

DEPARTMENT OF COMMERCE AND MANAGEMENT

B.Com 1st Semester

S. No.	Course Code	Subject Name	L	T	P	C
1	CSL108	Fundamentals of Computers	3	0	2	4
2	HUL103	Business Communication	2	0	0	2
3	MAL101	Business Mathematics	3	1	0	4
4	SML101	Management Concepts	3	1	0	4
5	SML105	Accounting for Managers	3	1	0	4
6	SML115	Managerial Economics	3	1	0	4
Total Credits						22

CSL108 Fundamentals of Computers

4 Credits (3-0-2)

Unit-1: Introduction: Classification of computer and generation, Basic architecture of computer and its building blocks, Input devices, Computer memories. Binary, Octal, Decimal, and Hexadecimal representation of characters: ASCII and EBDIC codes, Binary arithmetic and logic circuit.

Unit-2: MS-Word: Introduction, Formatting, Tables and mail merge. **MS-PowerPoint:** Introduction, Formatting, Slide Creation & Custom animation.

Unit-3: Classification of Computer language: Machine, Assembly and High level language, Brief idea of operating system, Assembler, Compiler and interpreter.

Unit-4: MS-Excel: Introduction, Formula using, Charts, Database.

Unit 5: Operating system: Types of operating system, Multiprogramming, Timesharing, Batch, Real time System and UNIX. **Internet:** Introduction to internet, Components, Services and working on internet, introduction to protocols, tools.

Reference Books:

1. Computer fundamental – P.K. Sinha, B.P.B. Publishers
2. Fundamental of computer and IT-D.P. Sharma, AmitChowdhry
3. Computer Fundamental, Anita Goyal, Pearson

HUL103 Business Communication

2 Credits (2-0-0)

Unit-1: Introducing Business Communication: Concept, Nature, Scope, Types, Function, Communication models and process communication Channels– Formal, Informal, Downward, Upward and Horizontal, Essentials of effective communication, limitations of communication, Barriers of communication, Overcoming the barriers of communication, Grapevine

Unit-2: Oral Communication: Oral Communication, Effective oral communication, methods of oral communication, conversion skills, Presentation skills; Nonverbal communication, Interview skills – Interview process & requirements of a successful interview. Resume preparation and letter of Application.

Unit-3: Corporate Communication: Practices in Business communication- Group Discussions, Mock Interviews, Seminars, Importance of Listening and Individual.

Unit-4: Group presentation and Report Writing: Group presentation and Report Writing.

Unit-5: Business Writing & Correspondence: Written Communication- Essentials of Written Communications, Basic Requirements of Business Letter, Business Letters & Memo Formats, Good News and Bad News Letter, Appearance Request, Letter, Sales Letter, Credit Letter, Complaints and Adjustment Letter, Quotation and offers.

Reference Books:

1. Lesikar, R.V. and J.D. Petitt, Jr. Business Communication: Theory and Application Homewood III; Richard D. Irwin.
2. Michael, V.P. Communication and Research for management Himalaya Publishing House, Bombay.
3. Sharma, R.C & K. Mohan. Business Report writing and Correspondence (TMH).
4. Aggarawal, Rohini; Business Communication and organization & Management (Taxmann's).
5. Rao Nageshwar & Das R.P. – Communication skills Himalaya Publishing House, Delhi.
6. Taylor Shirley, Communication for Business, Pearson

MAL101 Business Mathematics

4 Credits (3-1-0)

Unit-1: Introduction to Matrix: Introduction square matrix, row matrix, column matrix, diagonal matrix, identity matrix, matrix addition, subtraction, multiplication of matrix, transpose of matrix.

Unit-2: Inverse of Matrix: Determinants of matrix, inverse of matrix, rank of matrix, solution to a system of equations.

Unit-3: Introduction to mathematical concepts in business: Fundamental Review: Fundamental Processes, fractions, decimals, word problems and equations, percentage applications, discounts, markup interest Applications: Simple interest, compound interest.

Unit-4: Set Theory: Notation of sets, singleton set, finite set, infinite set, equal set, null set, subsets, universal set, union of sets, intersection of sets, operations of sets.

UNIT-5: Operating techniques: Role of operational research in business, linear programming, Problem formulation, Graphical solution of a Linear Programming problem, Elementary Transportation problem, elementary assignment problem traveling sales man problem.

Reference Books:

1. Quantitative Techniques of Management- Srivastava, Shenoy and Sharma.
2. Mathematics for Management- M Raghuvanshi.
3. Mathematics for Business and Economics-Robert H Nicholson.
4. Levin Rubbin, Mathematics for Management, Pearson, New Delhi.
5. Gupta C B, An Introduction to Quantitative Methods, Vikas publishers.

SML101 Management Concepts

4 Credits (3-1-0)

Unit-1: Management: Definition, nature, process, functions & skills. Evolution of management thoughts: Taylor and scientific management, Fayol's administrative management, management function, Qualities of managers, Social responsibilities of managers

Unit-2: Planning: Concept and purpose, Significance of planning, Planning Process, Features of a good plan, Measures for making planning effective, Barriers to effective planning, Management by Objectives (MBO), **Organizing:** Concept of organizing and organization, Virtual Organization structures. Basis of Departmentation, Concept of Authority, Functional Authority, Delegation of Authority, Centralization and Decentralization of Authority, Classical organizational theory and design, Neoclassical theory, Modern organization theory :System approach

Unit-3: Directing: concept of direction, significance principles of direction Techniques of direction, Leadership - Concept, Traits, and Styles, Qualities of a good leader, Difference between leadership and management, Communication: Concept, Types, process, barriers, making Communication effective.

Unit-4:Controlling: Concept, importance of control, Steps in control, Design of effective control system, Essentials of effective control system process, types of control, Requirement for Adequate control Budgetary Control, Non-Budgetary Control, control technique

Unit-5:Staffing: Concept of staffing, importance of staffing, factors affecting staffing, Manpower planning, manpower planning process, Job analysis, Recruitment and selection , **Motivation:** concept of motivation,motivation and behavior ,motivation and performance.

Reference Books:

1. Robbins Stephen P., “Management”, Pearson.
2. Stoner James A.F., “Management”, Pearson.

SML105 Accounting For Managers

4 Credits (3-1-0)

Unit-1: Introduction to financial accounting: Introduction, definitions, accounting cycle, objective of accounting, basic accounting terms, Generally accepted accounting principles, Accounting concept and conventions, events & transactions, vouchers, concept of debit and credit, Types of accounts, Accounting equations, capital and revenue transaction, Accounting standards, Journal, ledger, trial balance, Errors.

Unit-2 Preparation of Final accounts: Introduction, Preparation of financial statement- Profitability statement, Manufacturing accounts, Trading accounts, Profit and Loss accounts, Balance sheet, revised schedules of balance sheet, Analysis of Financial Statement: Meaning and importance Ratio analysis, Profitability ratios, Activity ratios, Liquidity ratios, Long-term solvency ratios, Comparative statements and Trend analysis.

Unit-3 Funds Flow & Cash flow Statement: Meaning and importance, Preparation of schedule of changes in working capital; Preparation of funds flow statement and its analysis, Cash Flow Statement, Cash flow v/s fund flow, Comparative statements and Trend analysis.

Unit-4 Special accounting for department and branch: Departmental accounts- meaning, objective, systems of departmental accounting, Departmental trading and profit & loss account. Branch Accounts- meaning, objectives, branch and agency, branch v/s department, Kinds of branches.

Unit-5: Hire purchase accounts- Meaning, characteristics of hire purchase accounts, Different terms used in hire purchase agreement, calculation of interest, calculation of cash price, hire purchase trading account. **Installment payments accounts-** Meaning, characteristics of installment payment system, Accounting in books of purchaser and vendor.

