



B.COM. COURSE STRUCTURE (SEMESTER-WISE)

1st Semester

PAPER CODE	PAPER NAME	INTERNAL	EXTERNAL	TOTAL
BCM101	English	40	60	100
BCM102	Financial Accounting	40	60	100
BCM103	Business Organisation	40	60	100
BCM104	Micro Economics- Concept, Consumption & Production	40	60	100
BCM105	Currency, Banking and Exchange	40	60	100
BCM106	Essential of Management	40	60	100
BCM107	Business Communication	40	60	100
Total		280	420	700

2nd Semester

PAPER CODE	PAPER NAME	INTERNAL	EXTERNAL	TOTAL
BCM201	General Hindi	40	60	100
BCM202	Company Accounts	40	60	100
BCM203	Business Laws	40	60	100
BCM204	Micro Economics-Exchange and Distribution	40	60	100
BCM205	Banking Operations	40	60	100
BCM206	Human Behaviour at Work	40	60	100
BCM207	Concepts in Valuation	40	60	100
Total		280	420	700

3rd Semester

PAPER CODE	PAPER NAME	INTERNAL	EXTERNAL	TOTAL
BCM301	Fundamental of IT	40	60	100
BCM302	Business Finance	40	60	100
BCM303	Principles and Practice of Marketing	40	60	100
BCM304	Statistical Methods	40	60	100
BCM305	Public Finance	40	60	100
BCM306	Selling and Advertising	40	60	100
BCM307	Introduction of International Business	40	60	100
Total		280	420	700

4th Semester

PAPER CODE	PAPER NAME	INTERNAL	EXTERNAL	TOTAL
BCM401	Environmental Science	40	60	100
BCM402	Cost Accounting	40	60	100
BCM403	Contemporary Audit	40	60	100
BCM404	Foreign Trade of India	40	60	100
BCM405	Export-Import Procedures and Documentation	40	60	100
BCM406	Managing Human Resources	40	60	100
BCM407	Information Systems and E-Commerce	40	60	100
Total		280	420	700

5th Semester

PAPER CODE	PAPER NAME	INTERNAL	EXTERNAL	TOTAL
BCM501	Income Tax Law and Accounts	40	60	100
BCM502	Principles and Practice of Insurance	40	60	100
BCM503	Macro Economics	40	60	100
BCM504	Indian Economy	40	60	100
BCM505	Institutional Framework for Business	40	60	100
BCM506	Business Operations	40	60	100
BCM507	Comprehensive Viva-voice	60	40	100
Total		320	380	700

6th Semester

PAPER CODE	PAPER NAME	INTERNAL	EXTERNAL	TOTAL
BCM601	Goods and Services Tax (GST)	40	60	100
BCM602	Labour Welfare Laws	40	60	100
BCM603	Applied and Business Statistics	40	60	100
BCM604	Economics of Public Enterprises	40	60	100
BCM605	Company Law and Secretarial Practice	40	60	100

BCM606	Fundamentals of Entrepreneurship & Project Planning	40	60	100
BCM607	Project Work	60	40	100
Total		320	380	700

SunRise University

English

CONTENTS

Unit I: Introduction: 06

Theory of Communication, Types and modes of Communication, *Mediums and channels of communication, barriers to communication, English as a Global language, the Lingua Franca, Social influences on English*

Unit II: Language of Communication: 06

Verbal and Non-verbal (Spoken and Written) Personal, Social and Business Barriers and Strategies Intra-personal, Inter-personal and Group communication, *Varieties of English, Language, Accent, Dialect, Colloquialism, Historical influences on English*

Unit III: Speaking Skills: 06

Monologue Dialogue Group Discussion Effective Communication/Mis-Communication Interview Public Speech, *Regional influences on English, Convergence and divergence, Linguistic Imperialism,*

Unit IV: Reading and Understanding- 06

Close Reading, *Reading analysis of a text - Audience and purpose, Content and theme, Tone and Mood, stylistic devices, structure* Comprehension-Analysis and Interpretation Translation (from Indian language to English and vice-versa) Literary/Knowledge Texts

Unit V: Writing Skills 06

Documenting Report Writing, making notes Letter writing, *Writing tabloids, diary entry, open letters, essays, newsletter and magazine articles, skits, short stories, impersonating characters*

Course outcome:

It will enhance Language of communication, various speaking skills such as personal communication, social interactions and communication in professional situations such as

interviews, group discussions and office environments, important reading skills as well as writing skills such as report writing, note taking etc. While, to an extent, the art of communication is natural to all living beings, in today's world of complexities, it has also acquired some elements of science. It is hoped that after studying this course, students will find a difference in their personal and professional interactions.

Recommended Readings:

1. Fluency in English -Part II, Oxford University Press, 2006.
2. Business English, Pearson, 2008.

3. Language,LiteratureandCreativity,OrientBlackswan,2013.

4. LanguagethroughLiterature(forthcoming)ed.Dr.GauriMishra,DrRanjanaKaul,DrBrat

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Paper II : Financial Accounting

Unit I : Definition, Nature and Scope of Accounting, Concepts and Conventions, Introduction to Financial Statements, Capital and Revenue Items, Indian Accounting Standards & IFRS.

