

## **B. Com. (Hons.): Three-Year (6-Semester) Programme**

<b>Course Structure*</b>	
<b>Semester I</b>	
BCH101	Business Communication & English Language
BCH102	Business Organization & Management
BCH103	Business Economics
BCH104	Introduction of Accounting
BCH105	Quantitative Techniques
<b>Semester II</b>	
BCH201	Business Environment
BCH202	Business Mathematics
BCH203	Cost Accounting
BCH204	Computer Applications & E Business
BCH205	Business Regulatory Framework
<b>Semester III</b>	
BCH301	Management Accounting
BCH302	Corporate Legal Framework
BCH303	Money and Banking
BCH304	Human Resource Management
BCH305	Financial Decision Making
<b>Semester IV</b>	
BCH401	Consumer Behaviour
BCH402	Research Methodology
BCH403	Marketing Management
BCH404	Income Tax Law and Accounts
BCH405	Comprehensive VIVA
<b>Semester V</b>	
BCH501	International Business
BCH502	Monetary Theory and Fiscal Policy
BCH503	Business Policy and Strategic Management
	<i>Discipline Specific Elective I</i>
	<i>Discipline Specific Elective II</i>
	<b>Discipline Specific Elective Group I : Accounting</b>
BCH 504	Advanced Accounting
BCH 505	Corporate Accounting
	<b>Discipline Specific Elective Group II: Marketing</b>
BCH 506	Marketing of Services

BCH 507	Advertising & Sales Management
	<b>Discipline Specific Elective Group III Human Resource Management</b>
BCH 508	Personnel Management
BCH 509	Fundamentals of Industrial Relation
	<b>Discipline Specific Elective Group IV Finance</b>
BCH 510	Banking Theory & Regulations
BCH 511	Insurance Theory & Regulations
<b>Semester VI</b>	
BCH 601	Auditing & Corporate Governance
BCH 602	Entrepreneurship Development and Business Ethics
BCH 612	Project/Comprehensive VIVA ( <i>Related to Discipline Specific Elective</i> )
	<i>Discipline Specific Elective I</i>
	<i>Discipline Specific Elective II</i>
	<b>Discipline Specific Elective Group I : Accounting</b>
BCH 603	Advanced Corporate Accounting
BCH 604	Advanced Cost and Management Accounting
	<b>Discipline Specific Elective Group II: Marketing</b>
BCH 605	Tourism Marketing
BCH 606	Rural Marketing
	<b>Discipline Specific Elective Group III Human Resource Management</b>
BCH 607	Organizational Behavior
BCH 608	Labour Law
	<b>Discipline Specific Elective Group IV Finance</b>
BCH 609	Financial Market and Institution
BCH 610	Security Analysis and Portfolio Management

\*B.Com (H) New Syllabus approved by BOS Commerce held on 20-07-2020 to be implemented w.e.f. the session 2020-21 in anticipation of approval by competent authorities and bodies.

\*Medium of Instruction and mode of appearing in examination may be Hindi or English both (except BCH102)

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

### **BCH. 101 Business Communication & English Language**

- Unit-I Significance of English Language: Different views, punctuation of English words, sound, symbols and attributes of good speech.
- Unit - II Communications: Process, role, elements of oral & written communication.
- Unit - III Types of Communication: Effective verbal and written communication, dyadic communication.
- Unit - IV Business Communication: Business Communication and document preparation, technical reports, technical description.
- Unit - V Usage and Techniques: Essay, précis writing skills, presentation skill, related to seminars, conferences, use of modern aids e.g. OHP and Power Point Presentation.

#### Suggested Readings:

1. Bovee, and Thill, Business Communication Essentials, Pearson Education
2. Shirley Taylor, Communication for Business, Pearson Education
3. Locker and Kaczmarek, Business Communication: Building Critical Skills, McGraw Hill Education
4. Herta A Murphy, Herbert W Hildebrandt, Jane P. Thomas, Effective Business Communication (SIE), McGraw Hill Education
5. Dona Young, Foundations of Business Communication: An Integrative Approach, McGraw Hill Education
6. Raymond V. Lesikar, Marie E. Flatley, Kathryn Rentz, Paula Lentz, and Neerja Pande, Business Communication: Connecting in a Digital World (SIE), McGraw Hill Education

**B.Com. (Hons.): Semester - I**  
**BCH. 102 Business Organization & Management**

- Unit-I Introduction: Business Concept & Objects, Social Responsibility of Business Establishment of New Business Meaning, Objectives Meaning, Objectives & Principles of Organization, Size of Business Unit, Factors determining Size, Measurement of Size, Concept of Optimum Size.
- Unit - II Norms of Business Organization: Sole Trader ship, Partnership Firm, Business (Public and Private), Formation & Choice of Business Organization, Definition of Management, Its nature of purpose, Fayol's Principles & Elements of Management, Recent Developments of Management Thought.
- Unit - III Planning & Organising : Its nature & purpose, types of plans, Planning steps & process, Management by objectives (MBO), Decision-Making, Forecasting, Organisational Design & Organisational Structure, Power & Distribution of Authority.
- Unit - IV Motivation, Leadership & Direction: Maslow's Need Hierarchy Theory, Herzberg's Two Factor Theory, Job Enlargement, Special Motivation Techniques, Definition & Approaches to Leadership, The Principal Tasks of Leadership Role & Principles of the Direction.
- Unit - V Controlling: Concept & Process of Control, Principle of Controlling, Types of Controls, Human Aspect of Controls.

Suggested Readings:

1. Koontz and Weirich, Essentials of Management, Tata McGraw Hill, New Delhi.
2. Drucker, P F, Management Challenges for the 21st Century, Butterworth, Oxford.
3. Stoner and Freeman, Management, PHI, New Delhi.
4. Tripathy, P C, Reddy, P N, Principles of Management, Tata McGraw Hill, New Delhi.
5. Ravichandran, K, Nakkiran, S, Principles of Management, Avinash Paperbacks, Delhi.
6. Jwalkar, Ghanekar & Bhivpathaki, Principles & Practice of Management, Everest Publishing

**B.Com. (Hons.): Semester - I**  
**BCH. 103 Business Economics**

- Unit I Introduction: Definition, Nature & scope of Economics, Micro Economics & Macro Economics, Subject Matter of Micro Economics..
- Unit II Theory of demand; Marginal Utility analysis, Indifference curve analysis; Elasticity of demand, Theory of supply, Elasticity of supply.
- Unit III Production and Cost Analysis: Meaning & Importance, Factors of Production, Production Function, Meaning & Types of Cost, Short Run & Long Run Cost curves.
- Unit IV Market Classification Perfect & Imperfect Competition, Monopoly, Oligopoly and Price Determination.
- Unit V Aggregate demand, aggregate supply and GDP, GNP, Per Capita Income and National Income

Suggested Readings:

1. Koustsoyiannis, A(1971), Modern Economics. London, Macmillan.
2. Ahuja H.L (2001) Modern Economics. Theory & Practics, S. Chand & Company, New Delhi.
3. Dr. MARIMUTHU A., Dr. BOSE. D, An Introduction to Micro Economics, Himalaya Publishing House,
4. Dwivedi D. N. , Managerial Economics : Theory and Applications, Vikas Publishing
5. Vaish M. C., Macroeconomic Theory, Vikas Publishing
6. Mishra J.P., Singh S.K., Economics Micro and Macro, Sahitya Bhawan Publication
7. Dewett, K. K. (2010). Modern Economic Theory. New Delhi: S. Chand & Company Ltd.
8. Mithani, D.M. Managerial Economics, Himalaya Publishing House, Pvt. Ltd, New Delhi
9. मिश्र एवं पूरी, व्यक्ति अर्थशास्त्र, हिमालया पब्लिशिंग हाउस, प्राइवेट लिमिटेड, नई दिल्ली।
10. पन्त, जे0सी0, व्यक्ति अर्थशास्त्र, साहित्य भवन पब्लिकेशन्स, आगरा।

**B.Com. (Hons.): Semester - I**  
**BCH. 104 Introduction of Accounting**

- Unit I Concept, importance and scope of Accounting, Basic Accounting Principles, Conventions, Concept, Procedures Methods etc, Forms of Accounting and uses of Accounting information, Accounting equations and Types of accounts, Rules of recording Business Transactions.
- Unit II Single and Double entry system of Book Keeping, Preparation of Journal and Ledger, Preparation of Trial Balance
- Unit III Preparation of Trading and Profit & Loss Account, Preparation of Balance sheet with and without adjustments, Preparation of Receipts & Payment Account
- Unit IV Depreciation Accounting, Methods of Calculation of Depreciation, Stock Valuation Methods
- Unit V Role of Computers in Accounting, Practical Applications of computerized Accounting: Tally

