

BHAVNAGAR UNIVERSITY

BHAVNAGAR

(NACC Accreditation Grade “B”)

CREDIT AND SEMESTER SYSTEM

SYLLABUS

BACHELOR OF COMMERCE (B.Com.)

SEMESTER – III to VI

(In Force From Academic Year: 2011-2012)

तमसो मा ज्योतिर्गमय



B.Com. Credit and Semester System Syllabus

SEMESTER: 3rd

SER. NO.	PAPER NO	NAME OF THE PAPER	TOTAL MARKS EXT+INT=TOTAL	PASSING STANDARD EXT+INT=TOTAL	TOTAL TEACHING HOURS	CREDITS
1	01	Business Communication – III	70 + 30 = 100	28 + 12 = 40	15 Weeks x 03 Hours = 45 Hours	03
2	02	Indian Economy – I	70 + 30 = 100	28 + 12 = 40	15 Weeks x 03 Hours = 45 Hours	03
3	03	Income Tax – I	70 + 30 = 100	28 + 12 = 40	15 Weeks x 03 Hours = 45 Hours	03
4	04	Business Management – I	70 + 30 = 100	28 + 12 = 40	15 Weeks x 03 Hours = 45 Hours	03
5	05	BI-01: Principals & Practice of Banking – I OR	70 + 30 = 100	28 + 12 = 40	15 Weeks x 03 Hours = 45 Hours	03
		BM-01: Principals of Marketing – I OR	70 + 30 = 100	28 + 12 = 40	15 Weeks x 03 Hours = 45 Hours	03
		AC-01: Corporate Accounting (Auditing) – I OR	70 + 30 = 100	28 + 12 = 40	15 Weeks x 03 Hours = 45 Hours	03
		MIP-01: IT & its Application – I OR	70 + 30 = 100	28 + 12 = 40	15 Weeks x 03 Hours = 45 Hours	03
		ST-01: Mathematical Statistics – I	70 + 30 = 100	28 + 12 = 40	15 Weeks x 03 Hours = 45 Hours	03
6	06	BI-02: Merchant Banking & Financial Services – I OR	70 + 30 = 100	28 + 12 = 40	15 Weeks x 03 Hours = 45 Hours	03
		BM-02: International Marketing – I OR	70 + 30 = 100	28 + 12 = 40	15 Weeks x 03 Hours = 45 Hours	03
		AC-02: Corporate Accounting (Govt. Utility A/C) – I OR	70 + 30 = 100	28 + 12 = 40	15 Weeks x 03 Hours = 45 Hours	03
		MIP-02: IT & its Application – II OR	70 + 30 = 100	28 + 12 = 40	15 Weeks x 03 Hours = 45 Hours	03
		ST-02: Statistical Inference – I	70 + 30 = 100	28 + 12 = 40	15 Weeks x 03 Hours = 45 Hours	03
7	07	BI-03: Commercial Bank Management – I OR	70 + 30 = 100	28 + 12 = 40	15 Weeks x 03 Hours = 45 Hours	03
		BM-03: Personal Selling – I OR	70 + 30 = 100	28 + 12 = 40	15 Weeks x 03 Hours = 45 Hours	03
		AC-03: Corporate Accounting – I OR	70 + 30 = 100	28 + 12 = 40	15 Weeks x 03 Hours = 45 Hours	03
		MIP-03: Practical OR	100 + 00 = 100	40 + 00 = 40	15 Weeks x 06 Hours = 90 Hours	03
		ST-03: Statistical Quality Control and Acceptance Samplings – I	70 + 30 = 100	28 + 12 = 40	15 Weeks x 03 Hours = 45 Hours	03

INTERNAL MARKS EVALUATION:

(1) Test – 10 Marks (2) Assignment – 10 Marks (3) Take Home Examination / Seminar / Presentation – 10 Marks



B.Com. Credit and Semester System Syllabus

SEMESTER: 4th

SR. NO.	PAPER NO	NAME OF THE PAPER	TOTAL MARKS EXT+INT=TOTAL	PASSING STANDARD EXT+INT=TOTAL	TOTAL TEACHING HOURS	CREDITS
1	01	Business Communication – IV	70 + 30 = 100	28 + 12 = 40	15 Weeks x 03 Hours = 45 Hours	03
2	02	Indian Economy – II	70 + 30 = 100	28 + 12 = 40	15 Weeks x 03 Hours = 45 Hours	03
3	03	Income Tax – II	70 + 30 = 100	28 + 12 = 40	15 Weeks x 03 Hours = 45 Hours	03
4	04	Business Management – II	70 + 30 = 100	28 + 12 = 40	15 Weeks x 03 Hours = 45 Hours	03
5	05	BI-04: Principals & Practice of Banking – II	70 + 30 = 100	28 + 12 = 40	15 Weeks x 03 Hours = 45 Hours	03
		OR BM-04: Principals of Marketing – II	70 + 30 = 100	28 + 12 = 40	15 Weeks x 03 Hours = 45 Hours	03
		OR AC-04: Corporate Accounting (Auditing) – II	70 + 30 = 100	28 + 12 = 40	15 Weeks x 03 Hours = 45 Hours	03
		OR MIP-04: Introduction to Programming Language	70 + 30 = 100	28 + 12 = 40	15 Weeks x 03 Hours = 45 Hours	03
		OR ST-04: Mathematical Statistics – II	70 + 30 = 100	28 + 12 = 40	15 Weeks x 03 Hours = 45 Hours	03
6	06	BI-05: Merchant Banking & Financial Services – II	70 + 30 = 100	28 + 12 = 40	15 Weeks x 03 Hours = 45 Hours	03
		OR BM-05: International Marketing – II	70 + 30 = 100	28 + 12 = 40	15 Weeks x 03 Hours = 45 Hours	03
		OR AC-05: Corporate Accounting (Govt. Utility A/C) – II	70 + 30 = 100	28 + 12 = 40	15 Weeks x 03 Hours = 45 Hours	03
		OR MIP-05: Accounting and DTP Packages	70 + 30 = 100	28 + 12 = 40	15 Weeks x 03 Hours = 45 Hours	03
		OR ST-05: Statistical Inference – II	70 + 30 = 100	28 + 12 = 40	15 Weeks x 03 Hours = 45 Hours	03
7	07	BI-06: Commercial Bank Management – II	70 + 30 = 100	28 + 12 = 40	15 Weeks x 03 Hours = 45 Hours	03
		OR BM-06: Personal Selling – II	70 + 30 = 100	28 + 12 = 40	15 Weeks x 03 Hours = 45 Hours	03
		OR AC-06: Corporate Accounting – II	70 + 30 = 100	28 + 12 = 40	15 Weeks x 03 Hours = 45 Hours	03
		OR MIP-06: Practical	100 + 00 = 100	40 + 00 = 40	15 Weeks x 06 Hours = 90 Hours	03
		OR ST-06: Statistical Quality Control and Acceptance Samplings – II	70 + 30 = 100	28 + 12 = 40	15 Weeks x 03 Hours = 45 Hours	03

INTERNAL MARKS EVALUATION:

(1) Test – 10 Marks (2) Assignment – 10 Marks (3) Take Home Examination / Seminar / Presentation – 10 Marks



B.Com. Credit and Semester System Syllabus

SEMESTER: 5th

SR. NO.	PAPER NO	NAME OF THE PAPER	TOTAL MARKS EXT+INT=TOTAL	PASSING STANDARD EXT+INT=TOTAL	TOTAL TEACHING HOURS	CREDITS
1	01	Business Communication – V	70 + 30 = 100	28 + 12 = 40	15 Weeks x 03 Hours = 45 Hours	03
2	02	Corporate Accounting – I	70 + 30 = 100	28 + 12 = 40	15 Weeks x 03 Hours = 45 Hours	03
3	03	Business Statistics – I	70 + 30 = 100	28 + 12 = 40	15 Weeks x 03 Hours = 45 Hours	03
4	04	Business Environment – I	70 + 30 = 100	28 + 12 = 40	15 Weeks x 03 Hours = 45 Hours	03
5	05	BI-07: Fundamental of Insurance – I	70 + 30 = 100	28 + 12 = 40	15 Weeks x 03 Hours = 45 Hours	03
		OR BM-07: Advertising and Sales Promotion – I	70 + 30 = 100	28 + 12 = 40	15 Weeks x 03 Hours = 45 Hours	03
		OR AC-07: Advance Cost Accounting – I	70 + 30 = 100	28 + 12 = 40	15 Weeks x 03 Hours = 45 Hours	03
		OR MIP-07: Internet Technology & Desktop Publishing – I	70 + 30 = 100	28 + 12 = 40	15 Weeks x 03 Hours = 45 Hours	03
		OR ST-07: Applied Statistics – I	70 + 30 = 100	28 + 12 = 40	15 Weeks x 03 Hours = 45 Hours	03
6	06	BI-08: Insurance Management – I	70 + 30 = 100	28 + 12 = 40	15 Weeks x 03 Hours = 45 Hours	03
		OR BM-08: Agriculture and Rural Marketing – I	70 + 30 = 100	28 + 12 = 40	15 Weeks x 03 Hours = 45 Hours	03
		OR AC-08: Management of Accounting – I	70 + 30 = 100	28 + 12 = 40	15 Weeks x 03 Hours = 45 Hours	03
		OR MIP-08: RDBMS – I	70 + 30 = 100	28 + 12 = 40	15 Weeks x 03 Hours = 45 Hours	03
		OR ST-08: Operational Research – I	70 + 30 = 100	28 + 12 = 40	15 Weeks x 03 Hours = 45 Hours	03
7	07	BI-09: Legislative Insurance Framework – I	70 + 30 = 100	28 + 12 = 40	15 Weeks x 03 Hours = 45 Hours	03
		OR BM-09: Distribution and Retailing – I	70 + 30 = 100	28 + 12 = 40	15 Weeks x 03 Hours = 45 Hours	03
		OR AC-09: Financial Accounting – I	70 + 30 = 100	28 + 12 = 40	15 Weeks x 03 Hours = 45 Hours	03
		OR MIP-09: Practical	100 + 00 = 100	40 + 00 = 40	15 Weeks x 06 Hours = 90 Hours	03
		OR ST-09: Introduction to MS-Office and Internet – I	70 + 30 = 100	28 + 12 = 40	15 Weeks x 03 Hours = 45 Hours	03

INTERNAL MARKS EVALUATION:

(1) Test – 10 Marks (2) Assignment – 10 Marks (3) Take Home Examination / Seminar / Presentation – 10 Marks



B.Com. Credit and Semester System Syllabus

SEMESTER: 6th

SR. NO.	PAPER NO	NAME OF THE PAPER	TOTAL MARKS EXT+INT=TOTAL	PASSING STANDARD EXT+INT=TOTAL	TOTAL TEACHING HOURS	CREDITS
1	01	Business Communication – VI	70 + 30 = 100	28 + 12 = 40	15 Weeks x 03 Hours = 45 Hours	03
2	02	Corporate Accounting – II	70 + 30 = 100	28 + 12 = 40	15 Weeks x 03 Hours = 45 Hours	03
3	03	Business Statistics – II	70 + 30 = 100	28 + 12 = 40	15 Weeks x 03 Hours = 45 Hours	03
4	04	Business Environment – II	70 + 30 = 100	28 + 12 = 40	15 Weeks x 03 Hours = 45 Hours	03
5	05	BI-10: Fundamental of Insurance – II	70 + 30 = 100	28 + 12 = 40	15 Weeks x 03 Hours = 45 Hours	03
		OR				
		BM-10: Advertising and Sales Promotion – II	70 + 30 = 100	28 + 12 = 40	15 Weeks x 03 Hours = 45 Hours	03
		OR				
		AC-10: Advance Cost Accounting – II	70 + 30 = 100	28 + 12 = 40	15 Weeks x 03 Hours = 45 Hours	03
6	06	OR				
		MIP-10: Desktop Publishing – II	70 + 30 = 100	28 + 12 = 40	15 Weeks x 03 Hours = 45 Hours	03
		OR				
		ST-10: Applied Statistics – II	70 + 30 = 100	28 + 12 = 40	15 Weeks x 03 Hours = 45 Hours	03
		OR				
7	07	BI-11: Insurance Management – II	70 + 30 = 100	28 + 12 = 40	15 Weeks x 03 Hours = 45 Hours	03
		OR				
		BM-11: Agriculture and Rural Marketing – II	70 + 30 = 100	28 + 12 = 40	15 Weeks x 03 Hours = 45 Hours	03
		OR				
		AC-11: Management of Accounting – II	70 + 30 = 100	28 + 12 = 40	15 Weeks x 03 Hours = 45 Hours	03
7	07	OR				
		MIP-11: RDBMS – II	70 + 30 = 100	28 + 12 = 40	15 Weeks x 03 Hours = 45 Hours	03
		OR				
		ST-11: Operational Research – II	70 + 30 = 100	28 + 12 = 40	15 Weeks x 03 Hours = 45 Hours	03
		OR				
7	07	BI-12: Legislative Insurance Framework – II	70 + 30 = 100	28 + 12 = 40	15 Weeks x 03 Hours = 45 Hours	03
		OR				
		BM-12: Distribution and Retailing – II	70 + 30 = 100	28 + 12 = 40	15 Weeks x 03 Hours = 45 Hours	03
		OR				
		AC-12: Financial Accounting – II	70 + 30 = 100	28 + 12 = 40	15 Weeks x 03 Hours = 45 Hours	03
7	07	OR				
		MIP-12: Practical	100 + 00 = 100	40 + 00 = 40	15 Weeks x 06 Hours = 90 Hours	03
		OR				
7	07	ST-12: Introduction to MS-Office and Internet – II	70 + 30 = 100	28 + 12 = 40	15 Weeks x 03 Hours = 45 Hours	03

INTERNAL MARKS EVALUATION:

(1) Test – 10 Marks (2) Assignment – 10 Marks (3) Take Home Examination / Seminar / Presentation – 10 Marks



B.Com.
SEMESTER – III

PAPER NO – 01: Business Communication – III:

Credit: 03

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

UNIT	DETAILED SYLLABUS	TEACHING HOURS	MARKS / WEIGHT
Unit – I	<u>Trade References & Status Inquiry:</u> Letters asking for credit information from banks and business firms-Letters giving favourable opinion- Giving unfavourable opinion- Giving mixed opinion- Letters granting credit- Refusing credit- Partially granting credit	10	14+6
Unit – II	<u>Collection Letters:</u> Basics of Collection Letters-Collection Series: Sending Statement of Account-Reminders-Inquiry and discussion-Appeal and Urgency- Demand and warning	08	14+6
Unit – III	<u>Press Reports:</u> Characteristics of a Press Report- Press Reports based on Accidents and natural Calamities - Business related press reports	10	14+6
Unit – IV	<u>Group Communication:</u> Meetings – Types of Meetings – Advantages and Disadvantages of Meetings- Preparation for a Meeting – Responsibilities of a Chairman of Meeting- Responsibilities of Participants	07	14+6
Unit – V	<u>Listening:</u> Importance of Listening- Profile of an Effective Listener- Advantages and limitations of Listening-Guidelines for Effective Listening- Importance of Silence in Communication	10	14+6

Break up of continuous internal evaluation:

1. Test	10 marks
2. Assignment	10 marks
3. Take Home Examination / Presentation / Seminar	10 marks
Total	30 marks

Reference / Text –Books / Additional Reading:

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



PAPER NO. – 02: Indian Economy (Problems of Indian Economic Development – I):

Credit: 03

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

Objectives: The purpose of this paper is to enable students to have an understanding of the various issues of the Indian Economy, so that they are able to comprehend and critically appraise current problems of the Indian Economy.

UNIT	DETAILED SYLLABUS	TEACHING HOURS	MARKS / WEIGHT
Unit – I	<u>Structure of Indian Economy:</u> (A) India as a developing economy (B) Human Development Index – meaning, formation, importance (C) Trends of Human Development in India (D) Measures to upgrade Human Dev. Index	9	14+6
Unit – II	<u>Planning in India:</u> (A) Meaning and objectives of Economic planning (B) Current Five year plan (C) Evaluation of Economic Planning in India.	9	14+6
Unit – III	<u>Human Resources and Economic Development:</u> (A) Size and growth rate of population in India (B) Causes of growth of population (C) Effects of population growth – Demographic Dividend (D) Sex composition, Age composition, Rural – Urban, Density of population (E) Population policy.	9	14+6
Unit – IV	<u>Agriculture:</u> (A) Significance of Agriculture in Indian Economy (B) Trends of Agricultural production and productivity in India (C) Causes of low agricultural productivity and measures taken (D) Agricultural Marketing – defects and measures (E) Agriculture credit – Regional Rural Banks and NABARD	9	14+6
Unit – V	<u>Industries:</u> (A) The role of industrialisation (B) The pattern of industrialisation (C) Small scale and cottage industries – its significance, problems and measures (D) The problems of industrial growth in India	9	14+6

Break up of continuous internal evaluation:

1. Test	10 marks
2. Assignment	10 marks
3. Take Home Examination / Presentation / Seminar	10 marks
Total	30 marks



PAPER NO – 03: Income Tax – I:

Credit: 03

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

Objective: This course helps students to develop basic understanding of the income tax.