Unit II : Partnership Accounts - advanced problems and detailed study. Admission, Retirement and Death of partners, Dissolution of Partnership Firm.

Unit III : Hire Purchase and Instalment Accounts, Royalty Accounts, Insolvency Accounts.

Unit IV : Insurance Claim for loss of Stock and Loss of Profit, Branch Accounts, Voyage Accounts.

Books Recommended:

1. Kumar, Arvind & Saxena, Vishal – Financial and Advanced Accounting
2. Shukla, S.M. – Financial Accounting
3. Kumar, Audhesh - Financial Accounting (for B.Com. & B.B.A.)
4. Anthony, R.N. and Reece, J.S. : Accounting Principles
5. Gupta, R.L. and Radhawamy, M. : Financial Accounting
6. Shukla, M.C., Grewal, T.S. and Gupta, S.C. – Advance Accounting
7. Compendium of Statement Sledners of Accounting- The Institute of Chartered Accountants of India, New Delhi
8. Mishra, A.K. : Financial Accounting
9. Gupta, S.P. Financial Accounting

1th SEMESTER SYLLABUS

Paper –III : Business Organisation

Unit-I : Nature and scope of business, Social Responsibility of Business, Size of business units, Stock Market, Commodity Market, E-business, Business Environment.

Unit-II : Forms of business organizations and comparative study - Sole Proprietorship, Partnership, Joint stock company, co-operative organisation, One Man company.

Unit –III : Business combination and its types, Rationalisation and automation, Government and Business, Methods of Remunerating Labour.

Unit-IV : Organization process – Importance, Principles, Types of organization structure, Centralisation and Decentralisation, Committees, Departmentation, Delegation of authority.

Books Recommended:

1. Padmakar Asthana – Business Organisation
2. Maheshwari, K.L., Maheshwari, R.K. & Ram Milan - Business Organisation
3. Maheshwari, K.L., Maheshwari, R.K. & Madhu Bhatia – Vyavsayik Sanghtan
4. Y.K. Bhushan - Business Organisation
5. Companies Act, 2013.

1th SEMESTER SYLLABUS

Paper –IV : Micro Economics – Concept, Consumption and Production

Unit – I

Definition and Concepts of Economics: Wealth, Welfare, Scarcity and Growth Oriented definitions, Concept of Scarcity, Optimum Utilization and Equilibrium, Various Forms of Equilibrium. **Nature and Scope:** Economics as a Science and Art, Normative and Positive Science, Relation with other subjects. Micro and Macro Economics. Inductive and Deductive methods of Economic Analysis.

Unit – II

Consumer Behaviour: – Theory of Demand and its Elasticity; Definition, Types and Measurement of Elasticity. Concept and Types of Utility. **Cardinal Approach;** Law of Diminishing Marginal Utility, Law of Equi-diminishing Marginal Utility. Consumer Surplus. **Ordinal Approach;** Indifference Curves: Meaning, Assumptions, Indifference Map and Properties. Consumer Equilibrium, Price, Income and Substitution Effects-Hicks' Approach. Practical Problems.

Unit – III

Producer's Behavior: – Production and Factors of Production. **Laws of Production;** Law of Variable Proportions and Return to Scale. **Isoquant:** Meaning, Assumptions and Properties. Isoquant Map. Producer's Equilibrium through Isoquants. Practical Problems.

Unit – IV

Cost of Production: – Meaning of Cost: Long-Run and Short-Run Cost. Implicit and Explicit Cost, Accounting and Economic Cost, Total Cost, Fixed Cost, Variable Cost, Average Cost, Average Fixed Cost, Average Variable Cost and Marginal Cost. Opportunity Cost. L-Shaped Cost Curve. Practical Problems.

RECOMMENDED BOOKS:

Samuelson, P. A. - Economics

Varian, H. - Intermediate Micro Economics

Stonier & Hague- A Textbook of Economic Theory

Jhingan, M.L.- Micro-Economic Theory

Vaishampayan, J.V.- Micro Economic Theory

Maheshwari K.L., Maheshwari R.K. & Singh, A.K. - Micro Economics

Lall M. - Micro Economics

Maheshwari K.L., Maheshwari R.K. & Madhu Bhatia- Micro Economics (Hindi)

Vaishampayan, J.V.- Micro Economic Theory (Hindi)

Pant J.C.- Micro Economics (Hindi)

1th SEMESTER SYLLABUS

Paper –V : CURRENCY, BANKING AND EXCHANGE

Unit –I

Functions, Significance & Various Forms of Money, E- Money. Quantity Theory of money (Fisher's): Assumptions and Criticism, Monetary Standard – Gold Standard, Bi-metallism and Managed Currency Standard. Principles & Methods of Note issues, Indian Money Market.

Unit –II

Meaning and Significance of credit, Factors Influencing the Volume of Credit in the Country, Credit Creation by Bank, Credit Control by RBI. Inflation: Causes & Remedies.

Unit –III

Types of Banks, Central Bank and Commercial Banks: Meaning and Functions, Regional Rural Banks. E- Banking & Postal Banking,

Unit –IV

Concept of Foreign Exchange and Exchange Rate, Factors Causing Fluctuations in Exchange Rate, Exchange Control: Meaning, Objective and Methods.

