

**JIWAJI UNIVERSITY, GWALIOR**

**U.G. PROGRAMME CHOICE BASED CREDIT SYSTEMS (CBCS)**



**BACHELOR OF COMMERCE  
(HONOURS)**

**SYLLABUS**

**AND**

**EXAMINATION SCHEME**

**W.E.F. 2020-2023**

*2020-2023 Batch*

*From III Sem, 2019-2022 Batch*

**SCHOOL OF COMMERCE AND BUSINESS STUDIES**

**JIWAJI UNIVERSITY**

**GWALIOR- 474002 (M.P.)**

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<b>B. Com. (Hons.): Three-Year (6-Semester) CBCS Programme (Structure Approved by Faculty of Commerce and Business on 26<sup>th</sup> June,2015)</b>			
<b>Paper No.</b>	<b>Course Structure</b>		<b>No of Credit</b>
<b>Semester I</b>			
101	Environmental Studies	AECC-1	4
102	Financial Accounting	CC-1	6
103	Business Laws	CC-2	5
104	Micro Economics	GE-1	5
<b>Semester II</b>			
201	Business Communication	AECC-2	4
202	Corporate Accounting	CC-3	6
203	Corporate Laws	CC-4	5
204	Macro Economics	GE-2	5
<b>Semester III</b>			
301	Human Resource Management	CC-5	4
302	Income-tax Laws and Practice	CC-6	6
303	Management Principles and Applications	CC-7	5
304	Business Statistics	GE-3	6
305	E-Commerce	SEEC-1	5
<b>Semester IV</b>			
401	Cost Accounting	CC-8	6
402	Business Mathematics	CC-9	5
403	Computer Applications in Business	CC-10	5
404	Indian Economy	GE-4	5
405	Entrepreneurship	SEEC-2	5
<b>Semester V</b>			
501	Principles of Marketing	CC-11	6
502	Fundamental of Financial Management	CC-12	6
503	DSE-1 (Any one of Group-A)	DSE-1	6
504	DSE-2 (Any one of Group-A)	DSE-2	6
	<b>Opt-I: MANAGEMENT ACCOUNTING</b>		
	<b>Opt-II: CORPORATE TAX PLANNING</b>		
	<b>Opt-III: SEGMENTED ACCOUNTING</b>		
	<b>Opt-IV: ADVERTISING</b>		
	<b>Opt-V: BANKING AND INSURANCE</b>		
	<b>Opt-VI: FINANCE MARKETS, INSTITUTIONS AND FINANCIAL SERVICES</b>		
<b>Semester VI</b>			
601	Auditing and Corporate Governance	CC-13	6
602	Indirect Tax Law	CC-14	6
603	DSE-3 (Any one of Group-B)	DSE-3	6
604	DSE-4 (Any one of Group-B)	DSE-4	6
	<b>Opt-I: FUNDAMENTAL OF INVESTMENT</b>		

	<b>Opt-II: CONSUMER AFFAIRS AND CUSTOMER CARE</b>		
	<b>Opt-III: BUSINESS TAX PROCEDURE AND MANAGEMENT</b>		
	<b>Opt-IV: INTERNATIONAL BUSINESS</b>		
	<b>Opt-V: INDUSTRIAL RELATIONS AND LABOUR LAWS</b>		
	<b>Opt-VI : BUSINESS RESEARCH METHODS</b>		

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

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**B.Com. (Hons.) :Semester- I**  
**Paper BCH 101: Environmental Studies**

**Unit 1: Introduction to Environmental Studies:-**

1. Definition, Nature, Scope and Importance of environmental studies.
2. Types and Components of environment.
3. Multidisciplinary nature of environmental studies.
4. Sustainable development.

**Unit 2: Ecosystems:-**

1. Concept of Ecology and Eco-system, Structure and Function of an Ecosystem.
2. Different types of ecosystem; Forest, Desert and Aquatic (Ponds and Oceans) Biomes.
3. Energy flow in the ecosystem, energy flow models.
4. Food chains, food webs and ecological pyramids.

**Unit 3: Natural Resources: Renewable and Non- Renewable Resources:-**

1. **Land resources:** Land degradation, Landslides, Soil erosion.
2. **Forest resources:** Uses, types and importance, deforestation and its effects, Forest biodiversity and tribal population.
3. **Water resources:** Distribution of water on Earth; Use and over-exploitation of surface and ground water, conflicts over water (international & inter-state).
4. **Energy resources:** Renewable and Non-renewable energy sources, Use of alternative energy Sources.

**Unit 4: Biodiversity and conservation:-**

1. **Introduction** – Definition: Levels of biological diversity: Genetics, Species and Eco-System Diversity, Biodiversity hot spots and mega biodiversity countries.
2. Threats to biodiversity, Value (services) of biodiversity, man-wildlife conflicts, biological invasions.
3. **Conservation of biodiversity:** In situ and Ex situ conservation of biodiversity; Endangered and endemic species of India.
4. **Environment Laws:** Environment Protection Act, 1986, Air (Prevention & Control of Pollution) Act, 1981, Water (Prevention and control of Pollution) Act, 1972; Wildlife Protection Act, 1972. Forest Conservation Act, 1980, 1988, International agreements: Montreal protocols, 1987 and Kyoto protocols, 1997 and Convention on Biological Diversity (CBD).

### **Unit 5: Environmental Pollution & Practices:-**

1. **Environmental Pollution:** types, causes, effects and controls; Air, water, soil and noise pollution.
2. Climate change, global warming, ozone layer depletion, acid rain and its impacts on human communities and agriculture.

### **Suggested Readings:-**

1. Carsen, R. 2002. Silent Spring, Houghton Mifflin, Harcourt.
2. Rao, M.N & Datta A.K. 1987. Waste Water Treatment, Oxford and IBH Publishing Co. Pvt. Ltd.
3. Raven, P.H Hassenzahl, D.M. & Berg L.R, 2012 Environment. 8<sup>th</sup> Edition. John Wiley & Sons.
4. Singh, J.S. Singh, S.P. and Gupta, S.R. 2014. Ecology, Environmental Science and Conservation. S. Chand Publishing, New Delhi.
5. Agarwal, K.C. 2001 Environmental Biology, Nidi Publication. Ltd. Bikaner.
6. Bharucha Erach, The Biodiversity Biology of India, Mapin Publishing Pvt. Ltd. Ahmedbad, India
7. Cunningham, W.P. Cooper, T.H. Gorhani, E & Hepworth, M.T. 2001, Environmental Encyclopedia. Jaico Publ. House. Mumbai. 1196p.

**Note: Latest edition of the text books should be used.**



**B.Com. (Hons.) :Semester- I**  
**Paper BCH 102: Financial Accounting**

**Objectives:** The objective of this paper is to help students to acquire conceptual knowledge of the financial accounting and to impart skills for recording various kinds of business transactions.

**Unit 1: Theoretical Framework:-**

Accounting as an information system, the users of financial accounting information and their needs, characteristics, functions, advantages & limitations, The nature of financial accounting principles–Basic concepts and conventions, Financial accounting standards, Journal, ledger, trial balance, computerized accounting System.

**Unit2: Final Accounts:-**

Final Accounts for Profit Making Entities.

**Unit 3: Non Profit Organization, Single Entry System (Incomplete Records):-**

Non Profit Organization, Single Entry System (Incomplete Records).

**Unit4: Accounting for Inland Branches, Departmental Accounting:-**

Concept of dependent branches, accounting aspects, debtors system, stock and debtors system, branch final accounts system and whole sale basis system. Independent branches, concept-accounting treatment, important adjustment entries and preparation of consolidated profit and loss account and balance sheet, Departmental Accounting.

**Unit 5: Accounting For Dissolution of the Partnership Firm:-**

Accounting of Dissolution of the Partnership Firm Including Insolvency of partners, sale to a limited company and piece meal distribution.

**Suggested Readings:-**

1. Robert N Anthony, David Hawkins, Kenneth A. Merchant, Accounting: Text and Cases. McGraw-Hill Education, 13<sup>th</sup> Ed.2013.
2. Charles T. Horngren and Donna Philbrick, Introduction to Financial Accounting, Pearson Education.
3. J.R. Monga, Financial Accounting: Concepts and Applications. Mayur Paper Backs, New Delhi.
4. M.C.Shukla, T.S. Grewal and S.C.Gupta. Advanced Accounts. Vol.-I. S. Chand & Co., New Delhi.
5. S.N. Maheshwari, and. S. K. Maheshwari. Financial Accounting. Vikas Publishing House, NewDelhi.
6. Goldwin, Alderman and Sanyal, Financial Accounting, CengageLearning.

**Note: Latest edition of the text books should be used.**

**B.Com. (Hons.) : Semester – I**  
**Paper BCH 103: BUSINESS LAW**

**Objective:** The objective of the course is to impart basic knowledge of the important business legislation along with relevant case law.

**Unit 1: The Indian Contract Act, 1872: General Principle of Law of Contract:-**

1. Contract – meaning, characteristics and kinds.
2. Essentials of a valid contract - Offer and acceptance, consideration, contractual capacity, free consent, legality of objects.
3. Agreement Expressly Declared As VOID.
4. Discharge or Termination of Contract.

**Unit 2: The Indian Contract Act, 1872 (Specific Contract):-**

1. Contract of Indemnity and Guarantee.
2. Contract of Bailment.
3. Pledge.
4. Contract of Agency.

**Unit 3: The Negotiable Instruments Act 1881:-**

1. Meaning, Characteristics, and Types of Negotiable Instruments, Promissory Note, Bill of Exchange, Cheque.
2. Crossing of Cheque.
3. Bouncing of Cheque.

