

**MGU**

# Mahatma Gandhi University

**Programme Project Report**

**B.Com.**

**2018-19 Session**

**“ Be the Change that you  
wish to see in the world”**

**—Mahatma Gandhi**



[www.mgu.edu.in](http://www.mgu.edu.in)

# **PROGRAMME PROJECT REPORT**

**PROGRAMME NAME: Bachelor of Commerce (B.COM)**

## **Institution's Mission and Vision Statement**

*Mission:* To offer quality educational services and transforming lives through knowledge.

*Vision:* The vision of the Promoting Body is set-up a University with a difference. It envisages the Proposed University to come up as a centre of excellence for training of management Professional and shaping and molding of Business and Corporate Leaders of tomorrow.

## **Relevance of Programme to the Institution's Mission and Goals**

- Committing to continuous improvement through industry relations, and assurance of learning across all programmes.
- To fulfil the knowledge and development needs of the individuals, institutions and society in general, by relating, particularly, the courses, to the needs of the employment and economic development of the state on the basis of its natural and human resources.
- To provide an innovative system of University level education in regard to the methods and pace of learning, combination of courses, eligibility for enrolment, age of entry, conduct of examinations and operation of the programme, with a review to promote learning and encourage excellence in all fields of Knowledge.

## **Objective of the Programme**

- To prepare students to take up the responsibilities in various functional areas in organization
- To develop business skills among students that can meet the requirement of business and industry
- To equip students to pursue higher education and build their professional qualification
- To motivate self-employment through entrepreneurial skills
- To impart experiential learning to provide practical exposure on the subjects
- To develop social and ethical values among students for conducting ethical business

## **Nature of Prospective Target Group of Learners**

- Candidates of HSC or any 10+2 passed with a focus on developing their future. Candidates desirous to join service sector will opt for this programme because of the unique methodology of the programme, where students will get real-life workplace experience and learn simultaneously through eLearning support.
- The Duration of B.Com courses shall be of 3 Years. The Programme is on Semester system, thus there shall be six semester Examination. The University has continuous system on assessment & evaluation of measurement of learning outcomes by students. The Learning is

assessed by blend of quizzes, assignment, Exercise analysis, report submission, Annual Examination.

## **Programme Appropriateness in Open and Distance Learning mode**

- Appropriateness of Programme to be conducted in Open and Distance Learning mode to acquire specific skills and competence
- Impart the various skills like accounting skills managerial skills communication skills and overall personality development of the students, also to make the learners competent to face the challenges in present competitive market acquaint the students relating to changes in global scenario besides this the theoretical concepts and its application into the business.
- Develop viable alternatives and make effective decisions relating to business ethics and social responsibility.
- The learners learn the theory concepts using eLearning.
- 'Learning through working' model makes them independent at the very beginning of their graduation.

## **Various Modes of Education Delivery**

- *Instructional Design*: Study focuses on the instructional design process on management, communication, technology and learning about organizations. Emphasis is given to the students' application and evaluation of their learning.
- *Self-Learning Material (SLM)*: SLM includes all the instructional design part like graphics oriented content, every unit contains Introduction, Activity, Notes, Summary, Keywords, Review Questions, Further reading & Explanatory figures.
- *e-Learning*: eLearning is a way to provide quick delivery of lessons. e-Learning helps in creating and communicating new training, policies, concepts, and ideas. eLearning enables educators to get a higher degree of coverage to communicate the message in a consistent way which ensures that all learners receive the same type of training with this learning mode.
- *Video Lectures*: It produces authentic learning opportunities for students. It inspires and engages students when incorporated into students centered learning activities through increased students' motivation, enhanced learning experience, and enhanced team working and communication skills.
- *Dynamic Web-Portal*: It provides a resource for locating and navigating to web based resources that support educational endeavours. It helps to keep up-to-date with new content and customize information depending on who is visiting the site.
- *Learning Management System (LMS)*: It create multimedia learning content which is comprehensive and practical, using video, images, audio and text which all serve as great tools in learning new skills or information.
- *Dictionaries of Specialized Subjects*: An insight into the terminology used subjects specific words and word origins. Dictionaries provide extra help with words and symbols to build subject understanding at home and in the classroom.

- *Instructional Simulations:* It is an educational simulation in which simulation of some type of reality (system or environment), which also includes instructional elements that help a learner explore, navigate or obtain more information.

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## **CURRICULUM, DETAILED SYLLABUS & OTHER DETAILS**

The Curriculum, Detailed Syllabus & other details are as under:

Name of Programme : B.Com (Master of Commerce)  
 Duration : 3 Years  
 Examination : 6 Semesters

<b>B.COM: Three-Year (6-Semester) CBCS Programme</b>			
<b>Programme Structure</b>			
<b>Course No.</b>	<b>Course Title</b>	<b>Credits</b>	<b>Course Type</b>
<b>Semester I</b>			
BCOM11	Business Organization and Entrepreneurship Development	6	Core Course C-2
BCOM12	Business Economics	6	Core Course C-3
BCOM13	Financial Accounting	6	Core Course C-1
BCOM14	Environmental Studies	2	Ability-Enhancement Compulsory Course (AECC)-1
<b>Semester II</b>			
BCOM21	Business Mathematics	6	Core Course C-5
BCOM22	Human Resource Planning and Development (Management)	6	Core Course C-6
BCOM23	Communicative and Functional English	2	Ability-Enhancement Compulsory Course (AECC)-2
BCOM24	Principles of management	6	Core Course C-4
<b>Semester III</b>			
BCOM31	Corporate law	6	Core Course C-7
BCOM32	Fundamental of Insurance	6	Core Course C-8
BCOM33	Indian Financial System	6	Core Course C-9
BCOM34	Computer Applications in Business	4	Skill-Enhancement Elective Course (SEC) – 1

	<b>Semester IV</b>		
BCOM41	Auditing & Assurance	6	Core Course C-10
BCOM42	Direct Taxes	6	Core Course C-11
BCOM43	Investment Management	6	Core Course C-12
BCOM44	Corporate Communication	4	Skill-Enhancement Elective Course (SEC) – 2
	<b>Semester V</b>		
BCOM51	Corporate Accounting	4	Skill-Enhancement Elective Course (SEC) – 3
BCOM52	Rural and Micro Finance (Finance)	6	Generic Elective (GE) – I
	<b>Any one the following</b>		
BCOM53A	Financial Management	6	Discipline Specific Elective (DSE) – 1
BCOM53A	Financial Management		
	<b>Any one the following</b>		
BCOM54A	Micro credit Institutions (Finance)	6	Discipline Specific Elective (DSE) – 2
BCOM54B	Financial Institutes and Markets		
	<b>Semester VI</b>		
BCOM61	Marketing of Services	4	Skill-Enhancement Elective Course (SEC) – 4
BCOM62	International Trade	6	Generic Elective (GE) – 2
	<b>Any one the following</b>		
BCOM63A	Indirect Taxes	6	Discipline Specific Elective (DSE) – 3
BCOM63B	Regulatory Framework of Business		
	<b>Any one the following</b>		
BCOM64A	Advanced Financial Accounting (Accounting)	6	Discipline Specific Elective (DSE) – 4
BCOM64B	Business Statistics		
	<b>TOTAL CREDIT</b>	<b>128</b>	

## Faculty Details

S.No.	Name	Designation
1	Dr. Vikash Kumar Mishra	HOD
2	Ms. Prapti Borthakur	Associate Professor
3	Ms. Jayita Baruah	Asst. Professor
4	Mrs.Mousumi G.Dutta	Asst. Professor

## Student Support Staff

S.No.	Name	Designation
1	Ms. Pratyakshi Goswami	Incharge-Student Support Division
2	Ms. Anita Das	Sr. Student Counsellor
3	Mr. Nimpal Kalita	Incharge Grievance Cell
4	Mr. Geeti Gogoi	Asst. Incharge Students Activity Cell

## Student Support Service System

- The Student Support System aims to help students in a variety of ways, including career development, legal regulation, counseling, psychological support, and special concerns for international students.
- New students receive student handbook, which includes helpful information to acclimate them to the campus and University community.
- Students are surrounded by an extensive support system all the way from orientation through graduation.

