

STATEMENT OF COURSE STRUCTURE FOR B. COM. PROGRAMME

SEMESTER – I SESSION- 2012-13

S.No.	Paper Code	Title	Max. Marks	Credit	Distribution of Credit			
					L	T	P	
Course – I	COM -C-111	Introduction to Communication (ITC)	100	3	3	0	0	
Course – II	COM -C-112	Business Communication Skills (BCS)	100	3	3	0	0	
Course – III	COM -C-113	Basics of Economics (BOE)	100	3	3	0	0	
Course – IV	COM -C-114	Business Economics (BEC)	100	3	3	0	0	
Course –V	COM -C-115	Fundamentals of Mathematics (FOM)	100	3	3	0	0	
Course –VI	COM -C-116	Business Mathematics (BMS)	100	3	3	0	0	
Self Study Course Course – I	COM -S-111	Personality Development Including Biography (PDB)	100	0	0	0	0	
Course –II	COM -S-112	Principles of Entrepreneurship (POE)	100	0	0	0	0	
Total :				18	-	-	-	

Explanation of Course Code of Core Course :

1. First one stands for Semester Number.
2. Second digit stands for Course Code (UG).
3. Third digit stands for Course Number.
4. 'C' stands for Core Course/Paper.

Explanation of Course Code of Self Study Course :

1. First digit stands for Semester Number.
2. Second digit stands for Course Code (UG)..
3. Third digit stands for Course Number.
4. 'S' stands for Self Study Course.

Special Note :

1. In Self Study Course passing in essential but not accounted in cumulative grade point average.

Self Study Course :

1. Entrepreneurship.
3. Computer Awareness.
5. Human Right Education.
7. Peace and Conflict Resolution.
9. Stress Management
11. Retail Business

2. Environmental Studies.
4. Hindi.
6. Job Oriented Project etc.
8. Personality Development Including Biography
10. Tally
12. Business Ethics

S. No.	Under Graduate Programme Committee	Signature
1.	Prof. J. K. Jain	
2.	Dr. G. L. Puntambekar	
3.	Dr. D. K. Nema	
4.	Student Nominee	

DEPARTMENT OF COMMERCE

B.Com. (Semester-I)

SESSION- 2012-13

Course – I	COM-C-111	Introduction to Communication (ITC)	100	3	3	0	0	3
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Maximum Marks: 100

OBJECTIVE: The objective of this course is to develop effective business communication skills among the students.

UNIT I

- Introducing Business Communication, Basic forms of communication.
- Communication models and processes;
- Effective communication;
- Principles of Effective Communication
- Theories of communication;

(Minimum Lectures – 3+3+3+3+3)

First Mid Semester Examination Contents	Date of Exam	Maximum Marks
Unit One only	01 - 03 Sept., 2012	20 Marks

UNIT II

- Audience analysis.
- Self-Development and Communication,
- Development of positive personal attitudes;
- SWOT analysis;
- Whole communication,

(Minimum Lectures – 3+3+3+3+3)

Second Mid Semester Examination Contents	Date of Exam	Maximum Marks
Unit Two only	1 - 3 Oct. 2012	20 Marks

UNIT III

- Formal and informal communication networks;
- Grapevine; Miscommunication (Barriers);
- Improving communication. Practices in business communication;
- Group discussions; Mock interviews; Seminars; Effective listening exercises;
- Individual and group presentations and reports writing.

(Minimum Lectures – 3+3+3+3+3)

End Semester Examination Contents	Date of Exam	Maximum Marks
Entire Syllabus	14 - 30 Nov. 2011	60 Marks

SUGGESTED READINGS :

1. Bovee and Thill: Business Communication Today; Tata McGraw Hill, New Delhi,
2. Ronald E. Dulek and John S. Fielder Principles of Business Communication; Macmillan Publishing Company, London.
3. Randall E. Magors; Business Communication: Harper and Row New York.
4. Webster's Guide to Effective Letter Writing, Harper and Row, New York.
5. Balasubramanyam; Business Communions; Vikas Publishing House, Delhi.
6. Kaul: Business Communication; Prentice Hall, New Delhi.
7. Kaul; Effective Business Communication: Prentice Hall, New Delhi.
8. Patri VR: Essentials of Communication; Greenspan Publications, New Delhi.
9. Senguin J; Business Communication; The Real World and Your Career, Allied Publishers. New Delhi.
10. Robinson, Netrakanti and Shintre; Communicative Competence in Business English; Orient Longman, Hyderabad,
11. Singhal, Mittal, Garg, Business Communication; Ramesh Book Depot Jaipur

S.No. Under Graduate Programme Committee	Signature
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- | | |
|----|---------------------------------------|
| 1. | Prof. J.K. Jain |
| 2. | Dr. G.L. Puntambekar |
| 3. | Dr. D.K. Nema |
| 4. | Mahesh Kumar Mandal (Student Nominee) |

DEPARTMENT OF COMMERCE

B.Com. (Semester -I) SESSION- 2012-13

Course – I	COM-C-112	Business Communication Skills (BCS)	100	3	3	0	0	3
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Maximum Marks: 100

OBJECTIVE :

The objective of this course is to develop effective business communication skills among the students,

UNIT I

- **Writing Skills :** Planning business messages; Rewriting and editing;
- The first draft; Reconstructing the final draft;
- Business letters and memo formats; Appearance request letters;
- Good news and bad news letters; Persuasive letters;
- Sales letters; Collection letters; Office memorandum.

(Minimum Lectures – 3+3+3+3+3)

First Mid Semester Examination Contents	Date of Exam	Maximum Marks
Unit One only	01-03 Sept, 2012	20 Marks

UNIT II

- **Report Writing :** Introduction to a proposal, short report and formal report, report preparation,
- **Oral Presentation :** Principles of oral presentation, factors affecting presentation, sales presentation, training presentation, conducting surveys, Speeches to motivate, effective presentation skills.
- **Modern Forms of Communicating :** Fax; E-mail; Video conferencing; etc.

(Minimum Lectures – 5+5+5)

Second Mid Semester Examination Contents	Date of Exam	Maximum Marks
Unit Two only	01 -03 Oct, 2012	20 Marks

UNIT III

- Non-Verbal Aspects of Communicating; Body language; Kinesics; Proxemics, Para language.
- **Effective listening** : Principles of effective listening; Factors affecting listening exercises; Oral, written, and video sessions.
- **Interviewing Skills** : Appearing in interviews; Conducting interviews; Writing resume and letter of application.
- **International Communication** : Cultural sensitiveness and cultural context; Writing and presenting in international situations; Intercultural factors in interactions; Adapting to global business.

(Minimum Lectures - 3+4+4+4)

End Semester Examination Contents	Date of Exam	Maximum Marks
Entire Syllabus	14 – 30 Nov 2012	60 Marks

SUGGESTED READINGS :

1. Bovee and Thill: Business Communication Today; Tata McGraw Hill, New Delhi,
2. Ronald E. Dulek and John S. Fielder Principles of Business Communication; Italian Publishing Company, London.
3. Randall E Magors; Business Communication: Haiper and Row New York.
4. Webster's Guide to Effective Letter Writing; Harper and Row, New York.
5. Balasubramanyam; Business Communications; Vikas Publishing House, Delhi.
6. Kaul; Business Communication; Prentice Hall, New Delhi.
7. Kaul; Effective Business Communication: Prentice Hall, New Delhi.
8. Palfi VR: Essentials of Communication; Greenspan Publications, New Delhi.
9. Sengun J; Business Communication; The Real World and Your Career, Allied Publishers. New Delhi.
10. Robinson, Nelrahanli and Shinle; Communicate Competence in Business English; Orient Longman, Hyderabad,

S.No.	Post Graduate Programme Committee Member	Signature
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- | | | |
|----|---------------------------------------|--|
| 1. | Prof. J. K. Jain | |
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| 3. | Dr. D. K. Nema | |
| 4. | Mahesh Kumar Mandal (Student Nominee) | |

DEPARTMENT OF COMMERCE

B.Com. (Semester-I)

SESSION- 2012-13

Course – III	COM -C-113	Basics of Economics (BOE)	100	3	3	0	0	3
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Maximum Marks: 100

OBJECTIVE

This course is meant to acquaint the students with the principles of Business Economics as are applicable in business.

UNIT- I

- Introduction of Economics; Basic problems of an economy;
- Working of price mechanism.

(Minimum Lecture: 8+7)

First Mid Semester Examination Contents	Date of Exam	Maximum Marks
Unit One only	01-03 Sept., 2012	20 Marks

UNIT-II

- **Elasticity of Demand** : Concept and measurement of elasticity of demand; Price, Income and cross elasticities; Average revenue, marginal revenue, and elasticity of demand;
- Determinants of elasticity of demand, Importance of elasticity of demand.
- **Theory of Costs**: Short-run and long-run cost curves - traditional and modern approaches.

(Minimum Lecture: 7+3+5)

Second Mid Semester Examination Contents	Date of Exam	Maximum Marks
Unit Two only	1-3 Oct. 2012	20 Marks

UNIT- III

- **Production Function** : Law of variable proportions; Iso-quants; Economic regions and optimum factor combination;
- Expansion path; Returns to scale;
- Internal and external economies and diseconomies; Ridge lines.

(Minimum Lecture: 5+5+5)

End Semester Examination Contents	Date of Exam	Maximum Marks
Entire Syllabus	14-30 Nov. 2012	60 Marks

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: Microeconomtic Theory and Applications; Kalyani, New Delhi.
3. Watson Donald S. and Getz Molcolm; Price Theory and Its Uses; Khosla Publishing House, New Delhi.
4. Koulsoyianm A.: Modern Microeconomics; Macmillan, New Delhi.
5. Richard G, Upsey: An Introduction to Positive Economics; ELBS, Oxford.
6. Stigler G: The Theory of Price; Prentice Hall of India,
7. Nells & 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.
10. Dr. S.K. Singh; "Economics", Sahitya Bhawan Publications, Agra
11. Dr. V.C. Sinha "Micro Economics", SBPD Publishing House. Rewa
12. Agrawal Somdeo ' Business Economics', Ramesh Book Depot NewDelhi
13. tSu ftusUnz dqekj] ^O;kolkf;d vFkZ'kkL=] e/;izns'k fgUnh xzaFk vdkneh] Hkksiky
14. tSu ftusUnz dqekj] ^O;f"V vFkZ'kkL=] e/;izns'k fgUnh xzaFk vdkneh] Hkksiky

S.No. Under Graduate Programme Committee

Signature

1. Prof. J.K. Jain
2. Dr. G.L. Puntambekar
3. Dr. D.K. Nema
4. Mahesh Kumar Mandal (Student Nominee)

DEPARTMENT OF COMMERCE

B.Com. (Sem.-I) SESSION- 2012-13

Course – IV	COM-C-114	Business Economics (BEC)	100	3	3	0	0	3
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Maximum Marks: 100

OBJECTIVE:

This course is meant to acquaint the students with the principles of Business Economics as are applicable in business.

UNIT-I

- **Market Structures:** Market structures and business decisions; Objectives of a business firm.
- **Perfect Competition:** Profit maximization and equilibrium of firm and industry; Short-run and long run supply curves; Price and output determination. Practical applications.
- **Monopoly:** Determination of price under monopoly; Equilibrium of a firm.
- Comparison between perfect competition and monopoly; Multi-plant monopoly, Price discrimination. Practical applications.

(Minimum Lecture: 4+4+4+3)

First Mid Semester Examination Contents	Date of Exam	Maximum Marks
Unit One only	1 – 3 Sep, 2012	20 Marks

UNIT-II

- **Monopolistic Competition :** Meaning and characteristics: Price and output determination under monopolistic competition; Product differentiations; Selling costs; Comparison with perfect competition; Excess capacity under monopolistic competition;
- **Oligopoly :** Characteristics, indeterminate pricing and output;
- Classical models of Oligopoly; Price leadership; Collusive Oligopoly; Kinked demand curve.

(Minimum Lecture: 5+5+5)

Second Mid Semester Examination Contents	Date of Exam	Maximum Marks
Unit Two only	1 – 3 Oct, 2012	20 Marks

UNIT - III

- **Factor Pricing-I:** Marginal Productivity theory and demand for factors. Nature of supply of factor inputs; Determination of wage rates under perfect competition and monopoly; Exploitation of labor;
- **Rent :** Concept; Ricardian and modern theories of rent; Quasi-rent.
- **Factor Pricing-II :** Interest -concept and theories of interest; Profit -nature, concepts, and theories of profit.

(Minimum Lecture : 5+5+5)

End Semester Examination Contents	Date of Exam	Maximum Marks
Entire Syllabus	14 – 30 Nov 2012	60 Marks

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 Gelz Molcolm; Price Theory and Its Uses; Khosla Publishing House, New Delhi.
4. Koulsoyianm A.: Modern Microeconomics; Macmillan, New Delhi.
5. Richard G, Upsey: An Introduction to Positive Economics; ELBS, Oxford.
6. Stigler G: The Theory of Price; Prentice Hall of India,
7. Mis & 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 HI: Business Economics; S.Chand & Co. New Delhi.

S.No.	Post Graduate Programme Committee Member	Signature
1.	Prof. J. K. Jain	
2.	Dr. G. L. Puntambekar	
3.	Dr. D. K. Nema	
4.	Mahesh Kumar Mandal (Student Nominee)	

DEPARTMENT OF COMMERCE

B.Com. (Semester-I)

SESSION- 2012-13

Course –V	COM -C-115	Fundamentals of Mathematics (FOM)	100	3	3	0	0	3
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Maximum Marks : 100

OBJECTIVE

The objective of this course is to enable the students to have such minimum knowledge of Mathematics as is applicable to business and economic situations.

UNIT I

- Calculus (Problems and theorems involving trigonometrical ratios are not to be done).
- Differentiation: Partial derivatives up to second order.
- Homogeneity of functions and Eulefs theorem, Total differentials, Differentiation of implicit function with the help of total differentials.

(Minimum Lecture : 5+5+5)

First Mid Semester Examination Contents	Date of Exam	Maximum Marks
Unit One only	01-03 Sept., 2012	20 Marks

UNIT II

- Maxima and Minima, Cases of one variable involving second or higher order derivatives, Cases of two variables involving not more than one constraint.
- Integration: Integration as anti-derivative process; Standard forms, Methods of integration-by substitution, by parts, and by use of partial fractions, Definite integration Finding areas in simple cases; Consumers and producers surplus;
- Nature of Commodities Learning Curve; Leontiff Input-Output Model.

(Minimum Lecture : 5+5+5)

Second Mid Semester Examination Contents	Date of Exam	Maximum Marks
Unit Two only	1-3 Oct. 2012	20 Marks

UNIT III

- Matrices and Determinants: Definition of a matrix.
- Types of matrices: Algebra of matrices; Properties of determinants.
- Calculation of values of determinants upto third order.
- Adjoint of a matrix, elementary row or column operations.
- Finding inverse of a matrix through adjoint and elementary row or column operations, Solution of a system of linear equations having unique solution and involving not more than three variables.

(Minimum Lecture : 3+3+3+3+3)

End Semester Examination Contents	Date of Exam	Maximum Marks
Entire Syllabus	14-30 Nov. 2012	60 Marks

SUGGESTED READINGS :

1. Alien R.G.D : Basic Mathematics: Macmillan, New Delhi.
2. Dowling, E.T.: Mathematics for Economics; Schaum Series, McGraw Hill London.

3. Loomba, Paul: Linear Programming; Tata McGraw Hill, New Delhi.
4. Vohra, N.D.: Quantitative Techniques in Management; Tata McGraw Hill New Delhi.
5. Soni, R.S.: Business Mathematics: Pitamber Publishing House.
6. Kapor. V.K. :Business Mathematics; Sultan Chand & Sons, Delhi.
7. Holden: Mathematics for Business and Economics; Macmillan India, New Delhi.
8. Dikshit, A.N. and Jain. J.K. 'Himalaya Publishing House, Mumbai.
9. Dr. B.N. Gupta, Dr. V.K. Sharma ' Business Mathematics' SBPD Publishing House New Delhi

S.No.	Under Graduate Programme Committee	Signature
1.	Prof. J.K. Jain	
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3.	Dr. D.K. Nema	
4.	Mahesh Kumar Mandal (Student Nominee)	

DEPARTMENT OF COMMERCE
B.Com. (Semester - I)
SESSION- 2012-13

Course –VI	COM-C-116	Business Mathematics (BMS)	100	3	3	0	0	3
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OBJECTIVE

The objective of this course is to enable the students to have such minimum knowledge of Mathematics as is applicable to business and economic situations.

UNIT I

- Linear Programming-Formulation of LPP: Graphical method of solution.
- Problems relating to two variables including the case of mixed constraints.
- Cases having no solution, multiple solutions, unbounded solution and redundant constraints.

(Minimum Lecture : 5+5+5)

First Mid Semester Examination Contents	Date of Exam	Maximum Marks
Unit One only	1 – 3 Sept, 2012	20 Marks

UNIT II

- Simplex Method - Solution of problems up to three variables, including cases of mixed constraints, Duality.
- Transportation Problem.

(Minimum Lecture : 8+7)

Second Mid Semester Examination Contents	Date of Exam	Maximum Marks
Unit Two only	1 – 3 Oct, 2012	20 Marks

UNIT III

- Compound Interest and Annuities: Certain different types of interest rates.
- Concept of present value and amount of a sum.
- Types of annuities; Present value and amount of an annuity, including the case of continuous compounding.
- Valuation of simple loans and debentures.
- Problems relating to sinking funds.

(Minimum Lecture : 3+3+3+3+3)

End Semester Examination Contents	Date of Exam	Maximum Marks
Entire Syllabus	14 – 30 Nov, 2012	60 Marks

SUGGESTED READINGS :

1. Alien ROD : Basic Mathematics: Italian, New Delhi.
2. Dowling, E.T.: Mathematics for Economics; Schaum Series, McGraw Hill London.
3. Loonba, Paul: Linear Programming; Tata McGraw Hill, New Delhi.
4. Vohra, N.D.: Quantitative Techniques in Management; Tata McGraw Hill New Delhi.

5. Soni, R. S. : Business Mathematics: Pilamber Publishing House.
6. Kapow. V.K.: Business Mathematics; Sultan Chand & Sons, Delhi.

HoWen: Mathematics for Business and Economics; Macmillan India, New Delhi.

S.No.	Post Graduate Programme Committee Member	Signature
1.	Prof. J. K. Jain	
2.	Dr. G. L. Puntambekar	
3.	Dr. D. K. Nema	
4.	Mahesh Kumar Mandal (Student Nominee)	

DEPARTMENT OF COMMERCE

B.Com. (Semester-I)

SESSION- 2012-13

Course II	COM -S-112	Principles of Entrepreneurship (POE)	100	0	0	0	0	0
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Maximum Marks : 100

OBJECTIVE : The objective of this course is to develop effective business Entrepreneurship skills among the students.

UNIT I

- Entrepreneurship- Meaning and Definitions.
- Entrepreneurship – Significance and Types.
- Entrepreneur – Meaning and Significance.
- Entrepreneur – Functions, and qualities.
- Entrepreneurship – Motivation factors.

(Minimum Lectures – 2+2+2+2+2)

First Mid Semester Examination Contents	Date of Exam	Maximum Marks
Unit One only	01-03 Sept., 2012	20 Marks

UNIT II

- Women Entrepreneurship;
- Entrepreneurship search of idea, source and selection;
- Project Profile;
- Preparation of detailed project report;
- Project appraisal

(Minimum Lectures – 2+2+2+2+2)

Second Mid Semester Examination Contents	Date of Exam	Maximum Marks
Unit Two only	1-3 Oct. 2012	20 Marks

UNIT III

- Factors influencing selection of organization;
- Sole proprietorship;
- Partnership;
- Registration & Management of partnership;
- Cooperative society

(Minimum Lectures – – 2+2+2+2+2)

End Semester Examination Contents	Date of Exam	Maximum Marks
Entire Syllabus	14-30 Nov. 2012	60 Marks

SUGGESTED READINGS :

- 1 Soda G. "Entrepreneurship Development", Ramesh Book Depot, Jaipur
- 2 tSu ts- ds-] ^^m|ferk fodkl**] e;/izns'k fgUnh xzUFk vdkneh*] johUnzukFk Bkdqj ekxZ ck.kxaxk Hkksiky ¼e-iz-½
- 3 Jain Neelesh, "Entrepreneurship Development", Career Motivation Centre Sagar.

S.No. Under Graduate Programme Committee

Signature

1. Prof. J.K. Jain
2. Dr. G.L. Puntambekar
3. Dr. D.K. Nema
4. Mahesh Kumar Mandal (Student Nominee)

STATEMENT OF COURSE STRUCTURE FOR B.COM. PROGRAMME

SEMESTER – II SESSION- 2012-13

S. No.	Paper Code	Title	Maximum Marks	Credit	Distribution of Credit			
					L	T	P	
Course – I	COM -C-211	Business Legislation in India (BLA)	100	3	3	0	0	
Course – II	COM -C-212	Business Regulatory Framework (BRF)	100	3	3	0	0	
Course – III	COM -C-213	Indian Business Environment (IBE)	100	3	3	0	0	
Course – IV	COM -C-214	Global Business Environment (GBE)	100	3	3	0	0	
Course –V	COM -C-215	Principles of Accounting (POA)	100	3	3	0	0	
Course –VI	COM -C-216	Financial Accounting (FAC)	100	3	3	0	0	
Self Study Course Course – I	COM -S-211	Stress Management (SMT)	100	0	0	0	0	
Course –II	COM -S-212	Advanced Study of Entrepreneurship (ASE)	100	0	0	0	0	
Total :				18	-	-	-	1

Explanation of Course Code of Core Course :

1. First one stands for Semester Number.
2. Second digit stands for Course Code (UG).
3. Third digit stands for Course Number.
4. 'C' stands for Core Course/Paper.

Explanation of Course Code of Self Study Course :

1. First digit stands for Semester Number.
2. Second digit stands for Course Code (UG)..
3. Third digit stands for Course Number.
4. 'S' stands for Self Study Course.

Special Note :

1. In Self Study Course passing in essential but not accounted in cumulative grade point average.

Self Study Course :

- | | |
|---|--|
| <ol style="list-style-type: none"> 1. Entrepreneurship. 3. Computer Awareness. 5. Human Right Education. 7. Peace and Conflict Resolution. 9. Stress Management 11. Retail Business | <ol style="list-style-type: none"> 2. Environmental Studies. 4. Hindi. 6. Job Oriented Project etc. 8. Personality Development Including Biography 10. Tally 12. Business Ethics |
|---|--|

S. No.	Under Graduate Programme Committee	Signature
1.	Prof. J. K. Jain	
2.	Dr. G. L. Puntambekar	
3.	Dr. D. K. Nema	
4.	Student Nominee	

DEPARTMENT OF COMMERCE

B.Com. (Semester-II)

SESSION- 2012-13

Course – I	COM -C-211	Business Legislation in India (BLA)	100	3	3	0	0	3
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Maximum Marks: 100

OBJECTIVE

The objective of this course is to provide a brief Idea about the framework of Indian business laws.

UNIT I

- **Law of Contract (1872)** : Nature of contract; Classification.
- Offer and acceptance.
- Capacity of parties to contract.
- Free consent; Consideration; Legality of object.
- Agreement declared void; Performance of contract.

(Minimum Lecture: 3+3+3+3+3)

First Mid Semester Examination Contents	Date of Exam	Maximum Marks
Unit One only	3 -5 Feb, 2012	20 Marks

UNIT II

- Discharge of contract.
- Remedies for breach of contract.
- Special Contracts: Indemnity.
- Guarantee; Bailment and pledge.
- Agency.

(Minimum Lecture: 3+3+3+3+3)

Second Mid Semester Examination Contents	Date of Exam	Maximum Marks
Unit Two only	14 – 16 Mar, 2012	20 Marks

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.

(Minimum Lecture: 3+3+3+3+3)

End Semester Examination Contents	Date of Exam	Maximum Marks
Entire Syllabus	10-25 April, 2012	60 Marks

SUGGESTED READINGS:

1. Desai TAR. : Indian Contract Act, Sale of Goods Act and Partnership Act; S. C. Starker & Sons Pvt. Ltd. Collate.
2. Khergamwala J, S: The Negotiable Instruments Act; NM Tripathi Pvt. Ltd. Mumbai.
3. Singh Avatar: 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 Chan & Sons. New Delhi
6. Chandra P. R; Business Law; Galgotia, New Delhi.
7. Gupta, O. P, Business Law; SPED Publishing House
8. vxzoky ,oa vxzoky] ^Hkkjrh; vuqca/k vf/kfu;e*] ,l-ch-ih-Mh- ifCyf'kax gkÅl] vkxjk
9. vxzoky] vkj-lh- ^O;kolkf;d fu;eu :ijs[kk* ,l-ch-ih-Mh- ifCyf'kax gkÅl] vkxjk

S. No.	Under Graduate Programme Committee	Signature
1.	Prof. J. K. Jain	
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3.	Dr. D. K Nema	
4.	Student Nominee	

DEPARTMENT OF COMMERCE

B.Com. (Semester-II) SESSION- 2012-13

Course-II	COM-C-212	Business Regulatory Framework (BRF)	100	3	3	0	0	3
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Maximum Marks: 100

OBJECTIVE:

The objective of this course is to provide a brief Idea about the framework of Indian business laws.

UNIT I

- **Negotiable Instrument Act 1881:** Definition of negotiable instruments; Features.
- Promissory note.
- Bill of exchange & cheques.

(Minimum Lecture: 5+5+5)

First Mid Semester Examination Contents	Date of Exam	Maximum Marks
Unit One only	3-5 Feb. 2012	20 Marks

UNIT II

- Holder and holder in the due course.
- Crossing of a cheque, types of crossing; Negotiation.
- Dishonor and discharge of negotiable instrument.

(Minimum Lecture: 5+5+5)

Second Mid Semester Examination Contents	Date of Exam	Maximum Marks
Unit Two only	14-16 March, 2012	20 Marks

UNIT III

- **The Consumer Protection Act 1986 :** Salient features; Definition of consumer; Grievance redressal machinery;
- **Foreign Exchange Management Act 2000:** Definitions and main provisions.

(Minimum Total Lectures: 8+7)

End Semester Examination Contents	Date of Exam	Maximum Marks
Entire Syllabus	10-25 April, 2012	60 Marks

SUGGESTED READINGS:

1. Dosai T.R.: Indian Contract Act, Sale of Goods Act and Partnership Act; S.C. Starker S Sons Pvt. Ltd., Kolkata.
2. Khergamwala J, S: The Negotiable Instruments Act; N M Tripathi Pvt. Ltd. Mumbai.
3. Singh Avatar: The Principle 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 CM & Sons. New MM.
6. Ctadha P.R; Business Law; Galgotia, New Delhi.

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3.	Dr. D.K. Nema	
4.	Student Nominee	

DEPARTMENT OF COMMERCE

B.Com. (Semester-II)

SESSION- 2012-13

Course – III	COM -C-213	Indian Business Environment (IBE)	100	3	3	0	0	3
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Maximum Marks: 100

OBJECTIVE

This course aims at acquainting the students with the emerging issues in business at the national and international level in the light of the policies of liberalization and globalization.

UNIT - I

- Indian Business Environment: Concept, components, and importance.
- Economic Trends (overview) : Income, Savings and investment.
- Industry, Trade and balance at payments.
- Money, Finance, Prices.

