

B.COM (HONS.) COURSE STRUCTURE WITH EFFECT FROM ACADEMIC SESSION 2010-11

SEMESTER-I

BC111. Business Organization and Management-I

BC112. Financial Accounting-I

BC113. Business Economics

BC114. Business Statistics-I

BC115. Language- Hindi/English

SEMESTER-II

BC121. Business Organization and Management-II

BC122. Financial Accounting -II

BC123. Indian Economy

BC124. Business Statistics-II

BC125. Environmental Studies

SEMESTER-III

BC231. Cost Accounting- I

BC232. Corporate Accounting -I

BC233. Auditing -I

BC234. Business Communication

BC235. Money and Banking

SEMESTER-IV

BC241. Cost Accounting -II

BC242. Corporate Accounting -II

BC243. Auditing -II

BC244. Fundamentals of Computers

BC245. International Trade and Foreign Exchange

SEMESTER -V

BC351. Business Law

BC352. Income Tax

BC353. Computer Applications in Banking and Accounting

BC354. Human Resource Management

BC355. Principles of Marketing

OR

Principles and Practices of Life Insurance

OR

International Business-I

SEMESTER-VI

BC361. Company Law

BC362. Indirect Taxes

BC363. Fundamentals of E -Commerce

BC364. Financial Management

BC365. Marketing Management

OR

General Insurance and Risk Management

OR

International Business-II

The following are the elective groups:-

- **Elective I:- MARKETING**

BC355. Principles of Marketing

BC365. Marketing Management

- **Elective II:- INSURANCE AND RISK MANAGEMENT**

BC355. Principles and Practices of Life Insurance

BC365. General Insurance and Risk Management

- **Elective III:- INTERNATIONAL TRADE AND GLOBALIZATION**

BC355. International Business-I

BC365. International Business-II

- Students are required to opt. any one of the above electives of which paper I will be studied in Vth semester and paper IInd in the VIth semester.

BC: 111

BUSINESS ORGANIZATION AND MANAGEMENT-I

Unit-I

Introduction:

Evolution, Meaning, Components and Objectives of Business, Meaning and Role of Business Organization in the present day Society.

Unit-II

Forms of Business Organization:

- a. Sole Proprietorship Organization – Meaning, Merits, Limitations, Social utility and future.
- b. Partnership Firm – Meaning, Characteristics, Partnership Deed, Merits and Demerits, Partnership and Joint Hindu Family.
- c. Company – Definition, Characteristics, Incorporation of a Company, Private and Public Company, Merits and Demerits, Memorandum of Association, Articles of Association and Prospectus.
- d. Co-operative Society – Meaning, Features, Importance, Merit and Limitations
- e. Requisites of an Ideal Form of Business Organization, Criteria for the Choice of Business Organization, Comparison of Various Forms of Business Organizations.

Unit-III

Location of Business Units:

Meaning, Importance and Factors Affecting Location, Weber's Deductive Theory, Sergeant Florence's Inductive Theory.

Unit-IV

Business Combination:

Meaning, Causes, Types and Forms of Combinations, Advantages and Evils of Combination, Combination in Indian Industries.

Unit-V

Rationalization:

Meaning, Elements, and Techniques, Objects, Advantages and Disadvantages, Rationalization in Indian Industries, Rationalization Vs Combination.

Suggested Readings:

1. Jagdish Prakash: Business Organisation & Management; Kitab Mahal, Allahabad (Hindi & English)
2. H. K. Singh & Meera Singh: Principles of Management; PPB, Allahabad
3. B. P. Singh & T. N. Chhabra: An Introduction to Business Organisation & Management; Kitab Mahal, Allahabad
4. S.C.Saxena: Business Organisation, Sahitya Bhawan Publications, Agra
5. Lohis A. Allen: Management and Organization, Mcgraw Hill, Tokyo

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FINANCIAL ACCOUNTING –I

Unit-I

Nature, Principles and Concept of Accounting:

Nature of Accounts; Branches of Accounting, Purpose of Accounting.
Principles of Accounting: Limitations of Accounting
Accounting Concepts, Conventions, and Accounting Standards

Unit-II

Journals, Ledgers, Cash Book and other records of financial accounting, Trial Balance

Unit-III

Final Accounts – manufacturing, Trading Account – Profit & Loss Account – Balance Sheet – Vertical and horizontal forms.

Unit-IV

Depreciation:

Definition and Characteristics, Depreciation and Cognate Factors (Profit Fluctuations, Obsolescence, Repairs and Replacement), Causes of Depreciation, a Detailed and Critical Evaluation of the Different Methods of Charging Depreciation.

Reserves and Funds:

Reserves for Ascertained, Anticipated and Contingent Liabilities, Reserve Funds, Specific Funds (Dividend Equalization Fund, Insurance Fund), Sinking Funds, Secret Reserves

Unit-V

Bank Reconciliation statement, Bills of Exchange, Consignment Accounting and Joint Venture

Suggested Readings:

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|-------------------------------------|---|-----------------------------|
| 1. Jain & Narang | : | Advanced Accountancy |
| 2. Shukla, Grewal & Gupta | : | Advanced Accountancy |
| 3. T.S. Grewal | : | Introduction to Accountancy |
| 4. S.N. Maheshwari | : | Advanced Accountancy |
| 5. Mukherjee | : | Accountancy – I & II |
| 6. S.M.Shukla | : | Financial Accounting |
| 7. Jawaharlal and Seema Shrivastava | : | Financial Accounting |

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BUSINESS ECONOMICS

Unit-1

Introduction:

Concept, Nature, and Scope of Business Economics;

Utility Analysis:

Concept and Form of Utility; Laws of Diminishing Marginal Utility and Equi – Marginal Utility, Consumer’s Surplus (Marshallian and Hicksian Approaches)

Unit-II

Demand Analysis:

Concept and Classification of Demand; Determinants of Demand; Law of Demand.

Elasticity of Demand:

Concept of Elasticity of Price-Demand; Income-Demand, and Cross-Demand; Degree and Measurement, Methods of Elasticity of Price-Demand; Relationship of Elasticity of Price-Demand with Law of Diminishing Marginal Utility.

Demand Forecasting:

Concept, Determinants, Objectives of Demand Forecasting; Methods of Demand Forecasting for Established Products of a Firm. Importance of Demand Forecasting.

Unit-III

Production Analysis:

Concept of Production; Laws of Production / Variable Proportion and Return to Scale, Economies and Diseconomies of Scale.

Unit-IV

Cost and Revenue Analysis:

Cost Analysis: Concept and Classification of Cost; Cost-Output Relationship; Significance of Cost Analysis in Business Decision making.

Revenue Analysis: Concept of Revenue; Classification of Revenue; Revenue Output Relationships.

Unit-V

Theories of Distribution:

- (i). Ricardian and Modern Theories of Rent.
- (ii). Keynesian Liquidity Preference and Modern Theories of Interest.
- (iii). Marginal Productivity and Modern Theories of Wage.
- (iv). Knight and Modern Theories of Profit.

Suggested Readings:

1. Alok Srivastava: Business Economics and Public Finance, Kitab Mahal, Allahabad
2. H. K. Singh & Meera Singh: Business Economics; Kalyani Publishers, Ludhiana
3. D. D. Chaturvedi, S. L. Gupta & Anand Mittal: Managerial Economics, Brijwasi Book Distributors, Delhi
4. K. K. Dewelt: Modern Economic Theory; Shyam Lal Charitable Trust, New Delhi
5. Appannaiah, Reddy & Shanthi: Economics for Business, Himalaya Publishing House, Mumbai

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BUSINESS STATISTICS - I

Unit-I

Introduction: Meaning, Importance and Limitation; Collection, Classification, Tabulation and diagrammatic and graphics representation of data.

