

Syllabus for Bachelor of Commerce w.e.f. 2013-2014

Note: Paper setter will set nine questions in all. Question No. 1 comprising of five short types questions carrying four (4) marks each is compulsory. It covers the entire syllabus. Answer to each question should not be more than one page. Candidate is required to attempt four questions from the remaining eight questions carrying 15 marks each.

B.Com. (General):

A student pursuing B.Com. (General) has to study six papers in 3rd, 4th, 5th & 6th semester.

Note:- A student pursuing *B.Com. (General)* will have to choose one optional paper in each of the 3rd, 4th, 5th & 6th semesters. Regarding choice of optional papers following rules have to be observed by the candidate:-

- (i) Optional papers are divided into three optional groups i.e. *Finance & Taxation, Marketing, and Human Resource Management.*
- (ii) A candidate will have to continue the same specialization group opted once in 3rd semester, it will not be changed in subsequent semesters.

B.Com. (Hons.):

A student pursuing B.Com. (Hons.) has to study seven papers in 3rd, 4th, 5th & 6th semester.

Note:- Regarding choice of optional papers following rules have to be observed by the candidate:-

- (i) Optional papers are divided into three optional groups i.e. *Finance & Taxation, Marketing, and Human Resource Management.*
- (ii) Student opting for *B.Com. (Hons)* will have to opt for both the papers from the same optional group i.e. *Finance & Taxation, Marketing, and Human Resource Management.* Further, a candidate will have to continue the same specialization group opted once in 3rd semester in subsequent semesters also. Specialization group cannot be changed.

SCHEME OF EXAMINATION

B.Com. Ist Semester

Course Code	Course Title	External	Internal	Total Marks
BC 101	Financial Accounting	80	20	100
BC 102	Business Communication Skills	80	20	100
BC 103	Micro Economics	80	20	100
BC 104	Principles of Management	80	20	100
BC 105	Business Mathematics-I	80	20	100
BC 106*	Introduction to Computer Applications	80	20	100

*Internal Assessment based on Practical.

B.Com. IInd Semester

Course Code	Course Title	External	Internal	Total Marks
BC 201	Advanced Financial Accounting	80	20	100
BC 202	Macro Economics	80	20	100
BC 203	Business Environment	80	20	100
BC 204	Organisational Behaviour	80	20	100
BC 205	Business Mathematics-II	80	20	100
BC 206*	IT and E-Commerce*	80	20	100
BC 207	Environmental Studies (Qualifying Paper)			100

*Internal Assessment based on Practical.

B.Com. IIIrd Semester

Compulsory Papers

Course Code	Course Title	External	Internal	Total Marks
BC 301	Corporate Accounting-I	80	20	100
BC 302	Business Statistics	80	20	100
BC 303	Human Resource Management	80	20	100
BC 304	Principles of Marketing	80	20	100
BC 305	Business Laws-I	80	20	100

Optional Group-I (Finance & Taxation):

BC 306	Financial Institutions & Markets	80	20	100
BC 307	Accounting and Reporting Standards	80	20	100

Optional Group-II (Marketing):

BC 308	Advertising	80	20	100
BC 309	Rural Marketing	80	20	100

Optional Group-III (Human Resource Management)

BC 310	Industrial Relations and Laws	80	20	100
BC 311	Compensation Management	80	20	100

B.Com. IVth Semester

Course Code	Course Title	External	Internal	Total Marks
BC 401	Corporate Accounting-II	80	20	100
BC 402	Business Environment in Haryana	80	20	100
BC 403	Financial Management	80	20	100
BC 404	Company Law-I	80	20	100
BC 405	Business Laws-II	80	20	100

Optional Group-I (Finance & Taxation):

BC 406	Fundamentals of Insurance	80	20	100
BC 407	Central Excise & Customs	80	20	100

Optional Group-II (Marketing):

BC 408	Supply Chain Management	80	20	100
BC 409	Management of Sales Force	80	20	100

Optional Group-III (Human Resource Management):

BC 410	International Human Resource Management	80	20	100
BC 411	Human Resource Development	80	20	100

B.Com. Vth Semester

Course Code	Course Title	External	Internal	Total Marks
BC 501	Cost Accounting	80	20	100
BC 502	Entrepreneurship Development	80	20	100
BC 503	Income Tax-I	80	20	100
BC 504	Company Law-II	80	20	100
BC 505	Materials Management	80	20	100

Optional Group-I (Finance & Taxation):

BC 506	Investment Management	80	20	100
BC 507	Service Tax & VAT	80	20	100

Optional Group-II (Marketing):

BC 508	Industrial Marketing	80	20	100
BC 509	Services Marketing	80	20	100

Optional Group-III (Human Resource Management):

BC 510	Business Ethics and Corporate Governance	80	20	100
BC 511	Business Policy and Strategic Management	80	20	100

B.Com. VIth Semester

Course Code	Course Title	External	Internal	Total Marks
BC 601	Management Accounting	80	20	100
BC 602	Auditing	80	20	100
BC 603	Income Tax-II	80	20	100
BC 604	Security Market Operations	80	20	100
BC 605	International Marketing	80	20	100

Optional Group-I (Finance & Taxation):

BC 606	Foreign Exchange Management	80	20	100
BC 607	Corporate Governance	80	20	100

Optional Group-II (Marketing):

BC 608	Retail Management	80	20	100
BC 609	Marketing Research	80	20	100

Optional Group-III (Human Resource Management):

BC 610	Strategic Human Resource Management	80	20	100
BC 611	Corporate Evolution and Strategic Implementation	80	20	100

BC-101
FINANCIAL ACCOUNTING

External Marks: 80

Internal Marks: 20

Time: 3 Hours

Note: Paper setter will set nine questions in all. Question No. 1 comprising of five short types questions carrying four (4) marks each is compulsory. It covers the entire syllabus. Answer to each question should not be more than one page. Candidate is required to attempt four questions from the remaining eight questions carrying 15 marks each.

Financial accounting: meaning, need, objectives & scope; book-keeping and accounting; branches of accounting; accounting principles- basic concepts and conventions; Accounting standards: concept, benefits and procedure of issuing accounting standards in India. accounting cycle and accounting equation; journal; rules of journalizing; ledger & trial balance; Rectification of Errors: classification of errors; location of errors; rectification of errors; suspense account; effect on profit.

Capital and Revenue: classification of income and expenditure; classification of receipts; accounting concept of income: income measurement; expired cost and income measurement.

Depreciation provisions and reserves: concept and classification; depreciation accounting; depreciation policy as per accounting standard.

Final Accounts: manufacturing, trading and profit and loss account; Balance sheet; adjustment entries; accounts of non -profit organizations; accounts for insurance claims.

Consignment Accounts: accounting records; Valuation of unsold stock; Conversion of consignment into branch.

Joint Venture Accounts: concept, joint venture & partnership; accounting treatment.

REFERENCES

Anthony, R.N. and Reece, J.S. : *Accounting Principle*: Richard Irwin Inc.

Compendium of Statement of Standards of Accounting: *The Institute of Chartered Accountants of India*, New Delhi.

Gupta RK. and Radhaswamy, M. : *Financial Accounting*; Sultan Chand and Sons, New Delhi.

Monga J.R, Ahuja Girish, and Sehgal Ashok: *Financial Accounting*; Mayur Paper Back, Noida.

Shukla, M.C. Grewal T.S. and Gupta, S.C. : *Advanced Accounts*; S. Chand & Co., (New Delhi).

BC-102
BUSINESS COMMUNICATION SKILLS

External Marks: 80
Internal Marks: 20
Time : 3 Hours

Note: Paper setter will set nine questions in all. Question No. 1 comprising of five short types questions carrying four (4) marks each is compulsory. It covers the entire syllabus. Answer to each question should not be more than one page. Candidate is required to attempt four questions from the remaining eight questions carrying 15 marks each.

Business Communication: meaning; basic forms of communicating; communication models and processes; theories of communication; Audience analysis.

Corporate Communication: formal and informal communication network; communication barriers; improving communication; effective presentation skills – individual and group presentation; practices in business communication – group discussion, mock-interview and seminars; report writing; principles and contents.

Self development and communication: development of personal positive attitude; SWOT analysis; body language – kinesics, proxemics, para language; Principles of effective listening: oral, written and video session; Interviewing skills: appearing and conducting; writing resume.

International Communication: cultural sensitiveness and cultural context; writing and presenting in intercultural situations; intercultural factors in interactions; adapting to global business.

REFERENCES

Balasubramanyam : *Business Communications*; Vikas Publishing House, Delhi.

Bovee and Thill : *Business Communication Today*, Tata McGraw Hill, New Delhi.

Kaul : *Business Communication*; Prentice Hall, New Delhi.

Kaul : *Effective Business Communication* :Prentice Hall, New Delhi.

Patri V.R. : *Essentials of Communication*; Greenspan Publications, New Delhi.

Randall E. Magors :*Business Communication*; Harper and Row, New York.

Robinson, Netrakanti and Shintre: *Communicative Competence in Business English*; Orient Longman, Hyderabad.

Ronald E. Dulek and John S. Fielder.; *Principles of Business Communication*; Macmillan Publishing Company, London.

Senguin J : *Business Communication*; The Real World and Your Career, Allied Publishers, New Delhi.

Webster's Guide to Effective Letter Writing, Harper and Row, New York.

BC-103
MICRO ECONOMICS

External Marks: 80

Internal Marks: 20

Time : 3 Hours

Note: Paper setter will set nine questions in all. Question No. 1 comprising of five short types questions carrying four (4) marks each is compulsory. It covers the entire syllabus. Answer to each question should not be more than one page. Candidate is required to attempt four questions from the remaining eight questions carrying 15 marks each.

Meaning, nature and scope of economics; micro and macro economics; Theories of demand: cardinal utility approach; Indifference curve approach – assumption, properties, consumer equilibrium, price, income and substitution effects, limitations; Nature of demand function: law of demand; elasticity of demand – price, income and cross; measurement methods of price elasticity of demand; concepts of revenue (marginal and average) and relationship with elasticity of demand.

Production function: meaning and concepts, law of variable proportions; Isoquants – meaning, properties and producer's equilibrium; economies and diseconomies of scale; law of returns to scale; Cost concepts; theory of costs – traditional and modern; law of supply and elasticity of supply.

Equilibrium the firm and industry under perfect competition; price and output determination under monopoly, price discrimination; price determination under monopolistic competition – Chamberlin's approach, monopolistic competition vs monopoly.

The marginal productivity theory of distribution; Ricardian theory of rent; Keynes liquidity preference theory of interest.

REFERENCES

Ahuja H.L. : *Business Economics*; S. Chand & Co., New Delhi.

Browning Edger K. and Browning Jacquenlence M: *Microeconomic Theory and Applications*, Kalyani, New Delhi.

Ferguson P.R. and Rothschild R. and Ferguson G.J.: *Business Economics*; Macmillan, Hampshire.

John P. Gould. Jr. and Edward P. Lazear: *Macroeconomic Theory*, All India Traveller, Delhi.

Koutsoyianni A. : *Modern Microeconomics*; Macmillan New Delhi.

Nellis & Parker: *The Essence of Business Economics*; Prentice Hall, New Delhi.

Richard G. Lipsey: *An Introduction to Positive Economics*; ELBS, Oxford.

Singler G. : *The Theory of Price*; Prentice Hall of India.

Watson Donalds and Getz Molochm : *Price Theory an Its user*; Khasla Publishing House, New Delhi.

BC-104
PRINCIPLES OF MANAGEMENT

External Marks: 80

Internal Marks: 20

Time : 3 Hours

Note: Paper setter will set nine questions in all. Question No. 1 comprising of five short types questions carrying four (4) marks each is compulsory. It covers the entire syllabus. Answer to each question should not be more than one page. Candidate is required to attempt four questions from the remaining eight questions carrying 15 marks each.

Introduction to Management: History of Management, Definition of Management, Process of Management, Significance of Management; Functions of Management: Planning, Organizing, Staffing, Directing, Control, Coordination; Characteristics of Management: Management – As a Science, as an Art and as a profession; Different Approaches to Management: The behavioural school, The management science school: The system approach, The contingency approach, Classical Management School; Managerial Skills and Competencies: Skills Inventories, Multi-Skilling, Competencies.

Planning: Introduction, Concept of Planning, Types of planning, Importance of Planning, Limitations of Planning; Components of Planning: Policy, Programme, Strategy, Vision, Mission, Goals, Objectives; Strategic Control: Establishing Strategic Control, Types of Strategic Control; Operational Control: Functional and Grand Strategies, Operational Strategy Factors, Budgeting; Forecasting: Steps in Forecasting, Types of Forecasting; Decision Making: Decision Trees, Management Information Systems and Decision Support Systems.

Organizing: Organization: Meaning of organization, Principles of Organization, Benefits of Organizations; Organizational structure: Departmentation, Functional, Line & Staff, matrix and the formal and informal organizational structure; Systems View of Organizations: Organizational Structure and Systems, Organization Structure, Types of Organization Structures, Organizational Effectiveness, Developing an Organization Structure or Design; Organizational Design: The classical approach, the task technology approach, the environmental approach; Delegation: Meaning, the advantages of delegation, barriers to delegation, guidelines for effective delegation; Decentralization and Centralization: Advantages and disadvantages, challenges of decentralization, factors influencing decentralization; Organization Structure in a Globalized World; Virtual or Networked Organizations.

Directing Through Motivation: Introduction; Motivation in Organizations: Process of Motivation, Objectives of Motivation, Significance of Motivation in Organizations.

Leadership: Meaning, Functions of Leadership, Formal and Informal Leadership, Significance of Leadership, Principles of Leadership, Factors of Leadership; Leadership and Power: Leadership Styles, Leadership Attitudes, Leadership Skill.

Controlling: Meaning, Characteristics of Control Prerequisites of a Good Control System, Essential Features of a Good Control System, Usage of central, shortcomings of central; Process of Control: Establish standards & methods for measuring performance, measure the performance, determine whether performance the standards, and take corrective action.

Globalization and Management: Globalization: Meaning, proximity, location, attitude; Globalization and competitiveness: Relative standing today, looking forward, relative standing today from the past to today; How Governments Influence Competitiveness: The building of public and private spheres of influence, The changing internal science: The coming of European community, economic experiments in people's Republic of China, The North America Free Trade Agreement.

REFERENCES

Bhattacharya Kumar Deepak, *Principles of Management*, Pearson, New Delhi.

Drucker F. Peter, *The Practice of Management*, Allied Publishers, Bombay.

Gilbert, R. Danil, Freeman, E.R. & Stoner, F.J.A., *Management*, Prentice Hall, New Delhi.

O'Donnel Cyril & Koontz Harold, *Management*, McGraw Hill, New Delhi.

Srinivasan R. & Chunawala, S.A., *Management - Principles & Practice*, Himalaya Publishing House, Bombay.

Stoner, A. James & Wanbel Charles, *Management*, Prentice Hall of India, New Delhi.

BC-105
BUSINESS MATHEMATICS-I

External Marks: 80
Internal Marks: 20
Time : 3 Hours

Note: Paper setter will set nine questions in all. Question No. 1 comprising of five short types questions carrying four (4) marks each is compulsory. It covers the entire syllabus. Answer to each question should not be more than one page. Candidate is required to attempt four questions from the remaining eight questions carrying 15 marks each.

Calculus (Problem and theorems involving trigonometrical ratios are not to be done).

Differentiation: partial derivatives up to second order, homogeneity of functions and Euler's theorem; Total differentials; differentiation of implicit function with the help of total differentials.