(Minimum Lecture: 4+4+4+3)

First Mid Semester Examination Contents	Date of Exam	Maximum Marks
Unit One only	3- 5 Feb, 2012	20 Marks

UNIT - II

- **Problems of Growth** : Unemployment, Poverty;
- Regional imbalances; Social injustice; Inflation;
- Parallel economy; Industrial sickness.
- Industrial policy; Industrial licensing,

(Minimum Lecture: 4+4+4+3)

Second Mid Semester Examination Contents	Date of Exam	Maximum Marks
Unit Two only	14 -16 March, 2012	20 Marks

UNIT-III

- **Role of Government:** Monetary Policy; Fiscal policy;
- Privatization; Devaluation; Export-Import policy;
- Regulation of foreign investment;
- Collaborations in the light of recent changes;
- Development and Study of Current Five Year Plan: Major Policies; Resource Allocation.

(Minimum Lecture: 3+3+3+3+3)

End Semester Examination Contents	Date of Exam	Maximum Marks
Entire Syllabus	14-30 Nov. 2011	60 Marks

SUGGESTED READINGS:

1. Sundaram & Black: The International Business Environment; Prentice Hall, New Delhi,
2. Agrawal 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.
8. Jain & Verma, " Business Environment, Sahitya Bhavan Publications, Agra.
9. Dr. V. C. Sinna 'Business Environment' SBPD Publishing House, Rewa
10. tSu ts-ds-] ,oa iq.krkEcsdj th-,y- ^^O;kolkf;d i;kZoj.k**] e/;izns'k fgUnh xzUFk vdkneh] ck.k xaxk Hkksiky

S. No.	Under Graduate Programme Committee	Signature
1.	Prof. J. K. Jain	
2.	Dr. G. L. Puntambekar	
3.	Dr. D. K Nema	
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DEPARTMENT OF COMMERCE

B.Com. (Semester-II) SESSION- 2012-13

Course – IV	COM-C-214	Global Business Environment (GBE)	100	3	3	0	0	3
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Maximum Marks : 100

OBJECTIVE :

This course aims at acquainting the students with the emerging issues in business at the national and international level in the light of the policies of liberalization and globalization.

UNIT - I

- **International Environment** : Concept; Components and Importance.
- International trading environment (overview).

(Minimum Lecture : 8+7)

First Mid Semester Examination Contents	Date of Exam	Maximum Marks
Unit One only	3-5 Feb, 2012	20 Marks

UNIT - II

- Trends in world trade and the problems of developing countries;
- Foreign trade and economic growth;

(Minimum Lecture : 8+7)

Second Mid Semester Examination Contents	Date of Exam	Maximum Marks
Unit Two only	14-16 March, 2012	20 Marks

UNIT - III

- International economic groupings;
- **International economic institutions** –GATT, WTO, UNCTAD, World Bank. IMF; GSP; GSTP; Counter trade.

(Minimum Lecture : 7+8)

End Semester Examination Contents	Date of Exam	Maximum Marks
Entire Syllabus	10-25 April, 2012	60 Marks

SUGGESTED READINGS:

1. Sundaram I 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. Datt Ruddar and Sundharam K.P.M; Indian Economy; S.Chand, Delhi,
5. Miwa S.K and Puri V.K Wan Economy; Himalaya Publishing House, New Delhi..
6. Hedge Ian: Environmental Economics; MacMillan, Hampshire.
7. Datt Ruddar: Economic Reforms in India - A Critique; S.Chand, New Delhi.

S. No.	Post Graduate Programme Committee Member	Signature
1.	Prof. J.K. Jain	
2.	Dr. G.L. Puntambekar	
3.	Dr. D.K. Nema	
4.	Student Nominee	

DEPARTMENT OF COMMERCE

B.Com. (Semester-II)

SESSION- 2012-13

Course –V	COM -C-215	Principles of Accounting (POA)	100	3	3	0	0	3
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Maximum Marks : 100

OBJECTIVE

To Impart basic accounting knowledge as applicable to business.

UNIT I

- **Meaning and Scope of Accounting:** Need, development, and definition and objective of accounting.
- Book-keeping and accounting, Persons interested in accounting.
- Disclosures Practices.
- Branches of Accounting.
- **Accounting Principles:** International accounting standards (only outlines), Accounting standards in India.
- Rules of debit and credit; Journal, Compound journal entry, Opening entry, Sub division of journal, Accounting Transactions: Accounting Cycle. Relationship between journal and ledger; Rules regarding posting, Preparation of Trial balance.

(Minimum Lecture : 3+3+3+2+2+2)

First Mid Semester Examination Contents	Date of Exam	Maximum Marks
Unit One only	3-5 Feb, 2012	20 Marks

UNIT II

- Capital and Revenue: Classification of Income;
- Classification of expenditure; Classification of receipts.
- Accounting concept of income, Accounting concepts and income measurement; Expired cost and income measurement.
- Final accounts; Manufacturing account; Trading account; Profit and loss account; Balance sheet; Adjustment entries.
- Rectification of errors; Classification of errors; Location of errors; Rectification of errors; Suspense account; Effect on profit.

(Minimum Lecture : 3+3+3+3+3)

Second Mid Semester Examination Contents	Date of Exam	Maximum Marks
Unit Two only	14 -16 Mar, 2012	20 Marks

UNIT III

- Depreciation Provisions, and Reserves: Concept of depreciation, Causes of depreciation; Depreciation, depletion, amortization, and dilapidation; Depreciation accounting;
- Methods of recording depreciation, Methods for providing depreciation; Depreciation of different assets;
- Depreciation of replacement cost; Depreciation policy; as per Accounting Standard: Depreciation accounting;
- Provisions and reserves.
- Sectional Balancing System: Self balancing system, including rectification of errors.

(Minimum Lecture : 3+3+3+3+3)

End Semester Examination Contents	Date of Exam	Maximum Marks
Entire Syllabus	10 - 25 April, 2012	60 Marks

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. Karim, Khanuja, Mehta: 'Fundamental Principles of Accounting', PDPD Publishing House, Raipur
8. Thakur, Nema, Chooksey; 'Financial Accounting' Ramesh Book Depot' Jaipur-New Delhi
9. Dr. Jawahar Lal, ' Accounting Theory and Practice' Himalaya Publishing House, Mumbai
10. MkW- ih-lh- xqIrk] ^foRrh; ys[kkadu* tokgj ifCyds'kUI] vkxjk
11. MkW- ,l-,e- 'kqDy ^ foRrh; ys[kkadu* lkfgR; Hkou ifCyds'kUI* vkxjk
12. ,l- lh- tSu- ^foRrh; ys[kkadu* dSyk'k iqLrd lnu] Hkksiky

S. No.	Under Graduate Programme Committee	Signature
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3.	Dr. D. K Nema	
4.	Student Nominee	

DEPARTMENT OF COMMERCE
B.Com. (Semester -II)
SESSION- 2012 - 13

Course –VI	COM-C-216	Financial Accounting (FAC)	100	3	3	0	0	3
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Maximum Marks : 100

OBJECTIVE

To Impart basic accounting knowledge as applicable to business.

UNIT I

- Accounts of Non-Trading Institutions;
- Special Accounting Areas Consignment Accounts: Important terms; Accounting records, Valuation of unsold stock; Conversion of consignment into branch.
- Joint Venture Accounts: Meaning of joint venture; Joint venture and partnership; Accounting records.
- Branch Accounts: Dependent branch, Debtors system, stock and debtor system; Final accounts system, Wholesale branch: Independent branch: Foreign branch;

(Minimum Lecture : 4+4+4+3)

First Mid Semester Examination Contents	Date of Exam	Maximum Marks
Unit One only	3-5 Feb. 2012	20 Marks

UNIT II

- 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.
- Partnership Accounts: Essential characteristics of partnership, Partnership deed:
- Final accounts of Partnership, Adjustments after closing the accounts, Fixed and fluctuating capital; Goodwill: Joint Lite Policy: Change in Profit Sharing Ratio.

(Minimum Lecture : 4+4+4+3)

Second Mid Semester Examination Contents	Date of Exam	Maximum Marks
Unit Two only	14-16 March, 2012	20 Marks

UNIT III

- Reconstitution of a partnership firm -Admission of a partner. Retirement of a partner. Death of a partner;
- Amalgamation of partnership firms;
- Dissolution of a partnership firm -Modes of dissolution of a firm, Accounting entries;
- Insolvency of partners, Sale of firm to a company; Gradual realization of assets and piecemeal distribution.

End Semester Examination Contents	Date of Exam	Maximum Marks
Entire Syllabus	10-25 April, 2012	60 Marks

SUGGESTED READINGS :

- Anthony. R.N. and Reece. J.S.: Accounting Principles: Richard In Mn Inc.
- Gupta. R.I- and Radhaswamy. M: Financial Accounting; Sultan Chand and Sons. New Delhi.
- Monga JR. Anuja Girish, and Sehgal Ashok- Financial Accounting: Mayur Paper Back, Nohti
- Snua M.C . Grewal T S . and GupU, S C Advanced Accounts: S. Chand S Co. New Delhi.
- Compendium of Statement and Standards of Accounting : The Insutue ol Chanctcd Accountants of India. New Delhi.
- Agrawal A.N.. Agrawal K.N. : Higher Sciences of Accountancy : Mab Uahal. Allahabad.

S. No.	Post Graduate Programme Committee Member	Signature
1.	Prof. J.K. Jain	
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3.	Dr. D.K. Nema	
4.	Student Nominee	

DEPARTMENT OF COMMERCE

B.Com. (Semester-II)

SESSION- 2012 - 13

Course –II	COM -S-212	Advanced Study of Entrepreneurship (ASE)	100	0	0	0	0	0
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Maximum Marks : 100

OBJECTIVE :

The objective of this course is to develop effective business Entrepreneurship skills among the students.

UNIT I

- Entrepreneurship- Regulatory system
 - Role of regulatory institutions
 - Regulatory institution: District Industry Center
 - Promotional Institution: Khadi and gramodhyog mandal, Madhya Pradesh
Financial Corporation, Nationalized Bank, M.P. women and Economic Development Corporation.
- (Minimum Lectures – 2+2+2+4)**

First Mid Semester Examination Contents	Date of Exam	Maximum Marks
Unit One only	3-5 Feb. 2012	20 Marks

UNIT II

- Credit creation procedure
 - Modern Banks
 - Incentives and subsidies
- (Minimum Lectures – 3+3+4)**

Second Mid Semester Examination Contents	Date of Exam	Maximum Marks
Unit Two only	14-16 March, 2012	20 Marks

UNIT III

- Women Entrepreneurship
 - Special Incentives to women entrepreneur
 - Major employment schemes: Prime Minister Rojgar yojna, Rani Durgawati Rojgar Yojna, Deendayal Rojgar Yojna, Swarn Jayanti Rojgar Yojna, Margin Money Yojna
- (Minimum Lectures – 3+3+4)**

End Semester Examination Contents	Date of Exam	Maximum Marks
Entire Syllabus	10-25 April, 2012	60 Marks

SUGGESTED READINGS :

- 1 Sudha G. Entrepreneurship Development, Ramesh Book Depot, Jaipur.
- 2 tSu ts- ds- ^^m[ferk fodkl**] e;/izns'k fgUnh xzUFk vdkneh*] johUnzukFk Bkdqj ekxZ ck.kxaxk Hkksiky ¼e-iz-½
- 3 Jain Neelesh, "Entrepreneurship Development", Career Motivation Centre Sagar.

S. No. Under Graduate Programme Committee Signature

1. Prof. J.K. Jain
2. Dr. G.L. Puntambekar
3. Dr. D.K. Nema
4. Student Nominee

STATEMENT OF COURSE STRUCTURE FOR

B.COM. PROGRAMME
SEMESTER – III SESSION- 2012-13

S.No.	Paper Code	Title	Maximum Marx	Credit	Distribution of Credit			
					L	T	P	C
Course – I	COM- C-311	Technical Base of Corporate Accounting (TCA)	100	3	3	0	0	3
Course – II	COM -C-312	Practices of Corporate Accounting (POC)	100	3	3	0	0	3
Course – III	COM -C-313	Behavioral Business Statistics (BBS)	100	3	3	0	0	3
Course – IV	COM -C-314	Applications of Business Statistics (ABS)	100	3	3	0	0	3
Course –V	COM -C-315	Principles of Business Management (PBM)	100	3	3	0	0	3
Course –VI	COM -C-316	Principles of Managerial Control and Change (PMC)	100	3	3	0	0	3
Self Study Course – I	COM -S-311	Business Ethics (BES)	100	0	0	0	0	0
Course –II	COM -S-312	Computer Awareness (CAS)	100	0	0	0	0	0
Total :				18	-	-	-	18

Explanation of Course Code of Core Course : 1. First one stands for Semester Number. 2. Second digit stands for Course Code (UG). 3. Third digit stands for Course Number. 4. 'C' stands for Core Course/Paper.	Explanation of Course Code of Self Study Course : 1. First digit stands for Semester Number. 2. Second digit stands for Course Code (UG).. 3. Third digit stands for Course Number. 4. 'S' stands for Self Study Course.
Special Note : 1. In Self Study Course passing in essential but not accounted in cumulative grade point average.	
Self Study Course : 1. Entrepreneurship. 3. Computer Awareness. 5. Human Right Education. 7. Peace and Conflict Resolution. 9. Stress Management 11. Retail Business	2. Environmental Studies. 4. Hindi. 6. Job Oriented Project etc. 8. Personality Development Including Biography 10. Tally 12. Business Ethics

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DEPARTMENT OF COMMERCE

B. Com. (Semester-III) SESSION- 2012-13

Course – I	COM- C-311	Technical Base of Corporate Accounting (TCA)	100	3	3	0	0	3
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Maximum Marks : 100

OBJECTIVE : The objective of this course is to develop Technical base of Corporate Accounting.

UNIT I

- Issue of Shares
- Forfeiture of Shares
- Re-issue of Shares:

(Minimum Lectures -

5+5+5)

First Mid Semester Examination Contents	Date of Exam	Maximum Marks
Unit One only	01-03- Sept. 2012	20 Marks

UNIT II

- Bonus Share, Right Issue.
- Redemption of preference shares.
- Issue and Redemption of Debentures.

(Minimum Lectures -

5+5+5)

Second Mid Semester Examination Contents	Date of Exam	Maximum Marks
Unit two only	1-3 Oct. 2012	20 Marks

UNIT III

- Final accounts : Excluding computation of managerial remuneration, and disposal of profit.
- Valuation of Goodwill
- Valuation of Shares.

(Minimum Lectures -

5+5+5)

End Semester Examination Contents	Date of Exam	Maximum Marks
Entire Syllabus	14-30 Nov. 2011	60 Marks

SUGGESTED READINGS:

1. Gupta R.L., Radhaswamy M: Company Accounts; Sultan Chand and Sons, New Delhi.
2. Maheshwari S.N: Corporate Accounting; Vikas Publishing House, New Delhi.
3. Monga J.R., Ahuja, Girish, and Sehgal Ashok: Financial Accounting; Mayur Paper Backs, Noida.
4. Shukla M. C. Grewai T.S. and Gupta S.C.; Advanced Accounts; S. Chand & Co. New Delhi.
5. Jawahar Lal, Accounting Theory and Practices, Himalaya Publishing House, Mumbai
6. 'kqDy ,l-,e- ,oa xqlrk ,l- ih- daiuh ys[ks] lkfgR; Hkou ifCyds'kUl] vkxjk
7. [kuwtk djhe] daiuh ys[ks] lkfgR; Hkou ifCy'klZ ,.M fMLV^ahC;wVIZ] vkxjk

S.No.	Under Graduate Programme Committee	Signature
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1.	Prof. J.K. Jain	
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3.	Dr. D.K. Nema	
4.		

DEPARTMENT OF COMMERCE

B. Com. (Semester-III) SESSION- 2012-13

Course – II	COM -C-312	Practices of Corporate Accounting (POC)	100	3	3	0	0	3
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Maximum Marks : 100

OBJECTIVE: The objective of this course is to develop theory knowledge of Corporate Accounting

UNIT I

- Accounting For Amalgamation of Companies as per Indian Accounting Standard 14; Meaning, Objectives, Merit and Demerit,
- Types of Amalgamation, Determination of Purchase consideration
- Methods of Accounting for Amalgamation.

(Minimum Lectures – 5+5+5)

First Mid Semester Examination Contents	Date of Exam	Maximum Marks
Unit One only	01-03- Sept 2012	20 Marks

UNIT II

- Accounting for internal reconstruction-excluding inter-company holdings and re-construction schemes
- Consolidated Balance Sheet of holding companies with one subsidiary only.

(Minimum Lectures – 8+7)

Second Mid Semester Examination Contents	Date of Exam	Maximum Marks
Unit Two only	1- 3 Oct 2012	20 Marks

UNIT III

- Statement of Changes in Financial Position – Fund Flow Statement
- Cash Flow Statement- as per Indian Accounting Standard 3.

(Minimum Lectures – 8+7)

End Semester Examination Contents	Date of Exam	Maximum Marks
Entire Syllabus	14- 30 Nov, 2012	60 Marks

SUGGESTED READINGS:

- Gupta R.L, Radhaswamy M: Company Accounts; Sultan Chand and Sons, New Delhi.
- Maheshwari S.N: Corporate Accounting; Vikas Publishing House, New Delhi.
- Monga J.R., Ahuja, Girish, and Sehgal Ashok: Financial Accounting; Mayur Paper Backs, Noida.
- Shukla M. C.r Grewai T.S. and Gupta S.C.; Advanced Accounts; S. Chand & Co. New Delhi.
- 'kqDy ,l-,e- ,oa xqlrk ,l- ih- daiuh ys[ks] lkfgR; Hkou ifCyds'kUl] vKxjk
- [kuwtk djhe] daiuh ys[ks] lkfgR; Hkou ifCy'kIZ ,.M fMLV^hC;wVIZ] vKxjk

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4.		
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DEPARTMENT OF COMMERCE

B.Com. (Semester-III) SESSION- 2012-13

Course – III	COM -C-313	Behavioral Business Statistics (BBS)	100	3	3	0	0	3
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Maximum Marks: 100

OBJECTIVE:

It enables the students to gain understanding of behavioral techniques of business statistics as are applicable to business.

UNIT I

- Introduction: Statistics as a subject;
- Descriptive Statistics - compared to Inferential Statistics;
- Types of data;
- Summation operation;
- Rules of Sigma Σ operations,

(Minimum Lectures -

3+3+3+3+3)

First Mid Semester Examination Contents	Date of Exam	Maximum Marks
Unit One only	01-03- Sept. 2012	20 Marks

UNIT II

- Analysis of Univariate Data: Construction of a frequency distribution;
- Concept of central tendency and dispersion - and their measures; Partition values;
- Moments;
- Skewness and measures;
- Kurtosis and measures

(Minimum Lectures -

3+3+3+3+3)

Second Mid Semester Examination Contents	Date of Exam	Maximum Marks
Unit Two only	1-3 Oct. 2012	20 Marks

UNIT III

- Analysis of Bivariate Data: Linear regression and correlation.
- Index Number: Meaning, types, and uses; Methods of constructing price and quantity indices (simple and aggregate);
- Tests of adequacy; Chain-base index numbers; Base shifting, splicing, and deflating;
- Problems in constructing index numbers;
- Consumer price index.

(Minimum Lectures -

3+3+3+3+3)

End Semester Examination Contents	Date of Exam	Maximum Marks
Entire Syllabus	14-30 Nov. 2011	60 Marks

SUGGESTED READINGS:

1. Hooda, R.P.: Statistics for Business and Economics; Macmillan, New Delhi.
2. Lewin and Rubin: Statistics for Management; Prentice-Hall of India, New Delhi.

3. Hoel & Jessen: Basic Statistics for Business and Economics; John Wiley and Sons, New York.
- 4- 'kqDy ,l-,e- ,oa lgk; f'koiwtu] lkaf[;dh] lkfgR; Hkou ifCyds'ku] vkxjk
- 5- fpdksM+h lh-,e- ,oa flag vjfoUn] lkf[;dh ds fl)kar fgeky;k ifCyf'kax gkÅl eqEcbZ
- 6- xqlrk ch-,u-] lkaf[;dh] lkfgR; Hkou ifCy'klZ ,oa fMLV^ahC;wVIZ] vkxjk

S.No.	Under Graduate Programme Committee	Signature
1.	Prof. J.K. Jain	
2.	Dr. G.L. Puntambekar	
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DEPARTMENT OF COMMERCE

B.Com. (Semester - III) SESSION- 2012-13

Course – IV	COM -C-314	Applications of Business Statistics (ABS)	100	3	3	0	0	3
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Maximum Marks : 100

OBJECTIVE:

It enables the students to gain understanding of statistical techniques as are applicable to business.

UNIT I

- Analysis of Time Series: Causes of variations in time series data;
- Components of a time series;
- Decomposition -Additive and multiplicative models;
- Determination of trend - Moving averages method and method of least squares (including linear, second degree, parabolic, and exponential trend);
- Computation of seasonal-indices by simple averages, ratio-to-trend, ratio-to-moving average, and link relative methods.

(Minimum Lectures – 3+3+3+3+3)

First Mid Semester Examination Contents	Date of Exam	Maximum Marks
Unit One only	01-03 Sept, 2012	20 Marks

UNIT II

- Forecasting and Methods: Forecasting-concept, types, and importance;
- General approach to forecasting;
- Methods of forecasting; Forecasting demand;
- Industry Vs Company sales forecasts;
- Factors affecting company sales.

(Minimum Lectures – 3+3+3+3+3)

Second Mid Semester Examination Contents	Date of Exam	Maximum Marks
Unit Two only	1-3 Oct, 2012	20 Marks

UNIT III

- Theory of Probability: Probability as a concept; The three approaches to defining
- Probability; Addition and multiplication laws of probability; Conditional probability; Bayes' Theorem; Expectation and variance of a random variable. Probability Distributions: Probability distribution as a concept; Binomial, Poisson.
- Normal distributions - properties and parameters; Empirical distribution -generating; Applications to business.

(Minimum Lectures – 5+5+5)

End Semester Examination Contents	Date of Exam	Maximum Marks
Entire Syllabus	14-30 Nov, 2011	60 Marks

SUGGESTED READINGS:

1. Gupta R.L, Radhaswamy M: Company Accounts; Sultan Chand and Sons, New Delhi.
2. Maheshwari S.N: Corporate Accounting; Vikas Publishing House, New Delhi.

3. Monga J.R., Ahuja, Girish, and Sehgal Ashok: Financial Accounting; Mayur Paper Backs, Noida.
4. Shukla M. C. Grewal T.S. and Gupta S.C.; Advanced Accounts; S. Chand & Co. New Delhi.
5. Moore C.L and Jaedicke R.K: Managerial Accounting; South Western Publishing Co., Cincinnati, Ohio
- 6- 'kqDy ,l-,e- ,oa lgk; f'koiwtu] lkaf[;dh] lkfgR; Hkou ifCyds'ku] vkxjk
- 7- fpdksM+h lh-,e- ,oa flag vjfoUn] lkf[;dh ds fl)kar fgeky;k ifCyf'kax gkÅl eqEcbZ
- 8- xqlrk ch-,u-] lkaf[;dh] lkfgR; Hkou ifCy'klZ ,oa fMLV^ahC;wVIZ] vkxjk

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DEPARTMENT OF COMMERCE

B. Com. (Semester-III) SESSION- 2012-13

Course –V	COM -C-315	Principles of Business Management (PBM)	100	3	3	0	0	3
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Maximum Marks : 100

OBJECTIVE : This course familiarizes the students with the basics of principles of management

UNIT I

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

(Minimum Lectures -

3+3+3+3+3)

First Mid Semester Examination Contents	Date of Exam	Maximum Marks
Unit One only	01-03- Sept. 2012	20 Marks

UNIT II

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

(Minimum Lectures -

3+3+3+3+3)

Second Mid Semester Examination Contents	Date of Exam	Maximum Marks
Unit Two only	1-3 Oct. 2012	20 Marks

UNIT III

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

(Minimum Lectures - 3+3+3+3+3)

End Semester Examination Contents	Date of Exam	Maximum Marks
Entire Syllabus	14-30 Nov. 2012	60 Marks

SUGGESTED READINGS:

1. Drucker Peter F: Management Challenges for the 21 st 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. Alien: Management and Organisation; McGraw Hill, Tokyo.
5. Hampton, David R: Modern Management; McGraw Hill, New York.
6. Stoner and Freeman: Management; Prentice-Hall, New Delhi.

7. Maslow Abraham: Motivation and Personality; Harper & Row, New York, 1954.
8. Hersey Paul and Bianchard Kenneth: Management of Organizational Behaviour - Utilizing the Human Resources; Prentice Hall of India, New Delhi.
9. Ibancevish J.M. and Matleson M.T: Organizational Behaviour & Management; Irwin Homewood, Illinois.
10. vxzoky vkj-lh-] izca/k ds fl)kar] lkfgR; Hkou ifCyds'kUI vkxjk
11. lq/kk th-] izca/k ds fl)kar] jes'k cqd fMiks] t;iqj

S.No.	Under Graduate Programme Committee	Signature
1.	Prof. J.K. Jain	
2.	Dr. G.L. Puntambekar	
3.	Dr. D.K. Nema	
4.		

DEPARTMENT OF COMMERCE

B.Com. (Semester-III) SESSION- 2012-13

Course –VI	COM -C-316	Principles of Managerial Control and Change (PMC)	100	3	3	0	0	3
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Maximum Marks : 100

OBJECTIVE: This course familiarizes the students with the basics of principles of management

UNIT I

- Motivating and Leading People at Work: Motivation -concept; Theories -Maslow, Herzberg, Mc Gregor, 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

(Minimum Lectures – 3+3+3+3+3)

First Mid Semester Examination Contents	Date of Exam	Maximum Marks
Unit One only	1-3 Sept, 2012	20 Marks

UNIT II

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

(Minimum Lectures – 5+5+5)

Second Mid Semester Examination Contents	Date of Exam	Maximum Marks
Unit Two only	1-3 Oct, 2012	20 Marks

UNIT III

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

(Minimum Lectures – 8+7)

End Semester Examination Contents	Date of Exam	Maximum Marks
Entire Syllabus	14-30 Nov, 2012	60 Marks

SUGGESTED READINGS:

1. Drucker Peter F: Management Challenges for the 21 st 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. Alien: Management and Organisation; McGraw Hill, Tokyo.

5. Hampton, David R: Modern Management; McGraw Hill, New York.
6. Stoner and Freeman: Management; Prentice-Hall, New Delhi.
7. Maslow Abraham: Motivation and Personality; Harper & Row, New York, 1954.
8. Hersey Paul and Blanchard Kenneth: Management of Organizational Behaviour - Utilizing the Human Resources; Prentice Hall of India, New Delhi.
9. Ibancevish J.M. and Matleson M.T: Organizational Behaviour & Management; Irwin Homewood, Illinois.
10. vxzoky vkj-lh-] izca/k ds fl)kar] lkfgR; Hkou ifCyds'kUI vkxjk
11. lq/kk th-] izca/k ds fl)kar] jes'k cqd fMiks] t;iqj

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4.		

DEPARTMENT OF COMMERCE

B.Com. (Semester-III) SESSION- 2012-13

Course – I I	COM-S-312	Computer Awareness (CA)	100	0	0	0	0	0
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Maximum Marks : 100

OBJECTIVE :

The objective of this course is to equip the students with the latest technology i.e. computer application among the students.

UNIT I

- Generations, types and Classification of Computer
- Basic anatomy of Computer – Input unit, CPU, memories, output unit.
- Classification and Characteristics of memories

(Minimum Lectures – 5+5+5)

First Mid Semester Examination Contents	Date of Exam	Maximum Marks
Unit One only	01-03- Sept. 2012	20 Marks

UNIT II

- Data representation – Integer and Real
- Number System - Binary, Octal, Decimal and Hexadecimal.
- Conversion to another system.
- Operations on number systems.