Unit-II

Measures of Central Tendency: Mean Median, Mode, Geometric Mean, Harmonic Mean, and Relation between averages.

Unit-III

Measures of Dispersion: Range Method, Mean Deviation, Standard Deviation, Coefficient of Variation, Quartile Deviation.

Unit-IV

Measures of Skewness: Karl Pearson's Coefficient of Skewness, Bowley's Coefficient of Skewness.

Unit-V

Correlation: Graphic and Scatter diagram method, Karl Pearson's Coefficient of Correlation, Spearman's rank Correlation Coefficient.

Suggested Readings:

1. K. L. Gupta: Business Statistics, Navyug Shahitya Sadan, Agra
2. B. N. Asthana: elements of Statistics, Chaitanya Publishing House, Allahabad
3. D. N. Elhance: Fundamentals of Statistics, Kitab Mahal, Allahabad
4. S. P. Gupta: Statistical Methods; S. Chand & Sons, New Delhi
5. Ramendu Roy: Principles of Statistics, PPB, Allahabad (Hindi & English)
6. R. P. Varshney: Principles of Statistics, Jawahar Publications, Agra
7. S. M. Shukla: Statistics, Sahitya Bhawan Publications, Agra
8. K. N. Nagar: Statistics, Meenakshi Prakshan, Meeruth (Hindi & English)
9. B. N. Gupta, Principles of Statistics, S B P D Publishing House, Agra
10. Hoel & Jessen: Basic Statistics for Business and Economics, John Willey and Sons, New York

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Business Organization and Management-II

Unit-I

Nature, Scope and Functions of Management:

Concept of Management, Management as a Science and as an Art, Levels of Management, Social Responsibility of Management, Functions of Management (Planning, Organizing, Staffing, Directing, Controlling and Coordinating).

Unit-II

Major Theories of Management:

Scientific Management (F. W. Taylor), Administrative Management (Henri Fayol), Behavioral Theory (Elton Mayo).

Unit-III

Management Functions I: Concept, process and types – Decision – making
Theories Management By Objectives – Corporate Planning – Strategic Planning.
Organization structure – Authority – Responsibility – Accountability – Delegation, Decentralization, Departmentalisation – line & Staff – Span of Supervision.

Unit-IV

Management Functions II: - Co-ordination – Need – Importance – Principles and Techniques, difference between Co-operation & Co-ordination.

Motivation – Concept, Theories – AH Maslow, Hertzberg, Douglas Mc.Gregor – Motivation techniques.

Leadership – Concept, styles of leadership. Time management – Communication – principles process – barriers – Effective Communication.

Control process – Meaning and importance – Requisites for effective Managerial control system, time management.

Unit-V

Entrepreneurship: Concept; Functions of an Entrepreneur, Qualities of a successful Entrepreneur

Suggested Readings:

1. Jagdish Prakash: Business Organisation & Management; Kitab Mahal, Allahabad (Hindi & English)
2. H. K. Singh & Meera Singh: Principles of Management; PPB, Allahabad
3. B. P. Singh & T. N. Chhabra: An Introduction to Business Organisation & Management; Kitab Mahal, Allahabad
4. Natarajan & Ganesan: Principles of Management, Himalaya Publishing House, Mumbai
5. Ramasamy T: Principles of Management, Himalaya Publishing House, Mumbai
6. Lohis A. Allen: Management and Organization, Mcgraw Hill, Tokyo
7. Fred Luthans: Organisational Behavior, Mcgraw Hill, New York

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FINANCIAL ACCOUNTING –II

Unit-I

Royalty accounts, Hire purchase and Installment Payment system

Unit-II

Partnership Accounts, Essentials of Partnership, Partnership deed, Fixed and fluctuating capital account, final accounts of Partnership firms.

Unit-III

Accounting for admission, retirement and death of Partners along with valuation of goodwill. Dissolution of firm (with insolvency), Rule of Garenner v/s murrey

Unit-IV

Branch and Departmental accounting

Unit-V

Government Accounting: Meaning, Objectives, Characteristics. Differences between Govt. Accounting and Commercial Accounting.

Farm Accounting: Meaning, Objectives, Features of Farm Transactions

Suggested Readings:

1. Jagdish Prakash: Advanced Accountancy; PPB, Allahabad (Hindi & English)
2. Ramendu Roy: Accounting Principles and Practice; PPB, Allahabad (Hindi & English)
3. Jain & Narang: Advanced Accountancy; Kalyani Publishers, Ludhiana
4. Maheshwari & Maheshwari: Advanced Accountancy; Vikas Publishing House, New Delhi
5. R. K. Singh, P. Saxena & A. Agrawal: Advanced Accountancy, SPB, Allahabad (Hindi & English)
6. S.M.Shukla Financial Accounting, Sahitya Bhawan Publications, Agra
7. P.C. Gupta: Financial Accounting, Jawahar Publications, Agra
8. Murthy Guruprasad: Financial Accounting, Himalaya Publishing House, Mumbai
9. Jawaharlal and Seema Shrivastava : Financial Accounting, Tata Mcgraw Hill, New Delhi
10. R.L. Gupta and M. Radhaswamy: Financial Accounting, S. Chand & Company Ltd., New Delhi

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INDIAN ECONOMY

Unit-I

Structure and Basic Features of Indian Economy

Indian Demographic Structure: Population Growth, Sex Ratio, Age Composition, Migration.

Unit-II

Planning in India: Meaning and Type of Planning, Planning Commission and Main Features of Five Year Plan (Current and immediately preceding).

Unit-III

National Income – meaning , definition ,concept of national income, methods for measuring national income, problem of calculating national income of India.

Unit-IV

Agriculture: Role of Agriculture in Indian Economy, Land Reforms, Agricultural Holdings.

Industrial development- Industrial development since independence, problems of Development, Recent Industrial policy

Unit-V

Problems of balance of payment – export import policy , commercial policy , Foreign direct investment,

Fiscal and monetary policy of India-Fiscal and monetary policy, capital formation, Technological development in Indian content

Suggested Readings:

1. J. N. Mishra: Indian Economy; Kitab Mahal, Allahabad (Hindi)
2. Dutt & Sundaram: Indian Economy; S. Chand & Company, New Delhi
3. P. K. Dhar: Indian Economy; Kalyani Publishers, New Delhi
4. Mishra & Puri: Indian Economy, Himalya Publishing House, Mumbai

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BUSINESS STATISTICS – II

Unit-I

Index number – meaning, characteristics, importance and uses, construction of index numbers- cost of living index , Fisher ideal index number.

Unit-II

Analysis of time series – meaning, importance, component, decomposition of time series, measurement of long term trends, measurement of cyclical and irregular Fluctuations.

Business forecasting- Meaning, Assumptions, Basis of forecasting, methods / techniques, theories, utility and Limitations.

Unit-III

Interpolation and Extrapolation – Meaning, Definition, Assumptions, Need, Importance and Methods.

Unit-IV

Probability – Growth and Development of Probability , Importance , Meaning and Definitions, permutation and Combination, Calculation of Probability, Addition and Multiplication Theorem.