Suggested Readings:

1. Financial Accounting- P.C. Tulsian, Pearson Education India.
2. An Introduction to Accounting- S.K.S.B.N. &Maheshwari., Vikas Publications
3. Jain S.P. and Narang K.L. Advanced Cost Accounting, Kalyani Publishers, Ludhiana.
4. Khan M.Y. and Jain, P.K. Management Accounting, TMH, N.Delhi.
5. Financial Accounting, Punjabi, Sharma, Goyal, Jain, Tiwari, RBD publication.

SML115 Managerial Economics

4 Credits (3-1-0)

Unit-1: Overview of Economic System: The economics Background to management; nature and scope of managerial economics and its relationship with other disciplines; significance in decision making and fundamental concepts of managerial economics.

Unit-2: Supply &Demand Analysis: Meaning of demand, objectives of demand analysis and determinants of demand, law of demand, demand function, elasticity of demand and its measurement methods, demand forecasting methods. Meaning of supply, supply analysis, law of supply and supply curve, supply curve, market equilibrium.

Unit-3: Production Analysis: Production concepts and analysis; production function; characteristics of various factors of production, laws of production; production function. **Analysis of Costs:** Types of costs, Cost & Production Function: Short run and long run cost functions, comparison between long run and short run, Break Even Analysis: merits & demerits, Shut down point, Economies of scale.

Unit-4: Market Structure Perfect Competition: Introduction, demand and supply in perfect competition, Market structure and pricing decisions-the competitive and monopoly model, monopolistic competition and oligopoly, pricing of multiple products.

Unit 5: Macroeconomics: National Income, Fiscal & Monetary Policy, economic growth, economic indicators, inflation and deflation, balance of payments.

References Reading:

1. Joel Dean - Managerial Economics, Prentice Hall/Pearson.
2. Rangarajan - Principles of Macro Economics, Tata McGraw Hill.
3. Atmanand, Managerial Economics, Excel, 2001.
4. Mankar.V.G., Business Economics, Macmillan, Business Book, 1999.

COURSE STRUCTURE FOR B.Com 2nd SEMESTER

S. No.	Course Code	Subject Name	L	T	P	Credits
1	SML201	Introduction to Business Environment	3	1	0	4
2	SML202	Business Statistics	3	1	0	4
3	SML203	Business law	3	1	0	4
4	SML204	Cost Analysis & Control	3	1	0	4
5	SML205	Business Ethics	3	1	0	4
6	HUL101	English in Practice	2	0	2	3
Total Credits						23

SML 201 INTRODUCTION IN BUSINESS ENVIRONMENT

4 Credits (3-1-0)

Unit -1:

Introduction to Business Environment

Nature of Business environment, Concept, Environmental factors affecting business and their interaction, consumerism; socio cultural factors affecting business decision.

Unit -2: Economical Environment of Business

Circular flow of economics activities, national income in India; salient features of the Indian economy; inflation and its impact on business, emerging trends and structure of Indian economy; decision application of economic statistics.

Unit - 3: Business and Governmental Policies

Government policies and their implications for the business decision, policies towards sick units, BIFR, **Environmental appraisal:** Concept of environment, Environmental scanning, marketing financial ,demographic Economic environment, political environment

Unit - 4: Legal Environment of Business

Main provision of company Act: 2013 concept, definition, Need, Objective, FEMA, and Consumer Protection Act; Regulation of stock exchange; and the role and functions of SEBI, current developments and analysis of business. Corporate Social Responsibility, Business Ethics.

Unit 5 : Corporate Governance

Evolution of corporate governance, corporate governance definition, Basic concepts, Objectives of corporate governance, Need for corporate governance, problems ,issues, model of corporate governance

Suggested Readings:-

1. Adhikari M, Economic Environment of Business, S Chand.
2. Ghosh, Economic Environment of Business, Vikas Publishers.
3. Morrison J, The International Business Environment, Palgrave.
4. Agarwal R, Business Environment, Excel Books.
5. Bedi Suresh, Business Environment, Excel Books.
6. George A. & Steiner G.A., Business, Government and Society, Macmillan.

SML 202 BUSINESS STATISTICS

4 Credits (3-1-0)

Unit – 1 Introduction

Classification and tabulation of data-Frequency distribution graphic representation-Histogram, frequency polygon and curve-Measures of central tendency-Mean, Median- Ogive curves, modes, geometric mean and harmonic mean.

Unit – 2 Dispersion and Deviation

Dispersion-Purpose-Range, quartile deviation, mean deviation and standard deviation- Co-efficient of variation

Unit – 3 Moments

Moments, central Moments, First Four Central Moments, Relation between moments and central moments, Karlpearson's Beta & Gamma coefficient, measure and skewness and kurtosis, **Index Numbers**

Unit – 4 Probability Distribution

Random variable discrete and continuous random variable, Probability distribution of a discrete random variable. Mathematical Expectation, Mathematical Expectation of the sum and Product of two random variables.

Unit – 5 Correlation

Simple correlation and regression-Definition-Addition and multiplication-Probability-simple problems.

Suggested Readings:-

1. Business Statistics ,R.S.N. Pillai
2. Statistical Method, S.P. Gupta
3. Fundamentals of mathematical Statistics, S.C. Gupta , V.K.Kapoor
4. Statistics Elhance

SML 203 BUSINESS LAW

4 Credits (3-1-0)

Unit -1 The Indian Contract Act

The Indian contract Act, 1872: Nature of the Contract, Classification of Contract, Offer and Acceptance of contract, Capacity of contract, Free consent, Consideration, Legality of object, Agreements declared void, Void agreement, essential of a valid contract Contingent contract, Performance of contracts, Discharge of Contracts, Remedies for Breach of contract, essential of a valid contract, Quasi- Contract.

Unit -2 Indian Contract Act, 1872

Contract of Indemnity, Contract of Guarantee, Contract of Bailment and Pledge Kinds of Bailment, Duties of and right of bailer and bailee, Termination of Bailment, Contract of Agency. Types of Agency, Agents responsibility and rights.

Unit -3 Companies Act, 2013

The Companies Act, 2013: Nature and types of Companies, Formation, Memorandum and articles of association, prospectus, public deposits, Share & share capital, allotment of share, Meetings, Winding up.

Unit -4 Filing of Companies form

Types of form, Provision regarding filing of forms, Procedure of filing forms, Benefits of filing of forms, Key benefits of MCA 21, Latest amendments in 2015.

Unit -5 Sale of Goods Act, 1930; Negotiable Instruments Act, 1881& Consumer protection Act, 1986

The Sale of Goods Act, 1930: Formation of the contract of sale, Goods and their classification, Price, Condition and Warranties, Right of an unpaid seller.

Consumer Protection Act, 1986: Concept & Nature, Objectives, Terminology and Right.

The Negotiable Instruments Act, 1881: Nature and types, negotiation and assignment, Holder in due course, Dishonour and discharge of a negotiable instrument.

Suggested Readings:-

1. Business Law, S.S. Gulshan
2. Business Law, Gulshan S. S. G K Kapoor
3. Business Law, Roger LeRoy Miller
4. Business Law, Pathak
5. Business Law, Tulsian

SML 204 COST ANALYSIS & CONTROL

4 Credits (3-1-0)

Unit 1: Introduction

Definition of Costing, Cost Accounting. Objectives of Cost Accounting; Importance of Cost Accounting to Business Concern. Relationship between Cost Accounting, Financial Accounting, Management

Accounting and Financial Management; Advantages of a Cost Accounting system, installing a Cost Accounting System, Essentials of a good Cost Accounting System.

Cost concepts, terms and classification of costs: Cost, Cost object, Cost units and Cost Centers, Types of costs, classification of costs, cost sheet (introduction only), total costs and unit costs. Costing Methods and Techniques (introduction only).

Unit 2: Cost Ascertainment:

Material cost control

Materials control Tools: Just-in-Time Purchase; various stock levels, Economic Ordering Quantity and ABC Analysis; Periodic Inventory, Perpetual Inventory, Physical verification; treatment.