UNIT	DETAILED SYLLABUS	TEACHING HOURS	MARKS / WEIGHT
Unit – I	<p><u>Introduction:</u> History of Income Tax, Taxation provision under Indian constitution, Levy of tax and collection of income tax, Classification of tax, methods of assessing tax. Definitions-Income tax, Income, Assesses, person, Assessment year, previous year, Dividend, Company, Gross total Income, Total income, Casual income, Agricultural income, Surcharge, Corporation tax, Sur. tax, Cess</p>	9	14 + 6
Unit – II	<p><u>Residential status of an assesses:</u> Classification of assesses on the basis of residence, Residential status for assesses other than individuals – HUF, Other assesses, Incidence of tax, Time and Place where income is earned, Important point</p>	9	14 + 6
Unit – III	<p><u>Income - tax authorities:</u> <u>Introduction, Income – tax, authorities:</u> <u>Executive authorities:</u> 1. Central Board of direct taxes 2. Director general of income tax 3. Commissioners of income tax 4. Deputy commissioners 5. Assistant commissioners 6. Assessing offices 7. Income tax inspector</p> <p><u>Appellate (Judicial) authorities:</u> 1. Deputy commissioner (appeals) 2. Appellate Tribunal 3. High courts 4. Supreme Court 5. Settlement commission</p>	9	14 + 6
Unit – IV	<p><u>Heads of income – I: Salaries:</u> 1. Salary income - Intro 2. Employer – Employee relationship 3. Items included in salaries 4. Deductions from salaries 5. 5. Deductions u/s 80c</p>	9	14 + 6
Unit – V	<p>Heads of Income s-2 : House property 1. Income from house property 2. Certain incomes from house property 3. Meaning of annual value 4. Determine of annual value 5. Deductions allowed and exemptions 6. Illustrations</p>	9	14 + 6

N.B.: Latest change in income tax rules during each year by ministry of finance, Government of India is required.



Break up of continuous internal evaluation:

1. Test	10 marks
2. Assignment	10 marks
3. Take Home Examination / Presentation / Seminar	<u>10</u> marks
Total	30 marks

Reference / Text –Books / Additional Reading:

1. Taxation Sudhir prakashan
2. Taxation C.J. & company
3. Tax Ready reckoner – Mukesh Patel
4. Karverya Parichay – Sudhir Prakashan
5. Avakvera Parichay – C. Jamnadas & Com.



PAPER NO – 04: Business Management Principals & Practice – III:

Credit: 03

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

UNIT	DETAILED SYLLABUS	TEACHING HOURS	MARKS / WEIGHT
Unit – I	<u>Human Resource Management:</u> Characteristics – Objectives – Significance – Scope & Difference Between [H.R. & P.M.] Human Resource Management And Personnel Management	9	14+6
Unit – II	<u>Manpower Planning:</u> Definition – Need – Procedure – Merits – Demerit – Retention	9	14+6
Unit – III	<u>Recruitment And Selection:</u> Methods – Procedure – Promotion – Transfer – Demotio	9	14+6
Unit – IV	<u>Training And Development:</u> Meaning – Importance – Types – Methods – Suggestion For Effective Training – Training & Development	9	14+6
Unit – V	<u>Stress Management:</u> Definition – Causes of Stress – Effects of Stress – Methods For Stress Reduction	9	14+6

Break up of continuous internal evaluation:

1. Test	10 marks
2. Assignment	10 marks
3. Take Home Examination / Presentation / Seminar	<u>10</u> marks
Total	30 marks



OPTIONAL GROUP (1): BANKING & INSURANCE:

PAPER NO – 05:

BM-01:Principals & Practice of Banking – I:

Credit: 03

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

Objective: The study will make students learn about the nature and evolution of Banking. The course is concerned towards history, functions of Banking and Indian Financial system.

UNIT	DETAILED SYLLABUS	TEACHING HOURS	MARKS / WEIGHT
Unit – I	<u>Indian Banking System:</u> ♣ Origin of the word ‘Bank’, Concept of Banking, India’s Banking Structure and organization of banks, Regional rural Bank, NABARD- Brief history of SBI: Evolution of Money – Monetary Systems	09	14
Unit – II	<u>Nature & Functions of Banking:</u> ♣ Types of Banks, Banker-Customer Relations, Services rendered by banks, Co-operative banking	09	14
Unit – III	<u>Banking Regulation Act- Social control - Reserve bank of India:</u> <u>Primary functions of Bank:</u> ♣ Accepting deposits: Demand deposits- Current and Savings - Time deposits- Recurring and fixed deposits Granting Loans and advances-Term loan, Short term credit, Overdraft, Cash Credit, Purchasing, Discounting of Bills.	09	14
Unit – IV	<u>Regional Rural and co-operative banks in India: functions-role-progress and performance: Secondary functions of Bank:</u> ♣ Payment & collection of cheque, Bills and promissory notes, Executions of standing Instructions, Acting as a Trustee, Executor, General Utility functions: Safe Custody, Safe deposits vaults, Remittance of funds, Pension Payments, Acting as a dealer in foreign exchange– Crossing of cheque.	09	14
Unit – V	Credit Card-Travelers letters of credit Commercial letters of credit- MICR Cheque	09	14

Break up of continuous internal evaluation:

1. Test	10 marks
2. Assignment	10 marks
3. Take Home Examination / Presentation / Seminar	<u>10</u> marks
Total	30 marks

Reference / Text –Books / Additional Reading:

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



PAPER NO – 06:

BM-02: Merchant Banking and Financial Services – I:

Credit: 03

Marks: 100
Marks: Semester End Examination: 70
Continues Internal Evaluation: 30

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

UNIT	DETAILED SYLLABUS	TEACHING HOURS	MARKS / WEIGHT
Unit – I	<u>Introduction to Merchant Banking:</u> ♣ Nature of Merchant banking ♣ Functions ♣ Merchant Banking in India ♣ Importance of Merchant Bank ♣ SEBI guidelines for merchant bankers	09	14
Unit – II	<u>Role of Merchant bankers in fund raising</u> ♣ Contribution in public issue ♣ Managing public issue ♣ Private placement ♣ Raising public deposits ♣ Challenges to Merchant banks in India	09	14
Unit – III	<u>Security Rating:</u> ♣ Definition ♣ Nature of rating ♣ Determinants of quality ratings ♣ Utility of rating ♣ Rating Agencies ♣ Credit Rating Information Services of India Limited	09	14
Unit – IV	<u>CRISIL Rating Symbols</u> ♣ ICRA Rating Symbols ♣ CARE Rating Symbols ♣ Advantages and Types of Credit Rating ♣ Project Appraisal ♣ Project Life Cycle ♣ Capital cost and Social cost benefit analysis	09	14
Unit – V	<u>Concept of Computerization in Banking Sector:</u> ♣ Effect on Employment and Employees	09	14

Break up of continuous internal evaluation:

1. Test	10 marks
2. Assignment	10 marks
3. Take Home Examination / Presentation / Seminar	10 marks
Total	30 marks

Reference / Text –Books / Additional Reading:

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



PAPER NO – 07:

BM-03: Commercial Bank Management – I:

Credit: 03

Marks: 100

Marks: Semester End Examination: 70

Continues Internal Evaluation: 30

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

UNIT	DETAILED SYLLABUS	TEACHING HOURS	MARKS / WEIGHT
Unit – I	<u>Principles of Banking:</u> ♣ Definition of bank ♣ Creation of money ♣ Present structure of commercial bank ♣ Working & progress of banking activities in India ♣ Brief history ♣ Banks in India ♣ Functions of Commercial Bank Agency ♣ Banking in the Indian context	09	14
Unit – II	<u>Management Principles in Banks:</u> ♣ Managerial functions in banks ♣ Functions of a bank manager ♣ Hierarchy, Individual and group behavior ♣ Personnel Management ♣ Inspector, local advisory committee	09	14
Unit – III	♣ Recruitment ♣ Selection ♣ Training ♣ Promotion ♣ Transfer ♣ Controlling	09	14
Unit – IV	<u>Types of bank accounts, bank deposits:</u> ♣ Nature of lending ♣ Principal for secure bank lending's ♣ Branch Banking Vs Unit Banking	09	14
Unit – V	Latest: Banking Trends	09	14

Break up of continuous internal evaluation:

1. Test	10 marks
2. Assignment	10 marks
3. Take Home Examination / Presentation / Seminar	10 marks
Total	30 marks

Reference / Text –Books / Additional Reading:

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



OPTIONAL GROUP (2): MARKETING:

PAPER NO – 05:

BM-01:Principals of Marketing – I:

Credit: 03

Total Marks: 100

Marks: Semester End Examination: 70

Continues Internal Evaluation: 30

Objective: The objective of this course is to help students to understand the concept marketing and its applications.

UNIT	DETAILED SYLLABUS	TEACHING HOURS	MARKS / WEIGHT
Unit – I	<u>Introduction:</u> ♣ Nature and scope of marketing ♣ Importance of marketing as a business function, and in the economy ♣ Marketing concepts-traditional and modern ♣ Selling vs. marketing	9	14
Unit – II	<u>4Ps-Marketing mix, Marketing environment, Consumer Behaviour:</u> ♣ Nature, significance, scope and factors influencing consumer behaviour	9	14
Unit – III	<u>Market segmentation -concept and importance:</u> ♣ Bases of market segmentation for consumer market and business market, Market targeting.	9	14
Unit – IV	<u>Product:</u> ♣ Concept of product, consumer, and industrial goods ♣ Product planning and development ♣ Packaging -role and functions ♣ Brand name and trade mark ♣ After sales service ♣ Product life cycle concept.	9	14
Unit – V	<u>Price:</u> ♣ Importance of price in the marketing mix ♣ Factors affecting price of a product/service ♣ Pricing Policies & Strategies, Resale Price Maintenance, Discounts and rebates	9	14

Break up of continuous internal evaluation:

1. Test	10 marks
2. Assignment	10 marks
3. Take Home Examination / Presentation / Seminar	<u>10</u> marks
Total	30 marks

Reference / Text –Books / Additional Reading:

- Philip Kotler: Marketing Management Englewood Cliffs; Prentice Hall, NJ.
- William M. Pride and O.C. Perrell: Marketing: Houghton-Mifflin Boston.
- Stanton W.J.,-Etzel Michael J., and Walker Bruce J; Fundamentals of Marketing; McGraw-Hill, New York
- Lamb ChariesW.-Halr Joseph F., and McDaniel Carl: Principles of Marketing; South-Western-Publishing, Cincinnati, Ohio
- Cravens David W, Hills Gerald E., Woodruff Robert B: Marketing Management: Richard D. tiwin, Homewood, Illinois.
- Kotler Philip and Armstrong Gary: Principles of Marketing; Prentice-Hall of India, New Delhi.
- PutmerR.M: The New Marketing; McMillan, New York.
- McCarthy J.E: Basic Marketing - A Managerial Approach; McGraw Hill, New York.
- Cundiff, Edward W and Stiu R.R: Basic Marketing-Concepts, Decisions and Strategies; Prentice Hall, New Delhi.
- Bushkirk, Richard H.: Principles of Marketing; Oryden Pren, Illinois.



PAPER NO – 06:

BM-02: International Marketing – I:

Credit: 03

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

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

UNIT	DETAILED SYLLABUS	TEACHING HOURS	MARKS / WEIGHT
Unit – I	<u>International Marketing:</u> ♣ Nature, definition, and scope of international marketing ♣ Domestic marketing vs. international marketing ♣ International marketing environment -external and internal.	9	14
Unit – II	<u>Identifying and Selecting Foreign Market:</u> ♣ Meaning. Importance, Market Selection Process ♣ Determinants of Market Selection ♣ Foreign market entry mode decisions	9	14
Unit – III	<u>Product Planning for International Market:</u> ♣ Product designing ♣ Standardization vs adaptation	9	14
Unit – IV	<u>International Pricing:</u> ♣ Factors influencing international price ♣ Pricing process-process and methods ♣ International price quotation and payment terms.	9	14
Unit – V	<u>Promotion of Product/Services Abroad:</u> ♣ Methods of international promotion ♣ Direct mail and sales literature ♣ Trade fairs and exhibitions ♣ International Advertising ♣ Personal selling	9	14

Break up of continuous internal evaluation:

1. Test	10 marks
2. Assignment	10 marks
3. Take Home Examination / Presentation / Seminar	<u>10</u> marks
Total	30 marks

Reference / Text –Books / Additional Reading:

- Bhattacharya R.L. and Varshney B: International Marketing Management; Sultan chand, New Delhi.
- Bhattacharya B: Export Marketing Strategies for Success: Global Press, New Delhi.
- Keegan W.J: Multinational Marketing Management; Prentice Hall, New Delhi.
- Kriptani V: International Marketing; Prentice Hall New Delhi.
- Taggart J.H and Moder Mott M.C: The Essence of International Business; Prentice Hall New Delhi.
- Kotler Phillip: Principles of Marketing; Prentice Hall New Delhi.
- Fayer Weather John: International Marketing; Prentice Hall, NJ.
- Caterora P.M. and Keavenay S.M: Marketing an International Perspective; Erwin Homewood, Illinois.
- Patiwala, Stanley J: The Essence of International Marketing; Prentice Hall, New Delhi.
- Warren Keegan. Global Marketing. Prentice Hall of India
- Philip R. Cateora & John I.Graham. International Marketing. Tata McGraw Hill
- P.Subbarao.International! Business. Himalaya Publishing House
- Francis Cherunilam. International Marketing, Himalaya Publishing House



PAPER NO – 07:

BM-03: Personal Selling – I:

Credit: 03

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

Objective: The objective of this course is to enable students learn the fundamentals of personal selling and steps involved in the selling process.

UNIT	DETAILED SYLLABUS	TEACHING HOURS	MARKS / WEIGHT
Unit – I	<u>Personal Selling:</u> ♣ Nature and importance ♣ Functions of a salesman ♣ Types of selling ♣ Qualities of Salesman ♣ Personal selling as a career	9	14
Unit – II	<u>Salesmanship and Salesman:</u> ♣ Buyer-seller dyads ♣ Product knowledge ♣ Customer knowledge - buying motives and selling points	9	14
Unit – III	<u>Scientific Selling Process:</u> ♣ Basic steps in personal selling-prospecting, pre-approach and qualifying.	9	14
Unit – IV	<u>Approach and Presentation:</u> ♣ Methods of approaching a customer ♣ Presentation process and styles ♣ Presentation planning	9	14
Unit – V	<u>Objection Handling:</u> ♣ Types of objections ♣ Handling customer objections.	9	14

Break up of continuous internal evaluation:

1. Test	10 marks
2. Assignment	10 marks
3. Take Home Examination / Presentation / Seminar	<u>10</u> marks
Total	30 marks

Reference / Text –Books / Additional Reading:

1. Condif, Still and Govani et.al: Sales Management;; Prentice Hall India, New Delhi.
2. Smith R: Sales Management; Prentice Hall of India, New Delhi.
3. Vaccaro J.P: Sales Management - Text; Cases & Readings: Prentice Hall, New Delhi.
4. Harper H.W: Modern Advertising : Practice and Principles; McGraw Hill, New York.
5. Condif E.W. and Still R.R: Basic Marketing -Concepts , Decisions and Strategy; Prentice Hall of India, New Delhi.
6. Delhi.
7. Brink Edward L. and Kelly W.T: The Management of Promotion: Prentice Hall, New York.
8. Kotler Philip: Marketing Management: Prentice Hall, New Jersey.



OPTIONAL GROUP (3): ACCOUNTING & FINANCE:

PAPER NO – 05:

AC-01: Corporate Accounting (Auditing) – I:

Credit: 03

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

Objective: The objective of this course is to enable the students to have such minimum knowledge of Finance and Accounting as it is applicable to Business and Corporate situations.