(Minimum Lectures – 5+4+3+3)

Second Mid Semester Examination Contents	Date of Exam	Maximum Marks
Unit Two only	1-3 Oct. 2012	20 Marks

UNIT III

- System Software :
- Operating System : Function and its Role
- Types of Operating System
- Languages : Machine Language, Assembly Language, High Level language

(Minimum Lectures – 5+4+3+3)

End Semester Examination Contents	Date of Exam	Maximum Marks
Entire Syllabus	14-30 Nov. 2012	60 Marks

SUGGESTED READINGS :

TEXT:

- Alex Leon & Mathews Leon, “Fundamentals of Information Technology”, Leon Techworld, 1999.
- Vikas Gupta, “Comdex Computer Kit”, Wiley Dreamtech, Delhi, 2004
- P. K. Sinha & Priti Sinha, “Computer Fundamentals”, BPB Publications, 1992.

- Jain Neelesh, "Computer Awareness", Career Motivation Centre Sagar.
-

REFERENCES:

- V. Raja Raman, "Introduction to Computers", PHI, 1998.
- Alex Leon & Mathews Leon, "Introduction to Computers", Vikas Publishing House,
- Norton Peter, "Introduction to computers", 4th Ed., TMH.

S.No.	Under Graduate Programme Committee	Signature
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4.		

**STATEMENT OF COURSE STRUCTURE FOR
B. COM. PROGRAMME
SEMESTER – IV SESSION- 2012-13**

S.No.	Paper Code	Title	Maximum Marx	Credit	Distribution of Credit			
					L	T	P	C
Course – I	COM -C-411	Corporate Personality (CPR)	100	3	3	0	0	3
Course – II	COM -C-412	Company's Functional Study (CFS)	100	3	3	0	0	3
Course – III	COM -C-413	Principles of Cost Accounting (PCA)	100	3	3	0	0	3
Course – IV	COM -C-414	Cost Practices and Control (CPC)	100	3	3	0	0	3
Course –V	COM -C-415	Fundamentals of Income Tax and Tax Management (FTM)	100	3	3	0	0	3
Course –VI	COM -C-416	Computation of Income Tax (CIT)	100	3	3	0	0	3
Self Study Course Course – I	COM -S-411	Retail Business (RBS)	100	0	0	0	0	0
Course –II	COM -S-412	Computer Science Application (CSA)	100	0	0	0	0	0
Total :				18	-	-	-	18

Explanation of Course Code of Core Course : 1. First one stands for Semester Number. 2. Second digit stands for Course Code (UG). 3. Third digit stands for Course Number. 4. 'C' stands for Core Course/Paper.	Explanation of Course Code of Self Study Course : 1. First digit stands for Semester Number. 2. Second digit stands for Course Code (UG).. 3. Third digit stands for Course Number. 4. 'S' stands for Self Study Course.
Special Note : 1. In Self Study Course passing in essential but not accounted in cumulative grade point average.	
Self Study Course : 1. Entrepreneurship. 3. Computer Awareness. 5. Human Right Education. 7. Peace and Conflict Resolution. 9. Stress Management 11. Retail Business	2. Environmental Studies. 4. Hindi. 6. Job Oriented Project etc. 8. Personality Development Including Biography 10. Tally 12. Business Ethics

S.No.	Under Graduate Programme Committee	Signature
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DEPARTMENT OF COMMERCE

B.Com. (Semester-IV) SESSION- 2012-13

Course – I	COM -C-411	Corporate Personality (CPR)	100	3	3	0	0	3
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Maximum Marks : 100

OBJECTIVE :

The objective of this course is to provide basic knowledge of the corporate Personality under Companies Act. 1956.

UNIT I

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

(Minimum Lectures – 5+5+5)

First Mid Semester Examination Contents	Date of Exam	Maximum Marks
Unit One only	3 – 5 Feb, 2012	20 Marks

UNIT II

- Memorandum of Association;
- Articles of Association;
- Prospectus.

(Minimum Lectures – 5+5+5)

Second Mid Semester Examination Contents	Date of Exam	Maximum Marks
Unit Two only	14 – 16 Mar, 2013	20 Marks

UNIT III

- Shares; share capital;
- Members;
- Share capital -transfer and transmission

(Minimum Lectures – 5+5+5)

End Semester Examination Contents	Date of Exam	Maximum Marks
Entire Syllabus	10- 25 April 2012	60 Marks

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. Stngh 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.
7. Nolakha R.L., Company Law, Ramesh Book Dipot, Jaipur
8. Gupta O.P., Indian Company Law, Sahitya Bhawan Publishers & Distributors Agra
9. ukSy[kk vkj-,y-] daiuh fof/k ,oa lfpoh; i}fr] jes'k cq d fMiks] t;iqj
10. 'kqDy ,l-,e-] daiuh fof/k ,oa lfpoh; i}fr] lkfgR; Hkou ifCyds'kUl] vkxjk

S.No.	Under Graduate Programme Committee	Signature
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4.		

DEPARTMENT OF COMMERCE

B.Com. (Semester-IV) SESSION- 2012-13

Course – II	COM -C-412	Company's Functional Study (CFS)	100	3	3	0	0	3
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Maximum Marks : 100

OBJECTIVE :

The objective of this course is to provide basic knowledge of the provisions of the Companies Act. 1956.

UNIT I

- Capital Management -borrowing powers,
- Mortgages and charges,
- Debentures.

(Minimum Lectures – 5+5+5)

First Mid Semester Examination Contents	Date of Exam	Maximum Marks
Unit One only	3-5- Feb. 2012	20 Marks

UNIT II

- Directors -Managing Director, Whole Time Director Appointment, Rights
- Duties, Powers and Remuneration.

(Minimum Lectures – 8+7)

Second Mid Semester Examination Contents	Date of Exam	Maximum Marks
Unit Two only	14-16 March, 2012	20 Marks

UNIT III

- Company Meetings -Kinds, Quorum, Voting, Resolutions, Minutes.
- Majority Powers and Minority Rights;
- Prevention of oppression and mismanagement

(Minimum Lectures – 5+5+5)

End Semester Examination Contents	Date of Exam	Maximum Marks
Entire Syllabus	10-25 April, 2012	60 Marks

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. Stngh 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.
7. Company Law, R.L. Nolakha, Ramesh Book Dipot, Jaipur
8. Indian Company Law Dr. O.P. Gupta, Sahitya Bhawan Publisher & Distributor Agra
9. ukSy[kk vkj-,y-] daiuh fof/k ,oa lfpoh; i}fr] jes'k cqđ fMiks] t;iqj
10. 'kqDy ,l-,e-] daiuh fof/k ,oa lfpoh; i}fr] lkfgR; Hkou ifCyds'kUl] vkxjk

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DEPARTMENT OF COMMERCE

B.Com. (Semester-IV) SESSION- 2012-13

Course – III	COM -C-413	Principles of Cost Accounting (PCA)	100	3	3	0	0	3
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Maximum Marks : 100

OBJECTIVE :

This course exposes the students to the basic concepts and the tools used in cost accounting

UNIT I

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

(Minimum Lectures – 3+3+3+3+3)

First Mid Semester Examination Contents	Date of Exam	Maximum Marks
Unit One only	3 – 5 Feb, 2012	20 Marks

UNIT II

- **Accounting for Material:** Material control;
- Concept and techniques;
- Pricing of material issues;
- Treatment of material losses.

(Minimum Lectures – 4+4+4+3)

Second Mid Semester Examination Contents	Date of Exam	Maximum Marks
Unit Two only	14 – 16 Mar, 2012	20 Marks

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

(Minimum Lectures – 3+3+3+3+3)

End Semester Examination Contents	Date of Exam	Maximum Marks
Entire Syllabus	10- 25 April, 2012	60 Marks

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 al: Principles of Management Accounting; Richard D. Irwin Inc. Illinois.
4. Homgren, 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. esgrk ch-ds- ,oa [k.Msyoky] vkj- ,u-] ykxr ds fla)kar ,oa O;ogkj] lkfgR; Hkou ifCy'klZ ,oa fMLV^ahC;wVIZ] vkxjk
 10 vxzoky ,e-,y- ,oa xqlrk ds-,y-] ykxr ys[kkadu] lkfgR; Hkou ifCyds'kUI] vkxjk
 11- 'kqDy ,l-,e-] ykxr ys[kkadu] lkfgR; Hkou ifCyds'kUI vkxjk ¼m-iz-½

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3.	Dr. D.K. Nema	
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B.Com. (Semester-IV) SESSION- 2012-13

Course – IV	COM -C-414	Cost Practices and Control (CPC)	100	3	3	0	0	3
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Maximum Marks : 100**OBJECTIVE :**

This course exposes the students to the basic concepts and the tools used in cost accounting

UNIT I

- Accounting for Overheads: Classification and departmentalization;
- Allocation Apportionment and Absorption of Overheads;
- Determination of Overhead Rates, Machine Hour Rate
- Under and Over absorption, and its treatment.

(Minimum Lectures – 3+3+6+3)

First Mid Semester Examination Contents	Date of Exam	Maximum Marks
Unit One only	3-5- Feb. 2012	20 Marks

UNIT II

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

(Minimum Lectures – 5+5+5)

Second Mid Semester Examination Contents	Date of Exam	Maximum Marks
Unit Two only	14-16 March, 2012	20 Marks

UNIT III

- Operating costing;
- Cost Records: Integral and non-integral system;
- Reconciliation of cost and financial accounts.

(Minimum Lectures – 5+5+5)

End Semester Examination Contents	Date of Exam	Maximum Marks
Entire Syllabus	10-25 April, 2012	60 Marks

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 al: Principles of Management Accounting; Richard D. Irwin Inc. Illinois.
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.

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10. vxzoky ,e-,y- ,oa xqlrk ds-,y-] ykxr ys[kkadu] lkfgR; Hkou ifCyds'kUI] vkxjk
11. 'kqDy ,l-,e-] ykxr ys[kkadu] lkfgR; Hkou ifCyds'kUI vkxjk ¼m-iz-½

S.No.	Under Graduate Programme Committee	Signature
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DEPARTMENT OF COMMERCE

B.Com. (Semester-IV) SESSION- 2012-13

Course –V	COM -C-415	Fundamentals of Income Tax and Tax Management (FTM)	100	3	3	0	0	3
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Maximum Marks : 100

OBJECTIVE : It enables the students to know the basics of Income Tax Act and its implications.

UNIT I

- Basic Concepts: Income, agricultural income, Casual income,
- Gross total income, total income, person; Assessment year, previous year,
- Residence and tax liability
- Income which does not form part of total income.

(Minimum Lectures – 4+4+4+3)

First Mid Semester Examination Contents	Date of Exam	Maximum Marks
Unit One only	3-5 Feb, 2012	20 Marks

UNIT II

- Income from Salaries;
- Income from house property;

(Minimum Lectures – 8+7)

Second Mid Semester Examination Contents	Date of Exam	Maximum Marks
Unit Two only	14 – 16 Mar, 2012	20 Marks

UNIT III

- Income from business or profession, including provisions relating to specific business;
- Income from Capital gains;
- Income from other sources.

(Minimum Lectures – 8+4+3)

End Semester Examination Contents	Date of Exam	Maximum Marks
Entire Syllabus	10 – 25 April, 2012	60 Marks

SUGGESTED READINGS:

1. Singhanai 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. Dinker Pagare: Income Tax Law and Practice ; Sultan Chand & Sons, New Delhi.
5. Girish Ahuja and Ravi Gupta: Systematic approach to income tax ; Sahitya Bhawan Publications, New Delhi
6. Chandra Mahesh and Shukla D.C.: Income Tax Law and Practice; Pragati Publications, New Delhi.
- 7- esgiks=k ,p-lh- ,oa xks;y ,l-ih] vk;dj fo/kku ,oa ys[ks&] lkfgR; Hkou ifCyds'kUl] vkxjk
- 8- 'kqDyk lkses'k dqekj ,oa 'kqDyk lq/khj dqekj] vk;dj fo/kku ,oa ys[ks] fgeky;k ifCyf'kax gkÅl eqEcbZ
- 9- Idyspk Jhiky vk;dj fo/kku ,oa ys[ks] lrh'k fizaVIZ] bankSj

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4.		
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DEPARTMENT OF COMMERCE

B.Com. (Semester-IV) SESSION- 2012-13

Course –VI	COM -C-416	Computation of Income Tax (CIT)	100	3	3	0	0	3
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Maximum Marks : 100

OBJECTIVE : It enables the students to know the basics of Income Tax Act and its implications

UNIT I

- Aggregation of income;
- Set-off and carry forward of losses;
- Deduction from gross total income.
- Computation of Tax Liability: Computation of total income and tax liability of an individual,

(Minimum Lectures – 3+3+3+6)

First Mid Semester Examination Contents	Date of Exam	Maximum Marks
Unit One only	3-5- Feb. 2012	20 Marks

UNIT II

- Computation of Total Income and Tax Liability of H.U.F.,
- Computation of Total Income and Tax Liability of firm;
- Advance payment of tax;
- Tax deduction at source;

(Minimum Lectures – 4+4+4+3)

Second Mid Semester Examination Contents	Date of Exam	Maximum Marks
Unit Two only	14-16 March, 2012	20 Marks

UNIT III

- Tax planning and Management for individuals; Tax evasion, avoidance.
- Assessment procedures;
- Tax Administration: Authorities, appeals, penalties.

(Minimum Lectures – 5+5+5)

End Semester Examination Contents	Date of Exam	Maximum Marks
Entire Syllabus	10-25 April, 2012	60 Marks

SUGGESTED READINGS:

1. Singhanai 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. Dinker Pagare: Income Tax Law and Practice ; Sultan Chand & Sons, New Delhi.
5. Girish Ahuja and Ravi Gupta: Systematic approach to income tax ; Sahitya Bhawan Publications, New Delhi
6. Chandra Mahesh and Shukla D.C.: Income Tax Law and Practice; Pragati Publications, New Delhi.
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- 8- 'kqDyk lkses'k dqekj ,oa 'kqDyk lq/khj dqekj] vk;dj fo/kku ,oa ys[ks] fgeky;k ifCyf'kax gkÅl eqEcbZ
- 9- ldyspk Jhiky vk;dj fo/kku ,oa ys[ks] lrh'k fizaVIZ] bankSj

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DEPARTMENT OF COMMERCE

B. Com. (Semester-IV) SESSION- 2012-13

Course – I I	COM-S-412	Computer Science Applications (CSA)	100	0	0	0	0	0
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Maximum Marks : 100

OBJECTIVE: The objective of this course is to equip the students with the latest office Application among the students.

UNIT I

- MS Word Basics: Word Features and area of use.
- Working with MS Word: Menus and Commands, Toolbars and Buttons, Shortcut Commands,
- Creating a New Documents, Different page views and layouts.
- Paragraph and Page formatting, Text editing using various features; Bullets and Numbering, Auto Correct, Auto Format and Printing, Spell Check, Header and Footer etc.
- Tables, Mail Merge.

(Minimum Lectures – 3+3+3+3+3)

First Mid Semester Examination Contents	Date of Exam	Maximum Marks
Unit One only	3-5- Feb. 2012	20 Marks

UNIT II

- MS Excel Basics: Excel Features and area of use.
- Working with MS Excel: Concept of workbook, and worksheet;
- Using Wizards Various Data types; Using different features of Data , Cell and Texts: Inserting removing and Resizing of Columns and Rows; Working with Data and Range;
- Different Views of worksheet, columns freezing, labels, hiding, splitting etc.;
- Using different features with data and text; Use of Formulas, calculations, and functions;
- Self Formatting including borders and shading;
- Working with different Charts types; printing of workbook and worksheet with various options

(Minimum Lectures – 3+2+2+2+2+2+2)

Second Mid Semester Examination Contents	Date of Exam	Maximum Marks
Unit Two only	14-16 March, 2012	20 Marks

UNIT III

- MS PowerPoint: Features and area of use.
- Working of PowerPoint; Creating a New presentation; Working with presentation
- Using Wizards; Slides & its different views; Inserting, Deleting and Copying of Slides; Working with Notes, Handouts, Columns & Lists;

- Copying of Slides; Working with Notes, Handouts, Columns & Lists; Adding Graphics, Sounds and Movies to a Slide;
- PowerPoint Objects; Designing & Presentation of a Slide Show Printing Presentations, Notes, Handouts with print options

(Minimum Lectures – 3+3+3+3+3)

End Semester Examination Contents	Date of Exam	Maximum Marks
Entire Syllabus	10-25 April, 2012	60 Marks

SUGGESTED READINGS:

1. Sanjay Saxena, B.P.B. Publication
2. Jain Neelesh & Singhai Rahul, CMC Publication.
3. Windows XP Complete Reference, BPB publications
4. Joe Habraken, Microsoft Office 2000, 8 in 1 by, Prentice hall of India
5. IT Tools and Applications by A Mansoor, Pragya Publications Mathura.

S.No.	Under Graduate Programme Committee	Signature
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4.		

**STATEMENT OF COURSE STRUCTURE FOR
B. COM. PROGRAMME
SEMESTER –V SESSION- 2012-13**

S.No.	Paper Code	Title	Maximum Marx	Credit	Distribution of Credit			
					L	T	P	C
– I	COM –C-511	Money and Financial System (MFS)	100	3	3	0	0	3

– II	COM –C-512	Indian Banking Systems (IBS)	100	3	3	0	0	3
– III	COM –C-513	Audit System (ASY)	100	3	3	0	0	3
– IV	COM –C-514	Corporate Audit (CAT)	100	3	3	0	0	3
–V	COM –C-515	Financial Management (FMG)	100	3	3	0	0	3
–VI	COM –C-516	Financial Market Operation (FMO)	100	3	3	0	0	3
Self Study Course	COM –S-511	Computer Application in Business (CAB)	100	0	0	0	0	0
– I								
–II	COM –S-512	Fundamentals of Insurance (FIN)	100	0	0	0	0	2
Total :				18	-	-	-	18

Explanation of Course Code of Core Course : 1. First one stands for Semester Number. 2. Second digit stands for Course Code (UG). 3. Third digit stands for Course Number. 4. 'C' stands for Core Course/Paper.	Explanation of Course Code of Self Study Course : 1. First digit stands for Semester Number. 2. Second digit stands for Course Code (UG).. 3. Third digit stands for Course Number. 4. 'S' stands for Self Study Course.
Special Note : 1. In Self Study Course passing in essential but not accounted in cumulative grade point average.	
Self Study Course : 1. Entrepreneurship. 3. Computer Awareness. 5. Human Right Education. 7. Peace and Conflict Resolution. 9. Stress Management 11. Retail Business	2. Environmental Studies. 4. Hindi. 6. Job Oriented Project etc. 8. Personality Development Including Biography 10. Tally 12. Business Ethics

S.No.	Under Graduate Programme Committee	Signature
1.	Prof. J.K. Jain	
2.	Dr. G.L. Puntambekar	
3.	Dr. D.K. Nema	
4.		

DEPARTMENT OF COMMERCE

B.Com. (Semester-V)

SESSION- 2012-13

Course – I	COM -C-511	Money and Financial System (MFS)	100	3	3	0	0	3
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Maximum Marks: 100

OBJECTIVE:

This course exposes the students to the working of money and financial system prevailing in India.

UNIT I

- **Money:** Concepts & definition, Nature, Functions, Importance
- 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.

(Minimum Lectures – 5+5+5)

First Mid Semester Examination Contents	Date of Exam	Maximum Marks
Unit One only	01-03- Sept., 2012	20 Marks

UNIT II

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

(Minimum Lectures 5+5+5)

Second Mid Semester Examination Contents	Date of Exam	Maximum Marks
Unit Two only	01-03- Oct., 2012	20 Marks

UNIT III

- **Process of Credit Creation By Banks :** Credit creation process; Determination of money supply and total bank credit.
- **Problems and Policies of Allocation of Institutional Credit :** Problems between the government and the commercial sector; Inter-sectoral and inter-regional problems;
- Problems between large and small borrowers; Operation of conflicting pressure before and after bank nationalization in 1969.

Minimum Lectures – 5+5+5)

End Semester Examination Contents	Date of Exam	Maximum Marks
Entire Syllabus	14-30-Nov., 2011	60 Marks

SUGGESTED READINGS:

1. Chandler L.V. and Goldfeld 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. Report on Currency and Finance
5. Sengupta A.K. and Agarwal M.K: Money Market Operations in India; Skylark Publications, New Delhi.
6. Panchmukhi V.R., Raipuria K.M, and Tandon R: Money and Finance in World Economic Order; Indus Publishing Co, New Delhi.
7. Merrill: Financial Planning in the Bank; Macmillan India Ltd, New Delhi,
8. E. Gordon. K. Natrajan, Om. Prakash Agrawal, Himalaya Publishing House

S.No.	Under Graduate Programme Committee	Signature
1.	Prof. J. K. Jain	
2.	Dr. G. L. Puntambekar	
3.	Dr. D. K. Nema	
4.		

DEPARTMENT OF COMMERCE

B.Com. (Semester-V)

SESSION- 2012-13

Course – II	COM -C-512	Indian Banking Systems (IBS)	100	3	3	0	0	3
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Maximum Marks: 100

OBJECTIVE:

This course exposes the students to the working of Indian Banking system in India.

UNIT I

- **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.
- Development Banks and Other Non-Banking Financial Institutions: Their main features; Unregulated credit markets in India - main feature.

(Minimum Lectures – 5+5+5)

First Mid Semester Examination Contents	Date of Exam	Maximum Marks
Unit One only	01-03- Sept., 2012	20 Marks

UNIT II

- **The Reserve Bank of India :** Functions; Instruments of monetary and credit control;
- Main features of monetary policy since independence. Interest Rates: Various rates in India (viz. bond rate, bill rate, deposit rates, etc.);
- Administered rates and market-determined rates; Sources of difference in rates of interest; Behavior of average level of interest rates since 1951 - impact of inflation and inflationary expectations.

(Minimum Lectures – 5+5+5)

Second Mid Semester Examination Contents	Date of Exam	Maximum Marks
Unit Two only	01-03- Oct., 2011	20 Marks

UNIT III

- **Banking Interest Rates:** Various rates in India (viz. bond rate, bill rate, deposit rates, etc.);
- Administered rates and market-determined rates; Sources of difference in rates of interest;
- Behavior of average level of interest rates since 1951 - impact of inflation and inflationary expectations.

(Minimum Lectures – 5+5+5)

End Semester Examination Contents	Date of Exam	Maximum Marks
Entire Syllabus	14-30-Nov., 2012	60 Marks

SUGGESTED READINGS:

1. Chandler L.V. and Goldfeld S.M: The Economics of Money and Banking; Harper and Row, New York.
2. Reserve Bank of India: Functions and Working.
3. Banking Commission: Report(s).
4. Reserve Bank of India: Bulletins
5. Reserve Bank of India: Annual Report(s)
6. Vinayakan N: Banking by 2000 A.D ; Kanishka Publishers, Delhi.
7. Khubchandani: Practice and Law of Banking; Macmillan India Ltd, New Delhi,
8. Hatler: Bank Investment and Funds Management; Macmillan India Ltd, New Delhi,
9. Merrill: Financial Planning in the Bank; Macmillan India Ltd, New Delhi,

S.No.	Under Graduate Programme Committee	Signature
1.	Prof. J.K. Jain	
2.	Dr. G.L. Puntambekar	
3.	Dr. D.K. Nema	
4.		

DEPARTMENT OF COMMERCE

B.Com. (Semester-V)

SESSION- 2012-13

Course – III	COM -C-513	Audit System (ASY)	100	3	3	0	0	3
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Maximum Marks : 100

OBJECTIVE :

This course aims at imparting knowledge about the principles and methods of auditing and their applications.

UNIT I

- **Introduction** : Meaning and objectives of auditing.
- Types of audit.
- Internal audit.

(Minimum Lectures - 5+5+5)

First Mid Semester Examination Contents	Date of Exam	Maximum Marks
Unit One only	01-03- Sept., 2012	20 Marks

UNIT II

- **Audit Process** : Audit programme
- Audit and books.
- Working papers and evidences.
- Consideration for commencing an audit.

(Minimum Lectures - 4+3+4+4)

Second Mid Semester Examination Contents	Date of Exam	Maximum Marks
Unit Two only	01-03- Oct., 2012	20 Marks

UNIT III

- **Internal Check System**: Routine checking and test checking, internal control.
- Audit Procedure: Vouching, Meaning, objects & importance.
- Verifications of assets & liabilities.
- Vouching of Cash Book, Cash Payment, Mechanised accounts.

(Minimum Lectures - 4+3+4+4)

End Semester Examination Contents	Date of Exam	Maximum Marks
Entire Syllabus	14-30-Nov. 2012	60 Marks

SUGGESTED 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.

S.No.	Under Graduate Programme Committee	Signature
1.	Prof. J.K. Jain	
2.	Dr. G.L. Puntambekar	
3.	Dr. D.K. Nema	
4.		

DEPARTMENT OF COMMERCE

B.Com. (Semester-V) SESSION- 2012-13

Course – IV	COM -C-514	Corporate Audit (CAT)	100	3	3	0	0	3
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Maximum Marks : 100

OBJECTIVE :

This course aims at imparting knowledge about the principles and methods of corporate audit and their applications.

UNIT I

- Company auditor -Appointment, powers, duties, and liabilities.
- Divisible profits and dividend.
- Auditor's report - standard report and qualified report.

(Minimum Lectures – 5+5+5)

First Mid Semester Examination Contents	Date of Exam	Maximum Marks
Unit One only	01-03- Sept., 2012	20 Marks

UNIT II

- **Special audit :** Audit of banking companies.
- Audit of educational institutions.
- Audit of insurance companies.
- Audit of non profit companies.

(Minimum Lectures – 4+3+4+4)

Second Mid Semester Examination Contents	Date of Exam	Maximum Marks
Unit Two only	01-03- Oct., 2012	20 Marks

UNIT III

- **Investigation:** Meaning, Definition, Concepts, Where fraud is suspected, and when a running a business is proposed.
- **Recent Trends in Auditing:** Nature and significance of cost audit.
- Tax audit.
- Management audit.

(Minimum Lectures – 4+3+4+4)

End Semester Examination Contents	Date of Exam	Maximum Marks
Entire Syllabus	14-30-Nov., 2012	60 Marks

SUGGESTED 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.

S.No.	Under Graduate Programme Committee	Signature
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DEPARTMENT OF COMMERCE

B.Com. (Semester-V)

SESSION- 2012-13

Course –V	COM -C-515	Financial Management (FMG)	100	3	3	0	0	3
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Maximum Marks : 100

OBJECTIVE :

The objective of this course is to help students understand the conceptual framework of financial management.

UNIT I

- **Financial Management:** Financial goals; Profit v/s wealth maximization; Financial functions - investment, financing, and dividend decisions; Financial planning.
- **Capital Budgeting:** Nature of investment decisions, investment evaluation criteria, payback period, accounting rate of return, net present value, internal rate of return profitability index; NPV and IRR comparison.

(Minimum Lectures – 8+7)

First Mid Semester Examination Contents	Date of Exam	Maximum Marks
Unit One only	01-03, Sept., 2012	20 Marks

UNIT II

- **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.

(Minimum Lectures – 8+7)

Second Mid Semester Examination Contents	Date of Exam	Maximum Marks
Unit Two only	01-03, Oct., 2012	20 Marks

UNIT III

- **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.
- **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.

(Minimum Lectures – 5+5+5)

End Semester Examination Contents	Date of Exam	Maximum Marks
Entire Syllabus	14-30, Nov 2012	60 Marks

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.

S.No.	Under Graduate Programme Committee	Signature
1.	Prof. J.K. Jain	
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4.		

DEPARTMENT OF COMMERCE

B.Com. (Semester-V)

SESSION-2012-13

Course –VI	COM -C-516	Financial Market Operation (FMO)	100	3	3	0	0	3
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Maximum Marks : 100

OBJECTIVE :

This course aims at acquainting the students with the working of financial markets in India.