## Procedure for Admission, Curriculum Transaction and Evaluation

- Counseling session at Campus
- Application form submission along with required documents check list – Online or at Campus
- Eligibility check from the Admission Section
- Documents verification
- Payment of Fees
- Issuance of Enrollment Number & ID Card
- Issuance of SLM & Academic Kit
- Scholarship test

## **] Details of Laboratory Support**

- Computer Lab Support to aid students with their studies.
- The lab can help you with your homework, assignments, difficult course content and test preparation.
- Both experienced students from the programme and faculty members themselves volunteer at the lab, which makes it a key resource for any student.
- There is English & Soft Skills lab for students' development.

## **Library Resources**

- We have library at campus which combine more than 10,000+ books for various courses and 400 national and international journals can be accessed by commonly used application.
- MGU partners with Excel Books Pvt. Ltd. a renowned publishing house for digital library access. It is a distinctive group of publishing companies, has a rich history in the book industry.

## **Facilities Available to Learners**

- *Scholarship*: Through this full tuition scholarships or other substantial awards being offered to the high qualifying students, either in the form of need-based or academic scholarships for university.
- *Book-lending*: An initiative to ensure the academic success of every student funded through alumni donations. This programme provides books for students who could not otherwise afford to purchase them.
- *CD/audio/video cassettes*: Enhance understanding with a teaching guide for using audio cassettes or CDs includes suggested teaching tips that engage learners with auditory and spatial intelligence learning styles.
- *Internet facility*: It opens doorways to a wealth of information, knowledge and educational resources, increasing opportunities for learning in and beyond the classroom.
- *Digital Library*: Provides access to digital repository or digital collection of e-books and e-notes.

## **Cost Estimate of the Programme and its Provisions**

The Cost estimate for B.Com Course on No Profit No Loss comes to Rs. 5000/- Semester. The University has made provision of Rs. 10 Lakh for running of different course of Commerce Dept. (B.Com, M.Com) including the Printing of Teaching Material for the students.



## **Quality Assurance Mechanisms**

### **1. Learning Material (Print Media)**

- The Self Learning Material is designed with the approach of two-way communication between the learner and content.
- It also involves the learner actively through various experience-based activities and assignments.
- The learner gets clear information about the structure of the programme and course.

### **2. Audio–Video Material**

- There is adequate consideration of learners' prior knowledge, skills and attitudes.
- Level and style of language shall be appropriate.

### **3. Online Material**

- There is description of credit value of each module or unit in the course.
- There are clear guidelines on academic integrity and netiquette (internet etiquette) expectations regarding lesson activities, discussions and plagiarism.

### **4. Computer-based material**

- There is lesson's overview, content and activities, assignments to provide the learning opportunities for learner to master the content.

### **5. Curriculum and Pedagogy**

- The structure of curriculum is defined.
- The content is reliable and justifies the learning outcome(s).
- There is clear definition of intended outcomes of learning, benchmarked to identifiable stages of learning.

## **Programme Outcomes**

- To acquire strong subject-matter expertise in finance, financial instruments and markets.
- To inculcate entrepreneurial skills.
- To recognize and solve business problems in an ethical manner.
- To stimulate in students an interest in research and initiate them into research methodologies.

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## PROGRAMME SYLLABUS AND RECOMMENDED BOOKS

Details of Programme Syllabus & List of Recommended books are given below:

### Semester I

<b>COURSE CODE: BCOM11</b>		
<b>COURSE TITLE: BUSINESS ORGANIZATION AND ENTREPRENEURSHIP DEVELOPMENT</b>		
<b>UNITS</b>	<b>CONTENTS</b>	
<b>Part A- Business Organization</b>		
I	MNC'S – features, forms, advantages and limitations, Joint sector – features and importance. Franchising – forms, merits, demerits. Micro enterprise – small, medium enterprise – concept of virtual & learning organization	
II	Business combinations; causes, types, forms; merger and acquisition policies in India. Setting up a new enterprise; site selection, location theories, (Max Weber & Sargent Florence), size of business unit, optimum firm, survival of small business.	
III	Production, productivity, and rationalization; Meaning and scope of Production Management, production planning process, and quality control; Productivity – meaning, factors influencing productivity, causes of low productivity; Rationalization – meaning, aims and objectives, benefits, and limitations.	
<b>Part B- Entrepreneurship Development</b>		
IV	Entrepreneurship- meaning, concepts of entrepreneurship. Nature of entrepreneurship, functions and significance of entrepreneurship, qualities of an entrepreneur, entrepreneurial types of and entrepreneurial theories, (social, economic & psychological), creativity and innovation in entrepreneurship and intrapreneurship	
V	Promotion of a new venture; Environmental analysis, stages in promotion of new ventures, legal formalities, and documents, sources of funds; Venture capital – concepts & types, venture capital finance in India. Entrepreneurship education and training; EDP'S – concept, objectives and importance, selection of trainees, target groups. Course contents in EDP, measurement of effectiveness of EDP, institutions involved in promotion of EDP.	
VI	Role of entrepreneurs in socio-economic development; Role of entrepreneurs in export promotion, and import substitution; introduction, entrepreneurial performance and growth. Role of government in entrepreneurship development.	
<b>SUGGESTED BOOKS</b>		
1	Business Organization and Management, by P.C. Tulsian, Vishal Pandey, Pearson Education.	
2	Entrepreneurial Development, S.S. Khanka, S. Chand & Sons.	

**COURSE CODE: BCOM12**

**COURSE TITLE: BUSINESS ECONOMICS**

<b>UNITS</b>	<b>CONTENTS</b>	
I	<b>Introduction:</b> Meaning, nature, scope, characteristics of Business Economics; Relationship between Business Economics and Traditional Economics; Basic Problems of an economic system, Working of price mechanism.	
II	<b>Elasticity of Demand:</b> Concepts, measurements, practical importance of elasticity of demand for business management; Supply theory.	
III	<b>Production Function:</b> Law of variable proportions; Isoquants; Economic regions and optimum factor combination; Expansion path; Returns to scale; Internal and external economies and diseconomies.	
IV	<b>Market structure and price determination:</b> Perfect competition, price and output determination, importance of perfect competition. Monopoly : Discriminating monopoly, dumping, comparison between perfect competition and monopoly. Monopolistic competition : Price determination, excess capacity, selling costs, comparison with perfect competition and monopoly. Oligopoly - Characteristics, price leadership, kinked demand curve.	
V	<b>Factor Pricing:</b> Need of separate theory of factor pricing, marginal productivity theory of factor pricing, concepts –Rent, wages, interest and profit. Theories of profit and profit policies.	
VI	<b>Cost Analysis:</b> Cost concept, short run and long run cost curves, cost – output relation, modern approach of cost.	
	<b>SUGGESTED BOOKS</b>	
1.	Sampat Mukherjee, Manegerial Economics, New Central Book Agency, Kolkata-9	
2.	Jhingan&Upadhya: Business Economics, Vrinda Publications (P) Ltd, Delhi.	