**Unit 4: The Sale of Goods Act, 1930:-**

1. Contract of sale, meaning and difference between sale and agreement to sell.
2. Conditions and warranties.
3. Performance of contract of sale.
4. Unpaid seller – meaning, rights of an unpaid seller against the goods and the buyer.

**Unit 5: The Indian Partnership Act, 1932:-**

1. Nature and Characteristics of Partnership.
2. Registration of a Partnership Firms.
3. Types of Partners.
4. Rights and Duties of Partners.
5. Mode of Dissolution of Partnership.



**Suggested Readings:**

1. M.C. Kuchhal, and Vivek Kuchhal, Business Law, Vikas Publishing House, New Delhi.
2. Avtar Singh, Business Law, Eastern Book Company, Lucknow.
3. Ravinder Kumar, Legal Aspects of Business, Cengage Learning
4. SN Maheshwari and SK Maheshwari, Business Law, National Publishing House, New Delhi.
5. Aggarwal S K, Business Law, Galgotia Publishers Company, New Delhi.
6. Bhushan Kumar Goyal and Jain Kinneri, Business Laws, International Book House
7. Sushma Arora, Business Laws, Taxmann Publications.
8. Akhileshwar Pathak, Legal Aspects of Business, McGraw Hill Education, 6<sup>th</sup> ed.
9. P C Tulsian and Bharat Tulsian, Business Law, McGraw Hill Education
10. Sharma, J.P. and Sunaina Kanojia, Business Laws, Ane Books Pvt. Ltd., New Delhi

**Note: Latest edition of text books may be used**



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

### **Paper - BCH 104 : MICRO ECONOMICS**

**Objective:** The objective of the course is to acquaint the students with the concepts of microeconomics dealing with consumer behavior. The course also makes the student understand the supply side of the market through the production and cost behavior of firms.

#### **Unit I: Introduction to Micro Economics, Demand and Consumer Behaviour:-**

Micro Economics basis concepts scope and significance.

**Concepts of revenue:** marginal and Average, Revenue under conditions of perfect and imperfect competition Elasticity of demand, price, income and cross.

**Consumer Behaviour:** Indifference curve analysis of consumer behavior, Consumer's equilibrium (necessary and sufficient conditions). Price change and income and substitution effects. Indifference curves as an analytical tool (cash subsidy v/s. kind subsidy).

#### **Unit 2: Production and Cost:-**

Production isoquants, marginal rate of technical substitution, economic region of production, optimal combination of resources, Cost of Production: Social and private costs of production, long run and short run costs of production.

#### **Unit 3: Perfect Competition:-**

Perfect competition: Assumptions. Equilibrium of the firm and the industry in the short and the long runs, including industry's long run supply curve. Measuring producer surplus under perfect competition.

#### **Unit 4: Monopoly:-**

Monopoly: Monopoly short run and long run equilibrium. Shifts in demand curve and the absence of the supply curve. Measurement of monopoly power and the rule of thumb for pricing. Degrees of price discrimination.

#### **Unit 5: Imperfect Competition:-**

**Monopolistic Competition and Oligopoly:** Monopolistic competition price and output decision-equilibrium. Monopolistic Competition and economic efficiency Oligopoly and Interdependence – Cournot's duopoly model, Kinked demand model.

**Suggested Readings:**

1. Pindyck, R.S., D. L. Rubinfeld and Mehta, P. L. Microeconomics, Pearson Education.
2. Salvatore, Dominick, Principles of Microeconomics, Oxford International Student Edition.
3. Gould, J.P., and Lazear, E.P. Microeconomic Theory, All India Traveller Bookseller, New Delhi.
4. Salvatore, D. Schaum's. Outline of Theory and Problems of Microeconomic Theory, McGraw-Hill International Edition.

**Note: Latest edition of text books may be used.**



**B.Com. (Hons.)**  
**Semester - II**

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

### **Paper – BCH 201: BUSINESS COMMUNICATION**

**Objective:** To equip students of the B.Com (Hons.) course effectively to acquire skills in reading, writing, comprehension and communication, as also to use electronic media for business communication.

#### **Unit 1: Introduction:-**

Meaning of Communication, Nature of Communication, Process of Communication, Types of Communication (verbal & Non Verbal), Importance of Communication, Barriers to Communication.

#### **Unit 2: Business Correspondence:-**

Letter Writing, presentation, Inviting quotations, Sending quotations, Placing orders, Inviting tenders, Sales letters, claim & adjustment letters and social correspondence.

#### **Unit 3: Report Writing:-**

Business reports, Types, Characteristics, Importance, Elements of structure, Process of writing, Order of writing, the final draft, check lists for reports.

#### **Unit 4: Application Writing:-**

Job application letter, preparing the Resume, Memorandum, Inter - office Memo, Notices, Agenda, Minutes.

#### **Unit 5: Oral Presentation:-**

Importance, Characteristics, Presentation Plan, Power point presentation, Visual aids.

#### **Suggested Readings:**

1. Bovee, and Thill, Business Communication Essentials, Pearson Education
2. Shirley Taylor, Communication for Business, Pearson Education
3. Locker and Kaczmarek, Business Communication: Building Critical Skills, McGraw Hill Education
4. Dona Young, Foundations of Business Communication: An Integrative Approach, McGraw Hill Education
5. Raymond V. Lesikar, Marie E. Flatley, Kathryn Rentz, Paula Lentz, and Neerja Pande,

**Note: Latest edition of text books may be used.**

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

### **Paper– BCH 202: CORPORATE ACCOUNTING**

**Objectives:** To help the students to acquire the conceptual knowledge of the corporate accounting and to learn the techniques of preparing the financial statements.

#### **Unit 1: Accounting for Issue and Redemption of Share Capital & Debentures:-**

Issue, forfeiture and reissue of forfeited shares, concept & process of book building, Issue of rights and bonus shares, Buy back of shares, Redemption of preference shares, Issue and Redemption of Debentures.

#### **Unit 2: Valuation of Share, Valuation of Goodwill, Calculation of Pre & Post Incorporation Profit & Loss:-**

Valuation of Share, Valuation of Goodwill, Calculation of Pre & Post Incorporation Profit & Loss.

#### **Unit 3: Cash Flow Statement and Fund Flow Statement:-**

Concept of funds, Preparation of cash flow statement as per Indian Accounting Standard (Ind- AS-7), Fund Flow Statement.

#### **Unit 4: Final Accounts of Companies and Managerial Remuneration:-**

Preparation of profit and loss account and balance sheet of corporate entities, excluding calculation of managerial remuneration, Disposal of company profits, Accounting of Managerial Remuneration.

#### **Unit 5: Amalgamation and Reconstruction of Companies:-**

Concepts and accounting treatment as per Accounting Standard, 14 (ICAI) (excluding inter-company holdings). Internal reconstruction, concepts and accounting treatment excluding scheme of reconstruction.

#### **Note:-**

The relevant Indian Accounting Standards in line with the IFRS for all the above topics should be covered.

Any revision of relevant Indian Accounting Standard would become applicable immediately.

**Suggested Readings:-**

1. J.R. Monga, Fundamentals of Corporate Accounting. Mayur Paper Backs, NewDelhi.
2. M.C.Shukla,T.S.Grewal,andS.C.Gupta.AdvancedAccounts.Vol.- II.S.Chand&Co.,New Delhi.
3. S.N. Maheshwari, and S. K. Maheshwari. Corporate Accounting. Vikas Publishing House, NewDelhi.
4. V.K. Goyal and RuchiGoyal,. Corporate Accounting. PHILearning.
5. Jain, S.P. and K.L. Narang. Corporate Accounting. Kalyani Publishers, NewDelhi.
6. Bhushan Kumar Goyal, Fundamentals of Corporate Accounting, International Book House

**Note: Latest edition of text books may be used.**

## **B.Com. (Hons.): Semester – II**

### **Paper - BCH 203 : CORPORATE LAW**

**Objective:** . The objective of the course is to impart basic knowledge of the provisions of the Companies Act 2013 and the Depositories Act, 1996. Case studies involving issues in corporate laws are required to be discussed.

#### **Unit 1: Introduction:-**

Meaning & Definition of company, Characteristics.

Advantages & Disadvantages of incorporation,.

Types of company including one person company, small company and dormant company.

Formation of company – on line filing of document online Registration of a company.

#### **Unit 2: Documents:-**

Definition & Purpose of memorandum, Articles of Association.

Content of memorandum.

Doctrine of ultra virus, Doctrine of Constructive notice and indoor management.

Issue, allotment and forfeiture of share. Issue of Bonus share.

#### **Unit 3: Management:-**

Company Directors: Appointment, Removal, legal Position, Power, duties, Liabilities, Audit Committee, Classification of Directors Independent.

Company secretary and managing Directors. Duties and liabilities.

Types of meeting, convening and conduct of meetings meeting through video conferencing, e-voting.

#### **UNIT 4: Winding Up:-**

**Dividends, Accounts, Audit:** Provisions relating to payment of Dividend, Provisions relating to Books of Account, Provisions relating to Audit, Auditors' Appointment, Rotation of Auditors, Auditors' Report, Secretarial Audit.

**Winding Up:** Concept and modes of Winding Up.

#### **UNIT 5: Depositories Law:-**

The Depositories Act 1996 – Definitions; rights and obligations of depositories; participants issuers and beneficial owners; inquiry and inspections, penalty.