UNIT I

- **An overview of financial markets in India:** Meaning, Definition, Concept.
- **Money Market :** Indian money market's composition and structure; Acceptance houses, Discount houses, Call money market; Recent trends in Indian money market.

(Minimum Lectures – 8+7)

First Mid Semester Examination Contents	Date of Exam	Maximum Marks
Unit One only	01-03, Sept., 2012	20 Marks

UNIT II

- **Capital Market :** Security market - New issue market, Secondary market; Functions and role of stock exchange; Listing procedure and legal requirements; Public issue - pricing and marketing; Stock exchanges -National Stock Exchange and over-the-counter exchanges.
- **Securities Contract and Regulations Act:** Main provisions.
- **Functionaries on Stock Exchanges:** Brokers, sub brokers, market makers, jobbers, portfolio consultants, institutional investors, and NRIs.

(Minimum Lectures – 5+5+5)

Second Mid Semester Examination Contents	Date of Exam	Maximum Marks
Unit Two only	01-03, Oct., 2012	20 Marks

UNIT III

- **Investors Protection:** Grievances concerning stock exchange dealings and their removal; Grievance cells in stock exchanges; SEBI; Company' Law Board; Press; Remedy through courts.
- **Financial Services:** Merchant banking -functions and roles;
- SEBI guidelines; Credit rating -concept, functions, and types.

(Minimum Lectures – 5+5+5)

End Semester Examination Contents	Date of Exam	Maximum Marks
Entire Syllabus	14-30-Nov. 2012	60 Marks

SUGGESTED READINGS:

1. Chandler M.V. and Goldfeld S.M: Economics of Money and Banking; Harper and Row, New York.
2. Gupta Suraj B: Monetary Economics; S. Chand and Co., New Delhi.
3. Gupta Suraj B: Monetary Planning in India; Oxford, Delhi.
4. Bhole L.M: Financial Markets and Institutions; Tata McGraw-Hill, New Delhi.
5. Hooda R.P.: Indian Securities Market -investors view point; Excell Books, New Delhi.
6. R.B.I: Functions and Working
7. R.B.I.: Report on Currency and Finance
8. R.B.I.: Report of the Committee to Review the Working of the Monetary System : Chakravarty Committee.
9. R.B.I.: Report of the Committee on the Financial System, Narsimham Committee.
10. Economic Survey; Government of India, Ministry of Finance, Latest Issues.
11. New York Institute of Finance, How the Bond Market Works, Prentice Hall India.
12. Machiraju H.R: Indian Financial System; Vikas, Delhi.
13. Khan M.Y: Indian Financial System; Tata Mcgraw Hill, New Delhi.
14. Khan M.Y: Financial Services; Tata Mcgraw Hill, New Delhi.
15. Sengupta A.K and Agarwal M.K: Money Market Operations in India; Skylark Publication, New Delhi.
16. E. Gorden. K. Natrajan, Om. Prakash Agrawal, Himalaya Pubicing House

S.No.	Under Graduate Programme Committee	Signature
1.	Prof. J.K. Jain	
2.	Dr. G.L. Puntambekar	
3.	Dr. D.K. Nema	
4.		

DEPARTMENT OF COMMERCE

B.Com. (Semester-V)

SESSION- 2012-13

Self Study Course Course – I	COM –S-511	Computer Application in Business (CAB)	100	0	0	0	0	0
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Maximum Marks: 100

OBJECTIVE:

The objective of the course is to familiarize the students with the innovations in information technology and how it affects business. An understanding of the ground rules of these technologies will enable the students to appreciate the nitty-gritty of E-Commerce.

UNIT I

- **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).

(Minimum Lectures – 5+5+5)

First Mid Semester Examination Contents	Date of Exam	Maximum Marks
Unit One only	01-03- Sept., 2012	20 Marks

UNIT II

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

(Minimum Lectures – 5+5+5)

Second Mid Semester Examination Contents	Date of Exam	Maximum Marks
Unit Two only	01-03- Oct., 2012	20 Marks

UNIT III

- **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.

(Minimum Lectures – 5+5+5)

End Semester Examination Contents	Date of Exam	Maximum Marks
Entire Syllabus	14-30-Nov. 2012	60 Marks

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: WAR 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.

S.No.	Under Graduate Programme Committee	Signature
1.	Prof. J.K. Jain	
2.	Dr. G.L. Puntambekar	
3.	Dr. D.K. Nema	
4.		

DEPARTMENT OF COMMERCE

B. Com. (Semester-V) SESSION-2012-13

Course –II	COM –S-512	Fundamentals of Insurance (FIN)	100	0	0	0	0	0
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Maximum Marks : 100

OBJECTIVE :

This course enables the students to know the fundamentals of insurance.

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.

(Minimum Lectures – 8+7)

First Mid Semester Examination Contents	Date of Exam	Maximum Marks
Unit One only	01-03- Sept., 2012	20 Marks

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.
- **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.

(Minimum Lectures – 8+7)

Second Mid Semester Examination Contents	Date of Exam	Maximum Marks
Unit Two only	01-03- Oct., 2012	20 Marks

UNIT III

- **Company Profile :** Organizational set-up of the company; Promotion strategy; Market share; Important activities; Structure; Product; Actuarial profession; Product pricing -actuarial aspects; Distribution channels.
- **Fundamentals/Principles of Life Insurance/Marine/Fire/Medical/ General Insurance:** Contracts of various kinds; Insurable Interest.

(Minimum Lectures – 8+7)

End Semester Examination Contents	Date of Exam	Maximum Marks
Entire Syllabus	14-30-Nov. 2012	60 Marks

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.

S.No.	Under Graduate Programme Committee	Signature
1.	Prof. J.K. Jain	
2.	Dr. G.L. Puntambekar	
3.	Dr. D.K. Nema	
4.		

STATEMENT OF COURSE STRUCTURE FOR B.COM. PROGRAMME
SEMESTER – VI SESSION -2012-13

S.No.	Paper Code	Title	Maximum Marx	Credit	Distribution of Credit			
					L	T	P	C
Course – I	COM -C-611	Management Accounting (MAC)	100	3	3	0	0	3
Course – II	COM -C-612	Decision Making Accounting (DMA)	100	3	3	0	0	3

Course – III	COM -C-613	Customs Act & Procedure (CAP)	100	3	3	0	0	3
Course – IV	COM -C-614	Central Excise and Sales Tax (CES)	100	3	3	0	0	3
Course –V	COM -C-615	Principles of Marketing (POM)	100	3	3	0	0	3
Course –VI	COM -C-616	International Marketing (IMG)	100	3	3	0	0	3
Self Study Course Course – I	COM -S-611	E- Commerce (EC)	100	0	0	0	0	0
Course –II	COM -S-612	Project and Comprehensive Viva-Voce	100	0	0	0	0	0
Total :				18	-	-	-	18

Explanation of Course Code of Core Course :

1. First one stands for Semester Number.
2. Second digit stands for Course Code (UG).
3. Third digit stands for Course Number.
4. 'C' stands for Core Course/Paper.

Explanation of Course Code of Self Study Course :

1. First digit stands for Semester Number.
2. Second digit stands for Course Code (UG)..
3. Third digit stands for Course Number.
4. 'S' stands for Self Study Course.

Special Note :

1. In Self Study Course passing in essential but not accounted in cumulative grade point average.

Self Study Course :

1. Entrepreneurship.
3. Computer Awareness.
5. Human Right Education.
7. Peace and Conflict Resolution.
9. Stress Management
11. Retail Business

2. Environmental Studies.
4. Hindi.
6. Job Oriented Project etc.
8. Personality Development Including Biography
10. Tally
12. Business Ethics

S.No.	Under Graduate Programme Committee	Signature
1.	Prof. J.K. Jain	
2.	Dr. G.L. Puntambekar	
3.	Dr. D.K. Nema	
4.	Student Nominee	

DEPARTMENT OF COMMERCE

B.Com. (Semester-VI) SESSION- 2012-13

Course – I	COM -C-611	Management Accounting (MAC)	100	3	3	0	0	3
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Maximum Marks : 100

OBJECTIVE:

This course provides the students an understanding of the application of accounting techniques for management.

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

(Minimum Lectures – 5+5+5)

First Mid Semester Examination Contents	Date of Exam	Maximum Marks
Unit One only	3-5 Feb. 2012	20 Marks

UNIT II

- **Financial Statements:** 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

(Minimum Lectures – 5+5+5)

Second Mid Semester Examination Contents	Date of Exam	Maximum Marks
Unit Two only	14-16 March, 2012	20 Marks

UNIT III

- Funds Flow Statement as per Indian Accounting Standard 3,
- Cash flow statement.

(Minimum Lectures – 8+7)

End Semester Examination Contents	Date of Exam	Maximum Marks
Entire Syllabus	10-25 April, 2012	60 Marks

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.
7. Jawahar Lal, Himalaya Publishing House

S.No.	Under Graduate Programme Committee	Signature
1.	Prof. J.K. Jain	
2.	Dr. G.L. Puntambekar	
3.	Dr. D.K. Nema	

4.		
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DEPARTMENT OF COMMERCE

B.Com. (Semester-VI) SESSION- 2012-13

Course – II	COM -C-612	Decision Making Accounting (DMA)	100	3	3	0	0	3
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Maximum Marks : 100

OBJECTIVE :

This course provides the students an understanding and application of Decision Making Accounting for management.

UNIT I

- **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.

(Minimum Lectures – 5+5+5)

First Mid Semester Examination Contents	Date of Exam	Maximum Marks
Unit One only	3-5 Feb. 2012	20 Marks

UNIT II

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

(Minimum Lectures – 8+7)

Second Mid Semester Examination Contents	Date of Exam	Maximum Marks
Unit Two only	14-16 March, 2012	20 Marks

UNIT III

- **Standard Costing and Variance Analysis:** Meaning of standard cost and standard costing;
- Advantages and application;
- Variance analysis -material; Labour and overhead (two-way analysis); Variances.

(Minimum Lectures – 5+5+5)

End Semester Examination Contents	Date of Exam	Maximum Marks
Entire Syllabus	10-25 April, 2012	60 Marks

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.

S.No.	Under Graduate Programme Committee	Signature
1.	Prof. J.K. Jain	
2.	Dr. G.L. Puntambekar	
3.	Dr. D.K. Nema	

4.		
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DEPARTMENT OF COMMERCE

B.Com. (Semester-VI) SESSION- 2012-13

Course – III	COM -C-613	Customs Act & Procedure (CAP)	100	3	3	0	0	3
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Maximum Marks : 100

OBJECTIVE :

This course aims at imparting basic knowledge about major indirect taxes such as Customs Act & Procedure.

UNIT I

- **Customs:** Role of customs in international trade; Important terms and definitions under the Customs Act 1962;
- Assessable value; Baggage; Bill of entry; Dutiable goods; Duty; Exporter; Foreign going vessel; Aircraft goods;

(Minimum Lectures – 8+7)

First Mid Semester Examination Contents	Date of Exam	Maximum Marks
Unit One only	3-5 Feb. 2012	20 Marks

UNIT II

- Import; Import Manifest; Importer; Prohibited goods;
- Shipping bill; Store; Bill of lading; Export manifest;
- Letter of credit; Kinds of duties -basic, auxiliary, additional or countervailing; Basics of levy, -advalorem, specific duties; Prohibition of export and import of goods, and provisions regarding notified & specified goods;
- Import of goods - Free import and restricted import; Type of import - import of cargo, import of personal baggage, import of stores.

(Minimum Lectures – 4+3+4+4)

Second Mid Semester Examination Contents	Date of Exam	Maximum Marks
Unit Two only	14-16 March, 2012	20 Marks

UNIT III

- **Clearance Procedure :** For home consumption, for warehousing, for re-export;
- Clearance procedure for import by post; Prohibited exports; Canalised exports; Exports against licensing;
- Type of exports, export of cargo, export of baggage; Export of cargo by land, sea, and air routes.

(Minimum Lectures – 5+5+5)

End Semester Examination Contents	Date of Exam	Maximum Marks
Entire Syllabus	10-25 April, 2012	60 Marks

SUGGESTED READINGS:

1. Customs Act
2. Ahuja Girish & Gupta Ravi: Practical Approach to Income Tax, Wealth Tax and Central Sales Tax (Problems and Solutions with Multiple Choice Questions); Bharat Law House Pvt. Ltd., New Delhi.

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DEPARTMENT OF COMMERCE

B.Com. (Semester-VI) SESSION- 2012-13

Course – IV	COM -C-614	Central Excise and Sales Tax (CES)	100	3	3	0	0	3
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Maximum Marks : 100

OBJECTIVE :

This course exposes the students to the basic concepts and application of Centrals Excise and Sales Tax

UNIT I

- **Central Excise:** Nature and scope of Central Excise; Important terms and definitions under the Central Excise Act;
- General procedures of central excise; Clearance and excisable goods;
- Concession to small scale industry under Central Excise Act; Central Value Added Tax (CENVAT)

(Minimum Lectures – 5+5+5)

First Mid Semester Examination Contents	Date of Exam	Maximum Marks
Unit One only	3-5 Feb. 2012	20 Marks

UNIT II

- **Central Sales Tax:** Important terms and definitions under the Central Sales Tax Act 1956 - Dealer, declared good, place of business, sale, sale price, turnover, year, appropriate authority;
- Nature and scope of Central Sales Tax Act; Provisions relating to inter-state sales; Sales in side a state; Sales/purchase in the course of imports and exports out of India.
- Registration of dealers and procedure thereof; Rate of tax; Exemption of subsequent sales; Determination of turnover

(Minimum Lectures – 5+5+5)

Second Mid Semester Examination Contents	Date of Exam	Maximum Marks
Unit Two only	14-16 March, 2012	20 Marks

UNIT III

- Principles for determining levy of central sales tax; Concept of sale or purchase of goods in the course of central /state trading; When does sales or purchase of goods take place inside the state; When does the sale or purchase of goods take place in the course of imports or exports.
- Registration of dealer and procedures thereof; Rate of tax; Sales against 'C' and 'D' forms; Exemption of subsequent sales.
- Branch and consignment transfer; Determination of turnover; Deduction from turnover.

(Minimum Lectures – 5+5+5)

End Semester Examination Contents	Date of Exam	Maximum Marks
Entire Syllabus	10-25 April, 2012	60 Marks

SUGGESTED READINGS:

1. Central Excise Act.
2. Central Sales Tax Act.
3. Ahuja Girish & Gupta Ravi: Practical Approach to Income Tax, Wealth Tax and Central Sales Tax (Problems and Solutions with Multiple Choice Questions); Bharat Law House Pvt. Ltd., New Delhi.

S.No.	Under Graduate Programme Committee	Signature
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DEPARTMENT OF COMMERCE

B.Com. (Semester-VI) SESSION- 2012-13

Course –V	COM -C-615	Principles of Marketing (POM)	100	3	3	0	0	3
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Maximum Marks : 100

OBJECTIVE :

The objective of this course is to help students to understand the basic concepts of marketing and its applications.

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

(Minimum Lectures – 5+5+5)

First Mid Semester Examination Contents	Date of Exam	Maximum Marks
Unit One only	3-5 Feb. 2012	20 Marks

UNIT II

- **Product:** 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.

(Minimum Lectures – 8+7)

Second Mid Semester Examination Contents	Date of Exam	Maximum Marks
Unit Two only	14-16 March, 2012	20 Marks

UNIT III

- **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.
- **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.

(Minimum Lectures – 8+7)

End Semester Examination Contents	Date of Exam	Maximum Marks
Entire Syllabus	10-25 April, 2012	60 Marks

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.

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DEPARTMENT OF COMMERCE

B.Com. (Semester-VI) SESSION- 2012-13

Course –VI	COM -C-616	International Marketing (IMG)	100	3	3	0	0	3
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Maximum Marks : 100

OBJECTIVE :

This course aims at acquainting student with the operations of marketing in international environment.

UNIT I

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

(Minimum Lectures – 5+5+5)

First Mid Semester Examination Contents	Date of Exam	Maximum Marks
Unit One only	3-5 Feb. 2012	20 Marks

UNIT II

- **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.

(Minimum Lectures – 8+7)

Second Mid Semester Examination Contents	Date of Exam	Maximum Marks
Unit Two only	14-16 March, 2012	20 Marks

UNIT III

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

(Minimum Lectures – 8+7)

End Semester Examination Contents	Date of Exam	Maximum Marks
Entire Syllabus	10-25 April, 2012	60 Marks

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.
10. Dr. S..C. Jain, Sahitya Publication
- 11.B.P. Sharma, Rajeev Jain, Purushottom Dayal, Jyant Sharma, International Marketing, Himalaya Publishing House

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DEPARTMENT OF COMMERCE

B.Com. (Semester-VI) SESSION-2012-13

Self Study Course Course – I	COM -S-611	E- Commerce	100	0	0	0	0	0
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Maximum Marks: 100

OBJECTIVE:

The objective of this course is to familiarize the students with the basics of E-Commerce and to comprehend its potential.

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.

(Minimum Lectures – 8+7)

First Mid Semester Examination Contents	Date of Exam	Maximum Marks
Unit One only	3-5 Feb. 2012	20 Marks

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.
- **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.

(Minimum Lectures – 8+7)

Second Mid Semester Examination Contents	Date of Exam	Maximum Marks
Unit Two only	14-16 March, 2012	20 Marks

UNIT III

- **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.
- **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.

(Minimum Lectures – 8+7)

End Semester Examination Contents	Date of Exam	Maximum Marks
Entire Syllabus	10-25 April, 2012	60 Marks

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 (r) 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.: Internet Banking; Macmillan India New Delhi.
11. Parag Diwan and Sunil Sharma: E-Commerce A Managers Guide to E-Business, Excel Books, New Delhi.
12. Arung Pandey, Database Managaement System, Kamal Prakashan Indore
13. Ameet Laad, Programming in C Kamal Prakashan Indore

S.No.	Under Graduate Programme Committee	Signature
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DEPARTMENT OF COMMERCE

B. Com. (Semester-VI) SESSION- 2012-13

Course –II	COM -S-612	Project and Comprehensive Viva-Voce	100	0	0	0	0	0
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Maximum Marks : 100

OBJECTIVE :

The objective of this course is to equip the students with the latest office Application among the students.

UNIT I

- Allotment of topic and understanding of project concept
- Understanding of operational methodology
- Referring literature
- Understanding of compilation of literature

(Minimum Lectures – 4+3+3+3+2)

First Mid Semester Examination Contents	Date of Exam	Maximum Marks
Unit One only	3-5 Feb. 2012	20 Marks

UNIT II

- **Writing of project**
- Understanding writing of project
- Understanding citation
- Data collection, Editing, Classification, Interpretation
- Use of tools

(Minimum Lectures – 3+3+3+3+3)

Second Mid Semester Examination Contents	Date of Exam	Maximum Marks
Unit Two only	14-16 March, 2012	20 Marks

UNIT III

- **Developing presentation skills**
- Preparation of Power Point presentation
- Developing level of confidence
- Learning language, Sentence formation & Effective presentation
- Understanding communication pattern
- Developing General reasoning & answerability

(Minimum Lectures – 3+3+3+2+2+2)

End Semester Examination Contents	Date of Exam	Maximum Marks
Entire Syllabus	10-25 April, 2012	60 Marks

SUGGESTED READINGS:

6. Kotari S.R. Research Methodology
7. Dr. Prassana Chandra: Project Planning & Management
8. Navlakha & Sharm: Project Planning

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DEPARTMENT OF COMMERCE

Dr. Harisingh Gour Vishwavidyalaya sagar (M.P.)

**STATEMENT OF COURSE STRUCTURE FOR
M.COM. PROGRAMME
SEMESTER – I (2012-13)**

S.No.	Paper Code	Title	Maximum Marks	Credit	Distribution of Credit		
					L	T	P
Course – I	COM-C-121	Management Concepts and Organisational Behaviour (MCO)	100	4	4	0	0
Course – II	COM-C-122	Business Environment (BEN)	100	4	4	0	0
Course – III	COM-C-123	Managerial Economics (MEC)	100	4	4	0	0
Course – IV	COM-C-124	Statistical Analysis (STA)	100	4	4	0	0
Course – V at Deptt.	COM-E-121	Advertising and Sales Management (ASM)	100	3	3	0	0
Total :				19	-	-	-

Explanation of Course Code of Core Course :

1. First digit stands for Semester Number.
2. Second digit stands for Course Code (PG).
3. Third digit stands for Course Number.
4. 'C' stands for Core Course

Explanation of Course Code of Elective Course :

1. First digit stands for Semester Number.
2. Second digit stands for Course Code (PG)..
3. Third digit stands for Course Number.
4. 'E' stands for Elective Course

Special Note :

1. In Self Study Course passing is essential but not accounted in cumulative grade point average.

Elective Papers :

- | | |
|---|---|
| <ol style="list-style-type: none"> 1. Advertising and Sales Management 3. International Marketing, 5. Computer Based Accounting; | <ol style="list-style-type: none"> 2. Consumer Behaviour, 4. Marketing Research, 6. Entrepreneurship Theory and Practice |
|---|---|

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DEPARTMENT OF COMMERCE

M.Com. (Sem.-I) 2012-2013

Course – I	COM-C-121	Management Concepts and Organisational Behaviour (MCO)	100	4	4	0	0
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Maximum Marks : 100

OBJECTIVE :

The objective of this course is to help students understand the conceptual framework of management and organisational behaviour.

SYLLABUS :

- **Schools of Management Thought** : Scientific, process, human behaviour and social system school; Decision theory school; Quantitative and system school; Contingency theory of management; Functions of a manager.
(Minimum Lectures : 8)
- **Managerial Functions: Planning** -concept, significance, types; Organizing -concept, principles, theories, types of organizations, authority, responsibility, power, delegation, decentralization; Staffing; Directing; Coordinating; Control -nature, process, and techniques.
(Minimum Lectures : 8)
- **Organisational Behaviour** : Organisational behaviour -concept and significance; Relationship between management and organisational behaviour; Emergence and ethical perspective; Attitudes; Perception; Learning; Personality; Transactional analysis.
(Minimum Lectures : 8)

First Mid Semester Examination Contents	Date of Exam	Maximum Marks
Symbol ● ● ●	01-03 Sept. 2012	20 Marks

- **Motivation** : Process of motivation; Theories of motivation need hierarchy theory, theory X and theory Y, two factor theory, Alderfer's ERG theory, McClelland's learned need theory, Victor Vroom's expectancy theory, Stacy Adams equity theory.
(Minimum Lectures : 8)
- **Group Dynamics and Team Development**: Group dynamics -definition and importance, types of groups, group formation, group development, group composition, group performance factors; Principle-centered approach to team development.
(Minimum Lectures : 8)
- **Leadership**: Concept; Leadership styles; Theories -trait theory, behavioural theory, Reldel's contingency theory; Harsey and Blanchard's situational theory; Managerial grid; Liker Vs four systems of leadership.
(Minimum Lectures : 8)

Second Mid Semester Examination Contents	Date of Exam	Maximum Marks
Symbol ● ● ●	01-03- Oct. 2012	20 Marks

- **Interpersonal and Organisational Communication**: Concept of two-way communication; Communication process; Barriers to effective communication; Types of organisational communication; Improving communication; Transactional analysis in communication.
(Minimum Lectures : 8)
- **Organisational Development** : Concept; Need for change, resistance to change; Theories of planned change; Organisational diagnosis; OD intervention.
(Minimum Lectures : 4)

End Semester Examination Contents	Date of Exam	Maximum Marks
Entire Syllabus	14-30 Nov. 2012	60 Marks

REFERENCES :

1. Griffin, Ricky W: Organisational Behaviour, Houghton Mifflin Co,, Boston.
2. Hellreigel, Don, John W, Slocum, Jr., and Richard W. Woodman: Organizational Behavior, South Western College Publishing, Ohio.
3. Mersey, Paul, Kenneth H, Blanchard and Dewey E. Johnson: Management of Organisational Behaviour: Utilising Human Resources, Prentice Hall, New Delhi,
4. Ivancevich; John and Micheel T. Matheson: Organisational Behaviour and Management, Business Publication Inc., Texas.
5. Koontz, Harold, Cyril O'Donnell, and Heinz Weihrich: Essentials of Management, Tata McGraw-Hill, New Delhi. Luthans, Fred: Organizational Behaviour, McGraw-Hill, New York.
6. Newstrom, John W, and Keith Davis: Organizational Behavior: Human Behavior at Work, Tata McGraw-Hill, New Delhi.
7. Robbins, Stephen P, and Mary Coulter: Management, Prentice Hall, New Delhi,
8. Robbins, Stephen P: Organizational Behavior, Prentice Hall, New Delhi.
9. Steers, Richard M. and J. Stewart Black: Organizational Behavior, Harper Collins College Publishers, New York.
10. Sukla, Madhukar: Understanding Organisations: Organisation Theory and Practice in India, Prentice Hall, New Delhi.
11. Mehta Anil, Chouhan Bhumija: Organizational Behaviour, Ramesh Book Depot Jaipur-New Delhi
12. ICFAI : Organizational Behaviour,
13. vLFkkuk fofiu] c['kh js[kk] ^^ laxBukRed O;ogkj] vxzoky ifCyds'kUl] vkxjk&7
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S.No.	Post Graduate Programme Committee	Signature
1.	Prof. J.K. Jain (Convener)	
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3.	Dr. D.K. Nema	
4.	(Student Nominee)	

DEPARTMENT OF COMMERCE

M.Com. (Sem.-I) 2012-2013

Course – II	COM-C-122	Business Environment (BEN)	100	4	4	0	0	4
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Maximum Marks : 100

OBJECTIVE :

This course develops ability to understand and scan business environment in order to analyse opportunities and take decisions under uncertainty.

COURSE INPUTS :

1. Theoretical Framework of Business Environment: Concept, significance and nature of business environment; Elements of environment -internal and external; Changing dimensions of business environment; Techniques of environmental scanning and monitoring.

(Minimum Lectures : 12)

2. Economic Environment of Business: Significance and elements of economic environment; Economic systems and business environment; Economic planning in India; Government policies -industrial policy, fiscal policy, monetary policy, EXIM policy; Public Sector and economic development; Development banks and relevance to Indian business; Economic reforms, liberalisation and structural adjustment programmes.

(Minimum Lectures : 12)

First Mid Semester Examination Contents	Date of Exam	Maximum Marks
No. : 1,2,	01-03 Sept. 2012	20 Marks

3. Political and Legal Environment of Business: Critical elements of political environment; Government and business; Changing dimensions of legal environment in India; MRTP Act, FEMA and licensing policy; Consumer Protection Act.

(Minimum Lectures : 12)

4. Socio-Cultural Environment: Critical elements of socio-cultural environment; Social institutions and systems; Social values and attitudes; Social groups; Middle class; Dualism in Indian society and problems of uneven income distribution; Emerging rural sector in India; Indian business system; Social responsibility of business; Consumerism in India.

(Minimum Lectures : 12)

Second Mid Semester Examination Contents	Date of Exam	Maximum Marks
No.: 3, 4	01-03- Oct. 2012	20 Marks

5. International and Technological Environment: Multinational corporations; Foreign collaborations and Indian business; Non-resident Indians and corporate sector; International economic institutions - WTO, World Bank, IMF and their importance to India; Foreign trade policies; Impact of Rupee devaluation; Technological environment in India; Policy on research and development; Patent laws; Technology transfer.