**COURSE CODE: BCOM13**

**COURSE TITLE: FINANCIAL ACCOUNTING**

<b>UNITS</b>	<b>CONTENTS</b>	
I	<b>Accounting Principles and Accounting Standards:</b> Accounting Information and their qualitative features; Generally Accepted Accounting Principles (GAAP), their application in preparation and presentation of financial statements; Accounting Standards-meaning, need, and advantages; Accounting standards setting procedure in India.	
II	<b>Sectional and Self Balancing Ledger System:</b> Sectional and self balancing ledger system – features and advantages; Accounting treatment of Rectification of errors under sectional and self balancing ledger system.	
III	<b>Hire Purchase and Installment Purchase System:</b> Meaning, features, advantages, disadvantages of hire purchase and installment purchase system; Rights of hire purchaser & seller; accounting treatment, different methods of calculation of interest; accounting treatment on default by the hire purchaser.	
IV	<b>Royalty Accounts</b> Definition of royalty; minimum rent; short workings and its accounting treatment; Accounting for royalty transactions; Impact of strikes and lockouts; Accounting for sub-lease.	
V	<b>Accounting Standards:</b> Brief description of Indian Accounting Standards (AS 1, AS 2, AS 3, AS 6, AS 9, AS10, AS 14, AS 21); Compliance requirement of accounting standards; Applicability of accounting standards and their enforcement. International Accounting Standards Committee Foundation (IASCF) and its objectives and responsibilities; International Accounting Standards Board and its objectives and responsibilities; International Financial Reporting Interpretations Committee (IFRIC); Scope and process of issuing International Financial Reporting Standards (IFRS).	
VI	<b>Branch Accounting:</b> Meaning, need and objectives of branch accounting classification of branches for accounting purpose, System of Branch accounting; under Synthetic or Debtors system, analytical system or stock and debtors system; final accounting system and independent branch including foreign branch –accounting system.	
VII	<b>Partnership Accounts:</b> Dissolution of partnership firms, settlement of accounts on dissolution when one or more partners are insolvent; Gradual realization of assets and Piecemeal Distribution; Sale to a company - Determination of	

	purchase consideration, accounting entries for closing the books of account of a firm on sale or conversion into a company.	
<b>SUGGESTED BOOKS</b>		
1.	Financial Accounting, S.N. Maheshwari, Vikash Publishing.	
2.	Financial Accounting, B.B. Dam, H.C. Gautam,, and other, Capital Publishing.	

<b>COURSE CODE: BCOM14</b>		
<b>COURSE TITLE: ENVIRONMENTAL STUDIES</b>		
<b>UNITS</b>	<b>CONTENTS</b>	
I	<b>Introduction to environmental studies:</b> Multidisciplinary nature of environmental studies, Scope and importance, Need for public awareness.	
II	<b>Ecosystems:</b> Concept of an ecosystem.Structure and function of an ecosystem.Energy flow in an ecosystem: food chains, food webs and ecological pyramids.Ecological succession.Case studies of the following ecosystems :a) Forest ecosystemb) Grassland ecosystem c) Desert ecosystemd) Aquatic ecosystems (ponds, streams, lakes, rivers, oceans, estuaries)	
III	<b>Natural Resources : Renewable and Non-renewable Resources:</b> Land resources and land use change : Land as a resource, land degradation, landslides (natural & man-induced), soil erosion and desertification. Forests & forest resources : Use and over-exploitation, deforestation, case studies.Impacts of deforestation, mining, dam building on environment, forests, biodiversity and tribal populations.Resettlement and rehabilitation of project affected persons; problems and concerns, case studies. Water resources: Use and over-exploitation of surface and ground water, floods, drought, conflicts over water (international & inter-state).Food resources: World food problems, changes caused by agriculture and overgrazing, effects of modern agriculture, fertilizer-pesticide problems, water logging, salinity, case studies. Energy resources: Renewable and non renewable energy sources, use of alternate energy sources, growing energy needs, case studies	
IV	<b>Biodiversity and Conservation:</b> Levels of biological diversity : genetic, species and ecosystem diversity. Biogeographic zones of India. Ecosystem and biodiversity services: Ecological, economic, social, ethical, aesthetic and Informational valuesBiodiversity patterns and global biodiversity hot spots. India as a mega-biodiversity nation; Endangered and endemic species of India. Threats to biodiversity: Habitat loss, poaching of wildlife, man-wildlife conflicts, biological invasions.Conservation of biodiversity: In-situ and Ex-situ conservation	

	of biodiversity.	
V	<p><b>Environmental Pollution:</b>What is environmental pollution and its types?  Causes, effects and control measures of :a) Air pollutionb) Water pollution – freshwater and marinec) Soil pollutiond) Noise pollution  e) Thermal pollutionNuclear hazards and human health risks  Solid waste management : Control measures of urban and industrial waste.Role of an individual in prevention of pollution.Pollution case studies.</p>	
	SUGGESTED BOOKS	
1.	Brunner RC, 1989, Hazardous Waste Incineration, McGraw Hill Inc. 480pgs.	
2.	Carson, Rachel. 1962. Silent Spring (Boston: Houghton Mifflin, 1962), Mariner Books, 2002	

## Semester II

<b>COURSE CODE: BCOM21</b>	
<b>COURSE TITLE: BUSINESS MATHEMATICS</b>	
<b>UNITS</b>	<b>CONTENTS</b>
I	<p><b>Theory of Sets:</b> Definitions, types of sets, operations on sets, verification of the laws of algebra of sets, order of a set, application of sets.</p> <p><b>Arithmetic Progression (A.P.) and Geometric Progression (G.P.):</b> Definition, sum of A.P. and G.P. series, arithmetic and geometric means, application of A.P. and G.P. in solving business problems.</p> <p><b>Logarithm:</b> Introduction, laws of logarithm, logarithmic tables.</p> <p><b>Compound Interest and Annuities:</b> Compound amount at changing rates, normal and effective rates of interest, present value, equation of value, discount, depreciation, methods of computing annual depreciation, types of annuities, present value and amount of an annuity, amortization of loans, sinking funds.</p>
II	<p><b>Determinants and Matrices:</b> Determinants of second and third order, properties of determinant, simple problems, solutions of simultaneous equations and solutions of business problems involving simultaneous equations by Cramer's rule, definition of matrices over real numbers, types of matrices, matrix operations, transpose of a square matrix, inverse of a matrix through adjoint, application of matrices in solving business problems.</p> <p><b>Permutation and Combination:</b> <i>Permutation:</i> fundamental principle, factorial notation, permutation of things all different, permutation in which things may be repeated, simple problems; <i>Combination:</i> Combination of things all different, simple problems Statement of binomial theorem for positive integral index.</p>
III	<p><b>Co-ordinate Geometry of Two Dimensions:</b> Idea of cartesian co-ordinates; slope or gradient of a line; equation of a line passing through (i) one given point, (ii) two given points; equation of a line in slope-intercept form (<math>y = mx+c</math>) and intercepts from (<math>x/a+ y/b=1</math>); application of equations of straight lines in solving business problems, point of intersection of two lines.</p>
IV	<p><b>Calculus</b> (Theorems and problems involving trigonometric functions are excluded) <i>Differential Calculus:</i> Concepts of function, limit and continuity, graphs of functions, definition of derivative, rules for differentiation, geometrical interpretation of derivative, derivative of a function of a function, derivative as a rate measurer, second order derivative, maximum and minimum of functions involving one variable only, concept of partial derivative. <i>Integral Calculus:</i> Integration as anti-derivative; integration of <math>x^n</math>, <math>\log x</math>, <math>e^x</math>; rules for integration, integration by substitution and by parts, concept of definite integral and simple problems. <i>Application of calculus:</i> Emphasis must be given on the application of calculus in solving economic and business problems. Problems relating to production, cost, revenue, profits, producer's surplus, consumer's surplus, evaluation of marginal products in case of two factor inputs are to be treated.</p>
V	<p><b>Linear Programming (L.P.):</b> Meaning, assumption, formulation, uses, limitation, solutions of LPP involving two variables by graphical method.</p>
	<b>SUGGESTED BOOKS</b>
1	Business Mathematics, D.R. Agarwal, Vrinda Publications (P) Ltd.