**Suggested Readings:-**

1. MC Kuchhal, Modern Indian Company Law, Shri Mahavir Book Depot (Publishers), Delhi.
2. GK Kapoor and Sanjay Dhamija, Company Law, Bharat Law House, Delhi.
3. Anil Kumar, Corporate Laws, Indian Book House, Delhi.
4. Reena Chadha and Sumant Chadha, Corporate Laws, Scholar Tech Press, Delhi.
5. Avtar Singh, Introduction to Company Law, Eastern Book Company
6. Ramaiya, A Guide to Companies Act, LexisNexis, Wadhwa and Buttersworth.

**Note: Latest edition of text books may be used.**



## **B.Com. (Hons.): Semester – II**

### **Paper - BCH 204 : MACRO ECONOMICS**

**Objective:** The course aims at providing the student with knowledge of basic concepts of the macro economics. The modern tools of macro-economic analysis are discussed and the policy framework is elaborated, including the open economy.

#### **Unit 1: Introduction:-**

Concepts and variables of macroeconomics, income, expenditure and the circular flow, components of expenditure.

#### **Unit 2: Economy in the short run:-**

IS-LM framework, fiscal and monetary policy, determination of aggregate demand, shifts in aggregate demand, aggregate supply in the short and long run, and aggregate demand-aggregate supply analysis.

#### **Unit 3: Inflation, Unemployment and Labour market:-**

Inflation, Causes of rising and falling inflation, inflation and interest rates, social costs of inflation, Unemployment – natural rate of unemployment, frictional and wait unemployment.

#### **Unit 4: Open economy:-**

Open economy – flows of goods and capital, saving and investment in a small and a large open economy, exchange rates, Mundell – Fleming model with fixed and flexible prices, open economy.

#### **Unit 5: Investment:-**

Behavioral Foundations – Investment – Determinants of business fixed investment, effect of tax, determinants of residential investment and inventory investment. Demand for Money – Portfolio and transactions theories of demand.

#### **Suggested Readings:-**

1. Mankiw, N. Gregory. Principles of Macroeconomic, Cengage Learning.
2. Robert J Gordon, Macroeconomic, Pearson Education.
3. Branson, William H. Macroeconomic Theory and policy. HarperCollins India Pvt. Ltd.
4. Rudiger Dornbusch and Stanley Fischer, Macroeconomic. McGraw-Hill Education.
5. Shapiro, Macroeconomic. Analysis,

**Note: Latest edition of text books may be used.**

**B.Com. (Hons.)**

**Semester - III**



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

### **Paper – BCH 301: HUMAN RESOURCE MANAGEMENT**

**Objective:** The objective of the course is to acquaint students with the techniques and principles to manage human resource of an organisation.

#### **Unit 1: Introduction:-**

**Human Resource Management:** Concept and Functions, Role and competencies of HR Manager, Evolution of HRM, HRM vs HRD.

#### **Unit 2: Acquisition of Human Resource:-**

Human Resource Planning- Concept and Significance, job analysis – job description and job specification, Recruitment – Concept and sources; Selection – Concept and process, test and interview.

#### **Unit 3: Training and Development:-**

Concept and Importance, Identifying Training and Development Needs, Designing Training Programmes, Evaluating Training Effectiveness, Training Process, Management Development Concept.

#### **Unit 4: Performance Appraisal:-**

Nature, objectives, process and importance, Techniques of performance appraisal, job changes - transfers and promotions, job evaluation.

#### **Unit 5: Maintenance:-**

Concepts and need of social security, Employer-Employee relations- an overview, **Industrial Disputes:** Concept and causes.

#### **Suggested Readings:-**

1. Gary Dessler. A Framework for Human Resource Management. Pearson Education.
2. DeCenzo, D.A. and S.P. Robbins, Personnel/Human Resource Management, Pearson Education.
3. Education.
4. Bohlendar and Snell, Principles of Human Resource Management, Cengage Learning
5. Ivancevich, John M. Human Resource Management. McGraw Hill.
6. Wreather and Davis. Human Resource Management. Pearson Education.
7. Robert L. Mathis and John H. Jackson. Human Resource Management. Cengage Learning.

**Note: Latest edition of text books may be used.**

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

### **Paper – BCH 302: INCOME TAX LAW AND PRACTICE**

**Objective:** To provide basic knowledge and equip students with application of principles and provisions of Income-tax Act, 1961 and the relevant Rules.

#### **Unit 1: Introduction:-**

**Basic Concepts:** Income, agricultural income, person, assessee, assessment year, previous year, gross total income, total income, maximum marginal rate of tax, Permanent Account Number (PAN).

**Residential status;** Scope of total income on the basis of residential status Exempted income under section 10.

#### **Unit 2: Computation of Income under different heads-1:-**

Income from Salaries.

#### **Unit 3: Computation of Income under different heads-2:-**

Income from house property. Profits and gains of business or profession.

#### **Unit 4: Computation of Income under different heads-3:-**

Capital gains; Income from other sources.

#### **Unit 5: Computation of Total Income and Tax Liability:-**

Income of other persons included in assessee's total income,(Clubing). Aggregation of income and set-off and carry forward of losses, Deductions from gross total income, Rebates and reliefs, Computation of total income of individuals, Tax liability of an individual.

#### **Suggested readings:-**

1. Singhania, Vinod K. and Monica Singhania. Students' Guide to Income Tax, University Edition. Taxmann Publications Pvt. Ltd., New Delhi.
2. Ahuja, Girish and Ravi Gupta. Systematic Approach to Income Tax. Bharat Law House, Delhi.

**Note: Latest edition of text books may be used.**

**B.Com. (Hons.): Semester – III**  
**Paper – BCH 303: MANAGEMENT PRINCIPLES AND APPLICATION**

**Objective:** The objective of the course is to provide the student with an understanding of basic management concepts, principles and practices.

**Unit 1: Introduction:--**

Management- Concept, Nature and significance, Need for Study, Managerial Functions – An overview, Evolution of the Management Thought, Classical Approach – Taylor, Fayol, Neo-Classical and Human Relations Approaches – Mayo, Hawthorne Experiments, Behavioural Approach, Systems Approach, Contingency Approach

**Unit 2: Planning and Decision Making:-**

Planning: Nature, Scope, Objectives and Significance, Types of Plan, Process of Planning, Barriers to Effective Planning, Planning Premises and Forecasting, M.B.O. – Concept, Process and Managerial Implications, Decision Making: Concept, Process and importance, Types of Decision Making, Decision Making in Risk and Uncertainty

**Unit 3: Organising:-**

Concept and process of organising – An overview, Span of management, Different types of authority (line, staff and functional), Decentralisation, Delegation of authority Formal and Informal Structure, Principles of Organising, Network Organisation Structure

**Unit 4: Staffing and Motivation:-**

Staffing: Concept of staffing, process and need. Motivation: Concept, Importance, extrinsic and intrinsic motivation; Major Motivation theories – Maslow's Need-Hierarchy Theory; Herzberg's Two-factor Theory, Vroom's Expectation Theory. Communication: Concept, process and types, Barriers to communication, Overcoming barriers to communication

**Unit 5: Leadership and Control:-**

**Leadership:** Concept, Importance, Types of Leadership, Transactional leadership, Transformational Leadership, Transforming Leadership. Control, Concept, Process, Limitations, Principles of Effective Control, Major Techniques of control, Emerging issues in Management.

**Suggested Readings:-**

1. Harold Koontz and Heinz Weihrich, Essentials of Management: An International and Leadership Perspective, McGraw Hill Education.
2. Stephen P Robbins and Madhushree Nanda Agrawal, Fundamentals of Management: Essential Concepts and Applications, Pearson Education.
3. George Terry, Principles of Management, Richard D. Irwin
4. Newman, Summer, and Gilbert, Management, PHI
5. James H. Donnelly, Fundamentals of Management, Pearson Education.
6. B.P. Singh and A.K.Singh, Essentials of Management, Excel Books
7. Griffin, Management Principles and Application, Cengage Learning
8. Robert Kreitner, Management Theory and Application, Cengage Learning
9. TN Chhabra, Management Concepts and Practice, Dhanpat Rai & Co. (Pvt. Ltd.), New Delhi
10. Peter F Drucker, Practice of Management, Mercury Books, London

**Note: Latest edition of text books may be used.**

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**B.Com. (Hons.): Semester - III**  
**Paper – BCH 304: BUSINESS STATISTICS**

**Objective:** The objective of this course is to familiarise students with the basic statistical tools used for managerial decision-making.

**Unit 1: Statistics:-**

Meaning, Definitions, Scope and Limitation of Statistical investigation. Process of Data collection. Primary and Secondary data, Methods of Sampling, Preparation of Questionnaire, Classification and Tabulation of Data, Preparation of Statistical Series and its types.

**Unit 2: Measurement of Central Tendency:-**

Mean, Median, Quartile, Mode, Geometric Mean and Harmonic Mean.

**Unit 3: Dispersion and Skewness, Analysis of Time Series:-**

Meaning, Importance, Components, Decomposition of Time Series, Skewness, Meaning Measurement using Karl Pearson and Bowley's measures, Concept of Kurtosis.

**Unit 4: Correlation:-**

Meaning, Definitions, Types and Degree of Correlation, Methods of Correlation.

**Regression Analysis-** Meaning, Uses, Difference between Correlation and Regression, Linear Regression, Regression Equations, Calculation of Coefficient of Regression.

**UNIT 5: Index Number:-**

Meaning, Characteristics, Importance and Uses. Construction of Index Numbers fixed and chain base univariate and composite: Cost of living Index. Fisher's Ideal Index Number. Concept and Theory of Probability.