Unit-V

Theoretical Frequency distribution- Binomial, Normal and Poison Distribution

Suggested Readings:

1. S. P. Gupta: Statistical Methods; S. Chand & Sons, New Delhi
2. K. L. Gupta: Business Statistics; Navyug Shahitya Sadan, Agra
3. S. M. Shukla: Advance Statistics, Sahitya Bhawan Publication, Agra
4. R.P.Washney: Advance Statistics, Jawahar Publications, Agra
5. K. N. Nagar: Statistics, Meenakshi Prakshan, Meeruth (Hindi & English)
6. Ramendu Roy: Principles of Statistics, PPB, Allahabad (Hindi & English)

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COST ACCOUNTING -I

Unit-I

Nature, Principles, Objectives, Importance and Limitations of Cost Accounting; Installation of an Ideal Costing System: Steps in installing a Costing System, Difficulties in installing a Costing System.

Unit-II

Material:

- a. **Purchase;** Centralized purchasing, Decentralized purchasing, Purchase procedure.
- b. **Storage of Material:** Stores department, classification and codification, Bin Card, Two Bin System, stores ledger card, Difference between store ledger and Bin Card, treatment of spoilage, wastage and scrap of material.
- c. **Issue of Material:** Requisition note, Material returned note, Material transfer note, Methods of pricing of Material issued: Cost price methods, Average cost price methods and Notional price method.
- d. **Control:** Need, responsibility, methods of inventory control: ABC Analysis and EOQ concept, perpetual inventory system, periodic stock taking system.

Unit-III

Labour: Organisation of Labour Control, Time Keeping and Time Booking, Methods of Time Keeping, Methods of Time Booking, Job Card System, Types of Job Card, Methods of Remunerating Labour, various incentive plans, Group Bonus Scheme, other incentive schemes, Labour turnover, measurement of labour turnover.

Unit-IV

Overheads: Classification; Allocation, Apportionment and Re-apportionment, Principles of apportionment, Methods of Re-apportionment, Absorption of Overheads, Methods of Absorption of Overheads.

Unit-V

Single Unit or Output Costing: Cost-sheet, Production Account; Calculation of Tender Price / Quotation Price. Practical Problems

Suggested Readings:

1. Ajai Kumar Singhal: Cost Accounting – A Multidimensional Approach, PPB, Allahabad.
2. S. P. Jain & K. L. Narang: Cost Accounting: Principles and Practice; Kalyani Publishers, Ludhiana
3. Jagdish Prakash & Devesh Prakash: Cost Accounting; PPB, Allahabad
4. M. C. Shukla, T. S. Grewal & M. P. Gupta: Cost Accounting: Text and Problems; S. Chand & Company, New Delhi.
5. Jawaharlal and Seema Shrivastava : Cost Accounting, Tata Mcgrawhill, New Delhi, 2009
6. M. N. Arora: Cost Accounting - Principles and Practice, Vikas Publication House, New Delhi
7. B. K. Jain & N. C. Jain: Cost Account, Ramesh Book Depot, Jaipur
8. Gupta & Mittal: Cost Accounting, Jawahar Publication, Agra

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CORPORATE ACCOUNTING -I

Unit-I

Shares: Issue, Forfeiture and Re-issue of Shares – Share Capital of Company, Classification of Shares, Issue of Shares – at Par, at Premium and Discount; Calls in Arrear and Advances; Forfeiture of Shares, Re-issue of Forfeited Shares, Rights Shares; Employee Stock Option Plan (ESOP); Bonus Shares, Redeemable Preference Shares. Journal Entries, Practical Problems.

Unit-II

Debentures: Meaning and Types of Debentures; Issue of Debentures; Different Conditions of Issuing Debentures; Redemption of Debenture – Sinking Fund and Insurance Policy, Annual Drawings, Purchase in Open Market, Conversion, Option of The Company. Journal Entries, Practical Problems.

Unit-III

Underwriting: Meaning; Types of Underwriting; Payment of Commission to Underwriters; Brokerages and Fees of Managers to the Issue, Firm Underwriting; SEBI guidelines for Underwriting; Accounts of Underwriters. Practical Problems.

Unit-IV

Profit or Loss Prior to Incorporation: Ascertainment of Profit or Loss Prior to incorporation, Calculation of Sales Ratio, Weighted Ratio, Practical Problems.

Unit-V

Final Accounts of Companies: Preparation and Presentation of Final Accounts of Companies; Treatment of Taxation in Preparation of Final Accounts of Companies; Dividend to Shareholders; Managerial Remuneration, Practical Problems.

Suggested Reading:

1. V. M. Baijal & D. K. Kulshrestha: Institutional Accounting; PPB, Allahabad
2. Ramendu Roy & Tanushree Roy: Corporate Accounting; PPB, Allahabad
3. S. P. Jain & K. L. Narang: Advanced Accountancy – Vol-II; Kalyani Publishers, Ludhiana
4. S. N. Maheshwari & S. K. Meheshwari: Advanced Accountancy – Vol-II: Vikas Publication House, New Delhi
5. Ashok Sehgal & Deepak Sehgal: Corporate Accounting; Tanman Publications(P) Ltd., New Delhi
6. S. M. Shukla: Corporate Accounting Sahitya Bhawan Publications, Agra

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AUDITING –I

Unit-I

Introduction: Meaning, Scope, Objective and Limitation of Auditing, Audit Process, Classification of Audit – Interim, Final and Continuous Audit, Internal and External Audit, Audit Standards and Audit Guidelines, Commencement and Conducting an Audit, Audit Programme, Audit Files and Working Papers, Test Checking and Routine Checking, Audit Evidence, Difference between Audit and Investigation.

UNIT-II

Internal Check: Meaning, Objective, Implications, Distinction with Internal Control and Internal Audit, Essentials of a Sound System of Internal Check, Internal Check System with regard to specific areas – Purchase and Trade Creditors, Sales and Trade Debtors, Stock and Work-in-Progress, Wages and Salaries, Reliance of Auditor on Internal Check System.

UNIT-III

Vouching of Transactions: Meaning, Objective, Significance and General Principles of Vouching, Vouchers and Their Reliability, Vouching of Specialized Transactions, Vouching of Trading Transaction, Vouching of Cash Transactions.

UNIT-IV

Verification and Valuation: Meaning, Objective and Principles of Verification and Valuation, General Considerations for Valuation of Assets, Guidelines on Verification of Assets issued by Institute of Chartered Accounts of India, Verification and Valuation of various Assets and Liabilities.

UNIT-V

Company Auditor and Conduct of Company Audit:

- a. **Company Auditor:** Appointment, Qualifications, Disqualifications, Remuneration, Removal, Rights, Duties, Powers and Liabilities of Company Auditor.
- b. **Conduct of Company Audit:** Preliminaries to the Audit of Limited Companies, Company Books of Accounts, Share Capital Transactions, Borrowing Powers, Managerial Remuneration, Provisions of Companies Act, 1956 relevant to Audit.

