# **FACULTY OF ECONOMICS & BUSINESS**

# **SYLLABUS**

# FOR

# **B.Com.** (Professional)

# (Semester I – VI)

Session: 2014-15



# GURU NANAK DEV UNIVERSITY AMRITSAR

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# SCHEME OF COURSES

# SEMESTER – I

Course Code	Course Title	Maximum Marks		Number of Lectures (L)	Tutorials (T) per week	
BCP-101	Communication Skills in English	50		6		
BCP-102	Punjabi Compulsory/ Basic Punjabi (Mudhli Punjabi)	50		6		
BCP-103	Financial Accounting	Th.	Prac.	Total	6	2
		40	10	50		
BCP-104	Business Economics I		50	)	6	
BCP-105	Mercantile Law	50		6		
BCP-106	Management Principles & Practices	50		6		
BCP-107	Business Analytical Techniques I		50	)	6	2

### SCHEME OF COURSES

# SEMESTER – II

Course Code	Course Title	Maximum Marks		Number of Lectures (L)	Tutorials (T) per week		
BCP-201	Communication	Th.	Prac	. To	tal	6	
	Skills in English	35	15	5	0		
BCP-202	Punjabi Compulsory / Basic Punjabi (Mudhli Punjabi)		50	)		6	
BCP-203	Business Economics-II	50		6			
BCP-204	Advanced Accounting		50	)		6	2
BCP-205	Industrial & Labour Laws		50	)		6	
BCP-206	Business Analytical Techniques II	50		50		6	2
BCP-207	Computer	Th.	Prac.	Tota	al	4	2
	Applications for Business	40	10	50			

### SCHEME OF COURSES

### **SEMESTER – III**

Course Code	Course Title	Maximum Marks	Number of Lectures (L)	Tutorials (T) per week
BCP-301	Cost Accounting	50	6	2
BCP-302	Company Law	50	6	
BCP-303	Corporate Accounting	50	6	2
BCP-304	Indian Financial System	50	6	
BCP-305	Business Ethics & Corporate Social Responsibility	50	6	
BCP-306	Business Environment	50	6	
BCP-307	Marketing Management	50	6	
ESL-221	Environmental Studies-I	50		

Note: The marks of Paper ESL-221 (Environmental Studies-I) will not be added in the total marks.

## SCHEME OF COURSES

Course Code	Course Title	Maximum Marks		Number of Lectures (L)	Tutoria ls (T) per week	
	SEMES	STER – I	<b>V</b>			
BCP-401	Management of Banking Operations		50		6	
BCP-402	Cost Control Management	50		6		
BCP-403	Insurance and Risk Management	50		6		
BCP-404	Indirect Tax Laws		50		6	
BCP-405	Management Accounting		50		6	2
BCP-406	Operations Research		50		6	2
BCP-407	Workshop on Personality	Th.	Prac.	Total		
	Development and Business Communication	40	10	50		
ESL-222	Environmental Studies-II		Qualifying	5		

Note: The marks of Paper ESL-222 (Environmental Studies-II) will not be added in the total marks.

# SCHEME OF COURSES

# SEMESTER – V

Course Code	Course Title	Maximum Marks		Number of Lectures (L)	Tutoria ls (T) per week	
BCP - 501	Financial Management		50	1	6	
BCP - 502	Human Resource Management		50		6	
BCP - 503	Income Tax and E- filing	<b>Th.</b> 40	<b>Prac.</b> 10	<b>Total</b> 50	6	2
BCP	Option 1 (Subject 1)		50		6	
ВСР	Option 1 (Subject 2)		50	l	6	
ВСР	Option 2 (Subject 1)		50		6	
BCP	Option 2 (Subject 2)	50			6	
Select comb	pination of any two specializations ou	t of the	e followi	ng five op	tions	
Option 1	Accounting and Taxation					
BCP 511	Financial Auditing	50			6	
BCP 512	Personal Tax Planning	50		6		
Option 2	Marketing					
BCP 521	Consumer Behaviour		50	1	6	
BCP 522	Advertising and Sales Management		50	1	6	
Option 3	Financial Markets					
BCP 531	Money Market instruments and operations		50		6	
BCP 532	Fundamentals of Capital Market	50			6	
Option 4	Banking and Insurance	T				
BCP 541	Principles and Practice of Insurance		50		6	
BCP 542	Principles and Practice of Banking		50		6	
Option 5	International Business					
BCP 551	Fundamentals of International Trade	50			6	
BCP 552	International Business Environment		50		6	

# SCHEME OF COURSES

# SEMESTER VI

Course Code	Course Title	Maximum Marks	Number of Lectures (L)	Tutorials (T) per week
BCP - 601	Entrepreneurship and Project Management	50	6	
BCP - 602	Organizational Behaviour	50	6	
BCP - 603	Fundamentals of Investment Management	50	6	
BCP - 604	Operations Management	50	6	
BCP - 605	Viva Voce	50		
ВСР	Specialization Subject 1			
ВСР	Specialization Subject 2			
BCP	Specialization Subject 3			
Select any o	one specialization out of the following	g five options		
Option 1	Accounting and Taxation			
BCP 611	Public Finance And Taxation	50	6	
BCP 612	Internal Audit and Control	50	6	
BCP 613	E-Accounting	50	6	
Option 2	Marketing			
BCP 621	Contemporary Issues In Marketing	50	6	
BCP 622	Retail Management	50	6	
BCP 623	E- Marketing	50	6	
Option 3	Financial Markets			
BCP 631	Management of Financial Institutions	50	6	
BCP 632	Financial Services in India	50	6	
BCP 633	Portfolio Management	50	6	

7	
B.Com (Professional) Semester System	

Option 4	Banking and Insurance			
BCP 641	Insurance Claim Management	50	6	
BCP 642	Marketing of Financial Products	50	6	
BCP 643	Banking Law and Regulation	50	6	
Option 5	International Business			
BCP 651	International Financial Management	50	6	
BCP 652	International Marketing	50	6	
BCP 653	International Organizations and Foreign Trade	50	6	

#### **BCP-101: COMMUNICATION SKILL IN ENGLISH**

#### Time: 3 Hours

Max. Marks: 50

#### **Course Contents:**

**1. Reading Skills**: Reading Tactics and strategies; Reading purposes-kinds of purposes and associated comprehension; Reading for direct meanings; Reading for understanding concepts, details, coherence, logical progression and meanings of phrases/ expressions.

#### **Activities:**

- a) Active reading of passages on general topics
- b) Comprehension questions in multiple choice format
- c) Short comprehension questions based on content and development of ideas

**2.** Writing Skills: Guidelines for effective writing; writing styles for application, resume, personal letter, official/ business letter, memo, notices etc.; outline and revision.

#### **Activities:**

- a) Formatting personal and business letters.
- b) Organising the details in a sequential order
- c) Converting a biographical note into a sequenced resume or vice-versa
- d) Ordering and sub-dividing the contents while making notes.
- e) Writing notices for circulation/ boards

#### **Suggested Pattern of Question Paper:**

The question paper will consist of five skill–oriented questions from Reading and Writing Skills. Each question will carry 10 marks. The questions shall be phrased in a manner that students know clearly what is expected of them. There will be internal choice wherever possible.

10x5=50 Marks

- i) Multiple choice questions on the language and meanings of an unseen passage.
- ii) Comprehension questions with short answers on content, progression of ideas, purpose of writing etc. of an unseen passage.
- iii) Personal letter and Official/Business correspondence
- iv) Making point-wise notes on a given speech/ technical report OR

Writing notices for public circulation on topics of professional interest

v) Do as directed (10x1= 10 Marks) (change of voice, narration, combination of 2 simple sentences into one, subject-verb agreement, using appropriate tense, forms of verbs.

#### **Recommended Books:**

- 1. Oxford Guide to Effective Writing and Speaking by John Seely.
- 2. The Written Word by Vandana R Singh, Oxford University Press.

#### 9

#### B.Com (Professional) Semester - I

#### BCP-102 ਪੰਜਾਬੀ (ਲਾਜ਼ਮੀ)

ਸਮਾਂ : 3 ਘੰਟੇ

ਕੁਲ ਅੰਕ : 50

#### ਪਾਠ-ਕ੍ਰਮ ਅਤੇ ਪਾਠ-ਪੁਸਤਕਾਂ

1. **ਗਿਆਨ ਮਾਲਾ** (ਵਿਗਿਆਨਕ ਤੇ ਸਮਾਜ–ਵਿਗਿਆਨਕ ਲੇਖਾਂ ਦਾ ਸੰਗ੍ਰਹਿ),

(ਸੰਪਾ. ਡਾ. ਸਤਿੰਦਰ ਸਿੰਘ, ਪ੍ਰੋ. ਮਹਿੰਦਰ ਸਿੰਘ ਬਨਵੈਤ), ਗੁਰੂ ਨਾਨਕ ਦੇਵ ਯੂਨੀਵਰਸਿਟੀ, ਅੰਮ੍ਰਿਤਸਰ।

ਲੇਖ : ਪਹੀਆ ਪ੍ਰਦੂਸ਼ਣ, ਭਰੂਣ ਹੱਤਿਆ ਦੇ ਦੇਸ਼ ਵਿਚ, ਨਾਰੀ ਸ਼ਕਤੀ, ਵਾਤਾਵਰਣੀ ਪ੍ਰਦੂਸ਼ਣ ਅਤੇ ਮਨੁੱਖ, ਏਡਜ਼ : ਇਕ ਗੰਭੀਰ ਸੰਕਟ।

- 2. ਪੰਜਾਬ ਦੇ ਮਹਾਨ ਕਲਾਕਾਰ (ਬਲਵੰਤ ਗਾਰਗੀ), ਗੁਰੂ ਨਾਨਕ ਦੇਵ ਯੂਨੀਵਰਸਿਟੀ, ਅੰਮ੍ਰਿਤਸਰ। ਲੇਖ : ਕੇ.ਐਲ.ਸਹਿਗਲ, ਬੜੇ ਗ਼ੁਲਾਮ ਅਲੀ ਖਾਂ, ਸੋਭਾ ਸਿੰਘ, ਪ੍ਰਿਥਵੀਰਾਜ ਕਪੂਰ, ਭਾਈ ਸਮੁੰਦ ਸਿੰਘ।
- 3. ਪੈਰ੍ਹਾ ਰਚਨਾ
- ਪੈਰ੍ਹਾ ਪੜ੍ਹ ਕੇ ਪ੍ਰਸ਼ਨਾਂ ਦੇ ਉੱਤਰ।
- 5. (ੳ)**ਪੰਜਾਬੀ ਧੁਨੀ ਵਿਉਂਤ** : ਉਚਾਰਨ ਅੰਗ, ਉਚਾਰਨ ਸਥਾਨ ਤੇ ਵਿਧੀਆਂ, ਸਵਰ, ਵਿਅੰਜਨ, ਸੁਰ।
- (ਅ)**ਭਾਸ਼ਾ ਵੰਨਗੀਆਂ** : ਭਾਸ਼ਾ ਦਾ ਟਕਸਾਲੀ ਰੂਪ, ਭਾਸ਼ਾ ਅਤੇ ਉਪ–ਭਾਸ਼ਾ ਦਾ ਅੰਤਰ, ਪੰਜਾਬੀ ਉਪਭਾਸ਼ਾਵਾਂ ਦੇ ਪਛਾਣ–ਚਿੰਨ੍ਹ।
- 6. ਮਾਤ ਭਾਸ਼ਾ ਦਾ ਅਧਿਆਪਨ
  - (ੳ) ਪਹਿਲੀ ਭਾਸ਼ਾ ਦੇ ਤੌਰ ਉੱਤੇ
  - (ਅ) ਦੂਜੀ ਭਾਸ਼ਾ ਦੇ ਤੌਰ ਉੱਤੇ

#### ਅੰਕ–ਵੰਡ ਅਤੇ ਪਰੀਖਿਅਕ ਲਈ ਹਦਾਇਤਾਂ:

1.	ਕਿਸੇ ਨਿਬੰਧ ਦਾ ਸਾਰ ਜਾਂ ਉਸਦਾ ਵਿਸ਼ਾ ਵਸਤੂ (ਦੋ ਵਿਚੋਂ ਇਕ) ।	10 ਅੰਕ
2.	ਰੇਖਾ ਚਿਤਰ : ਸਾਰ, ਵਿਸ਼ਾ-ਵਸਤੂ, ਸ਼ਖ਼ਸੀਅਤ ਦੇ ਗੁਣ	10 ਅੰਕ
3.	ਪੈਰ੍ਹਾ ਰਚਨਾ ៈ ਤਿੰਨ ਵਿਸ਼ਿਆਂ ਵਿਚੋਂ ਕਿਸੇ ਇਕ ਉਤੇ ਪੈਰ੍ਹਾ ਲਿਖਣ ਲਈ	5 ਅੰਕ
	ਕਿਹਾ ਜਾਵੇ ।	
4.	ਪੈਰ੍ਹਾ ਦੇ ਕੇ ਉਸ ਬਾਰੇ ਪੰਜ ਪ੍ਰਸ਼ਨਾਂ ਦੇ ਉੱਤਰ।	5 ਅੰਕ
5.	ਨੰਬਰ 5 ਉਤੇ ਦਿੱਤੀ ਵਿਆਕਰਣ ਦੇ ਆਧਾਰ 'ਤੇ ਵਰਣਨਾਤਮਕ ਪ੍ਰਸ਼ਨ।	10 ਅੰਕ
6.	ਨੰਬਰ 6 ਵਿਚ ਮਾਤ ਭਾਸ਼ਾ ਦੇ ਪਹਿਲੀ ਭਾਸ਼ਾ ਅਤੇ ਦੂਜੀ ਭਾਸ਼ਾ ਵਜੋਂ	
	ਅਧਿਆਪਨ, ਮਹੱਤਵ ਅਤੇ ਸਮੱਸਿਆਵਾਂ ਬਾਰੇ ਚਾਰ ਪ੍ਰਸ਼ਨ ਪੁੱਛੇ ਜਾਣਗੇ,	
	ਜਿਨ੍ਹਾਂ ਵਿਚੋਂ ਵਿਦਿਆਰਥੀ ਨੇ ਦੋ ਦਾ ਉੱਤਰ ਦੇਣਾ ਹੋਵੇਗਾ।	5×2=10 ਅੰਕ

#### BCP-102: ਮੁੱਢਲੀ ਪੰਜਾਬੀ

(In the lieu of Compulsory Punjabi)

#### ਪਾਠ–ਕ੍ਰਮ

ਸਮਾਂ :	ਤਿੰਨ ਘੰਟੇ	ਕੁੱਲ ਅੰਕ : 50
1.	ਪੰਜਾਬੀ ਭਾਸ਼ਾ	
	ਗੁਰਮੁਖੀ ਲਿਪੀ	
	ਗੁਰਮੁਖੀ ਲਿਪੀ : ਬਣਤਰ ਅਤੇ ਤਰਤੀਬ	20 ਅੰਕ
2.	ਗੁਰਮੁਖੀ ਆਰਥੋਗ੍ਰਾਫ਼ੀ	
	ਸੂਰਾਂ ਦੀ ਵੰਡ ਅਤੇ ਉਚਾਰਨ	
	ਵਿਅੰਜਨਾਂ ਦੀ ਵੰਡ ਅਤੇ ਉਚਾਰਨ	15 ਅੰਕ
3.	ਪੰਜਾਬੀ ਸ਼ਬਦ-ਬਣਤਰ ਅਤੇ ਰਚਨਾ	
	ਸਾਧਾਰਨ ਸ਼ਬਦ	
	ਨਿੱਤ ਵਰਤੋਂ ਦੀ ਪੰਜਾਬੀ ਸ਼ਬਦਾਵਲੀ	15 ਅੰਕ

# ਯੂਨਿਟ ਅਤੇ ਥੀਮ:

- ਪੰਜਾਬੀ ਭਾਸ਼ਾ : ਨਾਮਕਰਣ ਅਤੇ ਸੰਖੇਪ ਜਾਣ ਪਛਾਣ, ਗੁਰਮੁਖੀ ਲਿਪੀ : ਨਾਮਕਰਣ, ਗੁਰਮੁਖੀ ਵਰਣਮਾਲਾ; 1. ਪੈਂਤੀ ਅੱਖਰੀ, ਅੱਖਰ ਕ੍ਰਮ, ਸੂਰ ਵਾਹਕ (ੳ ਅ ੲ), ਲਗਾਂ ਮਾਤਰਾਂ, ਪੈਰ ਵਿਚ ਬਿੰਦੀ ਵਾਲੇ ਵਰਣ, ਪੈਰ ਵਿਚ ਪੈਣ ਵਾਲੇ ਵਰਣ, ਬਿੰਦੀ, ਟਿੱਪੀ, ਅੱਧਕ।
- ਗੁਰਮੁਖੀ ਆਰਥੋਗ੍ਰਾਫ਼ੀ ਅਤੇ ਉਚਾਰਨ ; ਸੂਰਾਂ ਦੀ ਵੰਡ ਅਤੇ ਉਚਾਰਨ (ਲਘੂ-ਦੀਰਘ ਸੂਰ) ; ਸੂਰ ਅਤੇ ਲਗਾਂ 2. ਮਾਤਰਾਂ ; ਵਿਅੰਜਨਾਂ ਦੀ ਵੰਡ ਅਤੇ ੳਚਾਰਨ ; ਪੈਰ ਵਿਚ ਪੈਣ ਵਾਲੇ ਵਰਣਾਂ (ਹ, ਰ, ਵ) ਦਾ ੳਚਾਰਨ ; ਲ ਅਤੇ ਲ਼ ਦਾ ਉਚਾਰਨ ; ਭ,ਧ,ਢ,ਝ,ਘ ਦਾ ਉਚਾਰਨ; ਪੈਰ ਵਿਚ ਬਿੰਦੀ ਵਾਲੇ ਵਰਣਾਂ ਦਾ ਉਚਾਰਨ।
- ਪੰਜਾਬੀ ਸ਼ਬਦ-ਬਣਤਰ ਅਤੇ ਰਚਨਾ: ਸਾਧਾਰਨ ਸ਼ਬਦ; ਇਕੱਲਾ ਸੂਰ (ਜਿਵੇਂ ਆ) ; ਸੂਰ ਅਤੇ ਵਿਅੰਜਨ 3. (ਜਿਵੇਂ ਆਰ) ; ਵਿਅੰਜਨ ਅਤੇ ਸੂਰ (ਜਿਵੇਂ ਪਾ) ; ਵਿਅੰਜਨ ਸੂਰ ਵਿਅੰਜਨ (ਜਿਵੇਂ ਪਾਰ) ; ਪੰਜਾਬੀ ਸ਼ਬਦ ਰਚਨਾ ; ਲਿੰਗ-ਪਲਿੰਗ, ਇਕ ਵਚਨ-ਬਹ ਵਚਨ; ਨਿੱਤ ਵਰਤੋਂ ਦੀ ਪੰਜਾਬੀ ਸ਼ਬਦਾਵਲੀ; ਖਾਣ-ਪੀਣ ਅਤੇ ਸਾਕਾਦਾਰੀ ਨਾਲ ਸੰਬੰਧਿਤ।

#### 10

### ਅੰਕ-ਵੰਡ ਅਤੇ ਪਰੀਖਿਅਕ ਲਈ ਹਦਾਇਤਾਂ:

- ਪਹਿਲੇ ਯੂਨਿਟ ਵਿੱਚੋਂ ਪੰਜਾਬੀ ਭਾਸ਼ਾ ਅਤੇ ਗੁਰਮੁਖੀ ਲਿਪੀ ਦੀ ਬਣਤਰ ਅਤੇ ਤਰਤੀਬ ਨਾਲ ਸਬੰਧਿਤ
   5-5 ਅੰਕਾਂ ਦੇ ਚਾਰ ਵਿਹਾਰਕ ਪ੍ਰਸ਼ਨ ਪੁੱਛੇ ਜਾਣਗੇ। ਅੰਕਾਂ ਦੀ ਵੰਡ ਅੱਗੋਂ ਇਕ-ਇਕ ਜਾਂ ਦੋ-ਦੋ ਅੰਕਾਂ ਦੇ ਛੋਟੇ ਪੁਸ਼ਨਾਂ ਵਿਚ ਕੀਤੀ ਜਾ ਸਕਦੀ ਹੈ।
- ਦੂਜੇ ਯੂਨਿਟ ਵਿੱਚੋਂ ਗੁਰਮੁਖੀ ਆਰਥੋਗ੍ਰਾਫ਼ੀ ਅਤੇ ਉਚਾਰਨ ਨਾਲ ਸਬੰਧਿਤ 5-5 ਅੰਕਾਂ ਦੇ ਤਿੰਨ ਵਿਹਾਰਕ ਪ੍ਰਸ਼ਨ ਪੁੱਛੇ ਜਾਣਗੇ। ਅੰਕਾਂ ਦੀ ਵੰਡ ਅੱਗੋਂ ਇਕ-ਇਕ ਜਾਂ ਦੋ-ਦੋ ਅੰਕਾਂ ਦੇ ਛੋਟੇ ਪ੍ਰਸ਼ਨਾਂ ਵਿਚ ਕੀਤੀ ਜਾ ਸਕਦੀ ਹੈ।
- ਤੀਜੇ ਯੂਨਿਟ ਵਿੱਚੋਂ ਪੰਜਾਬੀ ਸ਼ਬਦ-ਬਣਤਰ ਅਤੇ ਸ਼ਬਦ ਰਚਨਾ ਨਾਲ ਸਬੰਧਿਤ 5-5 ਅੰਕਾਂ ਦੇ ਦੋ ਵਿਹਾਰਕ ਪ੍ਰਸ਼ਨ ਪੁੱਛੇ ਜਾਣਗੇ। ਅੰਕਾਂ ਦੀ ਵੰਡ ਅੱਗੋਂ ਇਕ-ਇਕ ਜਾਂ ਦੋ-ਦੋ ਅੰਕਾਂ ਦੇ ਛੋਟੇ ਪ੍ਰਸ਼ਨਾਂ ਵਿਚ ਕੀਤੀ ਜਾ ਸਕਦੀ ਹੈ।
- ਨਿੱਤ ਵਰਤੋਂ ਦੀ ਪੰਜਾਬੀ ਸ਼ਬਦਾਵਲੀ ਨਾਲ ਸਬੰਧਿਤ ਇਕ-ਇਕ ਅੰਕ ਦੇ ਪੰਜ (ਆਬਜੈਕਟਿਵ) ਪ੍ਰਸ਼ਨ ਪੁੱਛੇ ਜਾਣਗੇ।
- 5. ਪ੍ਰਸ਼ਨਾਂ ਦੀ ਭਾਸ਼ਾ ਸਰਲ ਅਤੇ ਸਪਸ਼ਟ ਰੱਖੀ ਜਾਵੇ।

#### **BCP-103 FINANCIAL ACCOUNTING**

**Time: 3 Hours** 

Marks: 50 Theory: 40 Practical: 10

#### Note: 1.The question paper covering the entire course shall be divided into three sections. 2. The candidates are allowed to use [Non-Scientific] calculator.

**Section A**: This part (Q:1) will consist of 10 very short answer questions from the entire syllabus with answer to each question up to five lines in length. Students will have to attempt 8 questions. Each question will carry one mark; the total weightage being 8 marks.

**Section B**: It will consist of essay type/numerical questions up to five pages in length. Four questions numbering 2, 3, 4 and 5 will be set by the examiner from Part-I of the syllabus. The candidates will be required to attempt any two questions. Each question will carry 8 marks. The total weightage of this section shall be 16 marks.

**Section C**: It will consist of essay type/numerical questions with answer to each question up to five pages in length. Four questions numbering 6, 7, 8 and 9 will be set by the examiner from part-II of the syllabus. The candidates will be required to attempt any two questions. Each question will carry 8 marks. The total weightage of the section shall be 16 marks.

#### Part A

Accounting as an information system, the users of accounting information and their needs. Qualitative characteristics of accounting. Functions, advantages and limitations of accounting. Financial accounting principles – Basic concepts and branches of accounting. Bases of accounting: cash basis and accrual basis. Accounting Process: Recording of business transactions, preparation of trial balance (Overview only). Capital and revenue expenditures and receipts. Rectification of Errors. Depreciation Accounting

Preparation of financial statements of non-corporate business entities from a trial balance;

#### Part B

Financial accounting standards: Concept, benefits, procedure for issuing accounting standards in India. Salient features of Accounting Standard (AS) issued by ICAI.

Preparation of financial statements:

- a) For not-for-profit organizations;
- b) from incomplete records: statement of affairs method and conversion method

#### (Practical: 10 marks)

#### Tally

Financial Accounting Packages: Preparation and online finalization of accounts on Tally, ERP 9.0; Introduction of Tally, ERP 9.0, Phases of Implementation, Aides for implementation.

Accounts Management (Using Tally, ERP 9.0 Software Package); Accounts Masters, Accounts Transaction, Accounts Reports. Preparation and Compilation of complete balance sheet of any Industries/Organization/Firms.