**Suggested Readings:-**

1. Levin, Richard, David S. Rubin, Sanjay Rastogi, and HM Siddiqui. Statistics for Management. 7<sup>th</sup> ed., Pearson Education.
2. David M. Levine, Mark L. Berenson, Timothy C. Krehbiel, P. K. Viswanathan, Business Statistics: A First Course, Pearson Education.
3. Siegel Andrew F. Practical Business Statistics. McGraw Hill Education.
4. Gupta, S.P., and Archana Agarwal. Business Statistics, Sultan Chand and Sons, New Delhi.
5. Vohra N. D., Business Statistics, McGraw Hill Education.

**Note: Latest edition of text books may be used.**



**B.Com. (Hons.): Semester -III**  
**Paper – BCH 305: E COMMERCE**

**Objectives:** To enable the student to become familiar with the mechanism for conducting business transactions through electronic means

**UNIT 1: Introduction:-**

Meaning, nature, concepts, advantages, disadvantages of e-commerce. Reasons for transacting online. Types of E-commerce and E-commerce business models. Technology used in E-commerce, The dynamics of world wide web and internet.

**UNIT 2: Security Environment:-**

Need and concepts, the e-commerce security environment: Dimension, definition and scope of E-security. Security threats in E-commerce environment (security intrusions and breaches, attacking methods like hacking, sniffing, cyber vandalism). Technology solutions.

**UNIT 3: IT Act 2000 and Cyber Crime:-**

**IT Act 2000:** Definitions, Digital signature, Electronic governance, attribution, acknowledgement and dispatch of electronic records, Regulation of certifying authorities, Digital signatures certificates, Duty of subscribers, Penalties and adjudication, Appellate tribunal, Offence and cyber crimes.

**UNIT 4: E-Payment System:-**

Models and methods of E-payments (Debit card, Credit card, Smart cards-money), Digital signatures (procedure, working and legal position), payment gateways. Online banking (meaning, concepts, importance, electronic fund transfer), risk involved in E-payments.

**UNIT 5: Online Business Transactions:-**

E-commerce applications in various industries ( banking, insurance, payment of utility bills, online marketing. E-tailing (popularity, benefits, problems and features, online services (financial, travel and career), online auctions, online portal, online learning, entertainment. Online shopping ( Amazon.com, snapdeal, myntra, alibaba, flipkart etc.)

**Suggested Readings**

1. Kenneth C. Laudon and Carlo Guercio Traver, E-Commerce, Pearson Education.
2. David Whiteley, E-commerce: Strategy, Technology and Applications, McGraw Hill Education
3. Bharat Bhaskar, Electronic Commerce: Framework, Technology and Application, 4<sup>th</sup> Ed., McGraw Hill Education
4. McGraw Hill Education

5. PT Joseph, E-Commerce: An Indian Perspective, PHI Learning.
6. KK Bajaj and Debjani Nag, E-commerce, McGraw Hill Education
7. TN Chhabra, E-Commerce, Dhanpat Rai & Co.
8. Sushila Madan, E-Commerce, Taxmann
9. TN Chhabra, Hem Chand Jain, and Aruna Jain, An Introduction to HTML, Dhanpat Rai & Co.

**Note: Latest edition of text books may be used.**



**B.com (Hons)**  
**Semester-IV**

3

**B.com (Hons):Semester-IV**  
**Paper – BCH 401: COST ACCOUNTING**

**Objective:** To acquaint the students with basic concepts used in cost accounting, various methods involved in cost ascertainment and cost accounting book keeping systems.

**Unit 1: Introduction:-**

Cost : Meaning, Concept and Classification. Elements of Cost, Nature & Importance, Material Costing, Methods of Valuation of Material issue. Concept and material control and its techniques. Labour Costing, Methods of Wages Payments.

**Unit 2:** Unit Costing, Preparation of Cost Sheet and Statement of Cost (Including calculation of tender price) Overhead costing, (Including calculation of machine hour rate.)

**Unit 3:** Contract and Job costing.

**Unit 4:** Process Costing (Including Inter Process Profit and Reserve). Reconciliation of Cost and Financial Accounts.

**Unit 5:** Marginal Costing –Profit-Volume Ratio, Break-even Point, Margin of Safety, Application of Break-even Analysis.

Cost Audit– Meaning, Importance and Techniques of Cost Audit. Cost Audit Programme.

**Suggested Reading:-**

1. Charles T. Horngren, Srikant M. Datar, Madhav V. Rajan, Cost Accounting: A Managerial Emphasis, Pearson Education.
2. Drury, Colin. Management and Cost Accounting. Cengage Learning.
3. Jawahar Lal, Cost Accounting. McGraw Hill Education
4. Nigam, B.M. Lall and I.C. Jain. Cost Accounting: Principles and Practice. PHI Learning
5. Rajiv Goel, Cost Accounting. International Book House
6. Singh, Surender. Cost Accounting, Scholar Tech Press, New Delhi.

**Note: Latest edition of text books may be used.**

**B.Com. (Hons.): Semester – IV**  
**Paper - BCH 402 : BUSINESS MATHEMATICS**

**Objective:** The objective of this course is to familiarize the students with the basic mathematical tools, with an emphasis on applications to business and economic situations.

**Unit 1: Arithmetic:-**

1. Ratio, and Proportions
2. Commission
3. Discount, Annuities

**Unit 2:**

1. Percentage
2. Simple and Compound Interest.

**Unit 3: Matrices and Average:-**

1. Definition, Types, and calculation of matrices.
2. Measures of central Tendency – Mean, Mean Deviation.

**Unit 4: Simultaneous Equations:-**

1. Meaning, Types and Calculation.
2. Profit and Loss

**Unit 5: Algebra:-**

1. Basic concept of set Theory, Types of sets:- Null set, finite set, Infinite sets universal set, subset, power set ,etc. Set operation law of algebra of sets.
2. Venn Diagram, Types of Venn.
3. Definition, Base and index of logarithm, general properties of logarithm, common problem. Antilog.

**Suggested Readings:-**

1. Anthony, M. and N. Biggs. Mathematics for Economics and Finance. Cambridge University Press.
2. Ayres, Frank Jr. Theory and Problems of Mathematics of Finance. Schaum's Outlines Series. McGraw Hill Publishing Co.
3. Budnick, P. Applied Mathematics. McGraw Hill Publishing Co.
4. Dowling, E.T. Mathematics for Economics, Schaum's Outlines Series. McGraw Hill Publishing Co.
5. Mizrahi and John Sullivan. Mathematics for Business and Social Sciences. Wiley and Sons.

**Note:** Latest edition of text books may be used.

**B.Com. (Hons.): Semester - IV**  
**Paper – BCH 403: COMPUTER APPLICATIONS IN BUSINESS**

**Objectives:** To provide computer skills and knowledge for commerce students and to enhance the student understands of usefulness of information technology tools for business operations.

**Unit 1: Word Processing:-**

Introduction to word Processing, Word processing concepts, Use of Templates, Working with word document: Editing text, Find and replace text, Formatting, spell check, Autocorrect, Autotext; Bullets and numbering, Tabs, Paragraph Formatting, Indent, Page Formatting, Header and footer, Tables: Inserting, filling and formatting a table; Inserting Pictures and Video; Mail Merge: including linking with Database; Printing documents

**Creating Business Documents using the above facilities**

**Unit 2: Preparing Presentations:-**

Basics of presentations, Slides, Fonts, Drawing, Editing, Inserting: Tables, Images, texts, Symbols, Media, Design, Transition, Animation, and Slideshow. Creating Business Presentations using above facilities

**Unit 3: Spreadsheet and its Business Applications:-**

**Spreadsheet concepts,** Managing worksheets; Formatting, Entering data, Editing, and Printing a worksheet; Handling operators in formula, Project involving multiple spreadsheets, Organizing Charts and graphs

**Generally used Spreadsheet functions:-** Mathematical, Statistical, Financial, Logical, Date and Time, Lookup and reference, Database, and Text functions

**Unit 4: Creating Business Spreadsheet:-**

**Creating spreadsheet in the area of:** Loan and Lease statement; Ratio Analysis; Payroll statements; Capital Budgeting; Depreciation Accounting; Graphical representation of data; Frequency distribution and its statistical parameters; Correlation and Regression

**Unit 5: Database Management:-**

**DBMS Software:** Environment; Tables; Forms; Queries; Reports; Modules; Applying DBMS in the areas of Accounting, Inventory, HRM and its accounting, Managing the data records of Employees, Suppliers and Customers.

**Suggested Readings:-**

1. Data Base Management System (DBMS) Rajiv Chopra (S.Chand).
2. E-Commerce (2<sup>nd</sup> Edition) Sarika Gupta & Gourav Gupta (Khanna Books)
3. Fundamental of Computers Sixth Edition V.Rajaram.
4. HTML in easy steps BPB Publication 2<sup>nd</sup> Edition Mike MC Grath.

**Note: Latest edition of text books may be used.**

3

**B.Com. (Hons.): Semester –IV**  
**Paper - BCH 404 : INDIAN ECONOMY**

**Objective:** The course seeks to enable the student to grasp the major economic problems in India and their solution.

**Unit- 1: Basic Issues in Economic Development:-**

Concept and Measures of Development and Underdevelopment, Human Development. Composition of national income and occupational structure, the agrarian scene and industrial structure.

**Unit 2: Policy Regimes:-**

The evolution of planning and import substituting industrialization.  
Economic Reforms since 1991.  
Monetary and Fiscal policies with their implications on economy.

**Unit 3: Agriculture Sector & Industrial Framework:-**

The Institutional Framework, Patterns of assets ownership in agriculture and industry, Policies for restructuring agrarian relations and for regulating concentration of economic power, Agriculture Sector, Agrarian growth and performance in different phases of policy regimes i.e. pre green revolution and the two phases of green revolution, Factors influencing productivity and growth; the role of technology and institutions.