**Suggested Readings:**

1. Tulsian, P.C. Financial Accounting, Pearson Education
2. Goel, D.K., Financial Accounting, Arya Publications, New Delhi
3. M.C.Shukla, T.S. Grewal and S.C.Gupta. Advanced Accounts. Vol.-I. S. Chand & Co., New Delhi.
4. S.N. Maheshwari, and. S. K. Maheshwari. Financial Accounting. Vikas Publishing House, New Delhi.
5. Deepak Sehgal. Financial Accounting. Vikas Publishing H House, New Delhi.
6. Bhushan Kumar Goyal and HN Tiwari, Financial Accounting, International Book House
7. सक्सेना,एस0सी0, व्यवसाय प्रशासन एवं प्रबन्ध, साहित्य भवन, आगरा
8. अग्रवाल, आर0सी0, व्यवसाय प्रबन्ध, नवयुग साहित्य सदन, आगरा
9. शुक्ल, एस0एम0, एडवांस्ड एकाउण्टैन्सी, साहित्य भवन पब्लिकेशन, आगरा।

**B.Com. (Hons.): Semester - I**  
**BCH 105 Quantitative Techniques**

- Unit I     Definition scope, Nature, functions, importance and limitation of Statistics
- Unit II    Planning of Statistical Investigation, Collection of data, Classification and tabulation of data diagrammatic and graphical presentation of data
- Unit III    Measures of Central Tendency, Dispersion and Skewness.
- Unit IV    Karl Pearson's coefficient of Correlation, Rank Correlation and Regression Analysis
- Unit V     Index Numbers, National Income Statistics, CSSO, NSSO and General Shortcoming of Indian Statistics

**Suggested Reading:**

1.     Levin I Richard, Statistics for Management, Pearson Education India, 2011
2.     Sharma J. K., Business Statistics, Pearson Education India, 2012
3.     Dr.Mathur P.K., Bajpai Ashutosh, Singh M.P., Business Statistics, Himalaya Publishing House
4.     Sharma J. K., Business Statistics Vikas Publishing
5.     Dr. Shukla S.M., Dr. Sahai Shiv Pujan., Practical Problems in Business Statistics
6.     Tulsian P.C. & Jhunjhunwala Bharat Business Statistics, S. Chand Publishing
7.     नागर कैलाश नाथ, सांख्यिकी के मूल तत्व, मीनाक्षी प्रकाशन मेरठ।
8.     शुक्ला एवं सहाय, सांख्यिकी के सिद्धान्त, साहित्य भवन आगरा।
9.     सिंह एस0 पी0,सांख्यिकी एस0 चौद एण्ड कम्पनी दिल्ली।

**B.Com. (Hons.): Semester - II**  
**BCH 201 Business Environment**

- Unit-I Business Environment: dimension of Business Environment, Economic Environment, Industrial, Monetary and Fiscal policies and their impact on business. Concept, Significance and diagnosis, Changing
- Unit - II Political Environment and Economic Reforms: First and Second generation reforms and their evaluation, Role of Public Enterprises in the changed scenario, GATT and WTO provisions.
- Unit - III Global Environmental Issues and Sustainable Development: Energy management, Conventional and non-conventional sources of energy
- UNIT-IV Eco systems concepts and their application in business: Industrial ecology and recycling industry, Bio-diversity and its impact on business.
- Unit -V Socio-Cultural Environment and its impact on business: Pollution and Waste Management - Air Water Land and Sound pollution.

**Suggested Reading:**

1. Sinha, V.C, and Sinha Ritika, Business Environment, Sahitya Bhawan Publishers & Distributors, Agra
2. Cherunilam, Francis, Business Environment, Himalaya Publishing House, New Delhi
3. Aswathappa, K.Essentials of Business Environment, Himalaya Publishing House, New Delhi
4. सिन्हा, वी०सी० एवं सिंह, पुष्पा, व्यावसायिक पर्यावरण, साहित्य भवन पब्लिशर्स एण्ड डिस्ट्रीब्यूटर, (प्रा०लि०), लाजपत कुंज, आगरा

**B.Com. (Hons.): Semester - II**  
**BCH- 202 Business Mathematics**

- UNIT-I Quadratic and Simultaneous Equations - Methods for solution, Nature of roots, Simultaneous equation in two unknowns, Simultaneous equation in three or more than three unknowns.
- UNIT-II Progressions- Arithmetical progression, geometrical progression and harmonic progression.
- UNIT-III Sets - Types, operation with sets, union, intersection, Algebra of sets, Venn diagrams, Application of set theory, Cartesian product.
- UNIT-IV Matrices and determinants - Definitions, types, Algebra of matrices, multiplication, transpose, Determinants, properties of determinants, Cramer's rule, Adjoint, inverse of a Matrix. UNIT-V Interest-Simple interest, compound interest, Profit & loss and discount related problems.
- UNIT-VI Logarithms- Calculation of logarithm of a number, Arithmetical operations using logarithms antilogarithm.

Suggested Readings:

1. Budnick, P. Applied Mathematics. McGraw Hill Education.
2. Ayres, Frank Jr. Schaum's Outlines Series: Theory and Problems of Mathematics of Finance. McGraw Hill Education.
3. Dowling, E.T., Mathematics for Economics, Schaum's Outlines Series. McGraw Hill Education.
4. Wikes, F.M., Mathematics for Business, Finance and Economics. Thomson Learning.
5. Thukral, J.K., Mathematics for Business Studies.
6. Vohra, N.D., Quantitative Techniques in Management. McGraw Hill Education.
7. Singh J. K., Business Mathematics. Himalaya Publishing House.
8. गर्ग डॉ. ए.के., व्यवसायिक गणित, स्वाति प्रकाशन, बुलंदशहर

**B.Com. (Hons.): Semester - II**  
**BCH-203 Cost Accounting**

- UNIT-I Introduction- Definition, Nature Objectives, Importance. Limitation of Cost Accounting, Characteristics of an ideal system of Cost Accounting. Different methods of Cost Accounting.
- UNIT-II Elements of Cost- Purchases, Storing and Issue of Materials. Labour turnover Treatment of idle time and over time. Direct and Indirect expenses (overhead expenses). UNIT-III Unit costing- Preparation of Cost sheet and Statement of Cost Computation of quotation price. Reconciliation of cost account with financial account.
- UNIT-IV Contract and operating costing Contract Account, Calculation of profit on complete and incomplete contract, Work in progress and Balance Sheet of a contracting firm. Operating Cost Sheet, Transport Costing and Electricity Costing
- UNIT-V Process costing- Allocation of indirect expenses/ overhead expenses. Treatment of wastages, Apportionment of joint expenses. Accounting for joint product. Waste, Scrap etc.

**Suggested Reading:**

1. Charles T. Horngren, Srikant M. Datar, Madhav V. Rajan , Cost Accounting: A Managerial Emphasis, Pearson Education.
2. Jawahar Lal, Cost Accounting. McGraw Hill Education
3. Nigam, B.M. Lall and I.C. Jain. Cost Accounting: Principles and Practice. PHI Learning
4. Jain, S.P. and K.L. Narang. Cost Accounting: Principles and Methods. Kalyani Publishers
5. Arora, M.N. Cost Accounting – Principles and Practice. Vikas Publishing House, New Delhi. Maheshwari, S.N. and S.N. Mittal. Cost Accounting: Theory and Problems. Shri Mahavir Book Depot, New Delhi.
6. Iyengar, S.P. Cost Accounting. Sultan Chand & Sons
7. एम० एल० अग्रवाल, उच्चतर परिव्यय लेखांकन, साहित्य भवन, आगरा
8. आर० एन० खण्डेलवाल, लागत लेखांकन, साहित्य भवन पब्लिशर एण्ड डिस्ट्रीब्यूटर, आगरा
9. एम० एन० अरोरा, लागत लेखांकन, विकास पब्लिशिंग हाउस, नई दिल्ली
10. बी० के० अग्रवाल, लागत लेखांकन, नवयुग साहित्य सदन, लोहा मण्डी, आगरा

**B.Com. (Hons.): Semester - II**  
**BCH 204 Computer Applications & E Business**

- Unit - I Introduction to Computer: Component of a Computer System, Indian Computing Environment, Generations of Computer Technology and Programming Languages, Data Communications and Networking, LANS and WANS, Management of Data Processing System in Business Organizations.
- Unit - II Typical Business application of Computers: Role of Computers in Management, Computer Software Systems, Software Development Process, File Design & Report Design. Data Files Types/ Organizations, Master & Transaction File.
- Unit - III An Introduction to Operating Systems and Windows: Application packages for PCs such as Spreadsheet, Creation of Spreadsheet applications, Range, formulas, functions, Word Processing and Data Base Management System.
- UNIT-IV Electronic Data Interchange (EDI): EDI Applications in Business, Introduction to e-commerce and its applications, Types of Electronic Commerce Solutions, E commerce Framework Categorization (B2B, B2C, C2C, G2B, G2C), E-commerce Laws-Introduction, The Electronic Commerce Transact on Validity arnd enforceability of agreements, Digital Documents, Other Legal Issues, Bar Coding.
- Unit –V Internet Marketing: E-commerce In India Issues and Opportunities in Implementation-Introduction, Commercial Issues. Infrastructure Issues, Social- and Cultural Issues, Dot Com, Emerging Trends.

**Suggested Readings**

1. Thareja, IT & Application, Oxford.
2. Aurora, Computer Fundamentals, Vikas Publications.
3. Sinha & Sinha, Fundamentals of Computers, BPB Publications.
4. Dhar, P., Fundamental of IT and Its Application in Business, Abhijay Publishing House.
5. Norton, P. Introduction to computers. TMH
6. Rajaraman, V. Introduction to Information Technology. PHI.
7. Basandra SK - Computers Today (Galgotia, 1st Edition).