(The mentioned versions of Tally be replaced with latest available versions)

#### **SUGGESTED READINGS:**

- 1. Narayanswami, R., "Financial Accounting: A Managerial Perspective", 4<sup>th</sup> Edition (2011), Prentice Hall of India, New Delhi.
- 2. Mukherjee, A. and Hanif, M., "Financial Accounting", 1<sup>st</sup> Edition (2003), Tata McGraw Hill.
- 3. Ramchandran, N. and Kakani, R.K., *"Financial Accounting for Management"* 3<sup>rd</sup> Edition (2011), Tata McGraw Hill.
- 4. Wood, F. and Robinson, S., "Book-keeping and Accounts", 7<sup>th</sup> Edition (2008), Pearson Publication.
- 5. Edmonds, T., McNair, F. and Olds, P., "Fundamental Financial Accounting Concepts", 7<sup>th</sup> Edition (2010), Tata McGraw Hill.
- 6. Rawat, D. S., "Students' Guide to Accounting Standards", 18th Edition, Taxmann.
- 7. Mannual of Tally

#### **BCP-104: BUSINESS ECONOMICS I**

#### Time: 3 Hours

#### M. Marks: 50

#### Note: The question paper covering the entire course shall be divided into three sections.

**Section A**: It will have question No.1 consisting of 12 very short answer questions from the entire syllabus with answer to each question up to five lines in length. Students will attempt 10 questions. Each question will carry one mark; the total weightage being 10 marks.

**Section B**: It will consist of essay type/numerical questions up to five pages in length. Four questions numbering 2, 3, 4 and 5 will be set by the examiner from Part-I of the syllabus. The candidates will be required to attempt any two questions. Each question will carry 10 marks. The total weightage of this section shall be 20 marks.

**Section C**: It will consist of essay type/numerical questions with answer to each question up to five pages in length. Four questions numbering 6,7,8 and 9 will be set by the examiner from Part-II of the syllabus. The candidates will be required to attempt any two questions. Each question will carry 10 marks. The total weightage of the section shall be 20 marks.

#### Part–A

**Theory of Demand:** Meaning of demand and its types, law of demand, price elasticity of demand and its measurement.

**Consumer behaviour:** Utility approach-brief outline of Law of diminishing marginal utility and law of equi-marginal utility. Consumer's equilibrium with the help of utility analysis, Revealed Preference Approach.

**Indifference curve approach:** Meaning, properties, income, price and substitution effects. Consumer equilibrium with the help of indifference curve analysis.

**Theory of Production:** Law of variable proportion and law of returns to scale.

**Theory of Cost:** Concept of total cost, marginal cost and average cost, short run and long run cost curve (traditional and modern theories).

#### Part-B

**Concept of Revenue:** Total revenue, average revenue and marginal revenue. Relationship between average revenue marginal revenue and elasticity of demand.

#### Price determination under various market conditions:

Perfect Competition: Features and equilibrium of firm and industry under perfect competition (short run and long run).

Monopoly: Features, price and output determination under monopoly (short run and long run).

Monopolistic Competition: Features, price and output determination under monopolistic competition (short run and long run).

**Distribution:** Rent-Ricardian Theory & Modern theory. Profit-Dynamic theory and Uncertainty theory. Wages - Marginal Productivity theory and modern theory.

- 1. Hirschey, M. "Fundamental of Managerial Economics", 9<sup>th</sup> Edition (2009), South Western Cengage Learning.
- 2. Koutsyannis A., "Modern Microeconomics", 2<sup>nd</sup> Edition (1977), Macmillan
- 3. Dwivedi, D.N., "Managerial Economics", 7th Edition, Vikas Publication.
- 4. Ahuja, H. L., "Modern Micro Economics", (2009), Sultan Chand and Co.
- 5. Deepashree, "*Principles of Micro Economics*", 2<sup>nd</sup> Edition, Ane Books Pvt. Ltd.
- 6. Mithani, D.M., "Managerial Economics", 5<sup>th</sup> Edition (2009), Himalaya Publishing House, New Delhi

#### **BCP-105: MERCANTILE LAW**

#### Time: 3 Hours

#### M. Marks: 50

#### Note: The question paper covering the entire course shall be divided into three sections.

**Section A**: It will have question No.1 consisting of 12 very short answer questions from the entire syllabus with answer to each question up to five lines in length. Students will attempt 10 questions. Each question will carry one mark; the total weightage being 10 marks.

**Section B**: It will consist of essay type/numerical questions up to five pages in length. Four questions numbering 2, 3, 4 and 5 will be set by the examiner from Part-I of the syllabus. The candidates will be required to attempt any two questions. Each question will carry 10 marks. The total weightage of this section shall be 20 marks.

**Section C**: It will consist of essay type/numerical questions with answer to each question up to five pages in length. Four questions numbering 6,7,8 and 9 will be set by the examiner from Part-II of the syllabus. The candidates will be required to attempt any two questions. Each question will carry 10 marks. The total weightage of the section shall be 20 marks.

#### Part-A

#### Indian Contract Act: 1872.

Features of a Valid Contract, Law relating to offer and acceptance, consideration, competence of parties; free consent, legality of contract and agreements declared void, discharge of contract, quasi contracts, remedies for breach of contract, indemnity and guarantee, bailment and pledge, agency.

#### Part-B

#### Sale of Goods Acts, 1930:

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

#### **Consumer Protection Act. 1986.**

#### Cyber Laws (Information Technology) Act 2000

- a) Definitions
  b) Digital signature
  c) Electronic governance
  d) Attribution, acknowledgement and dispatch of electronic records
  e) Regulation of certifying authorities
  f) Digital signatures certificates
  g) Duties of subscribers
  h) Penalties and adjudication
  i) Appellate Tribunal
  i) Offeneos
- j) Offences

- 1 Singh, A., "Principles of Mercantile Law", (2011), Eastern Book Co.
- 2 Kapoor, N.D., "Mercantile Law", 21<sup>st</sup> Edition, Sultan Chand & Sons.
- 3 Tulsian, P. C., "Business Laws", 2<sup>nd</sup> Edition (2000), Tata McGraw Hill.
- 4 Kucchal, M.C., "Business Law", 5th Edition (2009), Vikas Publishing, House (P) Ltd.
- 5 "Information Technology Rules 2000 & Cyber Regulations Appellate Tribunal Rules 2000 with Information Technology Act 2000", Taxmann Publications Pvt. Ltd., New Delhi
- 6 Mittal, D. P., "Law of Information Technology (Cyber Law)", Oct. 2000, Taxmann

#### **BCP-106: MANAGEMENT PRINCIPLES AND PRACTICES**

#### **Time: 3 Hours**

#### M. Marks: 50

#### Note: The question paper covering the entire course shall be divided into three sections.

**Section A**: It will have question No.1 consisting of 12 very short answer questions from the entire syllabus with answer to each question up to five lines in length. Students will attempt 10 questions. Each question will carry one mark; the total weightage being 10 marks.

**Section B**: It will consist of essay type/numerical questions up to five pages in length. Four questions numbering 2, 3, 4 and 5 will be set by the examiner from Part-I of the syllabus. The candidates will be required to attempt any two questions. Each question will carry 10 marks. The total weightage of this section shall be 20 marks.

**Section C**: It will consist of essay type/numerical questions with answer to each question up to five pages in length. Four questions numbering 6,7,8 and 9 will be set by the examiner from Part-II of the syllabus. The candidates will be required to attempt any two questions. Each question will carry 10 marks. The total weightage of the section shall be 20 marks.

#### Part-A

Meaning, nature, scope, importance of Management, Evolution of Management Thought and contributions of F.W.Taylor, Henri Fayol ,Elton Mayo , Peter Drucker , Porter, Prahalad and Tom Peters) to the management thought.

Functions of Management:

Planning - Meaning - Need & Importance, Types, Process. advantages & limitations, Decision Making: Concept and Process. Management by Objectives.

#### Part–B

Organizing – Elements, processes, Types of organizations, Significance, Span of Control. Authority and Responsibility Relationships. Delegation, Decentralization and Departmentation.

Direction - Nature - Principles; Communication - Process, Types & Importance and Barriers.

Controlling - Need, Nature, Importance & Process ; Motivation - Importance – theories (Maslow, McGregor, Herzberg, Lawler Porter Model, Ouchi, Victor Vroom and Equity theory).

Leadership - Meaning - styles, qualities & functions of leaders

- 1. Stoner, J. Freeman, R. & Gilbert, D., "Management", 6<sup>th</sup> edition (2007), Prentice Hall of India.
- 2. Koontz, H., "Principles of Management (Ascent series)", (2004), Tata Mc Graw Hill Publishing.
- 3. Robbins, S.P. and Coulter, M., "Management", 9th Edition (2008), Prentice Hall of India.
- 4. Robbins S.P. & Decenzo D., "Fundamentals of Management: Essential Concepts and Applications", 7<sup>th</sup> edition, (2010), Pearson Education.
- 5. Weihrich, H. and koontz, H., "Essentials of Management: An International Perspective", (2009), Tata McGraw Hill, New Delhi.

#### BCP-107: BUSINESS ANALYTICAL TECHNIQUES\_-I

#### Time: 3 Hours

#### M. Marks: 50

#### Note: 1. The question paper covering the entire course shall be divided into three sections.

#### 2. The candidates are allowed to use [Non-Scientific)] calculator.

**Section A**: It will have question No.1 consisting of 12 very short answer questions from the entire syllabus with answer to each question up to five lines in length. Students will attempt 10 questions. Each question will carry one mark; the total weightage being 10 marks.

**Section B**: It will consist of essay type/numerical questions up to five pages in length. Four questions numbering 2, 3, 4 and 5 will be set by the examiner from Part-I of the syllabus. The candidates will be required to attempt any two questions. Each question will carry 10 marks. The total weightage of this section shall be 20 marks.

**Section C**: It will consist of essay type/numerical questions with answer to each question up to five pages in length. Four questions numbering 6,7,8 and 9 will be set by the examiner from Part-II of the syllabus. The candidates will be required to attempt any two questions. Each question will carry 10 marks. The total weightage of the section shall be 20 marks.

#### Part A

**Matrices:** Types of matrices, basic operation of matrices, determinants and their properties, rank and inverse of matrix, solution of linear simultaneous equations with the help of Crammer's Rule and Matrix inverse method.

Simple and Compound interest, Discounting and Factoring techniques, Definition, scope, function and limitations of statistics, measures of central tendency: Mean, Mode, Median, Geometric Mean and Harmonic Mean.

#### Part B

**Measure of dispersion:** Range, Quartile Deviation, Mean Deviation and Standard Deviation. Skewness and Kurtosis.

Index Numbers: Meaning and importance, Methods of construction of index numbers : weighted and unweighted, fixed base and chain base index numbers.

Time series analysis, Trend, cycles, seasonal and irregular components, estimation of trend (Graphical method, Semi average method, Moving averages method and method of Least squares (fitting straight lines only)).

- 1 Beri, G. C., "Business Statistics", 3<sup>rd</sup> Edition (2010), Tata Mc Graw Hill.
- 2 Chandan, J.S., "*Business Statistics*", 2<sup>nd</sup> Edition (2008), Vikas Publishing House Pvt. Ltd.
- 3 Render, B. and Stair, R. M. Jr., "Quantitative Analysis for Management", 11<sup>th</sup> Edition (2011), Prentice-Hall of India.
- 4 Sharma J K., "Business Statistics", 2<sup>nd</sup> Edition (2010), Pearson Education.
- 5 Gupta C B and Gupta V, "An Introduction to Statistical Methods" (2004), Vikas Publications.
- 6 Levin Rubin, "Statistics for Management", 7th Edition (2000), Pearson

#### 22

#### B.Com (Professional) Semester - II

#### **BCP 201: COMMUNICATION SKILLS IN ENGLISH-II**

#### (For Colleges (Regular & Private))

#### **Time: 3 Hours**

Max. Marks: 50 Theory Marks: 35 Practical Marks: 15

#### **Course Contents:**

**1. Listening Skills:** Barriers to listening; effective listening skills; feedback skills. Attending telephone calls; note taking.

#### **Activities:**

- a) Listening exercises Listening to conversation, News and TV reports
- b) Taking notes on a speech/lecture
- 2. Speaking and Conversational Skills: Components of a meaningful and easy conversation; understanding the cue and making appropriate responses; forms of polite speech; asking and providing information on general topics. The study of sounds of English, stress and intonation Situation based Conversation in English Essentials of Spoken English

#### **Activities:**

- a) Making conversation and taking turns
- b) Oral description or explanation of a common object, situation or concept
- c) Giving interviews

#### **Suggested Pattern:**

The question paper will consist of seven questions related to speaking and listening Skills. Each question will carry 5 marks. The nature of the questions will be as given below:

Two questions requiring students to give descriptive answers.

**Three** questions in the form of practical exercise requiring students to give an appropriate response to a question, a proposal, a proposition, an invitation etc. For Example, the paper setter may give a proposition and ask the students to agree or disagree with it or introduce a character giving invitation and ask the students to accept or refuse it etc.

**Two** questions requiring students to transcribe simple words in IPA symbols, marking stress and marking intonation.

### **Practical /Oral Testing**

#### Marks: 15

#### **Course Contents:**

- 1. Oral Presentation with/without audio visual aids.
- 2. Group Discussion.
- 3. Listening to any recorded or live material and asking oral questions for listening comprehension.

#### **Questions:**

- 1. Oral Presentation will be of 5 to 10 minutes duration. (Topic can be given in advance or it can be of student's own choice). Use of audio visual aids is desirable.
- 2. Group discussion comprising 8 to 10 students on a familiar topic. Time for each group will be 15 to 20 minutes.

Note: Oral test will be conducted by external examiner with the help of internal examiner.

### BCP-202: ਪੰਜਾਬੀ (ਲਾਜ਼ਮੀ)

#### ਸਮਾਂ : 3 ਘੰਟੇ

ਕੁਲ ਅੰਕ : 50

#### ਪਾਠ-ਕ੍ਰਮ ਅਤੇ ਪਾਠ-ਪੁਸਤਕਾਂ

- ਗਿਆਨ ਮਾਲਾ (ਵਿਗਿਆਨਕ ਤੇ ਸਮਾਜ–ਵਿਗਿਆਨਕ ਲੇਖਾਂ ਦਾ ਸੰਗਹਿ) 1. (ਸੰਪ. ਡਾ. ਸਤਿੰਦਰ ਸਿੰਘ, ਪ੍ਰੋ. ਮਹਿੰਦਰ ਸਿੰਘ ਬਨਵੈਤ), ਗੁਰੂ ਨਾਨਕ ਦੇਵ ਯੂਨੀਵਰਸਿਟੀ, ਅੰਮ੍ਰਿਤਸਰ, 2007 ਲੇਖ : ਸਾਹਿਤ ਤੇ ਲੋਕ ਸਾਹਿਤ, ਅੱਖਾਂ, ਅਚੇਤਨ ਦਾ ਗੁਣ ਤੇ ਸੁਭਾਅ, ਕੰਪਿਊਟਰ ਅਤੇ ਇੰਟਰਨੈੱਟ, ਮਨੁੱਖੀ ਅਧਿਕਾਰ।
- **ਪੰਜਾਬ ਦੇ ਮਹਾਨ ਕਲਾਕਾਰ** (ਬਲਵੰਤ ਗਾਰਗੀ), ਗੁਰੂ ਨਾਨਕ ਦੇਵ ਯੂਨੀਵਰਸਿਟੀ, ਅੰਮ੍ਰਿਤਸਰ। 2. ਲੇਖ : ਸਤੀਸ਼ ਗੁਜਰਾਲ, ਗੁਰਚਰਨ ਸਿੰਘ, ਠਾਕੁਰ ਸਿੰਘ, ਬਲਰਾਜ ਸਾਹਨੀ, ਸੁਰਿੰਦਰ ਕੌਰ।
- ਸ਼ਬਦ-ਬਣਤਰ ਅਤੇ ਸ਼ਬਦ ਰਚਨਾ : ਪਰਿਭਾਸ਼ਾ, ਮੁੱਢਲੇ ਸੰਕਲਪ 3.
- ਸ਼ਬਦ ਸ਼ੇਣੀਆਂ 4.
- ਪੈਰ੍ਹਾ ਰਚਨਾ 5.
- ਪੈਰ੍ਹਾ ਪੜ੍ਹ ਕੇ ਪ੍ਰਸ਼ਨਾਂ ਦੇ ਉੱਤਰ 6.
- ਮੁਹਾਵਰੇ ਅਤੇ ਅਖਾਣ 7.

### ਅੰਕ–ਵੰਡ ਅਤੇ ਪਰੀਖਿਅਕ ਲਈ ਹਦਾਇਤਾਂ:

1.	ਕਿਸੇ ਨਿਬੰਧ ਦਾ ਸਾਰ ਜਾਂ ਉਸਦਾ ਵਿਸ਼ਾ ਵਸਤੂ (ਦੋ ਵਿਚੋਂ ਇਕ) ।	10 ਅੰਕ
2.	ਵਾਰਤਕ ਰੂਪ : ਰੇਖਾ ਚਿਤਰ, ਨਾਇਕ ਬਿੰਬ, ਕਲਾਤਮਕ ਗੁਣ, ਰੇਖਾ ਚਿਤਰ ਸਾਹਿਤ ਨੂੰ ਦੇਣ	10 ਅੰਕ
3–4.	3–4 ਨੰਬਰ ਉੱਤੇ ਦਿੱਤੀ ਵਿਆਕਰਣ ਦੇ ਆਧਾਰ ਤੇ ਵਰਣਨਾਤਮਕ ਪ੍ਰਸ਼ਨ।	10 ਅੰਕ
5.	ਪੈਰ੍ਹਾ ਰਚਨਾ ៈ ਤਿੰਨ ਵਿਸ਼ਿਆਂ ਵਿਚੋਂ ਕਿਸੇ ਇਕ ਉਤੇ ਪੈਰ੍ਹਾ ਲਿਖਣ ਲਈ ਕਿਹਾ ਜਾਵੇ ।	5 ਅੰਕ
6.	ਪੈਰ੍ਹਾ ਦੇ ਕੇ ਉਸ ਬਾਰੇ ਪੰਜ ਪ੍ਰਸ਼ਨਾਂ ਦੇ ਉੱਤਰ	5 ਅੰਕ
7.	ਨੰਬਰ 7 ਵਿਚ ਅੱਠ ਅਖਾਣ ਅਤੇ ਅੱਠ ਮੁਹਾਵਰੇ ਪੁੱਛੇ ਜਾਣਗੇ, ਜਿਨ੍ਹਾਂ ਵਿਚੋਂ	
ਵਿਦਿਅ	ਮਾਰਥੀ ਨੇ ਪੰਜ-ਪੰਜ ਨੂੰ ਵਾਕਾਂ ਵਿਚ ਵਰਤ ਕੇ ਅਰਥ ਸਪੱਸ਼ਟ ਕਰਨੇ ਹੋਣਗੇ ।	5+ 5=10 ਅੰਕ

# BCP-202: ਮੁੱਢਲੀ ਪੰਜਾਬੀ (In lieu of Compulsory Punjabi)

#### ਪਾਠ–ਕ੍ਰਮ

ਸਮਾਂ : ਤਿੰਨ ਘੰਟੇ

ਕੁੱਲ ਅੰਕ : 50

- ਪੰਜਾਬੀ ਸ਼ਬਦ-ਬਣਤਰ ਸੰਯੁਕਤ ਅਤੇ ਮਿਸ਼ਰਤ ਸ਼ਬਦ ਨਿੱਤ ਵਰਤੋਂ ਦੀ ਪੰਜਾਬੀ ਸ਼ਬਦਾਵਲੀ 20 ਅੰਕ
- ਪੰਜਾਬੀ ਵਾਕ-ਬਣਤਰ ਸਾਧਾਰਨ ਵਾਕ : ਕਿਸਮਾਂ ਸੰਯੁਕਤ ਵਾਕ : ਕਿਸਮਾਂ ਮਿਸ਼ਰਤ ਵਾਕ : ਕਿਸਮਾਂ ਪੰਜਾਬੀ ਵਾਕਾਂ ਦੀ ਵਰਤੋਂ ਦੇ ਵਿਭਿੰਨ ਸਮਾਜਿਕ ਪ੍ਰਸੰਗ 15 ਅੰਕ
- ਪ੍ਰਕਾਰਜੀ ਪੰਜਾਬੀ
   ਚਿੱਠੀ ਪੱਤਰ
   ਪੈਰਾ ਰਚਨਾ
   ਅਖਾਣ ਅਤੇ ਮੁਹਾਵਰੇ
   15 ਅੰਕ

# ਯੂਨਿਟ ਅਤੇ ਥੀਮ:

 ਪੰਜਾਬੀ ਸ਼ਬਦ ਬਣਤਰ: ਸੰਯੁਕਤ ਸ਼ਬਦ ; ਸਮਾਸੀ ਸ਼ਬਦ (ਜਿਵੇਂ ਲੋਕ ਸਭਾ) ; ਦੋਹਰੇ ਸ਼ਬਦ/ਦੁਹਰੁਕਤੀ (ਜਿਵੇਂ ਧੂੜ ਧਾੜ/ਭਰ ਭਰ), ਮਿਸ਼ਰਤ ਸ਼ਬਦਾਂ ਦੀ ਬਣਤਰ/ਸਿਰਜਨਾ; ਅਗੇਤਰਾਂ ਰਾਹੀਂ (ਜਿਵੇਂ ਉਪ-ਭਾਸ਼ਾ), ਪਿਛੇਤਰਾਂ ਰਾਹੀਂ (ਜਿਵੇਂ ਰੰਗਲਾ), ਪੰਜਾਬੀ ਸ਼ਬਦ ਰਚਨਾ; ਪੜਨਾਵੀਂ ਰੂਪ, ਕਿਰਿਆ/ਸਹਾਇਕ ਕਿਰਿਆ ਦੇ ਰੂਪ ; ਨਿੱਤ ਵਰਤੋਂ ਦੀ ਪੰਜਾਬੀ ਸ਼ਬਦਾਵਲੀ ; ਰੁੱਤਾਂ, ਮਹੀਨਿਆਂ, ਮੌਸਮਾਂ, ਗਿਣਤੀ ਨਾਲ ਸਬੰਧਿਤ।

- ਪੰਜਾਬੀ ਵਾਕ-ਬਣਤਰ : ਕਰਤਾ ਕਰਮ ਕਿਰਿਆ; ਸਾਧਾਰਨ ਵਾਕ, ਬਿਆਨੀਆ, ਪ੍ਰਸ਼ਨਵਾਚਕ, ਆਗਿਆਵਾਚਕ; ਸੰਯੁਕਤ ਅਤੇ ਮਿਸ਼ਰਤ ਵਾਕਾਂ ਦੀਆਂ ਕਿਸਮਾਂ ; ਸੁਤੰਤਰ ਅਤੇ ਅਧੀਨ ਉਪਵਾਕ ; ਸਮਾਨ (ਤੇ/ਅਤੇ) ਅਤੇ ਅਧੀਨ (ਜੋ/ਕਿ) ਯੋਜਕਾਂ ਦੀ ਵਰਤੋਂ ; ਪੰਜਾਬੀ ਵਾਕਾਂ ਦੀ ਵਰਤੋਂ ਦੇ ਵਿਭਿੰਨ ਸਮਾਜਕ/ਸਭਿਆਚਾਰਕ ਪ੍ਰਸੰਗ ; ਘਰ ਵਿਚ, ਬਾਜ਼ਾਰ ਵਿਚ, ਮੇਲੇ ਵਿਚ, ਸ਼ੌਪਿੰਗ ਮਾਲ/ਸਿਨਮੇ ਵਿਚ, ਵਿਆਹ ਵਿਚ, ਧਾਰਮਿਕ ਸਥਾਨਾਂ ਵਿਚ, ਦੋਸਤਾਂ ਨਾਲ ਆਦਿ।
- ਇਸ ਯੂਨਿਟ ਵਿਚ ਚਿੱਠੀ ਪੱਤਰ (ਨਿੱਜੀ/ਦਫ਼ਤਰੀ), ਪੈਰਾ ਰਚਨਾ ਅਤੇ ਅਖਾਣ ਮੁਹਾਵਰਿਆਂ ਦੀ ਵਰਤੋਂ ਰਾਹੀਂ ਵਿਦਿਆਰਥੀ ਦੀ ਭਾਸ਼ਾਈ ਯੋਗਤਾ ਨੂੰ ਪਰਖਿਆ ਜਾਵੇਗਾ।