**Unit 4: Growth, Development and Structural Change:-**

Changes in policy perspectives on the role of institutional framework after 1991.  
Growth and Distribution, Unemployment and Poverty, Human Development, Environmental concerns.

**Unit 5: Sectoral Trends and Issues:-**

Industry and Services Sector: Phases of Industrialisation – the rate and pattern of industrial growth across alternative policy regimes; Public sector – its role, performance and reforms.  
Financial Sector, Structure, Performance and Reforms. Foreign Trade and balance of Payments: Structure Changes and Performance of India's Foreign Trade and Balance of Payment; (Role of FDI).





**Suggested Readings:-**

1. Mishra and Puri, Indian Economy, Himalaya Publishing House.
2. IC Dhingra, Indian Economics, Sultan Chand & Sons.
3. Gaurav Dutt and KPM Sundarum, Indian Economy, S.Chand & Company.
4. Bhagwati, J.and Desai, P. India: Planning for industrialization, OUP, Ch 2.

**Note: Latest edition of text books may be used.**



**B.Com. (Hons.): Semester - IV**  
**Paper – BCH 405: Entrepreneurship**

**Objective:** The purpose of the paper is to orient the learner toward entrepreneurship as a career option and creative thinking and behavior.

**Unit 1: Introduction:-**

Meaning, elements, determinants and importance of entrepreneurship and Characteristics of successful entrepreneurs; Entrepreneurship and creative response to the society's problems and at work; Dimensions of entrepreneurship: entrepreneurship, technopreneurship, cultural entrepreneurship and social entrepreneurship, the changing role of the entrepreneur .

**Unit 2: Entrepreneurship and Micro, Small and Medium Enterprises:-**

Introduction of micro, Small & Medium Enterprises. Scope of small business activities, Concept of business groups and role of business houses and family business in India. Conflict in family business and its resolution. The contemporary role models in Indian business: their values, business philosophy and behavioral orientations.

**Unit 3: Institutional support for entrepreneurship:-**

Institutional support programmers: support and sustainability of entrepreneurship. Requirement, availability and access to finance, marketing assistance, technology, and industrial accommodation, Role of industries/entrepreneur's associations and self-help groups, The concept, role and functions of business incubators, angel investors, venture capital and private equity fund.

**Unit 4: Sources of business ideas and tests of feasibility:-**

Business idea, Sources of business ideas, Significance of writing the business plan/ project proposal; Contents of business plan/ project proposal; Designing business processes, location, layout, operation, planning & control; preparation of project report (various aspects of the project report such as size of investment, nature of product, market potential may be covered); Project submission/ presentation and appraisal thereof by external agencies.

**Unit 5: Mobilising Resources:-**

Mobilising resources for start-up. Accommodation and utilities; Preliminary contracts with the vendors, suppliers, bankers, principal customers; Contract management: Basic start-up problems .

**Suggested Readings:-**

1. Kuratko and Rao, Entrepreneurship: A South Asian Perspective, Cengage Learning.
2. Robert Hisrich, Michael Peters, Dean Shepherd, Entrepreneurship, McGraw-Hill Education
3. Desai, Vasant. Dynamics of Entrepreneurial Development and Management. Mumbai, Himalaya Publishing House.
4. Dollinger, Mare J. Entrepreneurship: Strategies and Resources. Illinois, Irwin.
5. Holt, David H. Entrepreneurship: New Venture Creation. Prentice-Hall of India, New Delhi.
6. Singh, Nagendra P. Emerging Trends in Entrepreneurship Development. New Delhi: ASEED.
7. SS Khanka, Entrepreneurial Development, S. Chand & Co, Delhi.
8. K Ramachandran, Entrepreneurship Development, McGraw-Hill Education
9. SIDBI Reports on Small Scale Industries Sector.

**Note: Latest edition of text books may be used.**



**B.com (Hons.)**  
**Semester- V**

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## **B.com (Hons.) Semester- V**

### **Paper – BCH 501: PRINCIPLES OF MARKETING**

**Objective:** The objective of this course is to provide basic knowledge of concepts, principles, tools and techniques of marketing.

#### **Unit 1: Introduction:-**

Nature, scope and importance of marketing; Evolution of marketing; Selling vs. Marketing, Marketing environment: concept, importance, and components (Economic, Demographic, Technological, Natural, Socio-Cultural and Legal).

#### **Unit 2: Consumer Behavior:-**

Nature and Importance, Consumer buying decision process; Factors influencing consumer buying behavior.

**Market segmentation:-** concept, importance and bases; Target market selection; Positioning concept, importance and bases; Product differentiation vs. market segmentation.

#### **Unit 3: Product:-**

Concept and importance, Product classifications; Concept of product mix; Branding, packaging and labeling; Product life-cycle; New Product Development Process.

#### **Unit 4: Pricing:-**

Significance. Factors affecting price of a product. Pricing policies and strategies.

**Distribution Channels and Physical Distribution:-** Channels of distribution meaning and importance; Types of distribution channels; Functions of middle man; Factors affecting choice of distribution channel; Wholesaling and retailing.

#### **Unit 5: Promotion:-**

Nature and importance of promotion; Types of promotion: advertising, personal selling, public relations & sales promotion, and their distinctive characteristics; Promotion mix and factors affecting promotion mix decisions;

**Recent developments in marketing:** Social Marketing, online marketing, direct marketing, services marketing, green marketing, Rural marketing.



**Suggested Readings:-**

1. Kotler, Philip, Gary Armstrong, Prafulla Agnihotri and Ehsanul Haque. Principles of Marketing. 13<sup>th</sup> edition. Pearson Education.
2. Michael, J. Etzel, Bruce J. Walker, William J Stanton and Ajay Pandit. Marketing: Concepts and Cases. (Special Indian Edition), McGraw Hill Education
3. William D. Perreault, and McCarthy, E. Jerome., Basic Marketing. Pearson Education.
4. Majaro, Simon. The Essence of Marketing. Pearson Education, New Delhi.
5. The Consumer Protection Act 1986.
6. Iacobucci and Kapoor, Marketing Management: A South Asian Perspective. Cengage Learning.
7. Dhruv Grewal and Michael Levy, Marketing, McGraw Hill Education.
8. Chhabra, T.N., and S. K. Grover. Marketing Management. Fourth Edition. Dhanpat Rai & Company.

**Note: Latest edition of text books may be used.**



**B.Com. (Hons.): Semester – V**  
**Generic Elective: Commerce Group B**

**Paper GE 502: FUNDAMENTALS OF FINANCIAL MANAGEMENT**

**Objective:** To familiarize the students with the principles and practices of financial management.

**Unit 1: Introduction:-**

Nature, scope and objective of Financial Management, Time value of money, Risk and return (including Capital Asset Pricing Model).

**Unit 2: Investment Decisions:-**

The Capital Budgeting Process, Cash flow Estimation, Payback Period Method, Accounting Rate of Return, Net Present Value (NPV), Net Terminal Value, Internal Rate of Return (IRR), Profitability Index, Capital budgeting under Risk – Certainty Equivalent Approach and Risk- Adjusted Discount Rate.

**Unit 3: Financing Decisions:-**

Cost of Capital and Financing Decision: Sources of long-term financing Estimation of components of cost of capital. Methods for Calculating cost of equity capital, Cost of Retained Earnings, Cost of Debt and Cost of Preference Capital, Weighted Average cost of capital (WACC) and Marginal cost of capital. Capital structure –Theories of Capital Structure (Net Income, Net Operating Income, MM Hypothesis, Traditional Approach). Operating and financial leverage; Determinants of capital structure.

**Unit 4: Dividend Decisions:-**

Theories for Relevance and irrelevance of dividend decision for corporate valuation; Cash and stock dividends; Dividend policies in practice

**Unit 5: Working Capital Decisions:-**

Concepts of working capital, the risk-return trade off, sources of short-term finance, working capital estimation, cash management, receivables management, inventory management and payables management.



**Suggested Readings:-**

1. James C. Van Horne and Sanjay Dhamija, Financial Management and Policy, Pearson Education
2. Levy H. and M. Sarnat . Principles of Financial Management. Pearson Education
3. Brigham and Houston, Fundamentals of Financial Management, Cengage Learning
4. Khan and Jain. Basic Financial Management, McGraw Hill Education
5. Prasanna Chandra, Fundamentals of Financial Management. McGraw Hill Education
6. Singh, J.K. Financial Management- text and Problems. Dhanpat Rai and Company, Delhi.

**Note: Latest edition of text books may be used.**



**B.Com. (Hons.): Semester – V**  
**Paper: BCH- Group A (503-opt-I): MANAGEMENT ACCOUNTING**

**Objective:** To impart the students, knowledge about the use of financial, cost and other data for the purpose of managerial planning, control and decision making.

**Unit1: Introduction:-**

Meaning, Objectives, Nature and Scope of management accounting, Difference between cost accounting and management accounting, Cost control and Cost reduction, Cost management.

**Unit2: Financial Statement:-**

Meaning, Limitations of financial statements, Objectives and methods of financial statements analysis, Ratio analysis, Classification of ratios-Profitability ratios, Turnover ratios and Financial ratios, Advantages of ratio analysis, Limitations of accounting ratios.

**Unit 3: Standard Costing:-**

Standard Costing and Variance Analysis: Meaning of standard cost and standard costing, advantages, limitations and applications. Variance Analysis – material, labour, overheads and sales variances. Disposition of Variances, Control Ratios.

**Unit 4: Fund Management:-**

Fund Flow Statements, Cash flow Statement (As per Indian Accounting Standard-3).