Books Recommended:

1. Maheshwari R.K. & Chaturvedi Kavita– Currency, Banking and Exchange
2. Singh Archana- Currency, Banking and Exchange
3. Jaiswal Bimal – Currency, Banking and Exchange
4. Seth M.L. - Banking and International Trade
5. Maheshwari R.K. & Bhatia Madhu– Currency, Banking and Exchange (Hindi)

1th SEMESTER SYLLABUS

Paper –VI : ESSENTIAL OF MANAGEMENT

Unit I: Introduction, Nature of Management, Evolution of Management Thought – various theories and approaches, Contribution of Peter Drucker to Value creation, Management Process,

Unit II: Planning: Objectives, Policy & Strategy,

SunRise University

Forecasting, Decision Making, Organizing: Organization Theory, Design of organization structure, Authority & Responsibility, Line and Staff Relationships, Departmentation, Delegation, Centralization and Decentralization.

Unit III: Staffing, Fundamentals of staffing, Recruitment & Selection, Training & Development, Performance Appraisal. Directing, Fundamentals of Directing, Fundamentals of motivation, Leadership

Unit IV: Co-ordination, Controlling: Nature and Scope of Control, Types of Control, Control Process, Management by Exception (MBE), Effective Control System, Control Techniques - Traditional and Modern.

Suggested Readings:

Koontz, Essentials of Management, Tata Mc Graw Hill

P.C. Tripathi, P.N. Pandey, Principles of Management, Tata McGraw Hill

V.S.P. Rao, Management Txt and Cases: Excel Publication,

1th SEMESTER SYLLABUS

Paper –VII: BUSINESS COMMUNICATION

Unit I : Introduction to Business Communication, Characteristics of Effective Organizational Communication, Basic Forms of Communication, Process of Communication, Principles of Effective Business Communication, 7 C's.

Unit II : Barriers to Communication, Facilitators to Communication, Effective Listening, Perception & Reality, Role of Opinion, Attitudes & Beliefs, , Mal-functions of communication, Business Communication Etiquettes,

Unit III: Forms of Business Communication, Written Communication, Oral Communication, Non verbal Communication, Technology of Business Communication, Peculiarities of Communication in Indian Organizations

Unit IV: Conduct of Meeting- Agenda, Notice, Notes, Minutes, Office Memorandum, Office Orders, Press Release, Business Letter Writing-Need, functions & Kinds, Layout of letter writing, Types of letter writing, Report writing- Problems, Organization and techniques of writing business Correspondence: Letter Writing, inviting tenders and quotations, designing quotations, Placing orders, Sales letters, Claim & Adjustment Letters and Social correspondence. Time management in meetings. Modern communication forms: e-mail, video conferencing, social media communication.

Suggested Readings:

Business Communication : Lesikar

Business Communication- Sinha K.K.

Business Communication- T.N. Chhabra

Business Communication- Asha Kaul

Partri VR : Essentials of Communication

Senguin J: Business Communication: the Real World And Your Career ; Allied Publishers

B.Com. – Semester- II

2ND SEMESTER SYLLABUS

GENERAL HINDI

1. गद्यसंदेश (Prose)

1. साहित्यकीसाहित्य. महावीरप्रसादद्विवेदी
2. सच्चीवीरता . सरदारपूर्णसिंह
3. मित्रता . आचार्यरामचंद्रशुक्ल

2- कथालोक(Short Stories)

1. मुक्तिधन . मुन्शीप्रेमचंद
2. पुरस्कार . जयशंकरप्रसाद
3. उसनेकहाथा .चन्द्रधरशर्मागुलेरी

3- व्याकरण(Grammar)

1. लिंग,वचन, शब्द, काल,वाच्य, वाक्यों की शुद्धि,शब्द. विलोम, संधिविच्छेद, उपसर्ग, संधि, प्रत्यय, समास, मुहावरे / लोकोक्तियाँ, पारिभाषिक शब्दावली,संज्ञा, सर्वनाम, विशेषण, क्रिया, क्रियाविशेषण (व्यावहारिकपक्ष), शब्दयुग्मों का अर्थभेद, वाक्यांश के लिए एक शब्द, पर्यायवाची/विलोमशब्द
2. अंग्रेजी – हिन्दी अनुवाद

3- कार्यालयीन हिन्दी(Official Language)

- 1- परिपत्र
- 2- कार्यालयज्ञापन
- 3- अधिसूचना
- 4- शब्दावली
- 5- वाक्यांश अंग्रेजी. हिन्दी शब्दों का वाक्य में प्रयोग

4- निबंध

5- पत्र- लेखन(Letter Writing)

Paper II : Company Accounts

Unit I :

Meaning and kinds of shares. Issue, forfeiture and re-issue of forfeited shares. Redemption of Preference shares, Bonus shares. Meaning and kinds of Debentures – their issue and redemption.

Unit II :

Concept of amalgamation and absorption; AS 14 and Types of Amalgamation; Purchase Consideration; Accounting in the Books of Transferor of Company; Accounting in the Books of Transferee Company.

