



**CHOICE BASED CREDIT SYSTEM**  
Credit and Semester System Syllabus  
**B.Com. COURSE STRUCTURE**

SEMESTER - III						
Paper No.	Type of Course	Course Name	Credit	Internal Marks	Term-End Marks	Total Marks
SS-301	Soft Skill Course	E-Communication	2	30	70	100
FC-302	Foundation Course	Tourism Management	2	30	70	100
BA-CC-303	Compulsory Course	Business Administration - III	3	30	70	100
BC-CC-304	Compulsory Course	Business Communication - III	3	30	70	100
ECO-CC-305	Compulsory Course	Indian Economy - I	3	30	70	100
AC-CC-306	Compulsory Course	Accountancy - III	3	30	70	100
TAX-CC-307	Compulsory Course	Taxation - I	3	30	70	100
F&A-CE-308A	Core Elective FINANCE & ACCOUNTS	Finance & Accounts-III (Govt. Utility Account-I)	3	30	70	100
F&A-CE-309A	Core Elective FINANCE & ACCOUNTS	Finance & Accounts-IV (Financial Account-I)	3	30	70	100
<b>OR</b>						
STAT-CE-308B	Core Elective STATISTICS	Mathematical Statistics - I	3	30	70	100
STAT-CE-309B	Core Elective STATISTICS	Statistical Inference - I	3	30	70	100
<b>OR</b>						



# MAHARAJA KRISHNAKUMARSINHJI BHAVNAGAR UNIVERSITY

NAAC Accreditation Grade "B"

(With effect from Academic Year 2017-18)

BM-CE-308C	Core Elective BUSINESS MANAGEMENT	Advanced Marketing Management	3	30	70	100
BM-CE-309C	Core Elective BUSINESS MANAGEMENT	Advanced Human Resource Management	3	30	70	100
<b>OR</b>						
BANK-CE-308D	Core Elective BANKING	Central Banking	3	30	70	100
BANK-CE-309D	Core Elective BANKING	Indian Banking System	3	30	70	100
<b>OR</b>						
BI-CE-308E	Core Elective BANKING & INSURANCE	Merchant Banking & Financial Services – I	3	30	70	100
BI-CE-309E	Core Elective BANKING & INSURANCE	Insurance Management – I	3	30	70	100
<b>OR</b>						
MKT-CE-308F	Core Elective MARKETING	International Marketing – I	3	30	70	100
MKT-CE-309F	Core Elective MARKETING	Distribution and Retailing – I	3	30	70	100
<b>OR</b>						
MIP-CE-308G	Core Elective M.I.P.	Programming Language "C"	3	30	70	100
MIP-CE-309G	Core Elective M.I.P.	DTP & Corel Draw	3	30	70	100



**B.Com. COURSE STRUCTURE**

**SEMESTER - IV**

<b>Paper No.</b>	<b>Type of Course</b>	<b>Course Name</b>	<b>Credit</b>	<b>Internal Marks</b>	<b>Term-End Marks</b>	<b>Total Marks</b>
SS-401	Soft Skill Course	Presentation Skills	2	30	70	100
FC-402	Foundation Course	Business Process Outsourcing	2	30	70	100
BA-CC-403	Compulsory Course	Business Administration – IV	3	30	70	100
BC-CC-404	Compulsory Course	Business Communication – IV	3	30	70	100
ECO-CC-405	Compulsory Course	Indian Economy – II	3	30	70	100
AC-CC-406	Compulsory Course	Accountancy – IV	3	30	70	100
TAX-CC-407	Compulsory Course	Taxation – II	3	30	70	100
F&A-CE-408A	Core Elective FINANCE & ACCOUNTS	Finance & Accounts-V (Govt. Utility Account-II)	3	30	70	100
F&A-CE-409A	Core Elective FINANCE & ACCOUNTS	Finance & Accounts-VI (Financial Account-II)	3	30	70	100
<b>OR</b>						
STAT-CE-408B	Core Elective STATISTICS	Mathematical Statistics – II	3	30	70	100
STAT-CE-409B	Core Elective STATISTICS	Statistical Inference – II	3	30	70	100
<b>OR</b>						
BM-CE-408C	Core Elective BUSINESS MANAGEMENT	Organizational Behaviour	3	30	70	100
BM-CE-409C	Core Elective BUSINESS MANAGEMENT	Financial Management	3	30	70	100



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OR						
BANK-CE-408D	Core Elective BANKING	Legal Aspect of Banking	3	30	70	100
BANK-CE-409D	Core Elective BANKING	Banking Regulations	3	30	70	100
OR						
BI-CE-408E	Core Elective BANKING & INSURANCE	Merchant Banking & Financial Services – II	3	30	70	100
BI-CE-409E	Core Elective BANKING & INSURANCE	Insurance Management – II	3	30	70	100
OR						
MKT-CE-408F	Core Elective MARKETING	International Marketing – II	3	30	70	100
MKT-CE-409F	Core Elective MARKETING	Distribution and Retailing – II	3	30	70	100
OR						
MIP-CE-408G	Core Elective M.I.P.	Tally & Accounting	3	30	70	100
MIP-CE-409G	Core Elective M.I.P.	DTP – Photoshop	3	30	70	100



**CHOICE BASED CREDIT SYSTEM**  
Credit and Semester System Syllabus  
**B.Com. COURSE STRUCTURE**

SEMESTER – V						
Paper No.	Type of Course	Course Name	Credit	Internal Marks	Term-End Marks	Total Marks
SS-501	Soft Skill Course	Writing Skill	2	30	70	100
FC-502	Foundation Course	Disaster Management	2	30	70	100
BA-CC-503	Compulsory Course	Business Administration – V	3	30	70	100
BC-CC-504	Compulsory Course	Business Communication – V	3	30	70	100
ECO-CC-505	Compulsory Course	Business Environment	3	30	70	100
AC-CC-506	Compulsory Course	Accountancy – V	3	30	70	100
STAT-CC-507	Compulsory Course	Business Statistics – I	3	30	70	100
F&A-CE-508A	Core Elective FINANCE & ACCOUNTS	Finance & Accounts-VII (Cost Accounting – I)	3	30	70	100
F&A-CE-509A	Core Elective FINANCE & ACCOUNTS	Finance & Accounts-VIII (Management Accounting – I)	3	30	70	100
<b>OR</b>						
STAT-CE-508B	Core Elective STATISTICS	Applied Statistics – I	3	30	70	100
STAT-CE-509B	Core Elective STATISTICS	Statistical Quality Control – I	3	30	70	100
<b>OR</b>						



# MAHARAJA KRISHNAKUMARSINHJI BHAVNAGAR UNIVERSITY

NAAC Accreditation Grade "B"

(With effect from Academic Year 2017-18)

BM-CE-508C	Core Elective BUSINESS MANAGEMENT	Strategic Management	3	30	70	100
BM-CE-509C	Core Elective BUSINESS MANAGEMENT	Market Research	3	30	70	100
<b>OR</b>						
BANK-CE-508D	Core Elective BANKING	Banker Customers Relationship	3	30	70	100
BANK-CE-509D	Core Elective BANKING	Marketing of Banking Services	3	30	70	100
<b>OR</b>						
BI-CE-508E	Core Elective BANKING & INSURANCE	Commercial Bank Management – I	3	30	70	100
BI-CE-509E	Core Elective BANKING & INSURANCE	Legislative Insurance Framework – I	3	30	70	100
<b>OR</b>						
MKT-CE-508F	Core Elective MARKETING	Advertising and Sales Promotion – I	3	30	70	100
MKT-CE-509F	Core Elective MARKETING	Agriculture and Rural Marketing – I	3	30	70	100
<b>OR</b>						
MIP-CE-508G	Core Elective M.I.P.	DBMS	3	30	70	100
MIP-CE-509G	Core Elective M.I.P.	Visual Basic .NET	3	30	70	100



**B.Com. COURSE STRUCTURE**

**SEMESTER - VI**

<b>Paper No.</b>	<b>Type of Course</b>	<b>Course Name</b>	<b>Credit</b>	<b>Internal Marks</b>	<b>Term-End Marks</b>	<b>Total Marks</b>
SS-601	Soft Skill Course	Computer Skill	2	30	70	100
FC-602	Foundation Course	International Business	2	30	70	100
BA-CC-603	Compulsory Course	Business Administration – VI	3	30	70	100
BC-CC-604	Compulsory Course	Business Communication – VI	3	30	70	100
ECO-CC-605	Compulsory Course	Managerial Economics	3	30	70	100
AC-CC-606	Compulsory Course	Accountancy – VI	3	30	70	100
STAT-CC-607	Compulsory Course	Business Statistics – II	3	30	70	100
F&A-CE-608A	Core Elective FINANCE & ACCOUNTS	Finance & Accounts-VII (Cost Accounting – I)	3	30	70	100
F&A-CE-609A	Core Elective FINANCE & ACCOUNTS	Finance & Accounts-VIII (Management Accounting – I)	3	30	70	100
<b>OR</b>						
STAT-CE-608B	Core Elective STATISTICS	Applied Statistics – II	3	30	70	100
STAT-CE-609B	Core Elective STATISTICS	Statistical Quality Control – II	3	30	70	100
<b>OR</b>						
BM-CE-608C	Core Elective BUSINESS MANAGEMENT	Management Information System	3	30	70	100
BM-CE-609C	Core Elective BUSINESS MANAGEMENT	International Marketing	3	30	70	100



# MAHARAJA KRISHNAKUMARSINHJI BHAVNAGAR UNIVERSITY

NAAC Accreditation Grade "B"

(With effect from Academic Year 2017-18)

OR						
BANK-CE-608D	Core Elective BANKING	International Banking	3	30	70	100
BANK-CE-609D	Core Elective BANKING	Projects, Technology in Banking	3	30	70	100
OR						
BI-CE-608E	Core Elective BANKING & INSURANCE	Commercial Bank Management – II	3	30	70	100
BI-CE-609E	Core Elective BANKING & INSURANCE	Legislative Insurance Framework – II	3	30	70	100
OR						
MKT-CE-608F	Core Elective MARKETING	Advertising and Sales Promotion – II	3	30	70	100
MKT-CE-609F	Core Elective MARKETING	Agriculture and Rural Marketing – II	3	30	70	100
OR						
MIP-CE-608G	Core Elective M.I.P.	RDBMS	3	30	70	100
MIP-CE-609G	Core Elective M.I.P.	HTML & PhP	3	30	70	100





**B.Com.**  
**SEMESTER – III**

**SOFT SKILL:**

**SS – 301: E-Communication**

**Credits: 02**

**Total Marks: 100 Marks**  
Semester End Examination: 70 Marks  
Internal Evaluation: 30 Marks

Unit	Detailed Syllabus	Teaching Hours	Marks / Weight
Unit-1	Mass Communication: An Overview <ul style="list-style-type: none"><li>• Mass Communication &amp; Society</li><li>• Uses &amp; Effects</li><li>• Content of Media</li><li>• Target Audience &amp; Objectives</li><li>• Cultural Context &amp; Psychology</li><li>• Technology in Communication</li><li>• Effective Presentation Skills</li></ul>	6	14+6
Unit-2	Print Media & Corporate Communication – 1 <ul style="list-style-type: none"><li>• Newspapers</li><li>• What is news?</li><li>• News Values, Types &amp; Sources</li><li>• Role of Editors &amp; Reporters</li><li>• Technology used in print media</li></ul>	6	14+6
Unit-3	Print Media & Corporate Communication – 2 <ul style="list-style-type: none"><li>• Magazines</li><li>• What is Corporate Communication?</li><li>• In-house Communication</li><li>• Corporate Identity: Definition &amp; Types</li></ul>	6	14+6
Unit-4	Radio <ul style="list-style-type: none"><li>• Importance of Spoken words</li><li>• Strength &amp; Weaknesses of Radio as a Medium</li><li>• Functioning of Radio Stations</li><li>• Public &amp; Private Radio Stations</li><li>• Technology in Radio</li></ul>	6	14+6
Unit-5	Television <ul style="list-style-type: none"><li>• Basics of Photography</li><li>• Developing Ideas &amp; Script Writing</li><li>• TV Production Formats</li><li>• Planning &amp; Budgeting</li><li>• E-Content</li></ul>	6	14+6

**Major Readings :**

1. Mass Communication in India Publication: JAICO Publications, By Keval J. Kumar



**B.Com.**  
**SEMESTER – III**

**FOUNDATION COURSE:**

**FC – 302: Tourism Management**

**Credits: 02**

**Total Marks: 100 Marks**

Semester End Examination: 70 Marks

Internal Evaluation: 30 Marks

Unit	Detailed Syllabus	Teaching Hours	Marks / Weight
Unit-1	• Introduction to Tourism Relationship of Travel, Tourism Tourism Industry Tourism Policy & Planning Impacts of Tourism Tourism Destination & Geography	6	14+6
Unit-2	• Tourism Products of India Tourism Products; Definition, Concept & Classification World Religions; Tribes & Castes, Fairs & Festivals, Heritage Sites & Monuments, Museums, Libraries & Art Galleries Conferences, Conventions, Games, Competitions, Cuisines & Health, Rural Tourism Wealth	6	14+6
Unit-3	• Marketing of Tourism Segmentation, Targeting and Positioning (STP Marketing) Scope and Process of Market Research Planning a Campaign Budget Services in Global Perspective	6	14+6
Unit-4	• Accounting & Finance for Tourism Nature of Accounting Double entry/Transaction Analysis/Cash Book- Trial Balance Meaning, Role, Scope & Importance of Financial Management Capitalizations & Structure; Working Capital Mgmt, Financial Statement & Analysis, Ratios, Fund Flow, Cash Flow, Case Study Tourism Fin. Corp of India	6	14+6
Unit-5	• Geography of Tourism Fundamentals of geography; Peninsular India World geography Flora & Fauna of the Various Regions Aquatic Tourism Vegetation Global warming	6	14+6

**Major readings:**

1. Bhattacharya S.K. & Dearden John, Accounting for Management, Vikas Publications, 2007
2. Gupta Kasbekar, Tourism Products of India, PHI, 2005
3. Kotler Philip, Marketing Management: Analysis, Planning, Implementations and Control", Pearson Education, 2003.



**B.Com.**  
**SEMESTER – III**

**COMPULSORY COURSE**

Paper No. BA-CC-303

Title of the Paper: **Business Administration – III**

**Credits: 03**

**Total Marks: 100 Marks**  
Semester End Examination: 70 Marks  
Internal Evaluation: 30 Marks

Unit	Detailed Syllabus	Teaching Hours	Marks / Weight
Unit-1	Marketing : Meaning, Nature, Scope-Different Approaches – Marketing Mix, Market Demand	9	14+6
Unit-2	Functions of Marketing : Branding : Meaning – Types – Policy Decisions – Importance of Branding Pricing : Meaning – Objectives – Factors affecting – Types – Importance	9	14+6
Unit-3	Advertising : Meaning – Objectives – Importance – Disadvantages – Difference between Advertisement and Publicity	9	14+6
Unit-4	Market Segmentation : Meaning – Basis and Importance of Market Segmentation – Target Market Ethical Issue and Market Research : From the view point of Respondents – Customers and Researchers	9	14+6
Unit-5	Marketing Research : Meaning of Market Research and Marketing Research – Objectives and Scope of Marketing Research – Stages of Marketing Research – Importance and Limitations of Marketing Research	9	14+6

**Reference / Text -Books / Additional Reading:**

1. Marketing Management – Philip Kotler – Prentice Hall of India
2. Fundamentals of Marketing – Stanton – Tata McGraw Hill
3. Basics of Marketing Management – Dr. R. B. Rudani – S.Chand & Co.
4. Modern Marketing – R.S.N. Pillai & Bagwathi – S.Chand & Co.



**B.Com.**  
**SEMESTER – III**

**COMPULSORY COURSE:**

**Paper No. BC- CC-304**

**Title of the Paper: Business Communication – III**

**Credit: 03**

**Total Marks: 100 Marks**

Semester End Examination: 70 Marks

Internal Evaluation: 30 Marks

Unit	Detailed syllabus	Teaching Hours	Marks / Weight
Unit - 1	<b><u>Trade References &amp; Status Inquiry:</u></b> Letters asking for credit information from banks and business firms- Letters giving favourable opinion- Giving unfavourable opinion- Giving mixed opinion- Letters granting credit- Refusing credit- Partially granting credit	10	14+6
Unit - 2	<b><u>Comprehension of Unseen Passage</u></b>	08	14+6
Unit - 3	<b><u>Press Reports:</u></b> Characteristics of a Press Report- Press Reports based on Accidents and natural Calamities - Business related press reports	10	14+6
Unit - 4	<b><u>Group Communication:</u></b> Meetings – Types of Meetings – Advantages and Disadvantages of Meetings- Preparation for a Meeting – Responsibilities of a Chairman of Meeting- Responsibilities of Participants	07	14+6
Unit - 5	<b><u>Listening:</u></b> Importance of Listening- Profile of an Effective Listener- Advantages and limitations of Listening-Guidelines for Effective Listening- Importance of Silence in Communication	10	14+6

Assignment : 30 marks



**Reference / Text -Books / Additional Reading:**

1. Business Communication - K. K. Sinha - Galgotia Publishing Company, New Delhi.
2. Media and Communication Management - C. S. Rayudu - Himalaya Publishing House, Bombay.
3. Essentials of Business Communication - Rajendra Pal and J. S. Korlhalli - Sultan Chand & Sons, New Delhi.
4. Business Communication – Rai&Rai, Himalaya Publishing House, Mumbai
5. Business Communication – HomaiPradhan, Bhende D.S., Thakur Vijaya
6. Business Communication (Principles, Methods and Techniques) Nirmal Singh - Deep & DeepPublications Pvt. Ltd., New Delhi.
7. Business Communication - Dr. S.V. Kadvekar, Prin. Dr. C. N. Rawal and Prof. Ravindra Kothavade - Diamond Publications, Pune.
8. Business Correspondence and Report Writing - R. C. Sharma, Krishna Mohan - Tata McGraw-Hill Publishing Company Limited, New Delhi.
9. Business Communication and Organisational Management – RohiniAggrawal – Taxman
10. Business Communication Strategies – MonipallyMathukutty M.- Tata McGraw –Hill Publishing Company Limited, New Delhi.
11. Handbook of Communication – Narula Uma
12. A Handbook of Commercial Correspondence – A . Ashley – OxfordUniversity Press
13. Business Communication and Organisationaland Management – C.B.Gupta
14. Comprehensive Business Communication – SarojKarnik, P.P.Mehta,-P.V.Kulkarni



**B.Com.**  
**SEMESTER – III**

**COMPULSORY COURSE:**

**ECO-CC-305: Indian Economy –I**

**Credit: 03**

**Total Marks: 100 Marks**

Semester End Examination: 70 Marks

Internal Evaluation: 30 Marks

Unit	Detailed Syllabus
1	<b>Developing Economy</b> Capitalist, Socialist & Mixed economy. Different economies and economic problem solution Developed and Developing Economy –Concepts Basic Characteristics of Indian Economy as a Developing Economy. Comparison of Indian Economy with Developed Economies Major Issues of Development in India
2	<b>Agriculture</b> Role of Agriculture in Indian economy. Agricultural Productivity – Causes of Low Productivity & Measures. Green Revolution- Achievements & Failures. Economic liberalization and emerging trends in Indian Agriculture. Sources of Agricultural Finance. Agricultural Marketing – Defects & Measures. Special Economic Zone- Concept, Features, Problems.
3	<b>Industry</b> Role of Industrialization. Industrial Policy – 1991onwards. New Economic Reforms – Concepts Liberalization, Privatization & Globalization . Small and Large Scale Industry – Growth and Problems. Growth of Knowledge Based Industry – IT, Software Consultancy.
4	<b>Services</b> Role of Service Sector in Indian Economy Transportation – concepts, trends, issues and importance Communication – concepts, trends, issues and importance Education – concepts, trends, issues and importance Health - concepts, trends, issues and importance Sustainability of services led growth in India.

**Reference Books:**

1. Datt, Gaurav and Mahajan, Ashwani "Dutt&Sundharam Indian Economy" S. Chand & Company (Latest Ed.).
2. Dhar, P.K. "Indian Economy – Its Growing Dimensions" Kalyani Publishers (Latest Ed.).
3. Goel, M.M. (2014): Indian Economy Long Term Challenges & Policy Measures, Monograph N.91, A GunaGauravNyas Publications Think Line
4. Goel, M.M. (2012) "Economics of Human Resource Development in India" VK Global Publications
5. Government of India, Economic Survey (Annual), Ministry of Finance, New Delhi.
6. Government of India, Planning Commission; Five Year Plan Document.
7. Kapila, Uma "Indian Economy: Performance and Policies" Academic Foundation, New Delhi (Latest Edition).
8. Kapila, Uma "Indian Economy since Independence" Academic Foundation, New Delhi (Latest Edition).
9. Mishra S. K. and Puri, V. K. "Indian Economy", Himalaya Publishing House (Latest Ed.)
10. Monthly Issues of Journals "Kuruksheetra" and "Yojana".



**B.Com.  
SEMESTER – III**

**COMPULSORY COURSE**

**AC-CC-306: Accountancy-III**

**Credits: 03**

**Total Marks: 100 Marks**

Semester End Examination: 70 Marks

Internal Evaluation: 30 Marks

**Objective:** The objective of this course is to be unable the students to have such minimum knowledge of finance and accounting as it is applicable to business and corporate situations.