Integration: Integration as anti-derivative process; standard forms; methods of integration-by substitution, by parts, and by use of partial fractions; Definite integration;.

Matrices and Determinants: definition of a matrix; types of matrices; algebra of matrices; properties of determinants; calculation of values of determinants upto third order, adjoint of a matrix, elementary row or column operations; Finding inverse of a matrix through adjoint and elementary row or column operations; solution of a system of linear equations having unique solution and involving not more than three variables.

REFERENCES

Allen R.G.D. : *Basic Mathematics*; Macmillan, New Delhi.

Dowling E.T.: *Mathematics for Economics*; Sihaum Series, McGraw Hill, London.

Holden: *Mathematics for Business and Economics*; Macmillan India, New Delhi.

Kapoor, V.K. : *Business Mathematics*; Sultan Chand & Sons, Delhi.

Loomba Paul: *Linear Programming*; Tata McGraw Hill, New Delhi.

Soni, R.S. : *Business Mathematics*; Pitamber Publishing House.

Vohra, N.D. : *Quantitative Techniques in Management*; Tata McGraw Hill, New Delhi.

BC-106
INTRODUCTION TO COMPUTER APPLICATIONS

External Marks: 80
Internal Marks: 20
Time : 3 Hours

Note: Paper setter will set nine questions in all. Question No. 1 comprising of five short types questions carrying four (4) marks each is compulsory. It covers the entire syllabus. Answer to each question should not be more than one page. Candidate is required to attempt four questions from the remaining eight questions carrying 15 marks each.

Introduction to Computers: definition of computer; components of computer; characteristics of computers; history evolution of computers; input and output devices; memory and mass storage devices, introduction to modern CPU and processors . Computer Software – introduction; types of software - system, application and utility software; Programming languages, , introduction to operating system, types of operating systems, function of operating system. Realtime applications. Operating systems for Tabs, mobile phones, etc. – Android, etc. Open source Software: Definitions and history, principles, success, methodologies. Introduction to Google Applications. Spreadsheets, Word Processors, Database Management software. Networks basic, types of networks, topologies, media, hardware and software required for networking.

Concept and evolution of internet; World Wide Web; Multimedia technologies; Video conferencing; Broadband networks. Introduction to html, http, shttp, etc. Internet Services – search engines, social networking, email, SMS, etc.

Practicals: A student must be able to work on Windows and be proficient in the use of MS Word, MS Excel, and Powerpoint.

REFERENCES

Leon, Alexis: *Fundamental of Information Technology*, Vikas Publication House (P) Ltd., New Delhi
Mansfield, Ron: *The Compact Guide to Microsoft Office*, BPB Publication, Delhi.
Minoli, Daniel, *Internet and Intranet Engineering*, Tata McGraw-Hill Publishing Co Ltd., New Delhi.
Saxena, Sanjay: *A First Course in Computer*, Vikas Publication House (P) Ltd., New Delhi.

BC-201
ADVANCED FINANCIAL ACCOUNTING

External Marks: 80

Internal Marks: 20

Time : 3 Hours

Note: Paper setter will set nine questions in all. Question No. 1 comprising of five short types questions carrying four (4) marks each is compulsory. It covers the entire syllabus. Answer to each question should not be more than one page. Candidate is required to attempt four questions from the remaining eight questions carrying 15 marks each.

Branch Accounts: dependent branch, debtors system, stock and debtor system; final accounts; wholesale branch, independent branch; foreign branch.

Hire purchase and installment purchase system: concept and legal provisions regarding hire-purchase contract; accounting records for goods of substantial sale values and accounting records for goods of small values; installment purchase system; After sales service.

Partnership account: essential characteristics of partnership; partnership deed; final accounts; adjustment after closing the accounts; fixed and fluctuating capital; goodwill; joint life policy; change in profit sharing ratio.

Reconstitution of a partnership firm: admission and retirement of a partner; death of a partner; amalgamation of partnership firms; dissolution of a partnership firm: modes of dissolution of a firm; accounting entries; insolvency of partners; sale of firm to a company; gradual realization of assets and piecemeal distribution.

REFERENCES

Anthony, R.N. and Reece, J.S. : Accounting Principle: Richard Irwin Inc.

Compendium of Statement of Standards of Accounting: The Institute of Chartered Accountants of India, New Delhi.

Gupta RK. and Radhaswamy, M. : Financial Accounting; Sultan Chand and Sons, New Delhi.

Monga J.R, Ahuja Girish, and Sehgal Ashok: Financial Accounting; Mayur Paper Back, Noida.

Shukla, M.C. Grewal T.S. and Gupta, S.C. : Advanced Accounts; S. Chand & Co., (New Delhi).

BC-202
MACRO ECONOMICS

External Marks: 80
Internal Marks: 20
Time : 3 Hours

Note: Paper setter will set nine questions in all. Question No. 1 comprising of five short types questions carrying four (4) marks each is compulsory. It covers the entire syllabus. Answer to each question should not be more than one page. Candidate is required to attempt four questions from the remaining eight questions carrying 15 marks each.

Macro Economics: nature, scope, concepts and variables; National income: concepts and measurement; circular flow of income (four sector); consumption function; investment function; multiplier: concepts and importance; principle of acceleration.

Keynesian theory of income, output and employment; income determination in closed economy.

Equilibrium of product and money market using IS-LM approach; Inflation: meaning, types, causes, effects and remedial measures.

Business cycle: meaning, and phases; instruments of monetary policy and fiscal policy and their effectiveness.

REFERENCES

Branson, William H. *Macroeconomic Theory and Policy*. A.I.T.B.S. Publishers & Distributors, Delhi.

Burda, Michael, and Wyplosz. *Macroeconomics A European Text*. Oxford University Press, Oxford.

Dornbusch, Rudiger, and Stanley. Fischer. *Macroeconomics*. McGraw-Hill.

Jhinghan M.L.: *Advanced Economic Theory*. Vrinda Publications, New Delhi.

John P. Gould. Jr. and Edward P. Lazear: *Macroeconomic Theory*, All India Traveller, Delhi.

Salvatore, Dominick. *International Economics*, John Wiley & Sons Singapore.

BC-203
BUSINESS ENVIRONMENT

External Marks: 80
Internal Marks: 20
Time : 3 Hours

Note: Paper setter will set nine questions in all. Question No. 1 comprising of five short types questions carrying four (4) marks each is compulsory. It covers the entire syllabus. Answer to each question should not be more than one page. Candidate is required to attempt four questions from the remaining eight questions carrying 15 marks each.

Business Environment: Concept, components, and importance; Environmental scanning techniques.

Economics Systems, Economic Planning – Concept, types of plans; Five year plans and planning machinery in India.

Liberalization, Privatization, Globalization; Regional Economic Groupings.

Role of Government in Indian Economy; Monetary policy; fiscal policy; Industrial policy; Industrial Licensing.

Export-Import Policy; Foreign Investment and Collaborations; Multinational Corporations.

International Economic Institutions –WTO, UNCTAD, World Bank, IMF.

REFERENCES

Aswathappa, K: *Essentials of Business Environment*, Himalaya Publishing House, New Delhi.

Cherunilam Francis: *Business Environment*, Himalaya Publishing House, New Delhi.

Dutt R. and Sundharam K.P.M.: *Indian Economy*, S. Chand, Delhi.

Dutt Ruddar: *Economic Reforms in India-A Critique*; S. Chand, New Delhi.

Justin Paul: *Business Environment*, Tata McGraw Hill, New Delhi.

Misra S.K. and Puri V.K.: *Indian Economy*, Himalaya Publishing House, New Delhi.

Saleem Saikh: *Business Environment*, Himalaya Publishing House, New Delhi.

BC-204
ORGANIZATIONAL BEHAVIOUR

External Marks: 80

Internal Marks: 20

Time : 3 Hours

Note: Paper setter will set nine questions in all. Question No. 1 comprising of five short types questions carrying four (4) marks each is compulsory. It covers the entire syllabus. Answer to each question should not be more than one page. Candidate is required to attempt four questions from the remaining eight questions carrying 15 marks each.

Organization Behaviour: Concepts and Significance, Human Relations and Organizational Behaviour. Introduction; Historical Development of Organizational Behaviour; Industrial Revolution; Scientific Management, The Human Relations Movements, Hawthorne Studies; Meaning and Definitions of Organizational Behaviour; Features of OB; Basic Assumptions; Contributing Disciplines to OB; Emergence of HR and OB, Approaches to Organization Behaviour; Classical Approach; Neo-Classical; Modern approach; Scope of OB; Nature/Fundamental concepts of OB; Nature of People; Nature of Organizations; Determinants of Organization Behaviour; Significance of OB; Criticism;-Key Term-Reference-Questions.

Personality: Learning Objectives; Introduction; Concept and Definitions of Personality; The Development of Personality; Stages of Personality Development; Freudian Stages; Assessment of Freud's Stages, Erikson Stages (Neo Freudian Stages); Assessment of Psycho-Social Stages; Adult Life Stages; Chris Argyris' Immaturity-Maturity Theory; Major Determinants of Personality; Biological Contribution; Socialization; Culture; Situational Factors; Major Personality Attributes Influencing Organizational Behaviour; Theories of Personality; Psychoanalytic Theory (Freud's Theory); New Freudian Theories; Trait Theories; Social Learning Theory; The Self Theory; Need Theories; Holistic Theories; Personality and Organizational Behaviour; - Key Terms-References-Questions.

Perception: Learning Objectives; Introduction; Nature and Importance of Perception, Meaning of Perception; Definitions; Perception Process; Perceptual Selectivity; Internal Factors; External Factors; Distortion in Perception; Attribution; Distortions in Attribution; Managerial Implications of Perception; Managing the Perception Process;-Key-Reference-Questions.

Learning: Learning Objectives; Introduction; Definitions; Theories of Learning; Classical Conditioning Theory; Operant or Instrument Conditioning Theory; Cognitive Learning Theory, Social Learning Theory; Modeling; Shaping Behaviour; Strategies of Reinforcement; Schedule of Reinforcement; Use of Reinforcement Theory in Behaviour Modification; Learning and Organizational Behaviour or Significance of Learning;-Key Terms-References- Questions

Stress Management: Learning Objectives; Introduction; Definitions; Different Types of Stress; Symptoms of Stress or Stress Responses; Physiological, Behavioural; Nature of Stress and Job Performance, Causes of Stress; Individual Stressors; Group Stressors; Organizational Stressors; Extra-Organizational Stressors, Overcoming Stress; Individual Strategies; Organizational Strategies; Job Related Causes of Stress; -Key Terms-References-Questions.

Group Dynamics: Learning Objectives; Introduction; Meaning; Components of Group Dynamics; Group Norms; Group Role; Group Status; Group Size; Group Leadership; Group Composition; Proxemics and Group Dynamics; Group Cohesiveness; Determinants of Cohesiveness; Consequences of Group Cohesiveness; Relationship between Group Cohesiveness and Productivity; -Key Terms-References- Questions.

Transactional Analysis: Learning Objectives; Introduction; Concept of TA; Scope of Transactional Analysis; Analysis of Self-Awareness; Analysis of Ego States; Analysis of Life Positions; Analysis of Games; Analysis of Stroking, Benefits of Transactional Analysis; -Key Terms-References- Questions.

Organizational Culture and Climate: Learning Objectives; Introduction; Institutionalization: A Forerunner of Culture; Definitions; Characteristics of Organizational Culture; Culture's Functions and Roles of Organization; Types of Culture; How Employees Learn Culture; The Process of Creation of Organizational Culture; Symptoms of a Weak Organizational Culture; Sustaining or Keeping a Culture Alive; Socialization; Organizational Climate; Definitions; Characteristics of Organizational Climate; Improving Organizational Climate; Organizational Health-Key Terms-References- Questions.

REFERENCES

Luthans Fred, *Organizational Behaviour*, McGraw Hill Book Company, Singapore.

Robbins, S.P. & Judge, T.A., *Organizational Behaviour*, Prentice Hall of India, New Delhi.

Sudesh & Singh Hawa, *Organizational Behaviour*, V.K. Global Publications, New Delhi.

BC-205
BUSINESS MATHEMATICS-II

External Marks: 80

Internal Marks: 20

Time : 3 Hours

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Maxima and Minima; cases of one variable involving second or higher order derivatives; cases of two variables involving not more than one constraint.

Application of integration: finding area in simple cases, consumer and producer surplus, nature of commodities learning curve, Leontief input output model.

Linear Programming-formulation of LPP: Graphical method of solution; problems relating to two variables including the case of mixed constraints; cases having no solution, multiple solutions; unbounded solution and redundant constraints; simplex method - solution of problems up to three variables, including cases of mixed constraints, duality; Transportation Problem.

Compound Interest and Annuities: certain different types of interest rates, concept of present value and amount of a sum; types of annuities; present value and amount of an annuity, including the case of continuous compounding; valuation of simple loans and debentures; problems relating to sinking funds.

REFERENCES

Allen RG,D. : *Basic Mathematics*; Macmillan, New Delhi.

Dowling E.T.: *Mathematics for Economics*; Sihaum Series, McGraw Hill, London.

Holden: *Mathematics for Business and Economics*; Macmillan India, New Delhi.

Kapoor, V.K. : *Business Mathematics*; Sultan Chand & Sons, Delhi.

Loomba Paul: *Linear Programming*; Tata McGraw Hill, New Delhi.

Soni, R.S. : *Business Mathematics*; Pitamber Publishing House.

Vohra, N.D. : *Quantitative Techniques in Management*; Tata McGraw Hill, New Delhi.

BC-206
IT & E-COMMERCE

External Marks: 80
Internal Marks: 20
Time : 3 Hours

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Information Technology and Business – An overview, concepts of data, information and computer based information system. Impact of information technology on business -business data processing, intra-organisational and inter-organisational communication by using network technology, business process and knowledge process outsourcing. Types of Information System-Transaction Processing System (TPS), Management Information System (MIS). Introduction to Internet, application of Internet, uses of Internet, Internet services, Effects of IT on business.

Introduction to E-commerce, E-Commerce framework, architecture and anatomy. E-Commerce and WWW. E-commerce application services. E-Commerce Models – B2B, B2C, C2C. Electronic Commerce and Electronic Data Interchange, Benefits of EDI, Components of EDI, EDI Implementation. Electronic Payment systems, types of electronic payment systems, Security Issues in E-commerce, security solutions. Internet Security. Mobile Commerce-an overview. E-governance – an overview.

Practical : The students should be able to work on Internet - search engines, communication through Internet. Research using online sources – surveys, research on social networking sites. Be familiar with electronic payment systems, credit cards, Internet banking, m-commerce, etc. The student should be able to develop a basic website using html. The internal assessment shall be based on the practical knowledge of the student.

REFERENCES

Agarwala, K. N. and Deeksha Agarwala, *Business on the Net: Bridge to the Online Storefront*, Macmillan India Ltd., New Delhi

Bajaj , Kamlesh K and Debjani Nag, *E-commerce – The Cutting Edge of Business*, Tata McGraw Hill (P) Ltd., New Delhi.

Greenstein, Marilyn, and Todd M. Feinman, *Electronic Commerce*, Tata McGraw Hill, New Delhi.

Leon, Alexis: *Fundamental of Information Technology*, Vikas Publication House (P) Ltd., New Delhi

Minoli, Daniel, *Internet and Intranet Engineering*, Tata McGraw-Hill Publishing Co Ltd., New Delhi.