**B.Com. (Hons.): Semester - II**  
**BHS 205 Business Regulatory Framework**

- Unit-I Indian contract Act - Definition: Essential elements of a valid contract. Performance and discharge of contract, Remedies for breach of contract, (with important case laws).
- Unit - II Special Contract - Bailment and Pledge: Indemnity and Guarantee, Contingent contract. Quasi contract and Agency (with important case laws)
- Unit - III Indian Sale of Goods Act
- Unit - IV Indian Partnership Act, Unity Indian Negotiable Instrument

Suggested Reading:

1. Singh, Avtar , Mercantile Law, Eastern Book Depot, Lucknow (U.P.)
2. Kapoor, N.D. Elements of Mercantile Law, Sultan Chand & Sons, New Delhi
3. Maheshwari, S.N. A Manual of Business Law, Himalaya Publishing House Pvt. Ltd. Mumbai
4. Gogna, P.P.S. Mercantile Law, S.Chand & Co. New Delhi
5. Aggarwal, Rohini, Mercantile & Commercial Laws, Taxmann's Publications (P) Ltd New Delhi
6. अग्रवाल, आर० सी०, व्यापारिक सन्नियम, कालेज बुक हाउस, जयपुर।
7. अग्रवाल बी.एन., व्यावसायिक नियमन रूपरेखा, नवयुग साहित्य भवन

**B.Com. (Hons.): Semester - III**  
**BCH. 301 Management Accounting**

- Unit-I Management Accounting Meaning, nature scope and functions of Management accounting, Role of Management accounting in Decision making, Management Accounting vs. Financial Accounting, Tools and Techniques of Management Accounting
- Unit - II Ratio Analysis: Classification of Ratios, Profitability, Activity and Solvency Ratios, Advantage and Limitations of Ratio analysis
- Unit - III Fund Flow statement as per Indian AS-3, Cash Flow Statement
- Unit - IV Cost Analysis for Decision- Making: Break - Even Analysis and Cost Volume - Profit Analysis, its assumptions, calculations and Managerial uses
- Unit – V Meaning, Objectives, Merits and Limitations of Budget and Budgetary Control, Framework for Budgeting, Performance Budgeting, Control Ratios, Zero - Base Budgeting, Responsibility Accounting

Suggested Reading:

1. Man Mohan and Goyal, Management Accounting, Sahitya Bhawan, Agra
2. Dr. R. R. Rustagi, Management Accounting, Taxmann, New Delhi
3. M.N. Arora, Accounting for Management, Himalaya Publishing House, New Delhi
4. Ravi M. Kishore, Advanced Management Accounting, Taxmann, New Delhi
5. I.M. Pandey, Management Accounting, Vikas Publishing House, New Delhi
6. Arora, M.N. Management Accounting, Vikas Publishing House, New Delhi.
7. S.P. Gupta, Management Accounting, Sahitya Bhawan, Agra
8. एस० पी० गुप्ता, प्रबन्धकीय लेखाविधि, साहित्य भवन, आगरा।
9. बी० पी० अग्रवाल एवं बी० के० मेहता, प्रबन्धकीय लेखाविधि, साहित्य भवन पब्लिशर्स एवं डिस्ट्रीब्यूटर्स आगरा।

**B.Com. (Hons.): Semester - III**  
**BCH. 302 Corporate Legal Framework**

- Unit-I Incorporation of a company- Memorandum of Association and Articles of Association, Doctrine of Indoor Management, Principle of Constructive Notice, Kinds of Companies.
- Unit - II Issue of Shares Prospectus, Statement in Lieu of Prospectus, Directors.
- Unit - III Company Secretary- Status, Qualifications, Functions and Duties, Liabilities, Powers, Secretarial work relating to incorporation of company, Drafting of Memorandum of association, Procedure for alteration of the Memorandum of Association and the Articles of Association.
- Unit - IV Secretarial work relating to Issue and allotment of shares. Drafting of letters of allotment, Regret Letter, Call notice, Forfeiture of Share, Issues of Share certificates and share Warrants Procedure of Issuing duplicate share certificates, Secretarial work relating to transfer and transmission of shares, Declaration and payment of Dividends.
- Unit - V Meeting, kinds of meetings, law relating to meetings, Drafting of notice and agenda, various types of Resolutions: Secretarial work relating to: (a) Annual General Meeting. (b) Extraordinary General Meeting (c) Statutory Meeting. (d) Board Meeting. and the drafting for important Documents and Reports connected thereto.

Suggested Reading:

1. Business and Corporate Law, Saravanavel and Mohapatra, HPH
2. Business Law, N.D Kapoor , New Age.
3. Business Law, Gulshan, Excel.
4. Legal Aspects of Business , Pathak, TMH
5. जैन विनोद, .स्टूडेंट्स गाइड तो कम्पनी लॉ, टैक्समैन पब्लिशिंग हाउस
6. शुक्ल, डॉ.एस.एम्., कंपनी अधिनियम एवं सचिवीय पद्धति, साहित्य भवन पब्लिकेशन

**B.Com. (Hons.): Semester - III**  
**BCH. 303 Money and Banking**

- Unit-I Introduction to Money: Meaning, Nature and functions; Barter system and Monetary standards
- Unit-II Indian Banking System, Banking and Non-Banking Financial Intermediaries in India;
- Unit-III Central Banking–Central Banking Systems, RBI — Functions, Credit Creation and Credit Control
- Unit-IV Financial System; Financial Markets – Functions and Types; Money Market and Capital Market – nature, functions and instrument; Structure of Indian money and capital markets.
- Unit-V Foreign Banks and Changing Dimensions of Regulatory framework in Indian Banking system

Suggested Readings

1. Bhole, L. M. (2004). Financial Institutions and Markets: Structure, Growth and Innovations. India: Tata McGraw-Hill Education
2. Gautam, S.K. (2012): Money, banking and finance. Mumbai, Vakratund publishers.
3. Hajela, T.N (2009): Money and banking: Theory with Indian banking. New Delhi, Ane books Pvt. Ltd.
4. Hajela, T.N. (2015): Money banking and public finance, New Delhi, Ane Books Pvt. Ltd.  
Iyenagar (2011): Money matters: Macroeconomics and financial markets, New Delhi, Sage publications
5. Mithani, D.M. (2013): Money, Banking, international trade and public finance, New Delhi, Himalaya publishing house
6. Poonia, V. (2012): Money banking in India. New Delhi, Srishti books distributors.
7. Uppal, R.K (2011): Money banking and finance: evolution and present structure, New Delhi, new century publications
8. वर्मा हरीश चन्द्र, मुद्रा बैंकिंग एवं विदेशी विनिमय, साहित्य भवन पब्लिकेशन

**B.Com. (Hons.): Semester - III**  
**BCH 304 Human Resource Management**

- Unit- I Introduction: Concept, Importance & Functions of Human Resource Management, Personnel Management and Human Resource Management, Human Resource Planning.
- Unit- II Employment of Personnel: Recruitment & Selection, Orientation, Placement, Promotion, Demotion & Transfer.
- Unit- III Training & Development: Need, Importance, Techniques.
- Unit- IV Performance Appraisal: Concept, Process, Importance & Methods, Job Enrichment & Job Enlargement.
- Unit- V Remuneration: Need for a Wage Policy, Devising a Wage Structure, Individual & Group Incentive Plans, National Wage Policy, Wage determination & fixation of India.

**Suggested Readings:**

1. Garg Dessler, Human Resource Management, Pearson Education
2. TN Chhabra, Human Resource Management, Dhanpat Rai & Co., Delhi
3. C.B. Mamoria & S.V. Gankar, Personnel Management, Himalaya Publishing House, New Delhi
4. Mamoria, C.B. Human Resource Management, Himalaya Publishing House, New Delhi
5. Rao, Subba, Essentials of Human Resource Management and Industrial Relations, Himalaya Publishing House, Mumbai
6. Yoder, Dale, Personnel Management and Industrial Relations, Prentice-Hall of India, New Delhi
7. जैन, सी०ए०, लोक सेविवर्गीय प्रशासन, कॉलेज बुक डिपो, जयपुर
8. अग्रवाल, पोरवाल, सेविवर्गीय प्रबन्ध, साहित्य भवन, आगरा

**B.Com. (Hons.): Semester - III**  
**BCH 305 Financial Decision Making**

- UNIT-I Basics of Financial Management: Meaning, Importance and Objectives, Conflict in profit v/s value maximization principles, Time value of money, Risk and Return (including CAPM Model), Valuation of Bond and Equities.
- UNIT-II Financing Decision: Cost of Capital and Financing Decision, sources of long- term financing. Estimation of components of cost of capital, Methods for Calculating cost of equity capital, Cost of Retained Earnings, Cost of debt and Cost of Preference Capital, Weighted Average cost of capital (WACC) and Marginal cost of capital, Capital structure- Theories of Capital Structure (Net Income, Net Operating Income, MM Hypothesis, Traditional Approach), Operating and financial leverage, determinants of capital Structure.
- UNIT-III Investment Decision: The Capital Budgeting Process, Cash flow Estimation, Payback Period Method, Accounting Rate of Return, Net Present Value (NPV), Net Terminal Value, Internal Rate of Return (IRR), Profitability Index, Capital budgeting under Risk- Certainty Equivalent Approach and Risk- Adjusted Discount Rate,
- UNIT-IV Management of Working Capital: Working Capital Decisions, Concepts of Working capital, the risk- return trade off, sources of short- term finance, working capital estimation, cash management, receivables management, inventory management and payables Management.,
- UNIT-V Dividend decisions; Theories for Relevance and irrelevance of dividend decision for corporate valuation, Cash and Stock dividends, Dividend policies in practice.