Unit	Detailed Syllabus	Teaching hours	Marks/Weight
Unit- I	<b><u>Banking Companies Account(As per Schedule system):</u></b> ➤ General Legal Provision ➤ Preparation of P & L A/c and Balance sheet ➤ Accounting treatment	9	14+6
Unit- II	<b><u>Company Liquidation Accounts:</u></b> ➤ Liquidators final statement of account	9	14+6
Unit- III	<b><u>Divisional Performance Measurement:</u></b> ➤ Method for measuring divisional performance ○ Return of investment method ○ Residual income method ○ Sales volume, contribution and controllable profit	9	14+6
Unit- IV	<b><u>Valuation of Goodwill (only theory):</u></b> ➤ Meaning, Definition, affecting factors, necessity, various method <b><u>Valuation of Share (only theory):</u></b> ➤ Meaning, Definition, affecting factors, necessity, various method	9	14+6
Unit- V	<b><u>Value Added Accounting ( only theory )</u></b> ➤ Meaning, concept and Definition of value added, preparation of value added statement, uses of reporting	9	14+6

**Breakup of Continues Internal Evaluation:**

Assignment 30 Marks

**Reference / Textbooks/Additional Reading:**

- Maheshwari S.N. – Advanced Accountancy, Vikas Publishing
- B, M. Agarwal – company Accounts, Suchita Publications
- R.L. Gupta – Radhaswamy, Advanced Accountancy, S. Chand
- Maheshwari S. N. – Corporate Accounting, Vikas Publishing
- M. C. Shukla- Advanced Accounts, S. Chand



**B.Com.**  
**SEMESTER – III**

**COMPULSORY COURSE**

Paper No. TAX- CC-307

Title of the Paper: **Taxation – I**

**Credits: 03**

**Total Marks: 100 Marks**  
Semester End Examination: 70 Marks  
Internal Evaluation: 30 Marks

Unit	Detailed Syllabus	Teaching Hours	Marks / Weight
Unit-1	Basic concepts: History of Income Tax, methods of Income tax, Levy and Collection of Tax, Various Definitions	9	14+6
Unit-2	Residential Status, Scope of total income, Residence and tax liability.	9	14+6
Unit-3	Income from Salary.	9	14+6
Unit-4	Income from house property.	9	14+6
Unit-5	Tax Administration, Authorities, Appeals, penalties.	9	14+6

**Reference / Text –Books / Additional Reading:**

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. Publications, New Delhi.
7. Chandra Mahesh and Shukla D.C.: Income Tax Law and Practice; Pragati Publications, New Delhi.





**B.Com.**  
**SEMESTER – III**

**CORE ELECTIVE: FINANCE AND ACCOUNTS**

**F&A-CE-308A: Finance & Accounts-III (Govt. Utility Account-I)**

**Credits: 03**

**Total Marks: 100 Marks**

Semester End Examination: 70 Marks

Internal Evaluation: 30 Marks

**Objective:** The objective of this course is to be unable the students to have such minimum knowledge of finance and accounting as it is applicable to business and corporate situations.

Unit	Detailed Syllabus	Teaching hours	Marks/Weight
Unit- I	<b><u>Fire Insurance policy and claims:</u></b> ➤ Stock Insurance policy method ➤ Consequential loss of profit policy method ➤ Comprehensive policy method	9	14+6
Unit- II	<b><u>Underwriting commission Accounts:</u></b> ➤ Firm Underwriting ➤ Partial Underwriting	9	14+6
Unit- III	<b><u>Investment Accounts:</u></b> ➤ Investment Debenture Account ➤ Investment Preference Share Account ➤ Investment Equity Share Account	9	14+6
Unit- IV	<b><u>Government Accounts in India(only theory):</u></b> ➤ General Principles ➤ Indian Audit and Accounts department ➤ Comptroller Auditor General of India ➤ Public Account Committee ➤ Financial administration	9	14+6
Unit- V	<b><u>Lease Accounting (only theory):</u></b> ➤ Lease Accounting: Introduction, Meaning, Definitions, Structure, types, merits and demerits ➤ Lease accounts development in India, Futures ➤ Lease Accounts as per AS-19	9	14+6

**Breakup of Continues Internal Evaluation:**

Assignment 30 Marks

**Reference / Textbooks/Additional Reading:**

- Maheshwari S.N. – Advanced Accountancy, Vikas Publishing
- Hrishikesh Chakraborty – Advanced Accountancy, Oxford
- R.L. Gupta – Radhaswamy, Advanced Accountancy, S. Chand
- Maheshwari S. N. – Corporate Accounting, Vikas Publishing



**B.Com.  
SEMESTER – III**

**CORE ELECTIVE: FINANCE AND ACCOUNTS**

**F&A-CE-309A: Finance & Accounts-IV (Financial Account-I)**

**Credits: 03**

**Total Marks: 100 Marks**

Semester End Examination: 70 Marks

Internal Evaluation: 30 Marks

**Objective:** The objective of this course is to be unable the students to have such minimum knowledge of finance and accounting as it is applicable to business and corporate situations.

Unit	Detailed Syllabus	Teaching hours	Marks/Weight
Unit- I	<b><u>Cost of Capital:</u></b> <ul style="list-style-type: none"><li>➤ Calculating Cost of Debt</li><li>➤ Calculating Cost of Preference Share Capital</li><li>➤ Calculating Cost of Equity Share Capital</li><li>➤ Retained Earning</li><li>➤ Weighed Cost of Capital</li></ul>	9	14+6
Unit- II	<b><u>Capital Structure:</u></b> <ul style="list-style-type: none"><li>➤ NI Approach</li><li>➤ NOI Approach</li><li>➤ Traditional Approach</li><li>➤ MM Approach</li></ul>	9	14+6
Unit- III	<b><u>Dividend Policy:</u></b> <ul style="list-style-type: none"><li>➤ Walter's Model</li><li>➤ Gordon's Model</li></ul>	9	14+6
Unit- IV	<b><u>Conceptual Frame Work of Financial Management (Only theory):</u></b> <ul style="list-style-type: none"><li>➤ Introductions, meaning, Financial Goals, Profit Maximization V/s Wealth Maximization, Financial Function</li></ul>	9	14+6
Unit- V	<b><u>Management of Working Capital(Only theory):</u></b> <ul style="list-style-type: none"><li>➤ Concept, Nature, Significance, Factor determine of Working Capital Requirement</li></ul>	9	14+6

**Breakup of Continues Internal Evaluation:**

Assignment 30 Marks

**Reference / Textbooks/Additional Reading:**

- Van Home – Financial Management and Policy, Prentice.
- Kahn and Jain – Financial Management, Tata
- Pandey I. M. – Financial Management, Vikas
- Ravi Kishore – Financial Management, Taxman



**B.Com.  
SEMESTER – III**

**CORE ELECTIVE: STATISTICS**

**STAT-CE-308B: Mathematical Statistics – I**

**Credits: 03**

**Total Marks: 100 Marks**

Semester End Examination: 70 Marks

Internal Evaluation: 30 Marks

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

UNIT	DETAILED SYLLABUS	TEACHING HOURS	MARKS / WEIGHT
UNIT-1	Random Experiment, Sample Space and Events. Rules of Counting. Introduction to Probability, Mathematical or Classical probability, Statistical or Empirical Probability and Axioms of Probability.	9	14+6
UNIT-2	Basic laws of probability: Addition Law, Multiplication Law, Conditional Probability with illustrating examples.	9	14+6
UNIT-3	Discrete Random Variable. Probability function, probability distribution function. Mathematical Expectation and its properties. Simple examples	9	14+6
UNIT-4	Continuous Random Variable. Probability distribution of a continuous random variable. Probability density function and probability distribution function. Mathematical Expectation and its properties. Simple examples	9	14+6
UNIT-5	Bernoulli Trials, Introduction to Binomial Distribution, Probability density function of binomial distribution, mean and variance of binomial distribution, properties and uses of binomial distribution with numerical examples.	9	14+6

**Break up of continuous internal evaluation:**

Assignment 30 marks

**Reference / Text –Books / Additional Reading:**

1. Mood, Gray bill & Bose: Introduction to Theory of Statistics.
2. V. K. Rohatgi: An introduction to Probability Theory & Mathematical Statistics.
3. Bansilal & S. Arora: New course in Mathematical Statistics
4. Gupta & V. K. Kapoor: Fundamental of Mathematical Statistics.



**B.Com.  
SEMESTER – III**

**CORE ELECTIVE: STATISTICS**

**STAT-CE-309B: Statistical Inference – I**

**Credits: 03**

**Total Marks: 100 Marks**

Semester End Examination: 70 Marks

Internal Evaluation: 30 Marks

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

UNIT	DETAILED SYLLABUS	TEACHING HOURS	MARKS / WEIGHT
UNIT-1	<b>Basic Principles of Hypothesis Testing:</b> Population, Sample, Statistical Hypothesis, Null Hypothesis, Alternate Hypothesis, Acceptance Region, Critical Region, and One sided tests, Two sided tests, Type-1 Error, Type-II Error, Level of Significance, Degree of freedom.	9	14+6
UNIT-2	<b>Large Sample Tests – I:</b> Introduction, Sampling of Variables, Test of significance of a mean, Test of significance of difference between two means with simple examples.	9	14+6
UNIT-3	<b>Large Sample Tests – II:</b> Sampling of Attributes, Test of significance of proportion of successes, Test of Significance of difference between two proportions.	9	14+6
UNIT-4	<b>Small Sample Tests-I:</b> Difference between Large Sample Tests and Small Sample Tests. Student's 't' distribution, Assumptions, Properties and Uses of 't' distribution. Test of significance of a Mean of a Small Sample.	9	14+6
UNIT-5	<b>Small Sample Tests-II:</b> Test of Significance of Difference between Means of Two Samples (Independent Samples). Paired – Difference't' test (Dependent Samples). Testing significance of an Observed Correlation Coefficient.	9	14+6

**Break up of continuous internal evaluation:**

Assignment 30 marks

**Reference / Text –Books / Additional Reading:**

1. Rohtagi V.K. (1985): An introduction to Probability theory and Mathematical Statistics, Wiley Eastern
2. S. P. Gupta and M. P. Gupta: Business Statistics, Sultan Chand & Sons.
3. Jit S. Chandan: Statistics for Business and Economics, Vikas Publishing House



**B.Com.**  
**SEMESTER – III**

**CORE ELECTIVE: BUSINESS MANAGEMENT**

**BM-CE-308C:           Advanced Marketing Management**

**Credit: 03**

**Total Marks:                                   100 Marks**

Semester End Examination:               70 Marks

Internal Evaluation:                         30 Marks

**Objective:** This course aims at acquainting student with the operations of marketing environment.

Unit	Detailed Syllabus	Teaching Hours	Marks
<b>Unit: 1</b>	Introduction to Marketing • Development of Marketing as a Concept or Idea. • Marketing Concepts. • Functions of Marketing. • Importance of Marketing. • Difference between Marketing & Selling. Marketing Management Process. • Process of Marketing Management. • Nature and Contents of a Marketing Plan.	<b>09</b>	<b>14 + 06</b>
<b>Unit: 2</b>	Market Segmentation • The concept of Market Segmentation. • Importance of Segmentation. • Bases for segmentation. Marketing Research. • Definition and Purpose of Marketing Research. • Scope of Marketing Research. • Marketing Research Procedure. • Ethical Issues in Marketing Research.	<b>09</b>	<b>14 + 06</b>
<b>Unit: 3</b>	Marketing of Services • The concept of service. • Reasons for the growth of the service sector. • Characteristics of services. • Difference between Marketing of Services and Marketing of Products. Product and Product Policies • Product life cycle. • Overview of Branding, Packaging and Labeling.	<b>09</b>	<b>14 + 06</b>
<b>Unit: 4</b>	Pricing Policies • Pricing methods. • Objective of pricing policy. Advertising Management • Advertising Management. • Objectives, Advantages, Disadvantages of Advertising. • Medias of Advertising.	<b>09</b>	<b>14 + 06</b>
<b>Unit: 5</b>	Promotion of Product/Services: Advertising* Personnel Selling • Publicity. • Public Relations. Sales Promotion. • Sales promotions objectives. • Sales promotions methods.	<b>09</b>	<b>14 + 06</b>

**Recommended reading:**

- 1) Marketing Management: By Varshney & Gupta.
- 2) Marketing Management: By Philip Kotler.
- 3) Marketing Management: By Rajan Saxena
- 4) Marketing in India: By S. Neelamegham.



**B.Com.**  
**SEMESTER – III**

**CORE ELECTIVE: BUSINESS MANAGEMENT**

**BM-CE-309C: Advanced Human Resource Management**

**Credit: 03**

**Total Marks: 100 Marks**

Semester End Examination: 70 Marks

Internal Evaluation: 30 Marks

**Objective:** This course aims at acquainting student with the operations of Human Resource Management

Unit	Detailed Syllabus	Teaching Hours	Marks
<b>Unit : 1</b>	• Concepts and Perspectives on Human Resource Management • Human Resource Management in Changing Environment • Human Resource Management System	<b>09</b>	<b>14 + 06</b>
<b>Unit: 2</b>	• Corporate Objective & Human Resource Planning • Job analysis and role description • Method of Manpower search • Attracting, Selecting and Recruiting Human Resource • Induction and Socialization • Manpower Training and development • Performance Appraisal and Potential Evaluation • Career planning	<b>09</b>	<b>14 + 06</b>
<b>Unit: 3</b>	• Internal Mobility • Job Evaluation and Wage Determination • Salary Structure • Wage Policies and Regulations	<b>09</b>	<b>14 + 06</b>
<b>Unit: 4</b>	• Human Resource maintenance • Personnel Audit • Industrial Relations and Trade Unions • Collective Bargaining – Concept, Pre-Requisites and Principles	<b>09</b>	<b>14 + 06</b>
<b>Unit: 5</b>	• Dispute Resolution and Grievance Management • Employee Empowerment • Workers Participation in Management	<b>09</b>	<b>14 + 06</b>

**Recommended reading:**

- 1) Human Resource Management: By Aswathappa, Himalaya Reference Book:
- 2) Personnel management & HRM: C. S. Venkata, Ratnam, Tata McGraw-Hill.
- 3) Designing and Managing HRM: By Parikh U. and Rao T. V., Wiley.
- 4) Personnel Management: By Monoppa and Sayadain, Tata McGraw-Hill



**B.Com.**  
**SEMESTER – III**

**CORE ELECTIVE: BANKING**

**BANK-CE-308D: Central Banking**

**Credits: 03**

**Total Marks: 100 Marks**

Semester End Examination: 70 Marks

Internal Evaluation: 30 Marks

**Objectives:** To give introductory knowledge of RBI. To give perfect understanding of other developed and underdeveloped nation's central banking system

UNIT	DETAILED SYLLABUS	MARKS / WEIGHT
Unit - I	Central Banking in different countries, Techniques and functions Central Banks in developed and under developed countries Structure and organisation of central banks, methods of credit control bank rate policy	14
Unit - II	Reserve Bank of India - Origin, growth, objectives, techniques and functions. Central Banks of India, it's traditional and development functions, structure and organization of central bank in USA and UK.	14
Unit - III	Monetary policy of RBI, Objectives of monetary policy, instruments of credit control, effects of monetary policy on price stability and development, limitations of monetary policy.	14
Unit - IV	Indian Currency System, Recent rules related to note issue, rate of exchange policy of RBI, floating rate of exchange policy, objectives of floating rate exchange policy.	14
Unit - V	Banking regulation act, primary functions of Bank, secondary functions of Bank, services by banks and its impact, regional rural and co-operative banks in India, Indian currency system, Recent rules related to note issue, rate of exchange policy, objective of floating rate exchange policy.	14

**Recommended reading:**

1. R.B.I.History of R.B.I., in India, R.B.I. 50 Years 1935-85
2. M.H. De Kock : Central Banking Pandikar S.G. : Banking in India, Bombay 1975 S.K. Basu : Central Banking in Emerging Countries
3. C.R. Basu : Central Banking in a planned economy.
4. L.V. Chandler : Central Banking and the India experiment Tata Mc. Graw Hill Publishing Company Prof. R.C. Joshi : Indian banking and currency –New popular prakashan (Gujarati)



**B.Com.  
SEMESTER – III**

**CORE ELECTIVE: BANKING**

**BANK-CE-309D: Indian Banking System**

**Credits: 03**

**Total Marks: 100 Marks**

Semester End Examination: 70 Marks

Internal Evaluation: 30 Marks

**Objectives:** To give fundamental and deep knowledge of Indian banking system. To give deep rooted understanding commercial banks and their modern functions.

UNIT	DETAILED SYLLABUS	MARKS / WEIGHT
Unit - I	Indian Banking System, Structure and components of Indian banking system, role of Indian banking in economic development.	14
Unit - II	State Bank of India; Imperial bank of India and its nationalization - Structure and working of state bank of India.	14
Unit - III	Classification of banks, Commercial and Private Banking, Nationalization of public sector banks - achievements and limitations of nationalization of banks - banking scenario - working and evaluation of leading private banks in India, modern functions of commercial banks-insurance, selling gold, foreign exchange etc towards universal banking.	14
Unit - IV	Foreign private banks - Establishment and functions of foreign banks in India - capital structures and its working, Evolution of Money – Monetary Systems, Functions of Commercial Bank Agency, Banking in the Indian context	14
Unit - V	Management Principles in Banks, Managerial functions in banks, Functions of a bank manager, Recruitment, Selection, Training, Promotion, Transfer, Controlling	14

**Recommended reading:**

1. Shekhar and shekhar – Banking theory and practice (20th edition)
2. Gorden – Indian banking system
3. Prof.R.C.Joshi :Indian banking and currency –New popular prakashan (Gujarati)





**B.Com.**  
**SEMESTER – III**

**CORE ELECTIVE: BANKING & INSURANCE**

**BI-CE-308E: Merchant Banking & Financial Services – I**

**Credits: 03**

**Total Marks: 100 Marks**  
Semester End Examination: 70 Marks  
Internal Evaluation: 30 Marks

**Objective:** This course exposes the students to the essentials of merchant banking and financial services

UNIT	DETAILED SYLLABUS	TEACHING HOURS	MARKS / WEIGHT
<b>Unit – I</b>	Introduction to merchant Banking: nature of merchant banking, functions, merchant banking in India, importance of merchant bank, SEBI guidelines for merchant bankers	09	14
<b>Unit – II</b>	Role of merchant bankers in fund raising, contribution in public issue, managing public issue, private placement, raising public deposits, challenges to merchant banks in India	09	14
<b>Unit – III</b>	Security rating, definition, nature of rating, determinants of quality ratings, utility of rating, rating agencies, credit rating information services of India limited	09	14
<b>Unit – IV</b>	CRISIL rating symbols, ICRA rating symbols, CARE rating symbols, advantages and types of credit rating, project appraisal, project life cycle, capital cost and social cost benefit analysis	09	14
<b>Unit – V</b>	Concept of computerization in banking sector, effect on employment and employees-export import procedure, stress management	09	14

**Reference / Text -Books / Additional Reading:**

1. G.S.Gill -Practice and Law of Banking
2. E.Gordon, K.Talraj- Banking: Theory & Practice
3. Sundharam &Varshney : Banking Theory & Practice: Sultan Chand & Sons new Delhi.
4. Tannan ML: Banking-Law and practices in India: Indian Law House, New Delhi.
5. Maheswari - Banking: Law and Practice in India
6. Dr. G.V.Kayandepatil, Prof. B.R.Sangle and Dr.G.T.Sangle- Fundamentals of Banking
7. Basu A.K. Fundamentals of Banking Theory and Practice: A.Mukhee and co, Calcutta.
8. Panandikar S.G.& Mithani D.M.: Banking in India; Orient Longman.
9. Khubchandani B.S.: Practices and Law of Banking; Macmillan, New Delhi.
10. Shekhar and Shekhar: Banking theory and practice: Vikas Publishing House, New Delhi



**B.Com.**  
**SEMESTER – III**

**CORE ELECTIVE: BANKING & INSURANCE**

**BI-CE-309E: Insurance Management – I**

**Credits: 03**

**Total Marks: 100 Marks**  
Semester End Examination: 70 Marks  
Internal Evaluation: 30 Marks

**Objective:** This Course will facilitate the study about premium and bonus calculation that will be useful to the student, helps them implementing in to future practice.