Unit III :

Concept of Reconstruction; Need of Reconstruction; Types of Reconstruction- Internal Reconstruction and External reconstruction; Alteration in Share capital; Reduction in share capital; Scheme of Accounting for Internal Reconstruction.

Unit IV :

Concept of Winding up of Companies; Preparation of Statement of Affairs and Deficiency Account; Preparation of Liquidator's Final Statement of Account.

Books Recommended:

1. Groves, R.E.V., Pendlebury, M. – Company Accounts : Analysis, Interpretation and Understanding
2. Roth, Martin : Analysing Company Accounts
3. Bloomfield, Stephen : Understanding and Interpreting Company Accounts : A Practical guide
4. Gupta, R.L., Radhaswamy, M. : Sultan Chand & Sons, New Delhi
5. Maheshwari, S.N. : Corporate Accounting, Vikas Publishing House, New Delhi
6. Shukla, M.C., Grewal, T.S. and Gupta, S.C. : Advanced Accounts : S. Chand & Co., New Delhi
7. Moore, C.L. and Jaedicke, R : K.K. Managerial Accounting
8. Jha, B.K. and Shah, M.S. : Corporate Accounting.

B.Com. – Semester II

Paper III :BusinessLaws

Unit –I : The Contract Act, 1872. Meaning, characteristics and kinds, essentials of valid contract : offer and acceptance, consideration, contractual capacity, free consent, legality of objects – void agreements.

Unit –II : Contract of Indemnity and Guarantee; Contract of Bailment and Pledge; Discharge of contract – modes, breach, remedies; quasi contract.

Unit –III : Contract of Agency, Sales of Goods Act, 1930 - Contract of Sale, meaning, difference between sale and agreement to sell, Conditions and warranties, Transfer of ownership in goods including sale by non agreement, Performance of contract of sale, Unpaid seller.

Unit –IV : The Negotiable Instrument Act, 1881 – Definition, features, types of negotiable instruments, promissory note, bill of exchange, cheque, Endorsement and its types, Holder and Holder in due course. Consumer Protection Act, 1986 : Objectives and its salient provisions.

Books and Acts recommended:

1. Pullock and Mulla – Indian Contract Act (Student's Edition)
2. Basnerjee, A.K. – Indian Mercantile Law
3. Venkatesham, E –A Handbook of Mercantile Law
4. Pandia –Mercantile Law
5. Indian Contract Act No. IX 1872
6. Indian Sale Goods Act 1930
7. Indian Partnership Act. 1932
8. Negotiable Instruments Act, 1881
9. Maheshwari K.L. and Ram Milan – Business Law
10. Dr. G.K. Varshney – Business Laws
11. D. Chandra Bose – Business Laws
12. Consumer Protection Act, 1986

PAPER – IV : Micro Economics- Exchange and Distribution

Unit – I

Market;- Concept, Classification of Market. Supply: Meaning and Change in Supply. Factors Affecting the Supply; Supply Elasticity. **Perfect Competition;-** Firm and Industry, Assumptions, Equilibrium and Price Determination. Practical Problems.

Unit – II

Monopoly;- Assumptions, Equilibrium and Price Determination, Price Discrimination, Degree of Monopoly Power and its Regulation.

Unit – III

Monopolistic Competition;- Assumptions/Characteristics, Product Differentiation, Selling Cost. Equilibrium and Price Determination. **Oligopoly market;** Concept and Characteristics, Practical Problems.

Unit – IV

Factor Pricing: Rent- Ricardian Theory, Modern Theory, Quasi Rent. **Wages-** Subsistence Theory of Wages, Wage Fund Theory, Residual Claimant Theory and Marginal Productivity Theory. **Interest-** Classical Theory of Interest, Loanable Funds Theory, Liquidity Preference Theory. Concept of Liquidity Trap. **Profit-** Accounting and Economic Profit. Dynamic Theory of Profit. Risk-bearing Theory, Uncertainty Bearing Theory and Innovation Theory. Functions of Profit.

RECOMMENDED BOOKS:

Samuelson, P. A. - Economics

Varian, H. - Intermediate Micro Economics

Stonier & Hague- A Textbook of Economic Theory

Jhingan, M.L.- Micro-Economic Theory

Vaishampayan, J.V.- Micro Economic Theory

Maheshwari K.L, Maheshwari R.K. & Singh, A.K. - Micro Economics

Lall M. - Micro Economics

Maheshwari K.L, Maheshwari R.K. & Madhu Bhatia- Micro Economics (Hindi)

Vaishampayan, J.V.- Micro Economic Theory (Hindi)

Pant J.C.- Micro Economics (Hindi)

PAPER – V : BANKING OPERATIONS

Unit- I

Banking System in India, Monetary Policy: Concepts & Objectives, Basic concepts of Regulatory Environment for commercial bank in India and their provisions : RBI Act- Chapter I, II, III ; Banking Regulation Act- General Provisions, Management Control, Loan & Advances; Deposit and Insurance Act- Objectives, SARFAESI Act- Methods of recovery of NPA's and Money Laundering- Procedure, Laws and Guidelines for anti-money laundering.