**Suggested Readings**

1. Levy H. and M. Sarnat . Principles of Financial Management. Pearson Education
2. I.M. Pandey, Financial Management, Vikas Publishing House, New Delhi
3. Prasanna Chandra, Fundamentals of Financial Management. McGraw Hill Education
4. Singh, J.K. Financial Management- text and Problems. Dhanpat Rai and Company, Delhi.
5. Rustagi, R.P. Fundamentals of Financial Management. Taxmann Publication Pvt. Ltd.
6. आर० एस० कुलश्रेष्ठ, वित्तीय प्रबन्ध, साहित्य भवन पब्लिशर्स एवं डिस्ट्रीब्यूटर्स आगरा।
7. एम० डी० अग्रवाल एवं एन० पी० अग्रवाल, वित्तीय प्रबन्ध के तत्व, रमेश बुक डिपो, जयपुर।
8. एम० डी० अग्रवाल एवं एन० पी० अग्रवाल, वित्तीय प्रबन्ध, रमेश बुक डिपो, जयपुर।

**B.Com. (Hons.): Semester - IV**  
**BCH 401 Consumer Behaviour**

- Unit 1 Consumer behavior: Concept Scope and Implications; Integration of consumer behavior in the marketing concept; Consumer Decision Making Process; Levels of consumer decision making; Types of Consumer Decision Making.
- Unit 2 Consumer as an Individual Consumer Motivation; Consumer Involvement, Personality and Self- Concept; Perception, Consumer Learning and Memory, Attitudes and Changing Attitudes, information Processing.
- Unit 3 Consumer in Social and Cultural Settings Reference groups and family influences; Social class, cultural; sub cultural and cross cultural influences on consumer Behaviour; personal influences and diffusion of innovation; Impact of Media and Globalisation.
- Unit 4 Consumer Decision Process and Problem recognition; search and evaluating; purchasing processes; post purchase Behaviour; consumer behaviour models; consumerism.
- Unit 5 Consumer Satisfaction Measurement of consumer satisfaction and dis-satisfaction, repeat buying, brand switching and loyalty, opinion leadership, complaining Behaviour.

**Suggested Readings**

1. Schiffman and Kanuk: Consumer Behaviour, Prentice Hall
2. Engle, Blackwell and Miniard: Consumer Behaviour
3. Prasad Veena., Halpeth Booma., Consumer Behaviour, Himalaya Publishing House
4. Singh Atish., Consumer Behaviour, Himalaya Publishing House
5. Praksh Shri., Theory of Consumer Behaviour, Vikas Publishing House
6. Agarwal Gaurav, Consumer Behaviour, , Sahitya Bhawan Publication
7. Kumar Dharmendra,. Basics of Consumer Behaviour, Sahitya Bhawan Publication

**B.Com. (Hons.): Semester - IV**  
**BCH402 Research Methodology**

- Unit 1 Introduction Concept, Nature, Scope, Need, Role, Advantages and Limitations of Business Research, Characteristic of Research, Types of Research: Exploratory, Descriptive and Experimental, Features of a good Research.
- Unit 2 Research Process; Problem Formulation and statement of Research Objectives, Concept of Research Design, Types of Research Design
- Unit 3 Sampling, Concept of sampling, Sampling process and selection - sample types - Sample size and sampling errors, Sampling techniques/methods, Data Collection - methods - tools - Data Sources: Primary, secondary methods of collection of data
- Unit 4 Basic Aspects of Hypothesis Testing, Type I and Type II Errors, Applications of T- Test, Z Test, F-Test, Introduction to Computerized Statistical Packages.
- Unit 5 Report writing: types of reports; Structuring the Report, Report writings styles, Chapter format, Presentation of tables and figures; Referencing- Documentation-Use and format of appendix- Index.

Suggested Readings

1. Kothari C R – Research Methodology Methods & Techniques (New Age International Publishers)
2. Bhattacharyya-Research Methodology(Excel Books)
3. H.R Ramntath, Research Methodology & Operation Research, Himalaya Publishing House put. Ltd
4. Shenoy, Statistical Methods in Business and Social Science, Macmillan Publishers India Ltd.
5. Deepak Chawla & Neena Sondhi, Research Methodology, Vikas Publishing House.
6. Cooper and Schindler - Business Research Methods (Tata Mc Graw Hill, 9th Edition)
7. फाडिया डॉ. बी.एल., शोध पद्धतियां, साहित्य भवन पब्लिकेशन
8. शर्मा विनयमोहन, शोध प्राविधि, नेशनल पब्लिशिंग हाउस

**B.Com. (Hons.): Semester - IV**  
**BHS 403 Marketing Management**

- Unit-I Marketing Introduction to Marketing Management, Nature, Scope and Objectives, Various Philosophies of Marketing, Marketing Management Process, Strategic Marketing Planning, Marketing Mix.
- Unit-II Marketing environment-Factors effecting marketing practices, Market Segmentation-Bases for market segmentation, Marketing Research and Marketing Information system, Consumer Behaviour and models.
- Unit-III Product Management- Product mix and New Product Development, Product policies - Product line decisions. Product positioning and targeting. Managing product life cycle, Product failures-Branding- Packaging-Labeling-Pricing-Objectives, Policies and Strategies.
- Unit-IV Physical Distribution MixChannel of Distribution and logistics, Channel members and Choice of channel, Managing channel conflicts, Promotion Mix decision Advertising Sales Promotion, Personal Selling, PR
- Unit-V Marketing of services, Retail Marketing. Societal Marketing, Relationship Marketing. Total (Quality Management. Direct Marketing. E- Marketing, Rural Marketing. Ethical and Legal Aspects of Marketing

**Suggested Readings:**

1. V.S. Ramaswamy and S. Namakumar, Marketing Management, Macmillan India, New Delhi.
2. R. Srinivasan, Case Studies in Marketing: The Indian Context, Prentice Hall, New Delhi.
3. Kotler, Philip, Gary Armstrong, Prafulla Agnihotri and Ehsanul Haque. Principles of Marketing. 13th edition. Pearson Education
4. Chhabra, T.N., and S. K. Grover. Marketing Management. Fourth Edition. Dhanpat Rai & Company.
5. S. A. Sherlekar, Marketing Management, Himalaya Publishing House, New Delhi
6. R.S.N. Pillai, & Bhagwati, Modern Marketing, S. Chand & Co. Ltd., New Delhi
7. एस० सी० जैन, विपणन प्रबन्ध, साहित्य भवन, आगरा।
8. शुक्ला एवं जैन, बाजार व्यवस्था, साहित्य भवन, आगरा।
9. बी० एम० भदादा व बी० एल० पोरवाल, विपणन प्रबन्ध के सिद्धान्त एवं व्यवहार, रमेश बुक डिपो, जयपुर।

**B.Com. (Hons.): Semester - IV**  
**BCH. 404 Income Tax Law and Accounts**

- Unit-I Definition of Important Terms used in Income Tax, Concept of Previous year and Assessment year, Assessee, Casual Income, Gross Total Income, Total Income, Agriculture Income.
- Unit - II Scope of Total Income & Residential Status of Individual and HUF.
- Unit - III Computation of Income under the Head “Salaries”, Computation of Income under the Head “House Property”, Computation of Income from Business & Profession.
- Unit - IV Computation of Income from Capital gain & other sources, Computation of Total Income & Tax Liability of and Individual, Clubbing of Income; Set off or carry forward and set off of losses.
- Unit - V Deductions to be made in computing Total Income {section 80 C to 80 U (Chapter VIA)}

Suggested readings:

1. Singhanian, Vinod K. and Monica Singhanian. Students’ Guide to Income Tax, University Edition. Taxmann Publications Pvt. Ltd., New Delhi.
2. Ahuja, Girish and Ravi Gupta. Systematic Approach to Income Tax. Bharat Law House, Delhi.
3. SP Goyal, Direct Tax Planning, Sahitya Bhawan, Agra
4. Lakhota, R.N. Corporate Tax Planning, Vision Publications, New Delhi
5. Agarwal, B.K. Direct Tax Law and Accounts ( Hindi and English)
6. Mehrotra, H.C. Direct Taxes law and Accounts, Sahitya Bhawan Publication, Agra

**B.Com. (Hons.): Semester - V**  
**BCH. 501 International Business**

- Unit-I Management of International Trade: Introduction, Meaning, Need, Different between d-Domestic and International trade, International Business (Trade) Theories- classical, Neo-classical, Modern and need for separate Theory of International Trade, The Balance of Payment Gains from Trade and Terms of trade Policies- Free vs Protection.
- Unit - II Mechanism of International Payments and Control: Instruments of External Payments, Foreign Exchange Market, Causes of fluctuations in exchange rates, Needs for Exchange Control, Techniques and methods of Exchange Control.
- Unit - III Management Process and Control of International Trade/ Business: Management of Human Resources in MNCs, International Production and Logistic system, Multinational Corporate Culture, Information and Control System, Measurement Methods and Evaluation of Performance.
- Unit - IV International Financial Institutions: IMF, IBRD, IDA, IFC, Organization of European Union and its Impact, Euro- Dollar exchange Market.