UNIT	DETAILED SYLLABUS	TEACHING HOURS	MARKS / WEIGHT
Unit – I	Comparison between different products offered vis -a -vis premium and coverage, tax benefits- pricing policies-channels of distribution, endowment policies	09	14
Unit – II	Insurance documents including proposal forms and other relevant forms, first premium receipt, renewal premium, endorsement, renewal notice/bonus notice, policy documents	09	14
Unit – III	Computation of premium, bonus, rebates, extra premium, surrender value and paid up value, maturity, claim documents forms, premium payment, lapse & renewal	09	14
Unit – IV	Set-up of life insurance organization , company profile, life cycle needs, matching of the customer's needs and requirement to available product	09	14
Unit – V	Insurance marketing, rural marketing, ULIPs, assignments, net asset value, strategic marketing planning,	09	14

**Reference / Text -Books / Additional Reading:**

1. Insurance Regulatory Development Act 1999
2. IC-33 Life Insurance , Insurance Institute of India -Mumbai
3. Life Insurance Corporation Act 1956
4. Gupta OS : Life Insurance :Prank Brothers, New Delhi
5. Vinayakam N, Radhaswamy and Vasudevan SV; Insurance – Principles and Practice ,S. Chand and Co.,New Delhi.
6. Mishra M .N : Life Insurance Corporation Of India Vols I,II &III Raj Books,Jaipur
7. McCarthy J.E. : Basic Marketing –A Managerial Approach :McGraw Hill ,New York.
8. Kshitij Patukale: Insurance for Every One; Macmillan India Ltd
9. Services Marketing – Christopher lovelock & john wirtz
10. Services Marketing – Valarie A Zeithaml Etal–



**B.Com.**  
**SEMESTER – III**

**CORE ELECTIVE: MARKETING**

**MKT-CE-308F International Marketing – I**

**Credit: 03**

**Total Marks: 100 Marks**

Semester End Examination: 70 Marks

Internal Evaluation: 30 Marks

**Objective:** This course aims at acquainting student with the operations of marketing international environment

Unit	Detailed Syllabus	Teaching Hours	Marks
<b>Unit: 1</b>	International Marketing: Nature, definition, and scope of international marketing; Domestic marketing vs. international marketing; International marketing environment -external and internal.	<b>09</b>	<b>14 + 06</b>
<b>Unit: 2</b>	Identifying and Selecting Foreign Market: Meaning. Importance, Market Selection Process. Determinants of Market Selection, Foreign market entry mode decisions.	<b>09</b>	<b>14 + 06</b>
<b>Unit: 3</b>	Product Planning for International Market: Product designing; Standardization vs adaptation.	<b>09</b>	<b>14 + 06</b>
<b>Unit: 4</b>	International Pricing: Factors influencing international price; Pricing process - process and methods; International price quotation and payment terms.	<b>09</b>	<b>14 + 06</b>
<b>Unit: 5</b>	Promotion of Product/Services Abroad: Methods of international promotion; Direct mail and sales literature; Trade fairs and exhibitions, International Advertising; Personal selling.	<b>09</b>	<b>14 + 06</b>

**Reference / Text -Books / Additional Reading:**

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. Kriptani 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. Fayer Weather John: International Marketing; Prentice Hall, NJ.
8. Caterora P.M. and Keavenay S.M: Marketing an International Perspective; Erwin Homewood, Illinois.
9. Patiwala, Stanley J: The Essence of International Marketing; Prentice Hall, New Delhi.
10. Warren Keegen. Global Marketing. Prentice Hall of India
11. Philip R. Cateora & John I.Graham. International Marketing. Tata McGraw Hill
12. P.Subbarao.Internationa! Business. Himalaya Publishing House
13. Francis Cherunilam. International Marketing, Himalaya Publishing House





**B.Com.**  
**SEMESTER – III**

**CORE ELECTIVE: MIP**

**MIP-CE-308G:                      Programming Language "C"**

**Credits: 03**

**Total Marks:                                      100 Marks**

Semester End Examination:                      70 Marks

Internal Evaluation:                                      30 Marks

UNIT	DETAIL SYLLABUS	TECHNICAL HOURS	MARKS
UNIT – 1	<ul style="list-style-type: none"><li>➤ Algorithm &amp; flowchart</li><li>➤ Introduction of C</li><li>➤ History of C</li><li>➤ Importance of C</li><li>➤ Basic Structure of C Programs</li><li>➤ Constants &amp; Variables</li><li>➤ Data Types</li></ul>	09	14
UNIT – 2	<ul style="list-style-type: none"><li>➤ Types of operator arithmetic, relational, logical, conditional, increment, decrement, bitwise</li><li>➤ Decision Making</li><li>➤ Decision Making with If Statement</li><li>➤ Simple If Statement</li><li>➤ The IF.....ELSE Statement</li><li>➤ Nesting of IF ....ELSE Statements</li><li>➤ ELSE IF Ladder</li><li>➤ The Switch Statement</li></ul>	09	14
UNIT – 3	<ul style="list-style-type: none"><li>➤ Decision Making &amp; Looping</li><li>➤ Difference between entry control- loop and exit control-loop</li><li>➤ The WHILE Statement</li><li>➤ The DO Statement</li><li>➤ The FOR Statement</li><li>➤ Jumps in LOOPS</li></ul>	09	14
UNIT – 4	<ul style="list-style-type: none"><li>➤ Introduction to array (1-D,2-D,multi Dimensional)</li><li>➤ Function</li><li>➤ Need for user defined function</li><li>➤ (No Argument And No Return Value, Argument But No Return Value , Argument With Return Value, No Argument But Return Values)</li></ul>	09	14
UNIT – 5	<ul style="list-style-type: none"><li>➤ Definition of structure</li><li>➤ Declaration of structure variable</li><li>➤ Array of structure</li><li>➤ Structure within structure</li><li>➤ Array within structure</li><li>➤ Difference between structure and union</li></ul>	09	14



**B.Com.  
SEMESTER – III**

**CORE ELECTIVE: MIP**

**MIP-CE-309G: DTP & Corel Draw**

**Credits: 03**

**Total Marks: 100 Marks**

Semester End Examination: 70 Marks

Internal Evaluation: 30 Marks

UNIT	DETAIL SYLLABUS	TECHNICAL HOURS	MARKS
UNIT – 1	<u>DTP an Overview</u> <ul style="list-style-type: none"><li>➤ Introduction to DTP</li><li>➤ DTP Software &amp; it's Application</li><li>➤ Features &amp; Use of Corel Draw Compare to other DTP Software</li><li>➤ Painting Tools</li><li>➤ Starting of Corel Draw</li></ul>	09	14
UNIT – 2	<u>Formatting Text &amp; Symbols</u> <ul style="list-style-type: none"><li>➤ Corel Toolbox – Pick Tool, Crop Tool, Curve Flyout Tool,</li><li>➤ Smart Fill Tool, Rectangle Tool,</li><li>➤ Object Flyout, Perfect shape flyout</li><li>➤ Text Tool , Interactive Tool Flyout</li><li>➤ Eyedropper Tool, Fill Flyout</li></ul>	09	14
UNIT – 3	<ul style="list-style-type: none"><li>➤ File – New, Open, Close All, Save, Save As, Revert, Acquire Image etc.</li><li>➤ Edit Undo, Redo, Cut , Copy , Paste, Paste Special, Delete Etc. View , Layout Menu etc.</li></ul>	09	14
UNIT – 4	<ul style="list-style-type: none"><li>➤ Working with text</li><li>➤ Shape &amp; Curve</li><li>➤ Page Layouts &amp; Outline</li><li>➤ Mixing files</li><li>➤ Image Designing</li><li>➤ Working with images</li></ul>	09	14
UNIT – 5	<ul style="list-style-type: none"><li>➤ Image effects: Perspective, Leans, Power clip, Blends</li><li>➤ Visiting Cards, Letter Pad &amp; Advertisement Designing</li><li>➤ Photo formatting</li></ul>	09	14

**Reference / Text -Books / Additional Reading:**

1. Corel Draw 9 in 24 hour Tech Media



**B.Com.**  
**SEMESTER – IV**

**SOFT SKILL:**

**SS – 401: Presentation Skills**

**Credits: 02**

**Total Marks: 100 Marks**  
Semester End Examination: 70 Marks  
Internal Evaluation: 30 Marks

Unit	Detailed Syllabus	Teaching Hours	Marks / Weight
Unit-1	Preparation of presentation – 1st part – what, how, for whom, structure, principles and presentation technique, business presentation specifications, Report Writing, Developing Effective Presentation Skills.	6	14+6
Unit-2	Oral Presentation: Principles of oral presentation, factors affecting presentation, sales presentation, training presentation, conducting surveys, speeches to motivate, effective presentation skills. Slide Presentation: Craft your message, Make a visuals, Include proper Content of your presentation	6	14+6
Unit-3	Verbal communication – Communication skills as a work experience, vicious circle of attack and defense Nonverbal communication during presentation – how to manage stress, what to do with hands, legs, activating the audience with nonverbal communication, body language	6	14+6
Unit-4	Work with audience – ice-breaking, get them in the mood, work with emotions, visualization tools, nonstandard situations Improvisation and unprepared presentations Personal typology, professional typology, social aspect, man-woman view	6	14+6
Unit-5	Feedback – appreciation and critique, Paradigm of human cooperation – why there could be problems to start the communication and what to do with it – Defense against manipulation, how to say NO, stress management, Image and etiquette	6	14+6

**Major Readings:**

1. Effective Presentation Skills – Robert Dilts, Meta Publication
2. Business Communication Today - Bovee and Thill: Tata McGraw Hill, Presentation Skills 2011



**B.Com.**  
**SEMESTER – IV**

**FOUNDATION COURSE:**

**FC – 402: Business Process Outsourcing**

**Credits: 02**

**Total Marks: 100 Marks**

Semester End Examination: 70 Marks

Internal Evaluation: 30 Marks

Unit	Detailed Syllabus	Teaching Hours	Marks / Weight
Unit-1	Introduction, Outsourcing and reengineering, Types of outsourcing, ICT opportunities, Outsourcing development phases, Information technology and Outsourcing, Need, Reasons, Benefits of O, Outsourcing risks, Outsourcing success factors	6	14+6
Unit-2	Outsourcing Process, Outsourcing network, Outsourcing drivers, Trends of outsourcing, Business models, Pricing models in outsourcing, Strategic decision to outsource, Outsourcing and BPO, Emerging opportunities in outsourcing industry	6	14+6
Unit-3	BPO- Introduction, Global scene, Outsourcing in India, Trends in high end ITES in India, Key players in Indian outsourcing industry, Strategic business process outsourcing, ITES-BPO industry of India, Growth drivers of Indian ITES-BPO, Domestic BPO market growth	6	14+6
Unit-4	Quality Standards and Methodologies for BPO	6	14+6
Unit-5	Challenges deal by Indian BPO sector, Attrition and Indian BPO Emerging opportunities – KPO, LPO, RPO, MRO etc. The future of outsourcing industry	6	14+6

**Major readings:**

1. BPO Industry in India by S K Awasthi by Jain Book
2. Business Process Outsourcing For Strategic Advantage by Saxena and Bharadwaj By Excel Books.
3. Business Process Outsourcing: Process, Strategies, and Contracts (Wiley Desktop Editions) (Hardcover) By: Barbara Murphy Melby (Author) and John K. Halvey
4. Business Process Outsourcing: The Competitive Advantage [Hardcover] Rick L. Click, Rick L. Click





**B.Com.**  
**SEMESTER – IV**

**COMPULSORY COURSE**

Paper No. BA- CC- 403

Title of the Paper: **Business Administration – IV**

**Credits:03**

**Total Marks: 100 Marks**

Semester End Examination: 70 Marks

Internal Evaluation: 30 Marks

**Note: Each Unit Carry Equal Marks**

Unit	Detailed Syllabus	Teaching Hours	Marks / Weight
Unit – 1	<b>(1) Human Resource Management:</b> meaning-Features-Difference between Personal Management and Human resource Management – Objectives of HRM-Importance of HRM- Operative functions of HRM- Importance of HRMQualities of H.R. Manager-Roles of H.R. Manager	9	14+6
Unit – 2	<b>Human Resources Planning in a Corporate Sector:</b> Meaning, objectives, factors affecting, process of H.R. Planning – Benefits and Limitations of H.R. Planning. <b>Recruitment :</b> Meaning of Scientific Recruitment – Sources of Recruitment – Modern selection procedure and its advantages.	9	14+6
Unit – 3	<b>Training :</b> Meaning, needs, objectives – procedure of Training – Advantages and Limitations – Development : Meaning, needs, objectives and its advantages. <b>Human Resource Development :</b> Meaning and Characteristics, need for HRD – Functions of HRD – Techniques or methods of HRD.	9	14+6
Unit – 4	<b>Performance Appraisal :</b> Meaning, Objectives – Appraisers – Brief idea of Human Resources Accounting – Psychological Appraisal, Management appraisal, Utility and problems of performance appraisal.	9	14+6
Unit – 5	<b>Promotion :</b> Meaning, basis of Promotion i.e. seniority and efficiency base – its merits and demerits. <b>Transfer :</b> Meaning, causes and guiding principles. <b>Demotion :</b> Meaning, causes and guiding principles. <b>Morale :</b> Meaning, factors affecting – sign of low morale and its preventive measures – Factors contributing High Morale. Importance of Industrial morale.	9	14+6

**Reference / Text –Books / Additional Reading:**

1. Personnel Management – Juciouc Michel – R.D. Irwin – Homewood.

2. Management Concept and Practice – Manamohad Prasad – Himalaya Publishing House.



**B.Com.**  
**SEMESTER – IV**

**COMPULSORY COURSE**

**Paper No. BC-CC-404**

**Title of the Paper: Business Communication – IV**

**Credit:03**

**Total Marks: 100 Marks**

Semester End Examination: 70 Marks

Internal Evaluation: 30 Marks

Unit	Detailed Syllabus	Teaching Hours	Marks / Weight
Unit – 1	<b><u>Public Speaking:</u></b> Components of Speech: Introduction-Body – Conclusion Presentation Method: Impromptu Speech – Memorizing- Reading – Audience Analysis – Body Language of Speaker –	12	14+6
Unit – 2	<b><u>Sales Letters:</u></b> Importance of Sales Letter-Sales Letter as Ambassador of Businessmen -A-I-D-C-A; Pattern-Sales Letters on various white goods & daily utility products. eg. washing machine; Television, Water purifiers, etc. Colour LCD; Two wheelers; four wheelers etc.	08	14+6
Unit – 3	<b><u>Business Reports:</u></b> Defining Reports- Structure of report- Characteristics of a Good Report- Reports by Individual – Reports by Committee and Subcommittee	10	14+6
Unit – 4	<b><u>Personnel Correspondence</u></b> Interview Letters – Letter of Appointment- Letter of Job Confirmation- Letter of Promotion- Resignation Letters- Testimonials- Memo Letters	05	14+6
Unit – 5	<b><u>Questionnaire</u></b> Define Questionnaire-Characteristics of Good Questionnaire- Questionnaires on Survey of various habits- Academic Educational Survey- Socio- Economic Survey-Market Research and Commercial Survey.	10	14+6

**Break up of continuous internal evaluation:**

Assignment : 30 marks



**Reference / Text -Books / Additional Reading:**

1. Business Communication - K. K. Sinha - Galgotia Publishing Company, New Delhi.
2. Media and Communication Management - C. S. Rayudu - Himalaya Publishing House, Bombay.
3. Essentials of Business Communication - Rajendra Pal and J. S. Korlhalli - Sultan Chand & Sons, New Delhi.
4. Business Communication – Rai&Rai, Himalaya Publishing House, Mumbai
5. Business Communication – Homai Pradhan, Bhende D.S., Thakur Vijaya
6. Business Communication (Principles, Methods and Techniques) Nirmal Singh - Deep & Deep Publications Pvt. Ltd., New Delhi.
7. Business Communication - Dr. S.V. Kadvekar, Prin. Dr. C. N. Rawal and Prof. Ravindra Kothavade - Diamond Publications, Pune.
8. Business Correspondence and Report Writing - R. C. Sharma, Krishna Mohan - Tata McGraw-Hill Publishing Company Limited, New Delhi.
9. Business Communication and Organisational Management – Rohini Aggrawal – Taxman
10. Business Communication Strategies – Monipally Mathukutty M.- Tata McGraw –Hill Publishing Company Limited, New Delhi.
11. Handbook of Communication – Narula Uma
12. A Handbook of Commercial Correspondence – A . Ashley – Oxford University Press
- Business Communication and Organisational and Management – C.B.Gupta
- Comprehensive Business Communication – Saroj Karnik, P.P.Mehta,-P.V.Kulkarni



**B.Com.**  
**SEMESTER – IV**

**COMPULSORY COURSE**

**ECO-CC-405: Indian Economy –II**

**Credit: 03**

**Total Marks: 100 Marks**

Semester End Examination: 70 Marks

Internal Evaluation: 30 Marks

Unit	Detailed Syllabus
1	<b>Population</b> Demographic Profile of India- Size and Growth of Population. Causes of Growing Population.- High Birth Rate and Decreasing Death Rate. Nature of Population Problems in India Measures for Population Control. Need for Population Policy - Latest Population Policy Human Resource Development and Urbanization
2	<b>Labour</b> Meaning and Classification of Labour. Characteristics and Problems of Industrial Labour and agricultural labour. Industrial Disputes Causes, Measures for settlement. Social Security Measures in India.
3	<b>Planning and NitiAyog</b> Meaning, Concepts, Need and Objectives of Planning in India Types of Planning, Merits and Demerits. Objectives, Achievements, and Failures of Five Year Plans. NitiAyog – Meaning, Organization, Objectives Difference between Planning Commission and NitiAyog Post-Reform period trends in Public Revenue, Expenditure and Debt in India
4	<b>External Sector &amp; Global Indexes</b> Trends, Composition and Direction of India's External Sector EXIM Policy of India in relation to Trade Liberalization and its Impacts, FDI, FII and MNCs in India External Borrowings and BOP Problem in India International Institutions (IMF, WB, ADB, WTO) and the Indian Economy. Global Indexes & India: HDI, GII, GCI & KEI

**Reference Books:**

1. Datt, Gaurav and Mahajan, Ashwani "Dutt&Sundharam Indian Economy" S. Chand & Company (Latest Ed.).
2. Dhar, P.K. "Indian Economy – Its Growing Dimensions" Kalyani Publishers (Latest Ed.).
3. Goel, M.M. (2014): Indian Economy Long Term Challenges & Policy Measures,
4. Monograph N.91, A GunaGauravNyas Publications Think Line
5. Goel, M.M. (2012) "Economics of Human Resource Development in India" VK Global Publications
6. Government of India, Economic Survey (Annual), Ministry of Finance, New Delhi.
7. Government of India, Planning Commission; Five Year Plan Document.
8. Kapila, Uma "Indian Economy: Performance and Policies" Academic Foundation, New Delhi (Latest Edition).
9. Kapila, Uma "Indian Economy since Independence" Academic Foundation, New Delhi (Latest Edition).
10. Mishra S. K. and Puri, V. K. "Indian Economy", Himalaya Publishing House (Latest Ed.)
11. Monthly Issues of Journals "Kurukshetra" and "Yojana".



**B.Com.**  
**SEMESTER – IV**

**COMPULSORY COURSE**

**AC-CC-406: Accountancy-IV**

**Credits: 03**

**Total Marks: 100 Marks**  
Semester End Examination: 70 Marks  
Internal Evaluation: 30 Marks

**Objective:** The objective of this course is to be unable the students to have such minimum knowledge of finance and accounting as it is applicable to business and corporate situations.

Unit	Detailed Syllabus	Teaching hours	Marks/Weight
Unit- I	<b>Absorption of Company</b> <ul style="list-style-type: none"><li>➤ Journal entries and accounts in the book of vender company</li><li>➤ Acquisition entries and opening balance sheet in the books of purchasing company</li></ul>	9	14+6
Unit- II	<b>Valuation of Goodwill:</b> <ul style="list-style-type: none"><li>➤ Simple average method</li><li>➤ Weighted average method</li><li>➤ Super profit method</li><li>➤ Capitalization method</li><li>➤ Annuity method</li><li>➤ Sliding scale valuation method</li></ul>	9	14+6
Unit- III	<b>Profit or loss prior to incorporation:</b> <ul style="list-style-type: none"><li>➤ Ascertainment of such profit</li><li>➤ Base of Apportionments</li></ul>	9	14+6
Unit- IV	<b>Accounts of Government companies (Only theory):</b> <ul style="list-style-type: none"><li>➤ Meaning, maintenance of books, accounts, audit and annual report</li></ul> <b>Accounts of Statutory Corporations (Only theory):</b> <ul style="list-style-type: none"><li>➤ Meaning, maintenance of books, accounts, audit and annual report</li></ul>	9	14+6
Unit- V	<b>Performance Measurement Techniques (Only theory):</b> <ul style="list-style-type: none"><li>➤ Introduction, Techniques for goal settings, profit as a goal, Model of profit maximization, various techniques for performance measurement, accounting ratio for overall performance measurement, methods of performance appraisal</li></ul> <b>JIT and Material Planning (Only theory):</b> <ul style="list-style-type: none"><li>➤ JIT- Just in time Approach, meaning, Characteristics , overview, merit-demerit, technique, MRP-material requirement plan – introduction, objective merit-demerit</li></ul>	9	14+6

**Breakup of Continues Internal Evaluation:**

Assignment 30 Marks



**B.Com.**  
**SEMESTER – IV**

**COMPULSORY COURSE**

Paper No. TAX- CC-407

Title of the Paper: **Taxation – II**

**Credits: 03**

**Total Marks:** 100 Marks  
Semester End Examination: 70 Marks  
Internal Evaluation: 30 Marks

Unit	Detailed Syllabus	Teaching Hours	Marks / Weight
Unit-1	Profit and gain form business and profession	9	14+6
Unit-2	Income from capital gain	9	14+6
Unit-3	Income from other sources.	9	14+6
Unit-4	Introduction of Value added Tax, Concealed and unexplained Income, Deduction and Relief, Set – off and carry forward of losses.	9	14+6
Unit-5	Tax management, Advance payment of tax, Assignment procedure, Tax planning for individuals, Tax evasion, avoidance	9	14+6

**Reference / Text –Books / Additional Reading:**

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.
7. Chandra Mahesh and Shukla D.C.: Income Tax Law and Practice; Pragati Publications, New Delhi.



**B.Com.  
SEMESTER – IV**

**CORE ELECTIVE: FINANCE AND ACCOUNTS**

**F&A-CE-408A: Finance & Accounts-V (Govt. Utility Account-II)**

**Credits: 03**

**Total Marks: 100 Marks**

Semester End Examination: 70 Marks

Internal Evaluation: 30 Marks

**Objective:** The objective of this course is to be unable the students to have such minimum knowledge of finance and accounting as it is applicable to business and corporate situations.

