role of management accounting in decision making; Management accounting vs financial accounting; Tools and techniques of management accounting

Unit-II:

Financial Statements and Analysis: Meaning and types of financial statements; Limitations of financial statements; Objectives and methods of financial statements analysis; Ratio analysis; Classification of ratios -Profitability ratios, turnover ratios, liquidity ratios, turnover ratios; Advantages of ratio analysis; Limitations of accounting ratios.
Funds Flow Statement; as per Indian Accounting Standard-3 Cash Flow Statement

Unit-III:

Absorption and Marginal Costing: Marginal and differential costing as a tool for decision making -make or buy; Change of product mix; Pricing; Break-even analysis; exploring new markets; Shutdown decisions.

Unit-IV:

Budgeting for Profit Planning and Control: Meaning of budget and budgetary control; Objectives; Merits and limitations; Types of budgets; Fixed and flexible budgeting; Control ratios; Zero base budgeting; Responsibility accounting; Performance budgeting.

Unit-V:

Standard Costing and Variance Analysis: Meaning of standard cost and standard costing; Advantages and application; Variance analysis -material; Labour.

Suggested Readings:

1. Arora M.N: Cost Accounting-Principles and Practices; Vikas, New Delhi.
2. Jain S.P.& Narang K.L: Cost Accounting; Kalyani, New Delhi
3. Anthony, Robert & Reece, et al: Principles of Management Accounting; Richard Irwin Inc.
4. Horngren, Charles, Foster and Datar et al: Cost Accounting - A Managerial Emphasis; Prentice Hall , New Delhi.
5. Khan M.Y.and Jain P.K: Management Accounting; Tata McGraw Hill, New Delhi.
6. Kaplan R.S. and Atkinson A.A.: Advanced Management Accounting; Prentice Hall India, New Delhi.

BCR-503: PRINCIPLES OF MARKETING

L+T+P
4+1+0

Unit-I:

Introduction: Nature and scope of marketing; Importance of marketing as a business function, and in the economy; Marketing concepts -traditional and modern; Selling vs. marketing; Marketing mix; Marketing environment.

Unit-II:

Consumer Behaviour and Market Segmentation: Nature, scope, and significance of consumer behaviour; Market segmentation -concept and importance; Bases for market segmentation.

Unit-III:

Product and Price: Concept of product, consumer, and industrial goods; Product planning and development; Packaging -role and functions; Brand name and trade mark; After-sales service; Product life cycle concept.

Price: Importance of price in the marketing mix; Factors affecting price of a product/service; Discounts and rebates.

Unit-IV:

Distributions Channels and Physical Distribution: Distribution channels - concept and role; Types of distribution channels; Factors affecting choice of a distribution channel; Retailer and wholesaler; Physical distribution of goods; Transportation; Warehousing; Inventory control; Order processing.

Unit-V:

Promotion: Methods of promotion; Optimum promotion mix; Advertising media - their relative merits and limitations; Characteristics of an effective advertisement; Personal selling; Selling as a career; Classification of a successful sales person; Functions of salesman.

Suggested Readings:

1. Philip Kotler: Marketing Management Englewood Cliffs; Prentice Hall, NJ.
2. William M. Pride and O.C. Ferrell: Marketing : Houghton-Mifflin Boston.
3. Stanton W.J., Etzel Michael J., and Walker Bruce J; Fundamentals of Marketing; McGraw-Hill, New York
4. Lamb Charles W., Hair Joseph F., and McDaniel Carl: Principles of Marketing; South-Western-Publishing, Cincinnati, Ohio.
5. Cravens David W, Hills Gerald E., Woodruff Robert B: Marketing Management: Richard D. Irwin, Homewood, Illinois.
6. Kotler Philip and Armstrong Gary: Principles of Marketing; Prentice-Hall of India, New Delhi.
7. Fulmer R.M: The New Marketing; McMillan, New York.
8. McCarthy J.E: Basic Marketing - A Managerial Approach; McGraw Hill, New York.
9. Cundiff, Edward W and Stiu R.R: Basic Marketing - Concepts, Decisions and Strategies; Prentice Hall, New Delhi.
10. Bushkirk, Richard H.: Principles of Marketing; Dryden Pren, Illinois.