Suggested Readings:

1. Jagdish Prakash: Auditing – Principles, Practices & Problems; Kalyani Publishers, Ludhiana (Hindi & English)
2. G. D. Verma, Pradeep Kumar, Baldev Sachdeva & Singh: Auditing – Theory and Practice; Kalyani Publishers, Ludhiana
3. B. K. Mehta, Auditing, Sahitya Bhawan Publishers and distributors, Agra
4. Jain, Khandelwal, Parik, Auditing, Ramesh book depot, Jaipur

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BUSINESS COMMUNICATION

Unit-I

Elements of Communication: (a). Forms of Communication: Formal and Informal, Interdepartmental, Verbal and Nonverbal; Active listening and critical thinking (b). Communication Channels (c). Communication Breakdown (d). Communicating Ethics (e). Soft Skills – Personality Traits; Interpersonal Skills; Leadership.

Unit-II

Communication in Business Environment: (a). Business Meetings – Notice, Agenda, Minutes, Chairperson's Speech (b). Press Releases (c). Corporate Announcements by Stock Exchanges (d). Reporting of Proceedings of a meeting.

Unit-III

Basic Understanding of Legal Deeds and Documents: (a). Partnership Deed (b). Affidavit (c). Memorandum and Articles of Association of a Company (d). Annual Report of a Company.

Unit-IV

Cultural Components of Communication, Conventions, perceptions, values, Cultural variables, Gender sensitivity, Components of effective communication, Routine Business Correspondence, Internal Business Correspondence, Circulars, Memos, Office orders, Notice, External Business Correspondence, Circulars, Orders, Letters, Enquiries.

Unit-V

E- Correspondence, Business use of the internet, Email, Attachments, Website, Domain, Internet etiquette, Business use of telecom, fax, Business use of SMS.

Suggested Readings:

1. B. L. Jain: Business Communication, Jawahar Publications, Agra
2. Rameh Mangal: Business Communications, Universal Publication, Agra
3. Sharma, Jain & Dayal: Business Communication, Himalaya Publishing House, Mumbai
4. Pradhan & Pradhan: Business Communication, Himalaya Publishing House, Mumbai

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MONEY AND BANKING

UNIT-I

1. Money:

Definition, Functions, Significance and Classification; Role of Money in Different Economies – Capitalist, Socialist and Mixed.

2. Currency: Indian and selected foreign countries: Evolution and Present Position of Indian currency – currencies of American, Russia, Japan, France and Euro Dollar.

UNIT-II

Demand for and Supply of Money:

Demand for Money: Concept Approaches: Classical, Keynesian, Portfolio Balance and Wealth Adjustment.

Supply of Money: Concept, Approaches: Conventional, Chicago, Gurley – Shaw and the RBI Approach.

UNIT-III

Value of Money:

a) Meaning and Determination – Quantity Theory of Money – Cash Transaction Approach; Cash Balance Approach, Real Balance Approach and Income – Expenditure Theory.

b) Measurement of Value of Money – Index Number, Effect of Changes in the Value of Money – Inflation and Deflation

Monetary Policy:

Meaning, Objectives, Suitable Monetary Policy for a Developing Country like India, Instruments of Monetary Policy.

UNIT-IV

Banking:

Definition, Functions, Significance and Types of Banks, Banking Operations, Process and Limits of Credit Creation.

Central Banking:

Functions of Central Banking, Objectives and Methods of Credit Control (with special reference to RBI).

UNIT-V

Banking Regulation Act 1949: Important features of Banking Regulation, Restrictions on advances, Banking Reforms: Brief study of Narasimham Committee Report.

Suggested Readings:

1. D. M. Mittal: Money Banking, International Trade & Public Finance; HPH, Mumbai
2. Hari Gopal Das: Money Banking and Foreign Exchange: Sharda Pustak Bhawan, Allahabad

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COST ACCOUNTING-II

Unit-I

Contract Costing – Practical Problems.
Job and Batch Costing - Practical Problems

Unit-II

Process Costing: Simple Process Cost Account, Transfer to Warehouse, Abnormal wastage and abnormal efficiency, Normal wastage account, Joint products and By-products; Oil crushing, Refining and Finishing processes, Transfer price – Inter process profits. Practical Problems

Unit-III

Reconciliation of Cost and Financial Accounts – Practical Problems
Operating Costing (only transport and hotel) – Practical Problems

Unit-IV

Standard Costing and Variance Analysis (Material and Labour only) – Practical Problems

Unit-V

Budgetary Control, Performance Budgeting and Zero Base Budgeting
Marginal Cost, C.V.P. Analysis, break even Analysis

Suggested Readings:

1. Ajai Kumar Singhal: Cost Accounting – A Multidimensional Approach, PPB, Allahabad.
2. S. P. Jain & K. L. Narang: Cost Accounting: Principles and Practice; Kalyani Publishers, Ludhiana
3. Jagdish Prakash & Devesh Prakash: Cost Accounting; PPB, Allahabad
4. M. C. Shukla, T. S. Grewal & M. P. Gupta: Cost Accounting: Text and Problems; S. Chand & Company, New Delhi.
5. Jawaharlal and Seema Shrivastava : Cost Accounting, Tata Mcgrawhill, New Delhi, 2009
6. S. N. Maheshwari: Advanced Problems and Solutions in Cost Accounting, S. Chand & Company, New Delhi.

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CORPORATE ACCOUNTING -II

Unit-I

Amalgamation and Reconstruction of Companies:

(a). **Amalgamation of Companies:** Amalgamation in the Nature of Merger and Amalgamation in the Nature of Purchase; Purchase Consideration; Pooling of Interest Method and Purchase Method; Entries Relating to Realization Expenses. Accounting Entries, Practical Problems.

(b). **Reconstruction of Companies:** External Reconstruction and Internal Reconstruction. Accounting Entries, Practical Problems.

Unit-II

Accounts of Holding Companies: Holding Companies – Its Rational Legal Definition, Advantages and Disadvantages; Consolidated Balance Sheet; Minority Interest, Cost of Control, Pre-acquisition and Post-acquisition Profit. Practical Problems.

Unit-III

Liquidation of Company: Order of Payment; Preferential Creditors; Contributories; Preparation of Statement of Affairs and Deficiency Account; Liquidator's Final Statement of Account. Practical Problems.

Unit-IV

Accounts of Banking Companies:

- a. Accounting Requirement of Banking Companies
- b. Outline of the Accounting Procedure
- c. Slip System
- d. Final Accounts in Form A and Form B – A Detailed Study
- e. Practical Problems

Unit-V

Accounts of Insurance Companies:

- a. Accounting Requirement of Insurance Companies
- b. Valuations and Profit Calculation of a Life-Insurance Company
- c. Revenue Account, P&L A/c, P&L Appropriation A/c of Fire and Marine Insurance Companies
- d. The Balance Sheet (Form A) – A Detailed Study
- e. Practical Problems

Suggested Reading:

1. V. M. Baijal & D. K. Kulshrestha: Institutional Accounting; PPB, Allahabad
2. Ramendu Roy & Tanushree Roy: Corporate Accounting; PPB, Allahabad

3. S. P. Jain & K. L. Narang: Advanced Accountancy – Vol-II; Kalyani Publishers, Ludhiana
4. S. N. Maheshwari & S. K. Meheshwari: Advanced Accountancy – Vol-II: Vikas Publication House, New Delhi
5. Ashok Sehgal & Deepak Sehgal: Corporate Accounting; Tanman Publications(P) Ltd., New Delhi
6. S.M. Shukla: Corporate Accounting, Sahitya Bhawan Publications, Agra

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AUDITING- II

Unit-I

Investigation – objective, Difference between audit and investigation, Process of Investigation, Auditors report, Clear and Qualifying report.