Labour cost control

Introduction, recording labour cost: Attendance and payroll procedures

Labour turnover-Causes and methods of calculating labour turnover; cost of labour turnover.

Overhead cost control.

Definition, Classification of Overhead- Element-wise, Functional and Behavioural; Need for of classifying overhead into fixed and variable; various types of overheads.

Unit 3: Methods of Costing:

Job Costing (Job cost cards and databases, Collecting direct costs of each job, Attributing overhead costs to jobs, Applications of job costing). Batch Costing, Contract Costing .

Process Costing: Meaning, Features, Process vs. Job Costing, Principles of cost ascertainment for Materials, Labor & Overhead; Normal loss, Abnormal loss and gain and preparation of process accounts.

Unit 4: CVP Analysis and Marginal Costing:

CVP Analysis Introduction; CVP Assumptions and Uses; Break-Even Analysis: BE Point and Margin of Safety; Graphical presentation of CVP Relationship; Profit Graph.

Marginal Costing and Management Decisions – Marginal Costing vis-à-vis Absorption Costing; Marginal Costing Techniques; Marginal Cost and Product Pricing; Product Mix and Make or Buy Decisions, Shut Down Decisions (with simple type of problems on different areas of decision making).

Unit 5: Budgetary Control and Standard Costing:

Budgetary Control: Budget and Budgetary Control; The budget manual, principal budget factor, preparation and monitoring procedures, preparation of functional budgets (Production, Sales, Materials), cash budget, (idea of master budget), flexible budget.

Standard Costing. Standard Costs and Standard Costing; Uses, & Importance. Differences with Budgetary Control, Preliminary Steps. Classification of Standards. Analysis and computation of Materials, Labour and Overhead Costs Variances (elementary level). Cost control & Cost reduction, reporting to management.

Suggesting Reading:-

1. Jain & Narang, Cost Accounting
2. M.Y.Khan & P.K.Jain, Management Accounting, TMH

3. S.N. Maheshwari, Cost Accounting
4. Khan & Jain, Cost Accounting
5. K.S.Thakur, Cost Accounting, Excel Books
6. Satish Inamdar, Cost & Management Accounting, Everest Publishing House
7. Atkinson, Management Accounting, Pearson
8. Bhattacharyya, Ashish K., Cost Accounting for Business Managers, Elsevier

SML 205 BUSINESS ETHICS

4 Credits (3-1-0)

Unit 1: Business Ethics- An overview:

Ethics-Nature of Ethics-Objectives of ethics-Business ethics-nature of Business ethics-Relationship between ethics and business-Need for business ethics, The Ethical Organisation and its corporate code.Importance of ethics & moral standards.

Unit 2: Management and Ethics:

Ethical Issue in Marketing Management, Ethical Issues in Operations Management, Ethical Issues in Purchase Management, Ethical Issues in Human Resource Management, Ethical Issues in Finance, Ethical Issues in Accounting and other Functions.

Unit 3: Ethical Dilemmas at Workplace:

Dilemmas at workplace- Ethical dilemmas: Power, Authority and Trust, Secrecy, confidentiality and loyalty- Resolving dilemmas: Manager, Employee, Ethical Issues in Global Business

Unit 4: Corporate Responsibility- Stakeholders:

Stakeholders- An overview- Internal stakeholder: Shareholders, Employees, Management- External stakeholders: Consumers, Suppliers, Creditors, Competitors, Community.

Unit 5: Corporate Governance- An overview:

Corporate Governance- Nature, scope, need of corporate governance,Board Structures and Styles, Corporate Governance- Roles and Responsibility of Board of Directors, Corporate Governance- Codes and Laws.

Suggested Readings:-

1. Charaborty, S.K. : Foundation of Manageria Work -Contributions from Indian Thought, Himalaya Publishing House Delhi 1998
2. Management Effectiveness and Quality of Work-life-In-dian Insight, Tata McGraw Hill Publishing Company, New Delhi 1987.
3. Management by Values. Oxford University Press, 1991
4. Drucker,P: Managing in Turbulent Times, Pan Books London 1983
5. Kumar,S and N.K. Uberoi : Managing Secularism in the New Millennium, Excel Books 2000.

HUL101 ENGLISH IN PRACTICE

3 credits (2-0-2)

Unit-1: Introduction to English Phonetics

Introduction to the production of speech sounds, articulatory phonetics; Organs of speech, articulatory and phonatory systems. Correspondence between Sound and Symbol; Voiced and voiceless sounds, Oral and Nasal Sounds; Vowels, monophthongs and diphthongs: Consonant and Phonemic transcription.

Unit-2: Stress Rhythm and Intonation.

The syllable, Word Accent; Distinctive word accentual patterns, Derivational word accent; content words and Structure words: Rhythm, Function of intonation, Tone Tonicity and Tone, use of tones.

Unit-3: Functional Grammar-1

Part of Speech, Sentence Elements and type of Sentences, Determiners, Modal verbs, Tag Questions, Active and Passive voice, Tenses, Conditional Sentences...

Unit-4: Towards effective Writing

Note Writing, e-mail writing, message writing, making fax, Paragraph writing, Dialogue writing, Précis writing

Unit-5: Letter writing

Formal Letters, Format and layout, Qualities of formal letters, Various types of Applications, Job Application, Difference between resume, bio data and curriculum vitae, Resume writing,

Reference Books:-

1. Business correspondence and Report writing- R C Sharma, Krishna Mohan, Tata McGraw-Hill Education.
2. Verbal and non Verbal – R. S. Agrawal,
3. Better English- Norman Lewis, Goyal Publishers & Distributors
4. Word Power Made Easy- Norman Lewis, Pocket Books.
5. Spoken English – R S Bansal

Course Structure for B.Com (3rd Semester)

S.NO	Course Code	Subject Name	L	T	P	C
1	SML308	Management Accounting	3	1	0	4
2	SML312	Organisational Behaviour	3	1	0	4
3	SML302	Entrepreneurship Development	3	1	0	4
4	SML310	Corporate Accounting	3	1	0	4

5	SML311	Income Tax	3	1	0	4
6	SML300	Soft Skills Lab I	2	0	2	4
Total Credits						24

SML308 Management Accounting

4 Credits (3-1-0)

Unit-1: Management Accounting Concept: Meaning, Scope, Objectives and limitation of management accounting; Distinction between: Financial accounting and Management accounting, Organization of management accounting. **Management accountant or Controller:** Qualities and functions of management accountant, responsibility of management controller.

Unit-2: Decision Making Process: Cost-volume-process analysis, Concept of Breakeven point, Profit volume relation, Margin of safety, Breakeven point chart and analysis. **Alternative choice decision:** Relevant cost, sunk cost, programmed cost, special offer, make or buy process, further process, shut down process.

Unit-3: Business and Financial Valuation: Valuation of goodwill- Meaning and nature of goodwill, Factor affecting goodwill, types of goodwill, need for valuation of goodwill, Different types of method for calculation of goodwill. **Valuation of Share:** Meaning and nature of share, Factors affecting share, Different method of valuation of shares.

Unit-4: Business Budget: Meaning and characteristics of budgeting, Concept and use of budget in planning and control, Different Types of budget, using the budget for different types of organization. **Management reporting system:** Reporting system in management, Types of reports, Qualities of reports for Top-management, Middle-management and Lower level of management.

Unit-5: Special accounting: Social accounting and CSR Accounting, Environment Accounting, Government Accounting, Responsibility accounting, Human Resource Accounting.

Suggested Reading:

1. Keller and Ferrara: Management Accounting for Profit Control.
2. Accounting for Managers: S.K. Bhattacharya & John Dearden.
3. Management and Cost Accounting: Robert S. Kaplan.
4. Advanced Management Accounting: Robert S. Kaplan.
5. Robert Anthony: Management Accounting.
6. S.M. Maheshwari Advanced Management Accounting Vol.1 & Vol.2.
7. M.A. Sahay: Management Accounting.