**Unit 5: Budgetary Control:-**

Budgeting and Budgetary Control: Concept of budget, budgeting and budgetary control, objectives, merits, and limitations. Budget administration. Functional budgets. Fixed and flexible budgets. Zero base budgeting. Programme and performance budgeting.

**Suggested Reading:-**

1. Charles T. Horngren, Gary L. Sundem, Dave Burgstahler, Jeff O.Schatzberg.
2. Introduction to Management Accounting , Pearson Education.
3. Anthony A. Atkinson, Robert S. Kaplan, Ella Mae Matsumura, S. Mark Young.
4. Management Accounting. Dorling Kindersley(India) Pvt. Ltd.
5. Singh, Surender. Management Accounting, Scholar Tech Press, New Delhi.
6. Goel, Rajiv, Management Accounting. International Book House,

**Note: Latest edition of text books may be used**

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

### **Paper: BCH- Group A (504-(opt-II): CORPORATE TAX PLANNING**

**Objective:** To provide Basic knowledge of corporate tax planning and its impact on decision- making.

#### **Unit 1: Introduction:-**

Tax planning, tax management, tax evasion, tax avoidance; Corporate tax in India; Types of companies; Residential status of companies and tax incidence; Tax liability and minimum alternate tax; Tax on distributed profits.

#### **Unit 2: Tax Planning-1:-**

Tax planning with reference to setting up of a new business: Locational aspect, nature of business, form of organization;

Tax planning with reference to financial management decision - Capital structure, dividend including deemed dividend and bonus shares;

#### **Unit 3: Tax Planning-2:-**

Tax planning with reference to specific management decisions - Make or buy; own or lease; repair or replace

Tax planning with reference to employees' remuneration

#### **Unit 4: Special provisions relating to non-residents:-**

Double taxation relief; Regulating pricing; Advance. Provisions regulating transfer pricing.

#### **Unit 5: Tax Planning with reference to Business Restructuring:-**

Amalgamation, Demerger, Conversion of sole proprietary concern/partnership firm into company, Transfer of assets between holding and subsidiary companies.

#### **Suggested Readings:-**

1. Vinod K. Singhania and Monica Singhania, Corporate Tax Planning. Taxmann Publications Pvt. Ltd., New Delhi.
2. Girish Ahuja and Ravi Gupta. Corporate Tax Planning and Management. Bharat Law House, Delhi.
3. Shuklendra Acharya and M.G. Gurha. Tax Planning under Direct Taxes. Modern Law Publication, Allahabad.
4. D.P. Mittal, Law of Transfer Pricing. Taxmann Publications Pvt. Ltd., New Delhi.
5. IAS – 12 and AS – 22.
6. T.P. Ghosh, IFRS, Taxmann Publications Pvt. Ltd. New Delhi.

**Journals:-**

1. Income Tax Reports, Company Law Institute of India Pvt. Ltd., Chennai.
2. Taxman, Taxman Allied Services Pvt. Ltd., New Delhi.
3. Current Tax Reporter, Current Tax Reporter, Jodhpur

**Note: Latest edition of text books may be used.**



**B.Com. (Hons.): Semester - V**  
**Paper: BCH- Group A (504-(opt-III): SEGMENTED ACCOUNTING**

**Objective:** To provide Basic knowledge of corporate tax planning and its impact on decision- making.

**Unit 1: Introduction:-**

Signal entry System, Accounting for investment.

**Unit 2:**

Accounting for Non Profit Organisation;

**Unit 3:**

Accounting Standards, Royalty Accounts & Departmental Accounting.

**Unit 4:**

Hire Purchase and Installment Payment System.

**Unit 5:**

Accounting for Consignment and Joint Venture.

**Suggested Readings:-**

1. Vinod K. Singhania and Monica Singhania, Corporate Tax Planning. Taxmann Publications Pvt. Ltd., New Delhi.
2. Girish Ahuja and Ravi Gupta. Corporate Tax Planning and Management. Bharat Law House, Delhi.
3. Shuklendra Acharya and M.G. Gurha. Tax Planning under Direct Taxes. Modern Law Publication, Allahabad.
4. D.P. Mittal, Law of Transfer Pricing. Taxmann Publications Pvt. Ltd., New Delhi.
5. IAS – 12 and AS – 22.
6. T.P. Ghosh, IFRS, Taxmann Publications Pvt. Ltd. New Delhi.

**Note: Latest edition of text books may be used.**



**B.Com. (Hons.): Semester - V**  
**Paper: BCH- Group A (505-opt-IV): ADVERTISING**

**Objective:** The objective of this course is to familiarize the students with the basic concepts, tools and techniques of advertising used in marketing.

**Unit 1: Introduction:-**

Advertising, Meaning, nature and importance of advertising, Types of advertising; Advertising objectives. Audience analysis; Setting of advertising budget; Determinants and major methods.

**Unit 2: Media Decisions:-**

Major media types - their characteristics, internet as an advertising media, merits and demerits; Factors influencing media choice; media selection, media scheduling.

**Unit 3: Message Development:-**

Advertising appeals, Advertising copy and elements, Preparing ads for different media.

**Unit 4: Measuring Advertising Effectiveness:-**

Evaluating communication and sales effects; Pre- and Post-testing techniques.

**Unit 5:**

**Advertising Agency:** Role, types and selection of advertising agency. Social, ethical and legal aspects of advertising in India.

**Suggested Readings:-**

1. George E Belch, Michael A Belch, Keyoor Purani, Advertising and Promotion : An Integrated Marketing Communications Perspective (SIE), McGraw Hill Education
2. S. Wats Dunn, and Arnold M. Barban. Advertising: Its Role in Marketing. Dryden Press
3. Burnett, Wells, and Moriatty. Advertising: Principles and Practice. 5<sup>th</sup> ed. Prentice Hall of India, New Delhi.
4. Batra, Myers and Aakers. Advertising Management. PHI Learning.
5. Terence A. Shimp. Advertising and Promotion: An IMC Approach. Cengage Learning.
6. Sharma, Kavita. Advertising: Planning and Decision Making, Taxmann Publications
7. Jaishree Jethwaney and Shruti Jain, Advertising Management, Oxford University Press, 2012
8. Chunawala and Sethia, Advertising, Himalaya Publishing House
9. Ruchi Gupta, Advertising, S. Chand & Co.

**Note: Latest edition of text books may be used.**

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

### **Paper: BCH-Group A 506-(opt-V): BANKING AND INSURANCE**

**Objective:-** To impart knowledge about the basic principles of the banking and insurance.

#### **Unit 1: Introduction:-**

Origin of banking: definition, banker and customer relationship, General and special types of customers, Types of deposits, Origin and growth of commercial banks in India. Financial Services offered by banks, changing role of commercial banks, types of banks.

#### **Unit 2: Cheques and Paying Banker:-**

Crossing and endorsement - meaning, definitions, types and rules of crossing. Duties, Statutory protection in due course, collecting bankers: duties, statutory protection for holder in due course, Concept of negligence.

#### **Unit 3: Banking Lending:-**

Principles of General insurance Comparison between General & life Insurance. Types of general Insurance Fire, Marine Motor Personal Accidents, Health etc. Study of various Policies and insurance cover study of risk factor & cause of insurance claim.

#### **Unit 4: Internet Banking:-**

Meaning, Benefits, Home banking, Mobile banking, Virtual banking, E-payments, ATM Card/ Biometric card, Debit/Credit card, Smart card, NEFT, RTGS, ECS (credit/debit), E-money, Electronic purse, Digital cash.

#### **Unit V: Insurance:-**

Basic concept of risk, Types of business risk, Assessment and transfer, Basic principles of utmost good faith, Indemnity, Economic function, Proximate cause, Subrogation and contribution, Types of insurance: Life and Non-life, Re-insurance, Risk and return relationship, Need for coordination. Power, functions and Role of IRDA, Online Insurance.

**Suggested readings:-**

1. Agarwal, O.P., Banking and Insurance, Himalaya Publishing House
2. Satyadevi, C., Financial Services Banking and Insurance, S.Chand
3. Suneja, H.R., Practical and Law of Banking, Himalya Publishing House
4. Chabra, T.N., Elements of Banking Law, Dhanpat Rai and Sons
5. Arthur, C. and C. William Jr., Risk Management and Insurance, McGraw Hill
6. Saxena, G.S; Legal Aspects of Banking Operations, Sultan Chand and Sons
7. Varshney, P.N., Banking Law and Practice, Sultan Chand and Sons
8. Jyotsna Sethi and Nishwan Bhatia, Elements of Banking and Insurance, PHI Learning

**Note: Latest edition of text books may be used.**



**B.Com. (Hons.): Semester – V**  
**Paper – BCH- Group A (507-(opt-VI) :**  
**Finance Markets, Institutions and Financial Services**

**Objective:** To provide the student of basic knowledge of financial Markets and Institutions and to familiarise them with major financial services in India.

**Unit 1: Introduction:-**

**Financial system and its components** - financial Markets and Institutions; Financial intermediation flow of funds Matrix; financial system and economic development; An overview of Indian financial system.

**Unit 2: Financial Markets:-**

**Money market**—functions, organisation and instruments. Role of Central Bank in money market; Indian money market-An overview.

**Capital market**— functions, organisation and instruments. Indian debt market; Indian equity market - primary and secondary markets.; Role of stock exchanges in India.

**Unit 3: Financial Institutions:-**

Commercial banking – introduction, its role in project finance and working capital finance; Development Financial Institutions (DFIs)- An overview and role in Indian economy; Life and non-life insurance companies in India; Mutual funds -Introduction and their role in capital market development. Non-banking financial companies (NBFCs).