Suggested Readings:

1. Charles W.L. Hill and Arun Kumar Jain, International Business. New Delhi: McGraw Hill Education
2. Daniels John, D. Lee H. Radenbaugh and David P. Sullivan. International Business. Pearson Education
3. Sumati Varma, International Business, Pearson Education.
4. Cherunilam, Francis. International Business: Text and Cases. PHI Learning
5. Bennett, Roger. International Business. Pearson Education.

**B.Com. (Hons.): Semester - V**  
**BCH. 502 Monetary and Fiscal Policy**

- Unit - I Quantity Theory of Money – Classical, Keynesian, Monetarists; Theories of Money Supply, Components of Money Supply; Measures of Money Supply; Determinants of Money Supply; Money Multiplier.
- Unit II Central banking and Monetary Policy with special reference to RBI, Methods and Recent Changes in India.
- Unit III Definition, Nature and Scope, Importance and Role of Fiscal Policies, Principle of Maximum Social Advantage, Direct and Indirect Taxes, GST and its Implications
- Unit IV Public Expenditure, Public Debt, Public Revenue
- Unit V Interdependence of Fiscal and Monetary Policies, Deficit financing and Budgetary control; fiscal deficit in India: extend, trend and implication, Finance commission in India

Suggested Reading:

1. Mithani, D.M., Money Banking. International Trade & Public Finance Himalaya Publishing House, Pvt. Led. New Delhi
2. Bhatia, H.L. Public Finance, Vikash Publishing House, Pvt. Ltd., New Delhi
3. Ruddar Dutta and Sundaram (2017) Indian Economy, S. Chand & Co. New Delhi.
4. Hajela, T.N. (2015): Money banking and public finance, New Delhi, Ane Books Pvt. Ltd.  
Iyenagar (2011): Money matters: Macroeconomics and financial markets, New Delhi, Sage publications
5. Misra S. K. and Puri V. K. (2017) Indian Economy. Himalayan Publishing House.
6. Bhatia H. L (1996), Public Finance, (19th Ed), Vikas Publishing House, New Delhi
7. Mithani, D.M. (2006), Principles of Public Finance and Fiscal Policy, Himalaya Publishing House, New Delhi.
8. L. M. Bhole and J. Mahukud, Financial Institutions and Markets, Tata McGraw Hill, 5 th edition, 2011

**B.Com. (Hons.): Semester - V**  
**BCH. 503 Business Policy and Strategic Management**

- Unit-I Introduction, Strategic Management, Business Policy, Corporate Strategy, Basic Concept of Strategic management, Mission, Vision Objectives, Impact of globalization, Basic Model of Strategic Management, Levels of Strategy Formulation, Strategic Decision Making.
- Unit - II Impact of Internet and E-Commerce, Role of Strategic Management in Marketing, Finance, HR and Global Competitive Intelligence ETOP Analysis, OCP (Organisational Capability Profile), Scanning.
- Unit - III Corporate Analysis, Resource based approach, Value-Chain Approach, Scanning Functional Resources, Strategic Budget and Audit, SWOT Analysis, TOWS Matrix, Various Corporate strategic : Growth/ Expansion, Diversification, Stability, Retrenchment & Combination Strategy.
- Unit – IV Process of Strategic Planning, Stages of corporate development, Corporate Restructuring, Mergers & Acquisitions, Strategic Alliances, Portfolio Analysis, Corporate Parenting, Functional Strategy, BCG Model, GE Nine Cell, Porters Model: 5 Force and Porters Diamond Model, Strategic Choice.
- Unit - V Strategy Implementations through Structure, Human Resource Management: though Values and ethics. Mc Kinsey’s 7S Model, Organization Life Cycle, Management and Control, Activity based Costing, Strategic Information System, Case Study. and the drafting for important Documents and Reports connected thereto.

Suggested Readings:

1. Michael A. Hitt, R. Duane Ireland, Robert E. Hoskisson (2008), Management of Strategy Concepts and Cases, 4/e, Cengage Learning, New Delhi.
2. John. A. Pearce II, Richard.B. Robinson Jr, Amita Mital, (2008), Strategic Management – Formulation, Implementation and Control, 1/e, Tata McGraw-Hill, New Delhi.
3. Thompson A Jr, A.J. Strickland, (2008), Strategic Management, Tata McGraw-Hill Publishing, New Delhi.
4. Adrian Haberberg, Alison Rieple (2008). Strategic Management – Theory and Application, Oxford University Press, New Delhi.

**B.Com. (Hons.): Semester - V**  
**BCH 504 Advanced Accounting**

- Unit I     Accounting for Partnership Firms : Features, Deed, Provisions of the Indian Partnership Act, capital accounts, Profit and Loss Appropriation account, Goodwill and methods of its valuation, Changes in the Profit Sharing Ratio, Revaluation of Assets and Reassessment of Liabilities and Treatment of Reserves and Accumulated Profits and Preparation of Balance Sheet
- Unit II     Admission of New Partners, Retirement and Death of a Partner, Dissolution of Partnership.
- Unit III     Hire Purchase and Installment Payment System.
- Unit IV     Royalty Accounts, Insolvency Accounts of Individuals.
- Unit V     Departmental and Branch accounting

**Suggested Reading:**

1.     Shukla, M.C., Grewal, T.S., Gupta, S.C. , Advanced Accounts, Chand (S.) & Co Ltd
2.     Lal, Jawahar, Accounting: Theory and Practice, Himalaya Publishing House, New Delhi
3.     Sehgal, Ashok, Sehgal, Deepak, Advanced Financial Accounting. Taxmann's, New Delhi
4.     Sharma, D.G., Financial Accounting, Taxmann's, New Delhi
5.     Baker, Richard , Advanced Financial Accounting, Tata McGraw Hill, Publishing Company, New Delhi
6.     Maheshwari, Advanced Accounting, Vikas Publishing House, New Delhi

**B.Com. (Hons.): Semester - V**  
**BCH 505 Corporate Accounting**

- Unit-I Issue, Forfeiture and Re-issue of Shares, Redemption of Preference Shares, Issue and Redemption of Debentures
- Unit II Valuation of Goodwill and Valuation of Shares-Concepts and Calculation
- Unit III Final Accounts-Preparation of profit and loss account and balance sheet of corporate entities
- Unit IV Accounts of Banking Companies
- Unit V Accounts of Insurance Companies

Suggested Readings:

1. P. C. Tulsian and Bharat Tulsian, Corporate Accounting, S.Chand
2. M.C. Shukla, T.S. Grewal, and S.C. Gupta. Advanced Accounts. Vol.-II. S. Chand & Co., New Delhi.
3. S.N. Maheshwari, and S. K. Maheshwari. Corporate Accounting. Vikas Publishing House, New Delhi.
4. Ashok Sehgal, Fundamentals of Corporate Accounting. Taxman Publication, New Delhi.
5. V.K. Goyal and Ruchi Goyal,. Corporate Accounting. PHI Learning.
6. Jain, S.P. and K.L. Narang. Corporate Accounting. Kalyani Publishers, New Delhi.
7. गुप्ता डॉ. पी. सी., गुप्ता डॉ.वी.के., निगमिय लेखांकन, जवाहर पब्लिकेशन, आगरा

**B.Com. (Hons.): Semester - V**  
**BCH 506 Marketing of Services**

- Unit 1 Introduction to Services Marketing Service as a Marketing Concept; Factors for the growth of Service Sector; Characteristics of Services; Dimensions of Services; Classification of Services; Managing Customer Expectations: Level of Expectations; Zone of Tolerance; Segmentation, Targeting and Positioning of Service.
- Unit 2 Services Marketing Mix Product: Service Package, Core and Supplementary Services; Product Levels, Service Levels and Delivery; Price: Pricing Concepts and Issues in Pricing, Pricing Policy, Pricing Approaches, Price and Customer Values
- Unit 3 Service Design Essential of a Service System; Components of Services; Designing the Service Package; Front Office Interface; Back Office Interface; Operations System; Service Delivery System
- Unit IV Customer Satisfaction and Conflicts; Service Recovery System; Service Quality; Concept of Service Quality, Measuring Service Quality; SERVQUAL System; Concept of CRM: CRM Objectives, Technology impact on Services, Concept of e-CRM.
- Unit 5 Marketing of Services in India Application of the principles of Marketing Services in the Marketing of Financial Services, IT, Tourism Services, Travel Services, Hospitality Services and Transport Services.