SML312 Organisational Behaviour

4 Credits (3-1-0)

Unit-1 Introduction To Organizational Behavior: Introduction, definition, goals, scope and historical development of Organizational Behavior, fundamental concepts, contributing disciplines to OB, Models of OB. .

Unit-2: Understanding Human Behaviour In Management: Perception: Concept, nature, process, importance. Management and behavioral applications of perception. Attitude & its measurement : concept, value and attitudes. Personality: Concept, nature, types and theories of personality shaping. Learning In Management: Concept and theories of learning, Role of learning in management. .

Unit-3: Motivation And Leadership & Emotional Intelligence : Concept, theories– content and process. Monetary and non-monetary motivation. Leadership: Concept, styles, and theories of leadership-trait, behavioral,

and situational. Introduction to Emotional Intelligence, Historical roots, Nature and Use of Emotional Intelligence at work.

Unit-4 Interpersonal Relationship Management: Analysis of Interpersonal Relationship, Developing interpersonal relationship. Rapport Building techniques and tips. Group Dynamic: Definition of Group, Stages of Group Development, Punctuated Equilibrium Model, Group Structure, Group Decision Making.

Unit-5 Stress And Conflict Management & Knowledge Management Define Stress and its potential sources, Individual and Organizational Approaches for managing stress. Conflict Management- Concept, types, functionality and dysfunctional of conflict. Definition and concept of knowledge management, Components, Benefits, Building a knowledge organization, Indian Company and knowledge management.

Suggested Readings:

1. Stephen Robbins, Timothy Judge: - "Organizational Behavior Global Edition" Pearson
2. Pareek Udai, *Behavioral Process in Organizations*, Oxford and IBH, New Delhi, 1981.
3. Organizational Behaviour, *Kumar Bhattacharyya*

SML302 Entrepreneurship Development

4 Credits (3-1-0)

Unit-1: Introduction: Entrepreneur: Evolution, Characteristics/Entrepreneurial Competencies, Classification and Types, Functions of Entrepreneur - Distinction between an Entrepreneur and a Manager, Concept, of Intrapreneur, Theories of Entrepreneurship. Women Entrepreneurship - Concept, functions, Growth of Women Entrepreneurs, Problems, Development of Women- With reference to SHG's.

Unit-2: Entrepreneurial Project Development: Idea generation – sources and methods, Identification and classification of ideas. Environmental Scanning and SWOT analysis, Preparation of project plan –Points to be considered, Components of an ideal business plan – market plan, financial plan, operational plan, and HR plan. **Project formulation:** Project report significance and contents. **Project appraisal:** Aspects and methods :(a) Economic oriented appraisal, (b) Financial appraisal, (c) Market oriented appraisal, Technological feasibility, Managerial competency.

Unit-3: Financing Of Enterprises: Need for Financial Planning, Sources of finance, Capital Structure, Term-loan, Sources of Short-Term Finance, Capitalization, Venture capital, Export Finance, Institutional Finance To Entrepreneurs, Preparation of Business Plans, Commercial Banks, Other financial institutions like IDBI, IFCI, ICICI, IRBI, LIC, UTI, SFCs, SIDCs, SIDBI, EXIM Bank. **Institution Support to Entrepreneurs:** Need for Institutional support - Small Entrepreneurs: NSIC, SIDO, SSIB, SSICS, SISI, DICs, Industrial Estates Specialized Institutions, TCOs.

Unit-4: Leading The Growing Company And Planning For Management Succession: Leadership in the new Economy, Hiring the Right Employees, Building the Right Organizational culture and structure, the challenge of Motivating Workers, Management Succession: Passing the Torch of Leadership. Brief introduction about Marketing of products and services, Human resource issues, Total quality management issues for small enterprises, Growth strategies in small businesses, sickness in small businesses, small enterprises in international business.

Unit-5: Contemporary Developments and Growth of Entrepreneurship: Electronic commerce and small enterprises, Options available to entrepreneurs- ancillarisation, Outsourcing, Franchising, cases on mergers, acquisitions and takeovers in India and at Global level. **Rural Entrepreneurship:** Concept, Need, Problems, Rural Industrialization in Retrospect, How to Develop Rural Entrepreneurship. **Social Entrepreneurship:** Definition, importance and social responsibilities-NGOs.

Suggested Readings:

1. Desai A.N. – “Entrepreneurship And Environment” 1990

SML310 Corporate Accounting

4 Credits (3-1-0)

UNIT 1:-Introduction of Accounting Standards: International and Indian accounting standards Importance and need

for Accounting standards, Appropriation of profits: Dividend Distribution, Issue of Bonus Share.

Unit 2: Accounting of Electricity Companies, Banking Companies & Insurance Company. Schedule of advances – Nonperforming assets - Legal provisions relating to preparation of final accounts Preparation of bank final Accounts.

Unit 3:- Internal Reconstruction & Amalgamation of Companies

Unit 4:- Consolidation of Financial statement of companies, Liquidation of Companies Meaning of Liquidation

preparation of statement of affairs Liquidator's final statement of account.

Unit5:- Project on CFS, IR, Liquidation, Dividend Distribution, Bonus Issue, IPO Process, etc.

Suggested Book:

1. Bhagawath Prasad Direct Taxes Law and Practice,
2. DinakarPagre - Direct Taxes.
3. V.K. Singharia Direct Taxes Law & Practice,
4. S. Bhattacharya Indian income Tax Law & Practice.

SML311 Income Tax

4 Credits (3-1-0)

Unit 1: Taxation System in India

This unit will enable you to comprehend the basic expressions of taxation such as “income, capital and revenue receipt , assessee , Person “ etc . Certain incomes are exempted from tax under Sections 10 and 13A. In this unit, you will identify these and learn about filing of returns, tax recovery and refunds, tax avoidances and evasion, the penalties and assessment rates.

Unit 2: The Process of Taxation - I

This unit elaborates Section 14 of the Income Tax Act, 1961, which provides for the computation of total income of an assessee under heads of income from salaries and Income from house Property

Unit 3: The Process of Taxation - II

Computation of profit and gains of business or profession, capital gain and other sources.

Unit 4: Income Tax Incentive

Deductions, Computation, Payment and Accounting- deductions from Gross Total Income, Rebates and Reliefs and Computation of Taxable Income and Tax Payable, Filing of Income Tax Returns – Provisions, Forms and Due Dates, Notices and Assessments.

Unit 5: Computation of Total Income

Computation of Taxable income in case of Individual , HuF , Firm , AOP , BOI.

Reference Books:-

1. Direct Taxes Ready Reckner by Dr Girish Ahuja and Dr. Ravi Gupta
2. Students Guide to Income Tax with Problems and Solutions by Dr. Vinod singhania.
3. Insight Into Income Tax : Based On Memory Retention Techniques by Kaushal Kumar Agrawal

SML300 Soft Skills Lab-1

4 Credits (2-0-2)

Unit-1: Soft Skills: Meaning, definition, importance (specific & general) ; Mind your language towards better English- Correction of errors, making of sentences (classroom & lab exercises), voice and accent , voice clarity, voice modulation & intonation, word stress, etc.

Activities for Class & Lab- Reading, pronouncing and recording sentences, breathing and voice clarity exercises.

Unit-2: Self Management: Theory- Identifying one's strengths and weakness, Planning & Goal setting, Managing self emotions, ego, pride.

Activities for Class & Lab/Practical- Self Evaluation, self discipline, self criticism, Recognition of one's own limits and deficiencies, Independency, Self Awareness.