Unit- II

Operational Aspect of commercial banks in India, Relationship between Banker and customers, Types of customer account, Cheque & its types, Endorsement, Dishonour, Rights

and liabilities of Paying and collecting Banker, Time Value of money –calculation of interest on loan & deposits, EMIs.

Unit- III

Negotiable Instruments, Bills of Exchange and Promissory notes, Rights and liabilities of parties, Bills discounting and purchasing, Ancillary Services of the Bankers. E-Banking.

Unit-IV

Employment of funds by Commercial Banks, Types of securities, mode of creating charge, Bank guarantees, Basel norms, Financial sector reforms in India.

Recommended Books:

Jaiswal Bimal : Banking Operations Management

Bhole L.M: Financial Institution & Markets

2ND SEMESTER SYLLABUS

PAPER – VI : HUMAN BEHAVIOUR AT WORK

Unit I: Meaning and development of Organizational Behaviour, Need for Organizational Behaviour, Organizational Behaviour Model.

Unit II: Perception: Meaning, Significance of Perception for understanding Human Behaviour, Perception Process and Factors Influencing Perception; Personality: Concept, Factors influencing Personality, Theories of Personality **Unit III:** Learning: Concept, Process, Learning Theory and OB, OB Modification, **Motivation:** Motivation and Goal Directed Nature of Human Behaviour, Process, Theories of Motivation: Maslow's need hierarchy, Herzberg's two factor theory, Theory X, Y and Z, Conflict Management.

Unit IV: Group Dynamics: Meaning Functions, Types, Reasons for joining Group, Stages of Group Development, Characteristics, Advantages and Disadvantages of Informal Groups, Group Norms, Group Cohesiveness, Leadership: Meaning, style, approaches of leadership (Trait and Behaviour approach).

SUGGESTED READINGS

Robins, Stephen P. – Organizational Behaviour

Ashwathappa .K.-Organizational Behavior

Kavita Singh- Organizational Behavior

Davis, K & Newstrom - Human Behaviour at Work

Prasad, L.M. – Organizational Behaviour

2ND SEMESTER SYLLABUS

PAPER – VII : CONCEPTS IN VALUATION

Unit -I: Calculation of Simple Interest, Compound Interest, Present value and future values.

Unit – II: Annuity: ordinary annuity, annuity due, future value of annuity, determining present value and future value of annuity, Compounding frequency, present value of perpetuities, present value of uneven cash flow streams, present value of deferred annuities, Net present value.

Unit-III: The characteristics of fixed-income (debt and preferred stock), interpreting financial market data, including stock and bond price quotations, capitalization of cash flows from the asset and the risk-free rate. The value of a bond with a finite maturity date, the yield to maturity of a bond, the value of a perpetual bond / perpetuity, Preferred stocks.

Unit-IV: The characteristics of variable income (common stock) securities – Stockholder rights, Features, Advantages and disadvantages, Methods of selling securities in the primary capital markets – public, cash offering, Direct placement, Rights offering to shareholders. The general dividend valuation model, constant growth dividend valuation model, Zero growth dividend valuation, non-constant growth dividend valuation model.

References:

Financial Management & Policy, Van Horne

Financial Management: I.M Pandey

Financial Mathematics, Suresh Chandra

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B.Com. – Semester III

Fundamentals of IT

UNIT-I: Introduction to Computers and its Component

(Basic information only)

(a)Hardware :CPU (Motherboard ,Microprocessor, The Intel Pentium III,AMD and Cyrix),MMX Technology, system clock address bus ,Data bus(PCI and EISA),cache memory, processing speed Expansion slots(video controller ,sound cards SCSI, network card),Memory-(Unit,RAM,ROM,EDO RAM,SD RAM),input and output devices(Keyboard ,standard keyboard layout),Mouse,printers(Dot-matrix ,ink-jet, laser –jet),Microphone, speakers, modem, scanner, density, formatting, boot record, FAT, Folder Directory),Hard Disk Drive ,CD-ROM Drive(CD -ROM speeds).CD-R Drive, DVD ROM Drive, Tape Drive).

UNIT-II Computers Related Terminology

(Basic information only)

(b)Software: Introduction to programming, languages, System software (Operating systems and Utilities), Application software (word processors, DBMS, presentation Graphics, Browsers, personal information managers) Introduction to multilingual word processors.

(c)Communication and connectivity: Data communication System, Data transmission (Serial, Parallel, bandwidth, protocols), E-mail, Fax, Voice and Video messaging, Video conferencing, online services, user connection (types).networking of computers (node, client, server, lan, wan), Using the network, The Internet and the Web.

UNIT-III: OPERATING SYSTEM

(Working knowledge at Common user Level only)

Overview of important DOS commands, Window 98:installation Scandisk, control panel ,taskbar, Toolbar, Display, settings(Background wallpaper, Screensaver, Desktop themes).Files and Folder Management ,Window Explorer ,Finding files and folders,formatting disk and copying files printer setting Modem installation ,Mouse Installation ,Adding and Removing programs, Active Desktop concepts, WinZip and its Application ,Norton Antivirus and its use, use of calculator ,paintbrush, sin amp ,MPEG player and window help.