2	A. Textbook of Business Mathematics, PadmalochanHazarika, S. Chand.	
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<b>COURSE CODE: BCOM22</b>		
<b>COURSE TITLE: HUMAN RESOURCE PLANNING AND DEVELOPMENT</b>		
<b>UNITS</b>	<b>CONTENTS</b>	
I	<b>Nature and scope of HRP and HRD</b> HRP: Nature of HRP, Importance of HRP, Human Resource Planning process, Demand forecasting and supply forecasting of human resources; concept of job analysis, uses and techniques of job analysis, concept of job description and job specification. HRD: concept of HRD, features of HRD, difference between HRD and HRM, Need for HRD in the Indian context, Qualities of HRD manager, Employee counseling quality circles.	
II	<b>Employee training, Executive Development and Career Management</b> Meaning and importance of training, Identification of training needs, Evaluating training effectiveness, outsourcing, concepts and methods of executive development, Meaning and advantages of career planning, concepts of replacement planning and succession planning, Measures for successive career planning.	
III	<b>Performance Appraisal and Human Resource Mobility</b> –concept and objectives of performance appraisal methods of performance appraisal, Appraisal of potential, concept of promotion, transfer and demotion, downsizing strategy, VRS and Employee Turnover.	
IV	<b>Measurement of HRP-</b> Human Resource Accounting: Meaning, Advantages and limitations of Human Resource Accounting, methods of valuation of human resources. Human Resource Audit: Meaning, advantages and techniques of Human Resource Audit. Human Resource Information System: Meaning and importance of HRIS, steps involved in designing and developing a sound Human resource Information system.	
	<b>SUGGESTED BOOKS</b>	
1	Human Resource Management by Pattanayak, PHI, Learning Pvt. Ltd., New Delhi.	
2	Human Resource Management by K. Aswathappa, Tata McGraw Hill Companies.	



<b>COURSE CODE: BCOM23</b>		
<b>COURSE TITLE: COMMUNICATIVE AND FUNCTIONAL ENGLISH</b>		
<b>UNITS</b>	<b>CONTENTS</b>	
I	Basic of Communication: a) Meaning and Nature of Communication: b) Objectives of Communication c) Theory and Models of Communication d) Dimensions of Communication e) Communication Network f) Media of Communication.	
II	(a) The Essentials of Effective Communication (b) Self Development and Communication (c) Non-verbal forms of communication	
III	<b>Business Correspondence:</b> Letter Writing, presentation, Inviting quotations, Sending quotations, Placing orders, Inviting tenders, Sales letters, claim & adjustment letters and social correspondence, Memorandum, Inter -office Memo, Notices, Agenda, Minutes, Job application letter, preparing the Resume.	
IV	<b>Use of Grammar</b>	
V	<b>Vocabulary:</b> Use of Vocabulary, Words often confused, Words often misspell, Common errors in English.	
VI	<b>Information Technology and Modern forms of Communication</b> Oral Presentation: Importance, Characteristics, Presentation Plan, Power point presentation, Visual aids.	
<b>SUGGESTED BOOKS</b>		
1	Business English and Communication by Varindar Kumar and Bodh Raj; Kalyani Publications.	
2	Model Business Letters, E-mails and other Business Documents by Shirley Taylor; Pearson Education.	
3	Cambridge Advanced English Students Book by Leo Jones, Cambridge University Press	

<b>COURSE CODE: BCOM24</b>		
<b>COURSE TITLE: PRINCIPLES OF MANAGEMENT</b>		
<b>UNITS</b>	<b>CONTENTS</b>	
I	<b>Introduction to Management</b> Concept: Need for Study, Managerial Functions – An overview; Co-ordination: Essence of Managership Evolution of the Management Thought, Classical Approach – Taylor, Fayol, Neo-Classical and Human Relations Approaches – Mayo, Hawthorne Experiments, Behavioural Approach, Systems Approach, Contingency Approach – Lawrence&Lorsch, MBO - Peter F. Drucker, Re-engineering - Hammer and Champy, Michael Porter – Five-force analysis, Three generic strategies and value chain, analysis, Senge’s Learning Organisation, ‘Fortune at the Bottom of the Pyramid’ – C.K. Prahalad.	
II	<b>Planning:</b> Types of Plan – An overview to highlight the differences	

	<p>Strategic planning – Concept, process, Importance and limitations</p> <p>Environmental Analysis and diagnosis (Internal and external environment) – Definition, Importance and Techniques (SWOT/TOWS/WOTS-UP, BCG Matrix, Competitor Analysis), Business environment; Concept and Components</p> <p>Decision-making – concept, importance; Committee and Group Decision-making, Process, Perfect rationality and bounded rationality, Techniques (qualitative and quantitative, MIS, DSS)</p> <p>Forecasting : Meaning, definition, features, process, elements, importance, areas of forecasting, techniques/ methods, advantages, limitations, differences between forecasting and planning.</p>	
III	<p><b>Organizing:</b> Types of organization : Introduction, line/ functional/ line &amp; staff, their characteristics, advantages, disadvantages and suitability, project organization, matrix organization.</p> <p>Departmentation : Introduction, definition, process, need, basis of departmentation, types of departmentation, advantages and disadvantages.</p> <p>Span of management : Introduction, meaning, factors, Graicunas theory.</p> <p>Authority and responsibility : Introduction, definition, characteristics, sources, formal authority, limits of authority, responsibility, delegation – advantages/ problems, steps, pre requisites and principles.</p>	
IV	<p><b>Staffing:</b> Concept of staffing, staffing process</p> <p><b>Motivation:</b> Concept, Importance, extrinsic and intrinsic motivation; Major Motivation theories - Maslow’s Need-Hierarchy Theory; Herzberg’s Two-factor Theory, Vroom’s Expectation Theory.</p> <p><b>Leadership:</b> Concept, Importance, Major theories of Leadership (Likert’s scale theory, Blake and Mouten’s Managerial Grid theory, House’s Path Goal theory, Fred Fielder’s situational Leadership), Transactional leadership, Transformational Leadership, Transforming Leadership.</p> <p><b>Communication:</b> Concept, purpose, process; Oral and written communication; Formal and informal communication networks, Barriers to communication, Overcoming barriers to communication.</p>	
V	<p><b>Control:</b> Concept, Process, Limitations, Principles of Effective Control, Major Techniques of control - Ratio Analysis, ROI, Budgetary Control, EVA, PERT/CPM.</p>	
<b>SUGGESTED BOOKS</b>		
1	Essentials of Management –Harold Koontz/HeinchWehrich	
2	Management Concept & Practice –Manmohan Prasad	

### Semester III

<b>COURSE CODE: BCOM31</b>	
<b>COURSE TITLE: CORPORATE LAW</b>	
<b>UNITS</b>	<b>CONTENTS</b>
I	<b>Introduction</b> Administration of Company Law [including National Company Law Tribunal (NCLT), National Company Law Appellate Tribunal (NCLAT), Special Courts]; Characteristics of a company; lifting of corporate veil; types of companies including one person company, small company, and dormant company; association not for profit; illegal association; formation of company, on-line filing of documents, promoters, their legal position, pre-incorporation contract; on-line registration of a company.
II	<b>Documents</b> Memorandum of association, Articles of association, Doctrine of constructive notice and indoor management, prospector-shelf and red herring prospectus, misstatement in prospectus, GDR; book-building; issue, allotment and forfeiture of share, transmission of shares, buyback and provisions regarding buyback; issue of bonus shares.
III	<b>Management</b> Classification of directors, women directors, independent director, small shareholder's director; disqualifications, director identity number (DIN); appointment; Legal positions, powers and duties; removal of directors; Key managerial personnel, managing director, manager; <i>Meetings:</i> Meetings of shareholders and board of directors; Types of meetings, Convening and conduct of meetings, Requisites of a valid meeting, postal ballot, meeting through video conferencing, e-voting. Committees of Board of Directors - Audit Committee, Nomination and Remuneration Committee, Stakeholders Relationship Committee, Corporate Social Responsibility Committee
IV	<b>Dividends, Accounts, Audit:</b> 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. <b>Winding Up:</b> Concept and modes of Winding Up. <b>Insider Trading, Whistle Blowing:</b> Insider Trading; meaning & legal provisions; Whistle blowing: Concept and Mechanism.
V	<b>Depositories Law</b> The Depositories Act 1996 – Definitions; rights and obligations of depositories; participants issuers and beneficial owners; inquiry and inspections, penalty.
<b>SUGGESTED BOOKS</b>	
1	Company Law & Practice- A.K. Majumdar& G.K. Kapoor, Taxmann Publication.
2	Company Law- Vijay Gupta, K.C. Garg, Kalyani Publishers.
3	Company Law & Practice- N.D. Kapoor, Sultan Chand & Sons.