Whitley, David, *E-Commerce : Strategy, Technology and Applications*, Tata McGraw-Hill Publishing Co Ltd., New Delhi.

BC-207
ENVIRONMENTAL STUDIES (QUALIFYING PAPER)

Total Marks: 100
Time : 3 Hours

The Subject of Environmental Studies is included as a qualifying paper in all UG Courses (including professional courses also) from the session 2004-2005 and the students will be required to qualify the same otherwise the final result will not be declared and degree will not be awarded.

Annual System: The duration of the course will be 50 lectures. The examination will be conducted by the college at its own level earlier than the examination alongwith the Annual Examination.

Semester System: The Environment Course of 50 lectures will be conducted in the second semester and the examinations shall be conducted at the end of second semester:

Credit System: The core course will be awarded 4 credits.

Exam. Pattern: In case of awarding the marks, the question paper should carry 100 marks. The structure of the question paper being:

PART-A: Short Answer Pattern	25 Marks
PART-B: Essay type with inbuilt choice	50 Marks
PART-C: Field work	25 Marks

INSTRUCTIONS FOR THE EXAMINERS

Part-A: Questions 1 is compulsory and will contain ten short answer type question of 2.5 marks each covering the entire syllabus.

Part-B : Eight essay type questions (With inbuilt choice) will be set from the entire syllabus and the candidates will be required to answer any four of them. Each essay type question will be of 12.5 marks.

The examination will be conducted by the college concerned at its own level earlier than he annual examination and each student will be required to score minimum of 35% marks each in Theory and Practical. The marks obtained in this qualifying paper will not be including in determining the percentage of marks for the award of degree.

However, these will be shown in the detailed marks certificate of the student.

Syllabus and Course of reading

The multidisciplinary nature of environmental studies: Defination, Scope and importance need for public awareness. (2 Lectures)

Natural Resources: Renewable and non-renewable resources:

Natural resources and associated problems.

a) Forest resources: Use ad over-exploitation, deforestation, case studies. Timber extraction, mining, dams and their effects on forests and tribal people.

b) Water resources: Use and over-utilization of surface and ground water, floods, drought, conflicts over water, dams-benefits and problems.

c) Mineral resources: Use and exploitation, environmental effects of extracting abd using mineral resources, case studies.

- d) Food resources: World food problems, changes caused by agriculture and overgrazing, effects of modern agriculture, fertilizer-pesticide problems, water logging, salinity, case studies.
- e) Energy resources; Growing energy needs, renewable and non-renewable energy sources, case studies.
- f) Land resources: Land as a resource, land degradation man induced landslides, soil erosion and desertification.
- Role of an individual in conservation of natural resources.
- Equitable use of resources for sustainable lifestyles.

(8 Lectures)

Ecosystems

- Concept of an ecosystem
- Structure and function of an ecosystem.
- Producers, Consumers and decomposers.
- Energetical flow in the ecosystem
- Ecological succession
- Food chains, food webs and ecological pyramids.
- Introduction, types, Characteristic features, structure and function of the following of the ecosystem.
 - a. Forest ecosystem
 - b. Grassland ecosystem
 - c. desert ecosystem
 - d. Aquatic ecosystems (ponds, streams, lakes, rivers, oceans, estuaries).

(6 lectures).

Biodiversity and its conservation

- Introduction-Definition: genetic, species and ecosystem diversity.
- Bio-geographical classification of India. "
- Value of biodiversity : consumptive use, productive use, social, ethical; aesthetic and option values.
- Biodiversity at global, National and local levels.
- India as a mega-diversity nation.
- Hot-spots of biodiversity.
- Threats to biodiversity: habitat loss, poaching of wildlife, man-wildlife conflicts. 1
- Endangered and endemics.
- Conservation of biodiversity: In-situ and Ex-situ, Conservation of biodiversity.

(8 Lectures)

Environmental Pollution

Definition

- Causes, effects and control measures of :-
 - a. Air pollution
 - b. Water pollution
 - c. Soil pollution
 - d. Marine pollution
 - e. Noise pollution
 - f. Thermal pollution
 - g. Nuclear hazards

- Solid waste Management: Causes, effects and control measures of urban and industrial wastes.
- Role of an individual in prevention of pollution.
- Pollution case studies.
- Disaster Management: floods, earthquake, cyclone and landslides.

(8 lectures)

Social Issues and the environment

- From Unsustainable to Sustainable development.
- Urban problems related to energy. .
- Water conservation, rain water harvesting, watershed management. .
- Resettlement and rehabilitation of people; its problems and concerns. Case studies.
- Environmental ethics: Issues and possible solutions.
- Climate change, global warming, acid rain, ozone layer depletion, nuclear accidents and holocaust. Case studies.
- Wasteland reclamation.
- Consumerism and waste products.
- Air (prevention and Control of Pollution) Act.
- Water (prevention and control of pollution) Act.
- Wildlife Protection Act.
- Forest Conservation Act.
- Issues involved in enforcement of environmental legislation.
- Public awareness.

(7 lectures)

Human Population and the Environment

- Population growth, variation among nations.
- Population explosion- family Welfare Programme.
- Environment and human health.
- Human Rights.
- Value Education.
- HIV/AIDS.
- women and child welfare
- role of information technology in environment and human health
- Case Studies.

(6 lectures)

Field work

- Visit to a local area to document environmental assets: river/forest grass land/ hill/mountain.
 - Visit to a local polluted site-Urban/Rural/Industrial/ Agricultural.
 - Study of common plants, insects, birds.
 - Study of simple ecosystems pond, river, hill slopes, etc.
- (Field work Equal to 5 lecture. hours).

SIX MONTHS COMPULSORY CORE MODULE COURSE IN ENVIRONMENTAL STUDIES: FOR UNDERGRADUATES

Teaching Methodologies

The Core Module Syllabus for Environmental Studies includes class room teaching and Field Work. The syllabus divided into eight units covering 50 lectures. The first seven unit will cover 45 lectures which are class room based to enhance knowledge skills mid attitude to environment. Unit eight is based on field activities which will be covered in five lecture hours and would provide students first hand knowledge on various local would environmental aspects.

Field experience is one of the most effective learning to for environmental concerns. This moves out of the scope of text book mode of teaching into realm of real learning in the field where the teacher morely acts as a catalyst to interpret what student observes or discovers in his/her environment.

Fields are as essential as class work and form an irreplaceable synegetic tool in the entire learning process.

Course material provided by UGC for class room teaching and field activities be utilized.

The universities/Colleges can also draw upon expertise of outside resource persons for teaching purposes.

Environmental Core module shall be integrated into the teaching programmes of all undergraduate courses.

REFERENCES

Agarwal, K.C. 2001 Environmental Biology, Nidi Publ. Ltd. Bikaner.

Bharucha Erach, The Biodiversity of India, Mapin Publishing Pvt. Ltd., Ahmedabad- 380013, India, Email. mapin@icenet.net(R).

Brunner R.C., 1989, Hazardous Waste Incineration, McGraw Hill Inc. 480p.

Clerk RS., Marine Pollution; Clanderson Press Oxford(1B)

Cunningham, W.P. Cooper, T.H. Gorhani, E & Hepworth, M. T. 2001, Environmental Encyclopedia, Jaico Publishing House, Mumbai, 1196p. .

De A.K., Environmental Chemistry, Wiley Esteem Ltd.

Down to Earth, Centre for Science and Environment(R)

Gleick, H.P.1993. Water in crisis, Pacific Institute for Studies in Dev., Environment & Security. Stockholm Env. Institute.

Hawkins R.E., Encyclopedia of Indian Natural History, Bombay Natural History Society, Bombay(R).

Heywood, V.H. & Watson, R.T. 1995. Global Biodiversity Assessment. Cambridge Univ. Press 114p.

Jadhav, H& Dosale, V.M. 1995, Environmental Protection and Laws. Himalaya Pub. House, Delhi 284p.

Mhaskar A.K, Matter Hazardous, Techno-Science Publications(TB).

Miller T.G. Jr., Environmental Science, Wadsworth Publishing Co. em).

Odmn, E.P. 1971. Environments of Ecology. W.B. Saunders Co. USA, 574p.

Rao MN. & Datta, A.K. 1987 . Waste Water treatment. Oxford & IBH Publ. Co. Pvt. Ltd. 345p.

Sharma B.K, 2001. Enviromntal Chemistry. Goel Pub1" House, Meerut. Survey of the Environmental The Hindu(M)

Townsend C., Harper J, and Michael Begon, Essentials 0 ecology, Blackwell Science(1B).

Trivedi R.K and P.K Goel, Introduction to air pollution, Techno-Science Publications (TB).

Trivedi R.K, Handbook of Environmental Laws, Ru1es, Guidelines Compliances and Standards, Vol I and II, Envirol Media(R)

Wagner KD., 1998. Environmental Management. W.B. Saunders Co. Philadelphia, USA 499p. (M) Magazine

(R) Reference

(TB) Textbook

BC-301
CORPORATE ACCOUNTING-I

External Marks: 80

Internal Marks: 20

Time : 3 Hours

Note: Paper setter will set nine questions in all. Question No. 1 comprising of five short types questions carrying four (4) marks each is compulsory. It covers the entire syllabus. Answer to each question should not be more than one page. Candidate is required to attempt four questions from the remaining eight questions carrying 15 marks each.

Accounting for share capital & debentures: issue, forfeiture and reissue of forfeited shares- concept & process of book building; issue of rights and bonus shares; buy back of shares; redemption of preference shares; issue of debentures; redemption of debentures.

Final accounts of Companies: Excluding computation of managerial remuneration.

Amalgamation of companies: concepts and accounting treatment as per accounting standard: 14 (ICAI) (excluding inter company holdings).

Internal reconstruction: concepts and accounting treatment excluding scheme of reconstruction.

REFERENCES

Gupta, Nirmal. *Corporate Accounting*. Sahitya Bhawan, Agra.

Jain, S.P. and K.L. Narang. *Corporate Accounting*. Kalyani Publishers, New Delhi.

Maheshwari, S.N. and S. K. Maheshwari. *Corporate Accounting*. Vikas Publishing House, New Delhi.

Monga, J.R. *Fundamentals of Corporate Accounting*. Mayur Paper Backs, New Delhi.

Naseem Ahmed, *Corporate Accounting*, ANE Books Pvt. Ltd. New Delhi.

Sehgal, Ashok and Deepak Sehgal. *Corporate Accounting*. Taxman Publication, New Delhi.

Shukla, M.C., T.S. Grewal, and S.C. Gupta. *Advanced Accounts*. Vol.-II. S. Chand & Co., New Delhi.

BC-302
BUSINESS STATISTICS

External Marks: 80

Internal Marks: 20

Time : 3 Hours

Note: Paper setter will set nine questions in all. Question No. 1 comprising of five short types questions carrying four (4) marks each is compulsory. It covers the entire syllabus. Answer to each question should not be more than one page. Candidate is required to attempt four questions from the remaining eight questions carrying 15 marks each.

Basic concepts of statistics: Meaning, types of statistical data, collection of data; Measures of Central Tendency and Dispersion.

Simple Correlation and Regression Analysis: Meaning of Correlation simple, multiple and partial; linear and non-linear, Scatter diagram, Pearson's co-efficient of correlation, Probable and standard errors, Rank Correlation; Regression Analysis – an overview.

Index Numbers: meaning and uses of index numbers, construction of index numbers: fixed and chain base: univariate and composite, Aggregative and average of relatives – simple and weighted, Tests of adequacy of index numbers, Base shifting, splicing and deflating. Problems in the construction of index numbers, construction of consumer price indices.

Probability & Probability Distributions: theory of probability. Approaches to the calculation of probability, calculation of event probabilities, addition and multiplication laws of probability, conditional probability and Baye's Theorem; Probability distributions: Binomial, Poisson and Normal.

REFERENCES

Aczel, Amir D.: *Complete Business Statistics*, Irwin.

Chou-Ya-Lun: *Statistical Analysis*, Holt, Rinchart and Winslon.

Heinz, Kohler: *Statistics for Business & Economics*, Harper Collins.

Lawrence B. Morse: *Statistics for Business & Economics*, Harper Collins

Levin, Richard I.& David S Rubin: *Statistics for Management*, Prentice Hall of India, Delhi.

Poonia, Virender: *Statistics*, Visvabharti Publication, New Delhi.

BC-303
HUMAN RESOURCE MANAGEMENT

External Marks: 80

Internal Marks: 20

Time : 3 Hours

Note: Paper setter will set nine questions in all. Question No. 1 comprising of five short types questions carrying four (4) marks each is compulsory. It covers the entire syllabus. Answer to each question should not be more than one page. Candidate is required to attempt four questions from the remaining eight questions carrying 15 marks each.

Human Resource Management: brief history of HRM, definition and scope, objectives, functions, nature, importance, limitations of HRM; HRM, HRD and personnel management; HRM environment, current and future challenges to HRM.

Human Resource Planning: definition, need for HR planning, objectives, process, factors affecting manpower planning, types of HR planning, problems and suggestions for making HR planning effective, succession planning.

Job Analysis and Design: meaning and definition, the process of job analysis, methods of collecting job data, potential problems with job analysis; Job design: meaning, factors affecting job design, techniques of job design.

Recruitment and Selection: recruitment, meaning, definitions, need, purpose, importance, process recruitment policy and situational factors affecting recruitment; Recruitment: source of recruitment, internal and external methods of recruitment, constraints and challenges of recruitment, recent trends in recruitment, difference between recruitment and selection; Selection: meaning, procedure, process of selection; barriers to effective selection.

Placement, Induction, Internal Mobility and Separations: Placement: meaning, objectives, content and responsibility for induction; Internal Mobility: need, future; Transfer: purpose, type, benefits and problems, transfer policy; Promotion: purpose, basis, promotion policy; Demotion: causes, demotion policy; Separations.

Training: meaning, training and education, training and development, objectives, importance, steps in training, designing a training programme; Training methods: coaching, apprenticeship, vestibule training, internship and computer based training; Evaluation of training programme.

Performance Appraisal: meaning, features, merits, limitations, process and methods of performance appraisal, suggestions to improve performance appraisal, level and ethical issues, potential appraisal.

REFERENCES

- Aswathappa K., *HR and Personnel Management*, Tata McGraw Hill Publishers, New Delhi.
- Bernardin H. John, *HRM*, Tata McGraw Hill Publishers Comp. Ltd., New Delhi.
- Decenzo, D.A., *Human Resource Management*, John Willy, New Delhi.
- Dessler Gary, *Human Resource Management*, PHI, New Delhi.
- Fisher, D.C., Schoenfeldt. F.L. and Shaw, B.J., *HRM*, Houghton Mifflin Company, New Delhi.
- French W.L., *HRM*, Houghton Mifflin Company, Chennai.
- Holdar Uday Kumar, *HRM*, Oxford Publication, New Delhi.
- Tapomoy Deb, *Managing Human Resource & Industrial Relations*, Excel Books Publications.

BC-304
PRINCIPLES OF MARKETING

External Marks: 80

Internal Marks: 20

Time : 3 Hours

Note: Paper setter will set nine questions in all. Question No. 1 comprising of five short types questions carrying four (4) marks each is compulsory. It covers the entire syllabus. Answer to each question should not be more than one page. Candidate is required to attempt four questions from the remaining eight questions carrying 15 marks each.

Introduction : nature, scope and importance of marketing; marketing concepts – traditional Vs modern; marketing management; marketing mix.