Unit	Detailed Syllabus	Teaching hours	Marks/Weight
Unit- I	<b><u>General Insurance Companies Account(As per Schedule Based):</u></b> <ul style="list-style-type: none"><li>➤ Fire Department</li><li>➤ Marine Department</li><li>➤ Miscellaneous</li></ul>	9	14+6
Unit- II	<b><u>Insolvency Accounts:</u></b> <ul style="list-style-type: none"><li>➤ Statements of affairs</li><li>➤ Deficiency Account – List H</li></ul>	9	14+6
Unit- III	<b><u>Account of Electricity Company:</u></b> <ul style="list-style-type: none"><li>➤ Final Accounts according to Single Account System</li><li>➤ Final Accounts according to double Account System</li></ul>	9	14+6
Unit- IV	<b><u>Hotel Companies Accounts (only theory):</u></b> <ul style="list-style-type: none"><li>➤ Nature of Hotel Business</li><li>➤ Hotel Organization</li><li>➤ Heads of Revenue and Expenditure</li><li>➤ Important terms</li><li>➤ System of Book Keeping</li><li>➤ Night Audit</li></ul>	9	14+6
Unit- V	<b><u>Reserves and Provisions (only theory):</u></b> <ul style="list-style-type: none"><li>➤ Introductions, Meaning, types</li><li>➤ Distinguish of general reserve and reserve</li><li>➤ Investment of reserves</li><li>➤ Reserves and reserves fund, specific reserves</li><li>➤ Provisions, some specific provisions</li><li>➤ Capital reserves, reserves capital, sinking fund, secret reserves</li></ul>	9	14+6

**Breakup of Continues Internal Evaluation:**

Assignment 30 Marks

**Reference / Textbooks/Additional Reading:**

- Maheshwari S.N. – Advanced Accountancy, Vikas Publishing
- Hrishikesh Chakraborty – Advanced Accountancy, Oxford
- R.L. Gupta – Radhaswamy, Advanced Accountancy, S. Chand
- Maheshwari S. N. – Corporate Accounting, Vikas Publishing



**B.Com.**  
**SEMESTER – IV**

**CORE ELECTIVE: FINANCE AND ACCOUNTS**

**F&A-CE-409A: Finance & Accounts-VI (Financial Account-II)**

**Credits: 03**

**Total Marks: 100 Marks**

Semester End Examination: 70 Marks

Internal Evaluation: 30 Marks

**Objective:** The objective of this course is to be unable the students to have such minimum knowledge of finance and accounting as it is applicable to business and corporate situations.

Unit	Detailed Syllabus	Teaching hours	Marks/Weight
Unit- I	<b><u>Leverage:</u></b> <ul style="list-style-type: none"><li>➤ Degree of Financial leverage</li><li>➤ Degree of Operating leverage</li><li>➤ Degree of Combined leverage</li></ul>	9	14+6
Unit- II	<b><u>Capital Budgeting:</u></b> <ul style="list-style-type: none"><li>➤ Pay Back period method</li><li>➤ Average rate of return method</li><li>➤ Net present value</li><li>➤ Profitability Index</li><li>➤ Internal rate of return</li></ul>	9	14+6
Unit- III	<b><u>Management of Inventory:</u></b> <ul style="list-style-type: none"><li>➤ Stock level</li><li>➤ Economic Ordering Quantity</li><li>➤ Material turnover rate</li><li>➤ Last In first out method</li><li>➤ First in first out method</li><li>➤ Weighted Average methods</li></ul>	9	14+6
Unit- IV	<b><u>Management of Cash (Only theory):</u></b> <ul style="list-style-type: none"><li>➤ Conceptual frame work of Management of Cash</li></ul>	9	14+6
Unit- V	<b><u>Management of Receivable(Only theory):</u></b> <ul style="list-style-type: none"><li>➤ Conceptual frame work of Management of receivable</li></ul>	9	14+6

**Breakup of Continues Internal Evaluation:**

Assignment 30 Marks

**Reference / Textbooks/Additional Reading:**

- Van Home – Financial Management and Policy, Prentice.
- Kahn and Jain – Financial Management, Tata
- Pandey I. M. – Financial Management, Vikas
- Ravi Kishore – Financial Management, Taxman
- S. N. Maheshwari – Financial Management, S. Chand





**B.Com.**  
**SEMESTER – IV**

**CORE ELECTIVE: STATISTICS**

**STAT-CE-408B: Mathematical Statistics – II**

**Credits: 03**

**Total Marks: 100 Marks**

Semester End Examination: 70 Marks

Internal Evaluation: 30 Marks

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

UNIT	DETAILED SYLLABUS	TEACHING HOURS	MARKS / WEIGHT
UNIT-1	Introduction to Poisson Distribution, Probability density function of poisson distribution, mean and variance of poisson distribution, properties and uses of poisson distribution with numerical examples.	9	14+6
UNIT-2	Introduction to Normal Distribution, Probability density function of Normal distribution, Probability density function of Standard Normal Distribution, Area under the normal curve. Properties of Normal Distribution. Applications of Normal Distribution, Simple examples.	9	14+6
UNIT-3	Applications of Normal Distribution, Relationship between Binomial, Poisson and Normal distribution. Finding Area when the Score is known, Finding Score when the Area is known. Simple examples applicable to the business situations.	9	14+6
UNIT-4	Principle of Least square. Curve fitting. Equations of approximating curves by the method of least squares. (1) $y = a + bx$ (2) $y = a + bx + cx^2$ Examples based on the above formulas.	9	14+6
UNIT-5	Curve fitting. Fitting of exponential of the type (1) $y = a b^x$ (2) $y = a x^b$ using Method of Least Squares. Examples based on the above formulas.	9	14+6

**Break up of continuous internal evaluation:**

Assignment 30 marks

**Reference / Text -Books / Additional Reading:**

1. Mood, Gray bill & Bose: Introduction to Theory of Statistics.
2. V. K. Rohatgi: An introduction to Probability Theory & Mathematical Statistics.
3. Bansilal & S. Arora: New course in Mathematical Statistics
4. Gupta & V. K. Kapoor: Fundamental of Mathematical Statistics.



**B.Com.**  
**SEMESTER – IV**

**CORE ELECTIVE: STATISTICS**

**STAT-CE-409B: Statistical Inference – II**

**Credits: 03**

**Total Marks: 100 Marks**  
Semester End Examination: 70 Marks  
Internal Evaluation: 30 Marks

**Objective:** The objective of this course is to enable the students to have such minimum knowledge of Statistical Inference as is applicable to business and economic situations.

UNIT	DETAILED SYLLABUS	TEACHING HOURS	MARKS / WEIGHT
UNIT-1	<b>F Test and Analysis of Variance:</b> F- Distribution, Assumptions, Properties and Uses of 'F' distribution. Variance Ratio Test (F Test). One-Way Analysis of Variance and Two – Way Analysis of Variance.	9	14+6
UNIT-2	<b>Chi Square Test:</b> Introduction to $\chi^2$ distribution, Assumptions, Properties and Uses of ' $\chi^2$ ' distribution. Goodness of Fit Test: Fitting of Binomial and Poisson Distribution, Independence of Two Attributes (2 X 2 contingency table)	9	14+6
UNIT-3	<b>Confidence Interval:</b> Introduction to Interval Estimation, Interval estimation for Large Samples, Confidence Limits for Mean, Confidence Limits for Difference of Means, Confidence Limits for Proportion and Confidence Limits for Standard Deviation.	9	14+6
UNIT-4	<b>Non – Parametric Tests – I:</b> Introduction to Non-Parametric tests, Difference between Parametric and Non-Parametric test, Sign Test, Run Test, Wilcoxon Signed Rank test.	9	14+6
UNIT-5	<b>Non – Parametric Tests – II:</b> Median test, Kolmogrov-Smirnov test. Robustness of Kolmogrov-Smirnov test compare to ' $\chi^2$ '	9	14+6

**Break up of continuous internal evaluation:**

Assignment 30 marks

**Reference / Text –Books / Additional Reading:**

1. Rohtagi V.K. (1985): An introduction to Probability theory and Mathematical Statistics, Wiley Eastern
2. S. P. Gupta and M. P. Gupta: Business Statistics, Sultan Chand & Sons.
3. Jit S. Chandan: Statistics for Business and Economics, Vikas Publishing House



**B.Com.**  
**SEMESTER – IV**

**CORE ELECTIVE: BUSINESS MANAGEMENT**

**BM-CE-408C: Organizational Behaviour**

**Credit: 03**

**Total Marks: 100 Marks**

Semester End Examination: 70 Marks

Internal Evaluation: 30 Marks

**Objective:** This course aims at acquainting student with the operations of Organizational Behaviour

Unit	Detailed Syllabus	Teaching Hours	Marks
Unit : 1	Introduction to OB • Concept and importance • Complementing Intuition with systematic study • Contributing disciplines to the OB field Individual Behaviour • Ability • Biographical Characteristics • Personality and personality determinants	09	14 + 06
Unit: 2	Perception and decision-making • Concept • Factors influencing perception • Attribution theory • Perceptual errors • Rational decision making process • Creativity in decision making • Bounded rationality • Intuition • Common biases and heuristics Values, Attitudes and Basic Motivation concept • Importance of values • Types of values • Values across cultures • Main components of attitudes • Major job attitudes • Measurement of employee attitudes	09	14 + 06
Unit: 3	Motivation • Concept • Maslow's theory of motivation • Two factor theory • Theory X and Theory Y • McClelland's theory of Needs • Goal setting theory • Expectancy theory • Equity theory Cultural systems • Concept • Strong Versus Weak cultures • Culture's Functions • Culture as a Liability • Creating and Sustaining Culture	09	14 + 06
Unit: 4	Power and politics, Conflict and inter-group behavior • Definition of Power and Politics • Bases of Power • The Dependency Postulate • Power tactics • Coalitions • Factors leading to political behavior • Outcomes of organizational politics Conflicts • Definition of Conflict • The conflict process Inter-group behavior • Types of groups • Stages of group development • Group decision making process	09	14 + 06
Unit: 5	Stress Management • Concept • Understanding stress and its consequences • Potential sources of stress • Managing stress Organization change and development • Forces for change • Planned change • Factors for Resistance to change • Overcoming Resistance to change • Lewin's Three step model of change • Concept and various intervention strategies	09	14 + 06

**Recommended reading:**

- 1) Organisational Behaviour: By Robins & Sanghi, Pearson Education
- 2) Organisational Behaviour: By Luthans, Tata McGraw-Hill.
- 3) Organisational Behaviour: By Kanka, S Chand.
- 4) Organisational Behaviour: By Margie Parikh, Rajen Gupta



**B.Com.**  
**SEMESTER – IV**

**CORE ELECTIVE: BUSINESS MANAGEMENT**

**BM-CE-409C: Financial Management**

**Credit: 03**

**Total Marks: 100 Marks**

Semester End Examination: 70 Marks

Internal Evaluation: 30 Marks

**Objective:** This course aims at acquainting student with the operations of Financial Management

Unit	Detailed Syllabus	Teaching Hours	Marks
<b>Unit : 1</b>	Introduction to Financial Management A) Finance Function: Meaning, Scope, and Classification of functions (Long term-short term: Executive-Routine). Organisation of Finance Function (status and duties of a Financial manager: Treasurer and Controller) Objectives/Goals of Financial Management. B) Time Value of Money: Concept and numericals of Compounding and Discounting including annuity (excluding valuation of securities).	<b>09</b>	<b>14 + 06</b>
<b>Unit :2</b>	<b>Working Capital Management - 1</b> A) Management of working capital: Concept, Types, Factors affecting working capital needs, Operating cycle approach, Dangers of excessive and inadequate working capital. B) Cash Management: Meaning, Motives of holding cash, Functions/objectives of cash management, Cash budget (with numericals).	<b>09</b>	<b>14 + 06</b>
<b>Unit : 3</b>	<b>Working Capital Management - 2</b> C) Inventory Management: Meaning, Objectives of holding inventory, Factors affecting inventory, Techniques of inventory management : (1) EOQ (with numericals including discount concept), ABC Analysis (without numericals) (2) Reorder point (without numericals), D) Receivables Management: Meaning, Cost and benefits, size of receivables, optimum credit policy and credit policy variables, (only simple numericals of receivables are expected.)	<b>09</b>	<b>14 + 06</b>
<b>Unit : 4</b>	Capital Structure and its Determinants A) Introduction to Capital Structure: Meaning, Factors affecting Capital Structure, Forms of Capital Structures, and Cost of Capital. B) Leverage: (numericals and theory) Operating leverage: Meaning, degree and effects of operating leverage on profits. Financial leverage: Meaning and degree Trading on equity: Meaning, benefits and risks (including EBIT-EPS analysis) Combined leverage. C) Concept and numericals on: (a) Financial Break-Even, (b) Indifference point.	<b>09</b>	<b>14 + 06</b>
<b>Unit: 5</b>	Capital budgeting: A) Meaning and significance of capital budgeting, Types of capital budgeting decisions. B) Techniques: (Meaning, Accept-Reject criterion, Advantages and Disadvantages, comparison and numericals based on each method.) 1. Payback period 2. Average Rate of Return 3. Net present value 4. Profitability Index 5. Internal Rate of Return	<b>09</b>	<b>14 + 06</b>

**Recommended reading:**

1. Financial Management: Text, Problems and cases: M.Y.Khan and P.K.Jain: Tata McGraw Hill Education Pvt. Ltd.
2. Financial Management P.V. Kulkarni and B.G. Satyaprasad.
3. Essentials of Financial Management: I.M.Pandey, Vikas Publishing House Pvt. Ltd.
4. Financial Management: Prasanna Chandra.
5. Financial Management-Principles and Practice: C.Sudarsana Reddy, Himalaya



**B.Com.**  
**SEMESTER – IV**

**CORE ELECTIVE: BANKING**

**BANK-CE-408D: Legal Aspect of Banking**

**Credits: 03**

**Total Marks: 100 Marks**  
Semester End Examination: 70 Marks  
Internal Evaluation: 30 Marks

**Objectives:** The learners would be able to acquire knowledge in legal & regulatory framework of the banking system, various laws and enactments affecting day to day banking operations.

UNIT	DETAILED SYLLABUS	Teaching Hours	MARKS / WEIGHT
Unit - I	Commercial laws with reference to banking establishment, the companies act 1956, definition, features of company, types of companies, memorandum articles of association, indoor management and constructive notice, membership of company acquisition, rights and duties of members and register of members, prospects and directors.	09	14
Unit - II	Legal aspects of banking operations, modes of charging securities, fixed & floating charges, bailment, pledge, mortgage. hypothecation, guarantee	09	14
Unit - III	Laws for recovery of bank loan, law of limitation, provisions of bankers book, evidence act, special features of recovery of debts, due to banks, financial institutions Act.	09	14
Unit - IV	Customer's grievance, the consumer protection act 1986, Goiparia committee report, Banking Ombudsman lok adalats, lender's liability act.	09	14
Unit - V	Cyber crime, Latest banking trends, Banking reforms, Working & progress of banking activities in India, Bank lending,	09	14

**Recommended Reading:**

1. Legal & Regulating aspect of banking-2nd Edition IIBF –MACMILLAN.
2. Natarajan and Gorden -Banking Theory: Law and Practice -Himalaya publishing House. Mumbai
3. Tannan's Banking-Law & practice in India—(volume 1.11 & Ill) -Wadhava & company. Nagpur
4. Banking Law and practice—New Popular Prakashan-Surat (Book in Gujarati language)
5. Indian Banking & currency- New Popular Prakashan-Surat (Book in Gujarati language)
6. www.rbi.org



**B.Com.  
SEMESTER – IV**

**CORE ELECTIVE: BANKING**

**BANK-CE-409D: Banking Regulations**

**Credits: 03**

**Total Marks: 100 Marks**

Semester End Examination: 70 Marks

Internal Evaluation: 30 Marks

**Objectives:** The student with banking subject would be able to acquire knowledge in regulating powers of RBI in Indian banking sector.

UNIT	DETAILED SYLLABUS	Teaching Hours	MARKS / WEIGHT
Unit - I	Banking regulation act, regulations and compliance, Banking Companies acquisition and transfer of undertakings, Government and RBI's powers, opening of new banks and branch licensing, Constitution of board of directors and their rights Banks share holders and their rights, CRR/SLR concepts, Cash/currency management, winding up, Audit and Inspection, supervision and control, board for financial supervision, its scope and role - disclosure of accounts and balance sheet, submission of returns to RBI etc Corporate Governance.	09	14
Unit - II	Foreign Exchange Regulations , Foreign Exchange Management Act 2012 (FEMA), responsibilities of a banker, Exchange rate policies by RBI, Indian money market	09	14
Unit - III	Safety of banks & depositors Legal provision about fraud, forgeries and vigilance in banks, Deposit insurance and credit Guarantee Corporation of India,	09	14
Unit - IV	Information Technology Act 2000 ATM, RTGS NEFT SWIFT, Digital certificates, Key infrastructure: key infrastructure and Private key infrastructure , e-cheque	09	14
Unit - V	Code of conduct, consumer protection act, investment policy, management of banks, negotiable instrument, salesmanship	09	14

**Recommended Reading:**

1. Legal & Regulating aspect of banking-2nd Edition IIBF –MACMILLAN.
2. Natarajan and Gorden -Banking Theory: Law and Practice -Himalaya publishing House. Mumbai
3. Tannan's Banking-Law & practice in India—(volume 1.11 & Ill) -Wadhava & company. Nagpur



**B.Com.**  
**SEMESTER – IV**

**CORE ELECTIVE: BANKING & INSURANCE**

**BI-CE-408E: Merchant Banking & Financial Services – II**

**Credits: 03**

**Total Marks: 100 Marks**  
Semester End Examination: 70 Marks  
Internal Evaluation: 30 Marks

**Objective:** This course exposes the students with important aspects of merchant banking.

UNIT	DETAILED SYLLABUS	TEACHING HOURS	MARKS / WEIGHT
<b>Unit – I</b>	Leasing, concept of leasing, types of leases, merits and demerits of leasing, factoring, international banking	09	14
<b>Unit – II</b>	Mutual funds, introduction, classification, mutual funds in India-types of mutual funds-development of mutual funds-regulation of mutual funds by SEBI, present position of mutual funds	09	14
<b>Unit – III</b>	Portfolio management, introduction, objectives, principles responsibilities of portfolio manager, venture capital, scope, venture capital in India	09	14
<b>Unit – IV</b>	Mergers and acquisitions, nature and significance-types of mergers-financial, legal and human considerations in mergers and acquisitions-effectiveness of mergers and acquisitions, depository and custodial services, introduction, concept, functioning of depository system, depository services in India, custodial services, meaning, registration, obligations and responsibilities of custodians, code of conduct	09	14
<b>Unit – V</b>	Bank abbreviations, schemes for banking sector development, capital market, nonbanking financial institutions	09	14

**Reference / Text -Books / Additional Reading:**

1. Machiraju H.R: Merchant Banking Principles and Practice, New age Publications, Delhi.
2. Sundharam & Varshney : Banking Theory & Practice: Sultan Chand & Sons new Delhi
3. Khan M.Y.& Jain P.K.: Financial Management; Text and Problems, Tata McGraw Hill,
4. Pandey I.M.: Financial Management; Vikas Publishing House New Delhi.
5. Pahwa H.P.S', Project Financing: Bharat Law House, New Delhi.
6. Gatgotia: Emerging Trends in Indian Capital Market: New Delhi.



**B.Com.**  
**SEMESTER – IV**

**CORE ELECTIVE: BANKING & INSURANCE**

**BI-CE-409E: Insurance Management – II**

**Credits: 03**

**Total Marks: 100 Marks**  
Semester End Examination: 70 Marks  
Internal Evaluation: 30 Marks

**Objective:** This Course will be helpful to the students for the awareness relating management of insurance agency and its regulations

UNIT	DETAILED SYLLABUS	TEACHING HOURS	MARKS / WEIGHT
Unit - I	Application form for renewal of license for insurance agent, application form for a firm or company for license/renewal of license to act as insurance agent, matters to be stated in life insurance policy, insurance contract, nomination,	09	14
Unit - II	Nature of losses, survey of losses, procedure for preparing claim settlements, responsibilities of adjusters, documents used in claim settlement, consumer protection act, human resource management,	09	14
Unit - III	Short details about insurance companies in India, life insurance products, term assurance plans, whole Life plans, endowment type of plans, money back policy, annuities and pensions	09	14
Unit - IV	Advantages of insurance, principles of insurance, insurance abbreviations and terminology, loadings, level premium, office premium, extra premium	09	14
Unit - V	Code of conduct for insurance agents, concept of ombudsman and insurance claim, insurance websites, policy revival, concept of marketing, marketing & selling,	09	14

**Reference / Text -Books / Additional Reading:**

1. Insurance Regulatory Development Act 1999
2. IC-33 Life Insurance , Insurance Institute of India -Mumbai
3. Life Insurance Corporation Act 1956
4. Kshitij Patukale: Insurance for Every One; Macmillan India Ltd
5. Gupta OS : Life Insurance :Prank Brothers, New Delhi
6. Vinayakam N, Radhaswamy and Vasudevan SV; Insurance – Principles and Practice ,S. Chand and Co.,New Delhi.
7. Mishra M .N : Life Insurance Corporation Of India Vols I,II &III Raj Books,Jaipur
8. McCarthy J.E. : Basic Marketing –A Managerial Approach :McGraw Hill ,New York.