BCR-504: INDIAN BANKING SYSTEM

L+T+P
4+1+0

Unit-I:

Indian Banking System: Structure and organization of banks; Reserve Bank of India; Apex banking institutions; Commercial banks; Regional rural banks; Cooperative banks; Development banks.

Unit-II:

State Bank of India: Brief History; Objectives; Functions; Structure and Organization; Working and Progress.

Unit-III:

Banking Regulation Act, 1949: History; Social control; Banking Regulation Act as applicable to Banking Companies and Public Sector Banks; Banking Regulation Act as applicable to Co-operative Banks.

Unit-IV:

Regional Rural and Co-operative Banks in India: Functions; Role of regional rural and Cooperative Banks in rural India; Progress and Performance.

Unit-V:

Reserve Bank of India: Objectives; Organization; Functions and Working; Monetary policy; Credit Control measures and their Effectiveness.

Suggested Readings:

1. Basu A.K: Fundamentals of Banking-Theory and Practice; A. Mukherjee and Co., Calcutta.
2. Sayers R.S: Modern Banking ; Oxford University Press.
3. Panandikar S.G. and Mithani D.M: Banking in India; Orient Longman.
4. Reserve Bank of India: Functions and Working.
5. Dekock: Central Banking; Crosby Lockwood Staples, London.
6. Tennan M.L: Banking -Law and Practice in India; India Law House, New Delhi.

BCR-505: INFORMATION TECHNOLOGY AND ITS APPLICATION IN BUSINESS

L+T+P

4+1+0

Unit-I:

Information Revolution and Information Technology (IT): Deployment of IT in Business; Basic features of IT; Impact of IT on business environment and social fabric; Invention of writing; Written books; Printing press and movable type -Gutenberg's invention; Radio, telephone, wireless and satellite communication; Computing and dissemination of information and knowledge and convergence of technologies (internet with Wireless - WAP).

Unit-II:

Fundamentals of Computers: Data, information and EDP: Data, information, need and concept of data and information; Levels of information from data; Data processing; Electronic data processing; Electronic machines;

Number Systems and Codes: Different number systems - binary, octal, decimal, hexagonal, and their conversion codes used in computers; BCD, EBCDIC, ASCII; Gray and conversions.

Computer Arithmetic and Gates: Binary arithmetic, complements, addition and subtraction; Conversion from one system to another; Logic Gates, their truth table and applications minimisation, and K-maps.

Computer Processing System: Definition of computer; Hardware/software concepts; Generation of computers; Types of computers; Elements of digital computer; CPU and its functions; Various computer systems.

I/O devices: Basic concepts of I/O devices; Various input devices Keyboard, mouse; MICR, OCR, microphones.

Various output devices: VDU, printer, plotter, spooling, LS. Storage Devices: Primary and secondary memory; Types of memories; Memory capacity and its enhancement; Memory devices and their comparisons; Auxiliary storage, tapes, disks (magnetic and optical); Various devices and their comparison.

System Software - Role of Software, Different System Software: O.S., utilities, element of O.S. -its types and variations; DOS and windows.

Computer and Networks: Need of communication; Data transmission; Baud; Bandwidth; Communication channel; Multiplexing; Basic network concepts; O.S.I, model; Types of topologies; LAN, WAN; Client server concept.

Unit-III:

Computer-based Business Applications Word Processing: Meaning and role of word processing in creating of documents, editing, formatting, and printing documents, using tools such as spelling check,thesaurus, etc. in word processors (MS-Word);Electronic Spreadsheet: Structure of spreadsheet and its applications to accounting, finance, and marketing functions of business; Creating a dynamic/sensitiveworksheet; Concept of absolute and relative cell reference; Using built-in functions; Goal seeking and solver tools; Using graphics and formatting of worksheet; Sharing data with other desktop applications; Strategies of creating error-free worksheet (MS-Excel, Lotus 123). Practical knowledge of Wings Accounting (Software), Tally etc. Programming under a DBMS environment: The concept of data base management system;

Data field, records, and files, Sorting and indexing data; Searching records, designing queries, and reports; Linking of data files; Understanding programming environment in DBMS; Developing menu driven applications in query language (MS-Access).