**Suggested Readings**

1. Christopher Lovelock, Services Marketing: People, Technology and Strategy, Pearson Education, 5 th ed., 2011.
2. Venugopal Vasanti, Raghu V.N. Services Marketing, Himalaya Publishing House
3. Balaji, B., Services Marketing and Management, S. Chand Publishing
4. Sharma Pawan, Marketing and Services Management, Vikas publishing
5. Rajendra nargundkar, Services Marketing: Text and Cases, Tata McGraw-Hill
6. Harsh V Verma, Services Marketing: Text and Cases, Pearson Education
7. Govind Apte, Services Marketing, Oxford Univ. Press

## **B.Com. (Hons.): Semester - V**

### **BCH 507 Advertising & Sales Management**

- Unit I Analyzing the Communication Process Nature of Communication Process and Its Components, Applications of Communication Process in Marketing, Obstacles in Communication Process, Role of Communication Process in Perception, Learning and Attitude Change, Different elements of Promotional Mix and Communication Process relevant to them.
- Unit II Advertising and the Marketing Function Objective, Functions, Advertising as a tool for Communication, Social and Economic Aspects of Advertising, Importance of Advertising in Modern Marketing, Communication Process in Corporate Image Building, Advertising and Consumer Psychology.
- Unit III Different Types of Advertising, Setting Advertising Objectives, DAGMAR Approach, Continuous Advertising Planning Process
- Unit IV Nature and importance of sales promotion, Forms of sales promotion, Major tools of sales promotion
- Unit V Integration of Sales Promotion with advertising, Ethics and Advertising, Problems and Prospects of Advertising in India.

#### Suggested Readings

1. Kotler, Keller, Koshy And Jha “ Marketing Management” 13th edition Pearson Education
2. Trehan Mukesh, Trehan Ranju, Advertising & Sales Management, Vikas Publishing House
3. Chunnawalla S.A., Advertising, Sales & Promotion Management, Himalaya Publishing House
4. Belch, MA & Belch GE – Advertising and Promotion, An Integrated Marketing Communications Perspective, Sixth Edition, Tata McGraw Hill
5. Manendra Mohan, Advertising Management, Concept and Cases, Tata McGraw Hill Publication.
6. Rajeev Batra, John G. Myers & David A. Aaker, Advertising Management, Pearson Publication
7. जैन डॉ. एस.सी., विपणन प्रबंध, साहित्य भवन पब्लिकेशन, आगरा

**B.Com. (Hons.): Semester - V**  
**BCH 508 Personnel Management**

- Unit I      Concept, Definition, Evolution, scope functions and objectives of Personnel Management  
Principles and policies of Personal management role and status of personal manager  
Organizational structure and Functions-Concept of Organizational structure Hierarchy of  
formal organisation, Line and Staff organisation Meaning and Classification of personal  
functions, emerging role of personal management
- Unit II      Recruitment and training: Theories regarding recruitment, policy and methods of  
recruitment, Selection procedure and policies, Promotion and transfer Ned and importance  
of training principles and methods of training, training evaluation
- Unit III     Compensation administration: job evaluation –Meaning objectives and methods of job  
evaluation , Wages and salary administration meaning principle of wages and salary  
administration, incentives- Meaning significance types and objectives Wage & Salary  
Administration - Wage Boards and Pay Commission - Wage Incentive - Fringe Benefits -  
Employees Welfare - Safety and Health Measures
- Unit IV     Performance Management: Methods of Performance Appraisal - Transfers - Promotion - -  
Grievance Procedures - Redressal of Grievances.
- Unit V      Collective - Bargaining - Features - Pre-requisite of Collective Bargaining - Agreement at  
different levels - Workers Participation in Management - Objectives for Successful  
Participation. Human relations in personal management:

**Suggested Readings:**

1. Rao V.S.P - Human Resource Management. Vikash Publication
2. Human Resource Management, Sagun Ahuja, V.K. Global Pvt. Ltd., New Delhi
3. Human Resource Management- Satapathy, Taheer and Mohanty—Himalaya Publishing House P Ltd.
4. Human Resource Management, Gupta, Joshi. Kalyani Publishers, New Delhi
5. Sinha, P. R. N. Shekhar, S.P.Human Resource Management, Cengage Learning
6. Human Resource Management -Gajendran, A K Jha, Vrinda Publications (P) Ltd
7. DeCenzo, D.A. and S.P. Robbins, “Personnel/Human Resource Management”, Prentice Hall of India, New Delhi.
8. Khanka S.S. Human Resource Management. S Chand.

**B.Com. (Hons.): Semester - V**  
**BCH 509 Fundamentals of Industrial Relation**

- Unit- I Industrial Relations Perspectives: Conceptual framework and approaches to industrial relations; Influence of the emerging socio-economic scenario on industrial relations; Roles of employer/management, trade union and government in industrial relations; IR at the shop floor, Standing Orders
- Unit- II Industrial Unrests- causes and cures of industrial disputes; Bipartite forums in PSUs and private sectors to promote Workers Participation in Management; (WPM) - WCS, JMC, Shop councils, Joint councils, workers representatives on the Board of Directors; Collective Bargaining, Collective Agreements and settlements.
- Unit III Method of Direct Action: Purpose and relevance to other peaceful methods; Discipline and misconduct; Grievance handling procedure; Labour turnover; Absenteeism; Strikes, Lock out- concept and elements, types and forms of strike, legal, illegal and unjustifiable strikes and lock outs; protections to workmen and prohibitions on the right to strike and lock out.
- Unit IV Trade Unionism: Trade Union: origin and growth, unions after independence, unions in the era of Liberalization ; Concept, objectives, functions and role of Trade Unions in collective bargaining; Problems of Trade Unions
- Unit V Employee Empowerment: Industrial Democracy, Industrial Peace and International Labour Organisation; IR Policy, Critical Evaluation of working of Labour Legislations in India - Changing Business Environment

**Suggested Readings:**

1. Malik, K.L., Industrial Laws and Labour Laws, Eastern Book Company, Lucknow.
2. Kumar, H.L., Digest of Labour Cases, Universal Law Publishing Co P Ltd, New Delhi
3. Srivastava, S.C., Industrial Relations & Labour Laws, Vikas Publishing House (P) Ltd.
4. Sharma, J.P., Simplified Approach to Labour Laws, Bharat Law House (P) Ltd., New Delhi.

## **B.Com. (Hons.): Semester - V**

### **BCH 510 Banking Theory & Regulations**

- Unit I Banking Law: Introduction Meaning, Nature and Scope, Banking Regulation Act 1949, RBI Constitution, Management and Function, Banks and Economic Development – Functions of Commercial banks – Central Bank – functions – Emerging trends in Banking.
- UNIT II Types of banks: District Co-Operative Central Banks – Contemporary Banks - Regional Rural Banks - National Bank for Agriculture and Rural Development (NABARD) – SIDBI – Development Banks
- Unit III Principles of sound lending, Secured vs. unsecured advances, Types of advances, Advance against various securities. Securitisation of Standard Assets, , Credit Information Bureau of India Ltd. (CIBIL) Basel I, Basel II, Migration to Basel II Norms,
- Unit- IV Internet Banking Meaning, Benefits, Home banking, Mobile banking, Virtual banking, E-payments, ATM Card/ Biometric card, Debit/Credit card, Smart card, NEFT, RTGS, ECS (credit/debit), Emoney, Electronic purse, Digital cash.
- Unit V Current Issues and Emerging Trends , Corporate Governance in banks: Meaning and importance; issues, principles and practices of corporate governance in Indian banks. Consolidation in banks: Mergers and Acquisitions – Rationale for M&A in Indian banking; a study of post-reform mergers and acquisitions in the Indian banking sector – their objectives, benefits and problems. Universal Banking – Meaning, rationale, merits & demerits, Green Banking- Meaning, concept and channels.

#### Suggested Readings:

1. Banking Theory & Practices: Dr. P. K. Srivatsava, Himalaya Publishers
2. Banking Theory & Practices: K.E. Shekar, Vikas Publications
3. Banking theory & Practices: Santhi Vedula, HPH.
4. Banking Theory & Practices: Dr. J. Jayanthi, PBP.
5. Banking Theory, Law & Practices: R. R Paul, Kalyani Publishers
6. Money Banking and Financial Markets: Averbach, Rabort. D, MaJustin P. & Padmalatha S. (2007): Management of Banking & Financial Services, New Delhi, Pearson

## **B.Com. (Hons.): Semester - V**

### **BCH 511 Insurance Theory & Regulations**

- Unit-I: Introduction to insurance, Purpose and need of insurance, insurance as a social security tool - insurance and economic development, Principles of insurance, various kinds of insurance - life, marine, fire, medical, general insurance - features.
- Unit-II: Life Insurance - Law relating to life Insurance; Mortality Table, Premium and Bonus, Policy Conditions, Annuity
- Unit III General Insurance - Law relating to general insurance; different types of general insurance; general insurance vs. life insurance
- Unit IV Miscellaneous Insurance Health, Agriculture, Accident, Terrorism, Kidnap and Ransom Insurance, Insurance Products- ULIP and Pension Plans
- Unit V Regulatory Framework Insurance Regulatory & Development Act- 1999, Life Insurance Corporation of India(LIC)