**B.Com.  
SEMESTER – IV**

**CORE ELECTIVE: MARKETING**

**MKT-CE-408F International Marketing-I I**

**Credit: 03**

**Total Marks: 100 Marks**

Semester End Examination: 70 Marks

Internal Evaluation: 30 Marks

**Objective:** This course aims at acquainting student with the operations of marketing international environment.

Unit	Detailed Syllabus	Teaching Hours	Marks
Unit: 1	Product Planning for International Market: Branding, Packaging, Labeling, Quality issues and After sales service.	09	14 + 06
Unit: 2	International Distribution: Distribution channels and logistics decisions; Selection and appointment of foreign sales agents.	09	14 + 06
Unit: 3	Country of Origin Effects: building country image; consumer perception of country of origin effect, Deciding of international marketing organization.	09	14 + 06
Unit: 4	Trade Barrier, Tariffs. Non Tariffs. Types of NTBS. Quotas. licensing voluntary export restraints. Administered protection. Impact of NTBS. Bilateral Multilateral contracts).	09	14 + 06
Unit: 5	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.	09	14 + 06

**Reference / Text -Books / Additional Reading:**

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. Kriptani 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. Fayer Weather John: International Marketing; Prentice Hall, NJ.
8. Caterora P.M. and Keavenay S.M: Marketing an International Perspective; Erwin Homewood, Illinois.
9. Patiwala, Stanley J: The Essence of International Marketing: Prentice Hall, New Delhi.
10. Warren Keegen. Global Marketing. Prentice Hall of India
11. Philip R. Cateora & John I.Graham. International Marketing. Tata McGraw Hill
12. P.Subbarao.International Business. Himalaya Publishing House
13. Francis Cherunilam. International Marketing, Himalaya Publishing House





**B.Com.**  
**SEMESTER – IV**

**CORE ELECTIVE: MIP**

**MIP-CE-408G: Tally & Accounting**

**Credits: 03**

**Total Marks: 100 Marks**

Semester End Examination: 70 Marks

Internal Evaluation: 30 Marks

UNIT	DETAIL SYLLABUS	TECHNICAL HOURS	MARKS
UNIT – 1	<ul style="list-style-type: none"><li>➤ Accounting Concepts Introduction to Accounting.</li><li>➤ Double entry System</li><li>➤ Book Keeping System</li><li>➤ Classification of Transaction</li><li>➤ Types of Accounts</li><li>➤ Laws of Debits &amp; Credits</li></ul>	09	14
UNIT – 2	<ul style="list-style-type: none"><li>➤ Introduction to Tally</li><li>➤ Company info Menu</li><li>➤ Creation &amp; Selection of company</li><li>➤ Gateway of Tally</li><li>➤ Password &amp; security features</li></ul>	09	14
UNIT – 3	<ul style="list-style-type: none"><li>➤ Transaction &amp; Report</li><li>➤ Capital Transaction</li><li>➤ Cash &amp; Debits, Purchase, Sale</li><li>➤ Return of Sale &amp; purchase</li><li>➤ Depreciation on Assets</li><li>➤ Liabilities &amp; Assets Classification</li><li>➤ Case &amp; Bank Transaction</li><li>➤ Reports</li></ul>	09	14
UNIT – 4	<ul style="list-style-type: none"><li>➤ Inventory features</li><li>➤ Stock group</li><li>➤ Stock category</li><li>➤ Stock items</li><li>➤ Maintained go down</li></ul>	09	14
UNIT – 5	<ul style="list-style-type: none"><li>➤ Value added tax</li><li>➤ Purchase vat</li><li>➤ Sales vat</li><li>➤ Input &amp; output and additional vat</li><li>➤ Calculate of vat</li></ul>	09	14



**B.Com.**  
**SEMESTER – IV**

**CORE ELECTIVE: MIP**

**MIP-CE-409G: DTP – Photoshop**

**Credits: 03**

**Total Marks: 100 Marks**

Semester End Examination: 70 Marks

Internal Evaluation: 30 Marks

UNIT	DETAIL SYLLABUS	TECHING HOURS	MARKS
UNIT – 1	<ul style="list-style-type: none"><li>➤ Photoshop’s Environment: Raster and Vector Graphics, Photoshop Environment Element, Navigating in Photoshop</li><li>➤ Sizing Images: Image Size and Resolution,</li><li>➤ Cropping Selecting Image Areas: The Rectangular and Elliptical Marquee Tools, The Lasso Tools, Saving Selections, The Magic Wand Tool, The Magnetic Lasso Tool, Modifying Selections</li></ul>	09	14
UNIT – 2	<ul style="list-style-type: none"><li>➤ Layers Floating Versus Fixed Selections Undoing Previous Step Copying Selections Creating Layers</li><li>➤ Transforming Layers Copying Layers between Images Arranging Layers</li><li>➤ Saving Images in Photoshop Format</li></ul>	09	14
UNIT – 3	<ul style="list-style-type: none"><li>➤ Blending and Compositing Defragging Opacity and Blending Modes Feathering Edges</li></ul>	09	14
UNIT – 4	<ul style="list-style-type: none"><li>➤ Image Modes Mode Characteristics, Grayscale and Bitmap Modes, Color modes Text layer effects and filters-I Type Layers, Layer Effects</li><li>➤ Text layer effects and filters-II Filters, Merging and Flattening Layers</li></ul>	09	14
UNIT – 5	<ul style="list-style-type: none"><li>➤ Color and Painting, Selecting Colors, Painting Tools, The Clone, Stamp Tools Adjusting Images Brightness / Contrast, Levels Adjustment Layers, Toning Tools, Hue / Saturation</li></ul>	09	14

**Reference Book:**

1. Desktop Publishing by Computer World



**B.Com.**  
**SEMESTER – V**

**SOFT SKILL**

**SS – 501: Writing Skill**

**Credits: 02**

**Total Marks: 100 Marks**  
Semester End Examination: 70 Marks  
Internal Evaluation: 30 Marks

<b>Unit</b>	<b>Detailed Syllabus</b>	<b>Teaching Hours</b>	<b>Marks / Weight</b>
Unit-1	<ul style="list-style-type: none"><li>• What is writing?</li><li>• The Sentence</li><li>• The Phrase</li><li>• Kinds of Sentences</li></ul>	6	14+6
Unit-2	<ul style="list-style-type: none"><li>• Parts of Sentence</li><li>• Types of Sentences</li><li>• Parts of Speech</li><li>• Articles</li></ul>	6	14+6
Unit-3	<ul style="list-style-type: none"><li>• What is a Paragraph?</li><li>• Construction of a Paragraph</li><li>• Linkage and Cohesion</li><li>• Example</li><li>• Exercise</li></ul>	6	14+6
Unit-4	<ul style="list-style-type: none"><li>• Academic Essay Writing</li><li>• Precis Writing</li><li>• Letter Writing</li><li>• Memo</li><li>• Covering Letter</li><li>• Resume writing</li></ul>	6	14+6
Unit-5	<ul style="list-style-type: none"><li>• Writing E-mails</li><li>• Attachments</li><li>• Sending E-mails</li><li>• Replying to E-mails</li></ul>	6	14+6

**Major Readings:**

1. Improve Your Writing Skills by Graham King – HarperCollins
2. College Writing Skills With Readings by John Langan – TMH
3. The Oxford Essential Guide to Writing Thomas S. Kane – Berkley



**B.Com.  
SEMESTER – V**

**FOUNDATION COURSE**

**FC – 502: Disaster Management**

**Credits: 02**

**Total Marks: 100 Marks**

Semester End Examination: 70 Marks

Internal Evaluation: 30 Marks

Unit	Detailed Syllabus	Teaching Hours	Marks / Weight
Unit-1	Concept of disaster - Different approaches - Concept of Risk - Levels of disasters Disaster phenomena and events (Global, national and regional)	6	14+6
Unit-2	Natural and man-made hazards; response time, frequency and forewarning levels of different hazards - Characteristics and damage potential of natural hazards; hazard assessment -	6	14+6
Unit-3	Dimensions of vulnerability factors; vulnerability assessment- Vulnerability and disaster risk - Vulnerabilities to flood and earthquake hazards	6	14+6
Unit-4	Concepts of risk management and crisis management - Disaster management cycle Response and Recovery - Development, Prevention, Mitigation and Preparedness Planning for relief	6	14+6
Unit-5	Strategies for disaster management planning - Steps for formulating a disaster risk reduction plan - Disaster management Act and Policy in India - Organizational structure for disaster management in India	6	14+6

**Major readings:**

1. Alexander, D. Natural Disasters, ULC press Ltd, London, 1993.
2. Carter, W. N. Disaster Management: A Disaster Management Handbook, Asian Development Bank, Bangkok, 1991.
3. Disaster Management Act. (2005), Ministry of Home Affairs, Government of India, New Delhi, 2005



**B.Com.  
SEMESTER – V**

**COMPULSORY COURSE**

Paper No. BA – CC – 503

Title of the Paper: **Business Administration – V**

**Credits:03**

**Total Marks: 100 Marks**  
Semester End Examination: 70 Marks  
Internal Evaluation: 30 Marks

Unit	Detailed Syllabus	Teaching Hours	Marks / Weight
Unit-1	Crisis Management	9	14+6
Unit-2	Strategic Management – I : Meaning and Classification of Strategy and Characteristics of Strategic Management	9	14+6
Unit-3	Strategic Management – II : Functional areas of Strategic Management, Importance and Limitations of Strategic Management	9	14+6
Unit-4	Consumer Behaviour: Meaning, Types, Factors, Marketing Research, Scope, Procedure, Merits – Demerits	9	14+6
Unit-5	Manpower Planning: Definition, Elements, Needs, Procedure, Factors, Merits and Demerits	9	14+6

**Reference / Text -Books / Additional Reading:**

1. Brech, E.F.L., The Principles and Practice of Management, Longmans Group Ltd., London.
2. Chndan, J.S., Management: Theory & Practice, Vikas Pub., New Delhi.
3. Druker P.F., Practice of Management, Heinemann, London.
4. Henderson, R., Practical Guide to Performance Appraisal, Reston Publishing Co.
5. Kanter, Jerma, Management Information System, PHI, New Delhi.
6. Koontz, H. & O'Donnell, Management: A System & Contingency Analysis of Managerial Function, McGraw Hill.
7. Monappa, Arun & Ssaiyaddin, Mirza, Personnel Management, TMH, Bombay.
8. Pareek, U., Role Effectiveness Exercices, Learning System, New Delhi.
9. Prasad, L.M., Principles & Practice, Sultan Chand, New Delhi.
10. Singh, J.P., Organisational Development: Concepts and Strategies, IIM Ahemedabad. Simon, H.A.,
11. The New Science of Management Decision, Harper, New York.



**B.Com.  
SEMESTER – V**

**COMPULSORY COURSE**

Paper No. BC- CC-504

Title of the Paper: Business Communication – V

Credit : 03

Total Marks: 100 Marks

Semester End Examination: 70 Marks

Internal Evaluation: 30 Marks

Unit	Detailed Syllabus	Teaching Hours	Marks / Weight
Unit – 1	<p><b><u>Banking Correspondence:</u></b></p> <ul style="list-style-type: none"><li>❖ Birds eye view of banking sector in India; types of banks and bank Accounts; Functions of banks; Elements of Good banking:</li></ul> <p><b><u>Letters Between Banks and their Clients :</u></b></p> <ul style="list-style-type: none"><li>❖ Customer asking for Stop payment of cheque/demand draft.</li><li>❖ Bank manager's reply to the stop payment request</li><li>❖ Customer asking for loan</li><li>❖ Loan granted/not granted by the bank.</li><li>❖ Customer's complaint of dishonourment of cheque inspite of sufficient balance in his account.</li><li>❖ Banker's reply explaining the reason for dishonouring of the cheque.</li><li>❖ Customer requesting the bank manager to issue a duplicate key of his safe deposit vault.</li><li>❖ Banker's reply explaining him the relevant procedure for obtaining the duplicate key of safe deposit vault.</li></ul>	09	14
Unit – 2	<p><b><u>Insurance Correspondence: ( Life Insurance )</u></b></p> <ul style="list-style-type: none"><li>❖ Basic Principles of Insurance: Definition of Life Insurance; Life Insurance terminology; Various types of Life Insurance policies</li></ul> <p><b><u>Letters between LIC and Policy Holders:</u></b></p> <ul style="list-style-type: none"><li>❖ Policy holder intimating the insurance company regarding change of residential address.</li><li>❖ Policy holder requesting for a duplicate copy of policy.</li><li>❖ Policy holder asking for the surrender/paid up value of his policy.</li><li>❖ LIC's reply to the policy holder regarding the surrender value</li><li>❖ paid-up value and advising him against surrendering his policy.</li><li>❖ Nominee's letter asking for guidance from LIC office regarding the procedure for lodging a valid claim on natural demise/accidental death of the policy holder.</li><li>❖ LIC granting/rejecting of the death claim.</li><li>❖ LIC intimating the policy holder about lapsing of his policy.</li><li>❖ LIC intimation to policy holder for revival of lapsed policy.</li></ul>	09	14
Unit – 3	<p><b><u>Import &amp; Export Trade Correspondence:</u></b></p> <ul style="list-style-type: none"><li>❖ Mechanism of Foreign trade; Import &amp; Export Trade Terms; Letters of Enquiries &amp; quotations; Letters placing orders; Shipping Advice; Appointing of an Agent; Accepting an Agency; Intimation of Goods arrival; letter of complaints.</li></ul>	12	14





<b>Unit - 4</b>	<b><u>Circular Letters:</u></b> <ul style="list-style-type: none"><li>❖ Characteristics of Circular Letters; Importance of Circulars as medium of communication in Corporate world;</li></ul> <b><u>Circulars Letters written on following Occasions:</u></b> <ul style="list-style-type: none"><li>❖ Opening of new branch/business</li><li>❖ Shifting of Premises</li><li>❖ Admission of Partner</li><li>❖ Death/Retirement of a partner</li><li>❖ Dismissal of an employee</li><li>❖ Price rise/ price reduction of a product</li><li>❖ Stock Clearance/ Festival sale</li></ul>	07	14
<b>Unit - 5</b>	<b><u>Agency Correspondence:</u></b> <ul style="list-style-type: none"><li>❖ <b>Need of agents; Agent as a Connecting link between Principal/ Manufacturer and the Consumer; Kinds of Agents;</b></li><li>❖ <b>Letters between Principal and the Agents:</b><ul style="list-style-type: none"><li>• Agent applying for Agency</li><li>• Appointing of an agent by Principal</li><li>• Agents suggestion to the principal for improving market share of the product.</li><li>• Principal's reminder to the agent for improving sales in his territory.</li><li>• Agent's demand for increase in commission and other facilities.</li><li>• Termination of agency by the principal</li></ul></li></ul>	08	14

**Break up of continuous internal evaluation:**

Assignment 30 marks

**Reference / Text -Books / Additional Reading:**

1. Business Communication - K. K. Sinha - Galgotia Publishing Company, New Delhi.
2. Media and Communication Management - C. S. Rayudu - Himalaya Publishing House, Bombay.
3. Essentials of Business Communication - Rajendra Pal and J. S. Korlhalli - Sultan Chand & Sons, New Delhi.
4. Business Communication – Rai&Rai, Himaliya Publishing House, Mumbai
5. Business Communication – Homai Pradhan, Bhende D.S., Thakur Vijaya
6. Business Communication (Principles, Methods and Techniques) Nirmal Singh - Deep &Deep Publications Pvt. Ltd., New Delhi.
7. Business Communication - Dr. S.V. Kadvekar, Prin. Dr. C. N. Rawal and Prof. RavindraKothavade – Diamond Publications, Pune.
8. Business Correspondence and Report Writing - R. C. Sharma, Krishna Mohan - Tata McGraw-Hill Publishing Company Limited, New Delhi.
9. Business Communication and Organisational Management – RohiniAggrawal – Taxman
10. Business Communication Strategies – MonipallyMathukutty M.- Tata McGraw –Hill Publishing Company Limited, New Delhi
11. Handbook of Communication – Narula Uma
12. A Handbook of Commercial Correspondence – A . Ashley – OxfordUniversity Press
13. Business Communication and Organisationaland Management – C.B.Gupta
14. Comprehensive Business Communication – SarojKarnik, P.P.Mehta,-P.V.Kulkarni
15. Commercial Correspondence and Office Management- R.S.N. Pillai&Bagavathi- S.Chand and Company Ltd, Delhi



**B.Com.**  
**SEMESTER – V**

**COMPULSORY COURSE**

**ECO-CC-505: Business Environment**

**Credit: 03**

**Total Marks: 100 Marks**

Semester End Examination: 70 Marks

Internal Evaluation: 30 Marks

Unit	Detailed Syllabus
1	<b>An Overview of Business Environment</b> <ul style="list-style-type: none"><li>– Type of Environment-internal, external, micro and macro environment. Competitive structure of industries, environmental analysis and strategic management.</li><li>– Managing diversity.</li><li>– Scope of business, characteristics of business.</li><li>– Objectives and the uses of study.</li><li>– Process and limitations of environmental analysis.</li></ul>
2	<b>Economic Environment</b> <ul style="list-style-type: none"><li>– Nature of Economic Environment.</li><li>– Economic factors-growth strategy, basic economic system, economic planning,</li><li>– Economic policies- new industrial policy, FEMA, Monetary and fiscal policies.</li><li>– Consumer Protection Act and Competition Law.</li><li>– Liberalization, Privatization and Globalization of Indian Economy, Trends and Issues.</li></ul>
3	<b>Political Environment</b> <ul style="list-style-type: none"><li>– Functions of state, economic roles of government, government and legal environment.</li><li>– The constitutional environment, rationale and extent of state intervention.</li></ul>
4	<b>Natural and Technological Environment</b> <ul style="list-style-type: none"><li>– Innovation, technological leadership and followership, sources of technological dynamics, impact of technology on globalization, transfer of technology, time lags in technology introduction</li><li>– Status of technology in India; Management of technology; Features and Impact of technology.</li></ul>

**Reference Books:**

1. M. Adhikari: Economic Environment of Business, Sultan Chand and Sons
2. Francis Cherunilam: Business Environment, Himalaya Publishing House, Mumbai.
3. David Baron: Business and Its Environment.
4. Raj Agarwal: Business Environment, Excel Publications, New Delhi
5. Rangarajan, C.A.; Perspective in Economics, S.Chand& Sons, New Delhi
6. Cherunilam, Francis; Business Environment - Text and Cases, Himalaya Publishing House.
7. Aswathappa, K.; Essentials of Business Environment, Himalaya Publishing House, New Delhi



**B.Com.  
SEMESTER – V**

**COMPULSORY COURSE**

**AC-CC-506: Accountancy-V**

**Credits: 03**

**Total Marks: 100 Marks**

Semester End Examination: 70 Marks

Internal Evaluation: 30 Marks

**Objective:** The objective of this course is to be unable the students to have such minimum knowledge of finance and accounting as it is applicable to business and corporate situations.

Unit	Detailed Syllabus	Teaching hours	Marks/Weight
Unit- I	<b><u>Transaction of Share Capital:</u></b> ➤ Issue, Forfeiture & Reissue	9	14+6
Unit- II	<b><u>Transaction of Debentures:</u></b> ➤ Issue and Redemptions ➤ DRF methods	9	14+6
Unit- III	<b><u>Redemptions of preference Share and Distribution of Bonus Shares:</u></b> ➤ Redemptions of preference Share and Distribution of Bonus Shares	9	14+6
Unit- IV	<b><u>Accounting Standard (only theory):</u></b> ➤ AS-11 to AS-15	9	14+6
Unit- V	<b><u>Accounting Standard (only theory):</u></b> ➤ AS-16 to AS-20	9	14+6

**Breakup of Continues Internal Evaluation:**

Assignment 30 Marks

**Reference / Textbooks/Additional Reading:**

- Maheshwari S.N. – Advanced Accounting – Vikas Publishing
- Maheshwari S.N. – Corporate Accounting – Vikas Publishing
- Rana T. J. and Dalal V.S. – Advanced Accounting – Sudhir prakashan.
- Rana, Dalal, Shah and Shah – Advanced Accounting – Sudhir prakashan
- Corporate Accounting – Sudhir Prakashan



B.Com. SEMESTER – V

COMPULSORY COURSE

STAT-CC-507: Business Statistics – I

Credits: 03

Total Marks: 100 Marks

Semester End Examination: 70 Marks

Internal Evaluation: 30 Marks

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

Table with 4 columns: UNIT, DETAILED SYLLABUS, TEACHING HOURS, MARKS / WEIGHT. It lists 5 units covering topics like Correlation, Linear Regression Analysis, Association of Attributes, Index Numbers, and Time Series Analysis.



**Break up of continuous internal evaluation:**

Assignment                      30 marks

**Reference / Text -Books / Additional Reading:**

1. Business Statistics, B.S.SHAH PRKASHAN.
2. Business Statistics, C.JAMANADAS PRKASHAN.
3. Fundamentals of Statistics, S.C.Gupta, Himalaya Publishing house.
4. Fundamentals of Statistics, Gupta and Kapoor, S.chand& company.



**B.Com.  
SEMESTER – V**

**CORE ELECTIVE: FINANCE AND ACCOUNTS**

**F&A-CE-508A: Finance & Accounts-VII (Cost Accounting – I)**

**Credits: 03**

**Total Marks: 100 Marks**

Semester End Examination: 70 Marks

Internal Evaluation: 30 Marks

**Objective:** The objective of this course is to be unable the students to have such minimum knowledge of finance and accounting as it is applicable to business and corporate situations.