Unit-II

Provision, Reserves and Appropriations: Duties of the Auditor towards the provision for depreciation, Companies Act and depreciation, Types of reserves, Duties of Company auditor towards reserves, Divisible Profit, Dividends and Interim Dividend.

Unit-III

Audit of Banking and Insurance Companies: Features and special points relating to Audit of Banking Company and Insurance Company.

Unit-IV

Cost Audit and Management Audit: Meaning, Objectives and Significance of Cost Audit and Management Audit, Cost Audit Report Rules in various Industries, Professional misconduct in Cost and Works Accountants Act, Distinction of Management Audit with Cost Audit, Financial Audit and Responsibility Audit.

Unit-V

Audit of Statutory Corporations, Government Companies and other Organizations: Special Points and Basic Principles in Audit of Statutory Corporations, Government Companies, Local Bodies, Aided Educational Institutions, Comptroller and Auditor General and its Constitutional Role.

Suggested Readings:

- 1 Jagdish Prakash: Auditing – Principles, Practices & Problems; Kalyani Publishers, Ludhiana (Hindi & English)
2. G. D. Verma, Pradeep Kumar, Baldev Sachdeva & Singh: Auditing – Theory and Practice; Kalyani Publishers, Ludhiana
3. B .K.Mehta, Auditing, Sahitya Bhawan Publishers and distributors, Agra
- 4 Jain, Khandelwal, Parik, Auditing, Ramesh book depot, Jaipur

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FUNDAMENTALS OF COMPUTERS

Unit – I :

Introduction: Definition, Characteristics and limitations of computers - Impact of computers on Business and Society - Elements of Computers- Hardware-CPU-Primary and Secondary memory-Input and Output devices.

Unit – II:

Evolution of Computers: History and generations of computers. Software: Computer languages – Developing a computer program: Algorithm – Flow Charts – Compilation – Testing and Debugging. Operating Systems: Meaning, Definition, Functions and Types of Operating Systems. Booting process – Disk Operating System: Internal and External Commands – Wild Card Characters – Computer Virus.

Unit – III :

Windows Basics : Desktop – Start menu – Mouse actions.

Word Processing : Meaning and purpose of word processing – Advantages and applications of word processing.

MS WORD : Features - Parts of MS Word application window – Toolbars – Creating, Saving and closing a document – Opening and editing a document - Moving and copying text – Text and paragraph formatting, applying Bullets and Numbering – Find and Replace – Insertion of Objects, Date and Time, Headers, Footers and Page Breaks – Auto Correct – Spelling and Grammar checking – Graphics, Templates and wizards - Mail Merge : Meaning, purpose and advantages – creating merged letters, mailing labels, envelopes and catalogs- Working with Tables – Format Painter.

Spreadsheets : Meaning and Purpose of spreadsheet/worksheet – advantages and application of spreadsheet/worksheet.

MS EXCEL : Features of MS Excel – worksheet, workbook, cell, cell pointer, cell address etc., - Parts of MS Excel window – Saving, Opening and Closing workbook – **Insertion and deletion of worksheet** – Entering and Editing data in worksheet – cell range – Formatting – Auto Fill –Formulas and its advantages – References : Relative, absolute and mixed – Functions: Meaning and Advantages of functions, different types of functions available in Excel – Templates –Charts – Graphs – Macros : Meaning and Advantages of macros, creation, editing and deletion of macros – Data Sorting, Filtering, validation, Consolidation, Grouping, Pivot Table and Pivot Chart Reports.

Unit – IV :

Database concepts: Data, Information, Database, File, Record, Fields- Database Applications – Database organizations.

MS ACCESS : Features, advantages and limitations of MS Access – Application of MS Access – parts of MS Access window – Tables and integrity constraints,

Relationships – Designing Tables, Forms, Queries and Reports – Data validity checks – Sorting and filtering.

Multimedia: Meaning, purpose, Usage and application – Images, Graphics, sounds and music – Video presentation devices – Multimedia on web.

MS PowerPoint: Features, advantages and application of Ms Power point – Parts of MS Power point window – Menus and Tool bars – Creating presentations through Auto content wizard, Templates and manually – slide show – saving, opening and closing a Presentation – Inserting, editing and deleting slides –Types of slides - Slide Views- Formatting –Insertion of Objects and Charts in slides- Custom Animation and Transition.

Unit- V :

Modern communication system (Concepts only)- communications – FAX, Voice mail, and information services – E Mail – group communication – Tele conferencing – Video conferencing – File exchange – Bandwidth –common network components, Hosts and servers, workstations, protocol converters, Modems, terminal controllers, routers and gateways – Network Topologies – Network types LAN, MAN, WAN and their architecture – Dial up access – High band width personnel connections – Internet – WWW.

Lab Work:

1. MS DOS
2. MS WORD
3. MS EXCEL
4. MS ACCESS
5. MS POWERPOINT
6. Print Commands

References:

- | | |
|------------------------------|---|
| 1. Information Technology | : Dennis P. Curtin, McGraw Hill International |
| 2. Fundamentals of Computers | : P. Mohan, Himalaya Publications |
| 3. Fundamentals of Computers | : Atul Kahate, Tata McGraw Hill |
| 4. Fundamentals of Computers | : V. Srinivas, Kalyani Publications |
| 5. MS Office | : Sanjay Saxsena |
| 6. MS Office | : BPB Publications |

BC: 245
INTERNATIONAL TRADE AND FOREIGN EXCHANGE

UNIT-I

International Trade:

Features and Role, the need for separate theory of International Trade, Balance of Trade and Balance of Payments.

UNIT-II

Foreign Exchange:

Meaning and problem of foreign exchange Determination of Exchange Rate: Mint Parity Theory, Purchasing Power Parity Theory and Balance of Payments Theory; Liberalized Exchange Rate Mechanism (LERM).

UNIT-III

Balance of Trade and Balance of Payments: Meaning and Differences, Disequilibrium in the Balance of Payments: Causes, Consequences and Remedies.

Mechanism of International Payment: Instruments of External Payments, Equilibrium Rate of Exchange, Fixed Vs Flexible Exchange Rates.

UNIT-IV

Foreign Exchange Market: Operations, Agency arrangement, Spot Exchange, Forward Exchange, Arbitrage Operations, Cover Operations.

Foreign Trade Risks and Insurance: Political Risks, Commercial Risks, A critical study of the working of ECGC

UNIT-V

I. M. F.:

Objectives, Organization and Working. The Problems of International Liquidity. Special Drawing Rights.

Suggested Readings:

1. Andley and Mattoo: Foreign Exchange Principles and Practice; S. Chand & Sons, New Delhi
2. Jeevanandam: Foreign Exchange; S. Chand & Sons, New Delhi
3. G. C. Da Costa: International Trade and Payments, Himalaya Publishing House, Mumbai
4. P. Subba Rao: International Business, Himalaya Publishing House, Mumbai
5. Chaudhuri & Agrawal: Foreign Trade and Foreign Exchange, Himalaya Publishing House, Mumbai

BC: 351
Business Law

UNIT- I

The Indian Contract Act, 1872:

- (a) Contract – meaning , characteristics and kinds .
- (b) Essentials of valid contract – Offer and acceptance , consideration , contractual capacity , free consent , legality of objects .
- (c) Void agreement.
- (d) Discharge of contract – modes of discharge including breach and its remedies .

UNIT- II

- (a) Contingent contracts .
- (b) Quasi – contracts .
- (c) Contract of Indemnity and Guarantee .
- (d) Contract of Bailment .
- (e) Contract of Agency .