#### Suggested Readings:

1. Sahoo S.C., Das S.C., Insurance Management, Himalaya Publishing House
2. Mishra S. Banking Law and Practice – S Chand
3. Inderjit Singh, RakeshKatyal& Sanjay Arora: Insurance Principles and Practices, Kalyani Publishers, Chennai
4. Khan, M.Y., Indian Financial System-Theory and Practice. New Delhi: Vikas Publishing House

**B.Com. (Hons.): Semester - VI**  
**BCH. 601 Auditing & Corporate Governance**

- Unit I Introduction Auditing: Introduction, Meaning, Objectives, Basic Principles and Techniques; Classification of Audit, Audit Planning, Internal Control – Internal Check and Internal Audit; Audit Procedure – Vouching and verification of Assets & Liabilities.
- Unit II Audit of Companies Audit of Limited Companies: Company Auditor- Qualifications and disqualifications, Appointment, Rotation, Removal, Remuneration, Rights and Duties Auditor’s Report- Contents and Types. Liabilities of Statutory Auditors under the Companies Act 2013
- Unit III Special Areas of Audit: Special features of Cost audit, Tax audit, and Management audit; Recent Trends in Auditing: Basic considerations of audit in EDP Environment; Auditing Standards; Relevant Case Studies/Problems;
- Unit IV Corporate Governance Conceptual framework of Corporate Governance: Theories & Models, Broad Committees; Corporate Governance Reforms. Major Corporate Scandals in India and Abroad: Common Governance Problems Noticed in various Corporate Failures. Codes & Standards on Corporate Governance
- Unit V Corporate Social Responsibility (CSR): Concept of CSR, Corporate Philanthropy, Strategic Planning and Corporate Social Responsibility; Relationship of CSR with Corporate Sustainability; CSR and Business Ethics, CSR and Corporate Governance; CSR provisions under the Companies Act 2013; CSR Committee; CSR Models, Codes, and Standards on CSR

**Suggested Readings:**

1. Kumar Ravinder, Sharma Virender, Auditing Principles and Practice, PHI Learning
2. Jha Aruna, Auditing. Taxmann Publication.
3. Viji Chandran & Spandana Priya C.S., Principles and Practice of Auditing: Vikas publishing
4. Kumar Anil, Corporate Governance: Theory and Practice, Indian Book House, New Delhi
5. Sharma, T.R. Auditing(Hindi & English ), Sahitya Bhawan, Hospital Road, Agra
6. Tandon, B.N. Auditing, S. Chand & Co. Pvt. Ltd. New Delhi
7. Saxena, R.G. Principles & Practice of Accounting, Himalaya Publishing House, Delhi
8. नन्दा, अंकेक्षण, एस0 चॉद एण्ड कम्पनी प्रा0 लि0 रामनगर, नई दिल्ली
9. शुक्ला, एल0के0, अंकेक्षण के सिद्धान्त एवं व्यवहार टैक्समेन एलाइड सर्विस, प्रा0 लि0
10. जोशी प्रो .अतुल, जोशी प्रो .के .सी ., अंकेक्षण, जगदम्बा पब्लिकेशन, नई दिल्ली

## **B.Com. (Hons.): Semester - VI**

### **BCH 602 Entrepreneurship Development and Business Ethics**

- UNIT I Entrepreneur, Concept, Characteristics, Functions and Types of an Entrepreneur, Entrepreneurship, Concept, Characteristics and Importance of Entrepreneurship
- UNIT-II Entrepreneurial Process, Entrepreneurship Development Programme (EDPS), Need, Characteristics, Phases and Evaluation of EDPS
- UNIT-III An understanding of Ethics, Meaning, Definition, Objective, Types, Sources, Importance and Scope of Business Ethics, Ethical Performance, Factors influencing Business Ethics, of Business Ethics,
- UNIT- IV Evolution and Development of Corporate Social Responsibility of Business, Forms of Corporate Social Responsibility, CSR in Practice, Corporate Social Performance: Making Corporations Socially More Responsible
- UNIT- V Corporate Governance Introduction, Concept and Need for Corporate Governance, Definitions, Parties to Corporate Governance, Agency Theory, Stewardship Theory, Popular Model for Governance, Brief Introduction to India's Corporate Governance Framework

#### Suggested Readings

1. K.Ramachandran, Entrepreneurship Development, McGraw Hill Education
2. S. S.Khanka, Entrepreneurial Development, S. Chand Publishing
3. CSV Murthy, Business Ethics (Text and Cases),Pub. By HPH
4. Marianne M. Jennings, Cases in Business Ethics ,Pub by Cenage Learning
5. S.S. Khanka, Entrepreneurship Developments, S. Chand, Delhi
6. Ranbir Singh, Entrepreneurship Developments, S.K. Kataria & Sons, Delhi
7. S. Anil Kumar, S.C. Purnima, M.K. Abraham, Entrepreneurial Development, New Age International, Delhi
8. एस0 पी0 माथुर, भारत में उद्यमिता विकास, हिमालया पब्लिशिंग हाऊस, दिल्ली।

**B.Com. (Hons.): Semester - VI**  
**BCH 603 Advanced Corporate Accounting**

- Unit I Indian Accounting Standards- Meaning- Need for accounting standards in India- Accounting standards Board (ASB) process of setting accounting standards in India- A brief theoretical study of Indian accounting standards.
- Unit II: Liquidation of Companies Meaning–Types of Liquidation – Order of Payment - Calculation of Liquidator’s Remuneration – Preparation of Liquidators Final Statement of Account.
- Unit III: Amalgamation and Acquisition of Companies- Meaning of Amalgamation and Acquisition, Types of Amalgamation, Methods of Calculating Purchase Consideration, Practical Problems on Amalgamation and Acquisition
- Unit IV: Internal Reconstruction– Objective – Procedure – Form of Reduction –Passing of Journal Entries – Preparation of Reconstruction accounts – Preparation of Balance Sheet after Reconstruction. (Vertical Format) Problems.
- Unit V: Recent developments in Accounting & accounting standards Human Resource Accounting – Environmental Accounting – Social Responsibility Accounting.

Suggested Reading:

1. M.C. Shukla and T.S.Grewal, Advanced Accountancy, S. Chand & Co., New Delhi
2. R.L. Gupta, Advance Financial accounting, S. Chand & Co., New Delhi
3. R. Narayanswamy, Financial Accounting: A Managerial Perspective, Prentice Hall, New Delhi
4. J. R.Monga, Advanced Financial Accounting, Mayoor Paperbacks, Noida
5. S.N. Maheshwari, An Introduction of Accountancy, Sultan Chand & Sons, New Delhi
6. R.F. Neigs, Financial Accounting, Tata McGraw Hill, New Delhi

**B.Com. (Hons.): Semester - VI**  
**BCH 604 Advanced Cost and Management Accounting**

- Unit I Activity Based Costing (ABC), Unit and Output Costing Job Costing, Batch Costing, Contract Costing
- Unit II Process Costing, Service Costing, Unit Costing and Multiple Costing, Application, Identification of Cost Unit and Cost Determination and Control
- Unit III Standard Costing, Definition, Significance and Applications, Various Types of Standards, Variance Analysis for Materials, Labour and Overheads
- Unit IV Budget, Budgeting and Budgetary Control, Preparation and Monitoring of Various Types of Budgets Fixed and Flexible Budgets, Budgetary Control System: Advantages, Limitations and Installation, Zero Base Budgeting, Programme and Performance Budgeting
- Unit V Contemporary Issues in Management Accounting Target Costing; Responsibility Accounting; Inflation Accounting; Quality Costing; Human Resource Accounting

Suggested Reading:

1. Zad N.S., Cost & Management Accounting, Taxmann Publications Pvt. Ltd.
2. Jain Deepak, Cost & Management Accounting, Taxmann Publications Pvt. Ltd.
3. Jain S.P., K.L. Narang, Cost and Management Accounting, Kalyani Publishers
4. Saxena V.K., Vashist C.D., Cost and Management Accounting; Sultan Chand & Sons
5. Arora M.N., Cost and Management Accounting (Theory and Problems), Himalaya Publishing House

## **B.Com. (Hons.): Semester - VI**

### **BCH 606 Rural Marketing**

- Unit I Introduction to Rural Markets Definition, Concept, Nature, Size and Scope of Indian Rural markets, Rural Demand, Buying Characteristics, Rural Market Structure : Demographic, Physical, Economic Environment.
- Unit II Understanding the Rural Consumer, Rural Community in India, Profile of Rural markets: Segmenting the Rural Market, Target and Positioning,
- Unit III Rural Consumer Behavior, Rural Buyer Characteristics, Consumer Buying Decision Process, Factors Affecting Consumer Behavior – Cultural, Social, Technological, Economic and Political, Rural Female Empowerment.
- Unit IV Marketing Mix in Rural Markets Product: Significance, Concept and Product Mix Decisions, Pricing Strategy, Promotion: Advertising, Sales Promotions
- Unit V Role of Co-operative, Government, NGO's, Regulated Markets and Public Distribution Systems, Micro Financing, Mobility in Emerging Markets, Growing Rural Tourism.