Unit	Detailed Syllabus	Teaching hours	Marks/Weight
Unit- I	<b>Accounting for labour:</b> ➤ Halsey Plan, Rowan plan, Piece wage system, time wage system, bonus hour rate, labour turnover rate	9	14+6
Unit- II	<b>Accounting for Overheads:</b> ➤ Distributions of indirect expenses ➤ Machine hour rate	9	14+6
Unit- III	<b>Unit Costing:</b> ➤ Tender price methods	9	14+6
Unit- IV	<b>Cost Accounting (Only theory):</b> ➤ Introductions, meaning, definitions, characteristics, advantage, disadvantage, distinguish of cost a/c and financial a/c.	9	14+6
Unit- V	<b>Accounting of material (Only theory):</b> ➤ Economic order quantity , Material Control - ABC analysis, Type of Bin Card, Various Method of Stock Evaluation- LIFO, FIFO and Weighted Average Method	9	14+6

**Breakup of Continues Internal Evaluation:**

Assignment 30 Marks

**Reference / Textbooks/Additional Reading:**

- Arora M.N. – Cost Accounting – Vikas, New Delhi.
- Jain S.P., Narang K.L. – Cost Accounting, Kalyani, New Delhi.
- Khan M.Y., Jain P.K. –Management Accounting, Tata McGraHill.
- Nigam and Sharma – Advanced Cost Accounting, Himalaya.
- R.L. Gupta – Radhaswamy, Advanced Accountancy, S. Chand
- M. C. Shukla- Advanced Accounts, S. Chand



**B.Com.  
SEMESTER – V**

**CORE ELECTIVE: FINANCE AND ACCOUNTS**

**F&A-CE-509A: Finance & Accounts-VIII (Management Accounting – I) Credits: 03**

**Total Marks: 100 Marks**

Semester End Examination: 70 Marks

Internal Evaluation: 30 Marks

**Objective:** The objective of this course is to be unable the students to have such minimum knowledge of finance and accounting as it is applicable to business and corporate situations.

Unit	Detailed Syllabus	Teaching hours	Marks/Weight
Unit- I	<b>Ratio Analysis:</b> ➤ Accounting ratio	9	14+6
Unit- II	<b>Fund Flow Statement:</b> ➤ Prepare Fund Flow Statement	9	14+6
Unit- III	<b>Cash Flow Statement (as per AS 03):</b> ➤ Prepare Cash Flow Statement	9	14+6
Unit- IV	<b>Management Accounting (Only theory):</b> ➤ Introductions, meaning, Scope, Function, Role, Tools and Techniques ➤ Distinguish of Management accounting and financial accounting <b>Financial statement analysis and Interpretations (Only theory):</b> ➤ Meaning of financial statements, Characteristics, Nature, Limitations, Purposes, Analysis methods, ➤ Comparative statements ➤ Trend percentage ➤ Common size statements	9	14+6
Unit- V	<b>Strategic Management Accounting(Only theory):</b> ➤ Introduction, Meaning , Definition, affecting factors, Strategic Cost Analysis, Information To be Provide by SMA, Volume and Unit Cost, Price and Analysis of Future	9	14+6

**Breakup of Continues Internal Evaluation:**

Assignment 30 Marks

**Reference / Textbooks/Additional Reading:**

- S.P. Gupta – Management Accounting –Sahitya Bhavan, Agra.
- Ravi M. Kishor –Advanced Management Accounting, Taxman
- Pander I.M, –Essential Of Management Accounting, Vikas.
- Anthony Robert–Principles Of Management Accounting, Irwin.



**B.Com.**  
**SEMESTER – V**

**CORE ELECTIVE: STATISTICS**

**STAT-CE-508B: Applied Statistics – I**

**Credits: 03**

**Total Marks: 100 Marks**

Semester End Examination: 70 Marks

Internal Evaluation: 30 Marks

Objective: The objective of this course is to enable the students to have such knowledge of applied statistics as is applicable to business and economic situations.

UNIT	DETAILED SYLLABUS	TEACHING HOURS	MARKS / WEIGHT
UNIT-1	<b>Statistical Description of Data:</b> Introduction of Statistics, Collection of Data, Method of collection of data, Types of collection of data, Presentation of Data, Frequency Distribution and Graphical Representation of Frequency Distribution.	9	14+6
UNIT-2	<b>Measures of Central Tendency:</b> Definition of central tendency, Arithmetic Mean, Median, Mode, Geometric Mean & Harmonic Mean.	9	14+6
UNIT-3	<b>Dispersion:</b> Definition of Dispersion, Range, Mean Deviation, Standard Deviation, Quartile Deviation, Deciles and Percentiles.	9	14+6
UNIT-4	<b>Regression:</b> Concepts of Regression, Regression line between y on x and Regression line between x on y, Difference between correlation and regression, properties of regression coefficients.	9	14+6
UNIT-5	<b>Official Statistics:</b> Introduction, working of statistical organization in India, main sources of Statistical Data in India, Documents produced by Statistical Organizations in India, Census, registration system of deaths and births in India.	9	14+6

**Break up of continuous internal evaluation:**

Assignment 30 marks

**Reference / Text –Books / Additional Reading:**

1. Fundamental of Applied Statistics: S. C. Gupta & V. K. Kapoor.
2. Business Statistics, B. S. Shah prakashan.
3. Fundamental of Statistics: S. C. Gupta, Himalaya Publishing House.





**B.Com.  
SEMESTER – V**

**CORE ELECTIVE: STATISTICS**

**STAT-CE-509B: Statistical Quality Control – I**

**Credits: 03**

**Total Marks: 100 Marks**

Semester End Examination: 70 Marks

Internal Evaluation: 30 Marks

Objective: The objective of this course is to enable the students to have such knowledge of Statistical Quality Control as is applicable to business and economic situations.

UNIT	DETAILED SYLLABUS	TEACHING HOURS	MARKS / WEIGHT
UNIT-1	<b>Basics of Quality Control – I:</b> Introduction and meaning of Quality Control, Importance of Statistical Quality Control in Industrial Research & practice, Quality and Quality Control, Variations in Quality due to chance and due to assignable causes.	9	14+6
UNIT-2	<b>Basics of Quality Control – II:</b> Determination of tolerance limits, criteria for detecting lack of control, General theory of Control Charts, Theory of run of points.	9	14+6
UNIT-3	<b>Control Charts for Variables – I:</b> Objectives of drawing $X$ -Chart and R-Chart. Construction of $X$ -Chart and R-Chart. Interpretation of $X$ -Chart and R-Chart. Illustrations of $X$ -Chart and R-Chart.	9	14+6
UNIT-4	<b>Control Charts for Variables – II:</b> Objectives of drawing $X$ -Chart and $\sigma$ -Chart. Construction of $X$ -Chart and $\sigma$ -Chart. Interpretation of $X$ -Chart and $\sigma$ -Chart. Illustrations of $X$ -Chart and $\sigma$ -Chart. R-Chart Vs $\sigma$ -Chart.	9	14+6
UNIT-5	<b>Control Charts for Attributes – I:</b> $p$ and $np$ -Chart, Construction of $3 - \sigma$ control limits, when $n$ is fixed, Interpretation of $p$ -Chart and $np$ -chart, Difference between $p$ -chart and $np$ -chart	9	14+6

**Break up of continuous internal evaluation:**

Assignment 30 marks

**Reference / Text –Books / Additional Reading:**

1. Statistical Quality Control: E. L. Grant
2. Statistical Quality Control: R. C. Gupta
3. Fundamental of Statistics: S. C. Gupta, Himalaya Publishing House.
4. Business Statistics, B. S. Shah prakashan.
5. Sampling Techniques: R. T. Ratani



**B.Com.**  
**SEMESTER – V**

**CORE ELECTIVE: BUSINESS MANAGEMENT**

**BM-CE-508C: Strategic Management**

**Credit: 03**

**Total Marks: 100 Marks**  
Semester End Examination: 70 Marks  
Internal Evaluation: 30 Marks

**Objective:** This course aims at acquainting student with the operations of Strategic Management environment

Unit	Detailed Syllabus	Teaching Hours	Marks
<b>Unit: 1</b>	<b>Nature of strategic Management</b> Meaning of strategy, characteristics of strategy, meaning of strategic management, characteristics of strategic management, Importance of strategic management, its limitations, challenges for strategic management, process of strategic management.	<b>09</b>	<b>14 + 06</b>
<b>Unit: 2</b>	<b>Strategy Formulation. -1</b> Defining the company mission, formulation of the mission, Assessing the External Environment, Remote & operating environment, conducting Industry Analysis,	<b>09</b>	<b>14 + 06</b>
<b>Unit: 3</b>	<b>Strategy Formulation. -2</b> Michael porter's concept of Industry Environment, Formulation of strategy with reference to competitive forces, Importance of Environmental forecasting, stages of Environment forecasting process.	<b>09</b>	<b>14 + 06</b>
<b>Unit: 4</b>	<b>Strategy Implementation</b> Meaning & steps of strategy Implementation, what are functional strategies, its objective and its importance. Organisational structures for strategy implementation, importance of organisation culture in strategy implementation.	<b>09</b>	<b>14 + 06</b>
<b>Unit: 5</b>	<b>Strategic Control - Guiding &amp; evaluating the strategy</b> Meaning of strategic Evaluation & control, Establishing strategic control, Methods of strategic control, stages of operating controls, Reward system Motivating execution & control.	<b>09</b>	<b>14 + 06</b>

**Recommended reading:**

1. Strategic Management by John A. Pearce Richard B. Robinson -A.I.T.B.S. Publishers and Distribution, Delhi.
2. Strategic Management - Concepts and Cases by Upendra Kachru. – Excel Books.(2005)
3. Strategic Management and Business Policy (Third Edition) by Azhar Kazmi. Tata McGraw Hill. (2010)
4. Business Policy and Strategic Management by William F. Glueck, Mcgraw Hill, International Book Company.



**B.Com.**  
**SEMESTER – V**

**CORE ELECTIVE: BUSINESS MANAGEMENT**

**BM-CE-509C: Market Research**

**Credit: 03**

**Total Marks: 100 Marks**

Semester End Examination: 70 Marks

Internal Evaluation: 30 Marks

**Objective:** This course aims at acquainting student with the operations of Market Research environment

Unit	Detailed Syllabus	Teaching Hours	Marks
<b>Unit: 1</b>	Marketing Research-Basic understanding. Meaning of Market Research & Marketing Research, Role of Marketing Research in Marketing Management, process of Marketing Research, Ethical Issues in Marketing Research, Nature & contents of Ethical Issues	<b>09</b>	<b>14 + 06</b>
<b>Unit: 2</b>	Branches of Marketing Research. Consumer Research - Meaning & Scope, Need, Functions. Product Research - Meaning & Scope, Importance. Advertising Research - What to Test, When to Test. Media Research - Functions of Media Research. Motivational Research - Meaning uses & Limitations. Techniques - Marketing Research in India.	<b>09</b>	<b>14 + 06</b>
<b>Unit: 3</b>	Marketing Research Proposal & Design Marketing Research Proposal – Meaning, Elements of Research Proposal. Marketing Research Design – Its Meaning, Its Importance, Types of Research Design	<b>09</b>	<b>14 + 06</b>
<b>Unit: 4</b>	Marketing Research Design & Scales of Measurement. Criteria of good Research Design. Scales of Measurement – Meaning of Measurement in Marketing Research, criteria of sound, Measurement of Marketing Research.	<b>09</b>	<b>14 + 06</b>
<b>Unit: 5</b>	Sampling in Marketing Research & Marketing Research Report. Meaning of sampling, steps of sampling process, Types of sampling plans, Meaning of Marketing Research Report, writing criteria of Marketing Research Report, Proforma / Format of a Market Research Report, Types of Research Report.	<b>09</b>	<b>14 + 06</b>

**Recommended reading:**

1. Essentials of Marketing Research By S.A.Chunawala – Himalaya Publishing House.
2. Marketing Research By B.S.Goel - Pragati Prakashan, Meerut (UP)
3. Marketing Management by Kotler, Keller, Koshy, Jha, (13 th Edition Pearson.)



**B.Com.  
SEMESTER – V**

**CORE ELECTIVE: BANKING**

**BANK-CE-508-D: Banker Customers Relationship**

**Credit: 03**

**Total Marks: 100 Marks**

Semester End Examination: 70 Marks

Internal Evaluation: 30 Marks

**Objectives:** The paper focus on the relationship between a banker and customer. Students will learn about managing relationship and loyalty building. The paper also highlights on cyber crime and its impact on banking sector

UNIT	DETAILED SYLLABUS	Teaching Hours	MARKS / WEIGHT
Unit - I	Definition of a customer, banker-customer relationship, types of customers, precautions for opening accounts of lunatics, drunkards, minors, married women-corporate, termination of relationship..	09	14
Unit - II	Retail banking, introduction, role within bank operations, concept of retail banking, wholesale banking, corporate banking, retail products, credit cards, debit cards-remittance products- recovering of retail loans	09	14
Unit - III	Micro finance, meaning & significance, self help groups, micro finance institutions (MFI) model, micro finance in India, state bank of India & priority sector-export credit, microfinance, agricultural finance/credit	09	14
Unit - IV	Cyber crimes & banking sector in India, Introduction, common cyber crime risks of financial Institutions, Denial of services (DoS) , debit & credit card cloning, hacking Email, Bombing ,Web hacking, money laundering, control & prevention of electronic crimes in banks.	09	14
Unit - V	Reports-evaluation of loan applications, profit and loss account, balance sheet, diversification in banking, management of deposits and advances	09	14

**Recommended Reading:**

1. Banking in India, past, present & future by Ujjwala shahi (page 193 to 204)
2. Retail Banking –Indian Institute of Banking & Finance(IIBF)-Macmillan publication
3. Banking theory & practice-K.S.Shekhar & Lekshmy Shekher
4. General bank management- Indian Institute of Banking & finance(IIBF)- Macmillan publication



**B.Com.  
SEMESTER – V**

**CORE ELECTIVE: BANKING**

**BANK-CE-509D: Marketing of Banking Services**

**Credits: 03**

**Total Marks: 100 Marks**

Semester End Examination: 70 Marks

Internal Evaluation: 30 Marks

**Objectives:** The learners would be able to acquire knowledge in the area service marketing. Some important aspects of marketing covered in the study will be beneficiary to the learners

UNIT	DETAILED SYLLABUS	Teaching Hours	MARKS / WEIGHT
Unit - I	Introduction to marketing management, introduction to service marketing, consumer behavior in services, customer expectations and perceptions, segmentation, targeting and positioning of services in competitive markets.	09	14
Unit - II	Introduction to financial and banking services, communication skills for services, pricing, pricing policies, distribution of banking services, retail banking services	09	14
Unit - III	Concept of marketing in retail banking, delivery channels in retail banking, delivery models, customer relationship management in retail banking, service standards for retail banking, technology in retail banking.	09	14
Unit - IV	Managing relationship and building loyalty; customer relationship management, service quality, productivity & customer perception, financial and economic impact of service.	09	14
Unit - V	Salesmanship and its practices, qualities of an ideal salesman, selling process, service building relationship, marketing and marketing strategies,	09	14

**Recommended Reading:**

1. Philip Kotler : Marketing Management Englewood Cliffs; Prentice Hall, NJ.
2. Stanton W. J., Etzel Michael J., and Walker Bruce J; Fundamentals of Marketing; McGraw - Hill, New York.
3. Kotler Philip and Armstrong Gary, Principles of Marketing, Prentice - Hall of India, New Delhi.
4. McCarthy J.E: Basic Marketing – A Managerial Approach; McGraw Hill, New York.
5. Bushkirk, Richard H.: principles of Marketing
6. Sales & Distribution Management: By Dr. S. L. Gupta Excel Book
7. Sales & Distribution Management: By Tapan. K. Panda & Sunil Sahadev, Oxford University Press, 2005.
8. Sales Management by Pradipkumar Mallik, Oxford University Press.



**B.Com.**  
**SEMESTER – V**

**CORE ELECTIVE: BANKING & INSURANCE**

**BI-CE-508E: Commercial Bank Management – I**

**Credits: 03**

**Total Marks: 100 Marks**  
Semester End Examination: 70 Marks  
Internal Evaluation: 30 Marks

**Objective:** The course aims to acquaint students with the basics of commercial bank management

UNIT	DETAILED SYLLABUS	TEACHING HOURS	MARKS / WEIGHT
Unit – I	Principles of banking, definition of bank, creation of money present structure of commercial bank, working & progress of banking activities in India, brief history, banks in India, functions of commercial bank agency, banking in the Indian context	09	14
Unit – II	Management principles in banks, managerial functions in banks, functions of a bank manager, hierarchy, Individual and group behaviour, personnel management, inspector, local advisory committee	09	14
Unit – III	Recruitment, selection, training, promotion, transfer, controlling, government and industrial securities	09	14
Unit – IV	Types of bank accounts, bank deposits, nature of lending principles for secure bank lendings, branch banking vs unit banking	09	14
Unit – V	Exchange rate policies by RBI, Indian money market, latest banking trends, banking reforms, financial sector reforms in India	09	14

**Reference / Text –Books / Additional Reading:**

1. Tannan ML: Banking-Law and practices in India: Indian Law House, New Delhi.
2. Sundharam & Varshney : Banking Theory & Practice: Sultan Chand & Sons new Delhi
3. Radhaswarnim and Basudevan: A Text book of Banking; S.Chand & Co. New Delhi
4. Panikar K.K: Banking Theory and System; S.Chand & Co. New Delhi
5. Jessup P.F: Innovations in Bank Management
6. Reed E.W: Commercial Bank Management
7. Desai Vasant: Principles of Bank Management
8. Khubchandani B.S.: Practice and law of Banking; Macmillan, New Delhi.



**B.Com.  
SEMESTER – V**

**CORE ELECTIVE: BANKING & INSURANCE**

**BI-CE-509E: Legislative Insurance Framework– I**

**Credits: 03**

**Total Marks: 100 Marks**

Semester End Examination: 70 Marks

Internal Evaluation: 30 Marks

**Objective:** The Course will make the students learn about Insurance law and the legal environment in which the life Insurance business runs. The course would illustrate the acts and their interpretation to life Insurance. It also focuses on insurance marketing.

UNIT	DETAILED SYLLABUS	TEACHING HOURS	MARKS / WEIGHT
Unit – I	Insurance act 1938-agents regulations, insurance documents, actuarial valuation, policy conditions	09	14
Unit – II	LI C act 1956, health insurance, settlement of policy claims, riders	09	14
Unit – III	IRDA act, 1999- code of conduct in advertisement and publicity areas, consumer protection act, group insurance	09	14
Unit – IV	consumer protection act - ombudsman scheme - income tax act – married women property act and contract act as relevant to the conduct of insurance business, bonus	09	14
Unit – V	Specimen of proposal/application form for Insurance agent.- Insurance terminology, marketing, rural marketing, urban marketing, lapse & forfeiture, paid up value	09	14

**Reference / Text –Books / Additional Reading:**

1. Mishra M .N : Insurance Principles and Practises; S.Chand & Co; New Delhi
2. Insurance Regulatory Development Act 1999
3. Life Insurance Corporation Act 1956
4. IC-79 Liability & Engineering Insurance , Insurance Institute of India
5. Gupta OS : Life Insurance :Prank Brothers, New Delhi
6. Vinayakam N, Radhaswamy and Vasudevan SV; Insurance – Principles and Practice ,S. Chand and Co.,New Delhi.
7. Kshitij Patukale: Insurance for Every One; Macmillan India Ltd
8. Mishra M .N : Life Insurance Corporation Of India Vols I,II &III Raj Books,Jaipur
9. McCarthy J.E. : Basic Marketing –A Managerial Approach :McGraw Hill ,New York.
10. Rural Marketing - Text and Cases, CSG Krishnamacharyulu and Lalitha Ramakrishnan, Pearson Education.