(Minimum Lectures : 12)

End Semester Examination Contents	Date of Exam	Maximum Marks
Entire Syllabus	14-30 Nov. 2012	60 Marks

References :

1. Adhikary, M: Economic Environment of Business, Sultan Chand & Sons, New Delhi.
2. Ahluwalia, I.J: Industrial Growth in India, Oxford University Press, Delhi.
3. Alagh, Yoginder K: Indian Development Planning and Policy, Vikas Publication, New Delhi
4. Sharma, Rudradutta and Sundaram "India Economy", Himalaya Publishing House Mumbai.
5. Jain & Verma, " Business Environment, Sahitya Bhavan Publications, Agra.
6. tSu ts-ds-] ,oa iq.krkEcsdj th-,y- ^^O;kolkf;d i;kZoj.k**) e;/izns'k fgUnh xzUFk vdkneh] ck.k xaxk Hkksiky

S.No. Post Graduate Programme Committee

Signature

1. Prof. J.K. Jain (Convener)
2. Dr. G.L. Puntambekar
3. Dr. D.K. Nema

4. (Student Nominee)

DEPARTMENT OF COMMERCE

M.Com. (Sem.-I) 2012-2013

Course – III	COM-C-123	Managerial Economics (MEC)	100	4	4	0	0	4
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Maximum Marks : 100

OBJECTIVE

This course develops managerial perspective to economic fundamentals as aids to decision making under given environmental constraints.

COURSE INPUTS

1. Nature and Scope of Managerial Economics: Objective of a firm; Economic theory and managerial theory; Managerial economist's role and responsibilities; Fundamental economic concepts -incremental principle, opportunity cost principle, discounting principle, equi-marginal principle.

(Minimum Lectures : 8)

2. Demand Analysis: Individual and market demand functions; Law of demand, determinants of demand; Elasticity of demand - its meaning and importance; Price elasticity, income elasticity and cross elasticity; Using elasticity in managerial decisions.

(Minimum Lectures : 8)

3. Theory of Consumer Choice: Cardinal utility approach, indifference approach, revealed preference and theory of consumer choice under risk; Demand estimation for major consumer durable and non-durable products; Demand forecasting techniques.

(Minimum Lectures : 8)

First Mid Semester Examination Contents	Date of Exam	Maximum Marks
No. : 1,2,3	01-03 Sept. 2012	20 Marks

4. Production Theory: Production function - production with one and two variable inputs; Stages of production; Economies of scale; Estimation of production function; Cost theory and estimation; Economic value analysis; Short and long run cost functions - their nature, shape and inter-relationship; Law of variable proportions; Law of returns to scale.

(Minimum Lectures : 8)

5. Price Determination under Different Market Conditions: Characteristics of different market structures; Price determination and firm's equilibrium in short-run and long-run under perfect competition, monopolistic competition, oligopoly and monopoly.

(Minimum Lectures : 8)

6. Pricing Practices: Methods of price determination in practice; Pricing of multiple products; Price discrimination; International price discrimination and dumping; Transfer pricing.

(Minimum Lectures : 8)

Second Mid Semester Examination Contents	Date of Exam	Maximum Marks
No.: 3, 4,5	01-03- Oct. 2012	20 Marks

7. Business Cycles: Nature and phases of a business cycle; Theories of business cycles-psychological, profit, monetary, innovation, cobweb, Samuelson and Hicks theories.

(Minimum Lectures : 8)

8. Inflation: Definition, characteristics and types; Inflation in terms of demand-pull and cost-push factors; Effects of inflation.

(Minimum Lectures : 4)

End Semester Examination Contents	Date of Exam	Maximum Marks
Entire Syllabus	14-30 Nov. 2012	60 Marks

REFERENCE :

1. Baumol, William J: Economic Theory and Operations Analysis, Prentice Hall, London.
2. Baya, Michael R: Managerial Economics and Business Strategy, McGraw Hill Inc, New York
3. Chopra, O.P. Managerial Economics, Tata McGraw Hill, Delhi
4. Dean, Joel; Managerial Economics, Prentice Hall, Delhi.
5. Dholakia, R.H. and A.L. Oza: Micro Economics for Management Students, Oxford University Press, New Delhi.
6. Eaton, B. Curtis and Diane Faton: Micro Economics, Prentice Hall, New Jersey.
7. Gough, J and S. Hills: Fundamentals of Managerial Economics, MacMillan London.
8. Haynes, W.W., V.L. Mote and S.Paul: Managerial Economic Analysis and Cases, Prentice Hall India, Delhi
9. Pattersen, H. Craig and W. Cries Lewis; Managerial Economics, Prentice Hall, Delhi.
10. Salvatore, Dominick; Managerial Economics in a Global Economy, McGraw Hill, New York.
11. Varian, H.R: International Microeconomics; A Modern Approach, East West Press, New Delhi.
12. Varshney RL and Maheswari KL; Managerial Economics; Sultan Chand and Sons, New Delhi.
13. Dwivedi DN: Managerial Economics, Vikas Publishing House, New Delhi.
14. Adhikary M. Business Economics, Excel Books, New Delhi.
15. dqyJs"B] ^^izca/kdh; vFkZ'kkL=]** lkfgR; Hkou ifCyds'kUl] vkxjk
16. tSu- ts-ds-] ^^O;kolkf;d vFkZ'kkL=]** e/;izns'k fgUnh xzaFk vdkneh ck.kxaxk] Hkksiky

S.No.	Post Graduate Programme Committee	Signature
1.	Prof. J.K. Jain (Convener)	
2.	Dr. G.L. Puntambekar	
3.	Dr. D.K. Nema	
4.	(Student Nominee)	

DEPARTMENT OF COMMERCE

M.Com. (Sem.-I) 2012-2013

Course – IV	COM-C-124	Statistical Analysis (STA)	100	4	4	0	0	4
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Maximum Marks : 100

OBJECTIVE :

The objective of this course is to make the students learn the application of statistical tools and techniques for decision making.

COURSE INPUTS

- Univariate Analysis:** An overview of central tendency, dispersion, and skewness. (Minimum Lectures : 5)
- Probability Theory:** Probability -classical, relative, and subjective probability; Addition and multiplication probability models; Conditional probability and Baye's theorem. (Minimum Lectures : 8)
- Probability Distributions:** Binomial, Poisson, and normal distributions; Their characteristics and applications. (Minimum Lectures : 7)
- Statistical Decision Theory:** Decision environment; Expected profit under uncertainty and assigning probabilities; Utility theory. (Minimum Lectures : 5)

First Mid Semester Examination Contents	Date of Exam	Maximum Marks
No. : 1,2,3,4	01-03 Sept. 2012	20 Marks

- Sampling and Data Collection:** Sampling and sampling (probability and non-probability) methods; Sampling and non-sampling errors; Law of Large Number and Central Limit Theorem; Sampling distributions and their characteristics. (Minimum Lectures : 5)
- Data sources -primary and secondary;** Primary data collection techniques - schedule, questionnaire, and interview. (Minimum Lectures : 5)
- Statistical Estimation and Testing:** Point and interval estimation of population mean, proportion, and variance; Statistical testing -hypotheses and errors; Sample size; Large and small sampling tests -Z tests, T tests, and F tests. (Minimum Lectures : 5)
- Non Parametric Tests:** Chi-square tests; Sign tests; Wilcoxon Signed -Rank tests; Wald - Wolfowitz tests; Kruskal-Wallis test. (Minimum Lectures : 5)

Second Mid Semester Examination Contents	Date of Exam	Maximum Marks
No.: 5,6,7,8	01-03- Oct. 2012	20 Marks

- Correlation and Regression Analysis:** Two variables case. (Minimum Lectures : 5)
- Index Numbers:** Meaning and types; Weighted aggregative indices -laspeyre's and Paasch's indices; Laspeyre's and Paasch's indices compared; Indices of weighted average of (price - quantity) relatives; Tests of adequacy; Special problems -shifting the base; splicing overlapping index series; Uses and problems. (Minimum Lectures : 5)

11. Statistical Quality Control: Causes of variations in quality characteristics; Quality control charts -purpose and logic; Constructing a control chart -computing the control limits (X and R charts); Process under control and out of control; Warning limits; Control charts for attributes -fraction defectives and number of defects; Acceptance sampling.

(Minimum Lectures : 5)

End Semester Examination Contents	Date of Exam	Maximum Marks
Entire Syllabus	14-30 Nov. 2012	60 Marks

REFERENCE :

1. Hooda, R.P; Statistics for Business and Economics, Macmillan, New Delhi.
2. Heinz, Kohler; Statistics for Business & Economics, Harper Collins, New York.
3. Hien, L.W. Quantitative Approach to Managerial Decisions, Prentice Hall, New Jersey.
4. Lawrence B. Morse; Statistics for Business & Economics, Harper Collins, NY.
5. Levin, Richard I. and David S. Rubin; Statistics for Management, Prentice Hall, Delhi.
6. Watsnam Terry J. and Keith Parramor: Quantitative Methods in Finance, International Thompson Business Press, London.
7. Shukla and Sahay ; Statistical Analysis. , Sahitya Bhavan Publications Agra.
8. Gupta B.N., Business Statistics; Sahitya Bhavan and Publishers and distributors Agra.
9. Nagar K.N.; Business Statistics; Ramnath and sons Merath.
10. Agrawal and singh; Business Statistics; Ramprasad and sons Bhopal.

S.No.	Post Graduate Programme Committee	Signature
1.	Prof. J.K. Jain (Convener)	
2.	Dr. G.L. Puntambekar	
3.	Dr. D.K. Nema	
4.	(Student Nominee)	

DEPARTMENT OF COMMERCE

(M.Com. (Sem.-I) 2012-2013)

Course – V Out Deptt.	COM-E-121	Advertising and Sales Management (ASM)	100	3	3	0	0	3
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Maximum Marks : 100

OBJECTIVE :

The objective of this course is to help students understand the conceptual framework of Advertising and Sales Management.

SYLLABUS :

- **Advertising** : Meaning, role, definitions, determination of objectives, advertising budget, advertising message, advertising effectiveness, merits and demerits of advertising
(Minimum Lectures : 5)
- **Medium of advertising**: role, points to remember while selecting medium of advertisement, types of advertisement, postal advertisement, selection of medium of advertisement, modern trends of advertisement in India, causes for slow pace of advertisement.
(Minimum Lectures : 5)
- **Psychology of advertisement** : Introduction, attracting attention, creating and holding interest, getting action, advertisement of various purpose, kinds of advertising appeals.
(Minimum Lectures : 5)

First Mid Semester Examination Contents	Date of Exam	Maximum Marks
Symbol ● ● ●	01-03 Sept. 2012	20 Marks

- **Sales Manager** : Introduction, importance , qualities, responsibilities, functions, relations with other parties.
(Minimum Lectures : 5)
- **Selling career** : Introduction, definitions, merits , demerits, meetings and conferences.
(Minimum Lectures : 5)
- **Recruitment and selection** : Introduction definitions, importance recruitment policy, selection of selling personnel, selection process, objectives of selections, stages of job analysis,
(Minimum Lectures : 5)

Second Mid Semester Examination Contents	Date of Exam	Maximum Marks
Symbol ● ● ●	01-03- Oct. 2012	20 Marks

- **Training of sales personnel**: Introduction, definitions, meaning, objectives, importance, training programmes, training programme planning, sales training methods, implementation and evaluation of training programmes.
(Minimum Lectures : 5)
- **Selling personnel incentives** : Introduction, definitions, meaning, objectives, importance, need, motivational methods.
(Minimum Lectures : 5)
- **Remuneration** : Introduction, definitions, essential factors, developmental plan, factors affecting, remuneration plan, payment methods.
(Minimum Lectures : 5)

End Semester Examination Contents	Date of Exam	Maximum Marks
Entire Syllabus	14-30 Nov. 2012	60 Marks

REFERENCES :

- 4 tSu ts- ds-] ^^foi.ku ds fl)kWar**] e;/izns'k fgUnh xzUFk vdkneh*] johUnzukFk Bkdqj ekxZ ck.kxaxk Hkksiky
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- 5 f=ikBh ,u-lh- ,oa tSu ts- ds-] ^^foi.ku izca/k**] e/;izns'k fgUnh xzUFk vdkneh*] johUnzukFk Bkdqj ekxZ ck.kxaxk Hkksiky ¼e-iz-½
- 6 Rustom S. Davar; Modern Marketing Management. Progressive Corporation Private Ltd. Bombay - Madras
- 7 S. Neelamegham ; Marketing in India. Vikash Publishing House Pvt. Ltd. Delhi
- 8 Cotlar Philip; Marketing Management.

S.No.	Post Graduate Programme Committee Member	Signature
1.	Prof. J.K. Jain	
2.	Dr. G.L. Puntambekar	
3.	Dr. D.K. Nema	
4.	(Student Nominee)	

DEPARTMENT OF COMMERCE
Dr. Harisingh Gour Vishwavidyalaya sagar (M.P.)

**STATEMENT OF COURSE STRUCTURE FOR
M.COM. PROGRAMME
SEMESTER – II (2012-13)**

S.No.	Paper Code	Title	Maximum Marks	Credit	Distribution of Credit		
					L	T	P
Course – I	COM-C-221	Corporate Financial Accounting (CFA)	100	4	4	0	0
Course – II	COM-C-222	Accounting for Managerial Decisions (AMD)	100	4	4	0	0
Course – III	COM-C-223	Marketing Management (MMG)	100	4	4	0	0
Course – IV	COM-C-224	Financial Management (FMG)	100	4	4	0	0
Course – V at Deptt.	COM-E-221	Consumer Behaviour (CBR)	100	3	3	0	0
Total :				19	-	-	-

Explanation of Course Code of Core Course : 1. First digit stands for Semester Number. 2. Second digit stands for Course Code (PG). 3. Third digit stands for Course Number. 4. 'C' stands for Core Course	Explanation of Course Code of Elective Course : 1. First digit stands for Semester Number. 2. Second digit stands for Course Code (PG).. 3. Third digit stands for Course Number. 4. 'E' stands for Elective Course
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Special Note : 1. In Self Study Course passing is essential but not accounted in cumulative grade point average.
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Elective Papers : 1. Advertising and Sales Management 2. Consumer Behaviour, 3. International Marketing, 4. Marketing Research, 5. Computer Based Accounting; 6. Entrepreneurship Theory and Practice
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1.	Prof. J.K. Jain (Convener)	
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3.	Dr. D.K. Nema	
4.	Student Nominee	

DEPARTMENT OF COMMERCE

M.Com. (Sem.-II) 2012-13

Course-I	COM-C-221	Corporate Financial Accounting (CFA)	100	4	4	0	0	4
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Maximum Marks : 100

OBJECTIVE :

The objective of this course is to expose students to advanced accounting issues and practices such as maintenance of company accounts, valuation of goodwill and shares, and handling accounting adjustments.

COURSE INPUTS

1. Accounting for issue and redemption of shares and debentures.

(Minimum Lecture – 9)

2. Final accounts and financial statements of companies

(Minimum Lecture – 9)

3. Valuation of goodwill and shares.

(Minimum Lecture – 9)

Second Mid Semester Examination Contents	Date of Exam	Maximum Marks
No. : 1,2,3	3-5 Feb. 2012	20 Marks

4. Accounting issues relative to amalgamation, absorption, and reconstruction of companies.

(Minimum Lecture – 9)

5. Accounting for holding and subsidiary companies

(Minimum Lecture – 9)

Second Mid Semester Examination Contents	Date of Exam	Maximum Marks
No.: 3,4	14-16 March, 2012	20 Marks

6. Accounts relating to liquidation of companies

(Minimum Lecture – 9)

7. Royalty accounts, voyage accounts and investment accounts.

(Minimum Lecture – 6)

End Semester Examination Contents	Date of Exam	Maximum Marks
Entire Syllabus	10-25 April, 2012	60 Marks

REFERENCES :

1. Beams, F.A: Advanced Accounting, Prentice Hall, New Jersey.
2. Dearden, J. and S.K Bhattacharya: Accounting for Management, Vikas Publishing House, New Delhi.
3. Engler, C., LA Bernstein, and K.R Lambert: Advanced Accounting, Irwin, Chicago.
4. Fischer, P.M., W.J Taylor and J.A Leer: Advanced Accounting, South-Western, Ohio.
5. Gupta, R.L: Advanced Financial Accounting, S. Chand & Co., New Delhi.
6. Keiso D.E. and J.J Weygandt: Intermediate Accounting, John Wiley and Sons, NY.
7. Maheshwari, S.N: Advanced Accountancy -Vol.II. Vikas Publishing House, New Delhi.
8. Monga.J.R: Advanced Financial Accounting. Mayoor Paperbacks, Noida
9. Narayanaswamy, R: Financial Accounting: A Managerial Perspective, Prentice Hall of India, Delhi
10. Neigs, R.F: Financial Accounting, Tata McGraw Hill, NewDelhi.
11. Shukla, M.C. and T.S. Grewat: Advanced Accountancy, Sultan Chand & Co., New Delhi.
12. Warren, C.S. and P.E Fess: Principles of Financial and Managerial Accounting, South-Western, Ohio.

S.No. Post Graduate Programme Committee Member

Signature

1. Prof. J.K. Jain
2. Dr. G.L. Puntambekar
3. Dr. D.K. Nema

4. Student Nominee

DEPARTMENT OF COMMERCE

M.Com. (Sem.-II) 2012-13

Course – II	COM-C-222	Accounting for Managerial Decisions (AMD)	100	4	4	0	0	4
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Maximum Marks : 100

OBJECTIVE :

The objective of this course is to acquaint students with the accounting concepts, tools and techniques for managerial decisions.

COURSE INPUTS :

- 1. Introduction to Accounting:** Management accounting as a area of accounting: Objectives, nature, and scope of financial accounting, cost accounting, and management accounting; Management accounting and managerial decisions; Management accountant's position, role, and responsibilities.

(Minimum Lecture – 8)

- 2. Accounting Plan and Responsibility Centres:** Meaning and significance of responsibility accounting; Responsibility centres -cost centre, profit centre and investment centre; Problems in transfer pricing; Objectives and determinants of responsibility centres.

(Minimum Lecture – 8)

- 3. Budgeting:** Definition of budget; Essentials of budgeting; Types of budgets - functional, master, etc.; Fixed and flexible budget; Budgetary control; Zero-base budgeting; Performance budgeting.

(Minimum Lecture – 8)

First Mid Semester Examination Contents	Date of Exam	Maximum Marks
No. : 1,2,3	3-5 Feb. 2012	20 Marks

- 4. Standard Costing and Variance Analysis:** Standard costing as a control technique; Setting of standards and their revision; Variance analysis - meaning and importance, kinds of variances and their uses - material, labour and overhead variances: Disposal of variances; Relevance of variance analysis to budgeting and standard costing.

(Minimum Lecture – 8)

- 5. Marginal Costing and Break-even Analysis:** Concept of marginal cost. Marginal costing and absorption costing; Marginal costing versus direct costing; Cost-volume-profit analysis; Break-even analysis; Assumptions and practical applications of break-even-analysis; Decisions regarding sales-mix, make or buy decisions and discontinuation of a product line etc.

(Minimum Lecture – 8)

- 6. Analysing Financial Statements:** Horizontal, vertical and ratio analyses; Cash flow analysis.

(Minimum Lecture – 8)

Second Mid Semester Examination Contents	Date of Exam	Maximum Marks
No.: 4,5,6	14-16 March, 2012	20 Marks

- 7. Contemporary Issues in Management Accounting:** Value chain analysis; Activity-based costing; Quality costing; Target and life cycle costing.

(Minimum Lecture – 8)

8. Reporting to Management: Objectives of reporting, reporting needs at different managerial levels; Types of reports, modes of reporting, reporting at different levels of management.

(Minimum Lecture – 4)

End Semester Examination Contents	Date of Exam	Maximum Marks
Entire Syllabus	10-25 April, 2012	60 Marks

REFERENCES :

1. Anthony, Robert: Management Accounting, Taraporewala, Mumbai.
2. Barteld, Jessie, Ceily A. Raiborn and Michael R. Kemy: Cost Accounting: Traditions and Innovations, South Western Publishing, Cincinnati, Ohio.
3. Oecostei, Don T. and Elden L Schaler. Management Accounting: A Decision Emphasis. John Wiley and Sons Inc., New York.
4. Qtrisson, Ray H. and Enc W. Noreen: Management Accounting, Richard Dillwin, Chicago.
5. Hareen, Don R. and Maryanne M. Morwn; Management Accounting, South-Western College Publishing, Cincinnati, Ohio.
6. Homgran, C.T., Can/ L Sundem, and VVMam O. Straiten: Introduction to Management Accounting. Prentice Hall, Delhi.
7. Homocen, Cnarll T, George Foster and Srikam M Daliar Cost Accounting: A Managerial Emphasis, Prentice Hall, Delhi.
8. Il, B.M., ar HC Jain COM Accounting: Principles and Practice, Prentice Hall, OTM.
9. Pandey, i.M: Management Accounting, Van Publications, Delhi
10. Welsch Glenn A., Rorak W. Hitton and Paul N. Gordon: Budgeting, Planning and Control, Prentice Hall, Delhi.

S.No.	Post Graduate Programme Committee Member	Signature
1.	Prof. J.K. Jain	
2.	Dr. G.L. Puntambekar	
3.	Dr. D.K. Nema	
4.	Student Nominee	

DEPARTMENT OF COMMERCE

M.Com. (Sem.-II) 2012-13

Course –III	COM-C-223	Marketing Management (MMG)	100	4	4	0	0	4
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Maximum Marks : 100

OBJECTIVE

The objective of this course is to facilitate understanding of the conceptual framework of marketing and its applications in decision making under various environmental constraints.

COURSE INPUTS :

1. **Introduction:** Concept, nature, scope and importance of marketing; Marketing concept and its evolution: Marketing mix; Strategic marketing planning- an overview.

(Minimum Lecture – 7)

2. **Market Analysis and Selection:** Marketing environment -macro and micro components and their impact on marketing decisions; Market segmentation and positioning; Buyer behaviour; Consumer versus organizational buyers; Consumer decision-making process.

(Minimum Lecture – 7)

3. **Product Decisions:** Concept of a product; Classification of products; Major product decisions; Product line and product mix; Branding: Packaging and labeling; Product life-cycle -strategic implications; New product development and consumer adoption process.

(Minimum Lecture – 7)

First Mid Semester Examination Contents	Date of Exam	Maximum Marks
No. : 1,2,3	3-5 Feb. 2012	20 Marks

4. **Pricing Decisions:** Factors affecting price determination; Pricing policies and strategies; Discounts and rebates.

(Minimum Lecture – 7)

5. **Distribution Channels and Physical Distribution Decisions:** Nature, functions, and types of distribution channels; Distribution channel intermediaries; Channel management decisions; Retailing and wholesaling.

(Minimum Lecture – 7)

6. **Promotion Decisions:** Communication process; Promotion mix -advertising, personal selling, sales promotion, publicity and public relations; Determining advertising budget; Copy designing and its testing; Media selection; Advertising effectiveness; Sales promotion -tools and techniques. .

(Minimum Lecture – 7)

Second Mid Semester Examination Contents	Date of Exam	Maximum Marks
No.: 4,5,6	14-16 March, 2012	20 Marks

7. **Marketing Research:** Meaning and scope of marketing research; Marketing research Process.

(Minimum Lecture – 4)

8. **Marketing Organization and Control:** Organizing and controlling marketing operations.

(Minimum Lecture – 3)

9. **Issues and Developments in Marketing:** Social, ethical and legal aspects of marketing; Marketing of services; International marketing; Green marketing; Cyber marketing; Relationship marketing and other developments in marketing.

(Minimum Lecture – 4)

End Semester Examination Contents	Date of Exam	Maximum Marks
Entire Syllabus	10-25 April, 2012	60 Marks

REFERENCES :

1. Koto, Philip and Gary Armstrong: Principles of Marketing . Prentice Hall, New Delhi
2. Kotler, Philip: Marketing Management-Analysis, Planning, Implementation and Control, Prentice Hall, New York.
3. Utterback, John H. Product Development Management, Prentice Hall, New York.
4. McCarthy, E. Jerome and David D. Perreault Jr Basic Marketing: Management and Strategy, 10th Edition, Irwin/McGraw-Hill, New York.
5. Runaway and Namekian S: Marketing Management, MacMillan India, New Delhi. Case Studies in Marketing: The Indian Context, Prentice Hall, New Delhi.
6. Ronton, William J., and Charles W. L. Fulmer: Fundamentals of Marketing; McGraw Hill Publications, New York. Sit. P. IM R. Edwin W. McGraw and Norman A.P. Goval: Sales Management; Decisions, Strategies and Cases, Prentice Hall, New York.

S.No.	Post Graduate Programme Committee Member	Signature
1.	Prof. J.K. Jain	
2.	Dr. G.L. Puntambekar	
3.	Dr. D.K. Nema	
4.	Student Nominee	

DEPARTMENT OF COMMERCE

M.Com. (Sem.-II) 2012-13

Course – IV	COM-C-224	Financial Management (FMG)	100	4	4	0	0	4
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Maximum Marks : 100

OBJECTIVE :

The objective of this course is to help students to understand the conceptual framework of financial management, and its applications under various environmental constraints.

COURSE INPUTS

- 1. Financial Management:** Meaning, nature and scope of finance; Financial goal - profit vs. wealth maximisation; Finance functions - investment, financing and dividend decisions.

(Minimum Lectures – 8)

- 2. Capital Budgeting:** Nature of investment decisions; Investment evaluation criteria - net present value, internal rate of return, profitability index, payback period, accounting rate of return; NPV and IRR comparison; Capital rationing; Risk analysis in capital budgeting.

(Minimum Lectures – 8)

- 3. Cost of Capital:** Meaning and significance of cost of capital; Calculation of cost of debt, preference capital, equity capital and retained earnings; Combined cost of capital (weighted); Cost of equity and CAPM.

(Minimum Lectures – 8)

First Mid Semester Examination Contents	Date of Exam	Maximum Marks
No. : 1,2,3	3-5 Feb. 2012	20 Marks

- 4. Operating and Financial Leverage:** Measurement of leverages; Effects of operating and financial leverage on profit; Analysing alternate financial plans; Combined financial and operating leverage.

(Minimum Lectures – 8)

- 5. Capital Structure Theories:** Traditional and M.M. hypotheses - without taxes and with taxes. Determining capital structure in practice.

(Minimum Lectures – 8)

- 6. Dividend Policies:** Issues in dividend decisions, Walter's model, Gordon's model, M-M hypothesis, dividend and uncertainty, relevance of dividend; Dividend policy in practice; Forms of dividends; Stability in dividend policy; Corporate dividend behaviour.

(Minimum Lectures – 8)

Second Mid Semester Examination Contents	Date of Exam	Maximum Marks
No.: 4,5,6	14-16 March, 2012	20 Marks

- 7. Management of Working Capital:** Meaning, significance and types of working capital; Calculating operating cycle period and estimation of working capital requirements; Financing of working capital and norms of bank finance; Sources of working capital; Factoring services; Various committee reports on bank finance; Dimensions of working capital management.

(Minimum Lectures – 8)

8. Management of cash, receivables and inventory.

(Minimum Lectures – 4)

End Semester Examination Contents	Date of Exam	Maximum Marks
Entire Syllabus	10-25 April, 2012	60 Marks

REFERENCES :

1. Bhattacharya, HsNkas' Wortting Capital Management. Strategies and Techniques, Prentice Hal, New Deft. Bsealey ftehard A and Steward C. Myere: Corporate Finance. McGraw H*. Int. Ed., New York.(Mil. Famina Fhindal Manajww, Tan Me Gfaw Hi. Delhi.
2. tampion. John' Frtnclai Dewor Making, PienSoe Hall. ML
3. Psndey. I.M: Financial Management Vikas Pitting Hcuse, DeK
4. Van Home, J C, an) J M W»wa Jr FiM Merty FM Mtnagtnni, PwlwHtl, DiH.
5. Van Home. Janes C: Financial Mwagemanl and Pdty, Prentce W Delhi.
6. Met, George E: Eisenlals of Finanaal Unagnnl; Haiper and Ro«. Neiv Volt.
7. Khan UV, Jain FK *fma* Managemi; Ttia UcCa* ui, NM Delhi.
8. Aichet. Slectw. H., Crate G Maic. Rxelt. Gmge; Finanoal Managimenl; John Wlay, Ngw Yoik.
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S.No.	Post Graduate Programme Committee Member	Signature
1.	Prof. J.K. Jain	
2.	Dr. G.L. Puntambekar	
3.	Dr. D.K. Nema	
4.	Student Nominee	

DEPARTMENT OF COMMERCE

M.Com. (Sem.-II) 2012-13

Course – V Out Deptt.	COM-E-221	Consumer Behaviour (CBR)	100	3	3	0	0	3
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Maximum Marks : 100

OBJECTIVE :- This course is designed to impart the knowledge of consumer need and their buying habits.