Unit-3: Interpersonal Skill Development: Positive Relationship, Positive Attitudes, Empathise: Comprehend other opinions, points of views, and face them with understanding, Trust, Emotional Bonding, **Motivation/Inspiration, working under stress.**

Activities for Class & Lab/Practical- Interpersonal skills activities, Practice different methods of Stress relief / management, Yoga & Pranayam/Music with Meditation, Ability to concentrate & consistency, etc.

Unit-4: Team Building & Time Management: Concept of time management- Barriers to time management, Dealing with procrastination, Identifying and handling time consuming tasks, concept of team management- Managing a team- Selection, Bonding, Development, Delegation; Handling team dynamics.

Unit-5: Interviews: Holding Mock interviews to prepare students for the corporate world.

S. No.	Course Code	Subject Name	L	T	P	Credits
1	CSL 241	Management Information System	3	1	0	4
2	SML 412	Financial Management in Industry	3	1	0	4
3	SML 413	Marketing Management in Industry	3	1	0	4
4	SML 414	Human Resource Management in Industry	3	1	0	4
5	SML 415	Research Methodology in Industry	3	1	0	4
6	MAL 280	Operation Research	3	1	0	4
Total Credits						24

COURSE STRUCTURE FOR B.Com 4th SEMESTER

CSL241MANAGEMENT OF INFORMATION SYSTEM

4 Credits (3-1-0)

Unit 1: Introduction:

Meaning and Role of Information Systems. Types of Information Systems: Operations Support Systems, Management Support Systems, Expert Systems, and Knowledge Management Systems. Information Systems for Strategic Management: Competitive Strategy Concepts, Strategic Role of Information Systems. Integrating Information Systems with Business Strategy, Value Chain Analysis and Strategic Information Systems Framework.

Unit 2: Planning for Information Systems:

Identification of Applications, Business Planning Systems and Critical Success Factors, Method of Identifying Applications, Risks in Information Systems. Developing MIS systems: System Development Cycle; System Analysis; System Design (DFD and ER diagrams).

Unit 3: Decision Support Systems:

MIS support for decision making; Decision support systems; Tools of business support systems: what if analysis, sensitivity analysis, goal seek analysis, optimization analysis.

Unit 4: Emerging Concepts and Issues in Information Systems:

Cross-functional MIS; ERP; CRM; SCM. Introduction to Data Warehousing, Data Mining and its Applications, Emerging Concepts in Information System Design and Application.

Unit 5: Applications:

Transaction processing; Artificial intelligent technologies in business: neural network, fuzzy logic, genetic algorithm, virtual reality; Executive Information System; Expert Support Systems; Security and Ethical challenges.

Suggested Readings:-

1. Kenneth, Laudon & Jane Laudon MIS: Managing the Digital Firm, Pearson Education, 2005.
2. James, A. O'Brien Introduction to Information Systems, Tata McGraw Hill, 2005.
3. Turban, E., McLean, E. & Wetherbe, J., Information Technology for Management: Making Connections for Strategic Advantage. John Wiley and Sons, 2001.
4. Jawadekar, W. S., Management Information Systems. Tata McGraw Hill, 2001.

SML 412 FINANCIAL MANAGEMENT IN INDUSTRY

4 Credits (3-1-0)

Unit 1: Introduction

Nature of Financial Management, Scope and Objectives of Financial Management, Related disciplines, Organizational structure, Time value of money

Unit 2: Capital Budgeting

Type of investment decision, Techniques of capital budgeting, Selection of Project on the basis of different Techniques.

Unit 3: Capital Structure Cost of Capital, Leverages Theories of Capital Structure, Cost of Equity Capital, Preference Share, Debenture, Retain Earning, WACC, Marginal Cost of Capital, operating Leverages, Financial Leverage,

Unit 4: Working Capital Management

Current Assets Management, Working Capital Management, Management of Cash and Marketable Securities, Management of Receivables & Inventory Management ,

Unit 5: Source of Finance

Short term sources of financing , long term sources of financing

Suggested Reading:

1. Financial Management Khan & Jain
2. Financial Management I. M .Pandey, Prasanna Chandra
3. Financial Management: theory and practice- Dr. Prasanna Chandra –Tata McGraw-Hill
4. Financial Management I M Pandey- Tata McGraw –Hill.
5. Financial Management: Text, Problems & cases M Y Khan and PK Jain- Tata McGraw.

6. Financial Management, I M Pandey-Tata McGraw-hill
7. Corporate Financial Management: An introduction Dr A Besant C Raj-Tata McGraw-Hill
8. Financial Management, 6th Edition Ravi M. Kishore, Taxman

SML 413 MARKETING MANAGEMENT IN INDUSTRY

4 Credits (3-1-0)

Unit -1: Introduction

Introduction to Marketing: Meaning, Definition, Philosophies of Marketing, Scanning the Marketing Environment, Ethical and Social issues of Marketing. , Introduction to Marketing research: Meaning, Definition, Process of Marketing research & MIS. Rural Marketing: The profile of rural market of India. The main problem area in rural marketing.

Unit -2: Market segmentation

Market segmentation, targeting & positioning: Determining alternative market or segment attractiveness, Bases of segmentation – Making, market and segment choices - Principles of competitive positioning - Communicating the competitive position Targeting, Alternative targeting strategies positioning: Meaning, Definition, Requirement, Product Positioning, Types of Positioning, Positioning Process

Unit -3: Consumer Behavior

Consumer Behavior: Understanding Consumer Behavior, Factors Influencing consumer behavior, Consumer Decision Making Process, Organizational Consumer Behavior, Factors Influencing Organizational Consumer Buying Behavior.

Unit -4: Product and Pricing Decision

Product and Pricing Decision: Product Decision: Meaning, Definition, Classification, Product Mix & Product Line decision, Product Life cycle, New Product Development, Branding, Packaging & Labeling Decisions. Pricing: Meaning, Definition, Objectives, Factors Affecting Pricing Decisions, Price Setting Procedure, Selecting Pricing Strategies, Selection of Pricing Method.

Unit -5: Distribution and Promotion Decision

Distribution and Promotion Decision: Market Channel Decisions : Meaning ,Definition Functions and Types, Factors Affecting in Selection of Channel, Channel Process , Introduction to VMS, HMS,MLM. Managing the Marketing Promotion Decisions:, Advertising, Sales Promotion ,Personal Selling, Public Relations, Direct & Online Marketing

Suggested Reading:

1. Philip Kotler: Marketing Management (Analysis, Planning and Control) PHI
2. Ramaswamy&Namakumari: Marketing Management- MacMillan
3. Kaushal: Case study Solutions – Marketing – MacMillan
4. VarshneyMaheshwari: Marketing Management

SML414HUMAN RESOURCE MANAGEMENT IN INDUSTRY

Unit 1: Introduction to HRM :

Concept, Nature & Scope, HRM vs. Personnel Management, Objectives, Functions

Unit 2: Human Resource Planning:

Process & Objectives, Methods of Manpower Search, Job Analysis and Design, Recruitment & Selection

Unit 3: Management and Development of HR:

Concept & Steps of Training, Process of Executive Development, Performance Appraisal – Meaning & Benefits

Unit 4: Compensation Management:

Elements of Compensation, Factors affecting Compensation, Fringe Benefits, Time Wage and Piece Wage System

Unit 5: Employee Relations:

Industrial Disputes – Concept & Causes, Trade Unionism –Meaning & Objectives, Collective Bargaining – Need & Importance, Worker’s Participation – Concept & Evaluation

Suggested Reading:

1. Gary Dessler – Human Resource Management
2. Pareek U. & T.V Rao – Designing & Managing Human Resource Systems
3. Ashwathappa – Human Resource Management

SML 415 RESEARCH METHODOLOGY IN INDUSTRY

4 Credits (3-1-0)

Unit 1: Research Introduction Business Research Methodology

Meaning of Research, Objectives and Types of Research, Scope of Business Research, Role of Business Research in decision making, Factors affecting Business Research., Research process, Defining the research problem, selecting the problem.