UNIT	DETAILED SYLLABUS	TEACHING HOURS	MARKS / WEIGHT
Unit – I	Auditing: Introduction, Meaning & Objectives	9	14+6
Unit – II	Types of Audit	9	14+6
Unit – III	<u>Audit Process:</u> ♣ Audit programmes ♣ Audit and books ♣ Working papers and evidences. ♣ Consideration for commencing audit.	9	14+6
Unit – IV	Internal Check system and internal control	9	14+6
Unit – V	<u>Recent Trends in auditing:</u> ♣ Nature and significance of cost audit ♣ Tax audit ♣ Management audit	9	14+6

Break up of continuous internal evaluation:

1. Test	10 marks
2. Assignment	10 marks
3. Take Home Examination / Presentation / Seminar	10 marks
Total	30 marks

Reference / Text –Books / Additional Reading:

1. Gupta Kamal – Contemporary Auditing, Tata Mc Graw Hill.
2. Tandon B. N. – Principle of Auditing, S. Chand.
3. Pagare Dinkar – Principles and Practice of Auditing, S. Chand.
4. Sharma T. R. – Auditing Principles and Problems, Sahitya Bhavan, Agra.



PAPER NO – 06:

AC-02: Corporate Accounting (Govt. Utility A/C) – I:

Credit: 03

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

Objective: The objective of this course is to enable the students to have such minimum knowledge of Finance and Accounting as it is applicable to Business and Corporate situations.

UNIT	DETAILED SYLLABUS	TEACHING HOURS	MARKS / WEIGHT
Unit – I	<u>Insurance Policy and Claims: Fire Insurance:</u> ♣ Stock Insurance ♣ Consequential loss or profit ♣ Comprehensive policy	9	14+6
Unit – II	Undertaking Commission Account	9	14+6
Unit – III	<u>Investment Account:</u> ♣ Investment Debentures Accounts ♣ Investment Preference Share Accounts. ♣ Investment Equity Sharers Account.	9	14+6
Unit – IV	<u>Government Accounts in India – I (Theory):</u> ♣ General Principles ♣ Indian Audit and Account Department	9	14+6
Unit – V	<u>Government Accounts in India – II (Theory)</u> ♣ Controller and Auditor General and Public Accounts Committee ♣ Financial Administration	9	14+6

Break up of continuous internal evaluation:

1. Test	10 marks
2. Assignment	10 marks
3. Take Home Examination / Presentation / Seminar	<u>10</u> marks
Total	30 marks

Reference / Text –Books / Additional Reading:

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



PAPER NO – 07:

AC-03: Corporate Accounting – I:

Credit: 03

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

Objective: The objective of this course is to enable the students to have such minimum knowledge of Finance and Accounting as it is applicable to Business and Corporate situations.

UNIT	DETAILED SYLLABUS	TEACHING HOURS	MARKS / WEIGHT
Unit – I	<u>Banking Companies Account:</u> ♣ General Legal Provision ♣ Preparation of P & L Account and Balance Sheet ♣ Accounting Treatment	9	14+6
Unit – II	<u>Company Liquidation Accounts:</u> ♣ Meaning of Liquidation ♣ Modes of Winding up <u>Accounts:</u> ♣ Liquidator's Final Statement of Accounts	9	14+6
Unit – III	<u>Divisional Performance Measurement:</u> ♣ Meaning–Concept and Characteristics of Division ♣ Methods for Measuring Divisional Performance a. Return on Investment Method b. Residual Income Method c. Sales Volume, Contribution and Controllable Profit	9	14+6
Unit – IV	Statutory Report (Only Theory)	9	14+6
Unit – V	<u>Value Added Accounting:</u> ♣ Meaning–Concept and Definition of Value Added ♣ Preparation of Value Added Statement ♣ Uses of Value Added Reporting	9	14+6

Break up of continuous internal evaluation:

1. Test	10 marks
2. Assignment	10 marks
3. Take Home Examination / Presentation / Seminar	10 marks
Total	30 marks

Reference / Text –Books / Additional Reading:

1. Maheshwari S. N. – Corporate Accounting, Vikas Publishing
2. B. M. Agarwal – Company Accounts, Suchita Prakashan
3. R. L. Gupta – Advanced Accountancy – II, Sultan Chand & Sons
4. M. C. Shukla – Advanced Accounts, S. Chand.



OPTIONAL GROUP (4): MANAGERIAL INFORMATION PROCESSES (M.I.P.):

PAPER NO – 05:

MIP-01: IT & Its Application – I (DOS/Windows/Word/PP):

Credit: 03

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

UNIT	DETAILED SYLLABUS	TEACHING HOURS	MARKS / WEIGHT
Unit – I	<u>Introduction:</u> ♣ Introduction to Personal Computer ♣ I/O Devices ♣ Concept of Hardware & Software, Computer Application ♣ Overview of Basic Operating System – MS-DOS, Windows ♣ Classification of PC Software ♣ Introduction to Computer Language, Translator	9	14
Unit – II	<u>Introduction to OS & Editor:</u> ♣ DOS Internal & External Commands ♣ Windows Environment – Desktop, File, Folders, Icons, Windows Explorer, Control Panel, Windows Accessories, Recycle bin, Task Bar ♣ Introduction to Editors – Edit, Notepad, WordPad	9	14
Unit – III	<u>Word Processing – I:</u> ♣ Introduction to Word Processing ♣ Examples of some Popular WP Packages & Application of WP ♣ Creation, Editing, Formatting of Documents ♣ Global Search & Replacement of Text	9	14
Unit– IV	<u>Word Processing – I:</u> ♣ Table Facility ♣ Change Case Facility ♣ Tab Facility, Mail Merge, Macros Facility ♣ Spelling Checker & Other Advanced Features of MS-Word	9	14
Unit – V	<u>Presentation:</u> ♣ Importance of Presentation Software ♣ Introduction to Power-Point – Concept of Slide & Presentation, Slide Layout, Different Slide Views, Slide Show Options ♣ Working with text and Pictures, Presentation of Slide show with Animation	9	14

Break up of continuous internal evaluation:

1. Test	10 marks
2. Assignment	10 marks
3. Take Home Examination / Presentation / Seminar	<u>10 marks</u>
Total	30 marks

Reference / Text –Books / Additional Reading:

- Office – 2007 – RPB Publication
- Office – 2007 Bible – John Walkenbach, Herb Tyson
- Teach yourself Visual MS Office – 2007 – Sherry Kinkoph



PAPER NO – 06:

MIP-02: IT & Its Application – II (Excel/Access):

Credit: 03

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

UNIT	DETAILED SYLLABUS	TEACHING HOURS	MARKS / WEIGHT
Unit – I	<u>Spreadsheet – I:</u> ♣ Introduction to Spreadsheet ♣ Some Popular Spreadsheet Packages on different OS Platforms ♣ Application of Spreadsheet	9	14
Unit – II	<u>Spreadsheet – II:</u> ♣ Building Spreadsheet using Formulas ♣ Conditions and Calculations ♣ Sorting Database, Conditional Formatting	9	14
Unit – III	<u>Spreadsheet – III:</u> ♣ Mathematical ♣ Statistical ♣ Logical ♣ Date & Time ♣ Text Functions Processing	9	14
Unit- IV	<u>Spreadsheet – IV:</u> ♣ Graph Facility ♣ Subtotal ♣ Pivot Tables ♣ Other advance Features of MS-Excel	9	14
Unit – V	<u>MS-Access:</u> ♣ Introduction to MS-Access ♣ Data Types ♣ Creating Database, Table, Query, Report, Forms ♣ Managing Database with Simple Database Problems	9	14

Break up of continuous internal evaluation:

1. Test	10 marks
2. Assignment	10 marks
3. Take Home Examination / Presentation / Seminar	<u>10 marks</u>
Total	30 marks

Reference / Text –Books / Additional Reading:

1. PC-Software for Windows made simple by R.K. Taxali (Tata McGraw Hill)
2. Office – 2007 – RPB Publication
3. Office – 2007 Bible – John Walkenbach, Herb Tyson
4. Teach yourself Visual MS Office – 2007 – Sherry Kinkoph



PAPER NO – 07:

MIP-03: Practical:

Credit: 03

Total Marks: 100 Marks

\Practical based on Paper No.	PRACTICAL HOURS (TOTAL 90 HOURS)	MARKS / WEIGHT
MIP – 01	45	50
MIP – 02	45	50



OPTIONAL GROUP (5): STATISTICS:

PAPER NO – 05:

ST-01: Mathematical Statistics – I:

Credit: 03

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

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

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

Break up of continuous internal evaluation:

1. Test	10 marks
2. Assignment	10 marks
3. Take Home Examination / Presentation / Seminar	10 marks
Total	30 marks

Reference / Text –Books / Additional Reading:

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



PAPER NO – 06:

ST-02: Statistical Inference – I:

Credit: 03

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

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

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

Break up of continuous internal evaluation:

1. Test	10 marks
2. Assignment	10 marks
3. Take Home Examination / Presentation / Seminar	<u>10</u> marks
Total	30 marks

Reference / Text –Books / Additional Reading:

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



PAPER NO – 07:

ST-03: Statistical Quality Control – I:

Credit: 03

Total Marks: 100 Marks

Marks: Semester End Examination: 70 Marks

Internal Evaluation: 30 Marks

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

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

Break up of continuous internal evaluation:

1. Test	10 marks
2. Assignment	10 marks
3. Take Home Examination / Presentation / Seminar	10 marks
Total	30 marks

Reference / Text –Books / Additional Reading:

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



B.Com.
SEMESTER – IV

PAPER NO – 01: Business Communication – IV:

Credit: 03

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

UNIT	DETAILED SYLLABUS	TEACHING HOURS	MARKS / WEIGHT
Unit – I	Public Speaking: Components of Speech: Introduction-Body-Conclusion Presentation Method: Impromptu Speech-Memorizing-Reading- Audience Analysis- Body Language of Speaker-Voice Modulation- Use of Visuals- Audience Feedback	12	14+6
Unit – II	Sales Letters: Importance of Sales Letter-Sales Letter as Ambassador of Businessmen -A-I-D-C-A; Pattern-Sales Letters on various white goods & daily Utility products. eg. washing machine; Colour LCD; Two wheelers; four wheelers etc.	08	14+6
Unit – III	Business Reports: Defining Reports- Structure of report- Characteristics of a Good Report- Reports by Individual – Reports by Committee and Subcommittee	10	14+6
Unit – IV	Personnel Correspondence Interview Letters – Letter of Appointment- Letter of Job Confirmation- Letter of Promotion- Resignation Letters- Testimonials- Memo Letters	05	14+6
Unit – V	Questionnaire Define Questionnaire-Characteristics of Good Questionnaire- Questionnaires on Survey of various habits- Academic Educational Survey- Socio- Economic Survey-Market Research and Commercial Survey.	10	14+6

Break up of continuous internal evaluation:

1. Test	10 marks
2. Assignment	10 marks
3. Take Home Examination / Presentation / Seminar	10 marks
Total	30 marks

Reference / Text –Books / Additional Reading:

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



PAPER NO. – 02: Indian Economy – II (Problems of Indian Economic Development – II):

Credit: 03

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

UNIT	DETAILED SYLLABUS	TEACHING HOURS	MARKS / WEIGHT
Unit – I	<u>Social Infrastructure and social sector:</u> (A) Concept of social sector and Social Infrastructure (B) Causes of Importance of Development of Social Infrastructure (C) Development of Education in India. (D) Development of Health Infrastructure.	9	14+6
Unit – II	<u>The Parallel Economy in India:</u> (E) Meaning (F) Estimates of Black Income in India (G) A review of the Various estimates of black income (H) Factors responsible for generation of Black money (I) Impact of Black Incomes on the Economic and Social system	9	14+6
Unit – III	<u>Balanced Regional Development:</u> (A) Indicators of Regional Imbalance (B) Causes of Regional Imbalances (C) Policy measures to Remove Regional Disparities	9	14+6
Unit – IV	<u>Indian Financial System:</u> (A) Functions of Reserve Bank of India (B) Objectives of Monetary Policy (C) Current Monetary Policy. (D) Micro Finance	9	14+6
Unit – V	<u>Indian Public Finance:</u> (A) Objectives of Tax Policy in India (B) Main Characteristics of India's Tax System (C) Limitations of India's Tax Structure (D) Trends of Revenues and Expenditure of the Central Government (E) Public Debt and Deficit Financing in India	9	14+6

Break up of continuous internal evaluation:

1. Test	10 marks
2. Assignment	10 marks
3. Take Home Examination / Presentation / Seminar	10 marks
Total	30 marks

Reference / Text –Books / Additional Reading:

1. Indian Economy (61th Edition),: Ruddar Datt & K.P,M. Sundharam, S. Chand & Co Ltd. New Delhi.
2. Indian Economy, Mishra & Puri, Himalaya Publishing House.
3. Indian Economy, A. N. Agrawal, Wishva Prakashan, New Delhi.



PAPER NO – 03: Income Tax – II:

Credit: 03

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

Objective: This course helps students to develop basic understanding of the income tax.

UNIT	DETAILED SYLLABUS	TEACHING HOURS	MARKS / WEIGHT
Unit – I	<p><u>Heads of Income – 3:</u> Profits and Gains of business or profession.</p> <ol style="list-style-type: none"> 1. Meaning of Business and profession 2. Income from different business 3. Income included under this head 4. Important point about computation of business income 5. Deductions expressly allowed and disallowed. 6. Computation of taxable income from profit and gains of business or professions 	9	14 + 6
Unit – II	<p><u>Heads of Income – 4 Capital Gains:</u></p> <ol style="list-style-type: none"> 1. Meaning of capital assets 2. Kinds of capital asset 3. Meaning and kind of capital gain 4. Computation of taxable capital gain 5. Set-off and carry forward of capital loss. 	9	14 + 6
Unit – III	<p><u>Heads of Incomes – 5</u></p> <p>(A) Income from other sources</p> <ol style="list-style-type: none"> 1. Income chargeable under the head income from other sources 2. Other income under this head 3. Income of dividend and interest on securities 4. Deductions allowed 5. New provision for casual income 6. Amount not deductible <p>(B) Computation of total income of individuals</p> <ol style="list-style-type: none"> 1. Income of other person included in assesee's total income 2. Concealed or unexplained in income-unexplained cash credits, money etc. 3. Set-off and carry forward of losses 	9	14 + 6
Unit – IV	<p>(A) <u>Exemptions., Deductions and relief's:</u></p> <ol style="list-style-type: none"> 1. Classification of exemption 2. Exempted incomes 3. Deduction in respect of payments u/s 80C, 80CCC, 80CCD, 80D, 80G, 80DDB, 80E 4. Relief's <p>(B) <u>Assessment procedure and collection of taxes:</u></p> <ol style="list-style-type: none"> 1. Return of income 2. Time for filling the return 3. Permanent account number 4. Meaning of assessment 5. Types of assessment 6. Recovery of tax, Tax deducted at source, Advance payment of tax 7. Rectification of mistake 8. Tax Evasion, Tax avoidance and tax planning 	9	14 + 6
Unit – V	<p><u>Gujarat Value added tax act – 2003:</u></p> <ol style="list-style-type: none"> 1. Introduction 	9	14 + 6



	2. Gujarat value added tax act – 2003 3. Gujarat value added tax rules 4. Some definitions 5. Incidence of tax, Tax credit etc. 6. Registration		
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N.B. Latest change in income tax rules during each year by ministry of finance, Government of India is required.

Break up of continuous internal evaluation:

1. Test	10 marks
2. Assignment	10 marks
3. Take Home Examination / Presentation / Seminar	<u>10</u> marks
Total	30 marks

Reference / Text –Books / Additional Reading:

1. Taxation Sudhir prakashan
2. Taxation C.J. & company
3. Tax Ready reckoner – Mukesh Patel
4. Karverya Parichay – Sudhir Prakashan
5. Avakvera Parichay – C. Jamnadas & Com.