UNIT-IV: Application Software

(Working knowledge at Common user Level only)

(a)Word processing ,Software MS Word, Entering, Editing and formatting Text ,Document formats(Page Size and orientation, Headers and footers ,Columns and Sections, Page layout),Spelling and grammar checkers, Thesaurus, Find

the replace, Cut and paste ,Tables and formatting tables, MailMerge, Styles and Templates.

(b)Spreadsheet Program-MS Excel

Entering Data, Labels, and values, Dates, Formulas, Cell References, Formats, Functions, Templates, Charts and Maps,

Analyzing data in a spreadsheet.

(c)DBMS Microsoft Access

Database ,Entering data in to database ,Creating Database tables, editing data ,Viewing Records, Sorting Records, Querying a database, generating reports.

UNIT-V: The Internet and Online Resources

(Working knowledge at Common user Level only)

1.How the internet work, introduction to TCP/IP,IP and DNS address .Features of the Internet(E-mail, News, Telnet,

FTP, Chart Channel, WWW, Online Services, Bulletin Board services),Connecting to a PC to the Internet(Setting Dial

up and Internet Connection Wizard),Overviews of Internet Explorer 5 and Feature, Use of Search Engine ,Surfing ,Creating and Use of E-mail, Awareness about E-commerce and its Advantages.

Text Books:-

☒ Fundamentals of Computers by Rajaraman V. PHI

☒ Computer Fundamentals by P.K.SinhaPritisinha.

☒ Reference book

1. Computer Fundamentals (English) by Anita Goel, Pearson
2. Fundamental of information technology by Deepak Bharlhoks
3. Norton, Peter, "Introduction to Computers, Mc-Graw-Hill.
4. B. Ram, "Computer Fundamentals", New Age International Pvt. Ltd.

Paper II : Business Finance 3RD SEMESTER SYLLABUS

Unit I :

Nature, Scope, Significance of Business Finance, Financial Goals, Finance Function, Duties, Responsibilities of a Finance Manager, Capital market : functions, types & significance.

Unit II :

Capitalisation : Concept, Over and Under-capitalisation : causes and remedies. Capital structure : Concept, Cost of Capital, Capital Budgeting.

Unit III :

Long term and short term, sources of capital – Owned and borrowed, Trade Credit, Bank credit, commercial papers etc., Analysis of Profitability, Activity, Liquidity, Solvency and Performance.

Unit IV :

Concept, Determinants and Sources of Working Capital, Fixed and Variable working capital, Estimation of working capital requirements, Financing Approaches to working capital.

Books recommended :

1. Kumar, A., Misra, P & Singh, D. – Financial Management
2. Kulshreshtha, R.S. – Financial Management (Hindi)
3. Srivastava, R.M. – Financial Management
4. Pandey, I.M. - Financial Management
5. Khan and Jain - Financial Management
6. Rastogi - Financial Management
- 7.

3RD SEMESTER SYLLABUS

Paper III : Principles and Practice of Marketing

Unit I : Introduction: Nature and scope of marketing: Importance of marketing, functions, Marketing concepts- traditional and modern; Selling Vs. Marketing; Marketing mix; Marketing environment, E-marketing.

Unit-II : Consumer Behaviour, Nature, scope and significance of consumer behaviour; Bases of Consumer Behaviour, Market segmentation- Concept and importance; basis for market segmentation, Promotion; Methods of promotion; promotion mix; Personal selling.

Unit-III : Product: Concept of product, consumer and industrial goods; Product planning and development; Product life cycle, Packaging – role and functions; Brand name and trade mark. Price: Importance of price in the marketing; Factors affecting price of a product, kinds and method of pricing.

Unit-IV : Distribution Channels – concept and roles; Types of distribution channels; factors affecting choice of a distribution channel; Retailer and wholesaler; physical distribution of goods; Transportation; warehousing; inventory control; order processing.

Books Recommended:

1. Maheshwari K.L., Maheshwari R.K. & Ram Milan – Marketing Management
2. Prof. A. Chatterjee & Dr. R.K. Chaturvedi – Marketing Fundamentals – A Contemporary Insight
3. Agarwal, R.L. & Agarwal, D.P. – Viparan Ke Sidhant Tatha Neetiyan
4. Gupta, A.P. – Bharat Mein Viparan Ke Sidhant Thata Vyohar
5. Gupta, A.P. – Marketing of Agricultural Produce in India
6. Varshney, R.L. & Gupta, S.P. – International Marketing Management
7. Kotler, Phillip – Marketing Management Analysis Planning and Control
8. S.P. Bansal – Marketing Management
9. R.S.N. Pillai & Bagarathi – Modern Market
10. C.B. Gupta & Dr. N. Rajan Nair – Marketing Management
11. Debray Dutta & Mahua Dutta - Marketing Management
12. Dr. Ajit Kumar Shukla - Marketing Management

3rd SEMESTER SYLLABUS

Paper IV : STATISTICAL METHODS

Notes:

1. Use of Simple/Scientific calculator is allowed.

Unit –I

Introduction: The Nature and scope of statistics, Definition of statistics. Law of Statistical Regularity: Law of Inertia of Large Numbers. Census and Sampling, Methods of Sampling, Types and Characteristics of Statistical Unit. Methods and instruments of data collection.