Analysis of marketing environment – demographic, political, economic, socio-cultural, natural, technological, and legal; growing relevance of marketing in India; impact of global marketing

Market Segmentation: concept, target market, bases of market segmentation; niche market understanding consumer behavior

Product: meaning, classification, product mix and product line decisions, product differentiation; branding; packaging; labelling; product life cycle; new product development process; Pricing: pricing objectives; factors influencing pricing; pricing policies and strategies; Promotion: elements of promotion mix; roles of advertising; publicity; personal selling; sales promotion; public relations; logistics and channel decisions: channel types, role and factors affecting choice of channels.

Marketing Information System (MIS): concept, components; Marketing Research: meaning.

Recent trends in marketing; online marketing; changing retailing scenario.

REFERENCES

Baines, Paul, Chris, Fill, Page, Kelly, *Marketing*, Oxford University Press, New Delhi

Kazmi, *Marketing Management*, Excel Books

Kotler, P., *Marketing Management*, Pearson Education, New Delhi

Madaan KVS., *Fundamentals of Retailing*, Tata McGraw Hill, New Delhi

Panda, T. K., *Marketing Management*, Excel Books, New Delhi

Raju M. S., Rao, J V P, *Fundamentals of Marketing*, Excel Books, New Delhi

Ramaswamy and Namakumari, *Marketing Management*, Macmillan, New Delhi

Saxena Rajan, *Marketing Management*, Tata McGraw Hill, New Delhi

Stanton, Etzel et al, *Fundamentals of Marketing*, McGraw Hill, New York

BC-305
BUSINESS LAWS-I

External Marks: 80
Internal Marks: 20
Time : 3 Hours

Note: Paper setter will set nine questions in all. Question No. 1 comprising of five short types questions carrying four (4) marks each is compulsory. It covers the entire syllabus. Answer to each question should not be more than one page. Candidate is required to attempt four questions from the remaining eight questions carrying 15 marks each.

Law of Contract (1872): nature and classification of contract; offer and acceptance; capacity of parties to contract; free consent; consideration; legality of object; agreement declared void; performance of contract; discharge of contract, remedies for breach of contract; Special contracts: indemnity & guarantee, bailment and pledge; contract of agency.

Negotiable Instrument Act 1881: definition of negotiable instruments, features, promissory note; bill of exchange & cheque; types and effects of crossing; dishonour and discharge of negotiable instruments.

Sale of Goods Act 1930: formation of contracts of sale; goods and their classification, price; conditions and warranties; transfer of property in goods; performance of the contract of Sales, unpaid seller and his rights.

Right to Information Act, 2005 (RTI): salient features

REFERENCES

Desai T.R., *Indian Contract Act, Sale of Goods Act and Partnership Act*, S.C Sarkar & Sons Pvt. Ltd., Kolkata.

Kapoor, N.D., *Business Law*, Sultan Chand & Sons, New Delhi.

Khergsamwala, I.S., *The Negotiable Instrument Act*; N.M. Tripathi, Mumbai.

Kuchal, M.C., *Business Law*; Vikas Publishing House, New Delhi.

Singh, Avtar, *The Principles of Mercantile Law*, Eastern Book Company, Lucknow.

BC- 306
FINANCIAL INSTITUTIONS AND MARKETS

External Marks: 80

Internal Marks: 20

Time: 3 hours

Note: Paper setter will set nine questions in all. Question No. 1 comprising of five short types questions carrying four (4) marks each is compulsory. It covers the entire syllabus. Answer to each question should not be more than one page. Candidate is required to attempt four questions from the remaining eight questions carrying 15 marks each.

Introduction: Nature and role of financial system and financial markets; Financial system and economic development; An overview of Indian financial system.

Financial markets: money and capital markets: Money market-meaning, constituents and functions, money market instruments, recent developments in Indian money market; capital market- primary and secondary market; government securities market; Industrial securities market; recent developments in Indian capital market; SEBI- Its formation, role and recent developments.

Reserve Bank of India: organization, management and functions; credit creation and credit control; monetary policy.

Commercial banks: meaning and functions, structure and recent developments in commercial banking in India; E-banking.

Development banks: concept, objectives and functions of development banks; operational and promotional activities of development banks; IFCI, ICICI, IDBI, IRBI, SIDBI, NABARD and state level development banks.

Mutual funds: concept, types, and regulation of mutual funds (with special reference to SEBI guidelines), designing and marketing of mutual fund schemes, appraisal and latest mutual fund schemes in India.

REFERENCES

Avdhani: *Investment and Securities Markets in India*, Himalaya Publications, Bombay.

Averbach, Robert D: *Money, Banking and Financial Markets*; MacMillan, London.

Bhole, L.M.: *Financial Markets and Institutions*, Tata McGraw Hill, Delhi.

Ghosh, D: *Banking Policy in India*, Allied Publications, Delhi.

Giddy, I.H: *Global Financial Markets*, A.I.T.B.S., Delhi.

Khan, M.Y: *Indian Financial System*, Tata McGraw Hill, Delhi.

Reserve Bank of India, Various Reports, RBI Publication, Mumbai.

Srivastava R.M.: *Management of Indian Financial Institution*; Himalaya Publishing House, Mumbai.

Varshney,P.N: *Indian Financial System*, Sultan Chand & Sons, New Delhi.

Verma JC: *Guide to Mutual Funds and Investment Portfolio*, Bharat Publishing House, New Delhi.

BC-307
ACCOUNTING AND REPORTING STANDARDS

External Marks: 80

Internal Marks: 20

Time : 3 Hours

Note: Paper setter will set nine questions in all. Question No. 1 comprising of five short types questions carrying four (4) marks each is compulsory. It covers the entire syllabus. Answer to each question should not be more than one page. Candidate is required to attempt four questions from the remaining eight questions carrying 15 marks each.

Accounting Standards, accounting standards interpretations and guidance notes on various accounting aspects issued by ICAI and their applications. An overview of international accounting Standards; international financial reporting standards.

Corporate financial reporting- issues and problems with special reference to published financial statements. Interim reporting; segment reporting and social reporting

Valuation: concept and need; Valuation of tangible fixed assets; valuation of intangibles; valuation of liabilities; valuation of shares; valuation of business.

Developments in financial reporting: Value added statement, Economic value added, Market value added, Shareholders value added.

REFERENCES

D.S Rawat, *Students Guide to Accounting Standards*, Taxmann Allied Services Pvt. Ltd.

Ghosh, T.P., *Indian Accounting Standards and IFRS*

International Financial Reporting Standards (IFRSs) - Taxmann Publications P Ltd.

International GAAP® 2009 by Ernst and Young, published by Wile.

Jawahar Lal, *Corporate Financial Reporting Theory and Practice*, Taxmann Allied Services Pvt. Ltd.

Robert Kirk, *IFRS: A Quick Reference Guide*. Taxmann Publications P Ltd.

S.P Jain and K.L Narang, *Indian Accounting Standards*, Kalyani Publishers.

The IFRS Manual of Accounting authored by the UK Accounting Consulting Services team of PricewaterhouseCoopers LLP and published by CCH.

Wiley IFRS 2008: *Interpretation and Application of International Accounting and Financial Reporting Standards 2008* by Eva K. Jermakowicz

Wiley IFRS: *Practical implementation guide and workbook* by Abbas AliMirza, Graham J. Holt and Magnus Orrell

BC-308
ADVERTISING

External Marks: 80
Internal Marks: 20
Time : 3 Hours

Note: Paper setter will set nine questions in all. Question No. 1 comprising of five short types questions carrying four (4) marks each is compulsory. It covers the entire syllabus. Answer to each question should not be more than one page. Candidate is required to attempt four questions from the remaining eight questions carrying 15 marks each.

Advertising: Meaning; scope and importance, Difference between advertising & publicity

Communication and Advertising Mix: Communication Process: basic communication process, role of source; encoding and decoding of message, media, audience, feedback, and noise; different advertising functions; types of advertising; Economic social aspects of advertising; advertising process-an overview; setting advertising objectives and budget.

Creative aspects of Advertising: advertising appeals, copy writing, headlines, illustrations and message.

Advertising media, different types of media, media planning and scheduling.

Impact of Advertising : advertising agency roles, relationship with clients, advertising department; measuring advertising effectiveness; legal and ethical aspects of advertising; advertising and consumer behaviour

REFERENCES

Aaker David A, Batra Rajeev, Myers G., *Advertising Management, Prentice Hall of India*, New Delhi.
Asker, David and Myers John G., *Advertising Management*, Prentice Hall of India , New Delhi.

Border W.H., *Advertising*, John Wiley, N Y.

Oglvy D., *Ogivy on Advertisdng*, Longman Publication.

Rorsiter John R. and Percy Larry, *Advertising and Promotion Management*; McGraw Hill , New York.

Sundage, Fryburger, Rotzoll, *Advertising Theory and Practice*, AITBS, New Delhi.

BC-309
RURAL MARKETING

External Marks: 80
Internal Marks: 20
Time : 3 Hours

Note: Paper setter will set nine questions in all. Question No. 1 comprising of five short types questions carrying four (4) marks each is compulsory. It covers the entire syllabus. Answer to each question should not be more than one page. Candidate is required to attempt four questions from the remaining eight questions carrying 15 marks each.

Rural Marketing: meaning, nature, characteristics, opportunities and challenges to rural markets in India; Socio-cultural, economic, demographic, technological and other environmental factor affecting rural marketing; rural consumer behaviour; segmentation of rural market; strategies for rural marketing; rural marketing mix; differences in rural and urban market; problems in rural marketing.

Product planning, pricing, promotion and management of distribution channels for marketing of durables and non-durables in rural areas; Planning and organizing personnel selling in rural markets; Innovation in rural market; E-commerce in rural markets, e-chaupal & other similar initiatives.

REFERENCES

Badi, R.V. and Badi, N.V., *Rural Marketing*, Himalaya Publishing House, Delhi.

Dogra Balram and Ghuman Karminder, *Rural Marketing*, Tata McGraw Hill, New Delhi.

Gupta, S.L., *Rural Marketing*, Wisdom Publications, Delhi.

Krishnamacharyula, C.S.G and Ramakrishnan Lalitha, *Rural Marketing*, Pearson Education, Delhi.

Singh Sukhpal, *Rural Marketing Management*, Vikas Publishing House, New Delhi.

BC-310
INDUSTRIAL RELATIONS AND LAWS

External Marks: 80
Internal Marks: 20
Time : 3 Hours

Note: Paper setter will set nine questions in all. Question No. 1 comprising of five short types questions carrying four (4) marks each is compulsory. It covers the entire syllabus. Answer to each question should not be more than one page. Candidate is required to attempt four questions from the remaining eight questions carrying 15 marks each.

Industrial Relations: concepts and approaches, importance, constituents of industrial relations, industrial unrest; government policies through 5 year plans

Factories Act, 1948: object, definitions, health, safety, welfare measure, employment of women and young persons, leave with wages, penalties and procedure.

Trade Union Act, 1926: object, definitions, registration, rights and liabilities, office bearer, dissolution, returns.

The Workmen's Compensation Act, 1923: object, definitions, employer's liability for compensation, amount of compensation, notice and claim.

Industrial Disputes Act, 1947: scope and object, definitions, authorities, reference of disputes, procedure, powers and duties of authorities, award and settlement, strikes and lockouts, layoff and retrenchment.

The Payment of Wages Act, 1936: object, definitions, persons responsible to pay wages, fixation of wage periods, time of wage payment, deductions, records, authorities, claims, appeal.

REFERENCES

Burka, W.W.: *Organizational Development*, Englewood Gliffs, Prentice Hall Inc., New Delhi.

Dwivedi, R S: *Managing Human Resources – Industrial Relations in Indian Enterprises*, Galgotia Publishing Ltd., New Delhi.

Harigopal, K., *Management of Organizational Change*, Response Books, New Delhi.

Mamoria, Mamoria and Gankar, *Dynamics of Industrial Relations*, Bombay: Himalaya Publishing, 2001.

Mamoria, C.B., *Industrial Labour and Industrial Relations in India*, Kitab Mahal, 1975

Manoppa, A., *Industrial Relations*, Tata McGraw Hill, 1999.

Prasad, Kesho, *Organizational Development for Excellence*, Macmillan India Ltd., New Delhi.

Srivastava, S.C., *Industrial Relations and Labour Laws*, Vikas Publishing House, New Delhi.

Yoder, Dale and others, *Personnel Management & Industrial Relations*, New Delhi, Prentice Hall, 1959

BC-311
COMPENSATION MANAGEMENT

External Marks: 80
Internal Marks: 20
Time : 3 Hours

Note: Paper setter will set nine questions in all. Question No. 1 comprising of five short types questions carrying four (4) marks each is compulsory. It covers the entire syllabus. Answer to each question should not be more than one page. Candidate is required to attempt four questions from the remaining eight questions carrying 15 marks each.

Compensation: Concepts of Components of Compensation, Elements of Employee Compensation, Role of Compensation, Concept and Components of Compensation or Reward System, Characteristics of Rewards, Concept of Total Rewards System, Compensation and Tax Planning in Organization; Economic Theories Related to Compensation: Transformations Observed in Economic Principles, Theory of Wages: Hypothetical Approach, Major Economic Theories; Compensation Policy: Developing Compensation Policies.

Pay Structure-Part I: Internal and External Equities in Compensation System: Internal Equity, External Equity; Inter and Intra-Industry Compensation Differentials: Factors Contributing to Wage Differentials, Types of Wage Differentials, Importance of Wage Differentials; Designing Pay Structures and Administering Compensation Packages: What is Pay Structure?, Defining Features of Pay Structure; Factors That Shape Pay Structure; Types of Pay Structure: Narrow Graded Structure, Career Family Structures, Job Family Structure, Spot Rates, Individual Job Grades, Pay Spines, Pay Structures for Manual Workers, Choice of Structure; Broad Banding: Reasons for Introducing Broadbanding, Steps Involved in Developing and Introducing Broadbanding, Pay Structure for Startup Organizations, Partnerships and Turnarounds, Pay Restructuring in Mergers and Acquisitions and Alliances, Downsizing and Voluntary Retirement Scheme (VRS); Emerging Issues in Compensation Management: Performance Related Pay or Competence Related Pay, Compensation Management and Delayed Organizations, Moving Towards Variable Pay; Future Trends in Compensation Management; Administering the Pay System.

Pay Structure-Part-II: Fringe Benefits, Incentives and Retirement Plans – Benefits, Incentives; Pay for Performance Plans: Performance-Related Pay (PRP), Competence-Related Pay, Skill-Based Incentive Schemes, Team Incentive Plans, Profit Sharing, Gain Sharing, Long Term Incentive Plans.

Compensation of Special Groups: Compensation of Special Groups, Corporate Directors, Chief Executives and Senior Managers, The Components of an Executive Compensation Package, Compensation of Professionals and Knowledge Workers, R&D Staff; Sales Compensation Plan: Factors Affecting Sales Compensation Approach, Sales Compensation Plans; Expatriate Pay: Compensating Expatriates.

Working of Different Institutions Related to Reward System: Statutory Provisions Governing Different Components of Reward Systems: The Workmen's Compensation Act, 1923, The Minimum Wages Act, 1948, The Equal Remuneration Act, 1976; Wage Boards and Pay Commissions: Criticism of Wage Board.

REFERENCES

Dorothy Berger, *The Compensation Handbook*, McGraw Hill Professional, New York.
Helen Murli & Michael Armstrong: *Reward Management: A Handbook of Remuneration Strategy & Practice*, Kogan Page, New Delhi.
Jerry M. Newman & George, T. Milkvich, *Compensation*, Tata McGraw Hill, New Delhi.
Michael Armstrong, *Employee Reward*, University Press, Hyderabad.
Sharma A.M., *Understanding Wage System*, Himalaya Publishing House, Mumbai.