Unit 2: Business Research Design

Need of Research design, Characteristics of a good Research design, Types of Research Design. Important concepts of relating to research design. Methods of Data Collection, Constructing a Questionnaire, Observation, interview and Survey, Selection of Sampling procedure, Benefits of Research Design,

Unit 3: Sampling Design

Introduction, concept, Significance, Implication of sample design, Criteria of selecting a sampling procedure, steps in sample design, Characteristics of good sample design, Different

types of sampling design: probability and non-probability sampling, complex random sampling design,

Unit 4: Measurement Concepts

Data Analysis--Hypothesis Testing – Procedure, Formulation, Selection of Test to be used, Type I & Type II Errors, Determination of Critical Values (One Tailed & Two Tailed Tests), Chi Square Test, Analysis of Variance, Criteria for Good Measurement, Types of Measurement Scales – Nominal Scale, Ordinal Scale, Interval Scale, Ratio Scale, Scaling Techniques - Rating Scale, Likert Scale, Thurstone Scale.

Unit 5: Interpretation & Report Writing

Interpretation: Meaning of interpretation, significance, Technique of interpretation, **Report writing:** Importance of report writing, Steps in report writing, Layout of research report, Precautions for writing research report, Computer role in research.

Suggested Reading:

1. Kothari: Research Methods in Management

MAL 280 OPERATION RESEARCH

4 Credits (3-1-0)

Unit 1: Linear Programming Model Formulation

Introduction, structure of linear programming model, Advantages of using linear programming, limitations of linear programming, general mathematical model of linear programming problem, examples of LP model formulation and graphical method.

Unit 2: Linear Programming Problems (LPP):

Simplex Method and Artificial Variable Method, Two Phase Method, Charnes' Big-M Method, Duality, Dual Simplex Method.

Unit 3: Transportation Problems:

Introduction to Transportation Model, Matrix Form of TP, Applications of TP Models, Basic Feasible Solution of a TP, Degeneracy in TP, Formation of Loops in TP, Solution Techniques of TP, Different Methods for Obtaining Initial Basic Feasible Solutions viz. Matrix Minima Method, Row Minima Method, Column Minima Methods, Vogel's Approximation Method, Techniques for Obtaining Optimal Basic Feasible Solution. Assignment Problems: Definition, Hungarian Method for AP.

Unit 4: Game Theory

Two-person Zero-sum Games, Pure Strategies (Minimax & Maximin principles): games with saddle point rules to Determine saddle point, Graphical method, Mixed strategies game without saddle point.

Unit 5 Queuing Theory:

Introduction to Queues, Queue Disciplines, Symbols and Notations, Distribution of Arrivals, Distribution of Service Times, Definition of Steady and Transient State, Single server single channel Model (M/M/1)

Suggested Reading:

1. 1. S D Sharma, "Introduction to operation research", Kedarnath
2. 2. Swarup K etal, "Operation Research", S. Chand
3. Hadley, G., "Linear Programming, and Massachusetts", Addison-Wesley
4. Taha, H.A, "Operations Research – An Introduction", Macmillian
5. Hiller, F.S., G.J. Lieberman, " Introduction to Operations Research", Holden-Day

B. Com 5th SEMESTER

S.NO	Course Code	Subject Name	L	T	P	C
1	SML503	Indirect Taxation- CA Manoj Kumar Yadav	4	1	0	5
2	SML501	International Business- Ms. Mobina Akhatar	3	1	0	4
3	SML502	Project Management- Ms. Tanu Gautam	3	1	0	4
4	SML504	Auditing- CMA Jai Bansal	4	1	0	5
5	SMD500	Project Report	0	0	4	2
6	SML512	Banking Concept And Practice- Ms. Pragya Bhargav	4	1	0	5
7	SML511	Security Analysis And Portfolio Management- Prof. Ashish Suri	4	1	0	5
Total Credits						30

SML503 Indirect Taxation

5 Credits (4-1-0)

UNIT 1 :-

Overview , Levy of and Exemption , Registration in Goods & Services Tax

Overview of Goods & Services Tax :- Overview of GST , Implementation of GST, Liability of the Tax Payer , GST Network. GST Council , **Levy of and Exemption from Tax :-**Levy of GST – Introduction , Composition Scheme , Remission of Tax / Duty **Registration in GST :-** Registration Procedure :- Procedure for registration , Important documents , Special Persons , Amendments / Cancellation

UNIT 2 :-

Meaning and Scope of Supply

Taxable Supply :-Meaning of Supply of Goods and Supply of Services , Course or Furtherance of Business ,Special Transactions ,**Time of Supply :-**Time of Supply - Goods ,Time of Supply – Services ,Other Points , **Valuation in GST :-**Transaction Value , Valuation Rules

UNIT 3 :-

Payment of GST ,Electronic Commerce ,Job Work ,Input Tax Credit

Payment of GST:- Introduction ,Time of GST Payment ,How to make payment , Challan Generation & CPIN ,TDS & TCS , **Electronic Commerce :-**Introduction , Tax Collected at Source (TCS) ,Procedures for E-commerce Operator, **Job Work :-** Introduction , Part II , Self-Examination Questions , **Input Tax Credit :-** Introduction ,Important Points , Job Worker .

Unit 4 :-Input Service Distributors ,Overview of the IGST Act ,Place of Supply of Goods & Services

Input Service Distributors :- Concept of Input Service Distributor , Legal Formalities for an ISD , Distribution of Credit , **Overview of the IGST Act :-** Overview , Other Provisions , **Place of Supply of Goods & Services :-** Introduction ,Registered and Unregistered Persons

Unit 5 :- Forms , Return filling and GST Portal

Returns:- GSTR-2 ,Other Taxable Persons , Annual Return , GST Council ,**GST Portal :-** Introduction ,GST Eco-system , GST Suvidha Provider (GSP) .Uploading Invoices

Reference Books :-

1. GST Acts, Rules & Forms With Referencer by Dr. Sanjay Agrawal and Dr Sanjeev malhotra
2. GST Ready Reckoner by V.S Datey
3. A complete Guide to Goods and service Tax by Dr. Sanjay Agrawal and Dr Sanjeev malhotra

SML501 International Business

5 Credits (4-1-0)

Unit 1

International Business: An Over View-Evolution of International Business, Drivers of Globalization, Influences of International Business, Stages of Internationalization, Differences between Domestic and International Business, International Business Approaches, Advantages of International Business.

Unit 2

Theories of International Trade-Mercantilism, Theory of absolute cost advantage, Comparative cost advantage theory, Relative factor endowment theory, Country similarity theory, Product life cycle theory. International Business Environment-Social and Cultural Environment, Technological Environment, Economic Environment, Political Environment.

Unit 3

Modes of Entering International Business- Modes of Entry, Exporting, licensing, franchising, contract manufacturing, management contracts, turnkey projects, foreign direct investment, alliances like mergers and acquisitions, joint ventures, Comparison of Different Modes of Entry.

Unit 4

Foreign Direct Investment- Factors Influencing FDI, Reasons for FDI, Costs and Benefits of FDI, Trends in FDI, Foreign Direct Investment in India. World Trade Organization- General Agreement on Tariffs and Trade (GATT), Establishment of World Trade Organization, The Uruguay Round Package: Organization Structure of the WTO, WTO – The Third Pillar in the Global Business.

Unit 5

International Financial Institutions and Liquidity-IMF, World Bank, International Development Association, International Liquidity and SDR International Finance Cooperation. Basics of International Marketing, Basics of Global HRM, Basics of International Financial Management, International Production and Logistics Management- Generic Strategies of the International Business, Acquisition of Resources, Location Decisions, International Logistics Management.