- 1. Introduction :** Meaning and Significance of consumer behaviour, Determinants of consumer behaviour, Consumer behaviour Vs. buyers behaviour, Consumer buying process and Consumer movements in India.

(Minimum Lectures - 9)

- 2. Organisational Buying Behaviour and Consumer Research :**
Characteristics and Process of Organizational buying behaviour, Determinants of Organizational buying behaviour. History of consumer research and Consumer research process.

(Minimum Lectures - 9)

First Mid Semester Examination Contents	Date of Exam	Maximum Marks
No. : 1,2,3	3-5 Feb. 2012	20 Marks

- 3. Consumer Needs and Motivations :**
Meaning of Motivation, Needs and Goals, Dynamic nature of consumer motivation, Types and systems of consumer needs, measurements of motives and Development of motivational research.

(Minimum Lectures – 9)

- 4. Personality and Consumer Behaviour :**
Concept of Personality, Theories of personality, Personality and understanding consumer diversity, Self and Self-images.

(Minimum Lectures - 9)

Second Mid Semester Examination Contents	Date of Exam	Maximum Marks
No.: 4,5,6	14-16 March, 2012	20 Marks

- 5. Social Class and Consumer Behaviour :**
Meaning of social class, Measurement of social class, Lifestyle profiles of the social class, Social-class mobility, Affluent and Non-affluent consumer, Selected consumer behaviour applications of social class.

(Minimum Lectures - 9)

End Semester Examination Contents	Date of Exam	Maximum Marks
Entire Syllabus	10-25 April, 2012	60 Marks

S.No. Post Graduate Programme Committee Member

Signature

1. Prof. J.K. Jain
2. Dr. G.L. Puntambekar
3. Dr. D.K. Nema

DEPARTMENT OF COMMERCE

Dr. Harisingh Gour Vishwavidyalaya sagar (M.P.)

STATEMENT OF COURSE STRUCTURE FOR

M.COM. PROGRAMME

SEMESTER – III (2012-13)

S.No.	Paper Code	Title	Maximum Marks	Credit	Distribution of Credit			
					L	T	P	C
Course – I	COM-C-321	Corporate Legal Framework (CLF)	100	4	4	0	0	4
Course – II	COM -C-322	Corporate Tax Planning and Management (CTM)	100	4	4	0	0	4
Course – III	COM -C-323	Strategic Management (SMG)	100	4	4	0	0	4
Course – IV	COM -C-324	Financial Institutions & Market (FIM)	100	3	3	0	0	3
Course – V Out Deptt.	COM –E-321	Security Analysis & Portfolio Management (SPM)	100	3	3	0	0	3
Course – VI	COM -E-322	International Marketing (IMG)	100	3	3	0	0	3
Total :				21	-	-	-	21

Explanation of Course Code of Core Course : 1. First digit stands for Semester Number. 2. Second digit stands for Course Code (PG). 3. Third digit stands for Course Number. 4. 'C' stands for Core Course	Explanation of Course Code of Elective Course : 1. First digit stands for Semester Number. 2. Second digit stands for Course Code (PG).. 3. Third digit stands for Course Number. 4. 'E' stands for Elective Course
Special Note : 1. In Self Study Course passing in essential but not accounted in cumulative grade point average.	
Elective Papers : - Advertising and Sales Management - Consumer Behaviour, - International Marketing, - Marketing Research, - Computer Based Accounting; - Entrepreneurship Theory and Practice	

S.No.	Post Graduate Programme Committee	Signature
1.	Prof. J.K. Jain (Convener)	
2.	Dr. G.L. Puntambekar	
3.	Dr. D.K. Nema	
4.		

DEPARTMENT OF COMMERCE

M.Com. (Sem.-III) 2012-13

Course – I	COM-C-321	Corporate Legal Framework (CLF)	100	4	4	0	0	4
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Maximum Marks : 100

OBJECTIVE : The objective of this course is to familiarize students with the relevant provisions of various laws influencing business.

COURSE INPUTS

- **Indian Contract Act, 1872:** Definitions, essentials of a valid contract, offer, acceptance, free consent, consideration, legality of object, capacity to contract, discharge of contract, consequences of breach of contract.
- **Sale of Goods Act:** Definitions, conditions and warranties; Transfer of property, rights of unpaid seller.
- **The Negotiable Instruments Act, 1881:** Definitions, types of negotiable instruments; Negotiation; Holder and holder in due course; Payment in due course; Endorsement and crossing of cheque; Presentation of negotiable instruments.

(Minimum Lecture – 9+9+9)

First Mid Semester Examination Contents	Date of Exam	Maximum Marks
Unit 1 only	01-03- Sept. 2012	20 Marks

- **The Companies Act, 1956:** Definitions and types of companies; Memorandum of association; Articles of association; Prospectus; Share capital and membership; Meetings and resolutions; Company managements; Winding up and dissolution of companies.
- **FEMA, 2000.**

(Minimum

Lecture – 9+9)

Second Mid Semester Examination Contents	Date of Exam	Maximum Marks
Unit 2 only	01-03- Oct. 2012	20 Marks

- **Restrictive and Unfair Trade Practices, Consumer Protection Act:** MRTP Act 1969 - monopolistic trade practices; Restrictive trade practices; Unfair trade practices; The Consumer Protection Act 1986-salient features; Definition of consumer, rights of consumer; Grievance redressal machinery.
- **SEBI Act, 1992.**
- **WTO:** Regulatory framework of WTO; Basic principles and charter of WTO; Provisions relating to preferential treatment to developing countries; Regional groupings; Technical standards; Anti-dumping duties and other NTBs; Custom valuation; Dispute settlement, TRIPs and TRIMs.

(Minimum Lecture – 9+9+9)

End Semester Examination Contents	Date of Exam	Maximum Marks
Entire Syllabus	14-30 Nov. 2012	60 Marks

References

1. Avadhaani V.A: SEBI Guidelines and Listing of Companies, Himalaya Publishing House, Delhi.
2. Indian Contract Act, 1872.
3. SEBI Act 1992, Nabhi Publication, Delhi.
4. Securities (Contract and Regulation) Act, 1956.
5. Taxman's Company Act, (Latest).
6. Taxman's Masters Guide to Companies Act, 1998.
7. Taxman's Mercantile Law, (Latest).

8. The Companies Act, 1956.
9. The Negotiable Instruments Act, 1881.
10. Singh, Avtar: Law Relating to Monopolies, Restrictive and Unfair Trade Practices, Eastern Book 'Co.
11. Bhandari ML: Guide to Company Law Procedure - Vols I, II and III; Jain Book Agency, New Delhi.
12. Ramaiya A: Guide to Companies Act; Wadhwa Publishing, Nagpur.

S.No.	Post Graduate Programme Committee Member	Signature
1.	Prof. J.K. Jain	
2.	Dr. G.L. Puntambekar	
3.	Dr. D.K. Nema	
4.		

DEPARTMENT OF COMMERCE

M.Com. (Sem.-III) 2012-13

Course – II	COM -C-322	Corporate Tax Planning and Management (CTM)	10 0	4	4	0	0	4
Maximum								

Marks : 100

OBJECTIVE : This course aims at making students conversant with the concept of corporate tax planning and Indian tax laws as also their implications for corporate management-

COURSE INPUTS

- **Introduction to Tax Management:** Concept of tax planning; Tax avoidance and tax evasions. Corporate taxation and dividend tax.
- **Tax Planning for new Business:** Tax planning with reference to location, nature and form of organisation of new business,
- **Tax Planning and Financial Management Decisions:** Tax planning relating to capital structure decision, dividend policy, inter-corporate dividends and bonus shares.

(Minimum Lecture – 9+9+9)

First Mid Semester Examination Contents	Date of Exam	Maximum Marks
Unit 1 only	01-03- Sept. 2012	20 Marks

- **Tax Planning and Managerial Decisions:** Tax planning in respect of own or lease, sale of assets used for scientific research, make or buy decisions; Repair, replace, renewal or renovation, and shutdown or continue decisions.
- **Special Tax Provisions:** Tax provisions relating to free trade zones. infrastructure sector and backward areas; Tax incentives for exporters

(Minimum Lecture – 9+9)

Second Mid Semester Examination Contents	Date of Exam	Maximum Marks
Unit 2 only	01-03- Oct. 2012	20 Marks

- **Tax Issues Relating to Amalgamation:** Tax Planning with reference to amalgamation of companies.
- **Tax Payment:** Tax deductions and collection at source; Advance payment of tax.

(Minimum Lecture – 9+9)

End Semester Examination Contents	Date of Exam	Maximum Marks
Entire Syllabus	14-30 Nov. 2012	60 Marks

References

1. Ahuja G.K. and Ravi Gupte Systematic Approach to income Tax and Central Sales Tax Bhargava Law House.
New Delhi
2. Circulars issued by **C.B.D.T.**
3. Income Tax Act 1961
4. Income Tax Rules, 1962.
5. Lakhotia, R.N. Corporate Tax Planning.
6. Singhania, V.K. Direct Taxes: Law and Practices, Taxman's Publication Delhi
7. Singhania, Vinod Kumar: Direct Tax Planning And Management Taxman's Publication Delhi

S.No.	Post Graduate Programme Committee Member	Signature
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1.	Prof. J.K. Jain	
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3.	Dr. D.K. Nema	
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DEPARTMENT OF COMMERCE

M.Com. (Sem.-III) 2012-13

Course – III	COM -C-323	Strategic Management (SMG)	100	4	4	0	0	4
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Maximum Marks : 100

OBJECTIVE : The objective of this course is to familiarize students with the relevant provisions of various laws influencing business.

COURSE INPUTS

- **Concept of Strategy:** Defining strategy, levels at which strategy operates; Approaches to strategic decision making; Mission and purpose, objectives and goals; Strategic business unit (SBU); Functional level strategies.
- **Environmental Analysis and Diagnosis:** Concept of environment and its component: Environment scanning and appraisal; Organisational appraisal; Strategic advantage analysis and diagnosis; SWOT analysis.
- **Strategy Formulation and Choice of Alternatives:** Strategies- modernization, diversification, integration: Merger, lake-over and joint strategies; Turnaround, divestment and liquidation strategies; Process of strategic choice- industry, competitor and SWOT analysis: Factors affecting strategic choice; Generic competitive strategies- cost leadership, differentiation, focus, value chain analysis, bench marking, service blue printing.

(Minimum Lecture –

9+9+9)

First Mid Semester Examination Contents	Date of Exam	Maximum Marks
Unit 1 only	01-03- Sept. 2012	20 Marks

- **Functional Strategies:** Marketing, production/ operations and R&D plans and polices.
- **Functional Strategies:** Personnel and financial plans and policies.
- **Strategy Implementation:** Inter-relationship between formulation and implementation; Issues in strategy implementation; Resource allocation.

(Minimum Lecture

– 9+9+9)

Second Mid Semester Examination Contents	Date of Exam	Maximum Marks
Unit 2 only	01-03- Oct. 2012	20 Marks

- **Strategy and Structure:** Structural considerations, Structures for Strategies: Organisational design and change.
- **Strategy Evaluation:** Overview of strategic evaluation; Strategic control; Techniques at strategic evaluation and control.
- Global Issues In Strategic Management

(Minimum Lecture –

9+9+9)

End Semester Examination Contents	Date of Exam	Maximum Marks
Entire Syllabus	14-30 Nov. 2012	60 Marks

REFERENCES :

1. Avadhaani V.A: SEBI Guidelines and Listing of Companies, Himalaya Publishing House, Delhi.
2. Indian Contract Act, 1872.
3. SEBI Act 1992, Nabhi Publication, Delhi.
4. Securities (Contract and Regulation) Act, 1956.
5. Taxman's Company Act, (Latest).

6. Taxman's Masters Guide to Companies Act, 1998.
7. Taxman's Mercantile Law, (Latest).
8. The Companies Act, 1956.
9. The Negotiable Instruments Act, 1881.
10. Singh, Avtar: Law Relating to Monopolies, Restrictive and Unfair Trade Practices, Eastern Book 'Co.
11. Bhandari ML: Guide to Company Law Procedure - Vols I, II and III; Jain Book Agency, New Delhi.
12. Ramaiya A: Guide to Companies Act; Wadhwa Publishing, Nagpur.

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DEPARTMENT OF COMMERCE

M.Com. (Sem.-III) 2012-13

Course – IV	COM -C-324	Financial Institutions & Markets (FIM)	100	3	3	0	0	3
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Maximum Marks : 100

OBJECTIVE : The objective of this course is to familiarize students with the relevant provisions of various laws influencing business.

COURSE INPUTS

- **Introduction:** Nature and role of financial system; Financial system and financial markets; Financial System and economic development; Indian financial system- an overview.
- **Financial Markets:** Money and capital markets; Money market- meaning, constituents, functions of money market; Money market instruments- Call money, treasury bills, certificates of deposits, commercial bills, trade bills etc; Recent trends in Indian money market; Capital market- primary and secondary markets; Depository system; Government securities market ; Role of SEBI- an overview; Recent development.
- **Reserve Bank of India:** Organisation, management and functions; Credit creation and credit control; Monetary policy.
- **Commercial Banks:** Meaning, functions, management and investment policies of commercial banks; Present structure; E- banking and e-trading; Recent development in commercial banking.

(Minimum Lecture – 6+7+7+7)

First Mid Semester Examination Contents	Date of Exam	Maximum Marks
Unit 1 only	01-03- Sept. 2012	20 Marks

- **Development Banks:** Concept, objectives, and functions of development banks; Operational and promotional activities of development banks; IFCI, ICICI, IDBI, IRBI, SIDBI; State development banks, state financial corporations.
- **Insurance Sector:** Objectives, role, investment practices of LIC and GIC; Insurance Regulatory and Development Authority- role and functions.
- **Unit Trust of India:** Objectives, functions and various schemes of UTI; Role of UTI in industrial finance.
- **Non-Banking Financial Institutions:** Concept and role of non-banking financial institutions; Sources of finance; Functions of non-banking financial institutions; Investment policies on non banking financial institutions if India.

(Minimum Lecture – 6+7+7+7)

Second Mid Semester Examination Contents	Date of Exam	Maximum Marks
Unit 2 only	01-03- Oct. 2012	20 Marks

- **Mutual Funds:** Concept, performance appraisal, and regulation of mutual funds (with special reference to SEBI guidelines); Designing and marketing of mutual funds schemes; Latest mutual fund schemes in India - an overview.
- **Merchant Banking:** Concept, functions and growth; Government policy on merchant banking services; SEBI guidelines; Future of merchant banking in India.
- **Interest Rate Structure:** Determinants of interest rate structure; Differentia! interest rate; Recent changes in interest rate structure.
- **Foreign Investments:** Types, trends and implications; Regulatory framework for foreign investments in India.

6+7+7+7)

End Semester Examination Contents	Date of Exam	Maximum Marks
Entire Syllabus	14-30 Nov. 2012	60 Marks

REFERENCES :

1. Avdhani: Investment and Securities Markets in India, Himalaya Publications, Delhi.
2. Bhote, L.M.: Financial Markets and Institutions, Tata McGraw Hill, Delhi.
3. Ghosti. D: Banking Policy in India, Allied Publications, Delhi.
4. GiddyJ.H: Global Financial Markets, A.I.T.B.S., Delhi.
5. Khan, M.Y: Indian Financial System, Tata McGraw Hill, Delhi.
6. Reserve Bank of India, Various Reports, RBI Publication, Mumbai
7. Varstiney.P.N: Indian Financial System, Sultan Chand & Sons, New Delhi.
8. Averbach, Robert D: Money, Banking and Financial Markets; MacMillan, London.
9. Srivastava R.M.: Management of Indian Financial Institution; Himalaya Publishing House, Mumbai.
10. Verma JC; Guide to Mutual Funds and Investment Portfolio, Bharat Publishing House, New Delhi.

S.No.	Post Graduate Programme Committee Member	Signature
1.	Prof. J.K. Jain	
2.	Dr. G.L. Puntambekar	
3.	Dr. D.K. Nema	
4.		

DEPARTMENT OF COMMERCE

M.Com. (Sem.-III) 2012-13

Course – V Out Deptt.	COM –E-321	Security Analysis & Portfolio Management (SPM)	100	3	3	0	0	3
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Maximum Marks : 100

OBJECTIVE :

The objective of this course is to help students understand various issues in security analysis & portfolio management.

COURSE INPUTS

- **Investments:** Nature and scope of investment analysis, elements of investment, avenues of investment, approaches to investment analysis; Concept of return and risk: Security return and risk analysis, measurement of return and risk.
- **Financial Assets:** Types and their characteristics, sources of financial information.
- **Security Markets:** Primary and secondary market; Primary market- role, functions and methods of selling securities in primary market; Allotment procedure; New financial instruments.
- **Public Issue:** SEBI guidelines on public issue, size of issue, pricing of issue, promoters' contribution, appointment of merchant bankers, underwriters, broker, registrar and managers, bankers and allotment of shares.

(Minimum Lecture

– (6+7+7+7)

First Mid Semester Examination Contents	Date of Exam	Maximum Marks
Unit 1 only	01-03- Sept. 2012	20 Marks

- **Secondary market:** Role, importance, type of brokers, trading mechanism, listing of securities in stock exchanges, screen based trading; Depository- role and need; Depositories Act, 1996.
- **Valuation of securities:** bonds, debentures, preference shares, equity shares.
- **Fundamental Analysis:** Economic analysis, Industry analysis and Company analysis.
- **Technical Analysis:** Trends, indicators, indices and moving averages applied in technical analyses.

Minimum Lecture

–(6+7+7+7)

Second Mid Semester Examination Contents	Date of Exam	Maximum Marks
Unit 2 only	01-03- Oct. 2012	20 Marks

- **Efficient Market Hypothesis:** Weak, semi-strong and strong market and its testing techniques.
- **Portfolio Analysis:** Estimating rate of return and standard deviation of portfolio. Effect of combining the securities; Markowitz Risk-return optimisation; Single Index Model or Market Model; Portfolio total risk, portfolio market risk and unique risk, Simple Sharpe's optimisation solution.
- **Capital Market Theory:** Capital market line, security market line, risk free lending and borrowings; Factor models: Arbitrage pricing theory, two factor and multi factor models; Principle of arbitrage, arbitrage portfolios.
- **Portfolio Performance Evaluation:** Measure of return, risk adjusted measures of return, market timing, evaluation criteria and procedures.

(6+7+7+7)

End Semester Examination Contents	Date of Exam	Maximum Marks
Entire Syllabus	14-30 Nov. 2012	60 Marks

References

1. Amling: Fundamentals of Investment Analysis, Prentice Hall, International Edition.
2. Bhalla: Investment Analysis, S. Chand & Co. Delhi.
3. Chandratre, K.R: Capital Issue, SEBI & Listing, Bharat Publishing House, New Delhi.
4. Clark, James Fransis, Investment- Analysis and Management, McGraw Hill, International Edition.
5. Donal, E.Fisher and Ronald J. Jorcten: Security Analysis and portfolio Management, Prentice Hall, New Delhi
6. Fabozzi, Frank J: Investment Management, Prentice Hall, International Edition
7. Gupta, L.C: Stock Exchange Trading in India; Society for Capital Market Research and Development, Delhi.
8. Machi Raju, H.R: Merchant Banking; Wiley Eastern Ltd., New Delhi.
9. Machi Raju, H.R: Working of Stock Exchanges in India; Wiley Eastern Ltd., New Delhi.

S.No.	Post Graduate Programme Committee Member	Signature
1.	Prof. J.K. Jain	
2.	Dr. G.L. Puntambekar	
3.	Dr. D.K. Nema	
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DEPARTMENT OF COMMERCE

M.Com. (Sem.-III) 2012-13

Course – VI	COM -E-322	International Marketing (IMG)	100	3	3	0	0	3
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Maximum Marks : 100

OBJECTIVE : The objective of this course is to expose students to the conceptual framework of international marketing management.

COURSE INPUTS

- **Introduction to International Marketing:** Nature and significance; Complexities in international marketing; Transition from domestic to transnational marketing; International market orientation - EPRG framework; International market entry strategies.
- **International Marketing Environment:** Internal environment; External environment-geographical, demographic, economic, socio-cultural, political and legal environment; Impact of environment on international marketing decisions.
- **Foreign Market Selection:** Global market segmentation; Selection of foreign markets; International positioning.

(Minimum

Lecture – 9+9+9)

First Mid Semester Examination Contents	Date of Exam	Maximum Marks
Unit 1 only	01-03- Sept. 2012	20 Marks

- **Product Decisions:** Product planning for global markets; Standardisation vs. product adaptation; New product development; Management of international brands; Packaging and labelling; Provision of sales related services.
- **Pricing Decisions:** Environmental influences on pricing decisions; International pricing policies and strategies.
- **Promotion Decisions:** Complexities and issues; International advertising, personal selling, sales promotion and public relations.

(Minimum

Lecture – 9+9+9)

Second Mid Semester Examination Contents	Date of Exam	Maximum Marks
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Unit 2only	01-03- Oct. 2012	20 Marks
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- **Distribution Channels and Logistics:** Functions and types of channels; Channel selection decisions; Selection of foreign distributors/ agents and managing relations with them; International logistics decisions.
- **International Marketing Planning, Organising and Control:** Issues in international marketing planning; International marketing information system; Organising and controlling; International marketing operations.
- **Emerging Issues and developments in international marketing:** Ethical and social issues; International marketing of services; Information technology and international marketing; Impact of globalisation; WTO.

(Minimum Lecture – 9+9+9)

End Semester Examination Contents	Date of Exam	Maximum Marks
Entire Syllabus	14-30 Nov. 2012	60 Marks

References

1. Czinkota, M.R: International Marketing, Dryden Press, Boston.
2. Fayerweather, John: International Marketing, Prentice Hall, New Delhi.
3. Jain, S.C: International Marketing, CBS Publications, New Delhi.
4. Keegan, Warren J.: Global Marketing Management, Prentice Hall, New Delhi.
5. Onkvisit, Sak and John J. Shaw: International Marketing: Analysis and Strategy, Prentice Hall, New Delhi.
6. Paliwoda, S.J (ED): International Marketing, Reader, Routledge, London.
7. Paliwoda, Stanley J.: The Essence of International Marketing, Prentice Hall, New Delhi.
8. Sarathy, R and V Terpstra: International Marketing, Dryden Press, Boston.
9. Vsudeva P.K., International Marketing; Excel Books, New Delhi.

S.No.	Post Graduate Programme Committee Member	Signature
1.	Prof. J.K. Jain	
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3.	Dr. D.K. Nema	
4.		

DEPARTMENT OF COMMERCE

Dr. Harisingh Gour Vishwavidyalaya sagar (M.P.)

STATEMENT OF COURSE STRUCTURE FOR

M.COM. PROGRAMME

SEMESTER – IV (2012-13)

S.No.	Paper Code	Title	Maximum Marx	Credit	Distribution of Credit			
					L	T	P	C
Course – I	COM -C-421	Advanced Financial Accounting (AFA)	100	4	4	0	0	4
Course – II	COM-C-422	Accounting Theory (ATH)	100	4	4	0	0	4
Course – III	COM-C-423	Cost Administration & Control (CAC)	100	4	4	0	0	4
Course – IV	COM-C-424	Institutional Accounting (IAC)	100	3	3	0	0	3
Course – V Out Deptt.	COM-E-421	Marketing Research (MRH)	100	3	3	0	0	3
Course – VI	COM-E-422	Project & Comprehensive Viva-Voce (External)	100	3	3	0	0	3
Total :				21	-	-	-	21

Explanation of Course Code of Core Course : 1. First digit stands for Semester Number. 2. Second digit stands for Course Code (PG). 3. Third digit stands for Course Number. 4. 'C' stands for Core Course	Explanation of Course Code of Elective Course : 1. First digit stands for Semester Number. 2. Second digit stands for Course Code (PG).. 3. Third digit stands for Course Number. 4. 'E' stands for Elective Course
Special Note : 1. In Self Study Course passing is essential but not accounted in cumulative grade point average.	
Elective Papers : - Advertising and Sales Management - Consumer Behaviour, - International Marketing, - Marketing Research, - Computer Based Accounting; - Entrepreneurship Theory and Practice	

S.No.	Post Graduate Programme Committee	Signature
1.	Prof. J.K. Jain (Convener)	

2.	Dr. G.L. Puntambekar	
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DEPARTMENT OF COMMERCE

M.Com. (Sem.-IV) 2012-13

Course – I	COM -C-421	Advanced Financial Accounting (AFA)	100	4	4	0	0	4
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Maximum Marks : 100

OBJECTIVE : This course is designed to impart the knowledge of current financial accounting systems.

COURSE INPUTS

- Final Accounts of company
- Pre-Incorporation Profits & Losses
- Financial Statement Analysis

(Minimum Lecture – 7+7+7)

First Mid Semester Examination Contents	Date of Exam	Maximum Marks
No. : 1,2,3	3-5- Feb. 2012	20 Marks

- Accounting for incomplete records,
- Inflation Accounting,
- Banking Company Accounts

(Minimum Lecture

–7+7+7)

Second Mid Semester Examination Contents	Date of Exam	Maximum Marks
No.: 3,4	14-16 March, 2012	20 Marks

- Responsibility Accounting,
- Accounts of Insurance Companies
- Government Accounting in India
- National and International Accounting Standards, Conceptual Study.
- IFRS.

(Minimum Lecture – 7+7+7)

End Semester Examination Contents	Date of Exam	Maximum Marks
Entire Syllabus	10-25 April, 2012	60 Marks

References

S.No.	Post Graduate Programme Committee Member	Signature
1.	Prof. J.K. Jain	
2.	Dr. G.L. Puntambekar	
3.	Dr. D.K. Nema	

4.		
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DEPARTMENT OF COMMERCE

M.Com. (Sem.-IV) 2012-13

Course – II	COM-C-422	Accounting Theory (ATH)	100	4	4	0	0	4
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Maximum Marks : 100

OBJECTIVE : The objective of this course is to familiarize students with the relevant provisions of various laws influencing business.

COURSE INPUTS

- **Principles of Accounting:** as information system, as a language factors influencing accounting environment, Accounting and economic development. Concept of Accounting Theory, Role and classification of Accounting Theory. Approaches of Accounting Theory.
- **Accounting Concepts, Postulates, and Principles:** G.A.A.P.. Accounting Policies, Revenue Recognition. Study of AS-9, Concept of Expenses. Gain and losses,

(Minimum Lecture – 9+9+9)

First Mid Semester Examination Contents	Date of Exam	Maximum Marks
No. : 1,2,3	3-5- Feb. 2012	20 Marks

- **Revenue Measurement and its relevance:** various concept of Income: Accounting concept. Economic concept and capital maintenance concept. Operating and Non-operating activities. Concept of comprehensive Income. Prior period items and extraordinary items.

(Minimum

Lecture – 9+9+9)

Second Mid Semester Examination Contents	Date of Exam	Maximum Marks
No.: 3,4	14-16 March, 2012	20 Marks

- Conceptual study of Accounting for Changing prices, Segment Reporting, Social Accounting,
- Interim Reporting, Conceptual Human Resource Accounting. Value Added Reporting. Environmental Accounting and reporting.