BC-401
CORPORATE ACCOUNTING-II

External Marks: 80

Internal Marks: 20

Time : 3 Hours

Note: Paper setter will set nine questions in all. Question No. 1 comprising of five short types questions carrying four (4) marks each is compulsory. It covers the entire syllabus. Answer to each question should not be more than one page. Candidate is required to attempt four questions from the remaining eight questions carrying 15 marks each.

Valuation of goodwill & valuation of shares: concepts and calculation - simple problem only.

Accounts of holding companies: preparation of consolidated balance sheet with one subsidiary company, relevant provisions of accounting standard: 21 (ICAI).

Accounts of banking organizations.

Accounts of insurance companies.

Liquidation of companies.

REFERENCES

Gupta, Nirmal, *Corporate Accounting*. Sahitya Bhawan, Agra.

Jain, S.P. and K.L. Narang, *Corporate Accounting*. Kalyani Publishers, New Delhi.

Maheshwari, S.N. and S. K. Maheshwari, *Corporate Accounting*. Vikas Publishing House, New Delhi.

Monga, J.R., *Fundamentals of Corporate Accounting*. Mayur Paper Backs, New Delhi.

Naseem Ahmed, *Corporate Accounting*, ANE Books Pvt. Ltd. New Delhi.

Sehgal, Ashok and Deepak Sehgal. *Corporate Accounting*. Taxman Publication, New Delhi.

Shukla, M.C., T.S. Grewal, and S.C. Gupta, *Advanced Accounts*. Vol.-II. S. Chand & Co., New Delhi.

BC-402
BUSINESS ENVIRONMENT IN HARYANA

External Marks: 80
Internal Marks: 20
Time : 3 Hours

Note: Paper setter will set nine questions in all. Question No. 1 comprising of five short types questions carrying four (4) marks each is compulsory. It covers the entire syllabus. Answer to each question should not be more than one page. Candidate is required to attempt four questions from the remaining eight questions carrying 15 marks each.

Haryana Economy – nature and problems, concept of economic development; State of the Haryana Economy on the eve of its inception: Population, agriculture, income, health and nutrition, literacy, banking, industry foreign trade.

Haryana Agriculture: Role, nature, cropping pattern, role of agriculture in Haryana economy, nature of Haryana's agriculture, cropping pattern in Haryana, trends in investment in agriculture.

Agriculture Credit: Agriculture Finance: Types of agriculture finance; Credit needs of farmers; sources of credit: non-institutional and institutional sources of credit; NABARD: Role, objectives; Rural indebtedness: Causes, consequences and debt relief measures.

Small Scale and Cottage Industry: Definition of small scale sector, the role and performance of cottage and small scale industries in Haryana economy, small scale and cottage industries during the plans and their problem; Haryana Government Policy on small scale and cottage industries; role of HSIIDC, SEZ in industrial development.

Institutions: Haryana financial corporation, structure, functions and role; HAFED; Haryana Planning Commission – objectives, functions, structure & performance.

Haryana Budget: objectives and policies, sources of revenues and its utilization, budget and SSI.

REFERENCES

Haryana for Industry, Designed and produced by the Publicity Division, I.A.G. Department of Industries, Govt. of Haryana, Chandigarh.

HKVIB: For Strengthening rural economy, Designed and produced by the Publicity Division, I.A.G. Department of Industries, Haryana, Chandigarh.

HSIIDC: Haryana's Industrial Catalyst, Designed and produced by the Publicity Division, I.A.G. Department of Industries, Haryana, Chandigarh.

HSSI & EC: In the Service of Small Entrepreneurs, Designed and produced by the Publicity Division, I.A.G. Department of Industries, Haryana, Chandigarh.

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BC-403
FINANCIAL MANAGEMENT

External Marks: 80
Internal Marks: 20
Time: 3 Hours

Note: Paper setter will set nine questions in all. Question No. 1 comprising of five short types questions carrying four (4) marks each is compulsory. It covers the entire syllabus. Answer to each question should not be more than one page. Candidate is required to attempt four questions from the remaining eight questions carrying 15 marks each.

Financial Management: Nature, significance, scope and objectives of financial management, functions of finance executive in an organization, functional areas of financial management, changing role of financial management in India

Financial planning and forecasting-need & importance, drafting a financial plan; capitalization, over-capitalization and under-capitalization; financial forecasting; meaning, benefits and techniques of financial forecasting, sources of finance- short-term, medium term and long term

Cost of Capital: significance, computation of cost of debt, equity & preference share capital and retained earnings, weighted average cost of capital.

Capital structure decisions: meaning, and determinants of capital structure; theories of capital structure

Capital Budgeting Decisions: Nature & importance, factors influencing capital expenditure decisions, techniques of capital budgeting

Working Capital Management: need, types & determinants, assessment of working capital requirements; management of cash, inventory & receivables

Dividend decisions: meaning forms and importance of dividends, types of dividend policy, determinants of dividend policy and theory of relevance and irrelevance of dividends.

REFERENCES

Brigham, E.F.: *Fundamentals of Financial Management*, The Dryden press, New Delhi.

Hampton: *Financial Decision Making*, Prentice Hall of India, New Delhi.

Khan, M. Y. and Jain, P.K.: *Financial Management*, Tata McGraw Hill, New Delhi.

Prasanna, Chandra: *Financial Management*, Tata McGraw Hill, New Delhi.

Ravi M. Kishore: *Financial Management*, Taxmann Publications Pvt. Ltd., New Delhi.

Sinha, Pradip Kumar: *Financial Management*, Excel Books, New Delhi.

Van, Horne: *Financial Management and Policy*, Prentice Hall of India, New Delhi.

BC-404
COMPANY LAW -I

External Marks: 80
Internal Marks: 20
Time : 3 Hours

Note: Paper setter will set nine questions in all. Question No. 1 comprising of five short types questions carrying four (4) marks each is compulsory. It covers the entire syllabus. Answer to each question should not be more than one page. Candidate is required to attempt four questions from the remaining eight questions carrying 15 marks each.

Company: introduction, meaning, characteristics & types of companies, conversion of private into public company.

Promotion and incorporation of companies, promoters: duty, liability and position; company and pre-incorporation contracts.

Memorandum of Association: clauses, doctrine of ultra vires, alteration of clauses.

Articles of Association: contents and alteration, doctrine of indoor management.

Prospectus: contents and formalities, misrepresentation and remedies for misrepresentations.

Share Capital: issue and allotment of shares and debentures; share certificate and share warrant.

REFERENCES

Amendment Act, 2000: Sultan Chand & Sons, New Delhi, 2000.

Gupta Kamal, *Contemporary Auditing*; Tata McGraw-Hill, New Delhi.

Kapoor N.D., *Company Law- Incorporating the provisions of the Companies*.

Kuchal M.C., *Modern India Company Law* : Shri Mahavir Books, Noida,2000.

Majumdar, A.K. and Kapoor, G.K., *Company Law*, Taxmann Publications.

Ramaiya A., *Guide to the Companies Act*: Wadhwa & Co, Nagpur, 2000.

Singh Avtar, *Company Law* : Eastern Book Co., Lucknow, 2000.

Tandon B.N. , *Principles of Auditing*; S. Chand and Co., New Delhi.

BC-405
BUSINESS LAWS-II

External Marks: 80
Internal Marks: 20
Time : 3 Hours

Note: Paper setter will set nine questions in all. Question No. 1 comprising of five short types questions carrying four (4) marks each is compulsory. It covers the entire syllabus. Answer to each question should not be more than one page. Candidate is required to attempt four questions from the remaining eight questions carrying 15 marks each.

Indian Partnership Act, 1932: nature of firm, duties and rights of partners, relations of partners to third parties, liabilities of firm and partner, minor, reconstitution of partnership firm, dissolution of a firm and consequences, settlement of accounts, registration of firms, effect of non-registration.

Foreign Exchange Management Act (FEMA), 2000: objects, salient features, authorized person, contravention and penalties, appointment of adjudicating authority, directorate of enforcement.

Information Technology Act 2000: purpose, digital signature, electronic governance; attribution, acknowledgement and dispatch of electronic records, certifying digital signature, penalties and other provisions.

Competition Act, 2002: purpose, prohibition of anti-competitive agreement, prohibition of dominant position, combinations, competition Commission of India and procedure before CCI, orders, penalties and other provisions.

REFERENCES

Desai T.R., *Indian Contract Act, Sale of Goods Act and Partnership Act*, S.C Sarkar & Sons Pvt. Ltd., Kolkata.

Kapoor, N.D., *Business Law*, Sultan Chand & Sons, New Delhi.

Khergsamwala, I.S., *The Negotiable Instrument Act*; N.M. Tripathi, Mumbai.

Kuchal, M.C., *Business Law*; Vikas Publishing House, New Delhi.

Singh, Avtar, *The Principles of Mercantile Law*, Eastern Book Company, Lucknow.

Datey, V.S., *Business and Corporate Laws*, Taxmann Publications, New Delhi.

Bulchandani, K.R., *Business Laws*, Himalaya Publishing House, New Delhi.

Tulsen, P.C., *Business Laws*, Tata McGraw Hill, New Delhi.

Datey, V.S., *Students' Guide to Economic Laws*, Taxmann Publications, New Delhi.

BC- 406
FUNDAMENTALS OF INSURANCE

External Marks: 80
Internal Marks: 20
Time : 3 Hours

Note: Paper setter will set nine questions in all. Question No. 1 comprising of five short types questions carrying four (4) marks each is compulsory. It covers the entire syllabus. Answer to each question should not be more than one page. Candidate is required to attempt four questions from the remaining eight questions carrying 15 marks each.

Introduction to Insurance: life and general insurance; purpose, need and principles of insurance; Insurance as a social security tool; insurance and economic development.

Contract of Life Insurance: principles and practice of life assurance; Parties to the contract and their rights and duties. Conditions and terms of policy and effects of non-compliance thereof. Nominations and assignment practices in connection with collection of premium, revivals, loans, surrenders, claims, bonuses and annuity payments. Present structure & growth of Life insurance in India. Claims settlement procedure.

Fire Insurance: basic principles of Fire Insurance contracts. Fire insurance policy, conditions, assignment of policy, claims settlement procedure.

Marine Insurance – Marine insurance policy and its conditions, premium, double insurance; assignment of policy warranties, voyage; loss and abandonment; partial losses and particular charges; salvage; total losses and measures of indemnity; claims settlement procedures.

Accident and motor insurance: policy and claims settlement procedures.

Insurance Intermediaries – role of agents and procedure for becoming an agent; cancellation of license; revocation / suspension / termination of agent appointment; code of conduct; unfair practices.

REFERENCES

Godwin – *Principles and Practices of Fire Insurance*.

Gupta, O.S., *Life Insurance*, Frank Brothers, New Delhi.

Insurance Regulatory Development Act, 1999.

Karam Pal, Bodla B.S. & Garg M.C., *Insurance Management*, Deep & Deep Publications, New Delhi.

Life Insurance Corporation Act, 1956.

Mishra, M.N., *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.

Vinayakam N. Radhaswamy and Vasudevan, S.V.: *Insurance-Principles and Practice*, S. Chand and Co., New Delhi.

BC-407
CENTRAL EXCISE AND CUSTOMS

External Marks: 80
Internal Marks: 20
Time: 3 Hours

Note: Paper setter will set nine questions in all. Question No. 1 comprising of five short types questions carrying four (4) marks each is compulsory. It covers the entire syllabus. Answer to each question should not be more than one page. Candidate is required to attempt four questions from the remaining eight questions carrying 15 marks each.

Central Excise: Nature and scope of Central Excise; Important terms and definitions under the Central Excise Act; Classification of excisable goods, Computation of Central Excise Duty, General procedures of central excise; Concession to small scale industry under Central Excise Act, CENVAT.

Customs: Role of customs in international trade; Important terms and definitions under the Customs Act 1952; Assessable value; Baggage; Bill of entry; Dutiable goods; Duty; Exporter; Foreign going vessel; Aircraft goods; Import; Import Manifest; Importer; Prohibited goods; shipping bill; store; Bill of Lading; Export Manifest; Letter of credit; Kinds of duties – basic, auxiliary, additional or countervailing; Basics of levy-advalorem, specific duties; Prohibition of export and import of goods, and Provisions regarding notified & specified goods; Import procedures and documents; Export procedures and documents; Export promotion schemes.

REFERENCES

Ahuja Girish & Gupta Ravi: *Practical approach to Income Tax, Wealth Tax and Central Sales Tax (Problems and Solutions with Multiple Choice Questions)*, Bharat Law House Pvt. Ltd., New Delhi.

Central Excise Act.

Central Sales Tax Act.

Customs Act.

BC-408
SUPPLY CHAIN MANAGEMENT

External Marks: 80

Internal Marks: 20

Time : 3 Hours

Note: Paper setter will set nine questions in all. Question No. 1 comprising of five short types questions carrying four (4) marks each is compulsory. It covers the entire syllabus. Answer to each question should not be more than one page. Candidate is required to attempt four questions from the remaining eight questions carrying 15 marks each.

Supply Chain Management (SCM) – Concept, Scope and importance. Approaches to SCM – Physical Distribution, Logistics, Supply Chain Management. Role of SCM in a firm, and economy. SCM and Marketing mix. SCM as Coordination function. Integrated SCM - Total cost concept; Systems Approach. Strategic SCM – SCM strategy, implementation and management; Interrelationship of SCM strategy with marketing strategy.

Elements of SCM; Transportation- Considerations in selecting the right mode; Multimodal Transportation; Documentation; Warehousing- types, site selection and management; Material Handling, Customer Service-strategy and practices. Order processing; Distribution Channel Design; Inventory Management; JIT.

Information system in SCM; ERP and SCM; Recent Developments in SCM - Third/fourth Party logistics; Business process outsourcing; international logistics- an overview.

REFERENCES

Bower Sox D.J., and Class D.J., *Logistical Management*, Tata McGraw Hill, New Delhi.

Chadwick and Shan Rajagopal, *Strategic Supply Chain Management*, Butterworth Heinemann.

Chadwick and Shan Rajagopal, *Strategic Supply Chain Management*, Butterworth Heinemann.

Chopra, Sunil and Meindl, Peter, *Supply Chain Management*, Pearson Education, Delhi.

Cooper, J. Strategic, *Planning on Logistics and Transportation*, Kogan Page, London.

Gattorna J.L. & Walters D.W. 1996, *Managing the Supply: A Strategy Perspective*, McMillan Business.

Kapoor Satish and Kansal P., *Basics of Distribution Management*, Prentice Hall of India, New Delhi.

Lambert D, Stock JR and Ellram LM, *Strategic Logistics Management*, Tata McGraw Hill, N.D.

Sahay B.S. 1999, *Supply Chain Management: For Global Competitiveness*, 1st Ed. McMillan India Pvt. Ltd.

BC-409
MANAGEMENT OF SALES FORCE

External Marks: 80
Internal Marks: 20
Time : 3 Hours

Note: Paper setter will set nine questions in all. Question No. 1 comprising of five short types questions carrying four (4) marks each is compulsory. It covers the entire syllabus. Answer to each question should not be more than one page. Candidate is required to attempt four questions from the remaining eight questions carrying 15 marks each.