**B.Com.**  
**SEMESTER – V**

**CORE ELECTIVE: MIP**

**MIP-CE-508G: DBMS**

**Credits: 03**

**Total Marks: 100 Marks**  
Semester End Examination: 70 Marks  
Internal Evaluation: 30 Marks

UNIT	DETAIL SYLLABUS	TECHNICAL HOURS	MARKS
UNIT – 1	<ul style="list-style-type: none"><li>➤ Introduction to database - I</li><li>➤ Basic concepts - Introduction and applications of DBMS, Purpose of data base, Data, Information, Database, primary key, foreign key, relationship, DBMS, DBA</li></ul>	09	14
UNIT – 2	<ul style="list-style-type: none"><li>➤ Introduction to database - ii</li><li>➤ Entity, weak entity, Entity-Relationship model: Basic concepts, constraints, Keys, Design issues, E-R diagrams.</li></ul>	09	14
UNIT – 3	<ul style="list-style-type: none"><li>➤ Introduction to database (Using Access)</li><li>➤ Access data types, Create database, create Table, joining multiple table, Access forms</li></ul>	09	14
UNIT – 4	<ul style="list-style-type: none"><li>➤ Queries in Access</li><li>➤ Simple Query, Join Query, Update Query.</li></ul>	09	14
UNIT – 5	<ul style="list-style-type: none"><li>➤ Reports in Access</li><li>➤ Introduction to report, use of report in business, Simple reports using single table, Tabular report, report tool box,</li></ul>	09	14

**Reference / Text-Books / Additional Reading:**

- 1 Office-2007- BPB Publication
- 2 Office-2007 Bible: John Walenbach, Herb Tyson
- 3 Teach yourself Visually MS office 2007 – sherry kinkoph



**B.Com.  
SEMESTER – V**

**CORE ELECTIVE: MIP**

**MIP-CE-509G: Visual Basic .NET**

**Credits: 03**

**Total Marks: 100 Marks**

Semester End Examination: 70 Marks

Internal Evaluation: 30 Marks

UNIT	DETAIL SYLLABUS	TECHNICAL HOURS	MARKS
UNIT – 1	<ul style="list-style-type: none"><li>➤ Introduction to vb.net</li><li>➤ Features of visual studio.net</li><li>➤ What is the .net framework?</li><li>➤ IDE(integrated development environment)</li></ul>	09	14
UNIT – 2	<ul style="list-style-type: none"><li>➤ Variable declaration , initialization</li><li>➤ Data type</li><li>➤ Operators</li><li>➤ Input box, msgbox</li><li>➤ SDI/MD I, menu strip</li><li>➤ COM/DCOM</li></ul>	09	14
UNIT – 3	<ul style="list-style-type: none"><li>➤ Introduction to form ,properties</li><li>➤ Basic Properties and Events of readymade controls – Text Box, Label, Command Button, Check Box &amp; Option Button, List-Box &amp; Combo-Box controls, group-box, picture-box</li></ul>	09	14
UNIT – 4	<ul style="list-style-type: none"><li>➤ Control structure (if...then...else, select .....case)</li><li>➤ Loops.(for..next ,while, do, for each...next)</li><li>➤ Date-time function, math's function</li><li>➤ Common dialog control</li></ul>	09	14
UNIT – 5	<ul style="list-style-type: none"><li>➤ Ado.net, comparison between ado and ado.net</li><li>➤ Data Access using ADO.NET, Creating new connection,</li><li>➤ Data Adapter, Creating Data Set,</li><li>➤ Binding Controls to Database, Adding, Editing &amp; Deleting a record from Windows Form</li></ul>	09	14



**B.Com.**  
**SEMESTER – VI**

**SOFT SKILL:**

**SS – 601: Computer Skill**

**Credits: 02**

**Total Marks: 100 Marks**

Semester End Examination: 70 Marks

Internal Evaluation: 30 Marks

Unit	Detailed Syllabus	Teaching Hours	Marks / Weight
Unit-1	Introduction to Computers : Definition, components of a computer, Applications of computers, Advantage of computers, History of computers, types of computers H/W and S/W.	6	14+6
Unit-2	Operating System : Types of S/W, Definition and functionality of OS, types of OS, Introduction to OS – Windows XP, Components of windows, Definition of Desktop, Start button, Icons, Shortcuts, Taskbar, Overview of folders and files	6	14+6
Unit-3	Word Processing : • Introduction to MS Word 2007: Basic features of MS Word like – Create, View, Edit, Save, Copy, Cut, various kind of text documents, Auto features of MS Word , Formatting of word document with font Attributes, Paragraph, Borders and Shading, Bullets and Numbering, Tables, Macros and Mail Merge, Page Setup, Page layout options, Printing document.	6	14+6
Unit-4	Spread Sheet : Introduction to MS Excel 2007: Basic features of MS Excel, Creating, Viewing, Editing worksheet by change in columns width, Row height, Hiding, Deleting, Inserting rows and columns	6	14+6
Unit-5	Presentation : Introduction to MS Power Point, Creating, Editing, Viewing, Saving presentation, Creating new slides, using design template, Slide layouts, Inserting new slide between two slides, Inserting textbox, Deleting textbox, Deleting slide, Hiding slide, Reordering slides, Use of color scheme	6	14+6

**Major Readings:**

1. Working With Personal Computer Software by R.P.Soni, Harshal Arolkar, Sonal Jain, Wiley India.



**B.Com.**  
**SEMESTER – VI**

**FOUNDATION COURSE:**

**FC – 602: International Business**

**Credits: 02**

**Total Marks: 100 Marks**

Semester End Examination: 70 Marks

Internal Evaluation: 30 Marks

Unit	Detailed Syllabus	Teaching Hours	Marks / Weight
Unit-1	Frame work for International Business : <ul style="list-style-type: none"><li>• Globalization: Concept and factors affecting globalization and Restructuring</li><li>• International Business: Reasons for expansion</li><li>• Concepts: International Trade, International Marketing, International Investment, International Management and Global Business</li></ul>	6	14+6
Unit-2	<ul style="list-style-type: none"><li>• New Trade Theory: Internal and External Economics of Scale</li><li>• International Political System and Ideologies: Types of Governments, Economies System, Political System, Concept of Embargo and Sanction</li><li>• Principles of International Law</li><li>• Cultural Orientation in International Business</li></ul>	6	14+6
Unit-3	Tools for International Business: <ul style="list-style-type: none"><li>• Tools for country Selection - Market Potential Index o Global Competitive Index - FDI Confidence Index - Global Political Risk Index (Only Concepts) - International Product Life Cycle</li></ul>	6	14+6
Unit-4	Strategy and Structure of International Business <ul style="list-style-type: none"><li>• Market Entry Strategies: - Exporting - Contractual Agreement - International SA - Joint Venture - Other Entry Mode</li></ul>	6	14+6
Unit-5	Export & Import Procedure : Entire Export and Import Procedure	6	14+6

**Major readings:**

1. International Business: Rakesh Mohan Joshi, Oxford University Press
2. International Business by: Justin Paul, Tata McGraw Hill
3. Global Business : Mike Peng and Deepak Srivastava , Cengage Publications



**B.Com.**  
**SEMESTER – VI**

**COMPULSORY COURSE**

Paper No. BA – CC – 603

Title of the Paper: **Business Administration – VI**

**Credits:03**

**Total Marks: 100 Marks**  
Semester End Examination: 70 Marks  
Internal Evaluation: 30 Marks

Unit	Detailed Syllabus	Teaching Hours	Marks / Weight
Unit-1	☒☒Career Planning and Training & Development : Meaning, Stages of Career Planning, Advantages, Limitations, Suggestions to overcome Career Problems	9	14+6
Unit-2	☒☒Stress Management: Meaning, Causes, Effects of Stress, methods for Stress reduction	9	14+6
Unit-3	☒☒Credit Rating Institution : Rating Types – Benefits – Credit Rating Agencies – Procedure of Credit Rating Followed by Crisil – Credit Rating Objective – Problem in Rating – Rating Scale – Process of ICRA Rating	9	14+6
Unit-4	☒☒Introduction to Indian Financial System : Definition – Organized and Unorganized System – Importance – New Financial Instruments – Indian Financial System	9	14+6
Unit-5	SEBI : Importance - Functions – Limitations – Organization – Stock Exchange : Introduction – Functions	9	14+6

**Reference / Text -Books / Additional Reading:**

1. Brech, E.F.L., The Principles and Practice of Management, Longmans Group Ltd., London.
2. Chndan, J.S., Management: Theory & Practice, Vikas Pub., New Delhi.
3. Druker P.F., Practice of Management, Heinemann, London.
4. Henderson, R., Practical Guide to Performance Appraisal, Reston Publishing Co.
5. Kanter, Jerma, Management Information System, PHI, New Delhi.
6. Koontz, H. & O'Donnell, Management: A System & Contingency Analysis of Managerial Function, McGraw Hill.
7. Monappa, Arun & Ssaiyaddin, Mirza, Personnel Management, TMH, Bombay.
8. Pareek, U., Role Effectiveness Exercices, Learning System, New Delhi.
9. Prasad, L.M., Principles & Practice, Sultan Chand, New Delhi.
10. Singh, J.P., Organisational Development: Concepts and Strategies, IIM Ahemedabad. Simon, H.A.,
11. The New Science of Management Decision, Harper, New York.
12. Indian Financial System



**B.Com.**  
**SEMESTER – VI**

**COMPULSORY COURSE**

**Paper No. BC- CC-604**

**Title of the Paper: Business Communication – VI**

**Credit: 03**

**Total Marks: 100 Marks**

Semester End Examination: 70 Marks

Internal Evaluation: 30 Marks

Unit	Detailed Syllabus	Teaching Hours	Marks / Weight
Unit – 1	<b><u>Notices, Agenda &amp; Resolutions:</u></b> Types of Joint Stock Company Meetings; Structure of a Notice; Preparation of Agenda; Types of Resolution and its drafting. <b><u>Notices &amp; Agenda of the following Joint Stock Company Meetings:</u></b> <ul style="list-style-type: none"><li>• First Board Meeting</li><li>• Routine Board Meeting</li><li>• Statutory Meeting</li><li>• Extraordinary General meeting</li><li>• Meeting held prior to A.G.M.</li><li>• Annual General Meeting</li></ul>	06	14
Unit – 2	<b><u>Minutes Writing:( Joint Stock Cos.)</u></b> <ul style="list-style-type: none"><li>• First Board Meeting</li><li>• Routine Board Meeting</li><li>• Statutory Meeting</li><li>• Extraordinary General meeting</li><li>• Meeting held prior to A.G.M.</li><li>• Annual General Meeting</li></ul>	07	14
Unit – 3	<b><u>Insurance Correspondence: (Fire &amp; Marine)</u></b> <b>Types of Fire and marine policies – Losses and claims – Procedures involved in lodging of claims.</b> <b>Fire and Marine Insurance Letters:</b> <ul style="list-style-type: none"><li>• Letter requesting cover for goods against fire/marine hazard</li><li>• Letter inviting a quotation for premium</li><li>• Insurance Company quoting a rate of premium</li><li>• Request for reduction in premium</li><li>• Notice about increase in premium rates by Insurance Company.</li><li>• Lodging a claim for fire/marine policy</li><li>• Letter granting/refusing a claim</li><li>• Letter contesting a claim made by policy holder.</li></ul> <b>Note</b> <b>The above letters cover fire and marine insurance topics individually.</b>	12	14



<b>Unit - 4</b>	<b><u>Comprehension on Stock Market Reports: (Stocks &amp; derivatives only)</u></b> Characteristics of Stock-Exchanges in India- Share market terminology- Role of SEBI- DMAT trading A share market report based on current market trend should be given for comprehension to the students. A set of five questions must be asked in the examination to assess the grasping knowledge of the students regarding stocks and securities.	10	14
<b>Unit - 5</b>	<b><u>Advertising Theory and Practice</u></b> What is Advertising–Advertising as a Tool of Communication- Designing the Message- Advertising as Brand Building- Role of Advertising in Modern Business World- Ethics in Advertising- Benefits of Advertising to Advertisers & Consumers- Types of Advertising- Media Selection and Planning- Internet as a media of Advertisement The students have to prepare advertisement on Fast Moving Consumer Goods; White Goods in their own words about popular commodities and products available in market.	10	14

**Break up of continuous internal evaluation:**

Assignment : 30 marks

**Reference / Text -Books / Additional Reading:**

1. Business Communication - K. K. Sinha - Galgotia Publishing Company, New Delhi.
2. Media and Communication Management - C. S. Rayudu - Himalaya Publishing House, Bombay.
3. Essentials of Business Communication - Rajendra Pal and J. S. Korlhalli - Sultan Chand & Sons, New Delhi.
4. Business Communication – Rai&Rai, Himaliya Publishing House, Mumbai
5. Business Communication – HomaiPradhan, Bhende D.S., Thakur Vijaya
6. Business Communication (Principles, Methods and Techniques) Nirmal Singh - Deep & Deep Publications Pvt. Ltd., New Delhi.
7. Business Communication - Dr. S.V. Kadvekar, Prin. Dr. C. N. Rawal and Prof. RavindraKothavade - Diamond Publications, Pune.
8. Business Correspondence and Report Writing - R. C. Sharma, Krishna Mohan - Tata McGraw-Hill Publishing Company Limited, New Delhi.
9. Business Communication and Organisational Management – RohiniAggrawal – Taxman
10. Business Communication Strategies – MonipallyMathukutty M.- Tata McGraw –Hill Publishing Company Limited, New Delhi.
11. Handbook of Communication – Narula Uma
12. A Handbook of Commercial Correspondence – A . Ashley – OxfordUniversity Press
13. Business Communication and Organisationaland Management – C.B.Gupta
14. Comprehensive Business Communication – SarojKarnik, P.P.Mehta,-P.V.Kulkarni
15. Stock Market Analysis – N.J.Yasaswy- Vision Books Pvt. Ltd., New Delhi
16. Stock Exchange and Investments- V Raghunathan- Tata McGraw Hil Publishing Company Ltd., New Delhi
17. Foundations of Advertising- Theory and Practice- S.A. Chunawalla; K.C.Sethia- Himalya Publishing House, Mumbai





**B.Com.**  
**SEMESTER – VI**

**COMPULSORY COURSE**

**ECO- CC-605: Managerial Economics**

**Credit: 03**

**Total Marks: 100 Marks**  
Semester End Examination: 70 Marks  
Internal Evaluation: 30 Marks

Unit	Detailed Syllabus
1	<b>Nature and scope of Managerial Economics:</b> <ul style="list-style-type: none"><li>– Characteristics of managerial economics</li><li>– Nature and scope of managerial economics</li><li>– Importance of managerial economics</li><li>– Basic economic tools in managerial economics</li><li>– Managerial economist role and responsibility</li></ul>
2	<b>Demand Estimation and forecasting:</b> <ul style="list-style-type: none"><li>– Meaning and significance</li><li>– Objectives-methods of demand estimation</li><li>– Demand estimations for major consumer durables and non-durable products</li><li>– Survey and statistical methods (numerical examples on trend analysis)</li></ul>
3	<b>Price techniques and Price Policies:</b> <ul style="list-style-type: none"><li>– Short run and long run objectives</li><li>– Influencing Factors to price policy</li><li>– Different price techniques: full cost pricing, rate of return technique, Direct cost pricing, Going rate pricing, Experimental pricing, Cyclical pricing, Multiple product pricing, Product line pricing</li></ul>
4	<b>Cost concepts:</b> <ul style="list-style-type: none"><li>– Accounting cost and economic cost, implicit and explicit cost, social and private cost, historical cost and replacement cost, sunk cost and incremental cost -fixed and variable cost - total, average and marginal cost, Cost Output Relationship in the Short Run and Long Run- (hypothetical numerical problems to be discussed)</li></ul> <b>Extension of cost analysis:</b> <ul style="list-style-type: none"><li>– Cost reduction through experience- LAC and Learning curve and Break Even Analysis (with business application)</li></ul>

**Reference Books:**

- 1) Managerial Economics - Analysis, Problem and Cases : P L Mehta, S. Chand & Sons
- 2) Managerial Economics: M. Hirschey, Thomson South western Publication
- 3) Managerial Economics in a global economy: D. Salvatore, Thomson South Western Publication
- 4) Principles of Economics: Gregory Mankiw, Thomson South western Publication
- 5) Managerial Economics cases and concepts: Sumitra Pal, Macmillan publication
- 6) Managerial Economics: Craig H Peterson and Jain, Pearson education
- 7) Managerial Economics: Gupta, Tata McGraw Hill
- 8) Managerial Economics: Maheshwari and Gupta, Sultan Chand & Sons
- 9) Managerial Economics: Dr. P.C. Thomas, Kalyani Publishers
- 10) Managerial Economics: H.L. Ahuja, S. Chand and Company
- 11) Managerial Economics: Mithani, Himalaya Publications
- 12) Managerial Economics: R.L. Varshney and K.L. M Maheshwari, Sultan Chand
- 13) Managerial Economics: P. Venkataiah and Surya Prakash, Vaagdevi Publishers
- 14) Managerial Economics: P.L. Mehta, Tata McGraw Hill
- 15) Managerial Economics: R.N. Chopra, Kalyani Publishers
- 16) Managerial Economics: D.N. Dwivedi, Vikas Publishers
- 17) Managerial Economics: Thomas, Maurice, Sarkar, Tata McGraw Hill
- 18) Managerial Economics: Yogesh Maheshwari, PHI Learning Pvt. Limited
- 19) Managerial Economics: P.K. Mehta, Tax Mann Publications.



**B.Com.**  
**SEMESTER – VI**

**COMPULSORY COURSE**

**AC-CC-606: Accountancy-VI**

**Credits: 03**

**Total Marks: 100 Marks**  
Semester End Examination: 70 Marks  
Internal Evaluation: 30 Marks

**Objective:** The objective of this course is to be unable the students to have such minimum knowledge of finance and accounting as it is applicable to business and corporate situations.

Unit	Detailed Syllabus	Teaching hours	Marks/Weight
Unit- I	<b><u>Final Accounts of Public limited Company:</u></b> ➤ Excluding computation of marginal remuneration disposal of profit	9	14+6
Unit- II	<b><u>Accounting Amalgamation of Companies:</u></b> ➤ Accounting Amalgamation of Companies	9	14+6
Unit- III	<b><u>Accounting for internal reconstruction:</u></b> ➤ Excluding intercompany holding and reconstruction schemes	9	14+6
Unit- IV	<b><u>Accounting Standard (only theory):</u></b> ➤ AS-21 to AS-24	9	14+6
Unit- V	<b><u>Accounting Standard (only theory):</u></b> ➤ AS-25 to AS-28	9	14+6

**Breakup of Continues Internal Evaluation:**

Assignment 30 Marks

**Reference / Textbooks/Additional Reading:**

- Maheshwari S.N. – Advanced Accounting – Vikas Publishing
- Maheshwari S.N. – Corporate Accounting – Vikas Publishing
- Rana T. J. and Dalal V.S. – Advanced Accounting – Sudhir prakashan.
- Rana, Dalal, Shah and Shah – Advanced Accounting – Sudhir prakashan
- Corporate Accounting – Sudhir Prakashan
- Management Analysis – B.S.Shah Publication



**B.Com.**  
**SEMESTER – VI**

**COMPULSORY COURSE**

**STAT-CC-607: Business Statistics – II**

**Credits: 03**

**Total Marks: 100 Marks**  
Semester End Examination: 70 Marks  
Internal Evaluation: 30 Marks

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

UNIT	DETAILED SYLLABUS	TEACHING HOURS	MARKS / WEIGHT
UNIT-1	<b>Theory of Probability:</b> Introduction, Short history, Terminology, Permutation and combination, Mathematical and classical or 'a Priori' probability, Statistical or empirical probability, Addition theorem of probability, Addition law of probability for mutually exclusive events, Theorem of compound probability of multiplication law of probability.	9	14+6
UNIT-2	<b>Random Variable, Probability Distribution And Mathematical Expectation:</b> Random variable, Probability distribution of random variable, Mathematical expectation, Variance of X in terms of expectation, Introduction of theoretical distribution, Binominal distribution, Probability functions of Binominal distribution. Properties and uses of Binomial distribution	9	14+6
UNIT-3	<b>Theoretical Distribution:</b> Poisson distribution, properties of Poisson distribution, Utility or importance of Poisson distribution, Normal distribution, Equation of normal probability curve, Properties of normal distribution, How to compute areas of under normal probability curve, importance of normal distribution.	9	14+6
UNIT-4	<b>Test of significance Based on t Distribution:</b> Introduction, Student's 't' distribution, Students 't' (definition) Properties of student's t-distribution, application of t-distribution, Test for single Mean, t-test for difference Means, Paired t-test for difference of Mean, t-test for significance of an observed sample correlation coefficient	9	14+6
UNIT-5	<b>F Test:-F- Distribution, Assumptions, Properties and Uses of 'F' distribution. Variance Ratio Test (FTest). Chi Square Test:</b> Introduction to $\chi^2$ distribution, Assumptions, Properties and Uses of ' $\chi^2$ ' distribution. Goodness of Fit Test: Fitting of Binomial and Poisson Distribution, Independence of Two Attributes (2 X 2 contingency table)	9	14+6

**Break up of continuous internal evaluation:**

Assignment 30 marks



**Reference / Text –Books / Additional Reading:**

1. Business Statistics, B.S.SHAH PRKASHAN.
2. Business Statistics, C.JAMANADAS PRKASHAN.
3. Fundamentals of Statistics, S.C.Gupta, Himalaya Publishing house.
4. Fundamentals of Statistics, Gupta and Kapoor, S.chand& company.



**B.Com.**  
**SEMESTER – VI**

**CORE ELECTIVE: FINANCE AND ACCOUNTS**

**F&A-CE-608A: Finance & Accounts-IX (Cost Accounting – II)**

**Credits: 03**

**Total Marks: 100 Marks**

Semester End Examination: 70 Marks

Internal Evaluation: 30 Marks

**Objective:** The objective of this course is to be unable the students to have such minimum knowledge of finance and accounting as it is applicable to business and corporate situations.

Unit	Detailed Syllabus	Teaching hours	Marks/Weight
Unit- I	<b><u>Operating or Service costing :</u></b> ➤ Example of Road Transportation	9	14+6
Unit- II	<b><u>Contract Costing:</u></b> ➤ Contract Completed Method ➤ Contract Incomplete Method ○ Just Started Contract ○ Reasonably Goods Account Work is done+ ○ Major part of work is done	9	14+6
Unit- III	<b><u>Process Costing:</u></b> ➤ Normal and abnormal wastage and abnormal gain ➤ Byproduct ➤ Oil mill process	9	14+6
Unit- IV	<b><u>Job and Batch costing(Only theory):</u></b> ➤ Meaning, Definition, Characteristics, Distinguish of job and Batch, Importance advantage and limitations. ➤ Batch Costing- meaning, examples and fetchers	9	14+6
Unit- V	<b><u>Cost Records (Only theory):</u></b> ➤ Cost Audit Concept ➤ Reconciliation of cost and financial account	9	14+6

**Breakup of Continues Internal Evaluation:**

Assignment 30 Marks

**Reference / Textbooks/Additional Reading:**

- M.E. Thukaram Rao, – Cost accounting – New age publication, New Delhi.
- Talasian P.C. – Practical costing Vikas, New Delhi.
- Khan M.Y., Jain P.K. – Management Accounting, Tata.
- Nigam Sharma – Advanced cost Accounting, Himalaya.