Unit-IV:

Electronic Data Interchange (EDI): Introduction to EDI; Basics of EDI; EDI standards; Financial EDI (FEDI); FEDI for international trade transaction; Applications of EDI; Advantages of EDI; Future of EDI.

Unit-V:

The Internet and its Basic Concepts: Internet-concept, history, development in India; Technological foundation of internet; Distributed computing; Client-server computing; Internet protocol suite; Application of distributed computing; Client-server computing; Internet protocol suite in the internet environment; Domain Name System (DNS); Domain Name Service (DNS); Generic top-level domain (gTLD); Country code top-level domain (ccTLD); - India; Allocation of second-level domains; IP addresses; Internet protocol; Applications of internet in business, education, governance, etc.

Information System Audit Basic idea of information audit; Difference with the traditional concepts of audit; Conduct and applications of IS audit in internet environment.

Suggested Readings:

1. Agarwala Kamlesh. N. and Agarwala Deeksha: Business on the Net - Introduction to E-Commerce; Macmillan India, New Delhi.
2. Agarwala Kamlesh. N. and Agarwala Deeksha: Bulls, Bears and The Mouse: An Introduction to Online Stock Market Trading; Macmillan India, New Delhi.
3. Agarwala Kamlesh. N. and Agarwala Prateek Amar: WAP the Net: An Introduction to Wireless Application Protocol; Macmillan India , New Delhi.
4. Bajaj Kamlesh K. and Nag Debjani: E-Commerce: The Cutting Edge of Business; Tata McGraw Hill, New Delhi.
5. Edwards, Ward and Bytheway: The Essence of Information Systems; Prentice Hall New Delhi.
6. Garg & Srinivasan: Work Book on Systems Analysis & Design; Prentice Hall New Delhi.
7. Kanter: Managing with Information; Prentice Hall New Delhi.
8. Minoli Daniel, Minoli Emma: Web Commerce Technology Handbook; Tata McGraw Hill, New Delhi.
9. Minoli Daniel: Internet & Intranet Engineering; Tata McGraw Hill, New Delhi.
10. Yeats: Systems Analysis & Design; Macmillan India, New Delhi,
11. Goyal: Management Information System; Macmillan India , New Delhi.
12. Timothy J O'Leary: Microsoft Office 2000; Tata McGraw Hill, New Delhi.

Third Year (Semester-VI)

BCR-601: FINANCIAL MANAGEMENT

L+T+P
4+1+0

Unit-I:

Financial Management: Financial goals; Profit v/s wealth maximization; financial functions - investment, financing, and dividend decisions; financial planning.

Unit-II:

Capital Budgeting: Nature of investment decisions, investment evaluation criteria, payback period, accounting rate of return, net present value, internal rate of return profitability index; NPV and IRR comparison.

Unit-III:

Cost of Capital: Significance of cost of capital; Calculating cost of debt; Preference shares, equity capital, and retained earnings; Combined (weighted) cost of capital.

Operating and Financial Leverage: Their measure; Effects on profit, analyzing alternate financial plans, combined financial and operating leverage. Capital Structure: Theories and determinants.

Unit-IV:

Capital Structure: Theories and determinants

Dividend Policies: Issues in dividend policies; Walter's model; Gordon's model; M.M. Hypothesis, forms of dividends and stability in dividends, determinants.

Unit-V:

Management of Working Capital: Nature of working capital, significance of working capital, operating cycle and factors determining of working capital requirements; Management of working capital -cash, receivables, and inventories.

Suggested Readings:

1. Van Home J.C: Financial Management and Policy; Prentice Hall of India, New Delhi.
2. Van Home J.C: Fundamentals of Financial Management; Prentice Hall of India, New Delhi.
3. Khan M.Y.and Jain P.K: Financial Management, Text and Problems; Tata McGraw Hill, New Delhi.
4. Prasanna Chandra: Financial Management Theory and Practice; Tata McGraw Hill, New Delhi.
5. Pandey I.M: Financial Management: Vikas Publishing House, New Delhi.
6. Brigham E.F, Gapenski L.C., and Ehrhardt M.C: Financial Management -Theory and Practice; Harcourt College Publishers, Singapore.
7. Bhalla V.K.: Modern Working Capital Management, Anmol Pub, Delhi.