#### ਅੰਕ-ਵੰਡ ਅਤੇ ਪਰੀਖਿਅਕ ਲਈ ਹਦਾਇਤਾਂ:

- ਪਹਿਲੇ ਯੂਨਿਟ ਵਿੱਚੋਂ ਪੰਜਾਬੀ ਸ਼ਬਦ ਬਣਤਰ ਅਤੇ ਸ਼ਬਦ ਰਚਨਾ ਨਾਲ ਸਬੰਧਿਤ 5-5 ਅੰਕਾਂ ਦੇ ਤਿੰਨ ਵਿਹਾਰਕ ਪ੍ਰਸ਼ਨ ਪੁੱਛੇ ਜਾਣਗੇ। ਅੰਕਾਂ ਦੀ ਵੰਡ ਅੱਗੋਂ ਇਕ-ਇਕ ਜਾਂ ਦੋ-ਦੋ ਅੰਕਾਂ ਦੇ ਛੋਟੇ ਪ੍ਰਸ਼ਨਾਂ ਵਿਚ ਕੀਤੀ ਜਾ ਸਕਦੀ ਹੈ।
- 2. ਨਿੱਤ ਵਰਤੋਂ ਦੀ ਸ਼ਬਦਾਵਲੀ ਨਾਲ ਸਬੰਧਿਤ ਇਕ-ਇਕ ਅੰਕ ਦੇ ਪੰਜ (ਆਬਜੈਕਟਿਵ) ਪ੍ਰਸ਼ਨ ਪੁੱਛੇ ਜਾਣਗੇ।
- ਦੂਜੇ ਯੂਨਿਟ ਵਿੱਚ ਪੰਜਾਬੀ ਵਾਕ-ਬਣਤਰ ਨਾਲ ਸਬੰਧਿਤ 5-5 ਅੰਕਾਂ ਦੇ ਦੋ ਵਿਹਾਰਕ ਪ੍ਰਸ਼ਨ ਪੁੱਛੇ ਜਾਣਗੇ। ਅੰਕਾਂ ਦੀ ਵੰਡ ਅੱਗੋਂ ਇਕ-ਇਕ ਜਾਂ ਦੋ-ਦੋ ਅੰਕਾਂ ਦੇ ਛੋਟੇ ਪ੍ਰਸ਼ਨਾਂ ਵਿਚ ਕੀਤੀ ਜਾ ਸਕਦੀ ਹੈ।
- ਪੰਜਾਬੀ ਵਾਕਾਂ ਦੀ ਵਿਹਾਰਕ ਵਰਤੋਂ ਨਾਲ ਸਬੰਧਿਤ 5 ਅੰਕਾਂ ਦਾ ਇਕ ਪ੍ਰਸ਼ਨ ਪੁੱਛਿਆ ਜਾਵੇਗਾ ਜਿਸ ਵਿਚ ਵਿਦਿਆਰਥੀ ਨੂੰ ਕਿਸੇ ਸਮਾਜਿਕ/ਸਭਿਆਚਾਰਕ ਪ੍ਰਸੰਗ ਵਿਚ ਵਰਤੇ ਜਾਂਦੇ ਪੰਜ ਵਾਕ ਲਿਖਣ ਲਈ ਕਿਹਾ ਜਾਵੇਗਾ।
- 5. ਵਿਦਿਆਰਥੀ ਨੂੰ ਕਿਸੇ ਇਕ ਵਿਸ਼ੇ 'ਤੇ ਨਿੱਜੀ ਜਾਂ ਦਫ਼ਤਰੀ ਚਿੱਠੀ ਲਿਖਣ ਲਈ ਕਿਹਾ ਜਾਵੇਗਾ।
- 6. ਵਿਦਿਆਰਥੀ ਨੂੰ ਕਿਸੇ ਇਕ ਵਿਸ਼ੇ 'ਤੇ ਪੈਰਾ ਲਿਖਣ ਲਈ ਕਿਹਾ ਜਾਵੇਗਾ।
- ਵਿਦਿਆਰਥੀ ਨੂੰ ਇਕ-ਇਕ ਅੰਕ ਦੇ ਪੰਜ ਅਖਾਣਾਂ ਜਾਂ ਮੁਹਾਵਰਿਆਂ ਨੂੰ ਵਾਕਾਂ ਵਿਚ ਵਰਤ ਕੇ ਅਰਥ ਸਪਸ਼ਟ ਕਰਨ ਲਈ ਕਿਹਾ ਜਾਵੇਗਾ।
- 8. ਪ੍ਰਸ਼ਨਾਂ ਦੀ ਭਾਸ਼ਾ ਸਰਲ ਅਤੇ ਸਪਸ਼ਟ ਰੱਖੀ ਜਾਵੇ।

#### **BCP-203: BUSINESS ECONOMICS - II**

#### Time: 3 Hours

#### M. Marks: 50

#### Note: The question paper covering the entire course shall be divided into three sections.

**Section A**: It will have question No.1 consisting of 12 very short answer questions from the entire syllabus with answer to each question up to five lines in length. Students will attempt 10 questions. Each question will carry one mark; the total weightage being 10 marks.

**Section B**: It will consist of essay type/numerical questions up to five pages in length. Four questions numbering 2, 3, 4 and 5 will be set by the examiner from Part-I of the syllabus. The candidates will be required to attempt any two questions. Each question will carry 10 marks. The total weightage of this section shall be 20 marks.

**Section C**: It will consist of essay type/numerical questions with answer to each question upto five pages in length. Four questions numbering 6,7,8 and 9 will be set by the examiner from part-II of the syllabus. The candidates will be required to attempt any two questions. Each question will carry 10 marks. The total weightage of the section shall be 20 marks.

#### Part – A

**Macro Economics:** Meaning, Scope and Importance. Difference between Micro Economics and Macro Economics.

**National Income:** Meaning, Concepts, Methods and Problems in the Measurement of National Income, Particularly in UDC's.

**Determination of Income and Employment:** Classical Theory and Keynesian Theory, Says Law of Market. Effective Demand.

#### Part – B

**Consumption Function:** Meaning, Importance and Determinants of Consumption – Subjective and Objective. Keynes Psychological Law of Consumption.

**Investment:** Concept, types and determinants. Net Present Value and Marginal Efficiency of Capital.

**Working of Multiplier:** Static and Dynamic, Accelerator, Interaction between Multiplier and Accelerator.

**Inflation:** Meaning, types and theories (Demand pull and Cost push), consequences and cures of inflation.

- 1. Willimson, S. D., "Macroeconomics", 4<sup>th</sup> Edition (2010), Pearson Publication.
- 2. Froyen, R., "Macroeconomics", 9<sup>th</sup> Edition (2008), Pearson Publication.
- 3. Hirschey, M. "Fundamental of Managerial Economics", 9<sup>th</sup> Edition (2009), South Western Cengage Learning.
- 4. Dwivedi, D.N., "Managerial Economics", 7th Edition, Vikas Publication.
- 5. Deepashree, "Principles of Micro Economics", 3<sup>rd</sup> Edition (2011), Ane Books Pvt. Ltd.
- 6. Dwivedi, D.N., "Macroeconomics: Theory and Policy", 3<sup>rd</sup> Edition (2010), Tata McGraw Hill.

#### **BCP-204: ADVANCED ACCOUNTING**

#### **Time: 3 Hours**

#### M. Marks: 50

#### Note: 1.The question paper covering the entire course shall be divided into three sections. 2. The candidates are allowed to use [Non-Scientific] calculator.

**Section A**: It will have question No.1 consisting of 12 very short answer questions from the entire syllabus with answer to each question up to five lines in length. Students will attempt 10 questions. Each question will carry one mark; the total weightage being 10 marks.

**Section B**: It will consist of essay type/numerical questions up to five pages in length. Four questions numbering 2, 3, 4 and 5 will be set by the examiner from Part-I of the syllabus. The candidates will be required to attempt any two questions. Each question will carry 10 marks. The total weightage of this section shall be 20 marks.

**Section C**: It will consist of essay type/numerical questions with answer to each question up to five pages in length. Four questions numbering 6,7,8 and 9 will be set by the examiner from part-II of the syllabus. The candidates will be required to attempt any two questions. Each question will carry 10 marks. The total weightage of the section shall be 20 marks.

#### Part–A

Accounting for Partnership: Fixed and Fluctuating Capitals; Interest on Capital; Interest on Drawing; Past Adjustments and Guarantee. Admission, retirement and death of a partner; Dissolution, Insolvency of partners, sale to a limited company and piecemeal distribution.

Joint Venture; Consignment Accounts

#### Part-B

Accounting for Hire Purchase and Installment Systems.

Accounting for Inland Branches: Dependent branches: concept; accounting aspects; debtors system, stock and debtors system, branch final accounts system and whole sale basis system-Independent branches: concept, accounting treatment, important adjustment entries and preparation of consolidated profit and loss account and balance sheet.

- 1 Beams, F. Anthony, J. Bettiunghans, B. and Smith, K., "Advanced Accounting", 11<sup>th</sup> Edition, Pearson.
- 2 Elliot, B. and Elliot, J., "Financial Accounting and Reporting", 11<sup>th</sup> Edition, Prentice Hall International.
- 3 Ramchandran, N. and Kakani, R.K., "*Financial Accounting for Management*", 2<sup>nd</sup> Edition (2007), Tata McGraw Hill.
- 4 Wood, F. and Robinson, S., "Book-keeping and Accounts", 7<sup>th</sup> Edition (2008), Pearson Publication.
- 5 Edmonds, T., McNair, F. and Olds, P. "Fundamental Financial Accounting Concepts", 7<sup>th</sup> Edition (2010), Tata McGraw Hill.

#### 31

#### B.Com (Professional) Semester – II

#### **BCP-205: INDUSTRIAL AND LABOUR LAWS**

#### Time: 3 Hours

#### M. Marks: 50

#### Note: The question paper covering the entire course shall be divided into three sections.

**Section A**: It will have question No.1 consisting of 12 very short answer questions from the entire syllabus with answer to each question up to five lines in length. Students will attempt 10 questions. Each question will carry one mark; the total weightage being 10 marks.

**Section B**: It will consist of essay type/numerical questions up to five pages in length. Four questions numbering 2, 3, 4 and 5 will be set by the examiner from Part-I of the syllabus. The candidates will be required to attempt any two questions. Each question will carry 10 marks. The total weightage of this section shall be 20 marks.

**Section C**: It will consist of essay type/numerical questions with answer to each question up to five pages in length. Four questions numbering 6,7,8 and 9 will be set by the examiner from part-II of the syllabus. The candidates will be required to attempt any two questions. Each question will carry 10 marks. The total weightage of the section shall be 20 marks.

#### Part-A

Payment of Wages Act, 1936; Payment of Bonus Act, 1965, Payment of Gratuity Act, 1972, Provident Funds Act 1952

#### Part-B

The Industrial Dispute Act, 1947 Factory Act 1948; Environment Protection act 1986

#### **Suggested Readings:**

1. Singh, A., "Principles of Mercantile Law", (2011), Eastern Book Co.

2. Kapoor, N.D., "*Mercantile Law*", 21<sup>st</sup> Edition, Sultan Chand & Sons.

3. Tulsian, P. C., "Business Laws", 2nd Edition (2000), Tata McGraw Hill.

4. Kucchal, M.C., "Business Law", 5<sup>th</sup> Edition (2009), Vikas Publishing, House (P) Ltd.

5. Malik, P. L., "Handbook of Labour and Industrial Law", 13th Edition (2010).

6. Srivastava, S. C., "Industrial Relations and Labour laws", 5th Edition.

#### **BCP-206: BUSINESS ANALYTICAL TECHNIQUES - II**

#### Time: 3 Hours

#### M. Marks: 50

#### Note: The question paper covering the entire course shall be divided into three sections.

**Section A**: It will have question No.1 consisting of 12 very short answer questions from the entire syllabus with answer to each question up to five lines in length. Students will attempt 10 questions. Each question will carry one mark; the total weightage being 10 marks.

**Section B**: It will consist of essay type/numerical questions up to five pages in length. Four questions numbering 2, 3, 4 and 5 will be set by the examiner from Part-I of the syllabus. The candidates will be required to attempt any two questions. Each question will carry 10 marks. The total weightage of this section shall be 20 marks.

**Section C**: It will consist of essay type/numerical questions with answer to each question upto five pages in length. Four questions numbering 6,7,8 and 9 will be set by the examiner from part-II of the syllabus. The candidates will be required to attempt any two questions. Each question will carry 10 marks. The total weightage of the section shall be 20 marks.

#### Part–A

**Correlation Analysis:** Simple correlation between two variables (grouped and ungrouped data). Rank correlation, Concurrent correlation, Simple Regression Analysis; Grouped and ungrouped data.

Interpolation and Extrapolation with equal and unequal class intervals (Binomial, Newton's and Lagrange's Formula).

#### Part-B

Probability Theory: Addition and Multiplication Theorems; Probability Distribution; Binomial, Poisson and Normal (Fitting of these distributions).

Theory of Attribution and Consistency of Data, Sampling Techniques.

Sources of Statistical Data Relating to Agriculture. Industry, Population, National Income trade and prices.

- 1. Beri, G. C., "Business Statistics", 3rd edition (2010), Tata McGraw Hill.
- 2. Chandan, J.S., "*Statistics for Business and Economics*", 2<sup>nd</sup> edition (2009), Vikas Publishing House Pvt. Ltd.
- 3. Render, B. and Stair, R. M. Jr., "Quantitative Analysis for Management", 7th Edition, Prentice-Hall of India.
- 4. Sharma, J K., "*Business Statistics*", 2<sup>nd</sup> Edition, Pearson Education.
- 5. Gupta C B, and Gupta, V, "An Introduction to Statistical Methods", (2004), Vikas Publications.
- 6. Levin Rubin, "Statistics for Management", 7th Edition (2000), Pearson Education.

#### **BCP-207: COMPUTER APPLICATIONS FOR BUSINESS**

#### **Time: 3 Hours**

#### Marks: 50 Theory: 40 Practical: 10

#### Note: 1. The question paper covering the entire course shall be divided into three sections.

**Section A**: It will have question No.1 consisting of 10 very short answer questions from the entire syllabus with answer to each question up to five lines in length. Students will attempt 8 questions. Each question will carry one mark; the total weightage being 8 marks.

**Section B**: It will consist of essay type/numerical questions up to five pages in length. Four questions numbering 2, 3, 4 and 5 will be set by the examiner from Part-I of the syllabus. The candidates will be required to attempt any two questions. Each question will carry 8 marks. The total weightage of this section shall be 16 marks.

**Section C**: It will consist of essay type/numerical questions with answer to each question up to five pages in length. Four questions numbering 6, 7, 8 and 9 will be set by the examiner from part-II of the syllabus. The candidates will be required to attempt any two questions. Each question will carry 8 marks. The total weightage of the section shall be 16 marks.

#### Part-A

Introduction to Windows – Basics, Windows Accessories, Using File and Program Manager Introduction to Ms-Word – Editing a Document – Move and Copy text – Formatting text and paragraph – Finding and Replacing text and spelling checking – Using tabs, Tables, and other features, Enhancing document – using mail merge and other features. Introduction to Worksheet-Getting started with excel – Editing Cells and using commands and functions – Moving And Coping, Inserting and Deleting Rows and Columns – Getting help and formatting a worksheet – Printing the worksheet – Creating Charts – using formulae and functions in excel.

#### Part-B

Introduction to Power Point Presentation, & Ms-outlook,

Introduction to Desktop publishing, Computer Viruses, security, and usage of e-mail, Designing Web Page

- 1. Katz, Abbott, "Beginning Microsoft Excel 2010", 1st edition (2010), Apress
- 2. Cyganski, "Information Technology: Inside and outside", 1st Edition, Pearson Education.
- 3. Basandra, S.K., "Computers Today", 1<sup>st</sup> Edition, Galgotia.
- 4. Leon, A. and Leon, M., "Introduction to Computers", 1st Edition, Leon Vikas Publishing.
- 5. Leon, "Fundamentals of Information Technology", Vikas Publishing.
- 6. Kakkar, D.N. and Goyal, R., "Computer Applications in Management", 1st Edition New Age.

#### **BCP-301:** Cost Accounting

#### Time: 3 Hours

#### Marks: 50

**Note: The question paper covering the entire course shall be divided into three sections. Section A**: It will have question No.1 consisting of 12 very short answer questions from the entire syllabus with answer to each question up to five lines in length. Students will attempt 10 questions. Each question will carry one mark; the total weightage being 10 marks.

**Section B**: It will consist of essay type/numerical questions up to five pages in length. Four questions numbering 2, 3, 4 and 5 will be set by the examiner from Part-I of the syllabus. The candidates will be required to attempt any two questions. Each question will carry 10 marks. The total weightage of this section shall be 20 marks.

**Section C**: It will consist of essay type/numerical questions with answer to each question upto five pages in length. Four questions numbering 6, 7, 8 and 9 will be set by the examiner from part-II of the syllabus. The candidates will be required to attempt any two questions. Each question will carry 10 marks. The total weightage of the section shall be 20 marks.

#### Part-A

Meaning, Nature, Scope and Advantages of Cost Accounting. Distinction between Cost & Financial Accounting, Elements of Cost – materials. Purchase and Storage, Control and Pricing, Issue and Evaluation. Labour – Meaning Components of Labour Cost, Methods of Wage payments and Incentive Plans. Labour Turnover – Causes, Effects, Accounting and Control of idle time and Overtime Costs, Overheads – Classifications and Allocations.

#### Part-B

Cost systems: – Unit Costing, Job costing, Batch costing, Contract costing, Process costing, operating costing – nature, installation of costing system, pre requisites of a good costing system, difficulties in installing a costing system. Marginal Costing, Absorption costing, Break Even Analysis, Reconciliation of Cost and Financial Accounts.

#### **Suggested Readings:**

- 1. Lall. B.M., and I,C Jain, "Cost Accounting: Principles and Practice", 1<sup>st</sup> edition (2010), Prentice Hall, Delhi
- 2. Khan, M.Y. and Jain P.K., "Cost accounting", 1st edition (2003), Tata McGraw Hill
- 3. Jawahar Lal and Srivastatva "*Cost Accounting*", 4<sup>th</sup> edition (2008), Tata McGraw Hill Publishing Co., New Delhi.
- 4. Horngren, C. T.; Datar, S.M.; Foster, G.M.; Rajan, M.V. and Ittner, C.D. "*Cost Accounting*", 13<sup>th</sup> edition (2009), Pearson, Delhi
- 5. Drury, Colin, "Management and cost accounting," 6<sup>th</sup> edition (2004), Thomson Learning

# Note: There will be 50% numerical questions in Section-B and Section-C of the question paper.

## **BCP-302:** Company Law

#### **Time: 3 Hours**

#### Marks: 50

## Note: The question paper covering the entire course shall be divided into three sections.

**Section A**: It will have question No.1 consisting of 12 very short answer questions from the entire syllabus with answer to each question up to five lines in length. Students will attempt 10 questions. Each question will carry one mark; the total weightage being 10 marks.

**Section B**: It will consist of essay type/numerical questions up to five pages in length. Four questions numbering 2, 3, 4 and 5 will be set by the examiner from Part-I of the syllabus. The candidates will be required to attempt any two questions. Each question will carry 10 marks. The total weightage of this section shall be 20 marks.

**Section C**: It will consist of essay type/numerical questions with answer to each question upto five pages in length. Four questions numbering 6, 7, 8 and 9 will be set by the examiner from part-II of the syllabus. The candidates will be required to attempt any two questions. Each question will carry 10 marks. The total weightage of the section shall be 20 marks.

#### Part-A

Company – Meaning, Features, Types of company.Formation of a Company: Promoters, incorporation of a company, Procedure and documents to be filled, Preliminary Contracts. Memorandum of association, Articles of association.

Prospects, Shares & Share Capital, legal position.

#### Part-B

Company Management: Director: Appointment and restriction on appointment, Removal, Qualification, Duties and Powers, legal position and Remuneration of Directors.

Meeting of Shareholders: Types, Rules of Meetings, Voting, Resolutions and Minutes.

Winding up of a Company: Modes of Winding up, Commencement and Procedure of Winding up and Consequences of Winding up order.

#### **Practical Notebook:**

Notice, Agenda, Quorum, Proxy, Reports, Minutes of Meetings, Resolutions, Share Certificates, Share Warrants.

## Suggested Readings:

- 1. Singh, Avtar, "Company Law", 15th edition, Eastern Book Company, Lukhnow
- 2. Kapoor, N.D. "Company Law & Secretarial Practice", 1998, Sultan Chand and sons
- 3. Bagrial A.K., "Company Law", Vikas Publishing House, New Delhi

## Notes:

- 1. The teacher will use simulation method and will hold at least one statutory meeting, one Annual General Meeting, one Extraordinary Meeting one Board Meeting.
- 2. Practical marks will be based on practical notebook which will be evaluated by HOD and concerned teachers of the college.

## **BCP-303:** Corporate Accounting

## Time: 3 Hours

#### Marks: 50

## Note: The question paper covering the entire course shall be divided into three sections.

**Section A**: It will have question No.1 consisting of 12 very short answer questions from the entire syllabus with answer to each question up to five lines in length. Students will attempt 10 questions. Each question will carry one mark; the total weightage being 10 marks.

**Section B**: It will consist of essay type/numerical questions up to five pages in length. Four questions numbering 2, 3, 4 and 5 will be set by the examiner from Part-I of the syllabus. The candidates will be required to attempt any two questions. Each question will carry 10 marks. The total weightage of this section shall be 20 marks.

**Section C**: It will consist of essay type/numerical questions with answer to each question up to five pages in length. Four questions numbering 6, 7, 8 and 9 will be set by the examiner from part-II of the syllabus. The candidates will be required to attempt any two questions. Each question will carry 10 marks. The total weightage of the section shall be 20 marks.

## Part-A

Company Accounts Regarding: Issue of share capital & debentures, Issue of Bonus and Right Share. Redemption of Preference Share and Debenture, Final Accounts of Companies.

## Part-B

Liquidation accounts. Valuation of Shares & Goodwill, Banking Company and Insurance Co. Accounts. Corporate Reporting - Recent Trends.

## **Suggested Readings:**

- 1. Shukla, M. C. and Grewal, T. S., "Advance Accounting", 13<sup>th</sup> edition (2006), Sultan Chand and co., New Delhi
- 2. Sehgal, Ashok and Sehgal, Deepak, "Advanced Accounting", Vol. II, Taxman, New Delhi
- 3. Maheshwari, S.N. and Maheshwari, S.K., "Corporate Accounting", Vikas Publication, New Delhi
- 4. Mukherjee and Hanif, "Corporate Accounting", 2005, Tata McGraw Hill, New Delhi.

# Note: There will be 50% numerical questions in Section-B and Section-C of the question paper.

## **BCP-304: INDIAN FINANCIAL SYSTEM**

## Time: 3 Hours

#### Marks: 50

## Note: The question paper covering the entire course shall be divided into three sections.

**Section A**: It will have question No.1 consisting of 12 very short answer questions from the entire syllabus with answer to each question up to five lines in length. Students will attempt 10 questions. Each question will carry one mark; the total weightage being 10 marks.

**Section B**: It will consist of essay type/numerical questions up to five pages in length. Four questions numbering 2, 3, 4 and 5 will be set by the examiner from Part-I of the syllabus. The candidates will be required to attempt any two questions. Each question will carry 10 marks. The total weightage of this section shall be 20 marks.

**Section C**: It will consist of essay type/numerical questions with answer to each question up to five pages in length. Four questions numbering 6, 7, 8 and 9 will be set by the examiner from part-II of the syllabus. The candidates will be required to attempt any two questions. Each question will carry 10 marks. The total weightage of the section shall be 20 marks.

## Part A

**An Introduction to Financial System, its Components** – financial markets and institutions. Financial intermediation. Flow of funds matrix. Financial system and economic development. An overview of Indian financial system.

**Financial Markets**: Money market – functions, organization and instruments. Role of central bank in money market. Indian money market – an overview.

Capital Markets – functions, organization and instruments. Indian debt market.

Indian equity market - primary and secondary markets. Role of stock exchanges in

India. SEBI and investor protection.

**Functionaries on Stock Exchanges:-** Brokers, Sub brokers, Market makers, Jobbers, Portfolio Consultants, Institutional Investors.

## Part – B

**Financial Institutions**: Commercial banking – introduction, its role in project finance and working capital finance. Development Financial institutions (DFIs) – overview and role in Indian economy. Life and non-life insurance organizations in India. Mutual Funds – Introduction and their role in capital market development.

Non-banking financial companies (NBFCs).

**Financial services:** Leasing and hire – purchase. Consumer and housing finance. Venture capital finance.

## **Suggested Readings:**

- 1. Bhole L.M., "Financial Institutions and Markets"; 2009, Tata McGraw-Hill, New Delhi.
- 2. Hooda, R.P, "Indian Securities Markets- Investors View Point"; 1998, Excell Books, New Delhi.
- 3. Mechiraju, H.R., "Indian Financial System", 3<sup>rd</sup> edition (2009), Vikas Publishing House
- 4. Khan, M.Y., "Indian Financial System: Theory and Practices", 4<sup>th</sup> edition (2004), Tata McGraw Hill.
- 5. Pathak, B.V., "Indian Financial System", Pearson Education

Note: Latest edition of suggested books may be considered

## **BCP-305: Business Ethics and Corporate Social Responsibility**

## Time: 3 Hours

#### Marks: 50

## Note: The question paper covering the entire course shall be divided into three sections.

**Section A**: It will have question No.1 consisting of 12 very short answer questions from the entire syllabus with answer to each question up to five lines in length. Students will attempt 10 questions. Each question will carry one mark; the total weightage being 10 marks.