PAPER NO – 04: Business Management Principals & Practice – IV (Marketing Management):

Credit: 03

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

UNIT	DETAILED SYLLABUS	TEACHING HOURS	MARKS / WEIGHT
Unit – I	Marketing: Concept – Definition – Function – Difference Between Marketing & Selling	9	14+6
Unit – II	Marketing Concept: Production Concept – Selling Concept – Marketing Concept –Social Concept – Marketing Mix (4'p) The Four P's of The Marketing Mix	9	14+6
Unit – III	Product Planning: Product – Meaning – Product Line – Product Mix – Product Life Cycle – Physical Distribution & Its Factors	9	14+6
Unit – IV	Marketing Promotion: Sales Promotion – Advertising – Salesmanship - Publicity	9	14+6
Unit – V	Pricing Policy: Meaning – Objectives & Factors Influencing Price Determination & Price Policies	9	14+6

Break up of continuous internal evaluation:

1. Test	10 marks
2. Assignment	10 marks
3. Take Home Examination / Presentation / Seminar	10 marks
Total	30 marks

Reference / Text –Books / Additional Reading:

TITLE	AUTHOR	PUBLISHER
mkkg	Aa sl p3e	pdylr pkkn
mkkg	vLAcpak	7e# pkkn
Vai` Jy sea n	JeAe. dsq	pdylr pkkn
Vai` Jy sea n	3Lj era'val a	d9` gjra' yin.
66akly WvS4aAneseal n	3Lj era` a	bLAe.xah
b=r sea n	sLj evda	xItl pkkn
mkkg mje'ntS	IL.Aa.p3e	Atli pkkn
mkkg mje'ntS	J8I pe6I	sLj maks
Vai` Jy sea n	J8I pe6I	sLj maks
Vai` Jy sea n	3Lj era` a	bLAe.xah
Mnv sx6n sea n	J8I pe6I	sLj maks
Modern Marketing Management	Nais-John	Himalaya Publisher
Marketing Management	Philip Kotlor	
Marketing Management	C.B.Gupta& Rajan	
Marketing Management		Kitabmahal
Bussiness Organization & Management	T.J,Rana	Sudhir Prakashan
Human Resource Mngement	T.J,Rana	B.S.Shah
Personnel Management	C.B.Memoria	
Personnel Management & Industrial Relation in India	R.S.Davar	
Management Theory & Practice	J.S.Chandan	
Principles & Practice of Management	L.M.Prasad	



OPTIONAL GROUP (1): BANKING & INSURANCE:

PAPER NO – 05:

BM-04: Fundamentals of Insurance – I:

Credit: 03

Marks: 100
Marks: Semester End Examination: 70
Continues Internal Evaluation: 30

Objective: (I) The paper is concerned towards history of Insurance.
(II) This course enables the students to know the fundamentals of Insurance.
(III) The course will make the students learn about the nature and evolution of Insurance.
(IV) To expose the students to procedural part and documentation in insurance business

UNIT	DETAILED SYLLABUS	TEACHING HOURS	MARKS / WEIGHT
Unit – I	<u>An introduction to Insurance:</u> ♣ Definition and Nature of Insurance Evolution of Insurance ♣ Purpose and need of insurance ♣ Role and Important of Insurance Nature of Life Insurance	09	14
Unit – II	<u>Short details about various Insurance Institutions:</u> ♣ Insurance as a security tool ♣ Economic and commercial significance of insurance ♣ Functions & characteristics of insurance	09	14
Unit – III	<u>Fundamentals of Agency law:</u> ♣ Definition of an agent ♣ Agents regulations, agent’s compensation ♣ Functions of the agent ♣ Medical underwriting-nomination-procedure for settlement of policy claim	09	14
Unit – IV	<u>Types of insurance contract:</u> ♣ Personal insurance ♣ Property insurance ♣ Fundamentals/Features of Life Insurance Contract - primary and secondary-Insurable interest ♣ Utmost good faith ♣ Assignment and nomination ♣ Warranties ♣ Policy construction	09	14
Unit – V	<u>Institutes for Insurance Education and training:</u> ♣ Career in Insurance ♣ Insurance List of websites related to insurance industry	09	14

Break up of continuous internal evaluation:

1. Test	10 marks
2. Assignment	10 marks
3. Take Home Examination / Presentation / Seminar	10 marks
Total	30 marks

Reference / Text –Books / Additional Reading:

- Mishra M .N : Insurance Principles and Practises; S.Chand & Co; New Delhi
- Insurance Regulatory Development Act 1999
- Life Insurance Corporation Act 1956
- Kshitij Patukale: Insurance for Every One; Macmillan India Ltd
- I.C. -01 Principles of Insurance , Insurance Institute of India
- McCarthy J.E. : Basic Marketing –A Managerial Approach :McGraw Hill ,New York.



PAPER NO – 06:

BM-05: Insurance Management – I:

Credit: 03

Marks: 100
Marks: Semester End Examination: 70
Continues Internal Evaluation: 30

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

UNIT	DETAILED SYLLABUS	TEACHING HOURS	MARKS / WEIGHT
Unit – I	Comparison between different products offered vis -a -vis premium and coverage-Tax benefits- pricing policies-channels of distribution-Endowment policies	09	14
Unit – II	Insurance documents including proposal forms and other relevant forms - First premium receipt –Renewal premium receipt – Endorsement – Renewal notice/bonus notice – Policy Documents	09	14
Unit – III	Computation of Premium and Bonus- Calculation of premium – Calculation of rebates – Extra premium - Surrender value and paid up value –Maturity –Claim documents forms –Premium Payment – Lapse & Renewal	09	14
Unit – IV	Set-up of Life Insurance Organization -Company profile – Life cycle needs – matching of the customer’s needs and requirement to available product	09	14
Unit – V	Insurance Marketing- ULIPs	09	14

Break up of continuous internal evaluation:

1. Test	10 marks
2. Assignment	10 marks
3. Take Home Examination / Presentation / Seminar	10 marks
Total	30 marks

Reference / Text –Books / Additional Reading:

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



PAPER NO – 07:

BM-06: Legislative Insurance Framework – I:

Credit: 03

Marks: 100

Marks: Semester End Examination: 70

Continues Internal Evaluation: 30

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

UNIT	DETAILED SYLLABUS	TEACHING HOURS	MARKS / WEIGHT
Unit – I	Insurance Act 1938-Agents Regulations	09	14
Unit – II	L I C Act 1956	09	14
Unit – III	IRDA Act, 1999- code of conduct in advertisement and publicity areas	09	14
Unit – IV	Consumer Protection Act - Ombudsman Scheme - Income Tax Act – Married women property act and contract act as relevant to the conduct of Insurance Business – Health related insurance	09	14
Unit – V	Specimen of proposal/application form for Insurance agent.- Insurance terminology	09	14

Break up of continuous internal evaluation:

1. Test	10 marks
2. Assignment	10 marks
3. Take Home Examination / Presentation / Seminar	10 marks
Total	30 marks

Reference / Text –Books / Additional Reading:

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



OPTIONAL GROUP (2): MARKETING:

PAPER NO – 05:

BM-04: Advertising & Sales Promotion – I:

Credit: 03

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

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

UNIT	DETAILED SYLLABUS	TEACHING HOURS	MARKS / WEIGHT
Unit – I	<u>Communication Process:</u> ♣ Basic communication process, role of source ♣ Encoding and decoding of message, media, audience, feedback, and noise. <u>Advertising and Communication mix:</u> ♣ Different advertising functions ♣ Types of advertising	9	14
Unit – II	<u>Economic aspects of advertising</u> ♣ Advertising process - an overview ♣ Setting advertising objectives and budget	9	14
Unit – III	<u>Creative Aspects of Advertising:</u> ♣ Advertising appeals, copy writing, headlines, illustration, message, copy types ♣ Developing a sample copy, Campaign planning	9	14
Unit – IV	<u>Advertising Media:</u> ♣ Meaning and significance ♣ Different types of media ♣ Media planning and scheduling	9	14
Unit – V	<u>Impact of Advertising:</u> ♣ Advertising agency roles, relationship with clients, advertising department ♣ Measuring advertising effectiveness ♣ Legal and ethical aspects of advertising	9	14

Break up of continuous internal evaluation:

1. Test	10 marks
2. Assignment	10 marks
3. Take Home Examination / Presentation / Seminar	<u>10</u> marks
Total	30 marks

Reference / Text –Books / Additional Reading:

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



PAPER NO – 06:

BM-05: Agriculture & Rural Marketing – I:

Credit: 03

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

Objective: The objective of this course is to expose the students to the peculiarities of agricultural and rural marketing in the Indian context.

UNIT	DETAILED SYLLABUS	TEACHING HOURS	MARKS / WEIGHT
Unit – I	<u>Rural Marketing importance, nature, and scope:</u> ❖ Rural vs urban marketing ❖ Definition of rural area <u>Understanding Rural Marketing Environment:</u> ❖ Geographical, economic, socio-cultural and infrastructural factors and their influence on marketing operations.	9	14
Unit – II	<u>Rural Consumer:</u> ❖ Models of consumer behaviour, buyer characteristics, buying decision process, buying behaviour patterns and influences, buying evaluation procedure.	9	14
Unit – III	<u>Rural Marketing Information System:</u> ❖ Introduction, concepts, significance, internal reporting system, marketing intelligence system, marketing research system, decision support system, MR-the rural way, urban v/s rural market research.	9	14
Unit – IV	<u>Rural Market Segmentation:</u> ❖ Concept and process, segmentation, degrees of segmentation, guides of effective segmentation, bases of segmentation, targeting and positioning in rural markets.	9	14
Unit – V	<u>Marketing of Agricultural Inputs:</u> ❖ Pricing and distribution of agricultural products <u>Role of government and organizations in marketing of agricultural products:</u> ❖ Cooperative marketing ❖ Problems in agricultural marketing	9	14

Break up of continuous internal evaluation:

1. Test	10 marks
2. Assignment	10 marks
3. Take Home Examination / Presentation / Seminar	<u>10</u> marks
Total	30 marks

Reference / Text –Books / Additional Reading:

1. Rajagopal: Management Rural Business; Wheeler Publications, New Delhi.
2. Neelameghan S: Marketing in India: Cases and Readings; Vikas Publishing House, New Delhi.
3. Gopaldaswamy TP: Rural Marketing; Wheeler Publishers, New Delhi.
4. Nayyar H and Ramaswamy P: Globalization and Agricultural Marketing; Rawat Publications, Jaipur.
5. Memoria CB: Agriculture Marketing; Himalaya Publishing House, New Delhi.
6. C.S.G. Krishnamacharyulu & Lalitha Ramakrishnan: Rural marketing: Text and cases; Pearson Edu, Delhi.



PAPER NO – 07:

BM-06: Distribution & Retailing – I:

Credit: 03

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

Objective: The objective of this course is to acquaint students with distribution methods and retailing system.

UNIT	DETAILED SYLLABUS	TEACHING HOURS	MARKS / WEIGHT
Unit – I	<u>Importance of Distribution in Marketing:</u> ♣ Emerging trends and challenges ♣ Distribution channel decisions and logistics issues	9	14
Unit – II	<u>Distribution Channel System:</u> ♣ Functions and types of channels ♣ Channel management	9	14
Unit – III	<u>Channels Selection and Motivation:</u> ♣ Factors affecting channels decision ♣ Motivating channel members ♣ Distribution audit and control	9	14
Unit – IV	<u>Distribution Location Decisions:</u> ♣ Inventory control ♣ Warehousing and transportation planning, Channel Gap Analysis ♣ Sources and types of channel Gaps, Closing channel Gaps	9	14
Unit – V	<u>Alternate Channel Formats:</u> ♣ Concept and significance, Manufacture based, Retailer based, Service provider based, other alternative formats.	9	14

Break up of continuous internal evaluation:

1. Test	10 marks
2. Assignment	10 marks
3. Take Home Examination / Presentation / Seminar	10 marks
Total	30 marks

Reference / Text –Books / Additional Reading:

1. Luiek, Ziegler, et.al: Sales Promotion and Modern Merchandising;
2. Stem, and Ansary, and Coughlan: Marketing Channels; Prentice Hall of India, New Delhi.
3. Wamer, David S.: Marketing and Distribution; McMillan, NY.
4. Pyle Joseph: Marketing Principles; McMillan, NY.
5. Douglas L, et al: Fundamentals of Logistics and Distribution; Tata McGraw Hill, New Delhi..
6. Annet T. C, Erin Enderson, Louis W. S. & Adel I. E.: Marketing Channels; Prentice Hall of India, New Delhi.



OPTIONAL GROUP (3): ACCOUNTING & FINANCE:

PAPER NO – 05:

AC-04: Corporate Accounting (Auditing) – II:

Credit: 03

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

Objective: The objective of this course is to enable the students to have such minimum knowledge of Finance and Accounting as it is applicable to Business and Corporate situations.

UNIT	DETAILED SYLLABUS	TEACHING HOURS	MARKS / WEIGHT
Unit – I	<u>Company Audit-1:</u> ♣ Company Auditor: Appointment – Reappointment, Power, Duties, Liabilities	9	14+6
Unit – II	<u>Company Audit-2:</u> ♣ Auditor’s Report: 1. Standard Report 2. Qualified Report ♣ Divisible Profit and Dividend	9	14+6
Unit – III	Vouching	9	14+6
Unit – IV	Verification of Assets and Liabilities	9	14+6
Unit – V	Investigation	9	14+6

Break up of continuous internal evaluation:

1. Test	10 marks
2. Assignment	10 marks
3. Take Home Examination / Presentation / Seminar	<u>10 marks</u>
Total	30 marks

Reference / Text –Books / Additional Reading:

- Gupta Kamal – Contemporary Auditing, Tata Mc Graw Hill.
- Tandon B. N. – Principle of Auditing, S. Chand.
- Pagare Dinkar – Principles and Practice of Auditing, S. Chand.
- Sharma T. R. – Auditing Principles and Problems, Sahitya Bhavan, Agra.



PAPER NO – 06:

AC-05: Corporate Accounting (Govt. Utility A/C) – II:

Credit: 03

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

Objective: The objective of this course is to enable the students to have such minimum knowledge of Finance and Accounting as it is applicable to Business and Corporate situations.

UNIT	DETAILED SYLLABUS	TEACHING HOURS	MARKS / WEIGHT
Unit – I	General Insurance Companies Account	9	14+6
Unit – II	<u>Insolvency Accounts:</u> ♣ Meaning, Statement of Affairs, Deficiency Account	9	14+6
Unit – III	<u>Accounts of Electricity Company:</u> ♣ Meaning ♣ Difference between Single Account and Double Account System ♣ Advantage of Double Account System ♣ Accounts: Final Accounts of both System	9	14+6
Unit – IV	<u>Hotel Companies Accounts:</u> ♣ Nature of Hotel Business ♣ Hotel Organization ♣ Heads of Revenue and Expenditure ♣ Important Terms ♣ System of Book Keeping	9	14+6
Unit – V	Depreciation, Reserves & Provisions (Theory)	9	14+6

Break up of continuous internal evaluation:

1. Test	10 marks
2. Assignment	10 marks
3. Take Home Examination / Presentation / Seminar	<u>10</u> marks
Total	30 marks

Reference / Text –Books / Additional Reading:

1. R. L. Gupta – Radhaswamy, Advanced Accountancy, S. Chand.
2. Financial Accounting Advanced – B. D. Agrawal, Ramprasad & Sons, Agra.
3. P. C. Itnal – Practicals in Financial Accounts, Atlantic Publishers, New Delhi.



PAPER NO – 07:

AC-06: Corporate Accounting – II:

Credit: 03

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

Objective: The objective of this course is to enable the students to have such minimum knowledge of Finance and Accounting as it is applicable to Business and Corporate situations.

UNIT	DETAILED SYLLABUS	TEACHING HOURS	MARKS / WEIGHT
Unit – I	<u>Absorption of Company:</u> ♣ Meaning, Purchase Consideration ♣ Preparation of P & L Account and Balance Sheet 1. Journal Entries and Accounts in the Books of Vender Company 2. Acquisition Entries and Opening Balance Sheet in the Books of Purchasing Company	9	14+6
Unit – II	<u>Acquisition of Business:</u> ♣ Meaning of Acquisition of Business and its Objectives ♣ Purchase Consideration and Mode of Payment ♣ Accounting Treatment: 1. In the Book of Vendor 2. In the Book of Purchasing Company 3. Collection of Debtors and Payment to Creditors on behalf of Vendors	9	14+6
Unit – III	<u>Profit or Loss Prior to incorporation:</u> ♣ Meaning, Nature and Use ♣ Ascertainment of Such Profit ♣ Base of Apportionments	9	14+6
Unit – IV	<u>Accounts of Government Companies (Theory):</u> ♣ Meaning, Maintenance of Books, Audit, Annual Report	9	14+6
Unit – V	<u>Accounts of Statutory Corporations (Theory):</u> ♣ Meaning, Accounts, Audit, Annual Report	9	14+6

Break up of continuous internal evaluation:

1. Test	10 marks
2. Assignment	10 marks
3. Take Home Examination / Presentation / Seminar	10 marks
Total	30 marks

Reference / Text –Books / Additional Reading:

1. Maheshwari S. N. – Corporate Accounting, Vikas Publishing
2. R. L. Gupta – Advanced Accountancy – II, Sultan Chand & Sons
3. B. M. Agarwal – Company Accounts, Suchita Prakashan
4. M. C. Shukla – Advanced Accounts, S. Chand.