Unit –II

Classification and Tabulation – Objects, general rules for the construction of tables.

Measures of Central Tendency: Mean – Simple and Weighted, Mode, Harmonic and Geometric Mean; Positional Averages- Median, Quartile and Percentiles.

Unit –III

Measures of Dispersion, Skewness and Kurtosis – Range, Quartile Deviation, Mean Deviation, Standard Deviation and their coefficients; Measures of Skewness and Kurtosis.

Correlation Analysis – Scatter diagram, Karl Pearson's coefficient of correlation, Spearman's ranking method.

Unit –IV

Regression Analysis – Linear regression, regression lines, regression equations.

Interpolation – Assumptions, Binomial, Newton's advancing differences, Larganges' methods.

Suggested Readings:

1. J. K. Sharma, *Business Statistics*
2. S.C. Gupta, *Fundamentals of Statistics*
3. S.P. Gupta and Archana Gupta, *Elementary Statistics*
4. Richard Levin and David S. Rubin, *Statistics for Management*
5. M.R. Spiegel, *Theory and Problems of Statistics*, Schaum's Outlines Series
6. Anoop Kumar Singh, *Statistical Methods (English)*
7. Anoop Kumar Singh, *Statistical Methods (Hindi)*

3rd SEMESTER SYLLABUS

Paper V : PUBLIC FINANCE

UNIT I

Introduction: Meaning & Scope of Public Finance; Public goods vs. Private goods; Principle of Maximum Social Advantage; Public Budget , Techniques of Budgeting (ZBB, PBB).

UNIT II

Public Expenditure: Meaning & Nature, Wagner's views on increasing state activities Wiseman-peacock hypothesis, Canons and classification of public expenditure; effects on production, distribution and economic stability.

UNIT III

Public Revenue: Main sources of revenue, Tax revenue, Direct and Indirect Taxes, Progressive, proportional & Regressive Taxes, Value added tax and GST, The Division of tax burden- Impact and Incidence of a tax, effects on production & distribution.

Public Debt: Role and classification of Public debt and methods of their redemption. Deficit Financing.

UNIT IV

Indian Public Finance: Different types of Budgetary Deficits; Financial Federalism under constitution, Finance Commission- meaning and current Finance Commission, Budgetary Procedure and Financial Control in India. Fiscal Consolidation and FRBM Act.

Suggested Readings

1. Joseph E. Stiglitz, Economics of the Public Sector
2. R.A. Musgrave and P.B. Musgrave, Public Finance in Theory & Practice
3. Maheshwari K L, R K Maheshwari, Public Finance
4. Kaushik Basu and A. Maertens (ed.),
5. Lekhi ,R K- Public Finance
6. Bhatia, H L- Public Finance
7. Maheshwari K L, R K Maheshwari, Rajasva
8. Maheshwari K L, R K Maheshwari, Lok Vitt
9. Recent Budget Documents.

3rd SEMESTER SYLLABUS

Paper VI : SELLING AND ADVERTISING

Unit –I: Selling: Concept, Nature and Role in Marketing. Personal Selling: Evolving face of Personal Selling, Nature and importance of Personal Selling, Characteristics of a successful salesperson, Sales as a career option, Sales training, Consumer psychology and buying motives, difference between selling of consumer and Industrial Products

Unit –II: Selling process: Prospecting, Pre-approach, Approach, Sales presentation and demonstration, Handling objections, Closing the sale, After sale service. Effective selling techniques, role of relationship marketing in personal selling, tools of selling, motivating and Remunerating Salespersons.

Unit –III: Advertising: Concept, role, functions, scope and types, Economic, Social, Legal and Ethical aspects of Advertising. Advertising Appeals: Meaning, types and methods, advertising as a persuasive communication process. Advertising Design: Characteristics and basic elements of Advertising copy. Creation, Production and Planning of Advertisements. Advertising Budget: Types, components and process of preparing. Advertising Agency: Functions and selection of agency.

Unit –IV: Advertising as a component of Integrated Marketing Communication, AIDA and DAGMAR

model. Advertising Media: Types (Print, Outdoor, Electronic and other), Characteristics, merits and limitations of each media type. Media planning: Selection of media category; their reach, frequency, impact, cost and other factors influencing media choice. Problems in reaching rural and remote audience. Evaluation of Advertising effectiveness: Importance, difficulties and methods of measuring advertising effectiveness.

Suggested Readings:

Sales Management by Candiff & Still, Pearson

Advertising Management by Batra, Aaker, Pearson

Advertising, Sales and Promotion Management by S.A. Chunawala, Himalaya Publication

Sales Management by Pradip Malik, Oxford Publication

3rd SEMESTER SYLLABUS

Paper VII : INTRODUCTION TO INTERNATIONAL BUSINESS

Unit I: Introduction and concepts of the international business, Domestic and international business comparison, advantages and disadvantages of domestic business and International Business respectively, Reasons for entering into International Business, modes of entry, Concept of MNC, TNC.

Unit II: WTO - structure, functions and roles in the current international business scenario, an overview of WTO agreements, concept of Trade Creation, trade Diversion, Concept and Various levels of International Economic Integration, PTA, FTA, Custom Union, Common Market, Economic Union, Political Union.