**Section B**: It will consist of essay type/numerical questions up to five pages in length. Four questions numbering 2, 3, 4 and 5 will be set by the examiner from Part-I of the syllabus. The candidates will be required to attempt any two questions. Each question will carry 10 marks. The total weightage of this section shall be 20 marks.

**Section C**: It will consist of essay type/numerical questions with answer to each question upto five pages in length. Four questions numbering 6, 7, 8 and 9 will be set by the examiner from part-II of the syllabus. The candidates will be required to attempt any two questions. Each question will carry 10 marks. The total weightage of the section shall be 20 marks.

## Part A

Business ethics; Definition and nature, The Importance of Business Ethics, Emerging Business Ethics Issues, Business Ethics in a Global Economy

Environmental ethics, marketing ethics, corporate ethics, ethical issues in HRM.

Ethical theories; Ethical Dilemmas, Sources and Their Resolutions. Individual Factors: Moral Philosophies, Organizational Factors: The Role of Ethical Culture and Relationships. Value based organizations

## Part B

Concept of Corporate Social Responsibility (CSR), historical phases of CSR, perspectives on CSR, CSR models, drivers of CSR, CSR: Within the Organisation, CSR and Society. Corporate Social Responsibility Practices in India.

Corporate Governance: Principles, Issues and Trend

Ethical Decision Making in Business and Ethical leadership

#### **Suggested Readings:**

- 1. Roa, F.C. "Business ethics and social responsibility", 1<sup>st</sup> Edition (2007), Rex Book Store, Manila, Philippines.
- 2. Ghosh, B.N., "Business ethics and corporate governance", 1<sup>st</sup> Edition (2011), Tata McGraw Hill
- 3. Bhatt, K. and Sumitha, A., "*Business ethics and Corporate social responsibility*", 2<sup>nd</sup> Edition (2011), Himalaya Publications
- 4. Hartman, L., and DesJardins, J., "Business Ethics: Decision-Making for Personal Integrity & Social Responsibility", 2010, Tata McGraw Hill
- 5. Fernando, A.C., "Business Ethics and Corporate Governance", 2010, Dorling Kindersley (India) Pvt Ltd.
- 6. Bhanu Murthy, K.V. and Usha Krishna, "Politics Ethics and Social Responsibilities of Business", 2010, Pearson Education, New Delhi.
- 7. Laura P. Hartman and Joe DesJardins, "Business Ethics: Decision-Making for Personal Integrity and Social Responsibility", 2008, NY: McGraw-Hill/Irwin.
- 8. Ferrell, O.C., Fraedrich, John, and Ferrell, Linda, "Business Ethics, Ethical Decision Making & Cases", 8th Edition (2010), Prentice Hall, Boston
- 9. V. Balachandran and V. Chandrasekaran, "Corporate Governance and Social Responsibility", 2009, PHI Learning Private Limited, New Delhi.
- 10. Murthy, "Business Ethics and Corporate Governance", 2009, Himalaya Publication

## **BCP-306: Business Environment**

## Time: 3 Hours

#### Marks: 50

## Note: The question paper covering the entire course shall be divided into three sections.

**Section A**: It will have question No.1 consisting of 12 very short answer questions from the entire syllabus with answer to each question up to five lines in length. Students will attempt 10 questions. Each question will carry one mark; the total weightage being 10 marks.

**Section B**: It will consist of essay type/numerical questions up to five pages in length. Four questions numbering 2, 3, 4 and 5 will be set by the examiner from Part-I of the syllabus. The candidates will be required to attempt any two questions. Each question will carry 10 marks. The total weightage of this section shall be 20 marks.

**Section C**: It will consist of essay type/numerical questions with answer to each question upto five pages in length. Four questions numbering 6, 7, 8 and 9 will be set by the examiner from part-II of the syllabus. The candidates will be required to attempt any two questions. Each question will carry 10 marks. The total weightage of the section shall be 20 marks.

## Part A

Business Environment – Concept – Importance- Inter relationship between environment and business. Types of Environment – Internal, External, Micro and Macro, Environment analysis and Strategic Management, Managing diversity, process and limitations of environment analysis. Competitive structure of industries and impact of globalization.

Economic Environment: nature, components: economic systems, economic conditions, economic policies – industrial policy, FEMA, Monetary and fiscal policies. Economic planning. Liberalization, privatisation and globalisation of Indian economy. Recent trends.

## Part B

Political environment: nature, economic roles of government, government and legal environment, rationale and extent of state intervention.

Socio- cultural environment: Nature and impact of culture on business, social responsibility of business, social audit, Demographic environment.

Technological environment: features, innovation, technological leadership and followership, management of technology.

#### **Suggested Readings:**

- 1. Cherunilam, Francis, "Business Environment", 2011, Himalaya Publishing House, New Delhi.
- 2. K Ashwathappa, "Legal Environment of Business", Himalaya Publishing House, New Delhi.
- 3. M. Adhikary, "Economic Environment for Business", Sultan Chand & Sons, New Delhi.
- 4. K. Ashwathappa, "Essentials of Business Environment", 11<sup>th</sup> Edition (2011), Himalya Publishing House, New Delhi.
- 5. Paul Justin, "Business Environment Text and Cases", 2006, Tata McGraw Hills Publishing
- 6. Ruddar Dutt and KPM Sundaram, "Indian Economy", 53<sup>rd</sup> Edition, S. Chand and Company Ltd., New Delhi.

## **BCP-307: Marketing Management**

## Time: 3 Hours

#### Marks: 50

## Note: The question paper covering the entire course shall be divided into three sections.

**Section A**: It will have question No.1 consisting of 12 very short answer questions from the entire syllabus with answer to each question up to five lines in length. Students will attempt 10 questions. Each question will carry one mark; the total weightage being 10 marks.

**Section B**: It will consist of essay type/numerical questions up to five pages in length. Four questions numbering 2, 3, 4 and 5 will be set by the examiner from Part-I of the syllabus. The candidates will be required to attempt any two questions. Each question will carry 10 marks. The total weightage of this section shall be 20 marks.

**Section C**: It will consist of essay type/numerical questions with answer to each question upto five pages in length. Four questions numbering 6, 7, 8 and 9 will be set by the examiner from part-II of the syllabus. The candidates will be required to attempt any two questions. Each question will carry 10 marks. The total weightage of the section shall be 20 marks.

## Part A

**Marketing**: Nature, scope and importance of Marketing, Core Marketing Concepts, marketing environment

**Marketing Information system**: significance, Components of a modern marketing information system,

**Consumer Behaviour**: The Buying Decision Process: The Five Stage Model.

**Market Selection:** marketing segmentation, Levels of Marketing Segmentation, Bases for segmenting consumer markets: Market Targeting, Bases for segmenting business markets. Positioning concept.

## Part B

**Product:** Product mix, Product Characteristics and Classifications; Product levels, Product Life Cycle Marketing Strategies, Differentiation. Branding, Packaging, Labeling, Warranties and Guarantees

Understanding Pricing; Setting the Price. Factors affecting pricing decisions.

Marketing Channels: types and importance, Channel development.

**Marketing Communications**; Advertising, sales Promotions, Events and Experiences and Public Relations. Direct Marketing, Personnel Selling, Interactive Marketing and Word of Mouth marketing.

Retailing: concept, Types of Retailers.

#### **Recommended Books:**

- 1. Kotler, Philip; Keller, Kevin; Koshey, Abraham; and Jha, Mithileshwar, "Marketing Management", 13th Edition (2009). Pearson Education, New Delhi.
- 2. Ramaswamy, V.S. and Namakumari, S., "Marketing Management: Global Perspective, Indian Context", 4th Edition, MacMillan.
- 3. Kurtz, David L. and Boone, Louis E., "Principles of Marketing", 12th Edition, Thomson South Western.
- 4. Saxena, Rajan, "Marketing Management", 2006, Tata McGraw-Hill, New Delhi.

#### 46

## B.Com (Professional) Semester - III

## **ESL-221: ENVIRONMENTAL STUDIES-I**

#### **Theory Lectures: 1.5 Hours/ Week**

#### Max. Marks: 50

#### Time of Examination: 3 Hours

Section A (15 Marks): It will consist of five short answer type questions. Candidates will be required to attempt three questions, each question carrying five marks. Answer to any of the questions should not exceed two pages.

**Section B** (**20 Marks**): It will consist of four essay type questions. Candidates will be required to attempt two questions, each question carrying ten marks. Answer to any of the questions should not exceed four pages.

Section C (15 Marks): It will consist of two questions. Candidate will be required to attempt one question only. Answer to the question should not exceed 5 pages.

#### 1. The multidisciplinary nature of environmental studies:

- Definition, scope & its importance.
- Need for public awareness.

#### 2. Natural resources:

- Natural resources and associated problems:
  - a) Forest resources: Use of 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 and using mineral resources, case studies.
  - **d) Food resources**: World food problems, change caused by agriculture and overgrazing, effects or modern agriculture, fertilizer-pesticide problem, salinity, case studies.
  - e) **Energy resources**: Growing of energy needs, renewable and non-renewable energy resources, use of alternate energy sources, case studies.
  - f) Land recourses: Land as a resource, land degradation, soil erosion and desertification.
    - Role of an individual in conservation of natural resources.
    - Equitable use of resources for sustainable lifestyles.

#### 3. Ecosystem:

- Concept of an ecosystem.
- Structure and function of an ecosystem.
- Producers, consumers and decomposers.
- Energy flow in the ecosystem.
- Ecological succession.
- Food chains, food webs and ecological pyramids.
- Introduction, types, characteristic features, structure and function of the following ecosystems:

- a. Forest ecosystem
- b. Grassland ecosystem
- c. Desert ecosystem
- d. Aquatic ecosystems (ponds, streams, lakes, rivers, oceans, estuaries)

## 4. Social Issues and 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 warning, acid rain, ozone layer depletion, nuclear accidents and holocause. Case studies.
- Wasteland reclamation.
- Consumerism and waste products.
- Environmental Protection Act:
  - > 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.

## **References/Books:**

- 1. Agarwal, K. C. 2001. Environmental Biology, Nidhi Publications Ltd. Bikaner.
- 2. Bharucha, E. 2005. Textbook of Environmental Studies, Universities Press, Hyderabad.
- 3. Down to Earth, Centre for Science and Environment, New Delhi.
- 4. Jadhav, H. & Bhosale, V. M. 1995. Environmental Protection and Laws. Himalaya Pub.
- 5. Joseph, K. and Nagendran, R. 2004. Essentials of Environmental Studies, Pearson Education (Singapore) Pte. Ltd., Delhi.
- 6. Kaushik, A. & Kaushik, C. P. 2004. Perspective in Environmental Studies, New Age International (P) Ltd, New Delhi.
- 7. Miller, T. G. Jr. 2000. Environmental Science, Wadsworth Publishing Co.
- 8. Sharma, P. D. 2005. Ecology and Environment, Rastogi Publications, Meerut.
- 9. Booklet on Safe Driving. Sukhmani Society (Suvidha Centre), District Court Complex, Amritsar.
- 10. Kanta, S., 2012. Essentials of Environmental Studies, ABS Publications, Jalandhar.

## **BCP-401: Management of Banking Operations**

## Time: 3 Hours

## Marks: 50

## Note: The question paper covering the entire course shall be divided into three sections.

**Section A**: It will have question No.1 consisting of 12 very short answer questions from the entire syllabus with answer to each question up to five lines in length. Students will attempt 10 questions. Each question will carry one mark; the total weightage being 10 marks.

**Section B**: It will consist of essay type/numerical questions up to five pages in length. Four questions numbering 2, 3, 4 and 5 will be set by the examiner from Part-I of the syllabus. The candidates will be required to attempt any two questions. Each question will carry 10 marks. The total weightage of this section shall be 20 marks.

**Section C**: It will consist of essay type/numerical questions with answer to each question up to five pages in length. Four questions numbering 6, 7, 8 and 9 will be set by the examiner from part-II of the syllabus. The candidates will be required to attempt any two questions. Each question will carry 10 marks. The total weightage of the section shall be 20 marks.

## Part A

Banking Structure, Evolution of modern commercial banking in India, banking consolidation, **Banking Functions: Primary functions :** A) Accepting deposits : Demand deposits: Current and Savings; Time deposits-Recurring and Fixed deposits B) Granting Loans and Advances-Term Loan, Short term credit, Overdraft, Cash Credit, Purchasing, Discounting of bills,

**Secondary functions:** A) Agency Functions- Payment and Collection of Cheques, Bills and Promissory notes, Execution of standing instructions, Acting as a Trustee, Executor. B) General Utility Functions: Safe Custody, Safe deposit vaults, Remittances of funds, Pension payments, acting as a dealer in foreign exchange.

## Part B

**Regulatory framework governing banks in India**: RBI, its functions, techniques of credit control, credit creation. Capital Adequacy- The New Basel Accord- Implication for Banks. CRAR and Prudential norms for asset classification, income recognition and provisioning. Anti money laundering and KYC norms.

**Social Banking:** Need, Challenges, policy initiatives, Priority sector lending, Concept of Microfinancing.

Risk management in banks: concept and measures

## **Suggested Readings:**

- 1. Paul and Suresh, "Management of Banking and Financial Services", 2007, Pearson Education.
- 2. Sunderam and Varshney, "Banking Theory Law and Practices", 2004, Sultan Chand and Sons Publisher.
- 3. Joshi, Vasant and Joshi, Vinay, "*Managing Indian Banks: challenging Ahead*", 2<sup>nd</sup> Edition, Sage Publications.
- 4. Varshney, P.N, "Banking Law and Practice", 24<sup>th</sup> Edition (2012), Sultan Chand and Sons
- 5. Mechiraju, H.R., "Indian Financial System", 3<sup>rd</sup> Edition (2009), Vikas Publishing House
- 6. Gurusamy, S., "Banking Theory: Law and Practice"; 2<sup>nd</sup> Edition (2009), Tata McGraw Hill
- 7. Sundharam, KPM, "Money Banking and International Trade", 2002, Sultan Chand and Sons.
- 8. Bedi H. L. and Hardikar V. K., "*Practical Banking Advances*", 2001, UBSPD Publishers and Distributers.
- 9. Bhole, L.M., "Financial Institutions and Markets", 5<sup>th</sup> Edition (2009), Tata McGraw Hill.
- 10. Khan, M.Y., "Indian Financial System: Theory and Practices", 4<sup>th</sup> Edition (2004), Tata McGraw Hill.
- 11. Reserve Bank of India Bulletins.

## **BCP-402:** Cost Control Management

## Time: 3 Hours

#### Marks: 50

## Note: The question paper covering the entire course shall be divided into three sections.

**Section A**: It will have question No.1 consisting of 12 very short answer questions from the entire syllabus with answer to each question up to five lines in length. Students will attempt 10 questions. Each question will carry one mark; the total weightage being 10 marks.

**Section B**: It will consist of essay type/numerical questions up to five pages in length. Four questions numbering 2, 3, 4 and 5 will be set by the examiner from Part-I of the syllabus. The candidates will be required to attempt any two questions. Each question will carry 10 marks. The total weightage of this section shall be 20 marks.

**Section C**: It will consist of essay type/numerical questions with answer to each question up to five pages in length. Four questions numbering 6, 7, 8 and 9 will be set by the examiner from part-II of the syllabus. The candidates will be required to attempt any two questions. Each question will carry 10 marks. The total weightage of the section shall be 20 marks.

## Part – A

Nature and scope of cost control.

**Budgetary control** – Budget and budgetary control – Procedure in budget preparation – Establishment of budgets – Functional & master budgets – Budget reports – Sales budget – Production budget – Materials budget – Purchase budget – Labor budget – Production over head budget – Production cost budget – Other functional budgets – Cash budget – Master budget – Flexible budgets – Research and development cost budget and control – zero base budgeting (ZBB) – performance budgeting – Programme budgeting.

**Standard costing and analysis of variances**– Computation of simple variances – Direct materials cost variances – Direct wages variances – Variable overhead variances – Fixed overhead variances – Sales variances – Profit (or loss) variances – Planning and operating variances – Causes and disposition of variances – Investigation of variances.

#### Part – B

**Responsibility Accounting:** Meaning, responsibility centers and financial control – types, nature and role of responsibility centres; Performance Measurement: Return on sales, ROI, Residual Income, Economic Value Added and Market Value Added, transfer pricing and its applications. Strategic-based performance measurement system: balanced score card – potential and limitations;

Activity Based Costing: Need over existing traditional costing systems, meaning and nature of Activity based costing, steps in implementing ABC, Utility of ABC for managerial decision making and improving cost management and Profitability.

**Basics of Modern Techniques of Costing**: Target Costing, Life Cycle Costing, kaizen costing, JIT.

## **Suggested Readings:**

- 1. Shank and Govindrajan, Vijay, "Strategic Cost Management", 2008, Simon and Schuster
- 2. Horngren, Datar Foster, "Cost Accounting", 13<sup>th</sup> Edition (2009), Pearson Education
- 3. Drury, Colin, "Management and cost accounting," 6<sup>th</sup> Edition (2006), Cengage Learning
- 4. Hansen, MOwen and Guan, "*Cost Management: accounting and control*", 6<sup>th</sup> Edition (2009), Cengage Learning.
- 5. Anthony, Robert N., and Govindrajan, Vijay, "Management Control System", 12<sup>th</sup> Edition, McGraw Hill
- 6. Hansen and Mowen, "Cost Management: accounting and control", 4<sup>th</sup> Edition, Thomson Learning
- 7. Kaplan, Atkinson, Matsumara and Young, "*Management Accounting*", 5<sup>th</sup> Edition (2007), Pearson Education
- 8. Kaplan and Atkinson, "Advanced Management Accounting", 3rd Edition, Pearson Learning

## **BCP-403: Insurance and Risk Management**

#### **Time: 3 Hours**

#### Marks: 50

## Note: The question paper covering the entire course shall be divided into three sections.

**Section A**: It will have question No.1 consisting of 12 very short answer questions from the entire syllabus with answer to each question up to five lines in length. Students will attempt 10 questions. Each question will carry one mark; the total weightage being 10 marks. **Section B**: It will consist of essay type/numerical questions up to five pages in length. Four questions numbering 2, 3, 4 and 5 will be set by the examiner from Part-I of the syllabus. The candidates will be required to attempt any two questions. Each question will carry 10 marks. The total weightage of this section shall be 20 marks.

**Section C**: It will consist of essay type/numerical questions with answer to each question up to five pages in length. Four questions numbering 6, 7, 8 and 9 will be set by the examiner from part-II of the syllabus. The candidates will be required to attempt any two questions. Each question will carry 10 marks. The total weightage of the section shall be 20 marks.

#### Part – A

Risk: Concept, Types of risk

Risk Management – objectives, risk identification, evaluation, strategies for risk management (avoidance or reduction of risk, risk transfer, risk financing)

Corporate and personal Risk Management,

Meaning, nature, Role and Importance of Insurance, Insurance and risk management

## Part – B

Principles of Insurance: Principle of Indemnity, Principle of Insurable Interest, Principle of Subrogation, Principle of utmost good faith, Proximate cause, contribution.

Life Insurance: Nature, Annuities, Surrender Value, Calculation of Premium and measurement of risk.

Risk mitigation through general insurance: Risks faced by the owner of assets – exposure to perils – Concepts of Fire, Marine and Motor insurance (nature and significance)

Concept of reinsurance

Salient Feature of IRDA Act 1999

## **Suggested Readings:**

- 1. Niehaus, Harrington, "Risk Management and Insurance", 2007, Tata McGraw-Hill.
- 2. Kotreshwar, G., "*Risk Management- Insurance and Derivatives*", 2005, Himalaya Publishing House.
- 3. Gopal Krishan, G., "Insurance Principles and Practice", 1994, Sterling Publishers, New Delhi.
- 4. Gupta, P.K., "Insurance and Risk Management", 2010, Himalaya Publication.
- 5. Sahoo, S.C. and Das, S.C., "Insurance Management", 2010, Himalaya Publication.

## **BCP-404: Indirect Tax Laws**

## Time: 3 Hours

#### Marks: 50

## Note: The question paper covering the entire course shall be divided into three sections.

**Section A**: It will have question No.1 consisting of 12 very short answer questions from the entire syllabus with answer to each question up to five lines in length. Students will attempt 10 questions. Each question will carry one mark; the total weightage being 10 marks.

**Section B**: It will consist of essay type/numerical questions up to five pages in length. Four questions numbering 2, 3, 4 and 5 will be set by the examiner from Part-I of the syllabus. The candidates will be required to attempt any two questions. Each question will carry 10 marks. The total weightage of this section shall be 20 marks.

**Section C**: It will consist of essay type/numerical questions with answer to each question up to five pages in length. Four questions numbering 6, 7, 8 and 9 will be set by the examiner from part-II of the syllabus. The candidates will be required to attempt any two questions. Each question will carry 10 marks. The total weightage of the section shall be 20 marks.

## Part – A

Features of Indirect Tax

Central Sales Tax- Features, Terms, definitions, Interstate sale, registration, Various forms for filing of sales tax returns under CST .Sales outside territorial waters under CST , assessment Procedures, Authorities. Penalties & Appeals, Branch & Consignment transfers.

Customs Act, 1962 – An Overview, Levy, types of custom duty, Collection & exemption from Customs duties, Date for determination of rate of duty & Tariff Valuation, Prohibitions/restrictions on Import & Export, Determination of Duty where Goods consists of Articles liable to different rates of duty, Warehousing, Duty drawbacks U/s 74 & 75, Special provisions relating to Baggage's, Postal Goods, Special economic zones.

## Part – B

Introduction to Value Added Tax (VAT) Act 2005-Concept, Features, Registration, Taxable & Exempt Supplies, TIN, VAT Bill, Tax Credit, Procedure of Assessment, Filing of VAT Returns, Penalties & Fines under VAT.

Central Excise Act, 1944- Meaning, Levy & Collection, Classification of Goods, Definitions, Valuations, Assessment, Payment of Duty and Removal of Goods refund of Duties, Appeals & Penalties, Introduction to the Concept of Service Tax. Cenvat Scheme in Excise.

## **Suggested Readings:**

- 1. V.S.Datey and V. Balachandren, "Indirect Taxes",
- 2. KulBhushan, "How to Deal with VAT", 2005, Pearson Education.
- 3. Balachandran, V., "Indirect Taxes", Sultan Chand & Sons, New Delhi.
- 4. Chowdhry, Harshad C., "Central Excise and Customs", Ashoda Publications, Udaipur.
- 5. Rastogi, Sandhya, "*Rationalisation of Indirect Tax Structure of India*", Academic Excellence Publishers & distributors.

## Note:

- The paper setter will consider the changes in tax laws till 30<sup>th</sup> September.
- Latest edition of suggested books may be considered.

#### **BCP-405: Management Accounting**

## **Time: 3 Hours**

#### Marks: 50

#### Note: The question paper covering the entire course shall be divided into three sections.

Section A: It will have question No.1 consisting of 12 very short answer questions from the entire syllabus with answer to each question up to five lines in length. Students will attempt 10 questions. Each question will carry one mark; the total weightage being 10 marks.

Section B: It will consist of essay type/numerical questions up to five pages in length. Four questions numbering 2, 3, 4 and 5 will be set by the examiner from Part-I of the syllabus. The candidates will be required to attempt any two questions. Each question will carry 10 marks. The total weightage of this section shall be 20 marks.

Section C: It will consist of essay type/numerical questions with answer to each question up to five pages in length. Four questions numbering 6, 7, 8 and 9 will be set by the examiner from part-II of the syllabus. The candidates will be required to attempt any two questions. Each question will carry 10 marks. The total weightage of the section shall be 20 marks.

#### Part – A

Origin, Concept, Nature and Scope of Management Accounting. Distinction among management accounting, Financial Accounting and cost accounting

Nature, Importance and Limitations of Financial Statements. Changes in Financial Position: Funds Flow Statement, Cash Flow Statements.

Tools of Financial Analysis - Ratio Analysis (Liquidity, Activity, Solvency and Profitability ratios).

#### Part – B

Trend Analysis: Common Size Financial Statements and Comparative Financial Statements.

Management Reporting - Importance Needs, Types, Requirements of good report preparation of a Report including prewriting and form of final draft.