**Unit 4: Financial Services:-**

Overview of financial services industry; Merchant banking - pre and post issue management, underwriting. Regulatory Framework relating to merchant banking in India.

**Unit 5: Leasing and hire – purchase:-**

Consumer and Housing Finance venture capital finance; Factoring services, bank guarantees and letter of credit; Credit rating; Financial Counseling.

**Suggested readings:-**

1. L. M. Bhole, and Jitendramahakud. Financial Institutions and Markets, McGraw-Hill Education.
2. Khan M Y Indian financial system, McGraw-Hill Education.
3. Dhanekar pricing of securities New Delhi Bharat Publication House.
4. MY Khan and PK Jain Financial services. McGraw-Hill Education.
5. Singh JK Venture Capital financing in India Dhanpat Rai and company New Delhi.
6. Annual Reports of Major Financial Institutions in India.

**Note- latest edition of text books may be used**



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

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

### **Paper – BCH 601: AUDITING AND CORPORATE GOVERNANCE**

**Objective:** To provide knowledge of auditing principles, procedures and techniques in accordance with current legal requirements and professional standards and to give an overview of the principles of Corporate Governance and Corporate Social Responsibility.

#### **Unit 1: Introduction:-**

**Auditing:** Introduction, Meaning, Objectives, Basic Principles and Techniques; Classification of Audit, Audit Planning, Internal Control – Internal Check and Internal Audit; Audit Procedure – Vouching and verification of Assets & Liabilities.

#### **Unit 2: Audit of Companies:-**

Audit of Limited Companies Company Auditor - Qualifications and disqualifications, Appointment, Rotation, Removal, Remuneration, Rights and Duties Auditor's Report- Contents and Types.

#### **Unit 3: Special Areas of Audit:-**

Special Areas of Audit: Special features of Cost audit, Tax audit, and Management audit; Recent Trends in Auditing: Basic considerations of audit in EDP Environment; Computer aided audit techniques and tools; Auditing Standards; Relevant Case Studies/Problems;

#### **Unit 4: Corporate Governance:-**

Conceptual framework of Corporate Governance: Theories & Models, Broad Committees; Corporate Governance Reforms. Major Corporate Scandals in India and Abroad: Common Governance Problems Noticed in various Corporate Failures. Codes & Standards on Corporate Governance

#### **Unit 5: Business Ethics:-**

Morality and ethics, business values and ethics, approaches and practices of business ethics, corporate ethics, ethics program, codes of ethics, ethics committee; Concept of CSR, CSR Models, codes.

**Suggested Readings:-**

1. Ravinder Kumar and Virender Sharma, Auditing Principles and Practice, PHI Learning
2. Aruna Jha, Auditing. Taxmann Publication.
3. K. Singh, and Gupta Lovleen. Auditing Theory and Practice. Galgotia Publishing Company.
4. Anil Kumar, Corporate Governance: Theory and Practice, Indian Book House, New Delhi
5. MC Kuchhal, Modern Indian Company Law, Shri Mahaveer Book Depot. (Publishers). (Relevant Chapters)

**Note- latest edition of text books may be use**



**B.Com. (Hons.): Semester – VI**  
**Paper – BCH 602: INDIRECT TAX LAW**

**Objective:** To provide basic knowledge and equip students with application of principles and provisions of good and service tax & custom duty.

**Unit 1:-**

CGST/SGST: Important Terms and definitions under goods and service tax act 2017 and state goods and service tax act. Basic elements of GST, Meaning and Scope of Supply, Levy and Collection of Tax.

**Unit 2:-**

CGST/SGST: Time and Value of Supply of Goods and Services. Input Tax Credit, Transitional Provisions, Computations of GST Liability, Registration Under CGST/SGST Act and necessary Documentation, Filing of Returns, Assessment, Payment of Tax, Payment of Tax on Reverse Charge Basis, Refund Under the Act.

**Unit 3:-**

CGST/SGST: Maintenance of Accounts and Records, Composition Scheme, Job work and its procedure, Various exemptions under GST, Demand and recovery under GST. Miscellaneous provisions under GST.

**Unit 4:-**

IGST : Scope of IGST. Important, Term and Definitions under Integrated Goods and Services Tax, Act, 2017 Levy and Collection of IGST, Principles for Determining the place supply of goods and services , Zero rated supply.

**Unit 5:-**

Introduction and brief background of customs duty, Important definitions – Goods, Dutiable goods, Person In-charge, Indian Customs water, types of customs duty , Valuation for customs duty, items to be included and excluded in customs value, computation of Assessable value and Customs duty (Practical).

**Suggested Readings:-**

1. Saklecha & saklecha for GST, Satish printers and Publications, Indore.
2. Dr. R.G. Shah, Dr. Divyansi Shah, Dr. Usha devi.

**Note: Latest edition of text books may be used.**

**B.Com. (Hons.): Semester – VI**  
**Paper – BCH- Group B (603-(opt-I): Fundamental of Investment**

**Objective:** To familiarize the student with different investment alternatives, introduce them to the framework of their analysis and valuation and highlight the role of investor protection.

**Unit 1: The Investment Environment:-**

The investment Decision Process, Types of Investment–Commodities, Real Estate and Financial Assets, the Indian securities market, the market participants and trading of securities, security market indices, sources of financial information, Concepts of return and risk.

**Unit 2: Fixed Income Securities:-**

Bond features, types of bonds, estimating bond yields, Bond Valuation types of bond risks, default risk and credit rating.

**Unit 3: Approaches to Equity Analysis:-**

Introduction to Fundamental Analysis, Technical Analysis and Efficient Market Hypothesis, dividend capitalisation models, and price - earnings multiple approach to equity valuation.

**Unit 4: Portfolio Analysis and Financial Derivatives:-**

Portfolio and Diversification, Portfolio Risk and Return; Mutual Funds; Introduction to Financial Derivatives; Financial Derivatives Markets in India.

**Unit 5: Investor Protection:-**

Role of SEBI and stock exchanges in investor Protection; Investor grievances and their redressal system, insider trading, investor's awareness and activism.

**Suggested Readings:-**

1. C. P. Jones, Investments Analysis and Management, Wiley, 8<sup>th</sup> ed.
2. Prasanna Chandra, Investments Analysis and Portfolio Management, McGraw-Hill Education.
3. R. P. Rustogi, fundamentals of Investment, Shultan Chand & Sons, New Delhi.
4. N. D. Vohra and B. R. Bagri, Future and Options, McGraw-Hill Education.
5. Mayo, An Introduction to Investment, Cengage Learning.

**Note- latest edition of text books may be used.**

**B.Com. (Hons.): Semester – VI**  
**Paper: BCH- Group B (604-(opt-II)):**  
**CONSUMER AFFAIRS AND CUSTOMER CARE**

**Objective:-** This paper seeks to familiarise the students with of their rights as a consumer, the social framework of consumer rights and legal framework of protecting consumer rights. It also provides an understanding of the procedure of redress of consumer complaints, and the role of different agencies in establishing product and service standards. The student should be able to comprehend the business firms' interface with consumers and the consumer related regulatory and business environment.

**Unit 1: Conceptual Framework:-**

**Consumer and Markets:** Concept of Consumer, Nature of markets, Concept of Price in Retail and Wholesale.

**Experiencing and Voicing Dissatisfaction:** Consumer Satisfaction/dissatisfaction- Grievances complaint,

Consumer Complaining Behaviour: Alternatives available to Dissatisfied Consumers.

**Unit 2: The Consumer Protection Act, 1986 (CPA):-**

**Objectives and Basic Concepts:** Consumer, goods, service, defect in goods, deficiency in service, spurious goods and services, unfair trade practice, restrictive trade practice.

**Organizational set-up under the Consumer Protection Act:** Advisory Bodies, Consumer Protection Councils at the Central, State and District Levels, Basic Consumer Rights.

**Adjudicatory Bodies:** District Forums, State Commissions, National Commission: Their Composition, Powers, and Jurisdiction (Pecuniary and Territorial).

**Unit 3: Grievance Redress Mechanism under the Consumer Protection Act, 1986:-**

Who can file a complaint? Grounds of filing a complaint; Limitation period; Procedure for filing and hearing of a complaint; Disposal of cases, Relief/Remedy to be provided, Temporary Injunction, Enforcement of order, Appeal, frivolous and vexatious complaints, Offences and penalties.

**Unit 4: Industry Regulators and Consumer Complaint Redress Mechanism:-**

1. Banking: RBI and Banking Ombudsman
2. Insurance: IRDA and Insurance Ombudsman
3. Telecommunication: TRAI
4. Food Products: FSSAI (an overview)

## **Unit 5: Consumer Protection in India :-**

**Consumer Movement in India;** Evolution of Consumer Movement in India. Formation of consumer organizations and their role in consumer protection, Recent developments in Consumer Protection in India.

**Quality and Standardization:** Voluntary and Mandatory standards; Role of BIS, Indian Standards Mark (ISI), Ag-mark, Hallmarking, Licensing and Surveillance; ISO: An overview.

### **Suggested Readings:-**

1. Khanna, Sri Ram, Savita Hanspal, Sheetal Kapoor, and H.K. Awasthi. Consumer Affairs”
2. (2007) Delhi University Publication. 334 pp.
3. Aggarwal, V. K. (2003). Consumer Protection: Law and Practice. 5th ed. Bharat Law House, Delhi, or latest edition.
4. Girimaji, Pushpa (2002). Consumer Right for Everyone Penguin Books.
5. Nader, Ralph (1973). The Consumer and Corporate Accountability. USA, Harcourt Brace
6. Sharma, Deepa (2011). Consumer Protection and Grievance-Redress in India

**Note- latest edition of text books may be used.**



## **B.Com. (Hons.): Semester – VI**

### **Paper: BCH-605-(opt-III): BUSINESS TAX PROCEDURE AND MANAGEMENT**

**Objective:-** To provide basic knowledge of business tax procedures and management under different provisions of the Income tax.