UNIT- III

Indian Sale of Goods Act, 1932:

- (a) Contract of Sale , meaning and difference between sale and agreement to sell.
- (b) Conditions and warranties .
- (c) Transfer of ownership in goods including sale by non owners .
- (d) Performance of contract of sale .
- (e) unpaid seller – meaning and rights of an unpaid seller against the goods and the buyer .

UNIT- IV

Negotiable Instrument Act, 1881: Kinds and characteristics of Negotiable Instruments , Holders and Holder-in-due course , Privileges of Holders-in-due course . Negotiation and endorsement , crossing of cheques types of crossing , bouncing of cheques .

UNIT- V

Workmen's Compensation Act, 1923

Definition : Dependent , Employer , partial and total Disablement , Workmen , Injury , Accident , payment of Compensation , Contracting , Commissioner .

Suggested Readings:

1. Garg, Saxena, Sharma & Chawla: Mercantile Law; Kalyani Publishers, Ludhiana
2. Shukla & Sahai: Business Law, Sahitya Bhawan Publications, Agra (Hindi)
3. V. M. Baijal: Commercial Law, PPB, Allahabad (Hindi & English)
4. Pillai & Bagavathi: Business Law; S. Chand & Co. Ltd., New Delhi
5. Gulshan & Kapoor: Business Law; New Age International (P) Ltd., New Delhi
6. Maheshwari & Maheshwari: Business Law, Himalaya Publishing House, Mumbai

BC: 352

Income Tax

UNIT- I

Basic concept and definition of income tax, income Agriculture Income, Exempted Income, Residential Status and its tax liability.

UNIT- II

Taxable Income Under the head of Salary.

UNIT- III

Computation of taxable Income Under the heads of house property, Business and Profession.

UNIT- IV

Taxable Income Under the head of capital gain and other sources. Deduction from G.T.I.

UNIT- V

Assessment of Individual and their tax liability, Assessment Procedure manually and through software.

Suggested Readings:

1. V. P. Gaur & D. B. Narang: Income Tax – Law & Practice; Kalyani Publishres, Ludhiana
2. Ahuja, Girish & Ravi Gupta: Systematic Approach to Income Tax; Bharat Law House, New Delhi
3. H. C. Mehrotra: Income Tax Law; Sahitya Bhawan Publications, Agra
4. Pagore, Dinkar: Law and Practice of Income Tax; S. Chand & Sons, New Delhi
5. V. K. Singhania and Monica Singhania, Students' Guide to Income Tax, Taxmann Publications (P) Ltd, New. Delhi
6. Sripal Shaklechar: Income Tax
7. B.B. Lal: Income Tax Law and Practice, Konark Publications, New Delhi

BC: 353
COMPUTER APPLICATIONS IN BANKING & ACCOUNTING

Computer Application in Banking:

UNIT- I

Introduction: Computers and Commercial world - Principles of Computer science with reference to banking operations - Different approaches to mechanization - Security information systems - Audit of computerized banking systems.

UNIT-II

Home Banking: Telephone banking - Computerized corporate banking - Electronic funds transfer, importance of cheques clearing, Magnetic Ink Character Recognition MICR - Optical Mark Recognition (OMR) - Computer output to Microphone (COM) - Facsimile transformation

Computer Application in Accounting:

Unit III

Computerized Accounting : Meaning and Features – Advantages and disadvantages – Computerized vs Manual Accounting – Creating of Company – Grouping of accounts - Creation Accounts – Cash Book – Bank Book – Sales Register – Purchase Register – Journal Register – Debit Note Register – Credit Note Register – Opening and Closing Stock – Creating of Inventory – Creation of Stock Groups, Stock Categories, Godowns, Stock Items and Units of Measure – Detailed Stock Valuation.

Unit – IV

Entering Transactions: Voucher Entry – Sales Vouchers – Purchase Vouchers – Receipt Vouchers – Payment Vouchers – Contra Vouchers – Journal Vouchers – Debit Note Vouchers – Credit Note Vouchers – Editing and Deleting Vouchers – Voucher Numbering – Customization of Vouchers – Discount Allowed – Discount Received – Petty Cash Book – Depreciation – Automatic Interest Calculation – Interest Receivable – Interest Payable.

Unit – V

Preparation of Trial Balance, Trading & Profit and Loss Account, Balance Sheet – Preparation of Day Books, Ratio Analysis, Cash Flow Statement, Funds Flow Statement, Inventory Report of a Sole Trader and a Company – Outstanding: Receivables and Payables – Editing and Deleting Ledgers and Groups - Budget Control – Creating, Editing and Deleting Budgets – VAT Assessment.

Recommended Books:

1. Sony and Agarwal: Computers and Banking.

2. Indian Institute of Bankers study material on 'Introduction to Computers in Banking Industry.
3. Accounting Systems: Prof. Sulochana, Kalyani Publications.
4. Business Data Processing and Accounting System: V.Srinivas, Kalyani Publications.
5. Manuals supplied along with respective packages.

BC: 354
Human Resource Management

Unit I

Introduction: Evolution of Human Resource Management (HRM); Concept, Objectives and Functions of HRM; HRM in the Indian Scenario.

Human Resource Planning: Concept; Process and Needs.

Unit II

Job Analysis: Concept and Process.

Recruitment and Selection: Concept and Process.

Unit III

Human Resource Development: Concept, HRD Matrix;

Training and Development: Concept, Need and Methods.

Unit IV

Organizational Development: Concepts and Need.

Sustaining Employee Interest: Human Relations: Concepts and Need; Compensation Plans (Salary & Wages Administration); Performance Appraisal Vs. Potential Appraisal

Unit V

Leadership: Concept, Qualities of an Effective Leader, Leadership style.

Motivation: Concept and Meaning, Factors of Motivation, Theories of Motivation.

Suggested Readings:

1. Ajai Kumar Singhal: Human Resource Management; Sharda Pustak Bhawan, Allahabad
2. A. K. Malviya: Human Resource Management; PPB, Allahabad (Hindi)
3. T. N. Chabra: Human Resource Management – Concept and Issues; Dhanpat Rai & Co., Delhi
4. Beardmell, Ianad Holden, Len: Human Resource Management; Mc Millan Ltd. London
5. Dessler, Gary; Human Resource Management; Printice Hall, New Delhi
6. P Subba Rao: Human Resource Management, Himalaya Publishing House, Mumbai

BC: 355

Principles of Marketing

UNIT I

Introduction: nature, scope and importance of marketing; evolution of marketing concepts; marketing mix, marketing environment.

UNIT II

Consumer Behavior: An Overview: consumer buying process; factors influencing consumer buying decisions.

UNIT III

Market selection: market segmentation – concept, importance and bases; target market selection; positioning concept, importance and bases; product differentiation vs. market segmentation.

UNIT IV

Product: meaning and importance. product classification ; concept of product mix ; branding , packaging and labeling; after –sales services ; Product life-cycle ; New Product Development .

UNIT V

Product Pricing: Significance, Factor affecting price of a product, pricing policies and strategies.