BCR-602: INDUSTRIAL RELATION

L+T+P
4+1+0

Unit-I:

Introduction: Concepts of Industrial relations and its scope. Problems of Labour Management Relations- causes of Poor Industrial relations; Conditions of good industrial relations, Industrial relations in India.

Unit-II:

Trade Unionism: The concept, objectives, functions and types of trade unions. Historical Development of Trade Unions in India Obstacles in the growth of strong trade unionism.

Unit-III:

Industrial Disputes and Grievance: Meaning, classification, Causes of Industrial disputes, settlement of industrial disputes, Concept, Nature and Causes of Grievances, The grievance procedure.

Unit-IV:

Collective Bargaining: Concept, features, necessity and importance of collective bargaining: Collective Bargaining Procedure, Collective Bargaining in India.

Unit-V:

Employee Discipline: Causes & Types of Indiscipline, Essentials of a Good Disciplinary System; Procedure for taking Disciplinary Actions. Workers Participation in Management.

Suggested Readings:

1. Industrial Relations: C.B. Manoria and Dassora
2. Industrial Relations: Agrawal and Porwal.
3. Dynamics of industrial Relations: C.B. Manoria.

BCR-603: INTERNATIONAL MARKETING

L+T+P
4+1+0

Unit-I:

International Marketing: Nature, definition, and scope of international marketing; Domestic marketing vs. international marketing; International marketing environment -external and internal.

Unit-II:

Identifying and Selecting Foreign Market: Foreign market entry mode decisions; **Product Planning for International Market:** Product designing; Standardization vs adaptation; Branding, and packaging; Labeling and quality issues; After sales service.

Unit-III:

International Pricing: Factors influencing international price; Pricing process process and methods; International price quotation and payment terms.

Promotion of Product/Services Abroad: Methods of international promotion; Direct mail and sales literature; Advertising; Personal selling; Trade fairs and exhibitions.

Unit-IV:

International Distribution: Distribution channels and logistics decisions; Selection and appointment of foreign sales agents.

Unit-V:

Export Policy and Practices in India: Exim policy - an overview; Trends in India's foreign trade; Steps in starting an export business; Product selection; Market selection; Export pricing; Export finance; Documentation; Export procedures; Export assistance and incentives.

Suggested Readings:

1. Bhattacharya R.L. and Varshney B: International Marketing Management; Sultan Chand, New Delhi.
2. Bhattacharya B: Export Marketing Strategies for Success; Global Press, New Delhi.
3. Keegan W.J: Multinational Marketing Management; Prentice Hall, New Delhi.
4. Kriplani V: International Marketing; Prentice Hall New Delhi.
5. Taggart J.H and Moder Mott M.C: The Essence of International Business; Prentice Hall New Delhi.
6. Kotler Phillip: Principles of Marketing; Prentice Hall New Delhi.
7. Payer Weather John: International Marketing; Prentice Hall, NJ.
8. Caterora P.M. and Keavenay S.M: Marketing an International Perspective; Erwin Homewood, Illinois.
9. Paliwala, Stanley J: The Essence of International Marketing; Prentice Hall, New Delhi.

BCR-604: FUNDAMENTAL OF INSURANCE

L+T+P
4+1+0

Unit-I:

Introduction to Insurance: Purpose and need of insurance; Insurance as a social security tool; Insurance and economic development.

Fundamentals of Agency Law: Definition of an agent; Agents regulations; Insurance intermediaries; Agents' compensation.

Unit-II:

Procedure for Becoming an Agent: Pre-requisite for obtaining a license; Duration of license; Cancellation of license; Revocation or suspension/termination of agent appointment; Code of conduct; Unfair practices.

Unit-III:

Functions of the Agent: Proposal form and other forms for grant of cover; Financial and medical underwriting; Material information; Nomination and assignment; Procedure regarding settlement of policy claims.