OPTIONAL GROUP (4): MANAGERIAL INFORMATION PROCESSES (M.I.P.)

PAPER NO – 05:

MIP-04: Introduction to Programming Language:

Credit: 03

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

UNIT	DETAILED SYLLABUS	TEACHING HOURS	MARKS / WEIGHT
Unit – I	<u>Introduction of C:</u> ♣ History of C ♣ Importance of C ♣ Basic Structure of C Programmes ♣ Constants & Variables ♣ Data Types	9	14
Unit – II	<u>Operators & I/O Operation:</u> ♣ Arithmetic Operators ♣ Relational Operators ♣ Logical Operators ♣ Assignment Operators ♣ Conditional Operators ♣ Bitwise Operators ♣ Special Operators	9	14
Unit – III	<u>Expressions:</u> ♣ Arithmetic Expressions ♣ Evaluation of Expression ♣ Reading & Writing Character ♣ Formatted Input & Output	9	14
Unit– IV	<u>Decision Making:</u> ♣ Decision Making with IF Statement ♣ Simple IF Statement ♣ The IF...ELSE Statements ♣ Nesting of IF...ELSE Statements ♣ ELSE IF Leader ♣ The Switch Statement ♣ The ?: Operator ♣ The GOTO Statement	9	14
Unit – V	<u>Decision Making & Looping:</u> ♣ The While Statement ♣ The DO Statement ♣ The FOR Statement ♣ Jumps in LOOPS	9	14

Break up of continuous internal evaluation:

- | | |
|---|-----------------|
| 1. Test | 10 marks |
| 2. Assignment | 10 marks |
| 3. Take Home Examination / Presentation / Seminar | <u>10 marks</u> |
| Total | 30 marks |

Reference / Text –Books / Additional Reading:

1. Programming in ANSI 'C' – Balaguruswami: TMH
2. Let Us C by Yasvant Kanitkar



PAPER NO – 06:

MIP-05: Accounting & DTP Package:

Credit: 03

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

UNIT	DETAILED SYLLABUS	TEACHING HOURS	MARKS / WEIGHT
Unit – I	<u>Accounting Concepts – I:</u> ♣ Introduction to Accounting ♣ Double Entry System ♣ Book Keeping System ♣ Classification of Transaction ♣ Types of Accounts ♣ Law of Debits & Credits ♣ Introduction to Tally	9	14
Unit – II	<u>Accounting Concepts – II:</u> ♣ Company Info Menu ♣ Creation & Selection of Company ♣ Gateway of Tally ♣ Ledger Creation ♣ Accounts Group ♣ Voucher Entry	9	14
Unit – III	<u>Transaction & Report – I:</u> ♣ Capital Transaction ♣ Cash & Debits, Purchase, Sale ♣ Return of Sale & Purchase ♣ Depreciation on Assets	9	14
Unit– IV	<u>Transaction Report – II:</u> ♣ Liabilities & Assets Classification ♣ Case & Bank Transaction ♣ Reports	9	14
Unit – V	<u>DTP am Overview:</u> ♣ Introduction to DTP ♣ Various Application of DTP ♣ Introduction to various DTP Packages ♣ Features of DTP Packages ♣ Comparison between Word Processing Packages & DTP Packages ♣ Advantages & Disadvantages of DTP Packages	9	14

Break up of continuous internal evaluation:

1. Test	10 marks
2. Assignment	10 marks
3. Take Home Examination / Presentation / Seminar	<u>10 marks</u>
Total	30 marks

Reference / Text –Books / Additional Reading:

Tally 5.4 Tech Media



PAPER NO – 07:

MIP-06: Practical:

Credit: 03

Total Marks: 100 Marks

Practical based on Paper No.	PRACTICAL HOURS (TOTAL 90 HOURS)	MARKS / WEIGHT
MIP – 04	45	50
MIP – 05	45	50



OPTIONAL GROUP (5): STATISTICS:

PAPER NO – 05:

ST-04: Applied Statistics – I:

Credit: 03

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

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

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

Break up of continuous internal evaluation:

1. Test	10 marks
2. Assignment	10 marks
3. Take Home Examination / Presentation / Seminar	<u>10</u> marks
Total	30 marks

Reference / Text –Books / Additional Reading:

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



PAPER NO – 06

ST-05: Operation Research – I:

Credit: 03

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

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

UNIT	DETAILED SYLLABUS	TEACHING HOURS	MARKS / WEIGHT
Unit – I	Optimization Models – I: Introduction of OR, History of OR, Applications of OR, Linear programming (concepts), Structure of L.P., Assumptions of L.P, Uses and Limitations of Linear Programming.	9	14+6
Unit – II	Optimization Models – II: General and Standard forms of LPP, Graphical method in solving L.P.P, Simplex method for maximum 3 variables and 3 constraints, simple examples based on above models.	9	14+6
Unit – III	Transportation Problem – I: Introduction to Transportation Problem, Mathematical formulation, North – West corner method, Matrix-Minima method & Vogel’s Approximation method for obtaining initial basic feasible solution.	9	14+6
Unit– IV	Transportation Problem – II: Modified Distribution Method (MODI Method) for testing the optimality of a basic feasible solution of Transportation Problem. (Minimization case), Unbalanced Transportation problem and its examples.	9	14+6
Unit – V	Assignment Problem: Mathematical formulation of Assignment Problem. Hungarian method of solving Assignment Problem, Maximization case of Assignment Problem, Unbalanced Assignment problem and its solution. Simple examples based on various models	9	14+6

Break up of continuous internal evaluation:

1. Test	10 marks
2. Assignment	10 marks
3. Take Home Examination / Presentation / Seminar	<u>10</u> marks
Total	30 marks

Reference / Text –Books / Additional Reading:

1. J.K.Sharma: O.R.: Theory & Application – Macmillan India Ltd
2. Kantiswaroop, Gupta and Manmohan: Operations Research- Sultan Chand & Sons
3. Hamdy A. Taha: Operations Research-Prentice Hall of India Private ltd.
4. R.Panneerselvam: Operations Research –Prentice Hall of India Private ltd.
5. V. K. Kapoor: Operations Research (Techniques for Management), Sultan Chand & Sons.



PAPER NO – 07:

ST-06: Introduction to MS-Office & Internet – I:

Credit: 03

Total Marks: 100 Marks

Marks: Semester End Examination: 70 Marks

Internal Evaluation: 30 Marks

Objective: The objective of this course is to enable the students to have such knowledge of MS-Office & Internet-I as is applicable to business and economic situations.

UNIT	DETAILED SYLLABUS	TEACHING HOURS	MARKS / WEIGHT
Unit – I	Introduction to Computers: Introduction, Characteristics of a Computer, History of Computers, Generation of Computers, Classification of Computers, Concepts of Hardware, Software, Operating System. Popular Operating Systems for PCs, Application Programs and Custom Software.	9	14+6
Unit – II	Input/Output Devices: Floppy Disk & Hard Disk, Visual Display Unit, Keyboard, Mouse, CD & DVD ROM. Printers (Line, Dot Matrix, Inkjet, Laser)	9	14+6
Unit – III	Introduction to MS-WORD – I: Concept of Word-Processing, Advantages of Word Processing, Basics in Ms-Word, Editing a Document	9	14+6
Unit– IV	Introduction to MS-WORD – II: Formatting Text and Paragraph, Finding and Replacing Text and Checking Spelling, Columns, Tables and different features of Ms-Word	9	14+6
Unit – V	Internet and Web features: Introduction to Internet, Web Browsers and Browsing, Using a Browser, Electronic Mail, How Email works, Using Email from a personal Computer	9	14+6

Break up of continuous internal evaluation:

1. Test	10 marks
2. Assignment	10 marks
3. Take Home Examination / Presentation / Seminar	10 marks
Total	30 marks

Reference / Text –Books / Additional Reading:

1. PC Software made Simple : R.K. Taxali
2. The Internet Book: Douglas E. Comer



B.Com.
SEMESTER – V

PAPER NO – 01: Business Communication – V:

Credit: 03

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



PAPER NO – 02: Corporate Accounting – I:

Credit: 03

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

Objective: The objective of this course is to enable the students to have such minimum knowledge of Corporate Accounting as it is applicable to Business and Corporate situations

UNIT	DETAILED SYLLABUS	TEACHING HOURS	MARKS / WEIGHT
Unit – I	Transactions of Sharecapital (Issue, Forfeiture and re-issue)	9	14 + 6
Unit – II	Transactions of Debentures (Issue and Redemptions)	9	14 + 6
Unit – III	Redemptions of Preference Share and Distribution of Bonus Shares	9	14 + 6
Unit – IV	Valuation of Goodwill (Theory)	9	14 + 6
Unit – V	Valuation of Share (Theory)	9	14 + 6

Break up of continuous internal evaluation:

1. Test	10 marks
2. Assignment	10 marks
3. Take Home Examination / Presentation / Seminar	10 marks
Total	30 marks

Reference / Text –Books / Additional Reading:

1. Maheshwari S. N. – Advanced Accountancy – Vikas Publishing.
2. Maheshwari S. N. – Corporate Accounting – Vikas Publishing.
3. Rana T. J. and Dalal V. S. – Advanced Accountancy – Sudhir Prakashan.
4. Rana, Dalal, Shah and Shah – Accountancy – Sudhir Prakashan
5. Corporate Accounting – Sudhir Prakashan



PAPER NO – 03: Business Statistics – I:

Credit: 03

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

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

UNIT	DETAILED SYLLABUS	TEACHING HOURS	MARKS / WEIGHT
Unit – I	Correlation: Introduction, Types of correlation, correlation and causation, Methods and studying correlation, Scatter diagram method, Karl pearson’s coefficient of correlation, properties of correlation of coefficient, Interpretation of r, Probable error, Correlation in bivariate frequency table, Spearmans’ Rank correlation method.	9	14+6
Unit – II	Linear Regression Analysis: Introduction, Lines of regression, Angle between the regression lines, Co-efficient of regression, To find mean value from the lines of regression, To find regression Co-efficient and the correlation co-efficient from the two lines of regression, Regression equation for a bivariate frequency table, correlation analysis vs. regression analysis	9	14+6
Unit – III	Association of Attributes: For Two attributes Types of Association, Consistency of data, Proportion method, Comparison of Frequencies method, Yule’s method of coefficient of Association	9	14+6
Unit– IV	Index Numbers: Introduction, Uses of Index numbers, types of index numbers, problems in the construction of index numbers, Methods of constructing index numbers, simple(Un-weighted) Aggregate method, weighted aggregate method, Tests of consistency of index number formulae, Chain indices or chain base index numbers, Uses of chain base index numbers, Limitation of chain base index numbers, Cost of living index numbers, Construction of cost living index numbers, Uses of cost living index numbers, Limitation of index numbers	9	14+6
Unit – V	Time Series Analysis: Introduction, Components of a time series, Secular trend, Short-term variations, Random or irregular variation, Analysis of time series, Measurement of trend, Graphic or free-hand curve fitting method, Method of curve fitting by the principle of least squares, Method of moving averages, Measurement of seasonal variations, Method of simple averages	9	14+6

Break up of continuous internal evaluation:

1. Test	10 marks
2. Assignment	10 marks
3. Take Home Examination / Presentation / Seminar	<u>10</u> marks
Total	30 marks

Reference / Text –Books / Additional Reading:

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



PAPER NO. – 04: Managerial Economics & Business Environment:

Credit: 03

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

Objectives: To acquaint the students with the operation side of economic theory specially with respect to firm and industry. This paper also aims at acquainting the students with the emerging, issues in business at the national and international level. The knowledge of business environment and managerial skill will make them better entrepreneurs.

UNIT	DETAILED SYLLABUS	TEACHING HOURS	MARKS / WEIGHT
Unit – I	<u>Introduction of Managerial Economics:</u> ♣ Meaning of Managerial Economics ♣ Scope of Managerial Economics ♣ Nature of Managerial Economics ♣ Characteristics of Managerial Economics	9	14+6
Unit – II	<u>Basic Concepts:</u> ♣ Incremental Reasoning ♣ Time perspective concept ♣ Discounting principle ♣ Opportunity cost concept ♣ Equi. – Marginal Concept	9	14+6
Unit – III	<u>Demand Forecasting:</u> ♣ Meaning of Demand Forecasting ♣ Objectives of Demand Forecasting ♣ Methods of Demand Forecasting for current and new products ♣ Parameters for an ideal method of Demand Forecasting	9	14+6
Unit – IV	<u>Cost & Pricing:</u> ♣ Cost concepts : Accounting Cost and Economic Cost, Direct and indirect cost, short run cost and long run cost ♣ Pricing of the product of the perishable distinctiveness ♣ Cost plus pricing	9	14+6
Unit – V	<u>Profit.</u> ♣ Profit Policy – Standards of reasonable profit ♣ Reasons for limiting profit ♣ Accounting Profit and Economic Profit	9	14+6

Break up of continuous internal evaluation:

1. Test	10 marks
2. Assignment	10 marks
3. Take Home Examination / Presentation / Seminar	10 marks
Total	30 marks

Reference / Text –Books / Additional Reading:

1. Managerial Economics: Prof Joel Dean.
2. Managerial Economics: Maheshwari and Varshney.
3. Managerial Economics: P. L. Mehta.



OPTIONAL GROUP (1): BANKING & INSURANCE:

PAPER NO – 05:

BM-07: Principal & Practice of Banking – II:

Credit: 03

Marks: 100

Marks: Semester End Examination: 70

Continues Internal Evaluation: 30

Objective: (I) To make the students aware of banking business and practices.
(II) To give thorough knowledge of banking operations.
(III) To enlighten the students regarding the new concepts introduced in the banking system.

UNIT	DETAILED SYLLABUS	TEACHING HOURS	MARKS / WEIGHT
Unit – I	<u>Developments in the Indian financial system:</u> ♣ RBI, SEBI, IRDA, their major functions ♣ Role of Banks	09	14
Unit – II	<u>Role & functions of capital market:</u> ♣ Role & functions of Mutual funds, Structure of Financial Institutions in India ♣ RRB, District, State Co-operative Banks- Land development co-operative banks-urban, development bank, IFCI, IDBI, ICICI, SIDBI.	09	14
Unit – III	<u>Banking Technology:</u> ♣ Electronic Banking ♣ Core banking ♣ Teller Machines at the bank counters ♣ ATMS-Anywhere anytime Banking ♣ Home Banking (Corporate & Personal) ♣ Electronic Payment Systems- Online Banking.-Online Inquiry & update facilities IT- Current trends- Bank net, RBI net, Internet, E-mail etc. ♣ Effect on customers & Service Quality. Banking Regulation Act 1949	09	14
Unit – IV	<u>Leasing:</u> ♣ Operation of Bank Accounts- monetary policy-credit control measures and their effectiveness	09	14
Unit – V	<u>Bank Accounts</u> ♣ Current Account, Saving Account, Fix Deposit Account ♣ Procedure for opening Bank account	09	14

Break up of continuous internal evaluation:

1. Test	10 marks
2. Assignment	10 marks
3. Take Home Examination / Presentation / Seminar	10 marks
Total	30 marks

Reference / Text –Books / Additional Reading:

- Sundharam & Varshney : Banking Theory & Practice: Sultan Chand & Sons new Delhi.
- Tannan ML: Banking-Law and practices in India: Indian Law House, New Delhi.
- Maheswari - Banking: Law and Practice in India
- Dr. G.V.Kayandepatil, Prof. B.R.Sangle and Dr.G.T.Sangle- Fundamentals of Banking
- Basu A.K. Fundamentals of Banking Theory and Practice: A.Mukhee and co, Calcutta.
- Shekhar and Shekhar: Banking theory and practice: Vikas Publishing House, New Delhi.
- Sayers R.S: Modern Banking; Oxford University Press



PAPER NO – 06:

BM-08: Merchant Banking and Financial Services– II:

Credit: 03

Marks: 100

Marks: Semester End Examination: 70

Continues Internal Evaluation: 30

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

UNIT	DETAILED SYLLABUS	TEACHING HOURS	MARKS / WEIGHT
Unit – I	<u>Leasing:</u> ♣ Concept of leasing ♣ Types of leases ♣ Merits and demerits of Leasing ♣ Factoring	09	14
Unit – II	<u>Mutual Funds:</u> ♣ Introduction-Classification-Mutual funds in India-Types of mutual funds-Reasons for development of mutual funds-Regulation of mutual funds by SEBM-present position of mutual funds	09	14
Unit – III	<u>Portfolio management:</u> ♣ Introduction-objectives-principles-responsibilities of portfolio manager <u>Venture Capital</u> ♣ Introduction-scope-need of venture capital in India-Working of venture capital in India	09	14
Unit – IV	<u>Mergers and Acquisitions:</u> ♣ Nature and significance-types of mergers-financial, legal and human considerations in mergers and acquisitions-effectiveness of mergers and acquisitions <u>Depository and Custodial Services:</u> ♣ Introduction-concept-Functioning of depository system, Depository services in India-Custodial services-meaning-registration-obligations and responsibilities of custodians-code of conduct	09	14
Unit – V	Bank abbreviations	09	14

Break up of continuous internal evaluation:

1. Test	10 marks
2. Assignment	10 marks
3. Take Home Examination / Presentation / Seminar	10 marks
Total	30 marks

Reference / Text –Books / Additional Reading:

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



PAPER NO – 07:

BM-09: Commercial Bank Management – II:

Credit: 03

Marks: 100

Marks: Semester End Examination: 70

Continues Internal Evaluation: 30

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

UNIT	DETAILED SYLLABUS	TEACHING HOURS	MARKS / WEIGHT
Unit – I	<u>Investment policy & Management of Banks:</u> ♣ Nature of bank investment-Liquidity and profitability-Preparation of cheque-Types of cheques, Bills, Endorsement-Meaning-Types of endorsement: Blank, Full or special, Restrictive, Partial, Conditional-Effects of endorsement-railway receipt-Bill of lading	09	14
Unit – II	<u>Management of Deposits and Advances:</u> ♣ Deposit mobilization-Classification and nature of deposit accounts-Brief History-Deposit Mobilisation by Commercial Banks-Factor influencing Deposit growth in India-Diversification in banking <u>Developments in Retail Banking-Advances:</u> ♣ Lending practices-Types of advances-Credit planning-weaknesses of Credit planning in India <u>Bank accounts:</u> ♣ Bank Records-Reports-Evaluation of loan applications-profit and loss account-Balance sheet	09	14
Unit – III	Short detail about Top 20 banks which are currently operating in India under the guidelines of Reserve bank of India (RBI)	09	14
Unit – IV	<u>Securities-Motives for Investment policy:</u> ♣ Technology in Banking ATM, credit card, Tele Banking, Net banking, etc ♣ Bank records	09	14
Unit – V	Banker-Customer relations	09	14

Break up of continuous internal evaluation:

1. Test	10 marks
2. Assignment	10 marks
3. Take Home Examination / Presentation / Seminar	<u>10 marks</u>
Total	30 marks

Reference / Text –Books / Additional Reading:

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



OPTIONAL GROUP (2): MARKETING:

PAPER NO – 05:

BM-07: Principals of Marketing – II:

Credit: 03

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

Objective: The objective of this course is to help students to understand the concept marketing and its applications.

UNIT	DETAILED SYLLABUS	TEACHING HOURS	MARKS / WEIGHT
Unit – I	<u>Distributions:</u> Channels and Physical Distribution: ♣ Distribution channels - concept and role ♣ Types of distribution channels ♣ Factors affecting choice of a distribution channel ♣ Retailer and wholesaler ♣ Physical distribution of goods ♣ Transportation: Warehousing ♣ Inventory control ♣ Order processing.	9	14
Unit – II	<u>Promotion:</u> ♣ Methods of promotion ♣ Optimum promotion mix ♣ Advertising media–their relative merits and limitations ♣ Characteristics of an effective advertisement ♣ Personal selling ♣ Selling as a career ♣ Classification of a successful sales person ♣ Functions of salesman	9	14
Unit – III	<u>Marketing Research:</u> ♣ Meaning, significance and process of Marketing Research, Forecasting and Demand Measurement ♣ Major concepts, estimating current demand and estimating future demand- methods.	9	14
Unit – IV	<u>Contemporary Issues In Marketing-I:</u> ♣ Recent Trends in Marketing-Profile of Indian Consumers- Consumer Protection in India, Marketing Ethics-Rural Marketing	9	14
Unit – V	<u>Contemporary Issues In Marketing-II:</u> ♣ Recent Trends in Marketing -Global Marketing, Marketing of Services, e- Marketing	9	14

Break up of continuous internal evaluation:

1. Test	10 marks
2. Assignment	10 marks
3. Take Home Examination / Presentation / Seminar	<u>10 marks</u>
Total	30 marks



Reference / Text –Books / Additional Reading:

1. Philip Kotler: Marketing Management Englewood Cliffs; Prentice Hall, NJ.
2. William M. Pride and O.C. Perrell: Marketing: Houghton-Mifflin Boston.
3. Stanton W.J.,~Etzel Michael J., and Walker Bruce J; Fundamentals of Marketing; McGraw-Hill, New York
4. Lamb ChariesW-.HaIr Joseph F., and McDaniel Carl: Principles of Marketing; South-Western-Publishing, Cincinnati, Ohio. •
5. Cravens David W, Hills Gerald E., Woodruff Robert B: Marketing Management: Richard D. tiwin, Homewood, Illinois.
6. Kotler Philip and Armstrong Gary: Principles of Marketing; Prentice-Hall of India, New Delhi.
7. PutmerR.M: The New Marketing; McMillan, New York.
8. McCarthy J.E: Basic Marketing - A Managerial Approach; McGraw Hill, New York.
9. Cundiff, Edward W and Stiu R.R: Basic Marketing - Concepts, Decisions and Strategies; Prentice Hall, New Delhi.
10. Bushkirk, Richard H.: Principles of Marketing; Oryden Pren, Illinois.



PAPER NO – 06:

BM-08: International Marketing – II:

Credit: 03

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

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

UNIT	DETAILED SYLLABUS	TEACHING HOURS	MARKS / WEIGHT
Unit – I	<u>Product Planning for International Market:</u> ♣ Branding, Packaging, Labeling, Quality issues and after sales service.	9	14
Unit – II	<u>International Distribution:</u> ♣ Distribution channels and logistics decisions ♣ Selection and appointment of foreign sales agents	9	14
Unit – III	<u>Country of Origin Effects:</u> ♣ Building country image ♣ Consumer perception of country of origin effect, deciding of international marketing organization.	9	14
Unit – IV	Trade Barrier, Tariffs, Non Tariffs, Types of NTBS, Quotas, licensing voluntary export restraints, Administered protection, Impact of NTBS, Bilateral / Multilateral contracts	9	14
Unit – V	<u>Export Policy and Practices in India:</u> ♣ Exim policy - an overview ♣ Trends in India's foreign trade ♣ Steps in starting an export business <u>Product selection:</u> ♣ Market selection ♣ Export pricing ♣ Export finance ♣ Documentation ♣ Export procedures ♣ Export assistance and incentives	9	14

Break up of continuous internal evaluation:

- | | |
|---|-----------------|
| 1. Test | 10 marks |
| 2. Assignment | 10 marks |
| 3. Take Home Examination / Presentation / Seminar | 10 marks |
| Total | 30 marks |

Reference / Text –Books / Additional Reading:

- Bhattacharya R.L. and Varshney B: International Marketing Management; Sultan chand, New Delhi.
- Bhattacharya B: Export Marketing Strategies for Success: Global Press, New Delhi.
- Keegan W.J: Multinational Marketing Management; Prentice Hall, New Delhi.
- Kriptani V: International Marketing; Prentice Hall New Delhi.
- Taggart J.H and Moder Mott M.C: The Essence of International Business; Prentice Hall New Delhi.
- Kotler Phillip: Principles of Marketing; Prentice Hall New Delhi.
- Fayer Weather John: International Marketing; Prentice Hall, NJ.
- Caterora P.M. and Keavenay S.M: Marketing an International Perspective; Erwin Homewood, Illinois.
- Patiwala, Stanley J: The Essence of International Marketing; Prentice Hall, New Delhi.
- Warren Keegen. Global Marketing. Prentice Hall of India
- Philip R. Cateora & John I.Graham. International Marketing. Tata McGraw Hill
- P.Subbarao.International Business. Himalaya Publishing House
- Francis Cherunilam. International Marketing, Himalaya Publishing House

PAPER NO – 07



BM-09: Personal Selling – II:

Credit: 03

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

Objective: The objective of this course is to enable students learn the fundamentals of personal selling and steps involved in the selling process.

UNIT	DETAILED SYLLABUS	TEACHING HOURS	MARKS / WEIGHT
Unit – I	<u>Personal selling and direct marketing:</u> ♣ Meaning, importance and benefits of direct marketing, the public and ethical issues, direct mail, catalogue marketing, telemarketing, other media for direct response marketing	9	14
Unit – II	<u>Design the sales force:</u> ♣ Sales force objective and strategy, sales force structure decisions, sales force size decisions	9	14
Unit – III	<u>Managing the sales force-I:</u> ♣ Recruitment and selection decisions, training and supervising sales force, sales representative productivity.	9	14
Unit – IV	<u>Managing the sales force-II:</u> ♣ Motivating and evaluating sales force, sales force compensation decisions	9	14
Unit – V	<u>Closing Sales and follow up:</u> ♣ Methods of closing sale; Executing sales order - Follow-up - importance, and process	9	14

Break up of continuous internal evaluation:

1. Test	10 marks
2. Assignment	10 marks
3. Take Home Examination / Presentation / Seminar	10 marks
Total	30 marks

Reference / Text –Books / Additional Reading:

1. Condiff, Still and Govani et.al: Sales Management;; Prentice Hall India, New Delhi.
2. Smith R: Sales Management; Prentice Hall of India, New Delhi.
3. Vaccaro J.P: Sales Management - Text; Cases & Readings: Prentice Hall, New Delhi.
4. Harper H.W: Modern Advertising : Practice and Principles; McGraw Hill, New York.
5. Condiff E.W. and Still R.R: Basic Marketing -Concepts , Decisions and Strategy; Prentice Hall of India, New Delhi.
6. Brink Edward L. and Kelly W.T: The Management of Promotion: Prentice Hall, New York.
7. Kotler Philip: Marketing Management: Prentice Hall, New Jersey.



OPTIONAL GROUP (3): ACCOUNTING & FINANCE:

PAPER NO – 05:

AC-07: Advance Cost Accounting – I:

Credit: 03

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

Objective: The objective of this course is to enable the students to have such minimum knowledge of Finance and Accounting as it is applicable to Business and Corporate situations.

UNIT	DETAILED SYLLABUS	TEACHING HOURS	MARKS / WEIGHT
Unit – I	<u>Introduction:</u> ♣ Nature and scope of cost accounting ♣ Methods and techniques	9	14+6
Unit – II	Accounting for Material	9	14+6
Unit – III	Accounting for Labour	9	14+6
Unit – IV	Accounting for Overheads	9	14+6
Unit – V	<u>Cost Records (Theory):</u> ♣ Cost audit concepts ♣ Reconciliation of cost and financial accounts	9	14+6

Break up of continuous internal evaluation:

1. Test	10 marks
2. Assignment	10 marks
3. Take Home Examination / Presentation / Seminar	<u>10</u> marks
Total	30 marks

Reference / Text –Books / Additional Reading:

1. Arora M.N. – Cost Accounting – Vikas, New Delhi.
2. Jain S.P., Narang K.L. – Cost Accounting, Kalyani, New Delhi.
3. Khan M.Y., Jain P.K. – Management Accounting, Tata McGraHill.
4. Nigam and Sharma – Advanced Cost Accounting, Himalaya.



PAPER NO – 06:

AC-08: Management of Accounting – I:

Credit: 03

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

Objective: The objective of this course is to enable the students to have such minimum knowledge of Finance and Accounting as it is applicable to Business and Corporate situations.

UNIT	DETAILED SYLLABUS	TEACHING HOURS	MARKS / WEIGHT
Unit – I	<u>Management Accounting (Theory):</u> ♣ Meaning, nature, scope and functions, role tools and techniques ♣ Management accounting v/s financial accounting	9	14+6
Unit – II	<u>Financial statement and analysis (Theory):</u> ♣ (ratio analysis) – example	9	14+6
Unit – III	Fund flow statement	9	14+6
Unit – IV	Cash flow statement	9	14+6
Unit – V	<u>Budgetary Control (Theory):</u> ♣ Meaning, Definitions, Nature, Characteristics, Objects of Budgetary control, Role of Budgetary Control	9	14+6

Break up of continuous internal evaluation:

1. Test	10 marks
2. Assignment	10 marks
3. Take Home Examination / Presentation / Seminar	10 marks
Total	30 marks

Reference / Text –Books / Additional Reading:

1. S.P. Gupta – Management Accounting – Sahitya bhavan, Agra.
2. Ravi M. Kishore – Advanced Management Accounting, Taxman
3. Pander I.M.– Essential of Management Accounting, Vikas.
4. Anthony Robert – Principles of Management Accounting, Irwin.



PAPER NO – 07:

AC-09: Financial Accounting – I:

Credit: 03

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

Objective: The objective of this course is to enable the students to have such minimum knowledge of Finance and Accounting as it is applicable to Business and Corporate situations.

UNIT	DETAILED SYLLABUS	TEACHING HOURS	MARKS / WEIGHT
Unit – I	<u>Financial Management (Theory):</u> ♣ Meaning, Financial Goals, Profit v/s Wealth Maximization, Financial Functions	9	14+6
Unit – II	<u>Cost of Capital:</u> ♣ Significance Concept, Meaning, Calculating Cost of Debts, Preference Share Capital, Equity Share Capital, Retained Earning, Weighted Cost of Capital.	9	14+6
Unit – III	Capital Structure	9	14+6
Unit – IV	<u>Dividend policy:</u> ♣ (Walter’s model, Garden’s model)	9	14+6
Unit – V	<u>Management of working capital (Theory):</u> ♣ Concept, Nature, Significance, Factors determine of Working Capital Requirement.	9	14+6

Break up of continuous internal evaluation:

1. Test	10 marks
2. Assignment	10 marks
3. Take Home Examination / Presentation / Seminar	10 marks
Total	30 marks

Reference / Text –Books / Additional Reading:

1. Van Home – Financial Management and policy, prentice.
2. Khan and Jain – Financial Management, Tata
3. Pandey I. M. – Financial Management, Vikas
4. Ravi Kishore – Financial Management, Taxman



OPTIONAL GROUP (4): MANAGERIAL INFORMATION PROCESSES (M.I.P.)