Sales Force Management: Concept, nature & functions; Personal selling: Concept & importance, Classification of sales Jobs; Personal selling process; Sales force management challenges.

Sales Forecasting; sales budgeting; sales organization: purpose, principles and process of setting up a sales organization; sales organization structures & it's types; organizing for global sales, determining size of sales force.

Managing the sales force: recruitment, selection, training, compensation, motivating and leading the sales-force.

Territory and quota management: need, procedure for setting up sales territories; time management; sales quotas: purpose, types of quotas, administration of sales quota.

Sales force compensation, sales force expenses & transportation costs: evaluating a sales person's performance; Ethical issues in sales; Role of IT in sales force management.

REFERENCES

David Jobber, Geoff Lancaster: *Selling and Sales Management*, Pearson Education India, 6th edition, 2003.

Gupta, S.L.: *Sales and Distribution Management*, Excel Books, 1st Edition, 2005.

S.A. Chunawala: *Sales and Distribution Management*, Himalaya Publishing House, 2nd edition, 2008.

Spiro, Stanton & Rich: *Management of Sales Force*, Tata McGraw Hill: 11th edition, 2003.

Still, Cundiff & Govoni: *Sales Management*, 5th edition, 2007.

Tanner, Honeycutt, Erffmeyer: *Sales Management*, Pearson Education India, 1st edition, 2009.

Tapan K. Panda, Sunil Sahadev: *Sales and Distribution Management*, Oxford University Press, 2008.

BC-410
INTERNATIONAL HUMAN RESOURCE MANAGEMENT

External Marks: 80

Internal Marks: 20

Time : 3 Hours

Note: Paper setter will set nine questions in all. Question No. 1 comprising of five short types questions carrying four (4) marks each is compulsory. It covers the entire syllabus. Answer to each question should not be more than one page. Candidate is required to attempt four questions from the remaining eight questions carrying 15 marks each.

Multinational Company: meaning and characteristics; international human resource management: concept, nature, difference between domestic and international HRM; factors influencing global work environment; socio-cultural contexts of international HRM; Institutional Context of International HRM: national institution and HRM, International institution and HRM.

Approaches to international staffing; International assignments-reasons and types; role of expatriates and non- expatriates, role of corporate HR function in the international firm; Recruitment and selection of staff for international assignments; expatriates training and development; international compensation; multinational performance management.

REFERENCES

Dowling Peter J.& Denice E. Welch: *International Human Resource Management*, Cengage Learning.

Rao V.S.P.: *Human Resource Management*, Excel Publishers Pvt. Ltd., New Delhi.

Tayeb Monir H.: *International Human Resource Management*, Oxford, South Asia edition.

BC-411
HUMAN RESOURCE DEVELOPMENT

External Marks: 80

Internal Marks: 20

Time : 3 Hours

Note: Paper setter will set nine questions in all. Question No. 1 comprising of five short types questions carrying four (4) marks each is compulsory. It covers the entire syllabus. Answer to each question should not be more than one page. Candidate is required to attempt four questions from the remaining eight questions carrying 15 marks each.

Introduction to Human Resource Development: Nature and concept of HRD, objectives and importance of HRD, Principles and functions of HRD, Essentials for a good HRD system, Approaches to HRD, Competencies of HRD Manager, HRM and HRD.

Early Approaches to HRD in the Organizational Context: Early Apprenticeship Training, The strategic HR Framework approach, Human capital appraisal approach, Training Programmes for Semi-skilled and Unskilled Workers, Integrated systems approach.

Training: Concept of training, objectives of training, training process – planning, designing and evaluating; Cost of training; Methods of training: Apprenticeship training, vestibule training, simulation training, brainstorming training, role playing and case study training; Responsibility for training.

Career Planning: Concept of performance appraisal, Aims and Objectives of Career Planning, Need for Career Planning, Benefits of Career Planning

Performance Appraisal: Concept of performance appraisal, Objectives of Performance Appraisal, Uses of Performance Appraisal, Process of Performance Appraisal, Essentials of a Good Appraisal System, Problems and Issues of Performance Appraisal, Ways for Improving Performance Appraisals, Potential performance appraisal.

Total Quality Management and HRD: People and TQM, HRD Managers and TQM, TQM in HRD

Role of Chief Executive Officer (CEO) in HRD: CEO and HR, People-focussed HR Processes

Employee Empowerment: Concept, objectives and pre-requisites of employee empowerment for the future. Empowerment process ways to employee empowerment; Limitations of employee empowerment.

HRD Climate in India

HRD for Workers

Technology and HRD

Emerging Trends and HRD Challenges

REFERENCES

Dessimone, R.L., *Human Resource Management*, Thomson Learning, Mumbai.

John P. Wilson, *Human Resource Development*, Kogan Page Publishers.

Maheshwari, B.L. & Sinha, Dharni P., *Management of Change through HRD*, Tata McGraw Hill, N. Delhi.

Margaret A.R., Harry A. Barrington, *Human Resource Development*, CIPD Publishing.

Sharma Deepak, *Human Resource Development*, APH Publishing Corporation.

Silvera, D.M., *Human Resource Development – The Indian Experience*, New India Publications, New Delhi.

Singh, Sanjeev Kumar, *Human Resource Development*, Atlantic Publishers and Dist.

Talwar, M.S., *Human Resource Development*, APH Publishing Corporation.

Tapomoy Deb, *Human Resource Development*, Ane Books India.

Tripathi, P.C., *Human Resource Development*, Sultan Chand and Sons, New Delhi.

BC-501
COST ACCOUNTING

External Marks: 80

Internal Marks: 20

Time : 3 Hours

Note: Paper setter will set nine questions in all. Question No. 1 comprising of five short types questions carrying four (4) marks each is compulsory. It covers the entire syllabus. Answer to each question should not be more than one page. Candidate is required to attempt four questions from the remaining eight questions carrying 15 marks each.

Introduction: nature and scope of cost accounting; cost concepts & classification; methods & techniques.

Accounting for Material: Pricing of material issues; treatment of material losses, material control; concept and techniques.

Accounting for Labour: labour cost control procedure; labour turnover; Idle time and overtime; Methods of wage payment-time and piece rate; Incentive schemes.

Overheads: classification, allocation, apportionment and absorption of overheads; under and over-absorption.

Methods of Costing: Unit costing, job costing; contract costing. process costing (process losses, valuation of work in progress, joint and by-products) service costing (only transport).

REFERENCES

Arora, M.N. *Cost Accounting – Principles and Practice*. Vikas Publishing House, New Delhi.

Jain , S.P. and K.L. Narang. *Cost Accounting: Principles and Methods*. Kalyani Publishers, Jalandhar.

Lal, Jawahar. *Cost Accounting*. Tata McGraw Hill Publishing Co., New Delhi.

Maheshwari, S.N. and S.N. Mittal. *Cost Accounting: Theory and Problems*. Shri Mahabir Book Depot, New Delhi.

Mittal, D.K. and Luv Mittal. *Cost Accounting*. Galgotia Publishing Co., New Delhi.

Nigam, B.M. Lall and I.C. Jain. *Cost Accounting: Principles and Practice*. Prentice Hall of India, New Delhi.

Shukla, M.C., T.S. Grewal and M.P. Gupta. *Cost Accounting: Text and Problems*. S. Chand & Co. Ltd., New Delhi.

BC-502
ENTREPRENEURSHIP DEVELOPMENT

External Marks: 80
Internal Marks: 20
Time : 3 Hours

Note: Paper setter will set nine questions in all. Question No. 1 comprising of five short types questions carrying four (4) marks each is compulsory. It covers the entire syllabus. Answer to each question should not be more than one page. Candidate is required to attempt four questions from the remaining eight questions carrying 15 marks each.

Entrepreneur: meaning, scope, need and significance; role and functions of entrepreneur in economic development; economic, social and psychological need for entrepreneurship; characteristics, qualities and pre-requisites of entrepreneur; methods and procedures to start and expand one's own business; life cycle of a new business and relationship with large enterprises; environmental factors affecting success of a new business; reasons for the failure and visible problems for business

Feasibility Study: preparation of feasibility reports; economic, technical, financial and managerial feasibility of project; selection of factory location; demand analysis and market potential measurement; capital and project costing; working capital requirements; source of finance; profit and tax planning;

Govt. support and incentives to new enterprise; role of govt. and promotional agencies and institutes in entrepreneurship development; entrepreneurship development programmes.

REFERENCES

- Cliffton, Davis S and Fyfie, David E: *Project Feasibility Analysis* 1977, John Wiley, New York.
- Desai, AN: *Entrepreneur & Environment* 1990, Ashish New Delhi.
- Drucker Peter: *Innovation and Entrepreneurship*, 1985, Heinemann, London.
- Jain Rajiv: *Planning a small scale industry* 1984, S.S. Books Delhi.
- Kumar, SA: *Entrepreneurship in a small industry* 1990, Discovery New Delhi
- S.S. Khanka: *Entrepreneurial Development* S. Chand & Co. Ltd. Ram Nagar New Delhi, 1999
- Hisrich R D and Peters M P: *Entrepreneurship* 5th Edition Tata McGraw-Hill, 2002
- Rabindra N. Kanungo: *Entrepreneurship and Innovation*, Sage Publications, New Delhi, 1998
- Kuratko & Hodgetts, *Entrepreneurship – Theory, Process and Practices*, Thomson Learning 6th edition.
- Mathew J Manimala, *Entrepreneurship Theory at Cross Roads: Paradigms and Praxis*, Dream Tech 2nd edition 2006

BC-503
INCOME TAX-I

External Marks: 80

Internal Marks: 20

Time : 3 Hours

Note: Paper setter will set nine questions in all. Question No. 1 comprising of five short types questions carrying four (4) marks each is compulsory. It covers the entire syllabus. Answer to each question should not be more than one page. Candidate is required to attempt four questions from the remaining eight questions carrying 15 marks each.

Basic Concepts; Income, agricultural income, casual income, assessment year, previous year, gross total income, total income, person; Tax evasion, avoidance, and tax planning and tax management.

Basis of Charges: Scope of total income, residence and tax liability, income which does not form part of total income.

Heads of Income: Salaries, Income from house property; profit and gains of business or profession, capital gains and income from other sources.

Clubbing and aggregation of income, provisions regarding set-off and carry forward of losses.

REFERENCES

Gaur and Narang, *Income Tax Law & Practice*, Kalyani Publishers, Jalandhar.

Girish Ahuja and Ravi Gupta, *Systematic Approach*, C.C.H. India Publications, New Delhi.

Mehrotra H.C., *Income Tax Law & Account*, Sahitya Bhawan Publications, Agra.

Prasad, Bhagwati, *Income Tax Law & Practice*, Wishwan Prakashan, Bhopal.

Singhania V.K., *Student's Guide to Income Tax*, Taxmann Publications Pvt. Ltd., New Delhi.

BC-504
COMPANY LAW-II

External Marks: 80
Internal Marks: 20
Time : 3 Hours

Note: Paper setter will set nine questions in all. Question No. 1 comprising of five short types questions carrying four (4) marks each is compulsory. It covers the entire syllabus. Answer to each question should not be more than one page. Candidate is required to attempt four questions from the remaining eight questions carrying 15 marks each.

Company members; transfer and transmission of shares and debentures; depository system; company management and administration; directors – legal position, qualification, appointment, removal; powers and duties of directors; managerial remuneration; managing director, whole time director, manager, secretary.

Meetings: statutory meeting, annual general meeting, extra ordinary general meeting; quorum, voting rights and voting, resolutions and minutes of meetings.

Dividend, accounts and audit; borrowing powers and debentures; Reconstruction and Amalgamation: meaning, acquisition of shares of dissenting shareholders, Amalgamation in national interest; Winding up: meaning, modes of winding up, consequences of winding up.

REFERENCES

- Amendment Act, 2000*: Sultan Chand & Sons, New Delhi, 2000.
- Gupta Kamal, *Contemporary Auditing*; Tata McGraw-Hill, New Delhi.
- Kapoor N.D., *Company Law- Incorporating the provisions of the Companies*.
- Kuchal M.C., *Modern India Company Law* : Shri Mahavir Books, Noida,2000.
- Majumdar, A.K. and Kapoor, G.K., *Company Law*, Taxmann Publications.
- Ramaiya A., *Guide to the Companies Act*: Wadhwa & Co, Nagpur, 2000.
- Singh Avtar, *Company Law* : Eastern Book Co., Lucknow, 2000.
- Tandon B.N. , *Principles of Auditing*; S. Chand and Co., New Delhi.

BC-505
MATERIALS MANAGEMENT

External Marks: 80
Internal Marks: 20
Time : 3 Hours

Note: Paper setter will set nine questions in all. Question No. 1 comprising of five short types questions carrying four (4) marks each is compulsory. It covers the entire syllabus. Answer to each question should not be more than one page. Candidate is required to attempt four questions from the remaining eight questions carrying 15 marks each.

Materials Management: Concept, role and objectives; Systems approach to materials management; Organization of materials function; Materials planning; Purchasing –concept, principles and objectives; Purchasing cycle; Purchasing policy and procedures; Materials Research and intelligence; Quality assurance in purchasing; Standardization and Materials Management; Value Analysis; Incoming material quality control; Financial aspects and committee reports in materials management.

Inventory Management and control systems; Spare parts management; warehousing management; Materials Accounting, Inventory Valuation, physical verification and Materials audit; Disposal of obsolete and scrap items; Transportation and insurance for risk management; Legal and ethical aspects of buying.

REFERENCES

Datta A.K.: Materials Management, PHI Learning Private Limited, New Delhi.

Gopalakrishnan P.: Purchasing and Materials Management, McGraw- Hill Publishing Company Limited, New Delhi.

Jain S.P. and K.L. Narang: Cost Accounting, Kalyani Publishers, New Delhi.

Menon K.S.: Purchasing and Inventory Control, Wheeler Publishing, New Delhi.

BC-506
INVESTMENT MANAGEMENT

External Marks: 80
Internal Marks: 20
Time : 3 Hours

Note: Paper setter will set nine questions in all. Question No. 1 comprising of five short types questions carrying four (4) marks each is compulsory. It covers the entire syllabus. Answer to each question should not be more than one page. Candidate is required to attempt four questions from the remaining eight questions carrying 15 marks each.

Investment: meaning, nature and process; investment alternatives, concept and measurement of investment risk and return, identification of investment opportunity; stock exchange; functions, trading system, regulation and listing of securities; investment Philosophies: value investing and growth investing.

Fundamental analysis; company analysis; industry analysis and economy analysis; technical Vs fundamental analysis; implications for investment decision-making; technical analysis; Dow theory, charting techniques, volume indicators and moving average indicators.

Valuation of securities: equity, bonds and convertible securities; regulation and supervision of securities trading in India: SEBI.

REFERENCES

Bhalla, V.K. *Security Analysis and Portfolio Management*, Sultan Chand, New Delhi.

Fischer, Donald E. and Jordon, Ronald J., *Security analysis and Portfolio Management*, Prentice Hall, New Delhi.

Fuller, Russell J. and Farrell, James L., *Modern Investments and Security analysis*. McGraw Hill, International Edition (finance Services) New York.

Sharpe, William F., Alexander, Gordon J. and Baily, Jafery V.S., *Investments*, Prentice Hall of India, New Delhi.

BC-507
SERVICE TAX AND VAT

External Marks: 80
Internal Marks: 20
Time : 3 Hours

Note: Paper setter will set nine questions in all. Question No. 1 comprising of five short types questions carrying four (4) marks each is compulsory. It covers the entire syllabus. Answer to each question should not be more than one page. Candidate is required to attempt four questions from the remaining eight questions carrying 15 marks each.