Suggested Readings:

1. S.A. Chunawalla: Marketing Principles and Practice, Himalaya Publishing House, Mumbai
2. Simon Majaro: The Essence of Marketing, Prentice Hall, New Delhi
3. Philip Kotler and Gary Armstrong, Principles of Marketing, Prentice Hall of India, New Delhi
4. Charles W, Lamb Joseph F. Hair and Carl McDaniel: Principles of Marketing, South Western Publishing, Ohio
5. C. B. Memoria, R. L. Joshi & N. I. Mulla: Principles & Practice of Marketing in India; Kitab Mahal, Allahabad

BC: 355
Principles and Practices of Life Insurance

Unit I

Nature of Insurance: Nature, Characteristics and Scope of Insurance, Kinds of Insurance, Functions of Insurance, Essential Elements necessary for Insurance, Importance of Insurance.

Unit II

Principles of Insurance Contract: Principles of Co-operation, Principle of Probability, Insurable Interest, Utmost good faith, Indemnity, Subrogation, Causa-Proxima, Contribution and Warranty. Difference between Contract of Indemnity and Life Insurance Contract, Over Insurance and Under Insurance Double Insurance and Re-Insurance.

Unit III

Life Insurance: Features of Life Insurance, Procedure of taking a Life Insurance Policy, Kinds of Life Insurance Policies, Whole Life policies, Endowment policies and Term policies, Annuities.

Unit IV

Policy Conditions: Conditions relating to commencement of Risk, Riders, Conditions of Premium, Conditions relating to continuation of policies, Nomination and Assignment, Paid-up Value, Surrender Value.

Unit V

Insurance Premium: Types of Premium, Factors affecting the premium of Life Insurance policies, Methods of premium computation, Natural Premium Plan, Level Premium Plan, Mortality Table, Sources of Mortality information and construction of mortality tables.

Suggested Readings:

1. M. Motihar: Principles and Practice of Insurance; Sharda Pustak Bhawan, Allahabad
2. M. N. Mishra: Insurance Principles and Practice; S. Chand & Co. Ltd. New Delhi
3. M. Arif Khan: Theory and Practice of Insurance; Educational Book House, Aligarh

BC: 355
INTERNATIONAL BUSINESS - I

Unit - I

Introduction to International Business: Globalization and its growing importance in world economy; Impact of globalization; Business contracted with domestic Business - complexities of international business; Modes of entry into international business.

Unit- II

International Business Environment: National and foreign environments and their elements - economic, cultural and political-legal environments; Global trading environment - recent trends in world trade in goods and services; Trends in India's foreign trade.

Unit-III

Theories of International Trade: An overview; Commercial Policy Instruments - tariff and non-tariff measures; Balance of payment account and its components.

Unit - IV

International Organizations and Arrangements: WTO - Its objectives, principles, organizational structure and functioning; An overview of other organization - UNCTAD, World Bank and IMF; Commodity and other trading agreements,

Unit - V

Regional Economic Co-operation: Forms of regional groupings; Integration efforts among countries in Europe, North America and Asia.

Suggested Readings:

- 1 P. Subba Rao: International Business (Text and cases), Himalaya Publishing House, Mumbai
- 2 Francis Cherunilam: International Trade and export management, Himalaya Publishing House, Mumbai
- 3 V.A. Avadhani: Global Business, Himalaya Publishing House, Mumbai
- 4 Charles, W.I. Hill: International Business, Tata McGraw Hill, New Delhi.
- 5 Justin, Paul: International Business, Prentice Hall of India Ltd.

BC: 361

Company Law

Unit-I

Introduction: Evolution of company legislation in India (in brief), objectives and salient features of the companies act ,1956,machinery for administration of company legislation in India. Nature of company. The corporate veil. Kinds of companies. Exemption and privilege of private companies. Conversion of private company into public company and vice-versa. Formation of company. Promotion –concept of promotion, promoter and his functions. Legal position of promoter. Registration of companies ,commencement of business.

Unit-II

Memorandum, articles, prospectus and membership : memorandum and articles of association –their nature and contents and alteration therein, doctrines of constructive notice. Indoor management. Intra-vires and ultra-vires. Prospectus -meaning and contents mis-statement in prospectus and consequences there of. Statement in lieu of prospectus membership- modes of acquisition and termination of membership.

Unit-III

Management of companies: general provisions regarding management of companies directors- qualifications and disqualifications, number of directors and directorship appointment remuneration, removal legal position, powers, duties and liabilities directors, managing directors and managers.

Prevention of oppression and mismanagement: Investigation, majority powers, protection of minority. Provision regarding prevention of oppression mismanagement. Requisites for investigation. Power of registrar. Investigation by Central Government.

Unit-IV

Capital borrowing powers and winding up of companies: Borrowing powers of company. Ultra-vires borrowings. Charges-fixed and floating debentures-classification of debentures, provisions regarding issue of debentures, winding up of companies. Mode of winding up. Liquidator.

Unit-V

Company secretary: Definition, appointment, qualification, legal position, rights, duties liabilities and removal of company secretary. Whole-time and part-time secretary director as secretary. Professionalisation of company secretary ship in India. Function of company secretary in regard to company formation, issue and for feature of share dividends and company and meetings.

Suggested Readings:

1. Appannaiah, Reddy & Dev: Company Law and Secretarial Practice, Himalaya Publishing House, Mumbai
2. O.P. Gupta: Indian Company Act, S.B.P.D. Publishing House, Agra
3. Chawla & Garg: Company Law and Secretarial Practice, S. Chand & Co. Ltd., New Delhi
4. A.C. Mazumdar: Company Law, Taxman's, New Delhi

BC: 362

Indirect Taxes

Unit-I

Central sales tax: Introduction, important terms and definitions and under c.s.t.1956, provisions relating to inter state sale, determination of gross turnover and taxable sale.

Unit-II

VAT: Introduction, tax free goods, registration licensing of dealer. Assessment procedure, computation of taxable turnover and VAT, tax payment and recovery of tax.

Unit-III

Input tax rebate, VAT authorities, power and duties Appeal and revision.

Unit-IV

Service tax: Introduction, Objectives, main provision, assessment procedure and computation of service tax.

Unit-V

Law of customs duty and excise duty- silent features.

Suggested Readings:

1. H.C. Mehrotra: Indirect Tax, Sahitya Bhawan Publications, Agra
2. V. K. Singhania: Indirect Tax, Taxmann Publications (P) Ltd., New Delhi
3. Shripal Saklecha: Indirect Tax, Satish printers and publishers, Indore

BC: 363
FUNDAMENTALS OF E-COMMERCE

UNIT-I:

Overview of Electronic Commerce Definition of Electronic Commerce- E-Business - Potential Benefits of Electronic Commerce- The Internet and World Wide Web (WWW) as enabler of E-Commerce- Impact of E-Commerce on Business Models- E-Commerce Applications- Market forces influencing highway- Global information distribution networks.

UNIT-II:

E- Commerce and WWW-Architecture frame work- Technology behind the web hyper text publishing –Security and the web – Security protocols and the web Security issues encryption techniques.

UNIT-III:

Consumer Oriented E-Commerce Applications- Electronic Payment Systems- Types of Payment System (Credit Card; E-Cash, Smart-Cards - Digital Payments, etc.)- Risks in E-Payments.

UNIT-IV:

Electronic Data Interchange (EDI)- EDI applications in business- Legal, Security and Privacy Issues in EDI and E-Commerce- Internet based EDI- Intra- Organisational E-Commerce.

UNIT-V:

Web-based Marketing- Introduction and Scope of Marketing- Business, Marketing and Information Technology congruence- Advertising and Marketing on the internet- Application of 4 Ps (Product, Price, Place & Promotion) in internet-Marketing.