PAPER NO – 05:

MIP-07: Internet Technology & Desktop Publishing – I:

Credit: 03

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

UNIT	DETAILED SYLLABUS	TEACHING HOURS	MARKS / WEIGHT
Unit – I	<u>Internet Fundamentals:</u> ♣ Internet, Intranet, Extranet ♣ Internet Application, WWW, E-Mail, Advantages & Disadvantages of E-Mail, FTP, HTML ♣ Basic of HTML ♣ Formatting of Text, Working with Image ♣ Hyperlink ♣ List, Tables and Frames	9	14
Unit – II	<u>Page Maker Part – I:</u> ♣ Navigating in Page Maker – Page Maker Environment Elements ♣ Navigating in Page Maker – Navigating a Page Maker Document ♣ Creating a Document ♣ Multi-Page Documents Setup ♣ Master Page, Inserting Pages & Working with Text	9	14
Unit – III	<u>Page Maker Part – II:</u> ♣ Working with Frames – Creating a Text Frames ♣ Formatting Text: Character Formatting ♣ Formatting Text: Paragraph Formatting working with Indents, Tabs and Rules ♣ Graphics: Working with Text and Graphics attaching Text to a Frame ♣ Introduction to Menu	9	14
Unit– IV	<u>Corel Draw – I:</u> ♣ Features & Use of Corel Draw compare to other DTP Software ♣ Painting Tools ♣ Starting of Corel Draw ♣ Corel Toolbox ♣ Working with Text ♣ Shape and Curve ♣ Page Layouts and Outline	9	14
Unit – V	<u>Corel Draw – II:</u> ♣ Image Designing ♣ Working with Images ♣ Image Effects: Perspective, Leans, Power Clip, Blends ♣ Visiting Cards, Letter Pad and Advertising Designing ♣ Photo Formatting	9	14



Break up of continuous internal evaluation:

1. Test	10 marks
2. Assignment	10 marks
3. Take Home Examination / Presentation / Seminar	<u>10</u> marks
Total	30 marks

Reference / Text –Books / Additional Reading:

1. Duglass Comer: Internet – an Introduction, Prentice Hall of India Pvt. Ltd.
2. Ned Shell: Teach yourself to create Web Pages in 24 hours, Tech-media Publications
3. Corel Draw 9 in 24 hours, Tech-media
4. Desktop Publishing Computer World



PAPER NO – 06:

MIP-08: _____ RDBMS – I:

Credit: 03

Total Marks: 100 Marks

Marks: Semester End Examination: 70 Marks

Internal Evaluation: 30 Marks

UNIT	DETAILED SYLLABUS	TEACHING HOURS	MARKS / WEIGHT
Unit – I	<u>Database Concepts:</u> ♣ Key-Words: Data, Information, Database ♣ Management System (DBMS), Relational DBMS (RDBMS), Difference of DBMS v/s RDBMS ♣ Entity, Attribute, Tuple Domain Set ♣ Normalization ♣ Dr. E.F. Codd’s Rules for RDBMS ♣ Introduction to Oracle	9	14
Unit – II	<u>Structured Query Language (SQL*PLUS) – I:</u> ♣ Introduction to SQL, Features of SQL and SQL PLUS ♣ Difference of SQL v/s SQL PLUS ♣ Rules for SQL, SQL Delimiters ♣ Oracle Data Types ♣ Components of SQL ♣ DDL: Create, Alter, Truncate, Drop ♣ DML: Insert, Update, Delete ♣ DQL: Select	9	14
Unit – III	<u>Database Constraints – II :</u> ♣ Types of Constraints ♣ Primary Key ♣ Foreign Key ♣ Unique Key ♣ Check ♣ NULL, Not NULL	9	14
Unit– IV	<u>Database Objects and Functions:</u> ♣ Arithmetic, Logical and Operators ♣ Pattern matching, Oracle Table Dual ♣ Oracle Functions ♣ Types of Oracle Functions ♣ String and Numeric Functions ♣ Date and Conversion Functions	9	14
Unit – V	<u>Database Objects:</u> ♣ Grouping and Having Clause ♣ Sub-queries ♣ Joins	9	14

Break up of continuous internal evaluation:

- | | |
|---|-----------------|
| 1. Test | 10 marks |
| 2. Assignment | 10 marks |
| 3. Take Home Examination / Presentation / Seminar | <u>10 marks</u> |
| Total | 30 marks |

Reference / Text –Books / Additional Reading:

1. PL/SQL: The Programming Language of Oracle by Ivan Bayross



PAPER NO – 07:

MIP-09: Practical:

Credit: 03

Total Marks: 100 Marks

Practical based on Paper No.	PRACTICAL HOURS (TOTAL 90 HOURS)	MARKS / WEIGHT
MIP – 07	45	50
MIP – 08	45	50



OPTIONAL GROUP (5): STATISTICS:

PAPER NO – 05:

ST-07: Mathematical Statistics – II:

Credit: 03

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

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

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

Break up of continuous internal evaluation:

1. Test	10 marks
2. Assignment	10 marks
3. Take Home Examination / Presentation / Seminar	<u>10</u> marks
Total	30 marks

Reference / Text –Books / Additional Reading:

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



PAPER NO – 06:

ST-08: Statistical Inference – II:

Credit: 03

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

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

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

Break up of continuous internal evaluation:

1. Test	10 marks
2. Assignment	10 marks
3. Take Home Examination / Presentation / Seminar	<u>10</u> marks
Total	30 marks

Reference / Text –Books / Additional Reading:

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



PAPER NO – 07:

ST-09: Statistical Control – II:

Credit: 03

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

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

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

Break up of continuous internal evaluation:

1. Test	10 marks
2. Assignment	10 marks
3. Take Home Examination / Presentation / Seminar	10 marks
Total	30 marks

Reference / Text –Books / Additional Reading:

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



B.Com.
SEMESTER – VI

PAPER NO – 01: Business Communication – VI:

Credit: 03

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



PAPER NO – 02: Corporate Accounting – II:

Credit: 03

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

Objective: The objective of this course is to enable the students to have such minimum knowledge of Corporate Accounting as it is applicable to Business and Corporate situations.

UNIT	DETAILED SYLLABUS	TEACHING HOURS	MARKS / WEIGHT
Unit – I	Financial Accounts of Public Limited Company (Excluding: Computation of Managerial Remuneration and Disposal of Profit)	9	14+6
Unit – II	Accounting for Amalgamation of Companies	9	14+6
Unit – III	Accounting for Internal Reconstruction (Excluding Inter-company holdings and Reconstruction Schemes)	9	14+6
Unit – IV	Familiarity with Indian Accounting Standard – 3 (Theory)	9	14+6
Unit – V	Statutory Report (Theory)	9	14+6

Break up of continuous internal evaluation:

1. Test	10 marks
2. Assignment	10 marks
3. Take Home Examination / Presentation / Seminar	10 marks
Total	30 marks

Reference / Text –Books / Additional Reading:

1. Maheshwari S. N. – Corporate Accounting – Vikas Publishing.
2. R. L. Gupta – Radha Swamy – Advanced Accountancy – S. Chand.
3. Rana T. J. and Dalal V. S. – Advanced Accountancy – Sudhir Prakashan.
4. Corporate Accounting – Sudhir Prakashan



PAPER NO – 03: Business Statistics – II:

Credit: 03

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

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

UNIT	DETAILED SYLLABUS	TEACHING HOURS	MARKS / WEIGHT
Unit – I	Theory of Probability: Introduction, Short history, Terminology, Permutation and combination, Mathematical and classical or 'a Priori' probability, Statistical or empirical probability, Addition theorem of probability, Addition law of probability for mutually exclusive events, Theorem of compound probability of multiplication law of probability.	9	14+6
Unit – II	Random Variable, Probability Distribution And Mathematical Expectation: Random variable, Probability distribution of random variable, Mathematical expectation, Variance of X in terms of expectation, Introduction of theoretical distribution, Binominal distribution, Probability function of Binominal distribution. Properties and uses of Binomial distribution	9	14+6
Unit – III	Theoretical Distribution: Poisson distribution, properties of Poisson distribution, Utility or importance of Poisson distribution, Normal distribution, Equation of normal probability curve, Properties of normal distribution, How to compute areas of under normal probability curve, importance of normal distribution.	9	14+6
Unit– IV	Large sample Tests: Introduction, Sampling of attributes, Test for single proportion, Test for significance for difference of proportions, Sampling of variables, Test of significance for single mean, Test of significance for difference of means, Test of significance for difference of Standard deviations.	9	14+6
Unit – V	Test of significance Based on t, F and z Distributions: Introduction, Student's 't' distribution, Students 't' (definition) Properties of student's t-distribution, application of t-distribution, Test for single Mean, t-test for difference Means, Paired t-test for difference of Mean, t-test for significance of an observed sample correlation coefficient, F-statistic, Application of F-distribution, F-test for Equality of population variances.	9	14+6

Break up of continuous internal evaluation:

1. Test	10 marks
2. Assignment	10 marks
3. Take Home Examination / Presentation / Seminar	<u>10</u> marks
Total	30 marks

Reference / Text –Books / Additional Reading:

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



PAPER NO. – 04: Business Environment:

Credit: 03

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

UNIT	DETAILED SYLLABUS	TEACHING HOURS	MARKS / WEIGHT
Unit – I	<u>Introduction:</u> (A) Meaning of Business Environment (B) Components of Business Environment (C) Problems of Growth – 1. unemployment – Its nature, Its causes and Magnitude 2. Poverty – Absolute and relative poverty, its magnitude 3. Inflation – meaning and causes.	9	14+6
Unit – II	<u>Role of Government:</u> (A) Monetary Policy – Objectives and current monetary policy (B) Fiscal Policy – Objectives and tools (C) Industrial Policy of 1991 and recent changes (D) Industrial Sickness in India	9	14+6
Unit – III	<u>International Environment:</u> (A) Significance of International Trade (B) India's foreign trade – size, composition and direction – changes therein (C) Problems of Foreign Trade (D) International Economic Institutions – WTO – IBRD (World Bank)	9	14+6
Unit – IV	<u>Social Responsibility of Business Firms:</u> (A) Meaning of Business Social Responsibility (B) Responsibility towards customers (C) Responsibility towards other Business Firms (D) Responsibility towards State (E) Responsibility towards the Society (F) Contemporary situation of Social responsibility of Business firms	9	14+6
Unit – V	<u>New Economic Reforms.</u> (A) Globalisation – Meaning, effects and measures towards globalisation (B) Liberalisation – Meaning, effects and measures towards liberalisation (C) Privatisation – Meaning, Pros and Cons, of Privatisation and measures towards Privatisation	9	14+6

Break up of continuous internal evaluation:

1. Test	10 marks
2. Assignment	10 marks
3. Take Home Examination / Presentation / Seminar	<u>10</u> marks
Total	30 marks

Reference / Text –Books / Additional Reading:

1. The international Business Environment: Sundharam & Black : Prentice Hall New Delhi.
2. Indian Economy: Datt & Sundharam, S. Chand & Co. New Delhi.
3. Indian Economy: A. N. Agarwal : Vikas Publishing House, Delhi.



OPTIONAL GROUP (1): BANKING & INSURANCE:

PAPER NO – 05:

BM-10: Fundamentals of Insurance – II:

Credit: 03

Marks: 100

Marks: Semester End Examination: 70

Continues Internal Evaluation: 30

Objective: The paper is concerned towards history of Insurance.
This course enables the students to know the fundamentals of Insurance.
The course will make the students learn about the nature and evolution of Insurance.
To expose the students to procedural part and documentation in insurance business

UNIT	DETAILED SYLLABUS	TEACHING HOURS	MARKS / WEIGHT
Unit – I	<u>Types of insurance:</u> ♣ Personal, accident, general ♣ Advantages of insurance ♣ Principles of insurance ♣ Procedure for having life insurance	09	14
Unit – II	<u>Introduction to risk:</u> ♣ Risk Identification & Evaluation ♣ Risk Mgt. & the Insurance Industry ♣ Factors affecting risk ♣ Methods of calculating economic risk ♣ Selection of risk ♣ Measurement of risk and mortality tables ♣ Calculation of premium ♣ Payment of bonus	09	14
Unit – III	<u>Over view on Life Marine/Fire/General Insurance:</u> ♣ Life Insurance products ♣ Term assurance plans ♣ Whole Life plans ♣ Endowment type of plans ♣ Money back Policy ♣ Annuities and pensions	09	14
Unit – IV	<u>Classification of investment schemes:</u> ♣ Various life insurance products ♣ Options and guarantees ♣ Reinsurance	09	14
Unit – V	♣ Postal Insurance ♣ Health Insurance ♣ Motor Insurance	09	14

Break up of continuous internal evaluation:

1. Test	10 marks
2. Assignment	10 marks
3. Take Home Examination / Presentation / Seminar	<u>10</u> marks
Total	30 marks

Reference / Text –Books / Additional Reading:

1. Kshitij Patukale: Insurance for Every One; Macmillan India Ltd
2. Mishra M .N : Insurance Principles and Practises; S.Chand & Co; New Delhi
3. Insurance Regulatory Development Act 1999
4. Life Insurance Corporation Act 1956
5. Gupta OS : Life Insurance :Prank Brothers, New Delhi
6. I.C. -01 Principles of Insurance , Insurance Institute of India
7. McCarthy J.E. : Basic Marketing –A Managerial Approach :McGraw Hill ,New York.



PAPER NO – 06:

BM-11: Insurance Management – II:

Credit: 03

Marks: 100

Marks: Semester End Examination: 70

Continues Internal Evaluation: 30

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

UNIT	DETAILED SYLLABUS	TEACHING HOURS	MARKS / WEIGHT
Unit – I	<ul style="list-style-type: none"> ♣ Application form for renewal of license for insurance agent- Agent's identity card ♣ Application form for a firm or company for license/renewal of license to act as insurance agent ♣ Matters to be stated in life insurance policy 	09	14
Unit – II	<ul style="list-style-type: none"> ♣ Nature of Losses ♣ Survey of losses ♣ Procedure for preparing claim settlements ♣ Responsibilities of adjusters ♣ Documents used in claim settlement ♣ Statutory control over liability insurance in India 	09	14
Unit – III	Short Details about insurance companies in India	09	14
Unit – IV	Insurance abbreviations and terminology	09	14
Unit – V	<ul style="list-style-type: none"> ♣ Code of conduct for Insurance Agents ♣ Concept of Ombudsman and Insurance claim 	09	14

Break up of continuous internal evaluation:

1. Test	10 marks
2. Assignment	10 marks
3. Take Home Examination / Presentation / Seminar	<u>10</u> marks
Total	30 marks

Reference / Text –Books / Additional Reading:

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



PAPER NO – 07:

BM-12: Legislative Insurance Framework – II:

Credit: 03

Marks: 100

Marks: Semester End Examination: 70

Continues Internal Evaluation: 30

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

UNIT	DETAILED SYLLABUS	TEACHING HOURS	MARKS / WEIGHT
Unit – I	Insurance Act 1938	09	14
Unit – II	L I C Act 1956- Basic Marketing principles	09	14
Unit – III	IRDA-Rules & Regulations to become an agent	09	14
Unit – IV	<u>Insurance Salesmanship:</u> <ul style="list-style-type: none"> ♣ Introduction to salesmanship ♣ Essential qualities of an ideal insurance salesman ♣ Rules to canvas business ♣ Concept of professionalism ♣ Personal development ♣ Concept of marketing ♣ Consumer behaviour ♣ Selling Process ♣ Pre approach and approach ♣ Handling objections ♣ Service building relationships 	09	14
Unit – V	<u>Rural Insurance:</u> <ul style="list-style-type: none"> ♣ Code of Conduct for insurance agents and consultants 	09	14

Break up of continuous internal evaluation:

1. Test	10 marks
2. Assignment	10 marks
3. Take Home Examination / Presentation / Seminar	10 marks
Total	30 marks

Reference / Text –Books / Additional Reading:

- Mishra M .N : Insurance Principles and Practises; S.Chand & Co; New Delhi
- Kshitij Patukale: Insurance for Every One; Macmillan India Ltd
- Insurance Regulatory Development Act 1999
- Life Insurance Corporation Act 1956
- IC-79 Liability & Engineering Insurance , Insurance Institute of India
- Gupta OS : Life Insurance :Prank Brothers, New Delhi
- Vinayakam N, Radhaswamy and Vasudevan SV; Insurance – Principles and Practice, S. Chand and Co., New Delhi.
- Mishra M .N : Life Insurance Corporation Of India Vols I,II &III Raj Books,Jaipur
- McCarthy J.E. : Basic Marketing –A Managerial Approach :McGraw Hill ,New York.



OPTIONAL GROUP (2): MARKETING:

PAPER NO – 05

BM-10: Advertising & Sales Promotion – II:

Credit: 03

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

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

UNIT	DETAILED SYLLABUS	TEACHING HOURS	MARKS / WEIGHT
Unit – I	<u>Marketing Communication:</u> ♣ Basic, the role of marketing communication, developing effective marketing communication.	9	14
Unit – II	<u>Sales Promotion:</u> ♣ Meaning, nature, and functions ♣ Limitation of sales promotion ♣ Types of sales promotion schemes	9	14
Unit – III	<u>Consumer and trade sales promotion:</u> ♣ Meaning, nature, functions, Methods of Consumer Sales, Promotion, Methods of Trade Sales Promotion	9	14
Unit – IV	<u>Sales Promotion Schemes:</u> ♣ Sampling ♣ Coupon ♣ Price off ♣ Premium plan ♣ Consumer U contests and sweeps takes ♣ POP displays ♣ Demonstration ♣ Trade fairs and exhibitions ♣ Sales promotion techniques and sales force	9	14
Unit – V	Customer oriented selling – concepts, significance and principles, relationship marketing-concept and issues, interactive marketing-issues	9	14

Break up of continuous internal evaluation:

1. Test	10 marks
2. Assignment	10 marks
3. Take Home Examination / Presentation / Seminar	10 marks
Total	30 marks

Reference / Text –Books / Additional Reading:

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



PAPER NO – 06:

BM-11: Agriculture and Rural Marketing – II:

Credit: 03

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

Objective: The objective of this course is to expose the students to the peculiarities of agricultural and rural marketing in the Indian context.