#### **Unit 1: Advance payment of tax:-**

Tax deduction/collection at source, documentation, returns, certificates; Interest payable by Assessed/Government; Collection and recovery of tax.

#### **Unit 2:**

Assessment, re-assessment, rectification of mistakes Appeals and revisions.  
Preparation and filing of appeals with appellate authorities.  
Drafting of appeal; statement of facts and statement of law.

#### **Unit 3:**

Penalties and prosecutions, Settlement Commission.

#### **Unit 4:**

Transactions with persons located in notified jurisdictional area; General anti-avoidance rule Tax clearance certificate; Securities transaction tax.

#### **Unit 5:**

Information Technology and Tax administration.  
TAN (Tax Deduction and Collection Account Number), TIN (Tax Information Network), e-TDS/e-TCS.

#### **Suggested Readings:-**

1. Singhanian, Vinod K. and Monica Singhanian. Corporate Tax Planning and Business Tax Procedures. Taxmann Publications Pvt. Ltd., New Delhi.
2. Ahuja, Girish. and Ravi Gupta. Corporate Tax Planning and Management. Bharat Law House, Delhi.
3. Singhanian, Vinod K. and Kapil Singhanian. TDS on CD. Taxmann Publications Pvt. Ltd., New Delhi.
4. Bajpai, Om Shanker. Search, Seizure and Survey. Taxmann Publications Pvt. Ltd., New Delhi.
5. Singhanian, Vinod K. and Monica Singhanian. Students' Guide to Income Tax. Taxmann Publications Pvt. Ltd., New Delhi.
6. Ahuja, Girish. and Gupta, Ravi Systematic Approach to Income Tax. Bharat Law House, Delhi.



**Journals:-**

1. Income Tax Reports, Company Law Institute of India Pvt. Ltd., Chennai.
2. Taxman, Taxmann Allied Services Pvt. Ltd., New Delhi.
3. Current Tax Reporter, Current Tax Reporter, Jodhpur.

**Note: Latest edition of text books may be used.**

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**B.Com. (Hons.): Semester - VI**  
**Paper: BCH- Group B (606-opt-IV): INTERNATIONAL BUSINESS**

**Objective:-** The objective of the course is to familiarise the students with the concepts, importance and dynamics of international business and India's involvement with global business. The course also seeks to provide theoretical foundations of international business to the extent these are relevant to the global business operations and developments.

**Unit 1:**

Introduction to International Business: Concept, Importance; International business vs. domestic business: Complexities of international business; Modes of entry into international business; International Business Environment and their components - economic, cultural and political-legal environments.

**Unit 2:**

Theories of International Trade – an overview (Classical Theories, Product Life Cycle theory, Theory of National Competitive Advantage); Commercial Policy Instruments - tariff and non-tariff measures – difference and Impact on trade, types of tariff and non tariff barriers ( Subsidy, Quota and Embargo in detail); WTO – Its objectives, principles, organizational structure and functioning; An overview of other organizations–UNCTAD; Commodity and other trading agreements (OPEC).

**Unit 3:**

Regional Economic Co-operation: Forms of regional groupings; Integration efforts among countries in Europe, North America and Asia (NAFTA, EU, ASEAN and SAARC).

International Financial Environment: International financial system and institutions (IMF and World Bank – Objectives and Functions).

**Unit 4:**

**Organisational structure for international business operations; International business negotiations.**

Developments and Issues in International Business: Outsourcing and its potentials for India; Role of IT in international business.

**Unit 5:**

Foreign Trade Promotion Measures and Organizations in India; Special economic zones (SEZs) and export oriented units (EOUs); Measures for promoting foreign investments into and from India; Financing of foreign trade and payment terms – sources of trade finance ( Banks, factoring, forfaiting, Banker's Acceptance and Corporate Guarantee) and forms of payment (Cash in advance, Letter of Credit, Documentary Collection, Open Account).

**Suggested Readings:-**

1. Charles W.L. Hill and Arun Kumar Jain, International Business. New Delhi: McGraw Hill Education
2. Daniels John, D. Lee H. Radenbaugh and David P. Sullivan. International Business. Pearson Education
3. Johnson, Derbe., and Colin Turner. International Business - Themes & Issues in the Modern Global Economy. London: Roulledge.
4. Sumati Varma, International Business, Pearson Education.
5. Cherunilam, Francis. International Business: Text and Cases. PHI Learning
6. Michael R. Czinkota. et al. International Business. Fort forth: The Dryden Press.
7. Bennett, Roger. International Business. Pearson Education.
8. Peng and Srivastav, Global Business, Cengage Learning

**Note: Latest edition of text books may be used.**



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

### **Paper: BCH- 607-(opt-V): INDUSTRIAL RELATIONS AND LABOUR LAWS**

**Objective:-** To enable the students to learn the concepts of industrial relations including trade unions, collective bargaining, discipline and various labour enactments.

#### **Unit 1: Industrial Relations (IR):-**

Concept of Industrial Relations; Nature of Industrial Relations; Objectives of IR; Factors affecting IR in changing Environment, Evolution of IR in India; Human Resource Management and IR International Dimensions of IR.

#### **Unit 2: Trade Union:-**

Trade Union, Origin and growth, Factors Affecting Growth of Trade Unions in India, Recognition of Trade Unions, Major Provisions of Trade Union Act 1926.

#### **Unit 3: Collective Bargaining and Workers' Participation in Management:-**

Collective Bargaining, Meaning, Nature, Types, Process and Importance of Collective Bargaining, pre-requisites, issues involved, Functions and role of Trade Unions in collective bargaining. Worker's Participation in Management, Concept, practices in India, Participative Management and co-ownership, Productive Bargaining and Gain Sharing

#### **Unit 4: Discipline and Grievance Redressal:-**

**Discipline:** Causes of indiscipline, Maintenance of discipline and misconduct, Labour turnover, Absenteeism.

**Grievance:** Meaning of Grievance, Grievance redressal machinery in India, Grievance handling procedure.

#### **Unit 5: The Industrial Disputes Act, 1947:-**

Definitions of Industry, workman, and Industrial Dispute; Authorities under the Act Procedure, Powers and Duties of Authorities, Strikes and Lock outs: Lay-off and Retrenchment, Provisions relating to Layoff, Retrenchment, and closure.

**The Factories Act, 1948:** Provisions relating to Health, Safety, Welfare facilities, working hours, Annual Leave with wages.

#### **Suggested Readings:-**

1. PK Padhi, Industrial Relations and Labour Law, PHI Learning
2. Arun Monappa, Industrial Relations and Labour Law, McGraw Hill Education
3. SC Srivastav, Industrial Relations and Labour Law, Vikas Publishing House
4. C.S Venkata Ratnam, Industrial Relations, Oxford University Press
5. JP Sharma, Simplified Approach to Labour Laws, Bharat Law House (P) Ltd

**Note: Latest edition of text books may be used.**

**B.Com. (Hons.): Semester - VI**  
**Paper: BCH- 608-(opt-VI) : BUSINESS RESEARCH METHODS**

**Objective:-** This course aims at providing the general understanding of business research and the methods of business research. The course will impart learning about how to collect, analyze, present and interpret data.

**Unit 1: Introduction:-**

Meaning of research, Scope of Business Research, Purpose of Research – Exploration, Description, Explanation, Unit of Analysis – Individual, Organization, Groups, and Data Series, Conception, Construct, Attributes, Variables, and Hypotheses.

**Unit 2: Research Process:-**

An Overview, Problem Identification and Definition; Selection of Basic Research Methods- Field Study, Laboratory Study, Survey Method, Observational Method, Existing Data Based Research, Longitudinal Studies, Panel Studies.

**Unit 3: Measurement of Scale:-**

**Measurement:** Definition, Designing and writing items, Uni-dimensional and Multi-dimensional scales, Measurement Scales- Nominal, Ordinal, Interval, Ratio, Ratings and Ranking Scale, Turnstone, Likert and Semantic Differential scaling, Paired Comparison; Sampling –Steps, Types, Sample Size Decision; Secondary data sources.

**Unit 4: Analysis of Data :-**

**Analysis of Data:** Coding, Editing and Tabulation of Data, Tests concerning means and proportions; ANOVA, Chi-square test and other Non-parametric tests, Testing the assumptions of Classical Normal Linear Regression.

**Unit 5: Report Preparation:-**

Meaning, types and layout of research report, Steps in report writing; Precautions in Preparing the Research Report; Citations, Bibliography and Annexure in report, Significance, Drawing Conclusions, Suggestions and Recommendations to the Concerned Persons.

**Suggested Readings:-**

1. Cooper and Schindler - Business Research Methods (Tata Mc Graw Hill, 9th Edition)
2. Saunders - Research Methods for Business students (Pearson Education, 2nd Edition 2007)
3. Panneer Selvam - Research Methodology (Prentice Hall of India, Edition 2008)
4. Gravetter - Research Method for Behaviourial Sciences (Cengage Learning)
5. Beri G.C. - Marketing Research (Tata Mc Graw Hill, 4th Edition)
6. Kothari C.R. - Research Methodology Methods & Techniques (New Age )International Publishers. 2nd Edition 2004)

**Note: Latest edition of text books may be used.**