ADDITIONAL READINGS:

1. Subba Rao.P, **International Business, Himalaya Publishing House,12 Ed,2012**
2. Joshi, Rakesh Mohan, International Business, Oxford University Press, 9 Ed., 2008
3. Joshi, Rakesh Mohan, International Marketing, Oxford University Press, 9 Ed., 2008

SML502 Project Management

4 Credits (3-1-0)

Unit – 1 Introduction: Planning - overview, concepts of project, types of Projects, project life cycle, project formulation

Unit - 2 Project Analysis: Project feasibility, analysis - market, technical and financial. Project appraisal criteria - NPV, IRR. Pay back period, ARR, sensitivity analysis. LOB (Line of Balance). Network analysis, PERT, CPM, compression on critical path.

Unit - 3 Cost Benefit Analysis: projects procurement process, life cycle costing, project cost reduction methods, project stores.

Unit - 4 Project Cost: Dynamics of project cost, estimation of capital cost, operating costs, forecasting income, financial sources, role of development financial institutions. Social cost benefit analysis

Unit - 5 Project Management: Project Management System (PMS), Forms of Project Organization, project audit, ex-post evaluation.\

Reference/Text Books:

1. Kerzner Project Management Nicholas Project Mgmt. for Business Technology
2. Meredith, Mantel Project Management
3. N. P. Agrawal Project Management

SML504 Auditing

5 Credits (4-1-0)

Unit-1: Introduction: Meaning and objectives of auditing, an overview of auditing, generally accepted practices, Audit evidence, Error and Fraud, Audit process.

Unit-2: Internal control: Internal Check system, Test check , Detail Check, Vouching of cash transitions vouching of Assets and Liabilities,

Unit-3: Audit of limited companies: Company auditor - Appointment, Power, Duties and Liabilities. Auditors Reports - Standard reports and qualified reports. Special audit of banking companies, Audit of educational institutes and Audit of insurance companies. C&AGI.

Unit-4: Recent trends in Auditing: Nature and significance of cost audit, management audit, Operational Audit, Due- diligence Audit, Expenditure Audit.

Unit-5: Project Given: Expenditure Audit, Efficiency audit, Etc.

Reference/Text Books:

1. Gupta kamal: contemporary auditing
2. Pagare Dinkar: principal and practice of auditing, Sulatan chand, New Delhi.

SMD 500 Project Report

2 Credits (0-0-4)

SML 512 Banking Concept And Practice

5 Credits (4-1-0)

UNIT 1: PRINCIPLES OF BANKING:

Banker and customer definition, relationship between banker and customer, KYC guidelines, rights of the banker, obligations of the banker, duties of the customer, rights of the customer, termination of banker-customer relation. Payment of collection of cheque - duties and responsibilities of paying and collecting banker, Endorsements, forged instruments - bouncing of cheques and their implications.

UNIT 2: BANKING OPERATIONS:

Deposit accounts for various types of customers, documents required for opening of account, various type of loan facilities- home loan, personal loan, vehicle loan, agriculture finance, SME lending, Tiny sector financing, credit cards. Other services offered by a bank, management of NPA's.

UNIT 3: ROLE OF TECHNOLOGY IN BANKING:

Banking software, E-Banking - Core Banking - Electronic products - Electronic payment system - Online Banking - Electronic fund transfer system: RTGS & NEFT, Automatic teller machines, mobile banking, role of clearing houses.

UNIT 4: RISK MANAGEMENT IN E-BANKING:

Various types of risk in e-banking, causes of risk in e-banking, recommendation of basel committee for risk management in e-banking, Security Consideration in E-Banking.

UNIT 5: RURAL BANKING IN INDIA:

Rural finance and rural banking in India, various types of products in rural banking, regional rural banks in India, sources of rural finance, National Bank for Agriculture and Rural Development (NABARD), challenges in rural banking in India.

Books Recommended:

1. Varshney. P.N. – Banking Law and Practice
2. Paramemeswaran, R & Natarajan, R – Indian Banking
3. Vaish, M.C – Money, Banking and International Trade

SML 511 Security Analysis And Portfolio Management *5 Credits (4-1-0)*

UNIT 1: MEANING OF SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT

Meaning of security, Types of securities, Meaning of security analysis, Meaning of risk and return, components of risk-systematic and unsystematic risk, meaning of portfolio and portfolio management.

UNIT 2: FUNDAMENTAL ANALYSIS

Economic analysis: Meaning and purpose of fundamental analysis, EIC framework of fundamental analysis, key economic variables used for economic analysis, definition of an industry, industry life cycle, various characteristics of an industry.

Company analysis: Sources of information for company analysis (Internal, External), Factors in company analysis, Operating analysis, Management analysis financial analysis, various ratios used for company analysis.

UNIT 3: TECHNICAL ANALYSIS

Technical Analysis - Meaning and Assumptions of technical analysis, Dow theory, Market trends, Different types of price charts, Trend and trend reversal, various types of chart patterns, Reversal patterns, Breadth of market (Advance/Decline), Difference between technical analysis.

UNIT 4: PORTFOLIO ANALYSIS

Meaning of portfolio, expected return and risk of portfolio with two securities, meaning and benefits of diversification, portfolio with more than two securities, Markowitz model of portfolio selection, Single and multi index model, CAPM model.

UNIT 5: PORTFOLIO EVALUATION

Performance evaluation of portfolio, techniques of portfolio revision, Sharp and Treynor's ratios.

References:

1. Investments, S. Kevin
2. Security Analysis and Portfolio Management, Fischer, Donald E. and Jordan, Ronald J

COURSE STRUCTURE FOR B.Com 6th SEMESTER

S. No	Course Code	B. Com 6TH SEMESTER	L	T	P	Credits
1.	SML 605	E-Commerce	3	1	0	4
2.	SML 602	Indian Economy	3	1	0	4
3.	SML 603	Export, Import Policy and Documentation	4	1	0	5
4.	SML 604	Insurance and Risk Management	4	1	0	5
5.	SML 611	Indian Financial System	4	1	0	5
6.	SML 612	International Financial Management	4	1	0	5
Total						28

SML 605 E- COMMERCE

4 Credits (3-1-0)

Unit 1: Introduction: Infrastructure for electronic Commerce – Networks- Packet switched networks-TCP/IP internet protocol.

Unit 2: E-Commerce Architecture Shopping cart technology, E-Commerce solutions using IIS architecture- Domain Model- Site server application- intelligent agents.

Unit 3: Electronic Payment System Real World Payment models – Electronic funds transfer – Digital payment – Internet Payment system.

Unit 4: Security Threats to Networks – Public Key cryptography – Secured sockets layer – secure electronic.

Unit 5: Inter/Intra Organizational Electronic Commerce EDI – EDI application in Business legal, Security and privacy issues – EDI and Electronic Commerce, Internet commerce- Workflow automation and coordination.

Suggested Readings:

- E- Commerce, The Cutting edge Of Business; Kamlesh K. Bajaj, Debjani Nag; 2nd Edition; Tata McGraw Hill.
- E-Commerce: Strategy, Technologies and Applications; David Whiteley; Tata McGraw Hill Edition 2012; 30th Edition
- Electronic Commerce: Framework, Technologies and Applications; Bharat Bhaskar; 3rd Edition; Tata McGraw Hill

SML 602 INDIAN ECONOMY

4 Credits (3-1-0)

Unit 1: Structure of Indian Economy

Nature of Indian economy, Concept of Economic Growth, Economic Development, Growth and Development. Basic Characteristics of Indian Economy and structure of Indian Economy (Primary Sector, Secondary Sector & Tertiary Sector). Trends of National Income Occupational Distribution, Work Force Participation and Changes in Occupational Structure in India.

Unit 2: Economic Planning and Strategy of planning

Meaning and nature of economic planning, important feature of Indian plans, Objective of Indian planning, Evaluation of the objectives of economic planning. Strategy of India's development plans (Earlier phase) & new development strategy. Journey of Five years plans to NITI Aayog.