Service Tax : Concept , Nature, Basis of charge , Administration of Service Tax; Determination of point of taxation ; Place of provision of service ; Abatements and Exemptions ; Main provision of service tax ; Computation of service tax ; Assessment procedure; Appeals , Refund and Penalties.

VAT: concept and definition; Important definition; Appellate Authority, Assessee , Assessing Authority, business, capital goods, dealer, declared goods, contractor, contractee and gross turn over.

Incidence and levy of tax, computation of VAT , registration of dealer, information to be submitted regarding change of business.

Filing return, assessment and collection of tax and refund.

GST: An overview.

REFERENCES

Ahuja Girish & Gupta Ravi, *Practical approach to Income tax, Wealth Tax and Central sales tax (Problems and Solutions with Multiple choice questions)*; Bharat Law House Pvt.Ltd., New Delhi.

Central Excise Act.

Central Sales Tax Act.

Customs Act.

BC-508
INDUSTRIAL MARKETING

External Marks: 80
Internal Marks: 20
Time : 3 Hours

Note: Paper setter will set nine questions in all. Question No. 1 comprising of five short types questions carrying four (4) marks each is compulsory. It covers the entire syllabus. Answer to each question should not be more than one page. Candidate is required to attempt four questions from the remaining eight questions carrying 15 marks each.

Industrial Marketing: Concept, nature, scope and characteristics; Comparison of industrial marketing with consumer marketing; Industrial marketing research; Need process and problems; Demand characteristics, industrial market segmentation; Buying process.

Marketing Mix: Pricing decisions, promotion of industrial product, Logistics including service and quality.

Planning for Industrial marketing: Organizing of industrial marketing; Sales force management; Control practices and techniques of industrial marketing operations.

REFERENCES

Corey, Raymond, Industrial Marketing, McGraw Hill, New York.

Dodge Robert H., Industrial Marketing, McGraw Hill, New York.

Hill, R.M., R.S. Alexander and J.S. Cross, Industrial Marketing AITBS, New Delhi.

Reader, Robert R., Edward G. Brierty and Betty H. Reader, Industrial Marketing: Analysis, Planning and Control, Prentice Hall, New Delhi.

Richard, M. Hill: Industrial Marketing, Taraporewala, Bombay.

BC-509
SERVICES MARKETING

External Marks: 80
Internal Marks: 20
Time : 3 Hours

Note: Paper setter will set nine questions in all. Question No. 1 comprising of five short types questions carrying four (4) marks each is compulsory. It covers the entire syllabus. Answer to each question should not be more than one page. Candidate is required to attempt four questions from the remaining eight questions carrying 15 marks each.

Services –Meaning, Characteristics & Nature; Marketing of Services-Conceptual Framework; Services Triangle; Marketing Mix in Services.

Services Consumer Behaviour; Segmenting, Targeting and Positioning of Services; Relationship Marketing; Service Quality; Gap Analysis and SERVQUAL; New Service Design and Development.

Services Pricing-Objectives & Approaches; Managing Physical Evidence; Marketing Communication in Services; Delivery and Distribution of Services; Managing Service Employees; Integrated Service Strategy; Role of Technology in Marketing of services; Emerging Services Sectors in India.

REFERENCES

K.Rama Mohana Rao: *Services Marketing*, Pearson India, 2005.

Nimit Chowdhary, Monika Chowdhary: *Marketing of Services*, Macmillan India, 2005.

Rajendra Nargundkar: *Services Marketing*, Mc Graw-Hill, 2nd edition, 2006.

Valarie A Zeithaml, Mary Jo Bitner, Ajay Pundit: *Services Marketing*, Tata McGraw-Hill, 4th Edition, 2008.

BC-510
BUSINESS ETHICS AND CORPORATE GOVERNANCE

External Marks: 80
Internal Marks: 20
Time : 3 Hours

Note: Paper setter will set nine questions in all. Question No. 1 comprising of five short types questions carrying four (4) marks each is compulsory. It covers the entire syllabus. Answer to each question should not be more than one page. Candidate is required to attempt four questions from the remaining eight questions carrying 15 marks each.

Ethics in Business: Concept, nature, scope and importance of business ethics. Ethical crisis, code of ethics, business ethics in different organizational contexts, sustainability as a goal for business ethics.

Principles and Theories of Business Ethics: Principles of Business Ethics, Characteristics of Ethical Organisation, Theories of Business Ethics: Stakeholder theory, Friedman Theory. Globalization and Business Ethics, Corporate Governance and Business Ethics, CSR and Business Ethics, Morality, ethics & ethical theory, Role of Geeta and Karma Yoga to ethics management, Gandhian Trusteeship.

Corporate Governance: Conceptual framework and principle of corporate governance, Insider Trading, Rating Agencies, Whistle Blowing, Towards better corporate governance – some critical areas. ICAI guidelines on corporate governance.

Protection of Stakeholder: Business and environmental ethics, consumer protection, protection of employees, leadership and ethics.

REFERENCES

Andrew Crane Dirk Matten, *Business Ethics (Indian Edition)*, Oxford University Press, New Delhi.

Andrew Crane, *Business Ethics: Managing Corporate Citizenship and Sustainability in the Age of Globalization*, DIRIC Matteu Oxford University Press, New Delhi.

Bhatia S.K., *Business Ethics and Corporate Governance*, Deep & Deep Publications Pvt. Ltd., New Delhi.

Boatright John R., *Ethics and the Conduct of Business*, Pearson, New Delhi.

Bob Tricker, *Corporate Governance-Principles, Policies, and Practice* (Indian Edition), Oxford University Press, New Delhi.

Christine A Mallin, *Corporate Governance (Indian Edition)*, Oxford University Press, New Delhi.

Daniel Albuquerque, *Business Ethics, Principles and Practices (Indian Edition)*, Oxford University Press, New Delhi.

Kaur Amandeep, Hooda Vandana, Poonia Virender, *Business Ethics & Social Responsibility*, Shree Publishers and Distributors, New Delhi.

Kaushal Shyam L., *Business Ethics – Concepts, Crisis and Solutions*, Deep & Deep Publications Pvt. Ltd., New Delhi.

Michael Blowfield, Alan Murray, *Corporate Responsibility-A Critical Introduction*, Oxford University Press, New Delhi.

BC-511
BUSINESS POLICY & STRATEGIC MANAGEMENT

External Marks: 80

Internal Marks: 20

Time : 3 Hours

Note: Paper setter will set nine questions in all. Question No. 1 comprising of five short types questions carrying four (4) marks each is compulsory. It covers the entire syllabus. Answer to each question should not be more than one page. Candidate is required to attempt four questions from the remaining eight questions carrying 15 marks each.

Introduction to business policy; conceptual foundations in business policy; mission, objectives and goals; strategic management; characteristics and approaches to strategic decision-making; strategic management process.

Environmental Appraisal: concept, environment scanning and appraisal; Organizational appraisal: dynamics of internal environment, organizational capability factors, methods and techniques of organizational appraisal.

Strategy formulation: operations level, business level and corporate level; corporate portfolio analysis.

Strategy implementation; resource allocation, organization and policies; techniques of strategic evaluation and control.

REFERENCES

- Bhattacharya, S.K. and Venkataramin N., *Managing Business Enterprises: Strategies, Structures and Systems*, Vikas Publishing House, New Delhi.
- Glotts, P.K., Dhingra, I.C., Mani, K.P.: *Advanced Management Accounting Strategic Management*, Sultan Chand & Sons, New Delhi.
- Jauch and Glueck: *Business Policy and Strategic Management*, Tata McGraw Hill, New Delhi.
- Kachru, Upendra, *Strategic Management – Concept & Cases*, Excel Books, New Delhi.
- Kazmi, Azhar: *Business Policy*, Tata McGraw Hill Publishing Company Ltd., New Delhi.
- Miller, Alex: *Strategic Management*, Irwin McGraw Hill, Boston.
- Srivastava, R.M.: *Management Policy and Strategic Management*, (Concepts, Skills and Practices), Himalaya Publishing House, Delhi.
- Subha Rao P.: *Business Policy and Strategic Management*, Himalaya Publishing House, Delhi.
- Thompson, Arthur, A.: *Strategic Management*, Tata McGraw Hill, New Delhi.

BC-601
MANAGEMENT ACCOUNTING

External Marks: 80

Internal Marks: 20

Time : 3 Hours

Note: Paper setter will set nine questions in all. Question No. 1 comprising of five short types questions carrying four (4) marks each is compulsory. It covers the entire syllabus. Answer to each question should not be more than one page. Candidate is required to attempt four questions from the remaining eight questions carrying 15 marks each.

Management Accounting: nature, significance and scope, rules and techniques of management accounting; difference between cost accounting and management accounting, cost control, cost reduction, cost management.

Budgeting and budgetary control: concept of budget and budgetary control objectives, merits, and limitations, budget administration, functional budgets, fixed and flexible budgets, zero base budget, programme and performance budgets.

Standard costing and variance analysis: concept & significance; advantages, limitations and applications, variance analysis – material, labour.

Absorption versus variable costing: distinctive features and income determination; cost-volume-profit analysis: break-even analysis-algebraic and graphic methods; contribution; P/V ratio, break-even-point; margin of safety: angle of incidence; determination of cost indifference point.

Responsibility accounting: concept, significance, types of responsibility centers, divisional performance measurement – financial measures.

REFERENCES

Drury, Colin. *Management and Cost Accounting*. Thomson Learning.

Garrison H., Ray and Eric W. Noreen. *Managerial Accounting*. McGraw Hill.

H.V. Jhamb, *Management Accounting*, ANE Books Pvt. Ltd. New Delhi.

Horngreen, Charles T., Gary L. Sundem. *Introduction to Management Accounting*. Prentice Hall.

Horngreen, Charles T., George Foster and Srikant M. Dattar. *Cost Accounting, A Managerial Emphasis*. Prentice Hall of India Ltd., New Delhi.

Khan, M.Y. and P.K. Jain. *Management Accounting*. Tata McGraw Hill, Publishing Co., New Delhi.

Lal, Jawahar. *Advanced Management Accounting Text and Cases*. S. Chand & Co., New Delhi.

Lal, Jawahar. *Cost Accounting*. Tata McGraw Hill Publishing Co., New Delhi.

Singh, S. K. and Gupta Lovleen. *Management Accounting – Theory and Practice*. Pinnacle Publishing House.

**BC-602
AUDITING**

External Marks: 80

Internal Marks: 20

Time : 3 Hours

Note: Paper setter will set nine questions in all. Question No. 1 comprising of five short types questions carrying four (4) marks each is compulsory. It covers the entire syllabus. Answer to each question should not be more than one page. Candidate is required to attempt four questions from the remaining eight questions carrying 15 marks each.

Introduction: Meaning, objectives and advantages of auditing; Types of audit: internal and external audit, propriety and efficiency audit.

Audit process: audit programme; audit working papers and evidences; audit of e-commerce transactions.

Methods of audit work: Routine checking and test checking; internal control and internal checking system.

Voching: Meaning, objectives and importance of voching, vouching of cash books, purchase book, sale book, bill receivable book, bill payable book, journal proper and debtor and creditor ledgers, verification of assets and liabilities.

Audit of limited companies: company auditor – appointment, powers, duties and liabilities, Directions of comptroller and Auditor General of India.

Audit reports

Investigation: Meaning, nature, procedure and objectives, investigation and Due Diligence

Professional Ethics of auditing

REFERENCES

Grover, L.C.B.; *Principle of Modern Company Law*, Stevens & Sons, London, 2000.

Gupta Kamal, *Contemporary Auditing*, Tata McGraw Hill, New Delhi.

Kapoor, N.D., *Company Law – Incorporating the Provisions of the Companies*.

Kuchal, M.C., *Modern India Company Law*, Shree Mahavir Books, Noida, 2000.

Ramaiya, A.; *Guide to the Companies Act*, Wadhwa & Co., Nagpur, 2000.

Sharma Ashok, *Company Law and Auditing*, V.K. Publishing House, New Delhi.

Singh Avtar, *Company Law*, Eastern Book Co., Lucknow, 2000.

BC-603
INCOME TAX-II

External Marks: 80
Internal Marks: 20
Time : 3 Hours

Note: Paper setter will set nine questions in all. Question No. 1 comprising of five short types questions carrying four (4) marks each is compulsory. It covers the entire syllabus. Answer to each question should not be more than one page. Candidate is required to attempt four questions from the remaining eight questions carrying 15 marks each.

Deductions under section 80C tssso 80U in Computing Total Income.

Computation of Total Income and Tax Liability of an Individual and H.U.F.

Computation of Total Income and Tax Liability of a Firm and Companies.

Income Tax Authorities and their powers.

Procedure for Assessment ; Different types of returns

Deduction of Tax at Source ; Advance Payment of Tax

Recovery of Tax and Refund of Tax ; Appeals and Revision

Penalties and Prosecutions.

DTC: An overview.

REFERENCES

Gaur and Narang, *Income Tax Law & Practice*, Kalyani Publishers, Jalandhar.

Girish Ahuja and Ravi Gupta, *Systematic Approach*, C.C.H. India Publications, New Delhi.

Mehrotra H.C., *Income Tax Law & Account*, Sahitya Bhawan Publications, Agra.

Prasad, Bhagwati, *Income Tax Law & Practice*, Wishwan Prakashan, Bhopal.

Singhanian V.K., *Student's Guide to Income Tax*, Taxmann Publications Pvt. Ltd., New Delhi.

BC-604
SECURITY MARKET OPERATIONS

External Marks: 80
Internal Marks: 20
Time : 3 Hours

Note: Paper setter will set nine questions in all. Question No. 1 comprising of five short types questions carrying four (4) marks each is compulsory. It covers the entire syllabus. Answer to each question should not be more than one page. Candidate is required to attempt four questions from the remaining eight questions carrying 15 marks each.

Security Markets: primary and secondary market; primary market – its role and functions; methods of selling securities in primary market; new financial instruments SEBI guidelines for public issues; stock exchanges; listing of securities in stock exchanges; trading mechanism – screen based trading; Internet based trading.

National stock exchange and Bombay stock exchange – role, organization and management; listing procedure; accounting and participants regulation) 1996; SEBI (Custodian of Securities) Regulation, 1996; National Securities Depository Ltd. (NSDL).

Derivative Trading: future and options – concept, meaning and importance, methods of trading; valuation of options.

Raising funds from international markets: FITs Euro issues, ADR's, GDR's and FDI; SEBI guidelines.

REFERENCES

- Chandratre K.R. *et al.*: *Capital Issue, SEBI & Listing*; Bharat Publishing House, New Delhi.
- Dalton, John M.: *How the Stock Market Works*, Prentice Hall, New Delhi.
- Donald E. Fisher, Ronald J. Jordan: *Security Analysis and Portfolio Management*; Prentice Hall, New Delhi.
- Gupta, L.C.: *Stock Exchange Trading in India*; Society for Capital Market Research and Development, Delhi.
- Machi Raju, H.R.: *Merchant Banking*; Wiley Eastern Ltd., New Delhi.
- Machi Raju, H.R.: *Working of Stock Exchanges in India*; Wiley Eastern Ltd., New Delhi.
- Raghunathan V.: *Stock Exchanges and Investments*, Tata McGraw Hill, New Delhi.