(Minimum Lecture – 9+9+9)

End Semester Examination Contents	Date of Exam	Maximum Marks
Entire Syllabus	10-25 April, 2012	60 Marks

Suggested Readings:

1. Accounting Theory - Jawahar Lal
2. Accounting Theory - J.C. Maheshwari
3. Accounting Theory - L.S. Porwal
4. Accounting Theory - R. Mangal

S.No.	Post Graduate Programme Committee Member	Signature
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1.	Prof. J.K. Jain	
2.	Dr. G.L. Puntambekar	
3.	Dr. D.K. Nema	
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DEPARTMENT OF COMMERCE

M.Com. (Sem.-IV) 2012-13

Course – III	COM-C-423	Cost Administration & Control (CAC)	100	4	4	0	0	4
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Maximum Marks : 100

OBJECTIVE : The objective of this course is to familiarize students with the relevant provisions of various laws influencing business.

COURSE INPUTS

- Application of Marginal Costing. Key factor analysis. Profit planning, optimum product mix. Make or Buy decision. Price fixation. Discontinuance of product. Diversification of product line. Acceptance of new order, close down decision.
- **Budgeting Process :** Budget Manual Zero Base Budget. Planning. Programming. Budgeting system. Performance Budgeting. Disposal of variance in standard costing. Transfer Pricing: Meaning, necessity and methods.

(Minimum Lecture – 9+9+9)

First Mid Semester Examination Contents	Date of Exam	Maximum Marks
No. : 1,2,3	3-5- Feb. 2012	20 Marks

- **Pricing Strategy:** Factors influencing, product pricing. Pricing decision process. Pricing Methods: Cost plus pricing. Standard cost pricing. Marginal cost pricing. Pricing for target rate of return : Added value. Method of Pricing. Differential cost pricing. Going rate pricing. Opportunity cost pricing. Administered Pricing. Export pricing. Skimming and *penetration* pricing policy. Price discrimination target pricing. Non financial factors of pricing.

(Minimum

Lecture – 9+9+9)

Second Mid Semester Examination Contents	Date of Exam	Maximum Marks
No.: 3,4	14-16 March, 2012	20 Marks

- Cost reduction and cost control, cost control process. Cost Reduction Process. Planning for cost Reduction Techniques for cost control and reduction. Value Analysis. Inventory control Techniques.
- Total Quality Manangeiient (TQM) in costing, Material Requirement Planning, Manufacturing Resource Planning, Product Life Cycle Costing. Feedback control system, costing, Target costing. Enterprises Resource Planning, Synergy Benchmarking, Bussiness Process Outsourcing (BPO)

(Minimum Lecture – 9+9+9)

End Semester Examination Contents	Date of Exam	Maximum Marks
Entire Syllabus	10-25 April, 2012	60 Marks

References

S.No.	Post Graduate Programme Committee Member	Signature
1.	Prof. J.K. Jain	
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3.	Dr. D.K. Nema	
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DEPARTMENT OF COMMERCE

M.Com. (Sem.-IV) 2012-13

Course – IV	COM-C-424	Institutional Accounting (IAC)	100	3	3	0	0	3
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Maximum Marks : 100

OBJECTIVE : The objective of this course is to familiarize students with the relevant provisions of various laws influencing business.

COURSE INPUTS

- Accounting for holding company.
- Accounting for Bank

(Minimum Lecture – 9+9)

First Mid Semester Examination Contents	Date of Exam	Maximum Marks
No. : 1,2,3	3-5- Feb. 2012	20 Marks

- Accounting for Insurance Company (including Life Insurance).
- Double Accounts System.

9+9)

(Minimum Lecture –

Second Mid Semester Examination Contents	Date of Exam	Maximum Marks
No.: 3,4	14-16 March, 2012	20 Marks

- Accounting for Co-operative societies.
- Hotel Accounting.
- Government Accounting.

(Minimum Lecture – 9+9+9)

End Semester Examination Contents	Date of Exam	Maximum Marks
Entire Syllabus	10-25 April, 2012	60 Marks

References

Suggested Readings:

- | | |
|-------------------------------|-------------------|
| 1. Advance Modern Accountancy | Mukliajee & Hanif |
| 2. Advance Accountancy Vol-2 | AK. Sehgal |
| 3. Advance Accountancy Vol-2 | R.L. Gupta |
| 4. Advance Accountancy | Shukla & Grewal |

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DEPARTMENT OF COMMERCE

M.Com. (Sem.-IV) 2012-13

Course – V Out Deptt.	COM-E-421	Marketing Research (MRH)	100	3	3	0	0	3
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Maximum Marks : 100

OBJECTIVE : The purpose of this course is to enable students learn the process, tools and techniques of marketing research.

COURSE INPUTS

- **Introduction to Marketing Research:** Importance, nature and scope of marketing research; Marketing information system and marketing research; Marketing research process and organisation.
- **Problem Identification and Research Design:** Problem identification and definition; Developing a research proposal; Determining research type - exploratory, descriptive and conclusive research; Experimental designs.

(Minimum Lecture – 9+9)

First Mid Semester Examination Contents	Date of Exam	Maximum Marks
No. : 1,2,3	3-5- Feb. 2012	20 Marks

- **Data Resources:** Secondary data sources and usage; Online data sources; Primary data collection methods - questioning techniques, online surveys, observation method; Questionnaire preparation.
- Aptitude measurement and scaling techniques -elementary introduction to measurement scales.
- **Sampling Plan:** Universe, sample frame and sampling unit; Sampling techniques; Sample size determination.

(Minimum Lecture –

9+9+9)

Second Mid Semester Examination Contents	Date of Exam	Maximum Marks
No.: 3,4	14-16 March, 2012	20 Marks

- **Data Collection:** Organisation of field work and survey errors - sampling and non-sampling errors.
- **Data Analysis:** Univariate, bivariate and multivariate data analysis; Report preparation and presentation.
- **Market Research Applications:** Product research; Advertising research; Sales and market research; International marketing research; Marketing research in India.

(Minimum Lecture – 9+9+9)

End Semester Examination Contents	Date of Exam	Maximum Marks
Entire Syllabus	10-25 April, 2012	60 Marks

References

Beri, G.C: Marketing Research. Tata McGraw Hill, New Delhi.
 Boyd, H.W., Ralph Westfall and S.F.Starsh: Marketing Research : Text and Cases,
 Richard D. Irwin, Boston.
 Chisnall, Peter M.: The Essence of Marketing Research, Prentice Hall, New Delhi.
 Churchill, Gilbert A.: Basic Marketing Research, Dryden Press, Boston.
 Davis, J.J: Advertising Research, Prentice Hall, New Delhi.

S.No.	Post Graduate Programme Committee Member	Signature
1.	Prof. J.K. Jain	
2.	Dr. G.L. Puntambekar	
3.	Dr. D.K. Nema	
4.		

DEPARTMENT OF COMMERCE

M.Com. (Sem.-IV) 2012-13

Course – VI	COM-E-422	Project & Comprehensive Viva-Voce (External)	10 0	3	3	0	0	3
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Maximum Marks : 100

OBJECTIVE : The objective of this course is to familiarize students with the relevant provisions of various laws influencing business.

COURSE INPUTS

(Minimum Lecture – 9+9+9)

First Mid Semester Examination Contents	Date of Exam	Maximum Marks
No. : 1,2,3	3-5- Feb. 2012	20 Marks

(Minimum

Lecture – 9+9+9)

Second Mid Semester Examination Contents	Date of Exam	Maximum Marks
No.: 3,4	14-16 March, 2012	20 Marks

(Minimum Lecture – 9+9+9)

End Semester Examination Contents	Date of Exam	Maximum Marks
Entire Syllabus	10-25 April, 2012	60 Marks

References

S.No.	Post Graduate Programme Committee Member	Signature
1.	Prof. J.K. Jain	
2.	Dr. G.L. Puntambekar	
3.	Dr. D.K. Nema	
4.		

STATEMENT OF COURSE STRUCTURE FOR Ph.D PROGRAMME (COURSE WORK)

SEMESTER – I SESSION- 2012-13

S.No.	Paper Code	Title	Max Mar ks	Cr ed it	Distribution of Credit			
					L	T	P	C
Course – I	COM -C-141	Business Environment (BEN)	100	4	4	0	0	4
Course – II	COM -C-142	Capital Market Operations (CMO)	100	4	4	0	0	4
Course – III	COM -C-143	Specialization: (Any one) Financial Management (FMT) Financial Accounting (FAC) Marketing Management (MMT) Human Resource Management (HRM) Production Management (PMT) Tax Accounting & Management (TAM)	100	4	4	0	0	4
Course – IV	COM -C-144	Computer Applications in Research (CAR)	100	4	4	0	0	4
Course –VI	COM -C-145	Preparatory Seminar & Presentation (PSP)	100	8	0	0	0	8
Total :				24	-	-	-	24

Explanation of Course Code:

- | | |
|--|---|
| 1. First one stands for Semester Number. | 2. Second digit stands for Course Code (PH.D) |
| 3. Third digit stands for Course Number. | 4. 'C' stands for Core Course/Paper. |

S.No. Post Graduate Programme Committee

Signature

1. Prof. J.K. Jain
2. Dr. G.L. Puntambekar
3. Dr. D.K. Nema

4. (Student Nominee)

DEPARTMENT OF COMMERCE

Ph.D. (Semester-I)

SESSION- 2012-13

Course – I	COM -C-141	Business Environment (BEN)	100	4	4	0	0	4
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Maximum Marks: 100

OBJECTIVE: The objective of this course is to impart knowledge of Indian and International economy.

UNIT I

- Economic trends (overview) Income, Savings and Investment, Structure of Indian Industry- Public and Private Sector, Trade (Foreign)- Balance of Payments, Recent Policies- Money, Finance, Prices.

(Minimum Lectures - 3+3+3+3+3)

First Mid Semester Examination Contents	Date of Exam	Maximum Marks
Unit One only	01 - 03 Sept., 2012	20 Marks

UNIT II

- Problems of Growth, Unemployment, Poverty, Regional Imbalances, Social injustice, Inflation, Parallel economy, Industrial Sickness. The current five year plan, Major Policies, Resource allocation.

(Minimum Lectures - 3+3+3+3+3)

Second Mid Semester Examination Contents	Date of Exam	Maximum Marks
Unit Two only	1 - 3 Oct. 2012	20 Marks

UNIT III

- International trading environment, Trends of World trade and Problems of developing countries, International Economic Grouping GATT, WTO, World Bank, IMF, UNCTAD.

(Minimum Lectures - 3+3+3+3+3)

End Semester Examination Contents	Date of Exam	Maximum Marks
Entire Syllabus	14 - 30 Nov. 2012	60 Marks

BOOKS RECOMMENDED :

- MkW- ftusUnz dqekj tSu] O;kolkf;d i;kZoj.k] e;/izns'k fgUnh xzUFk vdkneh johUnzukFk Bkdqj ekxZ] ckuxaxk Hkksiky ¼e-iz-½

S.No. Post Graduate Programme Committee

Signature

- Prof. J.K. Jain
- Dr. G.L. Puntambekar
- Dr. D.K. Nema

4. (Student Nominee)

DEPARTMENT OF COMMERCE

Ph.D. (Semester-I)

SESSION- 2012-13

Course – II	COM -C-142	Capital Market Operations (CMO)	100	4	4	0	0	4
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Maximum Marks: 100

OBJECTIVE: The objective of this course is to develop the knowledge of capital market operations.

UNIT I

- **Stock Markets in India/Stock Exchange in India: Introduction-** Operations of Indian Stock Market, Definition of Capital Market, Classification, Purpose Stock Market, Shortcomings of Stock Markets, Primary vs Secondary Market, Stock Market in India, Stock Market Information System, Principal Weaknesses of Indian Stock Market, Directions to Reform the Functioning of Stock Exchange, National Stock Exchange of India Ltd., Over the Counter Exchange of India (OTCEI), Inter-connected Stock Exchange of India, Demutualisation of Stock Exchanges, Money Market, Composition of the Indian Money market, Certificate of Deposit, Call Money Market, Repurchase Agreements (REPOS), Bills Rediscounting, Summary, Short and Easy Questions, References.
- **Capital Market Reform:** Recent Development in the Indian Stock Market, Meaning of Depository, Dematerialisation, Rematerialisation, Depositories in India, Custodial Services, Nature of Transactions in Stock Market, Basic Types of Transaction, Summary, Short and Easy Questions, References.

(Minimum Lectures – 3+3+3+3+3)

First Mid Semester Examination Contents	Date of Exam	Maximum Marks
Unit One only	01 - 03 Sept., 2012	20 Marks

UNIT II

- **Economic Analysis:** Security Analysis and Investment Decision, Fundamental Analysis, Economy- Industry- Company Analysis: a Framework, Investment making Process, Economic Forecasting, Barometric or Indian Approach, Money and Stock Prices, Diffusion Index, Geometric Model Building Approach, Economy and Industry Analysis, Summary, Short and Easy Questions, References.
- **Fundamental Analysis 3: Company Analysis:** Need for Company Analysis, Framework of Company Analysis, Fundamental Analysis Model, Determining Earnings- Multiplier (P/E) Ratio, Dividend Discount Model of Valuation, Comparative P/E Approach, Growth Stocks, Forecasting Earnings Per Share, Summary, Short and Easy Questions, References.
- **Technical Analysis:** Introduction to Technical Analysis and Assumptions, Technical V/S Fundamental Analysis, Old Puzzles and New Developments, Neutral Networks, Tools of Technical Analysis, Dow Theory, Criticism of Dow Theory, Types of Trend, Technical Analysis: Chart Types, Technical Analysis: Moving Averages, Exponential Moving Average (EMA), Major Uses of Moving Averages, Technical Analysis: Indicators and Oscillators, Limitations of Charts, The Short Interest Ratio Theory, Criticisms of Technical Analysis, Summary, Short and Easy Questions, References.

(Minimum Lectures – 3+3+3+3+3)

Second Mid Semester Examination Contents	Date of Exam	Maximum Marks
Unit Two only	1 - 3 Oct. 2012	20 Marks

UNIT III

- **Capital Market Theory:** Risk-free Lending and Borrowing, Introduction to CAPM, Portfolio risk, Security Market Line (SML), Capital Market Line (CML), Beta Factor of a Market Portfolio, Benefits and Limitations of CAPM, Arbitrage Pricing Model, Arbitrage Pricing Theory (APT), Using the Apt, Modern Portfolio Theory, Summary, Short and Easy Questions, References.
- **Performance Evaluation of Portfolio:** Introduction, Methods of Calculating Portfolio Returns, Portfolio Performance and Risk Adjusted Methods, Determinants of Portfolio Performance, Market Timing, Benchmark Portfolios for Performance Evaluation, Summary, Short and Easy Questions, References.
- **Forecasting of Portfolio Performance:** What are Neural Networks, Artificial Neural Networks, Fuzzy Logic, Behavioural Models, Summary, Short and Easy Questions, References.

(Minimum Lectures - 3+3+3+3+3)

End Semester Examination Contents	Date of Exam	Maximum Marks
Entire Syllabus	14 - 30 Nov. 2012	60 Marks

BOOKS RECOMMENDED :

1. Sudhindra Bhat " Security Analysis and Portfolio Management Excel Books New Delhi

S.No.	Post Graduate Programme Committee	Signature
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2.	Dr. G.L. Puntambekar	
3.	Dr. D.K. Nema	
4.	(Student Nominee)	

DEPARTMENT OF COMMERCE

Ph.D. (Semester-I)

SESSION- 2012-13

Course – III	COM -C-143	Specialization: (Any one) Financial Management (FMT)	100	4	4	0	0	4
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Maximum Marks: 100

OBJECTIVE: The objective of this course is to learn the financial management application for managerial decisions.

UNIT I

- **Financial Management:** Nature of financial management, Objectives of Financial Management, Finance function, Scope of financial management, Responsibilities and functions of Financial Manager.
- **Analysis of Financial Statements:** Meaning of Financial Statement, Nature of financial statements, Meaning of financial statement analysis, Form and contents of balance sheet, Trading and profit and loss account, Limitations of Financial Statements.
- **Financial Planning:** Nature and meaning of financial planning, Steps in financial planning, Need and importance of financial planning, Factors influencing financial planning, Characteristics of a sound financial plan, Limitations of financial planning.
- **Capitalization:** Importance of capitalization, Theories of capitalization, Meaning of Under-capitalization, Watered stock.

(Minimum Lectures – 3+3+3+3+3)

First Mid Semester Examination Contents	Date of Exam	Maximum Marks
Unit One only	01 - 03 Sept., 2012	20 Marks

UNIT II

- **Capital Structure:** Difference between of capital structure and capitalization, Balanced capital structure, Capital gearing, Trading on Equity, Limitations of trading on equity.
- **Cash Budget:** Cash budget and income statement, Importance/ Significance of Cash budget, Cash Budget and working capital budget.
- **Dividend Policy:** Meaning of dividend policy, Nature of dividend policy, Types of dividends, Forms of Dividend Policy.
- **Funds Flow Statement:** Objectives of funds flow statement, Distinction between funds flow statements and balance sheet, Distinction between funds flow statement and Income statement, preparation of a funds flow statement, Limitations of fund flow statement.

(Minimum Lectures – 3+3+3+3+3)

Second Mid Semester Examination Contents	Date of Exam	Maximum Marks
Unit Two only	1 - 3 Oct. 2012	20 Marks

UNIT III

- **Cash Flow Statement t:** Objectives of Cash flow statement, uses of cash flow statement, Difference between funds flow and cash statement, Limitations of cash flow Statement.
- **Ratio Analysis:** Ratio Analysis, steps in the process of ratio analysis, Interpretation of ratios, Objectives of ratio-analysis, Role and importance of ratio analysis, Ratios used in analysis of financial statements, Limitations of Ratio analysis.
- **Break-Even Analysis:** Introduction to Break-Even analysis, Marginal Costing, Limitation of marginal costing, Break- Even Point.
- **Industrial Finance:** Industrial finance in India, IFCI, IDBI, ICICI, SIDBI, UTI

(Minimum Lectures - 3+3+3+3+3)

End Semester Examination Contents	Date of Exam	Maximum Marks
Entire Syllabus	14 - 30 Nov. 2012	60 Marks

BOOKS RECOMMENDED :

1. Khan, M.Y. & P.K. Jain : Financial Management
2. Kuchhal, S.C.: Financial Management
3. Kulkarni, P.V. : Corporation Finance : Principles and Problems.
4. Pandey, I.M.: Financial Management
5. Van Horne, J.C.: Financial Management and Policy
6. Khan, M.Y.: Financial Management (Tata McGraw Hill)
7. Jain, N.K.: How to Borrow from Financial & Banking Institutions (Nabhi Pub., New Delhi)
8. Srinivasan, S. Cash and Working Capital Management, Vikas Publishing House, New Delhi.
9. Dhameeja Nand and Sastry, K.S. Finance and Accounting for Management Competitiveness, Wheeler Publishing, Allahabad.
10. D.C. Sharma, Management Accounting.
11. Accounting from Financial Analysis: J.D. Agrawal, Institute of Finance, New Delhi
12. Hingorani, N.L. & O.P. Chawala: Management Accounting
13. Hingorani, N.L. Ramanathan, A.R. & Grewal T.S. Management Accounting
14. Gupta, S.P.: Management Accounting
15. Murthy, Guruprasad: Management Accounting.
16. Shukla, S.M. Practical Problems in Advanced Accountancy.
17. Srinivasan, N.P.: Management Accounting
18. Anthony, R.N. Management Accounting Text & Case (Richard D. Irwin, Illiociis)
19. Anthony, R.N. Management Accounting Principles (Richard D. Irwin, Illiociis)
20. Agrawal, J.D.: Accounting for Financial Analysis (Indian Institute of Finance, New Delhi)
21. M. Motihar Function Management, Prayag Pustak Bhawan Allahabad

S.No. Post Graduate Programme Committee

Signature

1. Prof. J.K. Jain
2. Dr. G.L. Puntambekar
3. Dr. D.K. Nema
4. (Student Nominee)

DEPARTMENT OF COMMERCE

Ph.D. (Semester-I)

SESSION- 2012-13

Course – III	COM -C-143	Specialization: (Any one) Financial Accounting (FAC)	100	4	4	0	0	4
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Maximum Marks: 100

OBJECTIVE: The objective of this course is to develop the knowledge accounting tools and techniques.

UNIT I

- **Financial Reporting: A overview:** Concept of Financial Reporting, Financial Reporting and Financial Statements, Objectives of Financial Reporting, Developments on Financial Reporting Objectives, Accounting Principles Board Statement No.4, Trueblood Report, The Corporate Report (UK) FASB Concept No. 1, CICA's Stamp Report, Users in Financial Reporting, General Purpose Financial Reporting, Specific Purpose Report, Qualitative Characteristics of Financial Reporting Information, Relevance, Reliability, Understandability, comparability, Consistency, Neutrality, Materiality, Timeliness, Verifiability, Conservatism, Substance Over Form, Significance of Company Annual Report, Benefits of Financial Reporting, Establishing Accounting and Reporting Objectives, Conceptual Framework, Benefits of Conceptual Framework, FASB's Conceptual Framework, IASB's Conceptual Framework, Uses of IASB's Conceptual Framework, Subject matter of IASB's Framework, IASB's Attempts to Improve Conceptual Framework, ICAI Awards for Excellence in Financial Reporting, References, Questions, Multiple Choice Questions, Appendix 10A IASB's Framework for the preparation and presentation of financial statements, Issued in July 1989.
- **Accounting Standards:** Defining the Term 'Standard', Benefits of Accounting Standards, Management and Standard Setting, Standard Setting by Whom, Difficulties in Standard Setting, Types of Accounting Standards, Standard Setting in UK and USA, Standard Setting in India, Standard Setting Bodies in India, Standard Set by ASB, Existing Procedure for Setting Standards, Existing Standards, Compliance with Accounting Standards, Impact of IASs on Indian ASs, Reasons for Slow Progress Made by ASB in India, A few Suggestions, Conclusion, References, Questions.

(Minimum Lectures - 3+3+3+3+3)

First Mid Semester Examination Contents	Date of Exam	Maximum Marks
Unit One only	01 - 03 Sept., 2012	20 Marks

UNIT II

- **Accounting for changing prices:** Historical Cost Accounting (HCA), Utility of Inflation- Adjusted Account, Nature of Price Changes, Methods of Price Changes, Methods of Accounting for Changing prices, Current Purchasing Power Accounting (CPPA), Current Cost Accounting (CCA), Inflation Accounting in Different Countries, USA, UK, Inflation Accounting in India, International Accounting Standards Committee, Inflation Accounting Disclosures by Indian Companies, References, Questions, Multiple Choice Questions.
- **Segment Reporting:** Nature of a Diversified Company, Benefits of Segment Reporting, Arguments Against Segment Reporting, Bases of Segmentation, Selecting a Basis of Segmentation, Identifying Reportable Segments, Primary and Secondary

Segment Reporting Formats, Business and Geographical Segments, Reportable Segments, Primary Reporting Format, Secondary Segment Information, Other Disclosures, Disclosures in Segment Reports, AS 17 on Segment Accounting Policies, Difficulties in Segment Reporting, Segment Disclosures by Indian Companies, References, Questions, Multiple Choice Questions, Appendix 13 A Illustration on Determination of Reportable Segments.

- **Interim Reporting:** Need for Interim Reporting, SEBI's Guidelines on Interim Reporting, Scope of AS 25 Interim Financial Result, AS 25 on Disclosure of Interim Financial Information, AS 25 on Recognition and Measurement, Guidance Note on Applicability of AS 25 to Interim Financial Result, Problems in Interim Reporting, Interim Reporting Practices in India, Improving Interim Reports, References, Questions, Multiple Choice Questions.

(Minimum Lectures - 3+3+3+3+3)

Second Mid Semester Examination Contents	Date of Exam	Maximum Marks
Unit Two only	1 - 3 Oct. 2012	20 Marks

UNIT III

- **Harmonisation and Global Convergence of Accounting Standards:** Need of Harmonisation, Convergence of Accounting Standards, Standardisation and Harmonisation, Arguments for Harmonisation and Global Convergence, International Accounting Standard Committee (IASC) and IASB, Process of Developing International Accounting Standards, IASs and IFRSs, Benefits of Global Accounting Standards, IASB's Required Disclosure, IASC and Harmonisation, First-Time Adoption of IFRSs, Public Sector and IFRSs, IFRSs: Principles- Based Approach, IFRS in USA, IFRS in Europe, Achievements of IASB, International Federation of Accountants (IFAC), The United Nations, The Organisation for Economic Cooperation and Development (OECD), The European Economic Community, Obstacles in Convergence and Harmonisation, Suggestions for Increased Convergence and Harmonisation, Conclusion, References, Questions, Appendix 15A Use of IFRSs for Domestic Reporting by Listed Companies in Different Countries.
- **Statement of Changes in Financial Positions:** Concept, Concept of Funds, Funds Defined as Working Capital, Sources and Uses of Working Capital, Effect of Transaction on working capital, Main steps in preparing the Statement, Schedule of Changes in Working Capital, Format of Funds Flow Statement, Treatment of Provision for Taxation and Proposed Dividends, Cash Flow Statement, Concept, Classification of Cash Flow Statement, Preparing Cash Flow Statement, Significance of Cash Flow Statement, Limitations of Cash Flow Statement, Statement of Changes in Total Financial Resources, Questions, Multiple Choice Questions, Problems.
- **Financial Statement Analysis:** Meaning, Objectives of Financial Statement Analysis, Horizontal Analysis, Vertical Analysis, Trend Analysis, Ratio Analysis, Common Size Statements, Liquidity or Short Term Solvency Analysis, Analysis for Measuring the management of Assets, Profitability Analysis, Capital Structure or Gearing Analysis, Market Strength or Investor Analysis, Growth and Stability Analysis, Limitations of Financial Ratios, Questions, Multiple Choice Questions, Problems.

(Minimum Lectures - 3+3+3+3+3)

End Semester Examination Contents	Date of Exam	Maximum Marks
Entire Syllabus	14 - 30 Nov. 2012	60 Marks

BOOKS RECOMMENDED :

1. Dr. Jawahar Lal "Accounting Theory and Practice", Himalaya Publishing House, Mumbai, Delhi, Bangalore, Hyderabad, Chennai, Ernakulam, Nagpur, Pune, Ahmedabad, Lucknow

S.No.	Post Graduate Programme Committee	Signature
1.	Prof. J.K. Jain	
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4.	(Student Nominee)	

DEPARTMENT OF COMMERCE

Ph.D. (Semester-I)

SESSION- 2012-13

Course – III	COM -C-143	Specialization: (Any one) Marketing Management (MMT)	100	4	4	0	0	4
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Maximum Marks: 100

OBJECTIVE: The objective of this course is to develop the knowledge of presents marketing scenario for research purpose.

UNIT I

- **Meaning and concept of Marketing:** Meaning of marketing, definitions of marketing, nature and scope of marketing, functions of marketing management, marketing strategy and marketing mix, importance of marketing, marketing organisation.
- **Marketing research:** Meaning of marketing research, definitions of marketing research, salient features or characteristics of marketing research, scope or areas of marketing research, objectives of marketing research, importance/advantages of marketing research, marketing research procedure, sources of marketing research data, methods or techniques of marketing research, distinction between market research and marketing research, Meaning concept and definitions of sales forecasting, objectives of sales forecasting, methods of sales forecasting, steps in sales forecasting, importance, advantages of sales forecasting, limitations of sales forecast.