<b>COURSE CODE: BCOM32</b>	
<b>COURSE TITLE: FUNDAMENTALS OF INSURANCE</b>	
<b>UNITS</b>	<b>CONTENTS</b>
I	Introduction to insurance: Purpose and need of insurance; Insurance as a social security tool; Insurance and economic development, Fundamentals/Principles of Life Insurance and General Insurance
II	Fundamentals of Agency Law: Definition of an agent; Agents regulations; Insurance Intermediaries; Agent's compensation. Promotional Schemes for Agents- Agents' Club Membership
III	Procedure for becoming an Agent: Pre-requisites for obtaining a license; Duration of license; Cancellation of license; Revocation or suspension/termination of agent appointment; Code of conduct; Unfair practices.
IV	Functions of the Agent: Proposal form and other forms for grant of cover; Financial and medical underwriting; Material information; Nomination and assignment; Procedure regarding settlement of policy claims. Hazards- Physical hazards, Moral Hazards.
<b>SUGGESTED BOOKS</b>	
1.	Mishra M.N.: Insurance Principles and Practice; S. Chand and Co, New Delhi.
2.	Vinayakam N., Radhaswamy and Vasudevan SV; Insurance- Principles and Practice, S. Chand and Co. , New Delhi.

<b>COURSE CODE:BCOM33</b>	
<b>COURSE TITLE: INDIAN FINANCIAL SYSTEM</b>	
<b>UNITS</b>	<b>CONTENTS</b>
I	Financial system; meaning, concept, basic functions, financial system and economic development, component of financial system
II	Financial markets; classification of financial markets, money market- its constitutions, functions of money market, money market institutions. Capital market- primary market, secondary market, functions of capital market, methods of issue of stock in primary market.
III	Financial Institutions; Banking and non-banking financial institutions, distinction between banking and non-banking financial institutions; structure of banking in India, commercial bank, co-operative bank, rural bank- their features, types of non-banking financial institutions.
IV	Financial Instruments and services – concepts and characteristics, features of various financial instruments, emerging financial services- leasing, hire-purchase, merchant banking, depository, credit rating, mutual funds.
V	Regulatory framework; overview of regulatory framework of financial system, functions of RBI, SEBI – objectives, scope of Securities Contract (Regulation) Act 1956, relevant provision of India Companies Act 1956 in regard to securities market.
<b>SUGGESTED BOOKS</b>	
1	Indian Financial System, M.Y. Khan, The McGraw Hill Companies.

2	Financial Institutions and Markets, Structure, Growth and Innovations, L.M. Bhole, The McGraw Hill Companies
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<b>COURSE CODE:BCOM34</b>	
<b>COURSE TITLE: COMPUTER APPLICATIONS IN BUSINESS</b>	
<b>UNITS</b>	<b>CONTENTS</b>
I	<b>Word Processing :</b> 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
II	<b>Preparing Presentations:</b> Basics of presentations: Slides, Fonts, Drawing, Editing; Inserting: Tables, Images, texts, Symbols, Media; Design; Transition; Animation; and Slideshow. Creating Business Presentations using above facilities
III	<b>Spreadsheet and its Business Applications:</b> 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
IV	<b>Creating Business Spreadsheet:</b> 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
V	<b>Database Management System:</b> Database Designs for Accounting and Business Applications: Reality- Expressing the Application; Creating Initial design in Entity Relationship(ER) Model; Transforming ER Model to Relational data model concepts; Implementing RDM design using an appropriate DBMS. SQL and Retrieval of Information: Basic Queries in SQL; Embedded Queries in SQL; Insert, Delete and Update statements in SQL 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.

	<b>SUGGESTED BOOKS</b>	
1	Computer Applications in Business, Parameswaran R., S Chand & Company	
2	Computer Applications in Business, S. P. Prajagopalan, Vikas Publishing House PVT LTD	

#### Semester IV

<b>COURSE CODE: BCOM41</b>		
<b>COURSE TITLE: AUDITING AND ASSURANCE</b>		
<b>UNITS</b>	<b>CONTENTS</b>	
I	Auditing Concepts: Nature, Objective, and basic principles of auditing, limitations of auditing, classes of errors and frauds and auditor's duty threats; ethical principles and concept of auditor's independence, Relationship of auditing with other disciplines.	
II	Internal control and internal check: elements of internal control, review and documentation, evaluation of internal control system, internal control questionnaire, internal control check list, tests of control, application of concept of materiality and audit risk, concept of internal audit, Internal control under computerized audit environment.	
III	Audit sampling: Types of sampling, test checking, techniques of test check, sampling risk, audit sampling and sampling methods, compliance tests and substantive tests, auditing in depth. Analytical review procedure.	
IV	Audit Procedure: Vouching; verification of Assets and liabilities.	
V	Audit report; qualifications, disclaimers, adverse opinion, disclosures, auditor's reports and certificates, Audit attestation and certification.	
<b>SUGGESTED BOOKS</b>		
1.	Auditing and Assurance Standards issued by the ICAI, New Delhi.	
2.	Principles of Audit and Internal Auditing by Dhruba Dutachowdhury, New Central Book Agency P. Ltd. Kolkata-700009.	
3.	Principles and Practice of Auditing by R.G. Saxena, Himalaya Publishing House, Mumbai	

<b>COURSE CODE:BCOM42</b>		
<b>COURSE TITLE: DIRECT TAXES</b>		
<b>UNITS</b>	<b>CONTENTS</b>	
I	<b>Income Tax Act 1961:</b> Basic Concepts of Definitions Introduction, Brief history of Income Tax in India, Scope of the Act, Meaning of Income Tax; Concept of Income Tax; Assessment year, Previous year; Assessee; Person; Agricultural Income with examples; Residential status and Tax Liability.	
II	<b>Income Tax Act 1961:</b> Heads of Income Computation of Income from Salary inclusive of salary components Allowances; perquisites; profit in lieu of salary and deductions, Income from House Property or allowable deductions, profits and gains from Business and Profession, short term and long term capital gains; income from other sources; computation of Gross Total Income and Total Income and the tax liability of a salaried individual; decoctions from the Gross Total Income of individuals.	
III	<b>Income Tax Act 1961:</b> Assessment Procedure, Returns, Advance Payment of Tax and Tax Deduction at Source 20 Procedure of Assessment of Tax; Self Assessment; Regular Assessment and Best judgment Assessment, Procedure of Filing of Return and Particular to be furnished; Permanent Account Number (PAN); Liability for Payment of Advance Tax and due dates of instalments of advance tax; person liable to pay advance tax and consequences of non-payment; Tax Deducted at Source (TDS) and consequences of not deducting TDS TAN no.	
IV	Wealth Tax Act 1957: Definitions, Basics of charge and computation of Net Wealth Definition of Assets, liabilities; Net Wealth, Deemed Wealth and Exempted Wealth; procedure of determination of Net Wealth of an individual and tax incidence thereof.	
<b>SUGGESTED BOOKS</b>		
1	V.K. Singhania, Direct Taxes, Taxmann Publications, New Delhi.	
2	Gaur & Narang, Income Tax Law and Practice, Kalyani Publications.	
3	Mahesh Chandra, D.C. Shukla: Income Tax Law and Practice, Pragati Publications, New Delhi.	