BC-605
INTERNATIONAL MARKETING

External Marks: 80
Internal Marks: 20
Time : 3 Hours

Note: Paper setter will set nine questions in all. Question No. 1 comprising of five short types questions carrying four (4) marks each is compulsory. It covers the entire syllabus. Answer to each question should not be more than one page. Candidate is required to attempt four questions from the remaining eight questions carrying 15 marks each.

Introduction: meaning, scope and importance of International Marketing International Marketing Environment; Market Entry Modes

Product Planning for International Market: Standardisation and Adaptation, New Product Development, Branding, Packaging and Labelling

International Pricing: Factors influencing International Price, International Price Quotation and Payment Terms

Promotion of Product Abroad: Sales Literature, Direct Mail, Personal Selling, Advertising, Trade Fairs and Exhibitions

International Distribution: Management of Distribution Channels and Logistics, Selection and Appointment of Foreign sales Agents

REFERENCES

Bhattacharyya and Varsney, *International Marketing Management*, Sultan Chand

Bhattacharyya, *Export Marketing Strategies for Success*, Global Press

Cateora, Philip, *International Marketing*, Tata McGraw Hill

Joshi, R M, *International Marketing*, Oxford University Press

Keegan, *Multinational Marketing Management*, Prentice Hall

Kotler, *Principles of Marketing*, Prentice Hall

Kriplani, *International Marketing*, Prentice Hall

Paliwala, *The Essence of International Marketing*, Prentice Hall

Paul, Justin and Ramneek Kapoor, *International Marketing*, Tata McGraw Hill

BC-606
FOREIGN EXCHANGE MANAGEMENT

External Marks: 80
Internal Marks: 20
Time : 3 Hours

Note: Paper setter will set nine questions in all. Question No. 1 comprising of five short types questions carrying four (4) marks each is compulsory. It covers the entire syllabus. Answer to each question should not be more than one page. Candidate is required to attempt four questions from the remaining eight questions carrying 15 marks each.

Foreign exchange; concept, scope, need and importance ;Exchange rate determination: fixed and flexible exchange rate, Theories of exchange rate determination, Exchange rate determination in India, Concept and application of convertibility in India: full convertibility & partial convertibility.

Foreign exchange regulations in India: Foreign Exchange Management Act: (FEMA): Salient features, contraventions and penalties.

Foreign exchange risks and exposures: Economic exposures, Transaction exposures, translation exposures; Foreign exchange risks management practices: Role of International Monetary Fund - Special Drawing Rights (SDRs)

REFERENCES

- Apte, P.G: *International Financial Management*, Tata McGraw Hill, New Delhi,
- Buckley, Adrian: *Multinational Finance*, Prentice Hall, New Delhi.
- David F. Derosa, *Managing Foreign Exchange Risk*, IRWIN Professional publishing
- Dun & Bradstreet, *Foreign Exchange Markets*, Tata McGraw- Hill Publishing company Limited, New Delhi.
- Eitman, D.K. and A.I Stenehill: *Multinational Business Cash Finance*, Addison Wesley, New York.
- FEMA Mannaul by Taxmann Publishers
- Henning, C.N., W Piggot and W .H Scott: *International Financial Management*, McGraw Hill, International Edition.
- Laurance Copeland, *Exchange rates and International finance*, Pearson Education.
- Levi, Maurice D: *International Finance*, McGraw- Hill, International Edition.
- Maurice D.Levi, *international finance*, McGraw- Hill, Inc.
- O'Connor DJ, Bueso AT: *International Dimensions of Financial Management*; Macmillan, New Delhi.
- Pilbeam Keith: *International Finance*; MacMillan Press, Hong Kong.
- Rodriquefe, R.M. and E.E Carter: *International Financial Management*, Prentice Hall, International Edition.
- Shaprio, Alan.C: *Multinational Financial Management*, Prentice Hall, New Delhi.
- V.A Avdhani , *International Finance*, Himalaya Publishing House.
- Yadav, Surendras., P .K Jain and Max Peyrard: *Foreign Exchange Markets*, Macmillan, New Delhi.
- Zeneff, D. and J Zwick: *International Financial Management*, Prentice Hall, International Edition.

BC-607
CORPORATE GOVERNANCE

External Marks: 80
Internal Marks: 20
Time : 3 Hours

Note: Paper setter will set nine questions in all. Question No. 1 comprising of five short types questions carrying four (4) marks each is compulsory. It covers the entire syllabus. Answer to each question should not be more than one page. Candidate is required to attempt four questions from the remaining eight questions carrying 15 marks each.

Corporate Governance: Concept, structure and principles of corporate governance, models of corporate governance, process and regulation, parties to corporate governance, mechanism and controls, requirements of effective Corporate Governance; insider trading, rating agencies, whistle blowing, shareholder's protection.

Corporate Governance in India: Initiatives and present position; Issues for consideration in corporate governance, problems of corporate governance, corporate disclosure practices, globalization and corporate governance in India, corporate governance reforms, Ethical issues in corporate governance.

Organizational structure: Board of Directors – Composition & their role; powers and responsibilities; Board meetings, SEBI norms. Board committees and their functions.

Corporate governance and CSR.

ICAI guidelines for corporate governance.

REFERENCES

Bhanu Murthy, K.V. and Usha Krishna, *Politics, Ethics and Social Responsibilities of Business*, Pearson Education, N. Delhi.

Bob Tricker, *Corporate Governance-Principles, Policies, and Practice* (Indian Edition), Oxford University Press, New Delhi.

J. P. Sharma, *Corporate Governance, Business Ethics & CSR*, Ane Books Pvt. Ltd., New Delhi.

John Colley, Jacqueline Doyle, Wallace Stettinius, George Logan, *Corporate Governance*.

Kenneth Kim, John R Nofsinger, Derek J Mohr Prentice Hall; 3 edition.

P.P. Arya, B.B. Tandon, A. K. Vashit, *Corporate Governance*, Deep & Deep Publication Pvt Ltd, 2006.

Prasad, *Corporate Governance*, PHI Learning Pvt. Ltd.

Robert A. G. Monks, Nell Minow, *Corporate Governance*, 4th Ed Blackwell.

S K Bhatia, *Business Ethics and Corporate Governance*, Deep & Deep Publication New Delhi.

BC-608
RETAIL MANAGEMENT

External Marks: 80
Internal Marks: 20
Time : 3 Hours

Note: Paper setter will set nine questions in all. Question No. 1 comprising of five short types questions carrying four (4) marks each is compulsory. It covers the entire syllabus. Answer to each question should not be more than one page. Candidate is required to attempt four questions from the remaining eight questions carrying 15 marks each.

Retailing: Concept, characteristics and importance; Theories of retailing; Retailing in India; Strategic planning in Retailing; Planning location of retail institution: Trading area analysis, deciding the most desirable type of location, choice of a general location, choosing and evaluating a particular site; Store layout; Material handling.

Organizational structure in retail institutions; Classification of retail institutions; Store based and non-store based retail organizations; Process of setting up a retail organization; FDI in retail.

Store management: Blueprinting operations, deciding stores layout, energy management, security issues; Applications of information technology in retailing.

REFERENCES

Bermans & Evans, *Retail Management- A Strategic Approach*, Prentice Hall of India, New Delhi.

Gilbert David, *Retail Marketing Management*, Pearson Education, Delhi.

Lamba, *The Art of Retailing*, Tata McGraw Hill, New Delhi.

Megoldrick, P., *Retail Marketing*, McGraw Hill, U.K.

Pradhan Swapna, *Retailing Management: Text & Cases*, Tata McGraw Hill, New Delhi.

BC-609
MARKETING RESEARCH

External Marks: 80
Internal Marks: 20
Time : 3 Hours

Note: Paper setter will set nine questions in all. Question No. 1 comprising of five short types questions carrying four (4) marks each is compulsory. It covers the entire syllabus. Answer to each question should not be more than one page. Candidate is required to attempt four questions from the remaining eight questions carrying 15 marks each.

Introduction to Marketing Research: A short history of marketing research; Nature and importance; The research process & problem formulation.

Data Collection Methods: Primary data, types of primary data, questionnaire and interview; merits and demerits; Secondary data, types of secondary data, merits and demerits; Scaling techniques, Sampling Procedure: required steps, types of sampling plans, non-probability samples, probabilities samples; Research Designs: Exploratory, experimental and descriptive research.

Data Analysis: Fundamentals, data editing, coding, tabulation, cross-tabulation; The role of statistical techniques for data-analysis and interpretation.

REFERENCES

- Aaker, David A., V. Kumar and George S. Day: *Marketing Research*, John Wiley & Sons Inc., New York.
- Arya, P.P. and Yesh Pal (ed.): *Research Methodology in Management*, Deep and Deep Publication Pvt. Ltd., New Delhi.
- Beri, G.C.: *Marketing Research*, Tata McGraw Hill, New Delhi.
- Bhattacharya Depak Kumar, *Human Resource Research Methods*, Oxford University Press, New Delhi.
- Bradley Nigel, *Marketing Research Tools & Techniques*, Oxford University Press, Noida (UP).
- Churchill Gilbert A., Jr & Lacobucci Dawn, *Marketing Research, Methodological Foundations*, Thomson, Chennai, India.
- Ghuri Pervez, Gronhang Kjell, *Research Methods in Business Studies*, Pearson, Noida (UP).
- Luck, David J., Wales, Taylor & Rubin: *Marketing Research*, Prentice Hall of India, New Delhi.
- Nargundkar, R., *Marketing Research*, Tata McGraw Hill Company Ltd., New Delhi.
- Zaltman and Burger: *Marketing Research*, Dryden Press, Orlando.

BC-610
STRATEGIC HUMAN RESOURCE MANAGEMENT

External Marks: 80
Internal Marks: 20
Time : 3 Hours

Note: Paper setter will set nine questions in all. Question No. 1 comprising of five short types questions carrying four (4) marks each is compulsory. It covers the entire syllabus. Answer to each question should not be more than one page. Candidate is required to attempt four questions from the remaining eight questions carrying 15 marks each.

Strategic Human Resource Management: meaning, objective and scope, difference between Strategic HRM and Traditional HRM. Strategic Fit: Link between HR strategy and Business strategy. Relationship models: HR Strategy and Business Strategy: Cost leadership strategy, differentiation strategy, focuses strategy, defenders, prospectors, analysis. HR Strategy: Utilization Strategy, facilitation HR Strategy, Accumulation Strategy and others HR Strategies.

Trends in Strategic HRM-The increased globalization of the economy, technological challenges, the need to be flexible in response to changing business environment, increase in litigations related to HRM, Change in characteristics of the workforce, mergers and acquisitions, and outsourcing. The importance of HRM measurement in strategic thinking: competitive advantage, customer, maintain uniqueness, source of uniqueness.

Nature of strategies and strategic management: Strategy, Strategy Management, Strategic Management Process, Strategy Formulation, Strategy Implementation, importance of strategic management, Role of HRM in strategic management. HR as a source of competitive advantages: Core competence, VRIO framework, Human Resource Strategy: Concept.

Strategic Planning and Human Resource Planning: Strategic Management Process, Strategic Planning Process, Corporate Strategies and Business Unit Strategies, Human Resource Planning: Definitions of HR Planning, Objectives of Human Resource Planning, Importance of HR Planning, Types of HR Planning, Strategies of HR Planning, Advantages of HR Planning Programmes, Limitations of HR Planning, Guidelines for making HR Planning Effective.

An Introduction to Benchmarking: HR Benchmarking, Types of Benchmarking: Informal Benchmarking, Formal Benchmarking, Purpose and Process of Benchmarking: Purpose of Benchmarking, Process of Benchmarking, Examples of Benchmarking Best Practices: EVA and Compensation Management, Work Environment, Distinct Career Path, Empower, 360-Degree Feedback and Development Centre, Training, Critical Review of Benchmarking.

Valuation of HR as An Assets: intangible assets, investment in intangible assets and measuring intangible assets. HR Audit: Meaning Process, Audit for HR results and Audit Report. The human cultural environment: cultural influence on trade and investment patterns, cultural factors effecting international business environment, business operations within cultural limitations.

REFERENCES

- Aswathappa K., *HR and Personnel Management*, Tata McGraw Hill Publishers, New Delhi.
Bernardin H. John, *HRM*, Tata McGraw Hill Publishers Comp. Ltd., New Delhi.
Chanda, Ashok and Shilpa Kabra. *Human Resource Strategy*, New Delhi: Response Books.
Greer, Charles R. *Strategic Human Resource Management*. Hong Kong: Pearson Education Asia.
Kandula. *Strategic Human Resource Development*, New Delhi: Prentice Hall of India.
Mello, Jeffrey A. *Strategic Human Resource Management*, Thomson Learning.
Storey, John, *Human Resource Management – A Critical Text*. Singapore: Thomson Asia Pte Ltd.

BC-611
CORPORATE EVOLUTION AND STRATEGIC IMPLEMENTATION

External Marks: 80

Internal Marks: 20

Time : 3 Hours

Note: Paper setter will set nine questions in all. Question No. 1 comprising of five short types questions carrying four (4) marks each is compulsory. It covers the entire syllabus. Answer to each question should not be more than one page. Candidate is required to attempt four questions from the remaining eight questions carrying 15 marks each.

Strategy: Meaning and nature of strategy implementation, interdependence of strategic formulation and implementation; operationalizing the strategy annual objectives, developing business and functional strategies; developing and communicating concise policies. Functional strategies in personnel viz employee recruitment, selection and orientation, career development and counseling, performance evaluation and training and development, compensation, labour/union relations, discipline control and evaluation.

Strategies for Human Resource Management: Types of Staffing Policy, Employing Expatriates, Subsidiaries' Autonomy in Decision Making, Labour Relations.

Organization Culture: Beliefs about Boundaries, Beliefs about Causes and Events, Beliefs about Meaning, Why is Culture Important, Understanding the Current Culture, Leading Cultural Transformation, Organization Culture and the Building Blocks.

Organization Culture and Leadership: Leadership and the Human Perspective, Attaining Behavioural Control: Balancing Culture, Rewards and Boundaries. Impact of Culture on Two Different Groups of Organizations, Strategy-Culture Relationship, Behavioural Control in Organizations: Situational Factors, Evolving from Boundaries to Rewards and Culture, Organizational Leadership-Role of the CEO, Shared Leadership for Organizational Transformation, Strategic Decision Making, Strategic Leadership and Control: The Leadership Role, The CEO and Risk Management: Key Risks that Companies Face.

Strategy Evaluation and Control, Operational Control System, Motivating Execution and Control, Creating and Ethical Organization: Individual Ethics versus Organizational Ethics, Integrity-Based versus Compliance Based Approaches to Organizational Ethics, Strategy Review and Evaluation: Process of Evaluation, Problems in Designing Evaluation Criteria, How to Prevent Malpractices-Corporate Governance and the Way Out: Need for Corporate Governance, Fundamental Principles of Corporate Governance, The Indian Scenario, Essential Governance Principles, Question of Ethics and Morality, Role of Corporate Governance, Roots of Corporate Governance, Corporate Governance and Management, Strategic Management Audit

REFERENCES

Ansoff, Igor H. *Corporate Strategy: An Analytical Approach to Business Policy for Growth and Expansion*. New York: McGraw Hill.

Chakraborty, S.K. *Managerial Transformation Through Values*, Sage Publications, New Delhi.

David, Fred R. *Strategic Management*, New York: McMillan Publishing Co.

Drucker, Peter. *The Practice of Management*. London: Pan Books.

Wheelan, Thomas L. and J.D. Hunger, *Strategic Management and Business Policy*, New Delhi: Pearson Education.