#### **Suggested Readings:**

- 1. Horngren, C.T.; Sundem, Gary L.; Schatzberg, Jeff; Burgstahler, Dave and Stratton, W.O., "Introduction to Management Accounting", 2010, Pearson
- Anthony, Robert, "*Management Accounting*", 5<sup>th</sup> Edition (2007), Tarapore–wala, Mumbai,
   Pandey, I.M, "Management Accounting", 3<sup>rd</sup> Edition, Vikas Publication, Delhi
- 4. Kaplan, Atkinson, Matsumara and Young, "Management Accounting", 5th Edition (2007). Pearson Education
- 5. Kaplan and Atkinson, "Advanced Management Accounting", 3<sup>rd</sup> Edition, Pearson Learning
- 6. Vij, Madhu, "Management Accounting," 1<sup>st</sup> Edition (2009), Macmillan Publishers India Ltd.
- 7. Banerjee, Bhabatosh, "Financial Policy and Management Accounting", 7<sup>th</sup> Edition (2009), PHI learning Pvt. Ltd.

## **BCP-406: Operations Research**

#### **Time: 3 Hours**

#### Marks: 50

#### Note: The question paper covering the entire course shall be divided into three sections.

**Section A**: It will have question No.1 consisting of 12 very short answer questions from the entire syllabus with answer to each question up to five lines in length. Students will attempt 10 questions. Each question will carry one mark; the total weightage being 10 marks. **Section B**: It will consist of essay type/numerical questions up to five pages in length. Four questions numbering 2, 3, 4 and 5 will be set by the examiner from Part-I of the syllabus. The candidates will be required to attempt any two questions. Each question will carry 10 marks. The total weightage of this section shall be 20 marks.

**Section C**: It will consist of essay type/numerical questions with answer to each question up to five pages in length. Four questions numbering 6, 7, 8 and 9 will be set by the examiner from part-II of the syllabus. The candidates will be required to attempt any two questions. Each question will carry 10 marks. The total weightage of the section shall be 20 marks.

#### Part – A

Operation research – Meaning, Significance and Scope.

Introduction to Linear Programming: Formation of problem, solution using Graphic Method,

Simplex Method, Two Phase Simplex Method, Duality, Dual simplex,

Assignment Problems: Formulation, Optimal solution, Variants of Assignment Problems, Travelling Salesman problems,

#### Part – B

Games Theory: concept, Methods.

Sequencing Problems

Transportation: Formulation, Optimal solution, Unbalanced Transportation problem, Degeneracy.

#### Suggested Readings:

- 1. Taha, H.A., "Operations Research", 9th edition (2010), Prentice Hall of India, New Delhi
- 2. Vohra, N.D., "Quantitative Techniques in Management", 4<sup>th</sup> Edition (2010), Tata McGraw Hill, New Delhi.
- 3. Winsten, W.L., "Operations Research: Applications and Algorithms", 4<sup>th</sup> Edition (2004), Indian University.
- 4. Kapoor, V.K., "Operation Research", Sultan Chand and Sons

## **BCP-407:** Workshop on Personality Development and Business Communication

#### **Time: 3 Hours**

Marks: 50 Theory: 40 Practical: 10

#### Note: 1. The question paper covering the entire course shall be divided into three sections.

**Section A**: This part (Q:1) will consist of 10 very short answer questions from the entire syllabus with answer to each question up to five lines in length. Students will have to attempt 8 questions. Each question will carry one mark; the total weightage being 8 marks.

**Section B**: It will consist of essay type/numerical questions up to five pages in length. Four questions numbering 2, 3, 4 and 5 will be set by the examiner from Part-I of the syllabus. The candidates will be required to attempt any two questions. Each question will carry 8 marks. The total weightage of this section shall be 16 marks.

**Section C**: It will consist of essay type/numerical questions with answer to each question up to five pages in length. Four questions numbering 6, 7, 8 and 9 will be set by the examiner from part-II of the syllabus. The candidates will be required to attempt any two questions. Each question will carry 8 marks. The total weightage of the section shall be 16 marks.

## Part – A

Introduction to Communication, Nature of Communication. Verbal and Non-verbal Communication. Myths about Communication; Communication Process and Stages in Communication. Roots of misunderstanding – Barriers to Effective communication, Formal and Informal communication, Internal and External communication.

Communication Channels - Choosing the means of Communication. Audience Analysis.

Ethical considerations for Business Communication. Principles of Business Communication – Choosing words, Developing sentences, Forming paragraphs, Using unbiased language.

Written and Verbal Communication Skills for Managers: Positive, Negative, Neutral and Social Business Messages; Planning, Writing and Revising Business Documents.

#### Part – B

Writing letters, Memos, E-mails, Faxes, Web-writing; Types and characteristics of business

reports - Writing a formal report, Mechanics of a formal report.

Essentials of Oral Communication – Informal speech, Telephonic conversations and Voice mails. Preparing and delivering presentations. Overcoming Stage fright, Anxiety and Stress, Meetings, Round-table discussions, Group discussions, Seminars. Interpersonal Communication and Teamwork: Working in teams, Characteristics of effective teams, Leadership and Management Styles, Decision making, Active and engaged team members, Team process, Gender differences in team communications, Resistance and team thinking, Developing team strategy, assigning team roles, Building trust, Giving and receiving feedback, Team writing.

Application of the subject through exercises such as - Preparing for Interviews, Preparing for conferences and Seminars, Discussing Styles of Résumé, Résumé Writing and Online submission of Résume

#### **Suggested Readings:**

- 1. Krizan, A. C.; Merrier, Patricia and Jones, Carol Larson, "Business Communication", Thomson South-Western.
- 2. Young, Dona J, "Foundations of Business Communication: An Integrated Approach", Tata McGraw-Hill.
- 3. Locker, K. O, and Kaczmarek S. K. "Business Communication: Building Critical Skills", Tata McGraw-Hill.
- 4. Taylor, Shirley, "Communication for Business", Pearson Education.
- 5. James S. O'Rourke IV, "Management Communication: A Case Analysis Approach", Pearson Education.
- 6. Lesikar, R. V., and Pettit Jr, J. D., "Business Communication: Theory and Application", Tata McGraw-Hill.

Note: Latest edition of suggested books may be considered.

#### 59

#### B.Com (Professional) Semester - IV

## **ESL-222: ENVIRONMENTAL STUDIES-II**

#### **Theory Lectures: 1.5 Hours/ Week**

#### Max. Marks: 50

## **Time of Examination: 3 Hours**

Section A (15 Marks): It will consist of five short answer type questions. Candidates will be required to attempt three questions, each question carrying five marks. Answer to any of the questions should not exceed two pages.

**Section B (20 Marks)** : It will consist of four essay type questions. Candidates will be required to attempt two questions, each question carrying ten marks. Answer to any of the questions should not exceed four pages.

Section. C (15 Marks): It will consist of two questions. Candidate will be required to attempt one question only. Answer to the question should not exceed 5 pages.

#### 1. Biodiversity and its Conservation:

Definition: Genetic, species and ecosystem diversity.

Biogeographical classification of India.

Value of Biodiversity: Consumptive use; productive use, social, ethical, aesthetic and option values.

Biodiversity of global, National and local levels.

India as mega-diversity nation.

Hot-spots of biodiversity.

Threats to Biodiversity: Habitat loss, poaching of wild life, man wildlife conflicts.

Endangered and endemic species of India.

Conservation of Biodiversity: In situ and Ex-situ conservation of biodiversity.

#### 2. 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
- h) Electronic Waste

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.

## 3. 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.

Road Safety Rules & Regulations: Use of Safety Devices while Driving, Do's and Don'ts while Driving, Role of Citizens or Public Participation, Responsibilities of Public under Motor Vehicle Act, 1988, General Traffic Signs.

Accident & First Aid: First Aid to Road Accident Victims, Calling Patrolling Police & Ambulance.

## 4. Field Visits:

Visit to a local area to document environmental assets-river/forest/grassland/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.

**Note:** In this section the students will be required to visit and write on the environment of an area/ ecosystem/village industry/disaster/mine/dam/agriculture field/waste management/ hospital etc. with its salient features, limitations, their implications and suggestion for improvement.

## **References/Books:**

- 1. Agarwal, K. C. 2001. Environmental Biology, Nidhi Publications Ltd. Bikaner.
- 2. Bharucha, E. 2005. Textbook of Environmental Studies, Universities Press, Hyderabad.
- 3. Down to Earth, Centre for Science and Environment, New Delhi.
- 4. Jadhav, H. & Bhosale, V. M. 1995. Environmental Protection and Laws. Himalaya Pub.
- 5. Joseph, K. and Nagendran, R. 2004. Essentials of Environmental Studies, Pearson Education (Singapore) Pte. Ltd., Delhi.
- 6. Kaushik, A. & Kaushik, C. P. 2004. Perspective in Environmental Studies, New Age International (P) Ltd, New Delhi.
- 7. Miller, T. G. Jr. 2000. Environmental Science, Wadsworth Publishing Co.
- 8. Sharma, P. D. 2005. Ecology and Environment, Rastogi Publications, Meerut.
- 9. Booklet on Safe Driving. Sukhmani Society (Suvidha Centre), District Court Complex, Amritsar
- 10. Kanta, S., 2012. Essentials of Environmental Studies, ABS Publications, Jalandhar.

## **BCP 501: FINANCIAL MANAGEMENT**

#### Time: 3 Hours

#### Marks: 50

#### Note: The question paper covering the entire course shall be divided into three sections.

**Section A**: It will have question No.1 consisting of 12 very short answer questions from the entire syllabus with answer to each question up to five lines in length. Students will attempt 10 questions. Each question will carry one mark; the total weightage being 10 marks.

**Section B**: It will consist of essay type/numerical questions up to five pages in length. Four questions numbering 2, 3, 4 and 5 will be set by the examiner from Part-I of the syllabus. The candidates will be required to attempt any two questions. Each question will carry 10 marks. The total weightage of this section shall be 20 marks.

**Section C**: It will consist of essay type/numerical questions with answer to each question up to five pages in length. Four questions numbering 6, 7, 8 and 9 will be set by the examiner from part-II of the syllabus. The candidates will be required to attempt any two questions. Each question will carry 10 marks. The total weightage of the section shall be 20 marks.

#### Part – A

Introduction: Nature, Scope and Objective of Financial Management. Finance Function. Role of Finance Manager.

Capital Budgeting Decision: Process, Cash Flow Estimation, Techniques: Payback Period Method, Accounting Rate of Return, Net Present Value (NPV), Profitability Index, Internal Rate of Return (IRR), Modified Internal Rate of Return (MIRR), Capital Budgeting under Risk – Certainty Equivalent Approach and Risk-Adjusted Discount Rate.

Financing Decision: Estimation of Components of Cost of Capital, Methods for Calculating Cost of Equity Capital, Cost of Retained Earnings, Cost of Debt and Cost of Preference Capital, Weighted Average Cost of Capital (WACC) and Marginal Cost of Capital,

#### Part – B

Capitalization (Over and Under), Capital Structure –Theories of Capital Structure (Net Income, Net Operating Income, MM Hypothesis, Traditional Approach). Operating and Financial Leverage, Determinants of Capital Structure.

Dividend Decision: Theories of Relevance and Irrelevance of Dividend Decision for Corporate Valuation – Walter's Model, Gordon's Model, MM Approach, Cash and Stock Dividends, Dividend Policies in Practice.

Working Capital Decision: Concepts of Working Capital, Operating & Cash Cycles, Risk Return Trade off, Working Capital Estimation,

#### **Suggested Readings:**

- 1. Pandey, I.M., "Financial Management", Vikas Publishing House, Delhi.
- 2. Van Horne. J.G. and J.M. Wachowicz Jr., "Fundamentals of Financial Management", Prentice-Hall, Delhi.
- 3. Van Horne, James G. "Financial Management and Policy", Prentice Hall, Delhi,
- 4. Pinches, George E, "Essentials of Financial Management", Harper and Row, New York,
- 5. Khan MY, Jain PK, "Financial Management", Tata McGraw Hill, New Delhi.
- Archer, Stephen, H., Choate G Marc, Racette, George, "Financial Management", John Wiley, New York
- Block, Stanley B, Geoffrey A Hilt, "Foundations of Financial Management", Richard D.Jrwin, Homewood Illinois

#### Note: Latest edition of suggested books may be considered.

#### **BCP: 502 HUMAN RESOURCE MANAGEMENT**

## **Time: 3 Hours**

#### Marks: 50

#### Note: The question paper covering the entire course shall be divided into three sections.

Section A: It will have question No.1 consisting of 12 very short answer questions from the entire syllabus with answer to each question up to five lines in length. Students will attempt 10 questions. Each question will carry one mark; the total weightage being 10 marks.

Section B: It will consist of essay type/numerical questions up to five pages in length. Four questions numbering 2, 3, 4 and 5 will be set by the examiner from Part-I of the syllabus. The candidates will be required to attempt any two questions. Each question will carry 10 marks. The total weightage of this section shall be 20 marks.

Section C: It will consist of essay type/numerical questions with answer to each question up to five pages in length. Four questions numbering 6, 7, 8 and 9 will be set by the examiner from part-II of the syllabus. The candidates will be required to attempt any two questions. Each question will carry 10 marks. The total weightage of the section shall be 20 marks.

#### Part A

Human Resource Management: Relevance and spectrum; Role and competencies of HR Manager; Challenges of HR Manager – Workforce Diversity, Empowerment, Technological Changes, Downsizing, Voluntary Retirement Scheme, Work life Balance.

Acquisition of Human Resource - Human Resource Planning and Job Analysis: An Overview; Recruitment - Concept and Sources; Selection - Concept and Process; Placement, Induction, and Socialization.

#### Part B

Training and Development: Concept and Importance; Identifying Training and Development Needs; Designing Training Programme; Training Methods-Apprenticeship, Understudy, Job Rotation, Vestibule Training; Development Methods - Case Study, Role \Playing, Sensitivity Training, In-Basket, Management Games, Conferences and Seminars.

Performance Appraisal System: Nature and Objectives; Methods of Performance Appraisal -Ranking, Graphic Rating Scale, Checklist, Management by Objectives, 360 Degree Appraisal: Employee Counselling; Potential Appraisal; Transfer and Promotion.

#### **Suggested Readings:**

- 1. Dessler, Gary, "Human Resource Management", Pearson Education Asia, New Delhi.
- 2. Durai, Pravin, "Human Resource Management", Pearson, New Delhi.
- 3. Noe, Raymond A., Hollenbeck, John R, Gerhart, Barry, Wright, Patrick M., "Human Resource Management: Gaining a Competitive Advantage", McGraw-Hill, New Delhi.
- 4. Mathis, Robert L. and Jackson, John H., "Human Resource Management,", Thomson, New Delhi.
- 5. Gomez, Meja, Balkin, Cardy, "Managing Human Resources", Pearson Education, New Delhi.
- 6. Aswathappa, K., "Human Resource Management Text and Cases, Tata McGraw Hill, New Delhi.

Note: Latest edition of suggested books may be considered.

## **BCP 503: INCOME TAX AND E-FILING**

#### Time: 3 Hours

Marks: 50 Theory: 40 Practical: 10

#### Note: 1. The question paper covering the entire course shall be divided into three sections.

#### 2. The candidates are allowed to use [Non-Scientific] calculator.

**Section A**: This part (Q:1) will consist of 10 very short answer questions from the entire syllabus with answer to each question up to five lines in length. Students will have to attempt 8 questions. Each question will carry one mark; The total weightage being 8 marks.

**Section B**: It will consist of essay type/numerical questions up to five pages in length. Four questions numbering 2, 3, 4 and 5 will be set by the examiner from Part-I of the syllabus. The candidates will be required to attempt any two questions. Each question will carry 8 marks. The total weightage of this section shall be 16 marks.

**Section C**: It will consist of essay type/numerical questions with answer to each question up to Five pages in length. Four questions numbering 6, 7, 8 and 9 will be set by the examiner from Part-II of the syllabus. The candidates will be required to attempt any two questions. Each question will carry 8 marks. The total weightage of the section shall be 16 marks.

## Part – A

Basic concepts: Income, Agricultural Income, Person, Assessee, Assessment Year, Previous Year, Gross Total Income, Total Income. Residential Status Tax Incidence and Residential Status Exempted income under section 10(1), 10(2), 10(2A), 10(5), 10(7), 10(10), 10(10A), 10(10AA), 10(10B), 10(10D), 10(11), 10(12), 10(13), 10(13A), 10(14), 10(16), 10(32), 10(34), 10(35), 10(36), 10(37), 10(38).

Computation of income under different heads Salaries, Income from house property

Profits and gains of business or profession. Sections to be covered are: Sec-28, 29, 30, 31, 32, 35, 36, 37, 40(a), 40(b), 40A, 43B, 44AA, 44AB, 44AD and 44AE.

#### Part – B

Capital Gains: Basis of Charge. Meaning of capital assets. Classification of capital assets and their tax implication. Meaning of Transfer; Elementary Knowledge of Transactions not to be Treated as Transaction of Transfer. Computation of Capital Gains( Depreciable and Non-Depreciable Assets) Special cases to be covered - Conversion of Capital assets into stock in Trade; Compulsory acquisition of assets; Self generated assets; Transfer of bonus shares.

Exemptions to be covered: Sec 54, 54B, 54EC, 54F, 54H.

Computation of tax liability under section 111A and 112

Capital gain provisions related to Individual and Firm need to be covered.

Income from other sources [excluding Sec-2(22)] Computation of Total Income and Tax Liability of an individual.

Clubbing of income and Aggregation of income and set-off and carry forward of losses (excluding Sec-94(7) and 94(8)

Deductions from Gross Total Income; Section 80A, 80AB, 80AC, 80C, 80CCC, 80CCD,

80CCG, 80D, 80DD, 80DDB, 80E, 80G, 80GG, 80GGA, 80GGC, 80TTA and 80U.

Computation of total income and tax liability of individuals and firms.

## **Practical Lab on E-Filing of Returns**

## **Suggested Readings:**

- 1. Ahuja, Girish and Ravi Gupta., "Systematic Approach to Income Tax", Bharat Law House, Delhi.
- Singhania, Vinod K., and Kapil Singhania, "TDS Computation and E- filing of TDS Returns", Taxmann Publications Pvt. Ltd., New Delhi.
- 3. Singhania, Vinod K., "*Tax Computation and E-filing of Income Tax Returns*", Taxmann Publications Pvt. Ltd., New Delhi.

## Note: Latest edition of suggested books may be considered.

## **Option-I: Accounting and Taxation BCP 511: FINANCIAL AUDITING**

## Time: 3 Hours

#### Marks: 50

**Note: The question paper covering the entire course shall be divided into three sections. Section A**: It will have question No.1 consisting of 12 very short answer questions from the entire syllabus with answer to each question up to five lines in length. Students will attempt 10 questions. Each question will carry one mark; the total weightage being 10 marks.

**Section B**: It will consist of essay type/numerical questions up to five pages in length. Four questions numbering 2, 3, 4 and 5 will be set by the examiner from Part-I of the syllabus. The candidates will be required to attempt any two questions. Each question will carry 10 marks. The total weightage of this section shall be 20 marks.

**Section C**: It will consist of essay type/numerical questions with answer to each question up to five pages in length. Four questions numbering 6, 7, 8 and 9 will be set by the examiner from part-II of the syllabus. The candidates will be required to attempt any two questions. Each question will carry 10 marks. The total weightage of the section shall be 20 marks.

## PART A

Definitions & Objectives of Auditing, basic principles and techniques,

Types of Audit, Cost Audit, Tax Audit and Management Audit. location of errors, generally accepted auditing practice, audit evidence.

Audit function of an auditor, Integrity, Objectivity and independence of an auditor, section 226, section 314 and code of ethics.

Audit planning, factors affecting audit planning, audit programming and quality control for audit Considerations of laws and regulations in an audit of financial statements and audit procedures.

## PART B

Audit of Limited Companies:

(i) Company Auditor: Qualifications and disqualifications, Appointment, Removal, Remuneration, Rights, Duties and Liabilities.

(ii) Audit Committee

(iii) Auditor's Report: Contents and Types. Auditor's certificates

(iv) Emphasis on Companies (Auditor's Report) order, 2003 (CARO – 2003)

(v) Liabilities of Statutory Auditors in case of non-compliance.

#### **Suggested Readings:**

- 1. Jha, Aruna, "A Student's Guide to Auditing". Taxmann.
- 2. Ghatalia, S.V., "Practical Auditing", Allied Publishers Private Ltd., New Delhi.
- 3. Sharma, T.R., "Auditing: Principles and Problems", Sahitya Bhawan Publication, Agra.
- 4. Singh, A. K. and Gupta Lovleen, "Auditing Theory and Practice", Galgotia Publishing Company.
- 5. Alvin, S.A. Arens and K. Loebbecke James, "Auditing: An Integrated Approach", Prentice Hall.
- 6. Michael Chris Knapp, "Contemporary Auditing, Real Issues and Cases", Thomson Learning
- 7. Publications of ICAI. (CARO).
- 8. Tandon B.N., Sudharsanam S., Sundharabahu S, "A handbook of Practical auditing", S. Chand and company ltd.
- 9. Gupta, kamal and Arora Ashok, "Fundamentals of Auditing", Tata Mcgraw Hill, New Delhi.
- 10. Bigg, W Walter, "Practical Auditing", 2008, Allied Publishers Limited, New Delhi.
- 11. Pagare. Dinkar, "Basics of Auditing", 2008, Sultan Chand & Sons Publications: New Delhi

#### Note: Latest edition of suggested books may be considered.

#### **Option –I: Accounting and Taxation BCP 512: PERSONAL TAX PLANNING**

#### **Time: 3 Hours**

#### Marks: 50

Note: The question paper covering the entire course shall be divided into three sections.

**Section A**: It will have question No.1 consisting of 12 very short answer questions from the entire syllabus with answer to each question up to five lines in length. Students will attempt 10 questions. Each question will carry one mark; the total weightage being 10 marks.

**Section B**: It will consist of essay type/numerical questions up to five pages in length. Four questions numbering 2, 3, 4 and 5 will be set by the examiner from Part-I of the syllabus. The candidates will be required to attempt any two questions. Each question will carry 10 marks. The total weightage of this section shall be 20 marks.

**Section C**: It will consist of essay type/numerical questions with answer to each question up to five pages in length. Four questions numbering 6, 7, 8 and 9 will be set by the examiner from part-II of the syllabus. The candidates will be required to attempt any two questions. Each question will carry 10 marks. The total weightage of the section shall be 20 marks.

## $\mathbf{PART} - \mathbf{A}$

**Concept of tax planning:** Meaning of tax planning, tax avoidance and tax evasion; objective of tax planning, Basic framework of Income tax law; meaning of a few frequently used terms like assesse, previous year, assessment year, Gross total income, Total taxable income, deduction, exemption.

Tax Planning with reference to Residential status - Relevance of residential status in computing taxable income - Determination of Residential status of an individual - Relationship between residential status and incidence of tax - Area of Tax Planning – Case Study

Provisions in brief relating to concept of agricultural income and tax treatment of agricultural income

**Tax Planning with Reference to Salary Income:** Summarized provisions relating to computation of income under the head salary. Taxation of present benefits

- Bonus, Fees and Commission
- Meaning, Types and tax Implications of allowances
- Meaning, types, Valuation and tax Implication of perquisites
- Allowances vs. Perquisites
- Terminal benefits like gratuity, leave encashment, commuted pension, tax relief u/s 89(1)
- Case studies based on designing pay package

#### PART – B

**Tax Planning in respect of income from house property, capital gains and income from other sources -** Computation of Income from House Property; Permissible deductions; identifying area of tax planning based on tax implication; Summarized provisions relating to computations of capital gains and tax liability; Based on tax implications, identifying assets which do not attract capital gains tax, transaction which are not to be treated as transaction of transfer; identifying leading areas of tax planning; Summarized provisions relating to computation of income from other sources; Identifying incomes which are exempt (Dividend from domestic company; interest income governed by sec. 10(15); Gift covered by exception.

**Total income and tax liability -** Summarized provisions relating to clubbing of income; Areas of tax planning- How to avoid attractions of such provisions; Summarized provisions relating to set off of losses; areas of tax planning; Summarized provisions relating to deduction permissible u/s 80C, 80 CCC, 80CCD, 80CCG, 80D, 80DD, 80DDB, 80E, 80EE , 80G, 80GG, 80TTA & 80U. Area of tax planning – case study; Computation of Total Income and Tax Liabilities of individuals; Due date of filing return of income/ Self-Assessment u/s 140A

**Planning with Reference to Wealth Tax -** Wealth tax provisions in brief; Incidence of Tax liability; Valuation of Immovable Property; Computation of Tax Liability; Area of tax planning

#### **Suggested Reading:**

- 1. Singhania, Vinod K.; Singhania, Kapil and Monica Singhania, *Direct Taxes Planning and Management*, Taxmann Publications Pvt. Ltd., New Delhi.
- 2. Ahuja, Girish and Ravi Gupta, *Corporate Tax Planning and Management*, Bharat Law House, Delhi.
- 3. Goyal, S.P., *Direct Tax Planning*, Sahitya Bhawan publication, Agra.
- 4. Acharya, Shuklendra and M.G. Gurha, *Tax Planning under Direct Taxes*, Modern Law Publication, Allahabad.