<b>COURSE CODE:BCOM43</b>		
<b>COURSE TITLE: INVESTMENT MANAGEMENT</b>		
<b>UNITS</b>	<b>CONTENTS</b>	
I	<b>Introduction To Investment Management</b> Meaning of Investment – Selection of Investment – Classification of Securities – Risk and Uncertainty – Types of Risks – Risk and Expected Return – Measurement of Portfolio Risk – Benefits of Diversification – Investment Strategies – Types of Companies and Stocks – Matrix approach in Investment Decision – Investment Avenues	
II	<b>Security Analysis</b>	

	Introduction – Fundamental Analysis – Economic Analysis – Industry Analysis – Company Analysis. Technical Analysis – Dow Theory – Advanced Declined Theory – Chartism Assumptions of Technical Analysis.	
III	<b>Modern Portfolio Theory</b> Introduction – Mean – Variance Model – Capital Market Line – Market Portfolio – Capital Asset Pricing Model – Security Market Line – Beta Factor – Alpha and Beta Coefficient – Arbitrage Pricing Model.	
IV	<b>Portfolio Management</b> Markowitz Model – Sharpe Model – Jensen and Treynor Model	
V	<b>Global Markets</b> Global Investment Benefits - Introduction to ADRs, GDRs, FCCBs, Foreign Bonds, Global Mutual Funds – Relationship between Trends in Global Markets and the Domestic Markets	
	<b>SUGGESTED BOOKS</b>	
1.	Kevin, Investment and Portfolio Management	
2.	Prasanna Chandra, Investment Analysis and Portfolio Management, Mcgraw-Hill	

<b>COURSE CODE: BCOM44</b>		
<b>COURSE TITLE: CORPORATE COMMUNICATION</b>		
<b>UNITS</b>	<b>CONTENTS</b>	
I	<b>Personnel Correspondence</b> Letters calling candidates for written test, drafting interview letters, offer of appointment, order of appointment, show cause notices, letters of dismissal and discharge.	
II	<b>Secretarial Correspondence</b> Correspondence with shareholders and debenture holders relating to dividends and interest, transfer and transmission of shares.	
III	<b>Inter-Departmental Communication</b> Internal memos, office circulars, office orders, Communication with regional/branch offices.	
IV	<b>Modern Communication Devices</b> Internet, teleconferencing, Mobile Phones, Computers, Laptops, Close circuit TVs. Desktop Publishing, Electronic Mail (e-mail), SMS Messages, Audio Conferencing, Video Conferencing, E-Commerce, Fax, Photocopying, Printing, Electronic Storage Devices.	
V	<b>Public Relations</b> Meaning, importance and Elements of Public relations, Corporate Brand Building, Image Management, Event Management and Media Management.	
	<b>SUGGESTED BOOKS</b>	
1	R.O. Sharma & Krishna Mohan: Business Communication & Report Writing, TMH,	



	New Delhi.
2	Raman. S & Swami. R: Business Communication – A Practical Approach, Professional Publications, Madras.
3	Ramesh & Pattanashetti: Effective Business English & Correspondence.

### Semester V

<b>COURSE CODE: BCOM51</b>	
<b>COURSE TITLE: CORPORATE ACCOUNTING</b>	
<b>UNITS</b>	<b>CONTENTS</b>
I	<b>Final Accounts</b> Final accounts of a joint stock company (both Horizontal and Vertical Format) with necessary adjustments.
II	<b>Incentive Equity Stock and Buy Back:</b> Issue of right and bonus shares - requirement as per the Companies Act. – advantages and disadvantages of issue of right and bonus shares, calculation of rights; accounting entries; Employees Stock Option Scheme (ESOP) and its accounting treatment; Buy back of shares and its accounting treatment..
III	<b>Issue and Redemption of Debentures:</b> Issue of debentures; accounting treatment of expenses and losses on issue of debentures; Redemption of debentures-sources of funds; Redemption of debenture- Redemption on a specified date by paying lump sum, Redemption in installments, Redemption by purchase in the open market and Redemption by conversion into shares.
IV	<b>Amalgamation of Companies:</b> Meaning and objectives; Relevant provisions on amalgamation as per Accounting Standard 14; amalgamation in the nature of merger and purchase; Consideration for Amalgamation; Accounting entries for amalgamation and preparation of Balance Sheet after amalgamation.
<b>SUGGESTED BOOKS</b>	
1.	Corporate Accounting - S. N. Maheshwari, Vikash Publishing House, New Delhi.
2.	Corporate Accounting by Hanif and Mukherjee, Tata McGraw Hill.
3.	Corporate Accounting - H.C.Gautam& B. B. Dam.

<b>COURSE CODE: BCOM52</b>		
<b>COURSE TITLE: RURAL AND MICRO FINANCE</b>		
<b>UNITS</b>	<b>CONTENTS</b>	
I	Micro Finance Concept, nature, scope, evolution; concept of livelihood and microfinance, financial literacy.	
II	Role of NABARD as regulator of Microfinance system, importance of the regulatory framework, RBI's role for facilitating the micro finance services, refinance facility by NABARD.	
III	Micro Finance model- SHGs bank linkage model, financial inclusion, inclusive growth, SHGs and women empowerment.	
IV	Micro Finance institutions, Need of Micro Finance Institutions, Role of NGO in Micro Finance, Commercial bank and micro finance, Self employed Women's Association (SEWA), Cooperatives. Micro Insurance.	
V	Rural Finance and its resources: Sources of rural finance; institutional sources, private sources, private money lenders; Rural indebtedness-Nature, causes, consequences, extent and magnitude of rural indebtedness, solution to the problem of rural indebtedness, Government policies. Ideas and problems of rural credit survey, pre and post independence rural credit survey of India. Indigenous banker and money lender- historical background, their types, distinction and practices, their role in providing rural credit. RBI Policy on rural credit, bank credit to rural sector	
VI	Origin of co-operative movement ,meaning and philosophy of co-operation. Cooperative movement in India, its weaknesses and different forms. Agencies for short and long term agricultural finance- FSS, PACCS, GPSS, LDB, NABARD, and their role in rural development	
	<b>SUGGESTED BOOKS</b>	
1	Das S.K. , Micro Finance and Rural Development in India, DVS Publishers, New Delhi.	
2	Ghate, Prabhu, Indian Micro Finance: The challenges of Rapid Growth, Sage Publication India Pvt. Ltd., New Delhi.	