UNIT	DETAILED SYLLABUS	TEACHING HOURS	MARKS / WEIGHT
Unit – I	<u>Rural Marketing Strategies-1 Product:</u> ♣ Product planning for rural markets/scope, competitive product strategies ♣ Quality and Size ♣ Packaging and branding decisions	9	14
Unit – II	<u>Rural Marketing Strategies-2 Pricing Decisions:</u> ♣ Concepts and significance, pricing objectives, pricing policies, pricing strategies.	9	14
Unit – III	<u>Rural Marketing Strategies-3 Promotion Decisions:</u> ♣ Concepts and significance, exploring media, profiting target audience, designing right promotion strategy- Media scene in India, Media and copy decisions ♣ Problems of reaching rural audience and markets ♣ Exhibitions, Mela, Press Conference	9	14
Unit – IV	<u>Rural Marketing Strategies-4 Distribution Decisions:</u> ♣ Distribution in Rural Markets ♣ Introduction and significance, Distribution channels – the old setup, the new players, the new approaches, logistics in rural markets.	9	14
Unit – V	<u>Rural Marketing Strategies-5 Rural Retailing Decisions:</u> ♣ Accessing rural markets, rural consumer and retailing, rural retail system, rural channel behaviour, retailer-consumer reinforcing behaviour.	9	14

Break up of continuous internal evaluation:

1. Test	10 marks
2. Assignment	10 marks
3. Take Home Examination / Presentation / Seminar	<u>10</u> marks
Total	30 marks

Reference / Text –Books / Additional Reading:

1. Rajagopal: Management Rural Business; Wheeler Publications, New Delhi.
2. Neelameghan S: Marketing in India: Cases and Readings; Vikas Publishing House, New Delhi.
3. Gopaldaswamy TP: Rural Marketing; Wheeler Publishers, New Delhi.
4. Nayyar H and Ramaswamy P: Globalization and Agricultural Marketing; Rawat Publications, Jaipur.
5. Memoria CB: Agriculture Marketing; Himalaya Publishing House, New Delhi.
6. C.S.G. Krishnamacharyulu & Lalitha Ramakrishnan: Rural marketing: Text and cases; Pearson Edu, Delhi.
7. Sanal kumar velayudhan: Rural Marketing: Response Books; New Delhi.



PAPER NO – 07:

BM-12: Distribution & Retailing – II:

Credit: 03

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

Objective: The objective of this course is to acquaint students with distribution methods and retailing system.

UNIT	DETAILED SYLLABUS	TEACHING HOURS	MARKS / WEIGHT
Unit – I	<u>Wholesaling</u> ♣ Nature and importance ♣ Type of wholesales and their functions ♣ Wholesaler marketing decisions	9	14
Unit – II	<u>Retailing -1:</u> ♣ Concepts and significance, types and functions ♣ Departmental stores, convenience stores, supermarkets, types markets, chain stores, specialty stores ♣ Door-to-door selling	9	14
Unit – III	<u>Retailing -2:</u> ♣ Retail vending machines ♣ Retail through electronic channels ♣ Mail order houses; Retail cooperatives <u>Global overview of retailing:</u> ♣ Concept and its factors, Key drivers of retailing in India, Growth of organized retailing in India.	9	14
Unit – IV	<u>Direct marketing</u> ♣ Major tools of direct marketing, major decisions of direct marketing <u>Wholesaling and Retailing in India:</u> ♣ Developments and issues.	9	14
Unit – V	<u>Channels Conflict Management:</u> ♣ Concept and significance, types of conflict and competition, causes of channel conflict, managing channel conflict, legal and ethical issues in channel relations	9	14

Break up of continuous internal evaluation:

1. Test	10 marks
2. Assignment	10 marks
3. Take Home Examination / Presentation / Seminar	<u>10</u> marks
Total	30 marks

Reference / Text –Books / Additional Reading:

1. Luiek, Ziegler, et.al: Sales Promotion and Modern Merchandising;
2. Stem, and Ansary, and Coughlan: Marketing Channels; Prentice Hall of India, New Delhi.
3. Wamer, David S.: Marketing and Distribution; McMillan, NY.
4. Pyle Joseph: Marketing Principles; McMillan, NY.
5. Douglas L, et al: Fundamentals of Logistics and Distribution; Tata McGraw Hill, New Delhi..
6. Annet T. C, Erin Enderson, Louis W. S. & Adel I. E.: Marketing Channels; Prentice Hall of India, New Delhi.
7. Gibson G. Vedamani: Retail Management: Functions Principles and Practice; Jaico Publishing House; Delhi.



OPTIONAL GROUP (3): ACCOUNTING & FINANCE:

PAPER NO – 05:

AC-10: Advance Cost Accounting – II:

Credit: 03

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

Objective: The objective of this course is to enable the students to have such minimum knowledge of Finance and Accounting as it is applicable to Business and Corporate situations.

UNIT	DETAILED SYLLABUS	TEACHING HOURS	MARKS / WEIGHT
Unit – I	Single or unit costing	9	14+6
Unit – II	Operating or Service costing	9	14+6
Unit – III	Job and batch costing (Theory)	9	14+6
Unit – IV	Contract costing	9	14+6
Unit – V	Process costing	9	14+6

Break up of continuous internal evaluation:

1. Test	10 marks
2. Assignment	10 marks
3. Take Home Examination / Presentation / Seminar	<u>10</u> marks
Total	30 marks

Reference / Text –Books / Additional Reading:

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



PAPER NO – 06:

AC-11: Management of Accounting – II:

Credit: 03

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

Objective: The objective of this course is to enable the students to have such minimum knowledge of Finance and Accounting as it is applicable to Business and Corporate situations.

UNIT	DETAILED SYLLABUS	TEACHING HOURS	MARKS / WEIGHT
Unit – I	Marginal costing	9	14+6
Unit – II	Differential costing.	9	14+6
Unit – III	Common size and comparative statement analysis.	9	14+6
Unit – IV	<u>Accounting and reporting of the effects of changing prices:</u> ♣ Methods: (a) CPP Method (b) CCA Method	9	14+6
Unit – V	<u>Reporting (Theory):</u> ♣ Meaning, Types of reports, MIS	9	14+6

Break up of continuous internal evaluation:

1. Test	10 marks
2. Assignment	10 marks
3. Take Home Examination / Presentation / Seminar	10 marks
Total	30 marks

Reference / Text –Books / Additional Reading:

1. Kalpana R.S., Atkinson A. A. – Advanced Management Accounting, Prentice.
2. S.D. Gupta – Management Accounting Sahitya bhavan, Agra.
3. Horngren, Charles – Introduction to Management Accounting, Prentice.



PAPER NO – 07:

AC-12: Financial Accounting – II:

Credit: 03

Total Marks: 100

Marks: Semester End Examination: 70

Continues Internal Evaluation: 30

Objective: The objective of this course is to enable the students to have such minimum knowledge of Finance and Accounting as it is applicable to Business and Corporate situations.

UNIT	DETAILED SYLLABUS	TEACHING HOURS	MARKS / WEIGHT
Unit – I	Leverage	9	14+6
Unit – II	Capital Budgeting	9	14+6
Unit – III	Management of cash (Theory)	9	14+6
Unit – IV	Management of Receivables (Theory)	9	14+6
Unit – V	Management of Inventories (Theory)	9	14+6

Break up of continuous internal evaluation:

1. Test	10 marks
2. Assignment	10 marks
3. Take Home Examination / Presentation / Seminar	10 marks
Total	30 marks

Reference / Text –Books / Additional Reading:

1. Van. Horne – Fundamentals of Financial Management
2. Prasanna Chandra – Financial Management, Tata.
3. Ravi Kishore – Financial Management, Taxman
4. S.N.Maheshwari – Financial Management, S. Chand.



OPTIONAL GROUP (4): MANAGERIAL INFORMATION PROCESSES (M.I.P.):

PAPER NO – 05:

MIP-10: Desktop Publishing – II:

Credit: 03

Total Marks: 100 Marks

Marks: Semester End Examination: 70 Marks

Internal Evaluation: 30 Marks

UNIT	DETAILED SYLLABUS	TEACHING HOURS	MARKS / WEIGHT
Unit – I	<u>Adobe Photoshop CS3 Part – I:</u> ♣ Photoshop’s Environment: Raster and Vector Graphics, Photoshop Environment Element, Navigating in Photoshop ♣ Sizing Images: Image Size and Resolution, Cropping ♣ Selecting Image Areas: The Rectangular and Elliptical Marquee Tools, The Lasso Tools, Saving Selections, The Magic Wand Tool, The Magnetic Lasso Tool, Modifying Selections	9	14
Unit – II	<u>Adobe Photoshop CS3 Part – II:</u> ♣ Layers Floating Versus Fixed Selections ♣ Undoing Previous Step Copying Selections ♣ Creating Layers ♣ Transforming Layers Copying Layers between Images ♣ Arranging Layers ♣ Saving Images in Photoshop Format	9	14
Unit – III	<u>Adobe Photoshop CS3 Part – III:</u> ♣ Blending and Compositing Defragging ♣ Opacity and Blending Modes ♣ Feathering Edges	9	14
Unit– IV	<u>Adobe Photoshop CS3 Part – VI:</u> ♣ Image Modes Mode Characteristics, Grayscale and Bitmap Modes, Color modes ♣ Text layer effects and filters-I Type Layers, Layer Effects ♣ Text layer effects and filters-II Filters, Merging and Flattening Layers	9	14
Unit – V	<u>Adobe Photoshop CS3 Part – VII:</u> ♣ Color and Painting, Selecting Colors, Painting Tools, The Clone, Stamp Tools ♣ Adjusting Images Brightness/Contrast, Levels Adjustment Layers, Toning Tools, Hue/Saturation	9	14

Break up of continuous internal evaluation:

1. Test	10 marks
2. Assignment	10 marks
3. Take Home Examination / Presentation / Seminar	<u>10</u> marks
Total	30 marks

Reference / Text –Books / Additional Reading:

1. Desktop Publishing by Computer World



PAPER NO – 06:

MIP-11: RDBMS – II:

Credit: 03

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

UNIT	DETAILED SYLLABUS	TEACHING HOURS	MARKS / WEIGHT
Unit – I	<u>Advance SQL:</u> ♣ Database Index ♣ View ♣ Sequence	9	14
Unit – II	<u>Security Management Using SQL:</u> ♣ Transaction Control Language: Commit, Rollback, Save-point ♣ Data Control Language: Grant, Revoke	9	14
Unit – III	<u>PL/SQL:</u> ♣ Introduction of PL/SQL ♣ Advantages of PL/SQL ♣ Generic PL/SQL Block ♣ Writing PL/SQL Code: Input/Output Statements	9	14
Unit– IV	<u>PL/SQL:</u> ♣ Conditional Control: Simple IF, IF...ELSIF ♣ Iterative Control: Simple Loops, While and For Loop ♣ Sequential Control: GOTO	9	14
Unit – V	<u>Introduction to Advanced RDBMS Objects:</u> ♣ Cursor ♣ Functions ♣ Procedures ♣ Triggers	9	14

Break up of continuous internal evaluation:

- | | |
|---|-----------------|
| 1. Test | 10 marks |
| 2. Assignment | 10 marks |
| 3. Take Home Examination / Presentation / Seminar | <u>10</u> marks |
| Total | 30 marks |

Reference / Text –Books / Additional Reading:

1. PL/SQL The Programming Language of Oracle by Ivan Bayross



PAPER NO – 07:

MIP-12: Practical:

Credit: 03

Total Marks: 100 Marks

Practical based on Paper No.	PRACTICAL HOURS (TOTAL 90 HOURS)	MARKS / WEIGHT
MIP – 10	45	50
MIP – 11	45	50



OPTIONAL GROUP (5): STATISTICS:

PAPER NO – 05

ST-10: Applied Statistics – II:

Credit: 03

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

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

UNIT	DETAILED SYLLABUS	TEACHING HOURS	MARKS / WEIGHT
Unit – I	Correlation – I: Concepts of correlation, different types of correlation, properties of correlation, scatter diagram, Karl Pearson correlation coefficient	9	14+6
Unit – II	Correlation – II: Coefficient of Determination, Probable Error, Spearman’s Rank correlation coefficient, Multiple and Partial Correlation for 3 variables only.	9	14+6
Unit – III	Regression: Concepts of Regression, Regression line between y on x and Regression line between x on y, Difference between correlation and regression, properties of regression coefficients. Multiple and Partial Regression for three variables.	9	14+6
Unit– IV	Vital Statistics: Introduction, Definition of Vital Statistics, Uses of Vital Statistics, Measurement of Fertility, Reproduction Rates Measurement of Mortality (i) Crude Death Rate (ii) Specific Death Rate (iii) Standardize Death Rate (iv) Infant Mortality Rate	9	14+6
Unit – V	Official Statistics: Introduction, working of statistical organization in India, main sources of Statistical Data in India, Documents produced by Statistical Organizations in India, Census, registration system of deaths and births in India.	9	14+6

Break up of continuous internal evaluation:

1. Test	10 marks
2. Assignment	10 marks
3. Take Home Examination / Presentation / Seminar	<u>10 marks</u>
Total	30 marks

Reference / Text –Books / Additional Reading:

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



PAPER NO – 06:

ST-11: Operation Research – II:

Credit: 03

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

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

UNIT	DETAILED SYLLABUS	TEACHING HOURS	MARKS / WEIGHT
Unit – I	Sequencing Models: Notation – Terminology & Assumptions of sequencing problem, processing n – jobs through 2 machines problem, processing n – jobs through 3 machines sequencing problem & simple Examples based on the above models	9	14+6
Unit – II	Inventory Management – I: Meaning and Scope of Inventory, Types of Inventory, Inventory Costs, Inventory Control System, Explanation of Terms used in Inventory Control.	9	14+6
Unit – III	Inventory Management – II: Derivation of EOQ Model, EOQ Model with Uniform Replenishment Rate, EOQ Model with Price Discount.	9	14+6
Unit– IV	Game Theory – I: Introduction of Game Theory, Players, Strategy, Payoff Matrix, Maximin Principle, Minimax Principle, Saddle Point, Value of the game. Two person Zero-Sum game Game with pure Strategies, Game with Mixed Strategies, Dominance Property	9	14+6
Unit – V	Queuing Theory: Terminologies of Queuing Systems, Queuing Model-I (M/M/1): (GD/∞/∞), Queuing Model-II (M/M/C): (GD/∞/∞), Simple examples based on the above models.	9	14+6

Break up of continuous internal evaluation:

1. Test	10 marks
2. Assignment	10 marks
3. Take Home Examination / Presentation / Seminar	<u>10</u> marks
Total	30 marks

Reference / Text –Books / Additional Reading:

1. J.K.Sharma: O.R.: Theory & Application – Macmillan India Ltd
2. Kantiswaroop, Gupta and Manmohan: Operations Research- Sultan Chand & Sons
3. Hamdy A. Taha: Operations Research-Prentice Hall of India Private Ltd.
4. R.Panneerselvam: Operations Research –Prentice Hall of India Private Ltd.
5. V. K. Kapoor: Operations Research (Techniques for Management), Sultan Chand & Sons.



PAPER NO – 07:

ST-12: Introduction to MS-Office & Internet – II:

Credit: 03

Total Marks: 100 Marks

Marks: Semester End Examination: 70 Marks

Internal Evaluation: 30 Marks

Objective: The objective of this course is to enable the students to have such knowledge of MS-Office & Internet-I as is applicable to business and economic situations.

UNIT	DETAILED SYLLABUS	TEACHING HOURS	MARKS / WEIGHT
Unit – I	Introduction to MS-EXCEL – I: Electronic Worksheet, Advantages of using an Electronic Worksheet, Introduction to Ms-Excel, Different features of Ms-Excel	9	14+6
Unit – II	Introduction to MS-EXCEL – II: Creating Charts in Ms-Excel, Uses of Different Financial and Statistical functions in Ms-Excel.	9	14+6
Unit – III	Introduction to Power-Point: Introduction to PowerPoint, Creating a Presentation, PowerPoint Views, Running a Slide Show, Printing a Presentation. Exercise of preparing a PowerPoint Presentation.	9	14+6
Unit– IV	Internet and Web features – II: Browsing the World Wide Web, What are Computer Viruses? Major types of Computer Viruses, prevention and cure.	9	14+6
Unit – V	Basic of HTML: Tags, List, Character formatting, Linking, Inline Image, Tables: Table>.....</Table>, <Frame>, <Form>, Development of web Pages	9	14+6

Break up of continuous internal evaluation:

- | | |
|---|-----------------|
| 1. Test | 10 marks |
| 2. Assignment | 10 marks |
| 3. Take Home Examination / Presentation / Seminar | <u>10</u> marks |
| Total | 30 marks |

Reference / Text –Books / Additional Reading:

1. PC Software made Simple : R.K. Taxali
2. The Internet Book: Douglas E. Comer