#### Note:

- Latest Amendments to the relevant Acts and new rules, and articles by tax consultants in leading newspapers such as Economic Times and Financial Express may also be referred.
- Latest edition of suggested books may be considered

## Option – II: Marketing BCP 521: CONSUMER BEHAVIOUR

#### Time: 3 Hours

#### Marks: 50

#### Note: The question paper covering the entire course shall be divided into three sections.

**Section A**: It will have question No.1 consisting of 12 very short answer questions from the entire syllabus with answer to each question up to five lines in length. Students will attempt 10 questions. Each question will carry one mark; the total weightage being 10 marks. **Section B**: It will consist of essay type/numerical questions up to five pages in length. Four questions numbering 2, 3, 4 and 5 will be set by the examiner from Part-I of the syllabus. The candidates will be required to attempt any two questions. Each question will carry 10 marks. The total weightage of this section shall be 20 marks.

**Section C**: It will consist of essay type/numerical questions with answer to each question up to five pages in length. Four questions numbering 6, 7, 8 and 9 will be set by the examiner from part-II of the syllabus. The candidates will be required to attempt any two questions. Each question will carry 10 marks. The total weightage of the section shall be 20 marks.

## Part – A

Introduction to Consumer Behaviour; Consumer Behaviour and Marketing Strategy. Consumer Motivation: Nature of motivation; Types of consumer needs and motives; Dynamics of motivation; Need conflict; Need Hierarchy Theory of Motivation and its applications; Measurement of Motives.

Personality and Consumer Behaviour: Definition of personality; Theories of personality; Personality and consumer diversity; Self concept and self image.

Consumer Perception: Elements of perception; Dynamics of perception, Perceptual process; Perception and marketing strategy; Perceived risk.

#### Part – B

Consumer Learning: Elements of consumer learning; Behavioural theories and Cognitive theories of learning. Consumer Attitude Formation: Definition of attitudes; Structural models of attitudes; Attitude Theories; Attitude formation; Strategies of attitude change; Measuring Attitude.

Reference Group and Family Influences: Power of reference groups; Types of consumer related reference groups; Celebrity and other reference group appeals; Family decision making and consumption related roles; Family life cycle.

#### **Suggested Readings:**

- 1. Loudon and Bitta, "Consumer Behaviour", 4<sup>th</sup> edition, Tata Mc Graw
- 2. Bennet and Kassarjian, "Consumer Behaviour", Prentice Hall of India
- 3. Batra and Kazmi, "Consumer Behaviour", Text & cases, Excel Books
- 4. Schiffman and Kannak, "Consumer Behaviour", Pearson Education

## Note: Latest edition of suggested books may be considered.

## **Option – II: Marketing**

## **BCP 522: ADVERTISEMENT AND SALES MANAGEMENT**

#### Time: 3 Hours

#### Marks: 50

#### Note: The question paper covering the entire course shall be divided into three sections.

**Section A**: It will have question No.1 consisting of 12 very short answer questions from the entire syllabus with answer to each question up to five lines in length. Students will attempt 10 questions. Each question will carry one mark; the total weightage being 10 marks.

**Section B**: It will consist of essay type/numerical questions up to five pages in length. Four questions numbering 2, 3, 4 and 5 will be set by the examiner from Part-I of the syllabus. The candidates will be required to attempt any two questions. Each question will carry 10 marks. The total weightage of this section shall be 20 marks.

**Section C**: It will consist of essay type/numerical questions with answer to each question up to five pages in length. Four questions numbering 6, 7, 8 and 9 will be set by the examiner from part-II of the syllabus. The candidates will be required to attempt any two questions. Each question will carry 10 marks. The total weightage of the section shall be 20 marks.

## Part – A

Nature and scope and functions of advertising, Classification of advertising, Advertising as an element of Marketing Mix, Marketing communication Process.

Setting Advertising Objectives, Functions of objectives, Behavioural Dynamics, the DAGMAR Approach, Segmentation and Positioning Strategies. Building Advertising Programme: Message, Theme, Copy, Appeals Layout. Advertising Media: Media Planning, Media Selection and Scheduling Advertising Budget. Measuring Advertising Effectiveness: Pre-testing and Posttesting copy.

Advertising Agency: Organisation Structure, Role and Functions

Methods of Compensation. Legal, Ethical and Social Aspects of Advertising.

## Part – B

Nature and Scope of Sales Management ; Setting and Formulating Personal Selling Objectives; Recruiting and Selecting Sales Personnel; Developing and Conducting Sales Training Programmes; Designing and Administering Compensation Plans; Supervision of Salesmen; Motivating Sales Personnel; Sales Meetings and Sales Contests; Designing Territories and Allocating Sales Efforts; Objectives and Quotas for Sales Personnel; Developing and Managing/ Sales Evaluation Programme Sales Cost and Cost Analysis.

#### **Suggested Readings:**

- 1. Belch and Belch, "Advertising". McGraw Hill Co.
- 2. Burnett, Wells, and Moriatty, "Advertising: Principles and Practice", 5th Ed. Prentice Hall of India, New Delhi.
- 3. Batra, Myers and Aakers, "Advertising Management", 5th Ed., Prentice Hall of India, New Delhi.
- 4. William, J. Stanton and Rosann Spiro, "Management of Sales Force", 10th Ed., Irwin McGraw Hill.
- 5. Richard, H. Buskirk and Bruce, D Buskirk, "Selling: Principles, and Practice", 14th Ed., McGraw Hill, Inc.
- 6. Eugene, M. Johnson, David, L. Kurtz, and Berhard, E Schening, "Sales Management; Concepts, Practices and Cases", 2nd Ed., McGraw Hill.
- 7. Dasgupta, "Sales Management in the Indian Perspective", Prentice Hall of India, New Delhi.
- 8. Richard, R. Still, Edward W. Cundiff and Norman P. Govoni, "Sales Management", 5th Ed., Prentice Hall of India, New Delhi.
- 9. Terence A. Shimp, "Advertising and Promotion: An IMC Approach", South Western, Cengage Learning.
- 10. Sharma, Kavita, "Advertising: Planning and Decision Marketing", First Edition, Taxmann Publication Pvt. Ltd.

# **Option – III: Financial Markets**

# **BCP 531: Money Market Instruments and Operations**

# **Time: 3 Hours**

# Marks: 50

# Note: The question paper covering the entire course shall be divided into three sections.

**Section A**: It will have question No.1 consisting of 12 very short answer questions from the entire syllabus with answer to each question up to five lines in length. Students will attempt 10 questions. Each question will carry one mark; the total weightage being 10 marks.

**Section B**: It will consist of essay type/numerical questions up to five pages in length. Four questions numbering 2, 3, 4 and 5 will be set by the examiner from Part-I of the syllabus. The candidates will be required to attempt any two questions. Each question will carry 10 marks. The total weightage of this section shall be 20 marks.

**Section C**: It will consist of essay type/numerical questions with answer to each question up to five pages in length. Four questions numbering 6, 7, 8 and 9 will be set by the examiner from part-II of the syllabus. The candidates will be required to attempt any two questions. Each question will carry 10 marks. The total weightage of the section shall be 20 marks.

# Part A

**Introduction**-Structure, Functions of Money Market in India, Growth of Indian Money Market, Capital Market Vs. Money Market, Money Market Participants

Composition of Money Market: Lenders and Borrowers

Defects of Indian Money Market

Requisites of a Developed Money Market

Discount and Finance House of India

Unorganised Money Market: The Indigenous Bankers and Money Lenders

**Call Money Market**: Meaning, Features, Benefits, Indian Call Money Market- A Profile, Participants.

# Part B

Commercial Paper Market: Meaning, Features

Commercial Bill Market: Meaning, Importance, Shortcomings Of Indian Bill Market.

Certificate of Deposits: Meaning, Features, Time Deposit Vs. Certificate Of Deposits

Treasury Bills Market: Meaning, Features, Benefits.

#### **Suggested Readings:**

- 1. Gomez, C., "Financial Markets, Institutions and Financial Services", PHI Learning Private Limited.
- 2. Ghosh, Alak, "Emerging money markets in India", Deep and Deep Publications.
- 3. Fischer, D.E. and Jordan, R.J., "Security Analysis and Portfolio Management". 6<sup>th</sup> Ed, Prentice-Hall, India.
- 4. Pathak, B.V., "Indian Financial System", Pearson Education
- 5. Mechiraju, H.R., "Indian Financial System", 3rd Edition (2009), Vikas Publishing House
- 6. Khan, M.Y., "Indian Financial System: Theory and Practices", 4<sup>th</sup> Edition (2004), Tata McGraw Hill.

# **Option – III: Financial Markets**

# **BCP 532: Fundamentals of Capital Market**

# **Time: 3 Hours**

### Marks: 50

# Note: The question paper covering the entire course shall be divided into three sections.

**Section A**: It will have question No.1 consisting of 12 very short answer questions from the entire syllabus with answer to each question up to five lines in length. Students will attempt 10 questions. Each question will carry one mark; the total weightage being 10 marks.

**Section B**: It will consist of essay type/numerical questions up to five pages in length. Four questions numbering 2, 3, 4 and 5 will be set by the examiner from Part-I of the syllabus. The candidates will be required to attempt any two questions. Each question will carry 10 marks. The total weightage of this section shall be 20 marks.

**Section C**: It will consist of essay type/numerical questions with answer to each question up to five pages in length. Four questions numbering 6, 7, 8 and 9 will be set by the examiner from part-II of the syllabus. The candidates will be required to attempt any two questions. Each question will carry 10 marks. The total weightage of the section shall be 20 marks.

# PART A

Introduction-Structure, Functions of Capital Market in India

Growth of Indian Capital Market

Capital Market Participants

Regulation of Capital Market: Control of Capital Issues, SEBI, Securities Contracts Regulation Act, 1956.

Primary Market and Secondary Market

Methods of Floatation of New Shares

Recent Reforms in Indian Capital Market.

# PART B

**Instruments in Capital Market**- Ownership Securities, Creditorship Securities and Gilt Edged Securities.

Shares (Equity and Preference), Warrants, Bonds and It's Types, GDRs, ADRs, ETFs, Mutual Funds, Derivatives (Forwards, Futures and Options).

Stock Exchanges-Stock Exchanges in India, Organisation, Management, Membership, Rules of Stock Exchange, Recognition, Speculation.

Trading Mechanism of Stock Exchange

Security Market Indices-Uses of Security Market Indices, Types Of Indices.

#### **Suggested Readings:**

- 1. Fischer, D.E. and Jordan, R.J., "Security Analysis and Portfolio Management". 6e, Prentice-Hall, India.
- 2. Pathak, B.V., "Indian Financial System", Pearson Education
- 3. Khan, M.Y., "Indian Financial System: Theory and Practices", 4<sup>th</sup> edition (2004), Tata McGraw Hill.
- 4. Gomez, C., "Financial Markets, Institutions and Financial Services", PHI Learning Private Limited.
- 5. Raghunathan, V., "Stock Exchange and Investments", Tata McGraw-Hill.
- 6. Kulshreshtha, C.M., "Mastering Mutual Funds", Vision Books.

# **Option – IV: Banking and Insurance BCP 541: PRINCIPLES AND PRACTICE OF INSURANCE**

#### Time: 3 Hours

### Marks: 50

**Note: The question paper covering the entire course shall be divided into three sections. Section A**: It will have question No.1 consisting of 12 very short answer questions from the entire syllabus with answer to each question up to five lines in length. Students will

attempt 10 questions. Each question will carry one mark; the total weightage being 10 marks. **Section B**: It will consist of essay type/numerical questions up to five pages in length. Four questions numbering 2, 3, 4 and 5 will be set by the examiner from Part-I of the syllabus. The candidates will be required to attempt any two questions. Each question will carry 10 marks. The total weightage of this section shall be 20 marks.

**Section C**: It will consist of essay type/numerical questions with answer to each question upto five pages in length. Four questions numbering 6, 7, 8 and 9 will be set by the examiner from part-II of the syllabus. The candidates will be required to attempt any two questions. Each question will carry 10 marks. The total weightage of the section shall be 20 marks.

# $\mathbf{PART} - \mathbf{A}$

Nature of insurance business, insurance business environment in India, Insurance sector in India.

Life Insurance: Introduction to Life insurance, principles of life insurance, Financial planning and life insurance.

Plans/Policies of Life insurance: Different types of life insurance plans - Term Plan - Endowment Plan - Money Back Insurance Plan - Whole-Life Insurance Plan - Unit Linked Insurance Plans (ULIPs) - Joint Life Insurance Plans - Child Insurance Plans - Rider benefits.- Industrial life insurance – Group insurance- Keyman insurance - Health insurance and its types.

Annuities: Understand the concept of annuity - Different types of annuity plans - Advantages and disadvantages of annuity –Annuity Vs Life Insurance -

# PART – B

Policy documents: Importance of a policy document - Format of a policy document - Policy schedule and its various components - Conditions and privileges in a policy document - Duplicate policies.

Premium payment, policy lapse and revival: Different types of premium – Different factors considered in calculating premium - Bonus in policies - Different types of bonus in life insurance policies, Premium calculations - Surrender value and non-forfeiture options - Revival of lapsed policies and its types

Nature of general insurance, general insurance industry in India.

Underwriting: Objectives and approach – Underwriting policy

# **Suggested Readings:**

- 1. Gupta, P. K., "Insurance and Risk Management", Himalaya Publishing House, Delhi.
- 2. Singh, Avtar, "Principles of Insurance Law", Easter Book Co.
- 3. Tripathy, N. P., "*Insurance : Theory and Practice*", Prentice –Hall of India P Ltd, New Delhi
- 4. Periasamy, "Principles and Practice of Insurance", Himalaya Publishing House
- 5. George, Rejda, "Principles of Risk Management and Insurance", 13th Edition, Pearson Education.
- 6. Dorfman, Mark S., "Introduction to Risk Management and Insurance", 8<sup>th</sup> Edition, Pearson Education, Delhi
- 7. Sahoo and Das, "Insurance Management: Text and Cases", 2009, Himalaya Publication, New Delhi
- 8. Misra, M.N and Mishra S.B., "Insurance principles and practices", 2009, S. Chand Publication, New Delhi.

# Option – IV: Banking and Insurance BCP 542: PRINCIPLES AND PRACTICE OF BANKING

#### Time: 3 Hours

# Marks: 50

**Note: The question paper covering the entire course shall be divided into three sections. Section A**: It will have question No.1 consisting of 12 very short answer questions from the entire syllabus with answer to each question up to five lines in length. Students will attempt 10 questions. Each question will carry one mark; the total weightage being 10 marks. **Section B**: It will consist of essay type/numerical questions up to five pages in length. Four questions numbering 2, 3, 4 and 5 will be set by the examiner from Part-I of the syllabus. The candidates will be required to attempt any two questions. Each question will carry 10 marks.

The total weightage of this section shall be 20 marks.

**Section C**: It will consist of essay type/numerical questions with answer to each question up to five pages in length. Four questions numbering 6, 7, 8 and 9 will be set by the examiner from part-II of the syllabus. The candidates will be required to attempt any two questions. Each question will carry 10 marks. The total weightage of the section shall be 20 marks.

# PART – A

Role and Functions of banks in the Indian Financial system

Opening of accounts for various types of customers - minors - joint account holders - HUF - NRI - firms - companies - trusts - societies - Govt. and public bodies

Principles of lending - various credit Products/ Facilities (Brief outline of procedures and practices) - working capital and term loans - Credit Appraisal Techniques - Approach to lending - credit management - credit monitoring -NPA Management - Agriculture/SMEs/SHGs/SSI/Tiny Sector financing

Different types of documents; Documentation Procedures; Stamping of documents Securities -Different modes of charging - types of collaterals and their characteristics. Fair Practices for Debt Collection

# PART – B

Electronic Banking- Core Banking -Electronic products

Banking Technology - Distribution channels - Teller Machines at the Bank Counters - Cash dispensers - ATMs - Electronic Payment systems - On line Banking , smart cards, cheque truncation, Electronic funds transfer systems.

Risk and security issues of IT in banking - Protecting the confidentiality and secrecy of data – business continuity plans.

New Products and Services -Factoring, Securitisation, bancassurance, Mutual Funds etc.

Alliances/mergers/consolidation in bank industry.

# **Suggested Readings:**

- 1. Tannan, "Banking law and Practice in India", 2010, Lexis Nexis Butterworths Wadhwa Nagpur
- 2. Khurana and Anjum, "Lexis Nexis Butterworths Wadhwa Nagpur", 2010, K. P. Publications
- 3. Maheshwari, S.N. and Maheshwari, S.K., "Banking Law and Practice", Kalyani Publishers, New Delhi.
- 4. Mittal R.K., Saini A.K. and Dhingra Sanjay, "*Emerging Trends in the Banking Sector*", Macmillan.
- 5. Sundaram and Varshney, "Banking Theory Law and Practice", Sultan Chand and Sons Publisher.

### **Option – V: International Business BCP 551: FUNDAMENTALS OF INTERNATIONAL TRADE**

**Time: 3 Hours** 

#### Marks: 50

#### Note: The question paper covering the entire course shall be divided into three sections.

**Section A**: It will have question No.1 consisting of 12 very short answer questions from the entire syllabus with answer to each question up to five lines in length. Students will attempt 10 questions. Each question will carry one mark; the total weightage being 10 marks. **Section B**: It will consist of essay type/numerical questions up to five pages in length. Four questions numbering 2, 3, 4 and 5 will be set by the examiner from Part-I of the syllabus. The candidates will be required to attempt any two questions. Each question will carry 10 marks. The total weightage of this section shall be 20 marks.

**Section C**: It will consist of essay type/numerical questions with answer to each question up to five pages in length. Four questions numbering 6, 7, 8 and 9 will be set by the examiner from part-II of the syllabus. The candidates will be required to attempt any two questions. Each question will carry 10 marks. The total weightage of the section shall be 20 marks.

#### Part A

Theoretical Foundation of International Business and globalization, drivers of globalization.

Modes of entry into International Business internationalisation process and managerial implications.

Multinational Corporations: meaning, types, contribution of MNCs' in economic growth.

International Trade Theories: Absolute Advantage Theory, Comparative Cost Theory, implications.

Balance of payments and its elements, foreign Direct Investment: meaning, types, effects on economy, currency convertibility

#### Part B

Understanding Foreign Exchange The Foreign Exchange Market, arbitrage, speculation, hedging The exchange rate mechanism; theories of foreign exchange rate determination (fixed and flexible)

Types of Foreign Exchange Markets and Transactions, Quoting Foreign Exchange Rates, Spread, Official and Free Market Rates, Cross Rates, Forward Rates, Quoting Forward Rates

#### **Suggested Readings:**

- 1. Verma, M. L., "International Trade", Vikas Publication House Pvt. Ltd., New Delhi.
- 2. Lindert, Peter H., "International Economics", All India Traveller Book Seller, Delhi
- 3. Bhalla, V. K. and Shiva, Ramu S., "*International Business Environment and Management*", Arnold Publishing Pvt. Ltd.
- 4. Fathehi, Kamal, "International Management- A Cross Cultural and Functional Perspective", Prentice Hall, New Jersey

# **Option – V: International Business**

# **BCP 552: INTERNATIONAL BUSINESS ENVIRONMENT**

### **Time: 3 Hours**

#### Marks: 50

### Note: The question paper covering the entire course shall be divided into three sections.

Section A: It will have question No.1 consisting of 12 very short answer questions from the entire syllabus with answer to each question up to five lines in length. Students will attempt 10 questions. Each question will carry one mark; the total weightage being 10 marks.

Section B: It will consist of essay type/numerical questions up to five pages in length. Four questions numbering 2, 3, 4 and 5 will be set by the examiner from Part-I of the syllabus. The candidates will be required to attempt any two questions. Each question will carry 10 marks. The total weightage of this section shall be 20 marks.

Section C: It will consist of essay type/numerical questions with answer to each question up to five pages in length. Four questions numbering 6, 7, 8 and 9 will be set by the examiner from part-II of the syllabus. The candidates will be required to attempt any two questions. Each question will carry 10 marks. The total weightage of the section shall be 20 marks.

### Part – A

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

History of the International Financial System -The rise and Fall of Bretton Woods, The European Monetary System, Globalisation and the Growth of Derivatives

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

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.

# Part – B

Corporate Exposure Management: Alternative Definitions of Foreign Exchange Risk.

Exposure Information System, Alternative Strategies for Exposure Management, Exposure Management Techniques, Organisation of the Exposure Management Function; Parameters and Constraints on Exposure Management:

Theory and practice of Forecasting Exchange Rates- Economic Fundamentals, Financial and Socio Political Factors, Technical Analysis;

India and World Trade, Import and Export Policy, Direction and Quantum of India's Exports; Institutional Infrastructure for Export Promotion; Export Promotion Councils

#### **Suggested Readings:**

- 1. Daniel, John D., Radebangh, Lee H. and Sulivan Daniel P., "International Business Environment and Operations", 10<sup>th</sup> Edition, Prentice Hall PTR, New Delhi.
- 2. Czinkota Michael R., Ronbiben Iikka A. Ronkainen A. and Moffet Micheal H., "International Business", 6<sup>th</sup> Edition (2005), Thomson, South Western, Bangalore.
- 3. C. Paul, Hallwood and Ronald, Macdonald, "*International Money and Finance*", Blackwell, Oxford U.K.
- 4. Sharan, Vyuptakesh, "International Business Concept, Environment and Strategy", 2<sup>nd</sup> Edition (2006), Pearson Education, Delhi.
- 5. Hill, Charles W.L. and Jain, Arun Kumar, "*International Business Competing in the Global Market Place*", 5<sup>th</sup> Edition (2006), The McGraw Hill Publishing Co. Ltd., New Delhi.

# **BCP 601: ENTREPRENEURSHIP AND PROJECT MANAGEMENT**

#### Time: 3 Hours

### Marks: 50

### Note: The question paper covering the entire course shall be divided into three sections.

**Section A**: It will have question No.1 consisting of 12 very short answer questions from the entire syllabus with answer to each question up to five lines in length. Students will attempt 10 questions. Each question will carry one mark; the total weightage being 10 marks.

**Section B**: It will consist of essay type/numerical questions up to five pages in length. Four questions numbering 2, 3, 4 and 5 will be set by the examiner from Part-I of the syllabus. The candidates will be required to attempt any two questions. Each question will carry 10 marks. The total weightage of this section shall be 20 marks.

**Section C**: It will consist of essay type/numerical questions with answer to each question up to five pages in length. Four questions numbering 6, 7, 8 and 9 will be set by the examiner from part-II of the syllabus. The candidates will be required to attempt any two questions. Each question will carry 10 marks. The total weightage of the section shall be 20 marks.

# Part – A

Entrepreneurship and its role in economic development.

Entrepreneur: Traits, functions, social responsibility, Entrepreneurial Decision Process.

Concept and need of intrapreneurship.

Problems of industrialization in underdeveloped countries with special reference to India. Industrial policy, Regulation and control of Industries in India;

Mechanics of setting of new enterprises -size and location, optimum units -its meaning and determinants; size of industrial units in India. Theory of industrial location factors determining the industrial location.

# Part – B

Concept of project and project management; characteristics of a project, types of projects. Project life cycle, Identification of project.

Technical Appraisal: Factors for considerations of technical appraisal.

Market Appraisal: Market survey, sources of data, methods of data collection, forecasting future demand and sales.

Financial Appraisal: Estimation of financial requirements. (Project Report Making), Project Financing, Sources of finance.

### **Suggested Readings**

- 1. Hisrich, Robert D and Peters, Michael P, "*Entrepreneurship*", 2012, Tata McGraw Hill, Delhi.
- 2. Chandra, Prasana, "Projects: Preparation, Appraisal, Budgeting and Implementation", New Delhi, Tata McGraw Hill.
- 3. Gray, C. F.; Larson, Erik W. and Desai, Gautam V., "Project Management", 4<sup>th</sup> edition (2010), McGraw Hill, New Delhi.
- 4. Vasant Desai, "Dynamics of Entrepreneurial Development and Management", Himalaya Publishing House, Mumbai.
- 5. Parsad L.M., "Principles and Practice of Management", Sultan Chanda & Sons, New Delhi.
- 6. M Charatimath, Poornima, "Entrepreneurship Development & Small Business Enterprises", Pearson Education, Delhi

# **BCP 602: ORGANIZATIONAL BEHAVIOR**

### **Time: 3 Hours**

### Marks: 50

# Note: The question paper covering the entire course shall be divided into three sections.

**Section A**: It will have question No.1 consisting of 12 very short answer questions from the entire syllabus with answer to each question up to five lines in length. Students will attempt 10 questions. Each question will carry one mark; the total weightage being 10 marks.