**B.Com.  
SEMESTER – VI**

**CORE ELECTIVE: FINANCE AND ACCOUNTS**

**F&A-CE-609A: Finance & Accounts-X (Management Accounting – II) Credits: 03**

**Total Marks: 100 Marks**  
Semester End Examination: 70 Marks  
Internal Evaluation: 30 Marks

**Objective:** The objective of this course is to be unable the students to have such minimum knowledge of finance and accounting as it is applicable to business and corporate situations.

Unit	Detailed Syllabus	Teaching hours	Marks/Weight
Unit- I	<b><u>Marginal Coasting:</u></b> ➤ Examples of marginal costing	9	14+6
Unit- II	<b><u>Differential Costing:</u></b> ➤ Examples of Deferential costing	9	14+6
Unit- III	<b><u>Common size and comparative statement analysis:</u></b> ➤ Common size statement ➤ Comparative statements	9	14+6
Unit- IV	<b><u>Accounting and Reporting of the effect of changing prices (Only theory):</u></b> ➤ CPP and CCA Method	9	14+6
Unit- V	<b><u>Reporting(Only theory):</u></b> ➤ Introduction, Meaning , types of report and MIS <b><u>Cost management (Only theory):</u></b> ➤ Introduction, Meaning, Definitions, objectives, four pillars, postulates, Quality, time and constrains.	9	14+6

**Breakup of Continues Internal Evaluation:**

Assignment 30 Marks

**Reference / Textbooks/Additional Reading:**

- S.P. Gupta – Management Accounting –Sahitya Bhavan, Agra.
- Ravi M. Kishor –Advanced Management Accounting, Taxman
- Pander I.M, –Essential Of Management Accounting, Vikas.
- Anthony Robert–Principles Of Management Accounting, Irwin.
- Kalpana R. S., Atkinson A. - Advanced Management Accounting, Prentice



**B.Com.  
SEMESTER – VI**

**CORE ELECTIVE: STATISTICS**

**STAT-CE-608B: Applied Statistics – II**

**Credits: 03**

**Total Marks: 100 Marks**

Semester End Examination: 70 Marks

Internal Evaluation: 30 Marks

Objective: The objective of this course is to enable the students to have such knowledge of applied statistics as is applicable to business and economic situations.

UNIT	DETAILED SYLLABUS	TEACHING HOURS	MARKS / WEIGHT
UNIT-1	<b>Index Number – I:</b> Meaning and Definition of an Index Number, Characteristics of Index Number, Uses of Index Number, Limitation of Index Number. Laspeyre, Paasche, Marshall-Edgeworth, Fisher Ideal indices	9	14+6
UNIT-2	<b>Index Number – II:</b> Time Reversal Test and Factor Reversal Test. Shifting of base. Quantity index numbers. Consumer Price index, Whole sale price index number, Cost of living index number. Construction and uses of index numbers in India.	9	14+6
UNIT-3	<b>Time Series – I:</b> Meaning of Time Series, Utility of Study of Time Series, Analysis of Time Series, Component of Time Series, Methods of determining Trend (i) Graphical Method (ii) Method of Moving Averages (iii) Method of Least Square.	9	14+6
UNIT-4	<b>Time Series – II:</b> Methods of determining Seasonal variations.(i) Method of Simple Average (ii) Ratio-to-moving average method(iii) Ratio-to-Trend method.	9	14+6
UNIT-5	<b>Interpolation and Extrapolation:</b> Introduction, Significance of Interpolation and Extrapolation, Assumptions of Interpolation and Extrapolation, Methods of Interpolation (i) Newton forward difference method (ii) Newton Backward difference method (iii)Lagrange's Method	9	14+6

**Break up of continuous internal evaluation:**

Assignment 30 marks

**Reference / Text –Books / Additional Reading:**

1. Fundamental of Applied Statistics: S. C. Gupta & V. K. Kapoor.
2. Business Statistics, B. S. Shah prakashan.
3. Fundamental of Statistics: S. C. Gupta, Himalaya Publishing House.



**B.Com.  
SEMESTER – VI**

**CORE ELECTIVE: STATISTICS**

**STAT-CE-609B: Statistical Quality Control & Accepting Sampling – II**

**Credits: 03**

**Total Marks: 100 Marks**

Semester End Examination: 70 Marks

Internal Evaluation: 30 Marks

Objective: The objective of this course is to enable the students to have such knowledge of Statistical Quality Control as is applicable to business and economic situations.

UNIT	DETAILED SYLLABUS	TEACHING HOURS	MARKS / WEIGHT
UNIT-1	<b>Control Charts for Attributes – II:</b> Control charts for no. of Defect (c), when n is fixed. Simple examples. Uses of p, np and C-charts. Difference between control charts for variables and control chart for attributes.	9	14+6
UNIT-2	<b>Sampling Techniques:</b> Introduction, Census and Sample Method. Theoretical Basis of Sampling, Characteristics of a good sample, Advantages of Sampling, Size of a Sample, Difference between Population study and Sample study, Limitations of Sampling, Sampling and Non-Sampling Errors.	9	14+6
UNIT-3	<b>Sampling Methods:</b> (1) Simple Random Sampling (2) Stratified Random Sampling (3) Systematic Sampling. Simple examples related to this 3 methods	9	14+6
UNIT-4	<b>Acceptance Sampling Plans – I:</b> Principles of acceptance sampling, Advantages of Acceptance sampling, problem of lot acceptance, stipulation of good and bad lots, Producer's and Consumer's risk. Single Sampling Plan	9	14+6
UNIT-5	<b>Acceptance Sampling Plans – II:</b> Functional concept of OC, AQL, LTPD, AOQL, average amount of inspection and ASN, Double sampling plan. Rectifying inspection plans (Dodge and Romig Tables)	9	14+6

**Break up of continuous internal evaluation:**

Assignment 30 marks

**Reference / Text -Books / Additional Reading:**

1. Statistical Quality Control: E. L. Grant
2. Statistical Quality Control: R. C. Gupta
3. Fundamental of Statistics: S. C. Gupta, Himalaya Publishing House.
4. Business Statistics, B. S. Shah prakashan.
5. Sampling Techniques: R. T. Ratani





**B.Com.  
SEMESTER - VI**

**CORE ELECTIVE: BUSINESS MANAGEMENT**

**BM-CE-608C: Management Information System**

**Credit: 03**

**Total Marks: 100 Marks**  
Semester End Examination: 70 Marks  
Internal Evaluation: 30 Marks

**Objective:** This course aims at acquainting student with the operations of Management Information System.

Unit	Detailed Syllabus	Teaching Hours	Marks
<b>Unit: 1</b>	Introduction to Management Information System. MIS Definition, Evolution of Modern day concept of MIS, MIS & other Disciplines, Need for MIS, Purpose & objective of MIS, Role & place of MIS in Business organisation, MIS as a organizational change Agent.	<b>09</b>	<b>14 + 06</b>
<b>Unit: 2</b>	Information Technology & Information Concepts. Definition of Information Technology, Meaning of computer, concepts of Data storage & processing, quick response systems, classification of Information systems in Business. Information - A Fundamental Element, Information Revolution, Data & information, Types of Information. Humans as information processors.	<b>09</b>	<b>14 + 06</b>
<b>Unit: 3</b>	Information System for Functional Areas. Accounting Information system, Marketing information system, Inventory Information system, Manufacturing Information system, Human Resource Information system, MIS application in service sector.	<b>09</b>	<b>14 + 06</b>
<b>Unit: 4</b>	MIS Development & Implementation & New Concepts Related to MIS. Introduction, Effectives & Efficiency, Factors influencing Development & implementation of MIS,	<b>09</b>	<b>14 + 06</b>
<b>Unit: 5</b>	Approach towards Development & implementation of MIS. New Concepts Related to MIS - Data Warehousing, Data Mining, knowledge Management, Business Intelligence, Information cycle Management.	<b>09</b>	<b>14 + 06</b>

**Recommended reading:**

1. Management Information System. By Dr. Milind. Oka Everest Publishing House 13 th Edition. Pune – 411030
2. Management Information System. By W.S.Jawadekar 2 nd Edition Tata MC-graw-Hill Publishing Company New Delhi.



**B.Com.  
SEMESTER – VI**

**CORE ELECTIVE: BUSINESS MANAGEMENT**

**BM-CE-609C: International Marketing**

**Credit: 03**

**Total Marks: 100 Marks**  
Semester End Examination: 70 Marks  
Internal Evaluation: 30 Marks

**Objective:** This course aims at acquainting student with the operations of marketing international environment.

Unit	Course content	Teaching Hours	Marks
<b>Unit: 1</b>	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.	<b>09</b>	<b>14 + 06</b>
<b>Unit: 2</b>	Product Planning for International Market: Product designing; Standardization vs adaptation; Branding, and packaging; Labeling and quality issues; After sales service.	<b>09</b>	<b>14 + 06</b>
<b>Unit: 3</b>	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.	<b>09</b>	<b>14 + 06</b>
<b>Unit: 4</b>	International Distribution: Distribution channels and logistics decisions; Selection and appointment of foreign sales agents.	<b>09</b>	<b>14 + 06</b>
<b>Unit: 5</b>	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.	<b>09</b>	<b>14 + 06</b>

**Recommended reading:**

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. Kriptani 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. Fayer Weather John: International Marketing; Prentice Hall, NJ.



**B.Com.**  
**SEMESTER – VI**

**CORE ELECTIVE: BANKING**

**BANK-CE-608D: International Banking**

**Credits: 03**

**Total Marks: 100 Marks**  
Semester End Examination: 70 Marks  
Internal Evaluation: 30 Marks

**Objectives:** To give introductory knowledge of international banking operations and to give perfect understanding of developments in international banking system

UNIT	DETAILED SYLLABUS	Teaching Hours	MARKS / WEIGHT
Unit - I	Over view on international banking sector, Foreign exchange negotiations FEMA Act—2012, Asian development bank, list of international banks,	09	14
Unit - II	IMF- objective, Structure and management functions, SDR Scheme, Achievements, Failures	09	14
Unit - III	Foreign exchange, meaning definition, foreign exchange market, rate, kinds of exchange determination of exchange rate, purchasing power parity theory, exchange control objective and methods,	09	14
Unit - IV	British banking & Japanese banking, system, International development association,	09	14
Unit - V	International financial institutions, international bank for reconstruction & development, World bank and India, international finance corporation, banking terminology	09	14

**Recommended Reading:**

1. Banking, Theory law and practice .Gordan, Nataraja, Himalaya publishing House.
2. Banking development in india 1947 to 2007, Niti Bhasan New century publications.
3. Indian banking and currency new popular prakashan .R C Joshi.
4. Indian banking system -Gordan.
5. International Banking & Essays Dr. R.J.Yadav



**B.Com.**  
**SEMESTER – VI**

**CORE ELECTIVE: BANKING**

**BANK-CE-609D: Projects, Technology in Banking**

**Credits: 03**

**Total Marks: 100 Marks**

Semester End Examination: 70 Marks

Internal Evaluation: 30 Marks

**Objectives:** The main objective of this paper is to introduce the students with basic concept and use of technology in banking sector

UNIT	DETAILED SYLLABUS	TEACHING HOURS	MARKS / WEIGHT
Unit - I	Bank Computerization, its need, LAN- WAN- Protocol, Core Banking	09	14
Unit - II	Payment and electronic banking, ATMs, HWAK, Electronic Card, Credit card, Multiple PINs, Bank Card, Electronic Cheque, electronic token,, electronic Banking- Anytime Banking Anywhere Banking, Home Banking, Internet Banking, Mobile Banking.	09	14
Unit - III	Components of date communication networks, network scenario in india, INET, NICNET, INDONET, RBI NET, Security in SWIFT, Development in SWIFT, Two-Level fund transfer system- fed wire bank wire point of sale system, NEFT, RTGS, IMPS, Digital Signature	09	14
Unit - IV	Trend in technology development, date and message transferring, management information system, decision support system, impact of IT on Bank,	09	14
Unit - V	Security considerations- Risk concern areas, different type of threats, control mechanism, computer audit, information system audit, security.	09	14

**Recommended Reading:**

1. Banking, Theory law and practice .Gordan, Nataraja, Himalaya publishing House.
2. Banking development in india 1947 to 2007,Niti Bhasan New century publications.
3. Indian banking and currency new popular prakashan .R C Joshi.
4. Indian banking system -Gorden.



**B.Com.**  
**SEMESTER – VI**

**CORE ELECTIVE: BANKING & INSURANCE**

**BI-CE-608E: Commercial Bank Management- I**

**Credits: 03**

**Total Marks: 100 Marks**  
Semester End Examination: 70 Marks  
Internal Evaluation: 30 Marks

**Objective:** The course aims to acquaint students with the basics & practices by commercial banks

UNIT	DETAILED SYLLABUS	TEACHING HOURS	MARKS / WEIGHT
Unit - I	Investment policy & management of banks, nature of bank investment, liquidity and profitability, preparation of cheque-types of cheques, bills, endorsement-meaning, types of endorsement: blank, full or special, restrictive, partial, conditional, effects of endorsement-railway receipt-bill of lading	09	14
Unit - II	Management of deposits and advances, deposit mobilization-classification and nature of deposit accounts, brief history, deposit mobilisation by commercial banks, factor influencing deposit growth in India, diversification in banking, developments in retail banking-advances, lending practices, types of advances, credit planning, weaknesses, credit planning in India, bank accounts, reports, evaluation of loan applications, profit and loss account, balance sheet	09	14
Unit - III	Short detail about top 20 banks which are currently operating in India under the guidelines of reserve bank of India (RBI), bank act, concept of liquidity & profitability	09	14
Unit - IV	Securities, motives for investment policy, technology in banking ATM, credit card, tele-banking, net-banking, etc, bank records	09	14
Unit - V	NBFC, modernisation in banks, banker-customer relations, consumer protection act, Indian money market, Indian Financial system	09	14

**Reference / Text -Books / Additional Reading:**

1. Tannan ML: Banking-Law and practices in India: Indian Law House, New Delhi.
2. Sundharam &Varshney : Banking Theory & Practice: Sultan Chand & Sons new Delhi
3. Radhaswarnim and Basudevan: A Text book of Banking; S.Chand & Co. New Delhi
4. PanikarK.K: Banking Theory and System; S.Chand & Co. New Delhi
5. Pathak Bharati (2008) : The Indian Financial System, Pearson Education
6. M Y Khan (2007) : Indian Financial System, The McGraw - Hill Companies



**B.Com.  
SEMESTER – VI**

**CORE ELECTIVE: BANKING & INSURANCE**

**BI-CE-609E: Legislative Insurance Framework– II**

**Credits: 03**

**Total Marks: 100 Marks**  
Semester End Examination: 70 Marks  
Internal Evaluation: 30 Marks

**Objective:** The Course will make the students learn about Insurance law and the legal environment in which the life Insurance business runs. It also highlights important aspects of salesmanship.

UNIT	DETAILED SYLLABUS	TEACHING HOURS	MARKS / WEIGHT
Unit - I	Insurance Act 1938, irda guidelines, assignment, nomination, policy construction,	09	14
Unit - II	LIC Act, marketing & its principles, personal insurance, underwriting, death claim	09	14
Unit - III	IRDA-rules & regulations to become an agent, agency law,	09	14
Unit - IV	Insurance salesmanship, introduction to salesmanship, essential qualities of an ideal insurance salesman, rules to canvas business, concept of professionalism, personal development, concept of marketing, consumer behaviour, selling process, handling objections, service building relationships	09	14
Unit - V	Rural insurance, code of conduct for insurance agents and consultants, latest trends in insurance sector, annuities, first premium receipt, renewal premium,	09	14

**Reference / Text -Books / Additional Reading:**

1. Mishra M .N : Insurance Principles and Practises; S.Chand & Co; New Delhi
2. Kshitij Patukale: Insurance for Every One; Macmillan India Ltd
3. Insurance Regulatory Development Act 1999
4. IC-79 Liability & Engineering Insurance , Insurance Institute of India
5. Vinayakam N, Radhaswamy and Vasudevan SV: Insurance – Principles and Practice, S. Chand and Co., New Delhi.
6. Mishra M .N : Life Insurance Corporation Of India Vols I,II &III Raj Books,Jaipur
7. McCarthy J.E. : Basic Marketing –A Managerial Approach :McGraw Hill ,New York.
8. The Growing Rural Market Market in India. Ganguly A.S. (1985). Grameen Foundation: New Delhi
9. Rural Marketing - Environmental Problems and Strategies, T.P. Gopalswamy,Wheeler Pub



**B.Com.  
SEMESTER – VI**

**CORE ELECTIVE: MARKETING**

**MKT-CE-608F Advertising and Sales Promotion- II**

**Credit: 03**

**Total Marks: 100 Marks**  
Semester End Examination: 70 Marks  
Internal Evaluation: 30 Marks

**Objective:** The objective of the course is to acquaint students with the basics of advertising and sales promotion.

Unit	Detailed Syllabus	Teaching Hours	Marks
Unit : 1	Marketing Communication: Basic, the role of marketing communication, developing effective marketing communication.	09	14 + 06
Unit :2	Sales Promotion: Meaning, nature, and functions; Limitation of sales promotion; Types of sales promotion schemes.	09	14 + 06
Unit : 3	Consumer and trade sales promotion: Meaning, nature, functions, methods of consumer sales promotion, methods of trade sales promotion.	09	14 + 06
Unit : 4	Sales Promotion Schemes: Sampling; Coupon; Price off; Premium plan; consumer U contests and sweeps takes; POP displays; Demonstration: Trade fairs and exhibitions; Sales promotion techniques and sales force	09	14 + 06
Unit: 5	Customer oriented selling – concepts, significance and principles, relationship marketing-concept and issues, interactive marketing- issues .	09	14 + 06

**Reference / Text –Books / Additional Reading:**

1. Aaker, David and Myers John G., et.al: Advertising Management; Prentice Hall of India, New Delhi.
2. Border W.H: Advertising: John Wiley, NY.
3. Ogivy D.: Ogivy on Advertising; Longman Publication.
4. Aaker Daind A, Batra Rajeev, Myers G: Advertising Management; Prentice Hall of India, New Delhi.
5. Sengupta Subroto: Brand Positioning Strategies for Competitive Advantage; Tata McGraw Hill, New Delhi.
6. Coundiff Still and Govani: Sales Management; Prentice Hall, New DelhiSundage, Fryburger, Rotzoll: Advertising Theory and Practice: AITBS, New Delhi.







**B.Com.**  
**SEMESTER - VI**

**CORE ELECTIVE: MIP**

**MIP-CE-608G: RDBMS**

**Credits: 03**

**Total Marks: 100 Marks**  
Semester End Examination: 70 Marks  
Internal Evaluation: 30 Marks

UNIT	DETAIL SYLLABUS	TEACHING HOURS	MARKS
UNIT - 1	➤ Introduction to PL/SQL, Advantage of PL/SQL, PL/SQL block, PL/SQL in the Oracle engine, PL/SQL character set, Literals	09	14
UNIT - 2	➤ PL/SQL data types, Constants, Set server output on/off, DBMS_OUTPUT, PUT_LINE, Control Structure	09	14
UNIT - 3	➤ PL/SQL transactions, Cursor, Cursor types, PL/SQL Locks.	09	14
UNIT - 4	➤ Database triggers, use of triggers, Database triggers V/S declarative integrity constraints, How to apply triggers?, types of triggers.	09	14
UNIT - 5	➤ Procedures/Functions, Structure of Procedure/function, Advantages of procedure/function, creation of procedure/function, sequence.	09	14

Reference / Text-Books / Additional Reading

- SQL, PL/SQL - IVAN BAYROSE, BPB



**B.Com.**  
**SEMESTER - VI**

**CORE ELECTIVE: MIP**

**MIP-CE-609G: HTML & PhP**

**Credits: 03**

**Total Marks: 100 Marks**  
Semester End Examination: 70 Marks  
Internal Evaluation: 30 Marks

UNIT	DETAIL SYLLABUS	TECHNICAL HOURS	MARKS
UNIT - 1	<ul style="list-style-type: none"><li>➤ What is internet advantages and disadvantages</li><li>➤ What is network, Types of network</li><li>➤ Types of topology, web server, mail server</li><li>➤ FTP, TCP/IP, HTTP, WWW</li></ul>	09	14
UNIT - 2	<ul style="list-style-type: none"><li>➤ Introduction to html</li><li>➤ BASIC FORMETING TAGS</li><li>➤ LIST TAG</li><li>➤ TABLE TAG</li></ul>	09	14
UNIT - 3	<ul style="list-style-type: none"><li>➤ FRAMESET</li><li>➤ FORM TAGS</li><li>➤ INTERNAL LINK</li><li>➤ EXTERNAL LINK</li></ul>	09	14
UNIT - 4	<ul style="list-style-type: none"><li>➤ Introduction to PHP</li><li>➤ PHP &amp; HTML basic</li><li>➤ Naming files, comments, semicolon, white space, delivery text as output</li><li>➤ Data types</li><li>➤ Variables, constant,</li></ul>	09	14
UNIT - 5	<ul style="list-style-type: none"><li>➤ Operator</li><li>➤ Conditional statement (if, else if ,switch)</li><li>➤ Arrays</li><li>➤ Loops (for loop, while loop, do..while, for each loop)</li></ul>	09	14