Unit 3: Problems in Indian Economy

Poverty, Inequality, Parallel Economy, Unemployment, Concentration of Economic Power, Poverty and trickle down in the rural sector, Low Capital Formation and Industrial Sickness. Present Economic Policy, Main feature of Globalization, Expansion of Private sector, more market orient approach. Income distribution system, Black economy in India.

Unit 4: Indian Economy & Foreign Trade

India's foreign trade: Values, composition and direction, Balance of Payment, Balance of Trade, Export Import Policy (2002-2017), India's exchanges rate policy, foreign exchange reserves and capital account convertibility, Foreign Exchange Management Act (FEMA), Export Promotion and Qualitative Restrictions.

Unit 5: Indian Economy – Emerging Issues

WTO & Indian Economy (Emerging Areas), GATT, TRIMS, TRIPS, Foreign Direct Investment, Portfolio Investment & Foreign Institutional Investors and Capital markets in India.

Suggested Readings:

- Datt R. & K.P.M. Sundram; Indian Economy; S. Chand & Co.Ltd, New Delhi.
- Dhingra I.C. (2001); The Indian Economy; Environment and Policy, Sultan Chand and Sons; New Delhi.
- Agrawal A.N.; Indian Economy Problems of Development Issues of Indian Economy, Manan Prakashan.

SML 603 EXPORT, IMPORT POLICY AND DOCUMENTATION

4 Credits (3-1-0)

Unit 1: Introduction to Export Management:

Definition of Export & Import, Benefits arising from Export & Import, Export Prospect for Small Firms, Importance of Exports to India, Sources of Export Information, Important Publications, Direction of Exports from India, Recent Trend in India's Export, Trade balance of India's Export & Import, Make in India Campaign

Unit 2: Important Organizations of Export & Import Companies & Export Assistance:

ECGC, FIEO, Export-Import Bank of India(EXIM), Meaning and Importance of Export Assistance, fiscal incentives, financial incentives, Export Oriented Units(EOU), Export Processing Zone(EPZ), Special Economic Zone(SEZ)

Unit 3: Export Marketing Channels and Export Sales Contract:

Concepts of Distribution Channels, Direct & Indirect Exporting Channels, Method of selecting the channel, direct Vs indirect exporting, Settlement of Disputes, Terms of Payment in Export.

Unit 4: Export Finance and Pricing, Pre-shipment Finance:

Pre-shipment & Post-shipment Finance, Special Financial Facilities, Export Import Bank of India, E.C.G.C. Export Pricing, Mechanism of Price Fixation, Benefits to India Exports.

Unit 5: Formalities of Registration and Export Documentation:

Naming the Enterprise, form of Ownership, Opening a Bank Account, General Registrations like sales tax & IEC code, Registrations with RBI, Registration with Licensing Authorities, Registration with Appropriate EPC' /CB's Defining Export Documentation, Main Commercial Documents, Additional Commercial Documents, and Statutory Documents for Exports Country, Statutory Documents for Imports Country and Documents for Claiming Export Benefits.

Suggested Readings:

1. Export-Import Policy: Ministry of Commerce, GOI
2. Nabhi's Manual for Exports.

SML 604 INSURANCE AND RISK MANAEGEMENT

4 Credits (3-1-0)

Unit 1: Overview of Insurance & financial security – the role of insurance in financial system – classification of risks – risk management & insurance–An overview of the Insurance System – principles of Insurance– difference between Life & General Insurance–Recent developments.

Unit 2: Principles & Products of Life Insurance Modern concepts of Life insurance–Three basic principles of Life insurance. Basic elements of the Life Insurance products – features of term Insurance–features of endowment Assurance–Life cover

Unit 3: Life Insurance premium & policy services Factors that affect premium – mortality statistics – methods of providing life insurance protection – valuation – surplus and its distribution.

Unit 4: Introduction of different enactment for insurance:-

Essential Feature of Insurance Contracts, Salient Features of

1. Insurance Act. 1938
2. LIC Act. 1956
3. GIC Act. 1972
4. IRDA Act. 1999
5. Consumer Protection Act. 1986

Unit 5: Introduction to commercial General insurance Historical background – General Insurance Corporation of India – general Insurance after nationalization – current scenario – commercial General Insurance vs. Personal General Insurance.

Suggested Reading:

- Economics for Life Insurance S.S Huebuer
- Life & Health Insurance Herald Skipper Jr., Kemmeth Black Jr.
- Life Insurance Mc Gill
- General Insurance Bernard Benjamin
- General Insurance Principles A.S Arnold
- Introduction to General Insurance Nick Holyoake

SML 611 INDIAN FINANCIAL SYSTEM

5 Credits (4-1-0)

Unit 1: Introduction of financial system

Meaning, significance and components of Indian financial system, Phase of Indian financial system, Formal and informal financial sectors, components of the formal financial system, Function of a financial system, Financial system and the economy.

Unit 2: Financial institution

Development of financial institutions, introduction and evaluation of development banks, Changing role of development financial institutions, IFCI, Small industrial development bank of India, IDFC, NABARD, and Export and import bank of India, Banking and non-banking institutes.

Unit 3: Financial Markets

Money market- function of the money market, benefits and efficient money market, Indian money market, role of RBI in the Money market, steps to develop money market in India. Money market instruments- Treasury Bills, Commercial paper, certificate of deposits, Call / notice money market, Money market derivatives, overview of the money market. Capital Market, history of capital market, primary market, Secondary market, derivatives markets in India.

Unit 4: Financial Services

Investment Banking- Function of investment banks, types of investment banks, Investment banking services. Merchant banking services. SEBI- appointment of lead merchant bankers, responsibility of lead managers, Acquisition of share prohibited, Disclosure to the SEBI, Depositories and custodians- Depository system, NSDL and CDSL, demat account, SHCIL, credit rating.

Unit 5: Financial Regulation

Regulation of the capital market, securities and exchange board of India(SEBI). RBI- objective the RBI, organisation of the RBI, Subsidiaries, Legal framework, Main function of the RBI, Role of the reserve bank of India, Conclusion.

Suggested Readings:

- The Indian Financial System: Market, Institutions and Services, Bharti. V. Phatak , Pearson Publications
- Indian Financial System, 7th edition, M.Y. Khan, 7/E

SML 612 INTERNATIONAL FINANCIAL MANAGEMENT

4 Credits (3-1-0)

Unit 1 Introduction

Conceptual framework, Global financial market, cross border financial flows, International Monetary System, Balance of Payment, Globalization and Multinational Firms.

Unit 2: Foreign Exchange Markets

Foreign Exchange Market, Market players, Spot rates, forward rates and foreign exchange swaps, A model of foreign exchange markets: interest rate parity, Purchasing Power Parity Real monetary assets, interest rates and exchange rates, Foreign Exchange Intervention

Unit 3: Foreign Exchange Exposure

Managing Transaction Exposure, Managing Economic and Translation Exposure

Unit 4: Hedging and Risk Management Strategies

Risk Management and Hedging Strategies, Forecasting Exchange Rates, Measuring Exposure to Exchange Rate Fluctuations, Foreign currency futures and options,

Unit 5: Strategic Decision-Making in International Finance

Investment Alternatives, International Investment Strategies, Foreign Direct Investment, , Managing Net Working Capital, International Trade Finance , Financing in the Short-Term and in the Long-Term , International Capital Market, International Credit and Money Markets, International Bond Market, International Equity Markets, Globalization and Market Integration

Suggested Reading:

- MADURA, International Corporate Finance, South Western College, 11/e, 2011
- BEKAERT and HODRICK, International Financial Management, Prentice Hall, 2011
- EUN and RESNICK, International Financial Management, McGraw-
- Hill/Irwin, 2011 KRUGMAN, OBSTFELD and MELITZ, International Economics: Theory and Policy, Prentice Hall, 2011