Unit-IV:

Company Profile: Organizational set-up of the company; Promotion strategy; Market share; Important activities; Structure; Product; Actuarial profession; Product pricing actuarial aspects; Distribution channels.

Unit-V:

Fundamentals /Principles of Life Insurance /Marine /Fire /Medical / General Insurance: Contracts of various kinds; Insurable Interest.

Suggested Readings:

1. Mishra M.N: Insurance Principles and Practice; S. Chand and Co, New Delhi.
2. Insurance Regulatory Development Act 1999.
3. Life Insurance Corporation Act 1956.
4. Gupta OS: Life Insurance; Frank Brothers, New Delhi.
5. Vinayakam N., Radhaswamy and Vasudevan SV; Insurance - Principles and practice, S.Chand and Co., New Delhi.
6. Mishra MN: Life Insurance Corporation of India, Vols I, II & III; Raj Books, Jaipur.

BCR-605: ESSENTIAL OF E-COMMERCE

L+T+P
4+1+0

Unit-I:

Internet and Commerce: Business operations; E-commerce practices vs traditional business practices; Concepts b2b, b2c, c2c, b2g, g2h, g2c; Benefits of e-commerce to organization, consumers, and society; Limitation of e-commerce; Management issues relating to e-commerce.

Operations of E-commerce: Credit card transaction; Secure Hypertext Transfer Protocol (SMTP); Electronic payment systems; Secure electronic transaction (SET); SET's encryption; Process; Cybercash; Smart cards; Indian payment models.

Unit-II:

Applications in B2C: Consumers' shopping procedure on the internet; Impact on dis-intermediation and re-intermediation; Global market; Strategy of traditional department stores; Products in b2c model; Success factors of e-brokers; Broker-based services online; Online travel tourism services; Benefits and impact of e-commerce on travel industry; Real estate market; Online stock trading and its benefits; Online banking and its benefits; Online financial services and their future; E-auctions -benefits, implementation, and impact.

Unit-III:

Applications in B2B: Applications of b2b; Key technologies for b2b; Architectural models of b2b; Characteristics of the supplier-oriented marketplace, buyer-oriented marketplace, and intermediary-oriented marketplace; Benefits of b2b on procurement reengineering; Just In Time delivery in b2b; Internet-based EDI from traditional EDI; Integrating EC with back-end information systems; Marketing issues in b2b.

Unit-IV:

Applications in Governance: EDI in governance; E-government; E-governance applications of the internet; Concept of government-to-business, business-to-government and citizen-to-government; E-governance models; Private sector interface in e-governance.

Unit-V:

Emerging Business Models: Retail model; Media model; advisory model, Made-to-order manufacturing model; Do-it-yourself model; Information service model; Emerging hybrid models; Emerging models in India.

Suggested Readings:

1. Agarwala Kamlesh. N. and Agarwala Deeksha: Bridge to Online Storefront; Macmillan India, New Delhi.
2. Agarwala Kamlesh. N. and Agarwala Deeksha: Business on the Net- Introduction to the E-Commerce; Macmillan India New Delhi.
3. Agarwala Kamlesh. N. and Agarwala Deeksha: Bulls, Bears and The Mouse: An Introduction to Online Stock Market Trading; Macmillan India New Delhi
4. Tiwari Dr. Murli D.: Education and E-Governance; Macmillan India New Delhi
5. Minoli Daniel, Minoli Emma: Web Commerce Technology Handbook; Tata McGraw

Hill, New Delhi.

6. Minoli Daniel, Internet & Intranet Engineering: Tata McGraw Hill, 1999
7. Bhatnager Subhash and Schware Robert (Eds); Information and Communication Technology in Development; Sage Publications India, New Delhi.
8. Amor, Daniel: E-business ® evaluation, The: Living and Working in an Interconnected World; Prentice Hall.US.
9. Afuah, A., and Tucci, C: Internet Business Models and Strategies; McGraw Hill, New York.
10. Agarwala Kamlesh. N.:Intemet Banking;Macmillan India New Delhi.