**Section B**: It will consist of essay type/numerical questions up to five pages in length. Four questions numbering 2, 3, 4 and 5 will be set by the examiner from Part-I of the syllabus. The candidates will be required to attempt any two questions. Each question will carry 10 marks. The total weightage of this section shall be 20 marks.

**Section C**: It will consist of essay type/numerical questions with answer to each question up to five pages in length. Four questions numbering 6, 7, 8 and 9 will be set by the examiner from part-II of the syllabus. The candidates will be required to attempt any two questions. Each question will carry 10 marks. The total weightage of the section shall be 20 marks.

# Part A

**Organisational Behaviour(OB):** Conceptual foundations, Significance, Challenges and Opportunities for OB.

**Personality**: Concept and determinants, The Myers-Briggs Type Indicator, The Big Five Model, Key Personality attributes influencing OB: Locus of Control, Machiavellianism, Positive and Negative Affectivity, Self-Efficacy, Self-Monitoring, Type A and Type B personality. Values: Significance, Sources of value system, Classification of values.

**Attitudes**: Sources and Types; Theories of Attitude; Cognitive dissonance theory, Overview of Major Job Attitudes: Job Satisfaction, Organizational Commitment and Prejudice.

**Emotions and Moods**: Nature and Types, Sources of Emotions and Moods, Managing Emotions at work, Emotional Intelligence: Concept and Dimensions.

**Perception**: Nature and significance of perception, Factors influencing perception, perceptual process, Perceptual Distortions and Improving Perception.

### Part – B

**Group and Team Dynamics**: Defining and Classifying groups, Stages of group development, Group dynamics, Group decision making, Types of Teams, Contemporary issues in managing teams.

**Interpersonal Behaviour**: Dynamics of Interpersonal Relationship; Psychological Contract: Concept and Types; Trust: Concept, Types and Building Trust among employees;

**Organizational Citizenship Behaviour**: Concept, Forms and suggestions for promoting Organizational Citizenship Behaviour; Whistle-Blowing; Cooperation: Concept and Determinants; Conflict: Concept, Consequences, Sources, Approaches of Conflict management;

**Transactional Analysis;** Deviant Organizational Behaviour: Concept, Dimensions and Categories of Deviant Organizational Behaviour.

**Organizational Culture**: Nature and Characteristics, Functions and Deciphering Organizational Culture, Creating sand Sustaining Culture.

Stress Management: Concept, Causes, Consequences and Coping with stress.

# Suggested Readings:

- 1. Robbins, Stephen P.; Judge, Timothy A.; and Sanghi, Seema, "Organisational Behaviour", 12<sup>th</sup> Edition (2007), Pearson Education, New Delhi.
- McShane, Steven L.; Glinow, Mary Ann Von; Sharma, Radha R, "Organisational Behaviour", 2007, Tata McGraw Hill, New Delhi.
- 3. Aswathappa, K., "Organisational Behaviour, Text, Cases and Games", 2007, Himalaya Publishing, Delhi.
- 4. Pareek, Udai, "Understanding Organizational Behaviour", 2007, Oxford University Press, New Delhi.
- 5. Greenberg, Jerald and Baron, Robert A., "Behaviour in Organizations", New Delhi, Pearson Education.
- 6. Sekaran, Uma, "Organizational Behaviour: Text and Cases", 2007, New Delhi, Tata McGraw Hill.
- 7. Saiyadain, Mirza S, "Organizational Behaviour", New Delhi, Tata McGraw-Hill.

# **BCP 603: FUNDAMENTALS OF INVESTMENT MANAGEMENT**

#### Time: 3 Hours

#### Marks: 50

### Note: The question paper covering the entire course shall be divided into three sections.

**Section A**: It will have question No.1 consisting of 12 very short answer questions from the entire syllabus with answer to each question up to five lines in length. Students will attempt 10 questions. Each question will carry one mark; the total weightage being 10 marks.

**Section B**: It will consist of essay type/numerical questions up to five pages in length. Four questions numbering 2, 3, 4 and 5 will be set by the examiner from Part-I of the syllabus. The candidates will be required to attempt any two questions. Each question will carry 10 marks. The total weightage of this section shall be 20 marks.

**Section C**: It will consist of essay type/numerical questions with answer to each question up to five pages in length. Four questions numbering 6, 7, 8 and 9 will be set by the examiner from part-II of the syllabus. The candidates will be required to attempt any two questions. Each question will carry 10 marks. The total weightage of the section shall be 20 marks.

#### Part A

Investment Analysis – Need for savings and investment – Role of savings practices –financial intermediaries – linkage between financial and real savings – Importance of household savings – Shifts in Savings and investment.

Security Market Analysis – Need for study and research of market data – Factors influencing behaviour of market – Valuation of Shares and Bonds – Methods of valuation.

Security Pricing – Influencing factors – Valuation – Constant Growth Model – Book value – Liquidity Value – Intrinsic Value – Market

Price – Bond Valuation – Single Period valuation Model – Multi Period Valuation Model – Dividend capitalization – Valuation of Security in India.

#### Part B

Investment Avenues – Objectives of investors – Characteristics of investments – Risk Return relationship – Classes of instruments – Investment portfolio for average household.

Approaches to Equity Analysis: Introduction to Fundamental Analysis, Technical Analysis,

#### **Suggested Readings:**

- 1. Jones, C.P., "Investments Analysis and Management", Wiley, 8th ed.
- 2. Bhalla, V.K., "Investment Management", S. Chand & Co.
- 3. Singh, Preeti., "Investment Management", Himalaya Publications.
- 4. Prasanna, Chandra., "Investment Analysis and Portfolio Management", Tata McGraw Hill.
- 5. Vohra, N.D., and B.R. Bagri, "*Futures and Options*", 2nd ed. (2003), Tata McGraw Hill Publishing Company Ltd.
- 6. Prasanna, Chandra., "How to Win Investment Game", Tata McGraw Hill.

# **BCP 604: OPERATIONS MANAGEMENT**

### Time: 3 Hours

### Marks: 50

### Note: The question paper covering the entire course shall be divided into three sections.

**Section A**: It will have question No.1 consisting of 12 very short answer questions from the entire syllabus with answer to each question up to five lines in length. Students will attempt 10 questions. Each question will carry one mark; the total weightage being 10 marks.

**Section B**: It will consist of essay type/numerical questions up to five pages in length. Four questions numbering 2, 3, 4 and 5 will be set by the examiner from Part-I of the syllabus. The candidates will be required to attempt any two questions. Each question will carry 10 marks. The total weightage of this section shall be 20 marks.

**Section C**: It will consist of essay type/numerical questions with answer to each question up to five pages in length. Four questions numbering 6, 7, 8 and 9 will be set by the examiner from part-II of the syllabus. The candidates will be required to attempt any two questions. Each question will carry 10 marks. The total weightage of the section shall be 20 marks.

### PART – A

Operations Management: Concepts; Functions

Product Design and Development: Product Design and its Characteristics; Product Development Process; Product Development Techniques.

Process Selection: Project, Job, Batch, Mass and Process types of Production Systems; Product-Process

Capacity Planning: Concepts; Factors Affective Capacity; Planning; Capacity Planning Decisions.

Production Planning & Control (PPC): Concepts; Objectives; Functions

# PART – B

Inventory Management: Concepts; Classification; Objectives; Factors Affecting

Inventory Control Policy; Inventory Costs; Basic EOQ Model; Re-order Level; ABC Analysis.

Network analysis: PERT/CPM

Stores Management: Definition, Functions of Stores, organization for stores,- Receiving section, Inspection, Quality Control.

# **Suggested Readings:**

- 1. Mahadevan, B., "Operations Management Theory & Practice", Pearson Education.
- 2. Krajewski, L.J. and Ritzman, L.P., "*Operations Management Processes & Value Chains*", Pearson Education.
- 3. Goel., B.S., "Production Operation Management", Pragati Prakashan
- 4. Nair, "Production and Operation Management", Tata McGraw Hill
- 5. Adam and Ebert, "Production & Operation Management", Prentice Hall India
- 6. Krajewski and Ritzman, "Operations Management", Pearson Education Asia
- 7. Buffa and Sarin, "Modern Production/Operations Management", John Wiley
- 8. SN Chary, "Production & Operations Management", Tata McGraw Hill

Note: Latest edition of suggested books may be considered.

**BCP-605** 

**VIVA-VOCE** 

Marks: 50

# **Option – I: Accounting and Taxation BCP 611: PUBLIC FINANCE AND TAXATION**

# Time: 3 Hours

### Marks: 50

# Note: The question paper covering the entire course shall be divided into three sections.

**Section A**: It will have question No.1 consisting of 12 very short answer questions from the entire syllabus with answer to each question up to five lines in length. Students will attempt 10 questions. Each question will carry one mark; the total weightage being 10 marks.

**Section B**: It will consist of essay type/numerical questions up to five pages in length. Four questions numbering 2, 3, 4 and 5 will be set by the examiner from Part-I of the syllabus. The candidates will be required to attempt any two questions. Each question will carry 10 marks. The total weightage of this section shall be 20 marks.

**Section C**: It will consist of essay type/numerical questions with answer to each question up to five pages in length. Four questions numbering 6, 7, 8 and 9 will be set by the examiner from part-II of the syllabus. The candidates will be required to attempt any two questions. Each question will carry 10 marks. The total weightage of the section shall be 20 marks.

# PART – A

**Origin and Development of Public Finance** - Meaning, public finance and federal finance, public finance and private finance, principle of maximum social advantage

**Principles of Taxation and Government Expenditure** - Benefit approach, allocation of public goods, ability to pay approach, excess burden of taxes

**Raising of Public Funds -** Sources and classification of public revenues, incidences and shifting of taxes

# PART – B

**Distribution of Public Funds** - Effect on production, employment, distribution and stability, public debt and fiscal deficit

Public Debt Management and Taxation - Changing scenario of Indian tax Structure, new economic policy since 1991

**Indian Fiscal Policy and Deficit Financing** 

#### **Suggested Readings:**

- 1. Mursgrave, R., "The Theory of Public Finance", McGraw Hill
- 2. Mursgrave, R. and Mursgrave, P.B., "Public Finance in Theory and Practice", McGraw Hill.
- 3. Buchanan, J. M. and Musgrave, R.A., "Public Finance and Public Choices", MIT Press
- 4. Ganguli, S., "Public Finance", World Press
- 5. Bhargava R. and Bhargava P.H., "*Public Financial Management*", 2011, Jnanada Prakashan.
- 6. Bhargava, B. M., "The Theory and Working of Union Public of India"
- 7. Vaish and Agarwal, "Public Finance", Wiley Eastern

# Option – I: Accounting and Taxation BCP 612: INTERNAL AUDIT AND CONTROL

# Time: 3 Hours

### Marks: 50

# Note: The question paper covering the entire course shall be divided into three sections.

**Section A**: It will have question No.1 consisting of 12 very short answer questions from the entire syllabus with answer to each question up to five lines in length. Students will attempt 10 questions. Each question will carry one mark; the total weightage being 10 marks.

**Section B**: It will consist of essay type/numerical questions up to five pages in length. Four questions numbering 2, 3, 4 and 5 will be set by the examiner from Part-I of the syllabus. The candidates will be required to attempt any two questions. Each question will carry 10 marks. The total weightage of this section shall be 20 marks.

**Section C**: It will consist of essay type/numerical questions with answer to each question up to five pages in length. Four questions numbering 6, 7, 8 and 9 will be set by the examiner from part-II of the syllabus. The candidates will be required to attempt any two questions. Each question will carry 10 marks. The total weightage of the section shall be 20 marks.

# PART A

Internal Audit and Control, need and significance of Internal Audit, Evaluation of internal control procedures and establishing coordination between internal audit and external audit.

Vouching: Meaning, substantial procedures and vouching of cash transactions and trading transactions. Audit of Financial statement: Audit of income statement and position statement in respect of the depreciation, valuation of inventory, share capital, reserve and surplus, current assets and liabilities, investment, fixed assets.

# PART B

Audit function as performance measurement tool: Principles and objectives,

Project Audit: process and evaluation

HR audit: basic concepts, need, methodologies, HRD score card.

Social Audit

Basic considerations of audit in EDP Environment. Auditing in computerized environment, improving audit effectiveness

# **Suggested Readings:**

- 1. Gupta, Kamal, "Contemporary Auditing", Tata McGraw Hills. New Delhi.
- 2. Pagare Dinkar, "Basics of Auditing", Sultan Chand & Sons, New Delhi
- 3. Bigg W. Walte, "Practical auditing", Allied Publishers.
- 4. Rao, T.V., "Evaluating the human resource functions for business improvement", Response Books
- 5. Dessler, Gary, "Human Resource Management", Pearson Publications

# Option – I: Accounting and Taxation BCP 613: E-ACCOUNTING

# Time: 3 Hours

### Marks: 50

# Note: The question paper covering the entire course shall be divided into three sections.

**Section A**: It will have question No.1 consisting of 12 very short answer questions from the entire syllabus with answer to each question up to five lines in length. Students will attempt 10 questions. Each question will carry one mark; the total weightage being 10 marks.

**Section B**: It will consist of essay type/numerical questions up to five pages in length. Four questions numbering 2, 3, 4 and 5 will be set by the examiner from Part-I of the syllabus. The candidates will be required to attempt any two questions. Each question will carry 10 marks. The total weightage of this section shall be 20 marks.

**Section C**: It will consist of essay type/numerical questions with answer to each question up to five pages in length. Four questions numbering 6, 7, 8 and 9 will be set by the examiner from part-II of the syllabus. The candidates will be required to attempt any two questions. Each question will carry 10 marks. The total weightage of the section shall be 20 marks.

# PART – A

Meaning, Basics of Computerized accounting, Concepts of Accounting groups, Hierarchy of accounts, Codification in accounting.

Accounting package - Setting up an accounting entity, Creation of groups and accounts

Designing and creating vouchers; Data Entry operations using the vouchers

Processing for reports to prepare ledger accounts, trial balance and balance sheet.

# Database design for accounting

Identifying and appreciating the data content in accounting transactions; overview of database concepts, ER model; creating and implementing RDM for Financial Accounting; SQL to retrieve data and generate accounting information.

Documenting transactions using vouchers; System of vouchers and database design for accounting; Storing and maintain transaction data.

# PART – B

# Accounting information and SQL

Decomposing Accounting reports to appreciate information content; Identifying accounting information and appropriate queries; Forming and executing the SQL; Generating Accounting information for a report

# **DBMS and E-Accounting**

Creating data table defining relationships and constraints; Designing Accounting Vouchers; Designing Accounting Reports;

- Cash Book
- Journal Book
- Ledger
- Trial Balance
- Profit & Loss Account
- Balance Sheet

# **Suggested Readings:**

- 1. Rajaraman, V., "Introduction to Information Technology", PHI.
- 2. Bharihoka, Deepak, "Fundamentals of Information Technology", Excel Book.
- 3. Madan, Sushila, "Computer Applications", Mayur Paperbacks, New Delhi.
- 4. J.L. Boockholdt, "Accounting Information System": Transaction Processing and Control, Irwin Mcraw-Hill.
- 5. Hall, J.A., "Accounting Information System", South-Western College Publishing.
- 6. Gelinas, Ulric J., and Steve G. Sutton, "Accounting Information System", South Western Thomson Learning.

# **Option – II: Marketing**

# **BCP 621: CONTEMPORARY ISSUES IN MARKETING**

# Time: 3 Hours

### Marks: 50

# Note: The question paper covering the entire course shall be divided into three sections.

**Section A**: It will have question No.1 consisting of 12 very short answer questions from the entire syllabus with answer to each question up to five lines in length. Students will attempt 10 questions. Each question will carry one mark; the total weightage being 10 marks.

**Section B**: It will consist of essay type/numerical questions up to five pages in length. Four questions numbering 2, 3, 4 and 5 will be set by the examiner from Part-I of the syllabus. The candidates will be required to attempt any two questions. Each question will carry 10 marks. The total weightage of this section shall be 20 marks.

**Section C**: It will consist of essay type/numerical questions with answer to each question up to five pages in length. Four questions numbering 6, 7, 8 and 9 will be set by the examiner from part-II of the syllabus. The candidates will be required to attempt any two questions. Each question will carry 10 marks. The total weightage of the section shall be 20 marks.

# PART – A

**Introduction**: Marketing Concepts, Marketing in the Present millennium – challenges and issues; importance of marketing in the global economy. Profile of an Indian consumer in modern era, consumerism in India.

Economic Development and Marketing Management, the Marketing Environment.

**Rural Marketing**: Importance Of Rural Markets, Strategies For Rural Marketing, Challenges/Problems Of Rural Marketing.

**New Waves In Marketing-** Social Concept, Meta Marketing Concept, Demarketing Concept, Macro Marketing Concept, Remarketing, Over Marketing, Synchro Marketing, Counter Marketing, Mega Marketing, Green Marketing, Event Marketing, Speed Marketing, Word Of Mouth Marketing.

**Strategic Planning And The Marketing Process**: Steps In Marketing Planning Process, Tools And Techniques For Successful Strategies, Elements Of A Marketing Strategy, Methods For Marketing Planning.

# PART – B

**Service Marketing** – Evolution, Emergence of service economy globally, relative role of service sector in Indian economy, growth and importance of services marketing in India.

**Design Management and Marketing**-Product as a symbol, Cognitive and emotional responses to product design, brand equity methods, choosing brand elements

Integrated Marketing Communications

Marketing of Industrial and Agricultural Goods

Control of marketing operations.

Challenges before Modern Marketing Managers in India

Marketing and the Society: Social Responsibility and Marketing Ethics.

# **Suggested Readings:**

- 1. Kotler, Philip; Keller, Kevin L.; Koshi, Abraham and Jha, Mithileshwar, "*Marketing Management: A South Asian Perspective*", 13<sup>th</sup> Edition, Pearson Education.
- 2. Kurtz, David L. and Boone, Louis E.,"Principles of Marketing", 12th Edition, Cengage.
- 3. Saxena, Rajan, "Marketing Management", 3rd Edition, Tata McGraw Hill.
- 4. Ramaswamy, V.S. and Namakumari, S., "*Marketing Management: Global Perspective Indian Context*", 4<sup>th</sup> Edition, Macmillan.
- 5. Hoffman, K. Douglas and Bateson, John E.G., "Services Marketing", 3<sup>rd</sup> Edition, Cengage.

# **Option – II: Marketing**

# **BCP 622: Retail Management**

# Time: 3 Hours

Marks: 50

### Note: The question paper covering the entire course shall be divided into three sections.

**Section A**: It will have question No.1 consisting of 12 very short answer questions from the entire syllabus with answer to each question up to five lines in length. Students will attempt 10 questions. Each question will carry one mark; the total weightage being 10 marks. **Section B**: It will consist of essay type/numerical questions up to five pages in length.

Four questions numbering 2, 3, 4 and 5 will be set by the examiner from Part-I of the syllabus. The candidates will be required to attempt any two questions. Each question will carry 10 marks. The total weightage of this section shall be 20 marks.

**Section C**: It will consist of essay type/numerical questions with answer to each question up to five pages in length. Four questions numbering 6, 7, 8 and 9 will be set by the examiner from part-II of the syllabus. The candidates will be required to attempt any two questions. Each question will carry 10 marks. The total weightage of the section shall be 20 marks.

# PART – A

### **Retail Management**

Introduction to Retailing: concept, functions performed by Retailers; Types of Retailers, Non store Retail Formats; Retail Franchising: Concept, Types, Advantages and Disadvantages. Retailing in India.

Retail Locations: Types of Retail Locations; Steps involved in choosing a Retail Location; Methods of Evaluating a Trading Area.

Retail Merchandising: Concept of Merchandising; Planning Merchandising assortments.

Servicing the Retail Customer: Concept of Customer Service; Importance of Service in Retail; Customer Service as a part of Retail Strategy; Measuring the Gaps in Service.

# PART - B

Brands and Brand Management: Importance of branding; Strategic Brand Management Process.

Customer Based Brand Equity: Defining Customer based Brand Equity; Brand Knowledge; Sources of Brand Equity – Brand Awareness, Brand Image;

Brand Names, Symbols and Slogans,

Brand Loyalty: Meaning and Measuring Brand Loyalty;

Building a Strong Brand – Brand Building Blocks, Brand Salience, Brand Performance, Brand Imagery, Brand Judgements, Brand Feelings, Brand Resonance.

Brand Positioning: Identifying and Establishing Brand Positioning; Enhancing brand image through sponsorship and event management; Building brands through Internet.

### **Suggested Readings:**

- 1. Keller, Kevin Lane, "Strategic Brand Management: Building, Measuring and Managing Brand Equity", 2008, Prentice Hall of India.
- 2. Kumar, S Ramesh, "Managing Indian Brands", 2nd Edition, 2002, Vikas Publishing House
- 3. Sengupta, Subroto, "Brand Positioning", , 2nd Edition, 2005, Tata McGraw-Hill Publishing
- 4. Levy, Michael and Barton A. Weitz, *Retail Management*, 5<sup>th</sup> Edition, 2003, Tata McGraw Hill,
- 5. Sinha, P. K. and Uniyal, D. P., "Managing Retailing", 2007, Oxford.
- 6. Newman, Andrew J. and Peter Cullen, "*Retailing: Environment and Operations*", 2007, Thomson,
- 7. Pradhan, Swapna, "Retail Management Text and Cases", 2007, Tata McGraw Hill,
- 8. Cox, Roger and Paul Brittain, "*Retailing An Introduction*", 5<sup>th</sup> Edition, Pearson Education,
- 9. Gilbert, David, "Retail Marketing Management", 1st edition, Prentice Hall
- 10. Dunne, Patrick M; Robert F. Lusch and David Griffith, "*Retailing*", 4<sup>th</sup> Edition, Thomson (South- Western)
- 11. Nair, Suja, "Retail Management", 2006, Himalaya Publishing House
- 12. Berman, Barry and Joel R. Evans, "*Retail Management A Strategic Approach*", Pearson Education,

# **Option – II: Marketing**

# BCP 623: E-marketing

# Time: 3 Hours

Marks: 50

# Note: The question paper covering the entire course shall be divided into three sections.

**Section A**: It will have question No.1 consisting of 12 very short answer questions from the entire syllabus with answer to each question up to five lines in length. Students will attempt 10 questions. Each question will carry one mark; the total weightage being 10 marks.

**Section B**: It will consist of essay type/numerical questions up to five pages in length. Four questions numbering 2, 3, 4 and 5 will be set by the examiner from Part-I of the syllabus. The candidates will be required to attempt any two questions. Each question will carry 10 marks. The total weightage of this section shall be 20 marks.

**Section C**: It will consist of essay type/numerical questions with answer to each question up to five pages in length. Four questions numbering 6, 7, 8 and 9 will be set by the examiner from part-II of the syllabus. The candidates will be required to attempt any two questions. Each question will carry 10 marks. The total weightage of the section shall be 20 marks.

# Part – A

Introduction: Concept, nature and importance of e-marketing; E-marketing versus traditional marketing; Issues, challenges and opportunities for e-marketing; Reasons for growth of e-marketing; Tools and techniques of e-marketing–advantages and disadvantages;

E-Marketing Management: Segmentation, targeting and positioning; E-marketing mix; E-marketing and customer relationship management – concept and scope; E-customers and their buying process; E-marketing and customer loyalty and satisfaction; Communities and social networks.

# Part – B

Internet Marketing: Concept and role of internet marketing; Search engine optimization –functions, type of traffic, keywords and steps in search engine optimization; Internet advertising – types and tracking ROI; Online PR, News and Reputation Management; Direct marketing –scope and growth; E-mail marketing; Social Media Marketing: Concept and tools; Blogging – benefits, types; Video-marketing for business purpose – tools and techniques; Pay per click marketing; Issues and challenges.

E-payment systems: Payment gateways; use of Debit and credit cards; Mobile Marketing Trends and terminologies; Benefits and applications of mobile and smartphone applications; M-commerce.

#### **Suggested Readings:**

- 1. Strauss, Judy, and Raymond Frost, "E-Marketing", Prentice Hall.
- 2. Hanson, Ward A., *Principles of Internet Marketing*, South Western College Pub., Division of Thomson Learning.
- 3. Hanson, W.A. and K. Kalyanam, "Internet marketing & e-commerce", South-Western College Pub.
- 4. Chaffey, D. F., Chadwick, Ellis, Mayer, R. and K. Johnston, "Internet marketing: Strategy, Implementation and Practice", Prentice Hall.
- 5. Fill, Chris, "*Marketing Communication: Interactivity, Communities and Content*", Financial Times Prentice Hall.
- 6. Scott, David Meerman, "New Rules of Marketing and PR", John Wiley & Sons.
- 7. Ryan, Damian, and Calvin Jones, "Understanding Digital Marketing: Marketing Strategies for Engaging the Digital Generation", Koganpage Publishers.