<b>COURSE CODE: BCOM53A</b>		
<b>COURSE TITLE: FINANCIAL MANAGEMENT</b>		
<b>UNITS</b>	<b>CONTENTS</b>	
I	Introduction: Nature, objective and scope of financial management, financial goals, profit vs. wealth maximization, finance functions.	
II	Financing decision: Operating and financial leverage, meaning and measurement of degree of leverage; capital structure- meaning- overcapitalization, undercapitalization; factors determining capital structure, cost of capital.	
III	Investment decision; capital budgeting process, pay back period, ARR, IRR, NPV & Profitability index.	
IV	Working capital management –meaning and nature of working capital, determinants of working capital; determination of working capital requirement.	
V	Dividend Decision- Factors determining dividend policies	
<b>SUGGESTED BOOKS</b>		
1	Bhabatosh Banerjee, Financial Management, PHI India Pvt. Ltd.	
2	I.M. Pandey, Financial Management, Vikas Publishing House, New Delhi.	
3	R.P. Rustagi, Basic Financial Management, Sultan Chand & Sons, New Delhi	

<b>COURSE CODE: BCOM53B</b>		
<b>COURSE TITLE: COST ACCOUNTING</b>		
<b>UNITS</b>	<b>CONTENTS</b>	
I	Introduction: Meaning of cost, costing and cost accountancy; scope, objectives, advantages and limitations of cost accounting; Cost accounting vis-à-vis Financial accounting; Installation of costing system; cost unit, cost centers, classification of costing methods and techniques; and their merits and demerits; elements of cost, preparation of cost sheet,	
II	Material Cost Control: Meaning – Types: Direct Material, Indirect Material. Material Control Purchasing Procedure – Store Keeping – Techniques of Inventory Control – Setting of Stock Levels –EOQ – ABC Analysis – VED Analysis – Just In-Time – Perpetual Inventory System –Documents used in Material Accounting - Methods of Pricing Material Issues: FIFO, LIFO, Weighted Average Price Method and Simple Average Price Method	
III	Labour: Labour cost, remuneration and incentive different methods of labour remuneration, incentive schemes – (Halsey & Rowan). Labour turnover- causes and effects, and its measurement, Meaning of idle time, overtime, work study, method study, Time and Motion Study. Expenses: Direct and Indirect Expenses, Treatment of Interest on capital, Depreciation, idle facilities and research and development expenses.	
IV	Overheads: Meaning and classification of overheads; allocation and apportionment of overheads; meaning and methods of overhead absorption. Cost Records: Non-integral system and integral system– meaning and	

	advantages, recording of transactions under non-integral system and integral system. Reconciliation of cost and financial accounts.	
V	Process & Contract Costing: Process Costing; treatment of normal and abnormal loss; Preparation of process accounts; Contract Costing and preparation of Contract Account	
	<b>SUGGESTED BOOKS</b>	
1	Cost Accounting – Principle and Practice; Vikash Publishing House	
2	Cost Accounts; S.P. Jain & K.L. Narang, Kalyani Publisher.	

<b>COURSE CODE: BCOM54A</b>		
<b>COURSE TITLE: MICRO CREDIT INSTITUTIONS</b>		
<b>UNITS</b>	<b>CONTENTS</b>	
I	<b>Micro Finance Approach</b> Micro Finance -meaning and concept, significance, basic features. Emerging micro finance institutions, its role in rural development, Formation of NGO-Self Help Group (SHG)- definition, objectives and salient features, Types of NGOs, Merits and demerits, Role of SHG in rural development, SHG linkage with rural banking and emerging trends in rural finance, Models of micro finance.	
II	<b>R.B.I. and Rural Finance</b> RBI- its role in policy formation towards rural credit, need and policy for rural finance. Coordinating role of RBI among different financial agencies in India. RBI's regulation of money lending activities for rural sector. Regulatory role, NEDFI, RGBN, their role in micro finance.	
III	<b>Present Structure of Institutional Finance for Rural Development</b> NABARD – historical background, its role and activities in rural finance, SBI and its role in rural finance, Commercial bank and rural finance, Regional Rural Banks (RRB)-their salient features and role in rural development. Changing scenario of RRBs –reorientation of RRBs; functions of Assam GraminVikash Bank.	
IV	<b>Rural Development Approach</b> Rural development-meaning and definition, emerging trends in rural development programmes in India. Different rural development programmes-REGP,PMRY, NREGA their role in rural development. Peoples' participation and involvement of banks in rural development policies. Government policies, for rural development, fiscal incentives.	
	<b>SUGGESTED BOOKS</b>	
1	Rural Banking in India- S.S.M. Desai	
2	Banking and Financial System – Vasant Desai, Himalaya Publishing House	
3	Theory of Banking – S.V. Vasudevan, S. Chand & Co.	

**COURSE CODE: BCOM54B**

**COURSE TITLE: FINANCIAL INSTITUTES AND MARKETS**

<b>UNITS</b>	<b>CONTENTS</b>	
I	Financial system- concept –nature and role of financial system; structure of financial system, structure of financial system –overview financial markets; financial institutions; instruments and services –financial system and economic development –relationships between financial and economic development.	
II	Financial institutions –Banking institutions –commercial banks – commercial banking operations banks –Salient features of the operation of Co-operative banks –weaknesses of cooperative banks; Development banks –specific features –Harmonization of commercial banks and development banks. Non-banking financial companies graft development in India.	
III	Financial markets –types –Money Market characteristics –participants – functions; capital market- Nature and role –Functions –Distinction between capital market and money market. Primary market –Secondary Market –Operational mechanism of capital market.	
IV	Regulatory Framework in Financial system –regulatory role of RBI, SEBI, securities contract & Regulation Act 1956.	
	<b>SUGGESTED BOOKS</b>	
1	Financial Institutions and Markets, by LM Bhole; Tata McGraw Hill, New Delhi	
2	Financial Institution and Market and Markets, BharatiPathak, Pearson Education, New Delhi.	
3	Indian Financial System- Theory & Practice- M.Y. Khan, Tata McGraw Hill, New Delhi.	

## Semester VI

<b>COURSE CODE: BCOM61</b>		
<b>COURSE TITLE: MARKETING OF SERVICE</b>		
<b>UNITS</b>	<b>CONTENTS</b>	
I	Introduction; Service Sector, growth of services, state of services, nature and characteristics of services, challenges of intangibility, need for marketing.	
II	Service marketing mix; product, price, place, promotion; service distribution strategy, Franchising, participants, service process.	
III	Service system and customer behavior; front office, back office operation system, service delivery system, need to know customer, customer as a decision maker, service decision process; need for new services, information search, service evaluation, pre and post purchase behavior.	
IV	Marketing of Banking & Insurance Service, Health Services, Tourism marketing, Hotel marketing, Transport marketing- concept, products, users, marketing mix, marketing process.	
<b>SUGGESTED BOOKS</b>		
1.	S.M. Jha, service Marketing, Himalaya Publishing House, Mumbai.	
2.	Harsh V. Verma, service Marketing, Pearson Education, New Delhi.	
3.	Sudhir Andrews, Tourism and Hospitality Industry, tata McGraw Hill, New Delhi.	

<b>COURSE CODE: BCOM62</b>		
<b>COURSE TITLE: INTERNATIONAL TRADE</b>		
<b>UNITS</b>	<b>CONTENTS</b>	
I	International trade- meaning, theories, comparative cost, Heschler-holding theory, features of international trade, need for international trade, gains from international trade, terms of trade, export and import from India.	
II	Marine insurance, clearing and forwarding of cargo; international trade practices, tariff barrier, non-tariff barriers, most favoured nation (MFN) treatment; duty entitlement pass book (DEPB); open general list; restricted list, role of Export Import Bank of India	
III	Foreign exchange, meaning, methods of foreign payment; determination of exchange rate; purchasing power parity, methods of payment for settlement, provisions of FEMA 1999; post liberalization export-import policy, agencies helping international trade.	
IV	Trading blocks, regional trade arrangement (RTA); free trade agreement (FTA); international trade environment, sources of information for international trade; international trade in services, General Agreement on	

	Trade in Services (GATS); green field investment; WTO and India, UNCTAD.	
	<b>SUGGESTED BOOKS</b>	
1	International Business by FranchisCherunilam, PHI Pvt. Ltd., New Delhi.	
2	International Business by V.K. Bhana	
3	India's Foreign Trade by R.L. Varshney.	