#### Suggested Readings

1. Prahalad C.K, Fortune at the Bottom of the Pyramid, Pearson Publication
2. Badi R. V., Badi N. V., Rural Marketing, Himalaya Publishing House.
3. Mathur U. C., Rural marketing, Text and Cases, Excel books
4. Gopalswamy T.P., Rural Marketing Environment, Problems and Strategies, Vikas Publishing House
5. Krishnamacharyulu C.S.G., Ramakrishnan Lalitha, Cases in Rural marketing, An Integrated Approach, , Pearson Publication

**B.Com. (Hons.): Semester - VI**  
**BCH 605 Tourism Marketing**

- Unit-I Concepts, Definitions & Historical development of Tourism. Types of Tourist: Tourist, traveller, excursionist. Forms of tourism: Inbound, Domestic, International. Tourism System: Nature, Characteristics and components of tourism industry.
- Unit II Tourism product: Definition, Nature and Characteristics. Classification of Tourism products Forms of Tourism: Inbound, Outbound, domestic, international, Religious, Historical, Social, Adventure, Health, Business, special interest tourism like culture or nature oriented.
- Unit III Tourism Demand, Motivation of Tourism Demand, Measuring Tourism Demand. Pattern & characteristic of tourism supply Factors influencing tourism supply. Developing the Tourism Marketing Mix
- Unit IV Tourism Marketing Services: with Special reference to Hotel Industry, Tour and Travel Operators, Restaurants and Other Auxiliary services,
- Unit V Various Dimensions of Tourism development in Uttarakhand, Role and functions of Important Tourism Organizations: WTO, IATA, PATA, TAAI, WTTC, FHRAI

Suggested Readings

1. Kshitiz Sharma, Introduction to Tourism Management, Tata McGraw-Hill Education
2. Kamra.K.K. & Chand.M. Basics of Tourism: Theory, Operation and Practice. Kanishika Publishers.
3. Jacob, Tourism Products Of India, Abhijeet Publications
4. Jagmohan Negi, Marketing and Sales Strategies for Hotels and Travel Trade, S. Chand Publishing
5. Jagmohan Negi, International Tourism and Travel, S. Chand Publishing
6. Biswanath Ghosh, Tourism and Travel Management, Vikas Publishing

**B.Com. (Hons.): Semester - VI**  
**BCH 607 Organizational Behaviour**

- Unit I Fundamentals of Organizational Behaviour: Nature, Scope, Definition and Goals of Organizational Behaviour ,Fundamental Concepts of Organizational Behaviour, Models of Organizational Behaviour ,Emerging aspects of Organizational Behaviour: TQM, Managing Cultural Diversity, Managing the Perception Process
- Unit II Attitude Values and Motivation: Effects of employee attitudes Personal and Organizational Values Job Satisfaction Nature and Importance of Motivation, Achievement Motive, Theories of Work Motivation: Maslow's Need Hierarchy Theory, McGregors's Theory 'X' and Theory 'Y'
- Unit III Personality: Definition of Personality, Determinants of Personality Theories of Personality – Trait and Type Theories, The Big Five Traits, Mytes-Briggs Indicator, Locus of Control, Type A and Type B Assessment of Personality
- Unit IV Work Stress: Meaning and definition of Stress, Symptoms of Stress Sources of Stress: Individual Level, Group Level, Organizational Level Stressors, Extra Organizational Stressors Effect of Stress – Burnouts Stress Management – Individual Strategies, Organizational Strategies Employee Counselling
- Unit V Group Behaviour and Leadership: Nature of Group, Types of Groups Nature and Characteristics of team building, Effective Teamwork Nature of Leadership, Leadership Styles Traits of Effective Leaders

Suggested Reading:

1. K. Aswathappa, Organizational Behavior Text, Cases and Games, Himalaya Publishing House
2. Newstrom J. W., Organizational Behavior Human Behavior at Work, Tata McGraw Hill Publishing Company Limited
3. Mishra N. M., Organizational Behavior through Indian Philosophy, Himalaya Publication House

## **B.Com. (Hons.): Semester - VI**

### **BCH 608 Labour Laws**

- Unit- I The Payment of Wages Act, 1936: Object, Definitions, Application of the Act. Deductions, Maintenance of Registers & Authorities Claims
- Unit- II The Factories Act, 1948: Scope, Definitions, Approval of Licensing & Registration of Factories, the Inspection Staff, Health Safety, Welfare, Working Hours of Adults, Employment of Women & Young persons, Leave with wages, Penalties & Procedure.
- Unit- III The Trade Union Act, 1926: Object, Definition, Registration, Rights & Liabilities of Office Bearers Change of name, Amalgamation, Discussion & Returns.
- Unit- IV The Industrial Disputes Act, 1917: Scope & Object, Definition, Authorities, Notice of Change Reference Settlement of Industrial Disputes, Strikes & Lock- outs, Lay off & Retrenchment, Miscellaneous.
- Unit- V The Workmen's Compensation Act, 1923: Object, Definition, Employer's Liability for Compensation. Amount of Compensation, Appeals.

#### Suggested Readings:

1. Malik, K.L., Industrial Laws and Labour Laws, Eastern Book Company, Lucknow.
2. Kumar, H.L., Digest of Labour Cases, Universal Law Publishing Co P Ltd, New Delhi
3. Srivastava, S.C., Industrial Relations & Labour Laws, Vikas Publishing House (P) Ltd.
4. Sharma, J.P., Simplified Approach to Labour Laws, Bharat Law House (P) Ltd., New Delhi.

**B.Com. (Hons.): Semester - VI**  
**BCH 609 Financial markets and institutions**

- Unit-I Introduction: Nature and Role of Financial System, Financial System and Financial Markets, Financial and Economic Development, Indian Financial System- an overview.
- Unit- II Financial Market: Money and Capital markets, Money market- Meaning, Constituents, Function of Money Market, Money Market Instruments- Call Money, Treasury Bills, Certificates of Deposits, Commercial Bills, Trade Bills etc, Recent Trends in Indian Money Markets, Capital Market, Primary and Secondary Markets, Depository System, Role of SEBI- an overview.
- Unit- III Reserve Bank of India: Organisation, Management and Functions, Credit Creation and Credit Control, Commercial Banks, Recent Developments in Commercial Banking
- Unit- IV Financial Institutions: Concept, Operational and Promotional Activities of Financial Institutions- IFCI, ICICI, IDBI, IRCI, SIDBI, UTI and LIC.
- Unit- V Non-Banking Financial Institutions: Concept and Role of Non-Banking Financial Institutions, Sources of Finance, Function of Non-Banking Financial Institutions, Investment Policies of Non-Banking Financial Institutions in India.

Suggested Readings:

1. Bhole, L.M., Financial Markets and Institutions. Tata McGraw Hill Publishing Company
2. Khan, M.Y., Indian Financial System-Theory and Practice. New Delhi: Vikas Publishing House
3. Sharma, G.L., and Y.P. Singh eds. Contemporary Issues in Finance and Taxation. Academic Foundation, Delhi
5. Khan and Jain, Financial Services, Tata McGraw Hill
6. Singh, J.K., Venture Capital Financing in India. Dhanpat Rai and Company, New Delhi.

**B.Com. (Hons.): Semester - VI**  
**BCH 610 Security Analysis and Portfolio Management**

- UNIT-I Investment: Concept Nature and Process, Return and Risk, Valuation of Securities: The Value Price Relationship, Valuation of Fixed Income Securities, Valuation of Equity Shares, Objectives of Security Analysis.
- UNIT II Operations of Indian Stock Market: Organization, Regulation and Functioning, Market Indices and Return, Investment Alternatives-Government Securities, Non- Security form of Investment, Investment Instruments of Money- Market.
- UNIT III Stock Market Analysis: Fundamental Analysis, Economy, Industry and Company Level Analysis, Technical Analysis, Efficient Market Theory, Recent Developments in the Indian Stock Market.
- UNITIV Introduction to Portfolio Management, An optimum Portfolio Selection Problem, Markowitz Portfolio Theory, The Mean-variance Criterion (MVC)-The Nature of Investment Risk, MVC and Portfolio selection, Portfolios of two risky Securities, The Efficient Frontier, Tracing the Effacing Frontier, The Relationship between the Unleveraged and Leveraged Portfolio, Sharpe- Single Index Model, Application of Market Model in Portfolio Construction, Capital Asset Pricing Model
- UNITV Investment Training and Portfolio Revision, Institutional and Managed Portfolio- Performance Evaluation of Managed Portfolios, Investment Companies, Mutual Funds, International Diversification.

**Suggested Readings:**

1. Gitman and Joehnk, Fundamentals of Investing, Pearson.
2. Madura, Jeff, Personal Finance, Pearson.
3. Chandra, Prasanna, Investment Analysis and Portfolio Management, Tata McGraw Hill.
4. Damodaran, Aswath, Investment Valuation: Tool and Techniques for Determining the Value of Any Asset, Wiley Finance.
5. Bodie, Alex, Marcus and Mohanty, Investments, McGraw Hill Publishing Co.
6. Hirt and Block, Fundamentals of Investment Management, McGraw Hill Publishing Co.
7. Pandiyan, Punithavathy, Security Analysis and Portfolio Management, Vikas Publications