# **Option – III: Financial Markets BCP 631: MANAGEMENT OF FINANCIAL INSTITUTIONS**

#### Time: 3 Hours

### Marks: 50

# Note: The question paper covering the entire course shall be divided into three sections.

**Section A**: It will have question No.1 consisting of 12 very short answer questions from the entire syllabus with answer to each question up to five lines in length. Students will attempt 10 questions. Each question will carry one mark; the total weightage being 10 marks.

**Section B**: It will consist of essay type/numerical questions up to five pages in length. Four questions numbering 2, 3, 4 and 5 will be set by the examiner from Part-I of the syllabus. The candidates will be required to attempt any two questions. Each question will carry 10 marks. The total weightage of this section shall be 20 marks.

**Section C**: It will consist of essay type/numerical questions with answer to each question up to five pages in length. Four questions numbering 6, 7, 8 and 9 will be set by the examiner from part-II of the syllabus. The candidates will be required to attempt any two questions. Each question will carry 10 marks. The total weightage of the section shall be 20 marks.

# PART – A

**Financial Institutions** - Meaning - Characteristics - Broad Categories, Role Of Financial Institutions in a Financial System, Competition among Financial Institutions, Ethics and Social Responsibility of Financial Institutions

**Regulatory and Promotional Institutions**: RBI - Central Banking Functions, Roles Of RBI, Money Creation: Process and Control, Monetary Policy, Techniques Of Monetary Control, Liquidity Adjustment Facility.

**Banking Institutions:** Commercial Banking: Basis Of Banking Operations – Balancing Profitability with Liquidity Management, Role of Banks. Profitability, NPA and Other Performance Indicators.

**Non Banking Finance Companies**: Nature, importance, The Evolution of Finance Companies, The present status and regulation of NBFCs, Public deposits with Non-Banking companies- structure, growth.

#### Part – B

Insurance Companies: Economics of Insurance, the Insurance Industry and its Regulation.

**Development Banks/Financial Institutions**: Concept, Role of DFIs, Sources of Funds, DFI in India, Recent Trends.

**Small Saving, Provident Funds and Pension Funds**: Growth in India, Types and Nature of Small Saving Instruments. Rate of Return on PFs, Rules Regarding Investment of PFs. Pension Plans, Reforming the Pension System.

**Unit Trust of India and Mutual Funds**: Types of Schemes, Valuation of Units, Investment Pattern.

**Discount and Finance House of India Limited (DFHIL)** - Financial Resources -Objectives - Operations - Challenges Ahead

# **Suggested Readings:**

- 1. Kohn, Meir, "Financial Institutions and Markets", Tata McGraw Hill.
- 2. Bhole, L M, "Financial Institutions and Markets", Tata McGraw Hill.
- 3. Srivastava, R M, "Management of Indian Financial Institutions", Himalaya Publishing.
- 4. Gursamy, S., "Financial Markets and Institutions", Thomson.
- 5. Machiraju, H.R., "*Indian Financial System*", Vikash Publishing House Pvt. Ltd., New Delhi.
- 6. Khan, M.Y., "Indian Financial System", Tata McGraw Hill, New Delhi.
- 7. Desai, Vasant, "The Indian Financial System", Himalaya Publication, Mumbai.

# **Option – III: Financial Markets BCP 632: FINANCIAL SERVICES IN INDIA**

# Time: 3 Hours

#### Marks: 50

#### Note: The question paper covering the entire course shall be divided into three sections.

**Section A**: It will have question No.1 consisting of 12 very short answer questions from the entire syllabus with answer to each question up to five lines in length. Students will attempt 10 questions. Each question will carry one mark; the total weightage being 10 marks.

**Section B**: It will consist of essay type/numerical questions up to five pages in length. Four questions numbering 2, 3, 4 and 5 will be set by the examiner from Part-I of the syllabus. The candidates will be required to attempt any two questions. Each question will carry 10 marks. The total weightage of this section shall be 20 marks.

**Section C**: It will consist of essay type/numerical questions with answer to each question up to five pages in length. Four questions numbering 6, 7, 8 and 9 will be set by the examiner from part-II of the syllabus. The candidates will be required to attempt any two questions. Each question will carry 10 marks. The total weightage of the section shall be 20 marks.

### Part A

### Role of Financial Services in Indian Financial System.

**Merchant Banking**: Nature and Scope of Merchant Banking - Regulation of Merchant Banking Activity - Overview of Current Indian Merchant Banking Scene - Structure Of Merchant Banking Industry

**Credit Rating**: Concept of Credit Rating. Types of Credit Rating - Advantages AndDisadvantages of Credit Rating - Credit Rating Agencies & Their Methodology

Introduction to Equipment Leasing: Types of Leases, Evolution of Indian Leasing Industry.

**Lease Evaluation**: Steady Principal Reduction Method, Steady Payment Method and Balloon Payment Method

# Part B

**Hire purchase**: concept and Characteristics of Hire Purchase - 'Mathematics of Hire Purchase: Calculation of Effective Interest Rate - Legal Aspects of Hire Purchase - Tax Implications of Hire Purchase.

**Consumer Finance**: Role of Consumer credit in the Financial system - Features of Consumer Credit Transactions.

Factoring: Concept of Factoring - Forms of Factoring

Housing Finance: Housing Finance Companies, Refinance Schemes for HFCs.

**Credit Cards**: Concept - Billing and Payment. Settlement Procedure - Sharing of Commission. Defaults-Handling and Implications - Add-on Facility - Corporate Credit Cards - Business Cards - Debit Card - Uses of Credit Cards.

### **Suggested Readings :**

- 1. Khan, M.Y., "Financial Services", Tata McGraw Hill, New Delhi.
- 2. Gurusamy, S., "Financial Services and System", 2004, Vijay Nicole Imprints Pvt. Ltd., Chennai.
- 3. Bhalla, V.K. "Management of Financial Services", Anmol Publications Pvt. Ltd., New Delhi.
- 4. Pathak, Bharati, "Indian Financial System", Pearson Education, New Delhi.
- 5. Avadhani, V.A., "Capital Market Management", Himalaya Publishing House
- 6. Bhole, L.M., "Financial Institutions and Market", Tata McGraw Hill
- 7. Kirsch, C.E., "The Financial Services Revolution", McGraw Hill
- 8. Verma, J.C., "Credit Rating", Bharat Law.

# **Option – III: Financial Markets BCP 633: PORTFOLIO MANAGEMENT**

# Time: 3 Hours

Marks: 50

# Note: The question paper covering the entire course shall be divided into three sections.

**Section A**: It will have question No.1 consisting of 12 very short answer questions from the entire syllabus with answer to each question up to five lines in length. Students will attempt 10 questions. Each question will carry one mark; the total weightage being 10 marks.

**Section B**: It will consist of essay type/numerical questions up to five pages in length. Four questions numbering 2, 3, 4 and 5 will be set by the examiner from Part-I of the syllabus. The candidates will be required to attempt any two questions. Each question will carry 10 marks. The total weightage of this section shall be 20 marks.

**Section C**: It will consist of essay type/numerical questions with answer to each question up to five pages in length. Four questions numbering 6, 7, 8 and 9 will be set by the examiner from Part-II of the syllabus. The candidates will be required to attempt any two questions. Each question will carry 10 marks. The total weightage of the section shall be 20 marks.

# Part – A

**Introduction to Portfolio Management**: The Investment Process - Definition of Investments - Investment Categories.

**Capital Market Theory**: The capital Asset Pricing Model - Security Market Line - Applications of the Security Market Line, Pricing Model - Arbitrage Pricing Theory.

**Portfolio Analysis**: Diversification, Portfolio, Risk and Return - Markowitz Risk-return Optimization - Portfolio Beta - Generating the Efficient Frontier.

# Part – B

**Portfolio Selection**: Defining Investment Objectives - Risk and Investor Preferences - Investment Constraints.

**Equity portfolio Management Strategies**: Efficient Market Hypothesis - Passive vs Active Management Strategies - Types of Passive Portfolios: Index Funds.

**Bond Portfolio Management Strategies**: Passive Strategy - Duration Shift and Immunization - Semi-Active Strategy - Active Strategies.

**Managed Portfolios and Performance Measurement**: Classification of Managed Portfolios, Market Timing Issues in Risk Adjusted performance Measures – Sharpe's – Treynor's – Jensen's Performance Measure for Portfolios.

### **Suggested Readings:**

- 1. Fischer, D.E. and Jordon, R. J., "Security Analysis and Portfolio Management", 6<sup>th</sup> Edition, Prentice-Hall, India.
- 2. Sharpe, A., "Investment Analysis and Management", 5th Edition, Bailey Prentice Hall India.
- 3. Hirt, G.A., "Fundamentals of Investment", Irwin/McGraw-Hill.
- 4. Yasaswy, N.J., "Stock Market Analysis for Intelligent Investors", Vision Books.
- 5. Raghunathan, "Stock Exchange and Investments", Tata McGraw-Hill.
- 6. Zvi Bodie, Alex Kane & Alan J Marcus, "Essentials of Investments", 3<sup>rd</sup> Edition, Irwin/McGraw-Hill.
- 7. Brown, "Investment Analysis & Portfolio Management", 8th Edition, Thomson

# **Option – IV: Banking and Insurance**

# **BCP 641: INSURANCE CLAIM MANAGEMENT**

# Time: 3 Hours

### Marks: 50

### Note: The question paper covering the entire course shall be divided into three sections.

**Section A**: It will have question No.1 consisting of 12 very short answer questions from the entire syllabus with answer to each question up to five lines in length. Students will attempt 10 questions. Each question will carry one mark; the total weightage being 10 marks.

**Section B**: It will consist of essay type/numerical questions up to five pages in length. Four questions numbering 2, 3, 4 and 5 will be set by the examiner from Part-I of the syllabus. The candidates will be required to attempt any two questions. Each question will carry 10 marks. The total weightage of this section shall be 20 marks.

**Section C**: It will consist of essay type/numerical questions with answer to each question up to five pages in length. Four questions numbering 6, 7, 8 and 9 will be set by the examiner from part-II of the syllabus. The candidates will be required to attempt any two questions. Each question will carry 10 marks. The total weightage of the section shall be 20 marks.

# $\mathbf{PART} - \mathbf{A}$

Concept of Claims – Claims and Loss Assessment – Damages and Losses.

Classification of Claims: Classification of Insurance Claims – Classification of Claims-based on the Interests of Parties – Classification of Claims-based on Time Span of Politics.

Policy claims: Different types of policy claims - Survival Benefits - Death Claims - Maturity Claims - Submission of Proof of title at claim processing stage - Early Claims & Nonearly claims - Documents required for processing early claims - Death due to un-natural causes or accidents - Nomination - Assignment--Waiver of evidence of title - Claims Concession Clause and Extended Claims Concession Clause - Presumption of Death - Insurance Riders - Accidental Death Benefit rider - Permanent Death Benefit Rider

Insurance Contracts and Parties – Nature of Claims Payment – Essential Elements of Claims – Claims Management and Claims Handling.

#### PART – B

Claims Procedure and Claimant: Notice of Event – Evidence of Loss – Multiple Claims and Reciprocal Claims.

Claims Procedure and Insurer: Claim Process and Insurer – Preliminary Investigation and Decision-making – Appointment of Loss Assessors and Surveyors – Role of Agent in Claims Settlements – Claims Payments – Payment of Claims in Courts – Rejection of Claims.

Claims Settlements: Claim Settlements – Delays in Claims Settlements – Claims and Underwriting of Policies – Frauds and Misrepresentations in Claims.

Claims in Life Insurance Policies: Concepts of Life Insurance and Claims – Payment of Claims – Disputes in Life Insurances Claims – Proof of Age and Death – Settlement of Claims.

IRDA and Insurance Ombudsman: Powers of IRDA in Claims Management – Role of Central Government in Claims Settlement – Appointment of Insurance Ombudsman – Ombudsman and the Insured – Ombudsman and the Insurer.

# **Suggested Readings:**

- 1. Black, Jr. Kenneth and Horold Skipper, "*Life and Health Insurance*", 13<sup>th</sup> Edition, Pearson (Indian Economy Edition).
- 2. Rejda, George, "Principles of Risk Management and Insurance", 2011, 13th Edition, Pearson.
- 3. Trieschman, Gustavson and Hoyt, "*Risk Management and Insurance*", Western College, Cincinnati, Ohio.
- 4. M.N.Srinivasan, "Principles of Insurance Law" Wadhwa & Co, Nagpur.
- 5. Insurance Law Manual by Taxmann, Delhi.
- 6. Law and Economics of Insurance (Insurance Institute of India).
- 7. Gupta, S. P., "Handbook of Insurance Claims", Consultech Services.
- 8. Claims Manuals of Insurance Companies
- 9. Insurance Institute of Indian Course wares.

Note: Latest edition of suggested books may be considered.

# **Option – IV: Banking and Insurance**

### **BCP 642: MARKETING OF FINANCIAL PRODUCTS**

#### **Time: 3 Hours**

#### Marks: 50

#### Note: The question paper covering the entire course shall be divided into three sections.

**Section A**: It will have question No.1 consisting of 12 very short answer questions from the entire syllabus with answer to each question up to five lines in length. Students will attempt 10 questions. Each question will carry one mark; the total weightage being 10 marks. **Section B**: It will consist of essay type/numerical questions up to five pages in length.

Four questions numbering 2, 3, 4 and 5 will be set by the examiner from Part-I of the syllabus. The candidates will be required to attempt any two questions. Each question will carry 10 marks. The total weightage of this section shall be 20 marks.

**Section C**: It will consist of essay type/numerical questions with answer to each question up to five pages in length. Four questions numbering 6, 7, 8 and 9 will be set by the examiner from part-II of the syllabus. The candidates will be required to attempt any two questions. Each question will carry 10 marks. The total weightage of the section shall be 20 marks.

# PART – A

The changing environment of financial services

SERVICES CHR Marketing of Services, understanding customers, Services marketing mix

Product Mix strategy (Banking and Insurance products): Product Research & Development -Test marketing of financial products- Product Life Cycle - Product Modification - Diversification - Packaging and Branding of financial products

Pricing of financial products and services (Banking and Insurance products): Objectives, Strategies and Methods – Factors Influencing the Pricing Decisions, Importance of Pricing.

# PART – B

Distribution – Factors Influencing - Direct and Indirect Channels of bank products – Physical Distribution - Channel Functions and Services, Channel Management, Marketing channels in Insurance markets: various channel members in the industry – insurance agents, distributors, etc.

Role of DSA/DMA in Bank Marketing, business correspondence model in banking

Promotion - Promotion Mix and Role of Promotion in Marketing - Marketing Information Systems.

Tele marketing/Mobile Phone banking

# **Suggested Readings:**

- 1. Avadhani, V.A, "Marketing of Financial Services", 1999, Himalaya Publication House
- 2. Suri, R.K., "Services Management", 2005, Himalaya Publication.
- 3. Jha, S.M., "Bank Marketing", 2003, Himalaya Publication.
- 4. Arora, Sangeeta, "Marketing of Financial Services", 2005, Deep and Deep Publications.
- 5. Madhukar R.K. "Dynamics of Bank Marketing", VBS publishers.
- 6. Desai, Vasant, "Principles of Bank Management", Himalaya Publication.

Note: Latest edition of suggested books may be considered.

# **Option – IV: Banking and Insurance BCP 643: BANKING LAW AND REGULATION**

# **Time: 3 Hours**

### Marks: 50

# Note: The question paper covering the entire course shall be divided into three sections.

**Section A**: It will have question No.1 consisting of 12 very short answer questions from the entire syllabus with answer to each question up to five lines in length. Students will attempt 10 questions. Each question will carry one mark; the total weightage being 10 marks.

**Section B**: It will consist of essay type/numerical questions up to five pages in length. Four questions numbering 2, 3, 4 and 5 will be set by the examiner from Part-I of the syllabus. The candidates will be required to attempt any two questions. Each question will carry 10 marks. The total weightage of this section shall be 20 marks.

**Section C**: It will consist of essay type/numerical questions with answer to each question up to five pages in length. Four questions numbering 6, 7, 8 and 9 will be set by the examiner from part-II of the syllabus. The candidates will be required to attempt any two questions. Each question will carry 10 marks. The total weightage of the section shall be 20 marks.

# PART – A

Legal Framework of Regulation of Banks, Provisions of RBI Act 1935,

Banking Regulation Act 1949,

Government and RBI's powers

- Opening of new banks and branch licensing
- Constitution of board of directors and their rights
- Banks share holders and their rights
- CRR/SLR concepts
- Cash/currency management
- Winding up amalgamation and mergers
- Powers to control advances selective credit control monetary and credit policy
- Audit and Inspection
- Supervision and control board for financial supervision its scope and role
- Disclosure of accounts and balance sheets
- Submission of returns to RBI etc.
- Corporate Governance

# PART – B

# Legal aspects of banking operations

Responsibility of paying /collecting banker,

Indemnities/guarantees - scope and application - obligations of a banker - precautions and rights

laws relating to bill finance, LC and Deferred Payments - Laws relating to securities - valuation of securities - modes of charging securities - lien, pledge, mortgage, hypothecation etc

# **Banking Related Laws**

Special features of Recovery of Debts Due to Banks and Financial Institutions Act, 1993

The Deposit Insurance and Credit Guarantee Corporation Act, 1961

BCSBI and IBA codes of bank's commitment to customers and banking practices

Anti money laundering and KYC norms. Banking Ombudsman

# Suggested Readings:

- 1. Sunderam and Varshney, "*Banking Theory Law and Practices*", 2004, Sultan Chand and Sons Publisher.
- 2. Varshney, P.N, "Banking Law and Practice", 24th Edition (2012), Sultan Chand and Sons
- 3. Gurusamy, S., "Banking Theory: Law and Practice", 2<sup>nd</sup> Edition (2009), Tata McGraw Hill
- 4. Suneja H.R, "Practical and Law of Banking", 2000, Himalaya Publishing House
- 5. "Legal and Regulatory Aspects of Banking", IIBF, 2nd Edition (2008), Macmillan

# Note: Latest edition of suggested books may be considered

# **Option – V: International Business BCP 651: INTERNATIONAL FINANCIAL MANAGEMENT**

#### **Time: 3 Hours**

#### Marks: 50

#### Note: The question paper covering the entire course shall be divided into three sections.

**Section A**: It will have question No.1 consisting of 12 very short answer questions from the entire syllabus with answer to each question up to five lines in length. Students will attempt 10 questions. Each question will carry one mark; the total weightage being 10 marks. **Section B**: It will consist of essay type/numerical questions up to five pages in length. Four questions numbering 2, 3, 4 and 5 will be set by the examiner from Part-I of the syllabus. The candidates will be required to attempt any two questions. Each question will carry 10 marks. The total weightage of this section shall be 20 marks.

**Section C**: It will consist of essay type/numerical questions with answer to each question up to five pages in length. Four questions numbering 6, 7, 8 and 9 will be set by the examiner from part-II of the syllabus. The candidates will be required to attempt any two questions. Each question will carry 10 marks. The total weightage of the section shall be 20 marks.

#### Part – A

Complexities and issues in financial decisions of a multinational firm,

Cost of Capital and Capital Structure of the Multinational Firm; Dividend Policy of the Multinational Firm; Taxation of the Multinational Firm; Country Risk Analysis; Longterm Financing.

# Part – B

Managing short-term assets and liabilities; Long-run Investment Decisions. The Foregin Investment Decisions – Political Risk Management; Multinational Capital Budgeting – Application, calculations of cash flows and Interpretation.

International accounting standards and practices: IFRS composition: major areas and their role in financial reporting – presentation, cash flows, inventory, foreign currency, joint ventures, insurance contracts, financial instruments, compatibility with IAS. Joining IFRS – benefits and detriments to Indian and Foreign companies.

### **Suggested Readings:**

- 1. Shapiro Allan C, "*Multinational Financial Management*", 7th Edition (2003), John Wiley and Sons, Singapore.
- 2. Apte P.G., "International Financial Management", 5th Edition (2009), Tata Mcgraw Hill, India.
- 3. Bhalla, V.K., "*International Financial Management*", 7th Edition (2008), Anmol publications, India.
- Ghost, T.P.; Ankarath, Nandkumar; Mehta, Kaplesh; and Alkafaji, Y.A., "Understanding IFRS Fundamentals: International Financial Reporting Standards", 2010, John Wiley and Sons.

# **Option – V: International Business**

# **BCP 652: INTERNATIONAL MARKETING**

#### **Time: 3 Hours**

#### Marks: 50

#### Note: The question paper covering the entire course shall be divided into three sections.

**Section A**: It will have question No.1 consisting of 12 very short answer questions from the entire syllabus with answer to each question up to five lines in length. Students will attempt 10 questions. Each question will carry one mark; the total weightage being 10 marks.

**Section B**: It will consist of essay type/numerical questions up to five pages in length. Four questions numbering 2, 3, 4 and 5 will be set by the examiner from Part-I of the syllabus. The candidates will be required to attempt any two questions. Each question will carry 10 marks. The total weightage of this section shall be 20 marks.

**Section C**: It will consist of essay type/numerical questions with answer to each question up to five pages in length. Four questions numbering 6, 7, 8 and 9 will be set by the examiner from part-II of the syllabus. The candidates will be required to attempt any two questions. Each question will carry 10 marks. The total weightage of the section shall be 20 marks.

# Part – A

International Marketing - nature, importance of international marketing. International marketing management process – an overview. Scanning and monitoring international marketing environment. International marketing information system.

Selection of markets and International market entry strategies.

Exporting: Procedure and Documents-Registration of Exporters, Export Quotations, Production and Clearance of Goods for Exports, Shipping and Transportation, Insurance, Negotiation of Documents; Instruments of Payments-Open Account, Bills of Exchange; Letter of Credit -Export Finance;

# Part – B

Major Product decisions, managing product line, International Product Life Cycle,

Pricing Strategy: factors affecting international prices, transfer pricing, financing marketing transactions

Distribution Strategy: International distributions channels - functions

Promotion Strategy: international promotion mix, push and pull strategies, communication across countries – complexities and issues.

Constraints on International Marketing Fiscal and Non-fiscal Barriers, Non-tariff Barriers; Trading Partners -Bilateral Trade Agreements, Commodity Agreements and GSP;

# **Suggested Readings:**

- 1. Joshi, R.K., "International Marketing", Oxford University Press, New Delhi.
- 2. Sak and Shaw, "International Marketing analysis and strategy", PHI, New Delhi
- 3. Rajgopal, "International Marketing", Vikas Publication, New Delhi
- 4. Jain, S.C., "International Marketing Management", Thompson Publication Company.
- 5. Bhattacharya, B., "Export Marketing Strategies for success", Global Business Press, New Delhi

# Note: Latest edition of the suggested books may be considered.

# **Option – V: International Business**

# **BCP 653: INTERNATIONAL ORGANIZATIONS AND FOREIGN TRADE**

### **Time: 3 Hours**

# Marks: 50

# Note: The question paper covering the entire course shall be divided into three sections.

**Section A**: It will have question No.1 consisting of 12 very short answer questions from the entire syllabus with answer to each question up to five lines in length. Students will attempt 10 questions. Each question will carry one mark; the total weightage being 10 marks.

**Section B**: It will consist of essay type/numerical questions up to five pages in length. Four questions numbering 2, 3, 4 and 5 will be set by the examiner from Part-I of the syllabus. The candidates will be required to attempt any two questions. Each question will carry 10 marks. The total weightage of this section shall be 20 marks.

**Section C**: It will consist of essay type/numerical questions with answer to each question up to five pages in length. Four questions numbering 6, 7, 8 and 9 will be set by the examiner from part-II of the syllabus. The candidates will be required to attempt any two questions. Each question will carry 10 marks. The total weightage of the section shall be 20 marks.

# Part – A

Origin, Functions and Role of International Economic Organizations

International Monetary Fund

World Bank Group- International Bank for Reconstruction and Development (IBRD).

International Development Agency

International Finance Corporation

Multilateral Investment Guarantee Agency (MIGA)

# Part – B

International trade agreements

General Agreement on Tariff and Trade (GATT), World Trade Organization

United Nation Conference on Trade and Development (UNCTAD)

Global System for Trade Preferences (GSTP) among Developing Countries

International Labour Organizations (ILO)

South Asian Free Trade Area (SAFTA)

SAARC and SAARC Preferential Trading Arrangement (SAPTA).

### **Suggested Readings:**

- 1. Hunt, Diana, "*Economic Theories of Development: An Analysis of Competing Paradigms*", Hemel Hempstead: Harvester Wheatsheaf
- 2. Keohane. Robert, "International Institutions and State Power: Essays in International Relations Theory", Westview Press
- 3. Krasner. Stephen D., "*Structural Conflict: The Third World against Global Liberalism*", Berkley, University of California Press.
- 4. Simai, Mihaly, "*The Future of Global Governance*", Washington, D.C.: United States Institute of Peace Process, 1994.
- 5. Sidell, Scott, "The IMF and Third World Political Instability", London Macmillan.

Note:

- Students are required to consult the Annual Reports of the Respective Institutions.
- Latest edition of the suggested books may be considered.