Lab work:

Using Microsoft front-page editor and HTML in Designing a Static (simple) Website.

Suggested Readings:

1. E-Commerce: A Managerial Perspective : Micheal change, et. A1
2. Electronic Commerce - Security, Risk Management & Control : Greenstein & Feinman
3. Frontiers of Electronic Commerce : Ravi Kalakota & A.B. Whinst

BC: 364

Financial Management

Unit-I

Scope and objective, time value of money, risk and return, valuation of securities-Bonds and equities.

Unit-II

The capital budgeting process, cash flow estimation, payback period method, accounting rate of return, net present value (NPV) net terminal value, internal rate of return (IRR) profitability index, capital budging under risk-certainty equivalent Approach and risk-adjusted Discount rate.

Unit-III

Cost of capital and financing decision : Estimation of components of cost of capital ; equity capital and external & internal retained earnings , debt and preference capital, weighted average cost of capital(WACC) and marginal cost of capital. Sources of long-term financing: capital structure, operating and financial leverage, determinants of capital structure.

Unit-IV

Dividend decision- relevance and irrelevance of dividend decision for corporate valuation. Cash and stock dividends, dividend policy in practice.

Unit-V

Working capital decisions: concept of working capital, the risk-return trade off, sources of short-term, Finance, financing mix, cash management, receivables management, inventory management and payables management.

Suggested Readings:

1. Khan and Jain: Financial Management text and problems, Tata Mcgraw Hill, New Delhi
2. I.M.Pandey: Financial Management, Vikas Publications, New Delhi
3. P Chandra: Financial Management- theory and practice, Tata Mcgraw Hill, New Delhi
4. V.K. Bhalla: Financial Management & Policy, Anmol Publications, Delhi
5. J. C.Van, Horne: Financial Management and Policy, Prentice Hall of India, New Delhi
6. J.K. Singh: Financial Management- text and problems, Dhanpat Rai and Co., Delhi

BC: 365

Marketing Management

UNIT I

Product promotion : Nature and importance of promotion ; Communication process ; Types of promotion : advertising, personal selling , public relations & sales promotion , and their distinctive characteristics ; promotion mix and factors affecting promotion mix decision ; Communication planning and control .

UNIT II

Distribution: Channels of distribution – meaning and importance; Types of distribution channels; Wholesaling and retailing; factors affecting choice of distribution channel; Physical distribution.

UNIT III

Retailing : Types of retailing – store based and non-store based retailing, chain store , specialty stores , supermarkets , retail vending machine , mail order house , retail cooperatives ; management of retailing operations: an overview; Retailing in idea :changing scenario .

UNIT IV

Rural marketing: Growing Importance; Distinguishing characteristics of rural markets; Understanding rural consumers and rural markets; Marketing mix planning for rural market.

UNIT V

Consumer protection and Developments in marketing : Consumer Protection in India – an overview ; Marketing ethics ; Developments in marketing , direct marketing , services marketing , social marketing , green marketing , and relationship marketing.

Suggested Readings:

1. K. Malviya: Marketing Management; PPB, Allahabad (Hindi)
2. Beller & Berkman: Readings in Marketing Management; Himalaya Publishing House, Mumbai
3. D. Amar Chandand and B. Varadharajan: An Introduction to Marketing, Vikas Publishing House Pvt. Ltd., New Delhi.
4. C. B. Memoria, R. L. Joshi & N. I. Mulla: Principles & Practice of Marketing in India; Kitab Mahal, Allahabad
5. C. B. Memoria, R. L. Joshi & N. I. Mulla: Principles & Practice of Marketing in India; Kitab Mahal, Allahabad
6. B.S. Bose: Marketing Management, Himalaya Publishing House, Mumbai
7. S.A. Chunawalla: Marketing Principles and Practice, Himalaya Publishing House, Mumbai
8. Simon Majaro: The Essence of Marketing, Prentice Hall, New Delhi

BC: 365

General Insurance and Risk Management

Unit I

Principles of indemnity, proximate cause, subrogation, contribution and sharing. Study of various proposal and policy forms used in general insurance. Classification of various non life insurance products and the scope of coverage of fire insurance and marine insurance. Discuss the various kinds of miscellaneous insurances. Describe the classes of insurances requiring specialized knowledge i.e. industrial all risk industrial all risk insurance, aviation insurance, oil and gas insurance. Regulatory provisions under insurance act 1938 and IRDA act 1999. Underwriting practice and procedures, types and classification of hazards.

Unit II

Fire Insurance: General Information relating to Fire Insurance, Need for Fire Insurance, Scope of Fire Insurance, Physical and Moral Hazards in Fire Insurance, Fire Insurance Contract: Principles, Difference between Fire and Life Insurance Contracts, Procedure of taking a Fire Insurance Policy.

Marine Insurance: Classification of subject matter of Marine Insurance, Marine Insurance Contract: Its essential Characteristics, Express and Implied warranties under Marine Insurance.

Unit III

Risk Management: Meaning of Risk, Nature and Sources of Risk, Basic categories of Risk, Types of Risk: (i). Pure Risk; (ii). Speculative Risk Management of Risks, Objective of Risk Management, Scope of Risk Management.

Unit IV

Risk Management Process: Risk Analysis, Risk Control, Risk Financing, Risk Manager's role and responsibilities.

Unit V

Insurance and Risk Management: Basic characteristics – Pooling of Losses, Risk Transfer, indemnification. Elements of Insurance Risk, Insurance as a Risk Management Tool. Selection of Insurance Coverage's, Selection of an Insurer, Negotiation of terms, Periodic review of Insurance program.

Suggested Readings:

1. P. K. Gupta: Insurance and Risk Management; HPH, Mumbai
2. Harrington, Scolt, E. and Niehans, Gregory R.: Insurance and Risk Management; McGraw Hill Book Co., New York
3. M. Motihar: Principles and Practice of Insurance; Sharda Pustak Bhawan, Allahabad
4. M. N. Mishra: Insurance Principles and Practice; S. Chand & Co. Ltd. New Delhi
5. M. Arif Khan: Theory and Practice of Insurance; Educational Book House, Aligarh

BC: 365
INTERNATIONAL BUSINESS-II

Unit-1

International Financial Environment: International financial system and institutions, Foreign exchange markets and risk management; Foreign investments - types and flows; Foreign investment in Indian perspective.

Unit-II

Organizational Structure for international business operations; Key issues involved in making international production, finance, marketing and human resource decision; International business negotiations.

Unit-III

Developments and Issues in International Business: Outsourcing and its potentials for India; Strategic alliances, mergers and acquisitions; Role of IT in international business; International business and ecological considerations.

Unit-IV

Foreign Trade promotion measures and organizations in India; Special economic zone (SEZs) and 100% export oriented units (EOUs); Measures for promoting foreign investments into and from India; Indian joint ventures and acquisitions abroad.

Unit-V

Financing of foreign trade and payment terms.

Suggested Readings:

- 1 P. Subba Rao: International Business (Text and cases), Himalaya Publishing House, Mumbai
- 2 Francis Cherunilam: International Trade and export management Himalay Publishing House, Mumbai
- 3 V.A. Avadhani: Global Business, Himalaya Publishing House, Mumbai
- 4 Charles, W.F. Hill: International Business, 'Tata Mcgraw Hill, New Delhi.
- 5 Justin, Paul: International Business, Prentice Hall of India Ltd.