<b>COURSE CODE: BCOM63A</b>		
<b>COURSE TITLE: INDIRECT TAXES</b>		
<b>UNITS</b>	<b>CONTENTS</b>	
I	Central Sales Tax Act, 1956, (CST Act 1956) 20 Enactment of the Act; Nature and Scope of the Act; Administration of Central Sales Tax Act; Essential features of the Act; Terms and definitions under the Act-Appropriate state; Dealer; goods, declared goods, place of Business, sale, Turnover, circumstances leading to the levy of CST, Features of Inter-state sales, Factors influencing the determination of tax, Registration under the CST Act and its advantages, procedure of payment of Central Sales Tax.	
II	<b>Service Tax</b> Service tax – concepts and general principles, Charge of service tax and taxable services, Valuation of taxable services, Payment of service tax and filing of returns, Penalties, CENVAT Credit	
III	<b>GST</b> concepts and general principles	
IV	<b>VAT</b> VAT – concepts and general principles, Calculation of VAT Liability including input Tax Credits, Small Dealers and Composition Scheme, VAT Procedures	
V	<b>Central Excise</b> Central Excise Law in brief – Goods, Excisable goods, Manufacture and Manufacturer, Valuation, CENVAT, Basic procedures, Export, SSI, Job Work	
VI	<b>Customs Law</b> Basic concepts of customs law, Territorial waters, high seas, Types of custom duties – Basic, Countervailing & Anti- Dumping Duty, Safeguard Duty, Valuation, Customs Procedures, Import and Export Procedures, Baggage, Exemptions	
<b>SUGGESTED BOOKS</b>		
1	Singhanian Vinod K. and Monica Singhanian, Students' Guide to Indirect Taxes, Taxmann Publications Pvt. Ltd., Delhi.	
2	V.S. Datey. Indirect Tax Law and practice, Taxmann Publications Pvt. Ltd., Delhi,	
3	Sanjeev Kumar. Systematic Approach to Indirect Taxes,	

<b>COURSE CODE: BCOM63B</b>		
<b>COURSE TITLE: REGULATORY FRAMEWORK OF BUSINESS-I</b>		
<b>UNITS</b>	<b>CONTENTS</b>	
I	<p><b>Indian Contract Act 1872</b>  Contract: meaning, essentials of a valid contract, types of contract. Offer and acceptance: - rules regarding offer, communication, and revocation of offer and acceptance. Consideration: - legal requirements regarding considerations, validity of agreement without consideration. Capacity of parties to contract, free consent, legality of object and consideration, agreements declared void. Performance of contract; termination and discharge of contracts Breach of contract: - remedies, damages</p> <p><b>Special Contract</b>  Contingent and quasi contracts; Indemnity and guarantee; Bailment and pledge; Agency.</p>	
II	<p><b>Sale Of Goods Act 1930</b>  Essentials of a contract of sales; sale distinguished from agreements to sell, bailment, contract for work and labour and hire purchase; Goods and their classification; price; conditions warranties; Transfer of property in goods; doctrine of caveat-emptor; performance of contract of sale; unpaid seller- his rights against goods and the buyers; sale by auction.</p>	
III	<p><b>Meghalaya Co-Operative Societies Act, 1950</b>  Introduction, Registration of Societies, Rights and liabilities of members of registered societies, Management, Duties of Registered Society, Privileges of Registered Societies, Property and Funds of Registered Societies, Audit, Inquiry and Inspection, Settlement of Disputes, Dissolution of Society, Recovery of sums due and enforcement of obligations.</p>	
	<b>SUGGESTED BOOKS</b>	
1.	RohiniAgarwal: Mercantile & Commercial Law, Taxman, New Delhi	
2.	N.D. Kalpoor, Elements of Mercantile Law, Sultan Chand & Sons, New Delhi.	



**COURSE CODE: BCOM64A**

**COURSE TITLE: ADVANCED FINANCIAL ACCOUNTING**

<b>UNITS</b>	<b>CONTENTS</b>	
I	<b>Accounting of Banking Companies:</b> Statutory books to be maintained, special features of Bank book keeping. Preparation and presentation of Financial Statements of Banks. Advances – its classification and provisions to be made against advances Rebate on Bills Discounted, Income recognition.	
II	<b>Investment Account:</b> Meaning, types, cost, cum-interest, ex-interest, cum-dividend, ex-dividend. Accounting for fixed interest learning securities and variable earning securities, bonus shares and right shares, Inter company investment.	
III	<b>Insurance Claims</b> Insurance claims – Average clause, indemnity period, procedure of ascertaining loss of stock and loss of profit – Ascertainment of claims against loss of stock and loss of profit.	
IV	<b>Introduction to Government Accounting:</b> Meaning, features and Objectives of Government Accounting; difference between commercial accounting and Government Accounting; General Principles of Government Accounting; System of financial administration and financial control in India; Accounts keeping of the government; Classification of Accounts –Consolidated Fund, contingency fund and public accounts; Government Accounting Standards Advisory Board.	
V	<b>Accounting of Insurance Companies:</b> Books maintained by a life insurance company and general insurance companies. Accounts of Life insurance company – Revenue Account, Profit and Loss Account and Balance Sheet. Ascertainment of profit under Life insurance business. Accounts of general insurance business – Revenue Account, Profit and Loss Account and Balance Sheet.	
	<b>SUGGESTED BOOKS</b>	
1	Corporate Accounting - S. N. Maheshwari, Vikash Publishing House.	
2	Advanced Accounting Vol. II by A. Sehgal & D. Sehgal, Taxmann Publication.	
3	Corporate Accounting by Hanif and Mukherjee, Tata McGraw Hill.	
4	Advanced Accounting - V. K. Saxena, Sultan Chand & sons.	

**COURSE CODE:BCOM64B****COURSE TITLE: BUSINESS STATISTICS**

<b>UNITS</b>	<b>CONTENTS</b>	
I	<b>Introduction to Statistics:</b> Meaning, Scope and limitations of statistics; Collection of data : Primary and Secondary data; Schedules and questionnaires and their preparations; Census survey and sample survey, Methods of sampling : Random sampling, stratified random sampling and judgment sampling; Construction of frequency distribution; Diagrammatic and graphical representation of data.	
II	<b>Analysis of Univariate data:</b> Measures of central tendency and partition values; Measures of variation; Measures of skewness, kurtosis (meaning and basic ideas). <b>Analysis of Bi-variate Data:</b> Linear correlation and Linear Regression :Interpolation : Meaning and utility, Binomial, Newton's and Lagrange's methods of interpolation. Extrapolation :Meaning and importance.	
III	<b>Index Numbers</b> :Meaning, types, uses and limitations; Methods of constructing price and quantity Indices (simple and aggregate); Tests of adequacy; Problems in the construction of index numbers; Consumer price index. <b>Time Series</b> :Causes of variation in time series data; Components of time series; decomposition, Additive and multiplicative models; Determination of trend-moving average method and method of least squares.	
IV	<b>Theory of Probability</b> :Probability as a concept, the three approaches to defining probability; Addition and multiplication law of probability; Conditional probability; Expectation and variance of a random variable. <b>Probability distribution</b> :Probability distribution as a concept, binomial Poisson and normal probability distributions - their properties and uses, applications to business.	
V	<b>Sampling Theory and Level of Significance</b> Concept of standard error, Estimation (Point and Interval estimation), Properties of a good estimator, Testing of Hypothesis - Null Hypothesis, Alternative Hypothesis, Types I & Type II errors, Level of Significance, Critical region, One tailed and two tailed tests. <b>Statistical Quality Control (SQC)</b> Introduction, Process control, control chart, 3- sigma control limits, Control charts for variables, mean and range charts, Criterion for detecting lack of control in mean and range charts, Interpretation of mean and range charts.	
<b>SUGGESTED BOOKS</b>		
1	Business Mathematics & Statistics, R.K. Ghosh, S. Saha, New Central Book Agency (Pvt.) Ltd, Kolkata.	
2	Fundamentals of Statistics, S.C. Gupta, Sultan Chand & Sons.	