(Minimum Lectures - 3+3+3+3+3)

First Mid Semester Examination Contents	Date of Exam	Maximum Marks
Unit One only	01 - 03 Sept., 2012	20 Marks

UNIT II

- **Channels of distribution:** Meaning of channel of distribution, functions of channel of distribution, factors considered important in deciding the channel of distribution, various types of channel of distribution (classification of distribution channels), role & importance of channel of distribution.
- **Advertising and Sales Promotion:** Meaning of advertising, definitions of advertising, characteristics or elements of advertising, objectives of advertising, nature of advertising, scope of advertising, functions of advertising, means or media of advertisement, selecting an advertisement media, preparation of an advertising copy, essential qualities of a good advertising copy, rules or principles of advertisement, meaning and definition of sales promotion, importance or advantages of sales promotion, methods of sales promotion, limitations of sales promotion.

(Minimum Lectures - 3+3+3+3+3)

Second Mid Semester Examination Contents	Date of Exam	Maximum Marks
Unit Two only	1 - 3 Oct. 2012	20 Marks

UNIT III

- **Export marketing:** Export marketing, introduction to export marketing difference between domestic marketing and export marketing marketing advantages of export marketing factors to be considered before entering export field, methods of entering foreign market economic reasons for export marketing, importance of export marketing problems of export marketing.

(Minimum Lectures - 3+3+3+3+3)

End Semester Examination Contents	Date of Exam	Maximum Marks
Entire Syllabus	14 - 30 Nov. 2012	60 Marks

BOOKS RECOMMENDED :

1. Mc Carthy E.J.: Basic Marketing- A Managerial Approach.
2. Philip Kotler: Marketing Management: Analysis, Planning and Control, (Prentice Hall of India, New Delhi)
3. Still & Cundiff: Basic Marketing (Prentice Hall)
4. Hanson H. I.: Marketing: Text & Cases.
5. Pheeps & Westling: Marketing Management
6. Boyd and Kapoor: Reading in Marketing Management
7. Britt & Boyd: Marketing Management & Administrative action
8. Lazer & Kailey: Marketing Management View Points and Perspectives.
9. M. Motihar, Functional Management, Prayag Pustak Bhawan Allhabad
10. Dr. Jinendra Kumar, Dr. Nareshchandra Triphati "Marketing Management" Madhypradesh Hindi Granth Acadmi, Bhopal

S.No. Post Graduate Programme Committee

Signature

1. Prof. J.K. Jain
2. Dr. G.L. Puntambekar
3. Dr. D.K. Nema
4. (Student Nominee)

DEPARTMENT OF COMMERCE

Ph.D. (Semester-I)

SESSION- 2012-13

Course – III	COM -C-143	Specialization: (Any one) Human Resource Management(HRM)	100	4	4	0	0	4
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Maximum Marks: 100

OBJECTIVE: The objective of this course is to develop the skills to assess and employ personnel.

UNIT I

- **Human Resources Management-** Meaning, Objectives, Scope and Importance. Function and Responsibilities of H.R. Manager. Principles of H.R.M.
- **Man Power Planning-** Recruitment, Selection Promotion.

(Minimum Lectures - 3+3+3+3+3)

First Mid Semester Examination Contents	Date of Exam	Maximum Marks
Unit One only	01 - 03 Sept., 2012	20 Marks

UNIT II

- Training and Development Method of Training, Performance, Job evaluation Concept and Technique.
- **Industrial Relation-** Concept, Scope and Objectives. Trade union their function and role. Industrial unrest causes and remedies.

(Minimum Lectures - 3+3+3+3+3)

Second Mid Semester Examination Contents	Date of Exam	Maximum Marks
Unit Two only	1 - 3 Oct. 2012	20 Marks

UNIT III

- **Industrial Dispute-** Prevention and settlement of Industrial dispute, Collective bargaining.

(Minimum Lectures - 3+3+3+3+3)

End Semester Examination Contents	Date of Exam	Maximum Marks
Entire Syllabus	14 - 30 Nov. 2012	60 Marks

BOOKS RECOMMENDED :

1. Dr. Gaurav Sankalp, "Human Resource Management" Sahitya Bhawan Publications

S.No. Post Graduate Programme Committee

Signature

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DEPARTMENT OF COMMERCE

Ph.D. (Semester-I)

SESSION- 2012-13

Course – III	COM -C-143	Specialization: (Any one) Production Management (PMT)	100	4	4	0	0	4
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Maximum Marks: 100

OBJECTIVE: The objective of this course is to develop the knowledge productivity related issues.

UNIT I

- **Introduction:** Meaning of production management, definitions of production management, Scope of production management, objectives of production management, functions/responsibilities of production manager/functions of production management, production organisation, importance of production management, types of production systems.
- **Product Development:** Meaning of product development, objects of product development, considerations in the process of product development, importance of product development, process of planning a new product, problems in product development (factors responsible for failure of a new product, product development principles, (i) diversification (ii) standardization (iii) simplification (iv) specialization, test marketing.

(Minimum Lectures - 3+3+3+3+3)

First Mid Semester Examination Contents	Date of Exam	Maximum Marks
Unit One only	01 - 03 Sept., 2011	20 Marks

UNIT II

- **Production Planning and Control:** Meaning of production planning and control, objectives of production planning and control, main elements or functions of production planning and control, importance of production planning and control, organisation of production planning and control, characteristics of production planning, importance of production planning, steps in production planning, production control, difference between production planning and production control.
- **Quality Control:** Meaning of quality control, need for quality control, objectives of quality control, functions of quality control, advantages/importance of quality control, steps in quality control, methods of quality control, statistical quality control, techniques of statistical quality control, importance of statistical quality control.

(Minimum Lectures - 3+3+3+3+3)

Second Mid Semester Examination Contents	Date of Exam	Maximum Marks
Unit Two only	1 - 3 Oct. 2011	20 Marks

UNIT III

- **Materials and purchasing management: Materials management:** Introduction, definitions of materials management, objectives of materials management, functions of materials management, scope of materials management, stages of materials management, organisation of materials management department, importance of materials management, purchasing management: an introduction, objectives of purchasing, principles of right purchasing, organisation for purchasing, methods of purchasing, steps in purchasing procedure, purchasing responsibilities.
- **Inventory Control:** Meaning of inventory control, aspects of inventory management, objectives and importance of inventory management, optimum level of inventory, minimum and maximum stock limits, reordering level and danger level, economic order quantity (EOQ), determination of economic order quantity, ABC analysis, technique of inventory control, advantages of ABC analysis, other techniques of inventory control.

(Minimum Lectures - 3+3+3+3+3)

End Semester Examination Contents	Date of Exam	Maximum Marks
Entire Syllabus	14 - 30 Nov. 2011	60 Marks

BOOKS RECOMMENDED :

1. M. Motihar, Functional Management, Prayag Pustak Bhawan Allahabad

S.No. Post Graduate Programme Committee

Signature

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3. Dr. D.K. Nema
4. (Student Nominee)

DEPARTMENT OF COMMERCE

Ph.D. (Semester-I)

SESSION- 2012-13

Course – III	COM -C-143	Specialization: (Any one) Tax Accounting & Management (TAM)	100	4	4	0	0	4
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Maximum Marks: 100

OBJECTIVE: The objective of this course is to develop the knowledge productivity related issues.

UNIT I

- **Concept of Tax Planning:** Meaning; Scope, Importance; Objectives of Tax Planning Tax Avoidance and Tax Evasion; Corporate Taxation & Dividend Tax.
- **Areas of Tax Planning:** Ownership Aspect, Activity Aspects & Locational Aspects, Nature of the Business & Tax Planning.

(Minimum Lectures – 3+3+3+3+3)

First Mid Semester Examination Contents	Date of Exam	Maximum Marks
Unit One only	01 - 03 Sept., 2011	20 Marks

UNIT II

- **Tax Planning and Setting up New Business:** Deductions Available to New Industrial Undertaking; Amalgamation; Merger and Tax Planning; Special Tax Provisions- Tax Provisions Relating to Free Trade Zones, Infrastructure Sector & Backward Areas Tax Incentives for Exporters.
- **Tax Planning and Financial Decisions:** Capital Structure Decision, Dividend, Inter Corporate Dividend, Bonus Shares, Purchase of Assets Out of own funds or out of Borrowed funds.

(Minimum Lectures – 3+3+3+3+3)

Second Mid Semester Examination Contents	Date of Exam	Maximum Marks
Unit Two only	1 - 3 Oct. 2011	20 Marks

UNIT III

- **Tax Management:** Introduction; Difference Between Tax Planning and Tax Management, Areas of Tax Management, Return of Income and Assessment; Penalties and Prosecutions, Appeals and Revisions.

(Minimum Lectures – 3+3+3+3+3)

End Semester Examination Contents	Date of Exam	Maximum Marks
Entire Syllabus	14 - 30 Nov. 2011	60 Marks

BOOKS RECOMMENDED :

1. Ahuja, G.K. and Ravi Gupta: Systematic Approach to Income Tax and Central Sales Tax; Bharat Law House, New Delhi.

2. Lakhotia, R.N. Corporate Tax Planning; Vision Publications, Delhi
3. Singhanian, V.K. Direct Taxes: Law and Practice, Taxman's Publication Delhi.
4. Singhanian, Vinod K: Direct Tax Planning and Management, Taxman's Publication, Delhi
5. djkk/ku ,oa dj vk;kstu & dfiy 'kekZ ,oa ,u-ds- 'kekZ
6. vk;dj ,oa dj fu;kstu & ,p-lh- esgjs=k
7. vk;dj ,oa dj fu;kstu& Jhiky Idyspk

S.No.	Post Graduate Programme Committee	Signature
1.	Prof. J.K. Jain	
2.	Dr. G.L. Puntambekar	
3.	Dr. D.K. Nema	
4.	(Student Nominee)	

DEPARTMENT OF COMMERCE

Ph.D (Semester -I)

SESSION- 2012-13

Course –IV	COM -C-144	Computer Applications in Research (CAR)	100	4	4	0	0	4
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Maximum Marks: 100

OBJECTIVE: The objective of this course is to develop computer's familiarity with research.

UNIT I

- **The Computer: Its Role in Research:** Introduction; The Computer and Computer Technology; The Computer System; Important Characteristics; The Binary Number System; Computer Applications; Computers and Researcher.

Lectures - 3+3+3+3+3)

First Mid Semester Examination Contents	Date of Exam	Maximum Marks
Unit One only	01 - 03 Sept., 2012	20 Marks

UNIT II

- **Introduction of MS-Excle'97:** worksheets- structure, components, saving, opening, printing, formatting the worksheet, Working with Charts: Creating selecting the values, saving, loading and printing, Data Retrieval: Filter, Pivot Table, Working With- Functions- Mathematical, Statistical and Financial.
- **Database Management with MS Access:** Building and database editing & records, deleting records, shorting and finding records, Concepts of Table, Query, Form, Reports, Macro and module, Create table, Data types and its properties.

(Minimum Lectures - 3+3+3+3+3)

Second Mid Semester Examination Contents	Date of Exam	Maximum Marks
Unit Two only	1 - 3 Oct. 2012	20 Marks

UNIT III

- **Forms:** Creating & editing, Searching the database, sorting the database Editing and Modifying the database, Designing the custom screen display, working with Wizard, Query, Designing and execution of query.
- **Report:** Creating and printing formatted reports, Designing and different views of reports, Utility of reports, Concept and Primary and Foreign key in database, Relationship: Create and define the utility, managing multiple data files, Making decisions, Designing and developing programs, Debugging techniques, managing numbers and dates.

(Minimum Lectures - 3+3+3+3+3)

End Semester Examination Contents	Date of Exam	Maximum Marks
Entire Syllabus	14 - 30 Nov. 2012	60 Marks

BOOKS RECOMMENDED :

1. M.S. Access, BPB Publication.
2. Excel 4, BPB Publication

S.No. Post Graduate Programme Committee**Signature**

1. Prof. J.K. Jain
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4. (Student Nominee)

DEPARTMENT OF COMMERCE

Ph.D. (Semester-I)

SESSION- 2012-13

Course –V	COM -C-145	Preparatory Seminar & Presentation (PSP)	100	8	0	0	0	8
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Maximum Marks: 100

OBJECTIVE: The objective of this course is to develop effective communication skills among the students.

UNIT I

- Preparation of PPT

(Minimum Lectures - 3+3+3+3+3)

First Mid Semester Examination Contents	Date of Exam	Maximum Marks
Unit One only	01 - 03 Sept., 2011	20 Marks

UNIT II

- Developing Communication Skills

(Minimum Lectures - 3+3+3+3+3)

Second Mid Semester Examination Contents	Date of Exam	Maximum Marks
Unit Two only	1 - 3 Oct. 2011	20 Marks

UNIT III

- Presentation

(Minimum Lectures - 3+3+3+3+3)

End Semester Examination Contents	Date of Exam	Maximum Marks
Entire Syllabus	14 - 30 Nov. 2011	60 Marks

BOOKS RECOMMENDED :

S.No. Post Graduate Programme Committee

Signature

1. Prof. J.K. Jain
2. Dr. G.L. Puntambekar
3. Dr. D.K. Nema
4. (Student Nominee)

STATEMENT OF COURSE STRUCTURE FOR Ph.D PROGRAMME (COURSE WORK)

SEMESTER – II SESSION- 2012-13

S.No.	Paper Code	Title	Max Mark s	Cre dit	Distribution of Credit			
					L	T	P	C
Course – I	COM -C-241	Research Methodology (RMY)	100	4	4	0	0	4
Course – II	COM -C-242	Advanced Statistics (AST)	100	4	4	0	0	4
Course – III	COM -C-243	Sample & Scaling Techniques (SST)	100	4	4	0	0	4
Course – IV	COM -C-244	Operational Research Techniques (ORT)	100	4	0	0	0	4
Course – V	COM -C-245	Project Report Writing (PRW)	100	8	0	0	0	8
Total :				24	-	-	-	24

Explanation of Course Code:

- | | |
|--|---|
| 1. First one stands for Semester Number. | 2. Second digit stands for Course Code (PH.D) |
| 3. Third digit stands for Course Number. | 4. 'C' stands for Core Course/Paper. |

S.No. Post Graduate Programme Committee

Signature

1. Prof. J.K. Jain
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3. Dr. D.K. Nema
4. (Student Nominee)

DEPARTMENT OF COMMERCE

Ph.D. (Semester-II)

SESSION- 2012-13

Course – I	COM -C-241	Research Methodology (RMY)	100	4	4	0	0	4
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Maximum Marks: 100

OBJECTIVE: The objective of this course is to develop research oriented skill for innovative research.

UNIT I

- **An Introduction:** Meaning of Research; Objectives of Research; Motivation in Research; Types of Research; Research Approaches; Significance of Research; Research Methods versus Methodology; Research and Scientific Method; Importance of Knowing How Research is Done; Research process; Criteria of Good Research; Problems Encountered by Research in India.
- **Defining the Research Problem :** What is a Research Problem? Selecting the Problem; Necessity of Defining the Problem; Technique Involved in Defining a Problem; An Illustration; Conclusion.

(Minimum Lectures - 3+3+3+3+3)

First Mid Semester Examination Contents	Date of Exam	Maximum Marks
Unit One only	01 - 03 Sept., 2012	20 Marks

UNIT II

- **Data Collection :** Collection of Primary Data; Collection of Data through Questionnaires; Collection of Data through Schedules; Different between Questionnaires and Schedules; Some Other Methods of Data Collection; Collection of Secondary Data; Selection of Appropriate Method for Data Collection; Case Study Method; Appendices (i): Guidelines for Constructing Questionnaire/ Schedule; (ii) Guidelines for Successful Interviewing; (iii) Difference between Survey and Experiment.
- **Processing and Analysis :** Processing Operations; Some Problems in Processing; Elements/Types of Analysis; Statistics in Research; Measures of Central Tendency; Measures of Dispersion; Measures of Asymmetry (Skewness); Measures of Relationship; Simple Regression Analysis; Multiple Correlation and Regression Partial Correlation; Association in Case of Attributes; Other Measures; Appendix; Summary Chart Concerning Analysis of Data.
- **Research Design:** Meaning of Research Design; Need for Research Design; Features of a Good Design; Important Concepts Relating to Research Design; Different Research Designs; Basic principles of Experimental Designs; Conclusion; Appendix; Developing a Research Plan.

(Minimum Lectures - 3+3+3+3+3)

Second Mid Semester Examination Contents	Date of Exam	Maximum Marks
Unit Two only	1 - 3 Oct. 2012	20 Marks

UNIT III

- **Testing of Hypotheses- I (Parametric or Standard Tests of Hypotheses):** What is a Hypothesis? Basic Concepts Concerning Testing of Hypotheses; Procedure for Hypotheses Testing; Flow Diagram for Hypothesis Testing; Measuring the power of a Hypothesis Tests; Hypothesis Testing of Means; Hypothesis Testing for Differences between means; hypothesis testing for comparing two related samples; hypothesis testing of proportions; hypothesis testing for difference between proportions; hypothesis testing for comparing a variance to some hypothesized population variance; testing the equality of variances of two normal populations; hypothesis testing of correlation coefficients; limitations of the tests of hypotheses.
- **Testing of Hypotheses-II (Nonparametric or Distribution-Free Tests) :** Important Nonparametric or Distribution-free Test; relationship between spearman's r's and Kendall's W; Characteristics of Distribution-free or Nonparametric Tests; Conclusion

(Minimum Lectures - 3+3+3+3+3)

End Semester Examination Contents	Date of Exam	Maximum Marks
Entire Syllabus	14 - 30 Nov. 2012	60 Marks

BOOKS RECOMMENDED :

12. Research Methodology : Cr. Kothari
13. Research Methodology : S.P. Gupta
14. Marketing Research : Green & Tull
15. Marketing Research : Beri, G.C.
16. Marketing Research : Sangeeta Agrawal
17. Marketing Research: Principles, Applications & Cases: Sharma D.D., (Sultan Chand & Sons, New Delhi)
18. Marketing Research (Methodology Foundations): Churchill, J.R. Gilbert A.
19. Marketing Research: Luck, D.J. Hugh G. Wales, D.A. Taylor & Rubin, R.S.
20. Modern Marketing Research : Patil, S.G. P.V. Kulkarni & H. Pradhan.
21. Marketing Research: Theory & Practice, : Bellur V.V.

S.No. Under Graduate Programme Committee

Signature

1. Prof. J.K. Jain
2. Dr. G.L. Puntambekar
3. Dr. D.K. Nema
4. (Student Nominee)

DEPARTMENT OF COMMERCE

Ph.D. (Semester-II)

SESSION- 2012-13

Course – II	COM -C-242	Advanced Statistics (AS)	100	4	4	0	0	4
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Maximum Marks: 100

OBJECTIVE: The objective of this course is to develop the knowledge statistical tools for research purpose.

UNIT I

- **Indian Statistics:** Growth of Indian Statistics, I-The Statistical Organisation of India, II Statistical Material: A-Agricultural Statistics, B- National Income Statistics and Social Accounting, C- Population Statistics, Vital Statistics in India, D- National Sample Survey, E- Price Statistics, F- Industrial Statistics, G- Trade Statistics, H- Financial Statistics. I- Labour Statistics, III- A Appendix of Tables.

(Minimum Lectures – 3+3+3+3+3)

First Mid Semester Examination Contents	Date of Exam	Maximum Marks
Unit One only	01 - 03 Sept., 2012	20 Marks

UNIT II

- **Index Numbers:** Meaning, Definitions, Characteristics, Purpose, Importance and uses of Index Number, Limitations of Index Number, Methods of constructing Index Numbers, Consumer Price Index Number or Cost of living Index Number, Fisher's Ideal Index Number.
- **Business Forecasting:** Meaning and Importance, Definitions, Steps/ Basis for Business Forecasting, Types of Business Forecasting Techniques, Theories of Business Forecasting, Forecasting Methods, Utility of Business Forecasting, Reliability/ Limitations of Forecasting.

(Minimum Lectures – 3+3+3+3+3)

Second Mid Semester Examination Contents	Date of Exam	Maximum Marks
Unit Two only	1 - 3 Oct. 2012	20 Marks

UNIT III

- **Analysis of Time-Series:** Meaning, Importance of time series analysis, components of Times Series, Decomposition of Times Series, Techniques of Time Series Analysis, Measurement of Secular Trend/Long-Term trends, Measurement of Cyclical Variations/ Fluctuation, Measurement of Irregular Variation/Fluctuations.
- **Interpolation and Extrapolation:** Meaning, Need and Importance, Assumptions, Methods of Interpolation.
- **Probability Theory:** Development of Probability Theory, Importance, Basic Concepts, Meaning and Definitions, probability Theorem: Addition Theorem, Multiplication Theorem, Permutations and Combinations in Theory of Probability.

(Minimum Lectures – 3+3+3+3+3)

End Semester Examination Contents	Date of Exam	Maximum Marks
Entire Syllabus	14 - 30 Nov. 2012	60 Marks

BOOKS RECOMMENDED :

1. Dr. B.N. Gupta "Advanced Statistics" Sahitya Bhawan" Publishers & Distributors Publishing House Agra
2. Dr. Suresh. T. Silawat "Advanced Statistics" Sahitya Bhawan" Publishers & Distributors Publishing House Agra

S.No. Post Graduate Programme Committee**Signature**

1. Prof. J.K. Jain
2. Dr. G.L. Puntambekar
3. Dr. D.K. Nema
4. (Student Nominee)

DEPARTMENT OF COMMERCE

Ph.D (Semester -II)

SESSION- 2012-13

Course – III	COM -C-243	Sample & Scaling Techniques (SST)	100	4	4	0	0	4
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Maximum Marks: 100

OBJECTIVE: The objective of this course is to trained to frame sample and use their techniques.

UNIT I

- **Sampling Fundamentals:** Need for Sampling; Some Fundamental Definitions; Important Sampling Distributions; Central Limit theorem; Sampling Theory; Sandler's A-test; Concept of Standard Error; Estimation; Estimating the Population; Sample Size and its Determination; Determination of Sample size through the Approach Based on Precision Rate and through the Approach Based on Precision Rate and Confidence Level; Determination of Sample Size through the Approach Based on Bayesian Statistics.

(Minimum Lectures – 3+3+3+3+3)

First Mid Semester Examination Contents	Date of Exam	Maximum Marks
Unit One only	01 - 03 Sept., 2012	20 Marks

UNIT II

- **Sampling Design :** Census and Sample Survey; Implications of a Sample Design; Steps in Sampling Design; Criteria for Selecting a Sampling Procedure; Characteristics of a Good Sample Design; Different Types of Sample Designs; How to Select a Random Sample? Random Sample from an Indicate Universe; Complex Random Sampling Designs; Conclusion.

(Minimum Lectures – 3+3+3+3+3)

Second Mid Semester Examination Contents	Date of Exam	Maximum Marks
Unit Two only	1 - 3 Oct. 2012	20 Marks

UNIT III

- **Measurement and Scaling Techniques :** Measurement in Research; Measurement Scales; Sources of Error in Measurement; Tests of Sound Measurement; Technique of Developing Measurement Tools; Scaling; Meaning of Scaling; Scale Classification Bases; Important Scaling Techniques; Scale Construction Techniques.

(Minimum Lectures – 3+3+3+3+3)

End Semester Examination Contents	Date of Exam	Maximum Marks
Entire Syllabus	14 - 30 Nov. 2012	60 Marks

BOOKS RECOMMENDED :

1. Research Methodology : Cr. Kothari

S.No.	Post Graduate Programme Committee	Signature
1.	Prof. J.K. Jain	
2.	Dr. G.L. Puntambekar	
3.	Dr. D.K. Nema	
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DEPARTMENT OF COMMERCE

Ph.D (Semester -II)

SESSION- 2012-13

Course – IV	COM -C-244	Operational Research Techniques (ORT)	100	4	0	0	0	4
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Maximum Marks: 100

OBJECTIVE: The objective of this course is to learn application side of research techniques.

UNIT I

- **Chi- Square Test :** Chi- square as a Test for Comparing Variance; Chi-square as a Non-parametric Test; Conditions for the Application of χ^2 Test; Steps Involved in applying Chi-square Test; Alternative Formula; Yates' Correction' Conversion of χ^2 in to Phi Coefficient; Conversion of χ^2 into Coefficient by Contingency; Important Characteristics of χ^2 Test; Caution in Using χ^2 Test.

(Minimum Lectures – 3+3+3+3+3)

First Mid Semester Examination Contents	Date of Exam	Maximum Marks
Unit One only	01 - 03 Sept., 2012	20 Marks

UNIT II

- **Analysis of Variance and Covariance:** Analysis of Variance (ANOVA): What is ANOVA; The Basic Principle of ANOVA; ANOVA Technique; Setting up analysis of Variance Table; Short-cut Method for One-way ANOVA; Coding Method; Two-way ANOVA; ANOVA in Latin-Square Design; Analysis of Co-variance (ANOCOVA); ANOCOVA Technique; Assumptions in ANOCOVA.

(Minimum Lectures – 3+3+3+3+3)

Second Mid Semester Examination Contents	Date of Exam	Maximum Marks
Unit Two only	1 - 3 Oct. 2012	20 Marks

UNIT III

- **Multivariate Analysis Techniques:** Growth of Multivariate Techniques; Characteristics and Applications; Classification of Multivariate Techniques; Multivariate Techniques; Important Multivariate Techniques; Important Methods of Factor Analysis; Rotation in Factor Analysis; R-type and Q-type Factor Analyses; Path Analysis; Conclusion; Appendix; Summary Chart Showing the Appropriateness of a Particular Multivariate Technique.

(Minimum Lectures – 3+3+3+3+3)

End Semester Examination Contents	Date of Exam	Maximum Marks
Entire Syllabus	14 - 30 Nov. 2012	60 Marks

BOOKS RECOMMENDED :

1. Research Methodology : Cr. Kothari

S.No.	Post Graduate Programme Committee	Signature
1.	Prof. J.K. Jain	
2.	Dr. G.L. Puntambekar	
3.	Dr. D.K. Nema	
4.	(Student Nominee)	

DEPARTMENT OF COMMERCE

Ph.D (Semester -II)

SESSION- 2012-13

Course –V	COM –C-245	Project Report Writing (PRW)	100	8	0	0	0	8
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Maximum Marks: 100

OBJECTIVE: The objective of this course is to develop the research writing output skills.

UNIT I

- **Interpretation And Report Writing:** Meaning of Interpretation; Why Interpretation? Technique of Interpretation: Precaution in Interpretation; Significance of Report Writing; Different Steps in Writing Report; Layout of the Research Report; Types of Reports; Oral presentation; Mechanics of Writing a Research Report; Precautions for Writing Research Reports; Conclusions.

Lectures – 3+3+3+3+3)

First Mid Semester Examination Contents	Date of Exam	Maximum Marks
Unit One only	01 – 03 Sept., 2012	20 Marks

UNIT II

- **"Project/ Dissertation Work"** Involve reviewing of published research in the relevant field. Ph.D. Candidates shall publish one research paper in a referred Journal of the thesis and produce evidence for the same in the form of acceptance letter or the reprint. Students shall prepare Project/Dissertation on given assignment by teacher.

(Minimum Lectures – 3+3+3+3+3)

Second Mid Semester Examination Contents	Date of Exam	Maximum Marks
Unit Two only	1 – 3 Oct. 2012	20 Marks

UNIT III

- Students are supposed to use library's reference section of the Department and Central Library along with the latest journals, their back volumes, periodicals and cases discussed during the classrooms sessions. Students are supposed to update this knowledge with the new arrivals and study materials distributed in the classroom session. Visiting Faculty/Consultants do add to new knowledge to which the students should acquaint themselves with. Workshops, Group Discussion and Seminars are the additional sources of knowledge.

(Minimum Lectures – 3+3+3+3+3)

End Semester Examination Contents	Date of Exam	Maximum Marks
Entire Syllabus	14 – 30 Nov. 2012	60 Marks

BOOKS RECOMMENDED :

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1.	Prof. J.K. Jain	
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