Unit III: Major Regional Trade Agreements, features of European Union, SAARC, NAFTA, ASEAN, SAFTA, Limitations of Regional Economic Integration, BRICS

Unit IV: International financial institutions – structure, roles, functions of World Bank/ IMF, ADB. Financial support available in India – EPZs, SEZs, Future trends in international business, concepts of FDI and Portfolio investments .

SUGGESTED READINGS

Justin Paul, International Business, Prentice Hall of India

Alan M. Rugman and Richard M. Hodgetts, International Business by Pearson Education.

Joshi, R.M , International Business, Oxford

International Business, K. Ashwathappa

International Business, F. Cherunilam, Prentice Hall of India-fifth edition

International Business, P. Subbarao

Global Business Management, Manab, Adhikari

B.Com. – Semester IV
4th SEMESTER SYLLABUS

ENVIRONMENTAL STUDIES

UNIT- I : The Multidisciplinary nature of environmental studies

Definition, scope and importance need for public awareness, Environmental knowledge of present day context.

UNIT – II: Natural Resources

Renewable and non renewable resources:

Natural resources: Use and associated problems.

Forest resources : Use and over exploitation, deforestation studies .Timber extraction ,mining dams and their effects on forest and tribal people

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

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

Food resources: World food problem change caused by agriculture and overgrazing effects of modern agriculture fertilizer pesticide problem water logging salinity case studies.

Energy resources: Growing energy need renewable and non renewable energy source use of alternate energy source case studies.

Land resources: Land as a resource land degradation man indeed land slides soil erosion and desertification.

Rule of an individual in conservation of natural resources.

Equitable use of resources for sustainable lifestyles. (12 hrs)

UNIT –III: Ecosystems

Concept of an ecosystem.

Structure and function of an ecosystem.

Producers, consumers and decomposers.

Energy flow in the ecosystem.

Food chain, food webs and ecological pyramid.

Introduction , types characteristic features, structure and function of the following ecosystem :

(1)Forest ecosystem, tropical , temperate and alpine ecosystem.

(2)Grassland ecosystem and Their types.

(3)Desert ecosystem with emphasis on Thar desert.

(4)Aquatic ecosystem (pond, streams, lakes oceans etc)

UNIT –IV: Biodiversity and its conservation

Introduction : Definition : genetic species and ecosystem diversity

Biogeographically classification of India

Value of biodiversity: consumptive use productive use social, ethical esthetic and option values.

Biodiversity at global, National and local level.

India as a mega-diversity nation

Hot –spot of biodiversity.

Threats to biodiversity: habitat loss poaching of wildlife, man wildlife conflicts.

Endangered and endemic species of India .

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

Red data book.

UNIT –V Environmental Pollution

Definition

1 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

2 Solid waste Management: Cause effects and control measures of urban and industrial wastes.

3 Roll of individual of prevention of pollution.

4 Pollution case studies.

5 Disaster management: floods earthquake cyclone and land slides

UNIT –VI: social issues and the environment

- 1 From unsustainable to Sustainable development
- 2 Urban problems related to energy
- 3 Water conservation rain water harvesting watershed management.
- 4 Resettlement and rehabilitation of people and concerns case studies.
- 5 Environmental ethics: Issue and possible solution.
- 6 Climate change global warming acid ozone layer depletion nuclear accidents and holocaust case studies
- 7 Wasteland reclamation.
- 8 Consumerism and waste product.
- 9 Environmental protection laws in India.
- 10 Air (prevention and control of pollution) Act.
- 11 Wild life protection Act.
- 12 Forest conservation Act.
- 13 Biological diversity Act.
- 14 Issues involved of enforcement of environmental legislation.
- 15 Public awareness.

Unit VII: Human population and the environment

- 1 Population growth variations among nation.
- 2 Population explosion family welfare programme.
- 3 Environment and human health.
- 4 Human rights
- 5 Value Education.
- 6 HIV/AIDS
- 7 Women and Child welfare
- 8 Role of information technology in environment and human health.
- 9 Case studies

Unit VIII: Philosophy of sports

- 1 Define sports and physical education and classification of sports activities.
- 2 Sports as a way of life.
- 3 Development of social and moral values through sports.
- 4 Sports and personality development.
- 5 Team work and sports.
- 6 Physiological changes in body through sports participation.
- 7 Peace through sports in the world.

Reference Books:-

- Chauhan, Surendra Singh. 2001. Biodiversity and Biopolitics: The Global Perspectives, Kalinga Publications, New Delhi.
- Diwan A.P. and Arora D.K. 1995. Human Ecology Anmol Publication Pvt. Ltd. New Delhi.
- Dubey, R.M. 1992. Human Ecology and Environmental Education, Chough Publications, Allahabad.
- Goudie, Andrew. The Human Impact
- Husain Maxia. 1994 Human Geography, Rawat Publication, Jaipur.

Paper II : Cost Accounting

Unit –I : Definition, Nature, Scope, Significance and function of Cost Accounting, Cost Centre, Costs and its elements, System of ascertainment of cost, Control of Materials, Labour and Overhead, Allocation, Apportionment and Absorption of Overheads.

Unit –II : Output or Unit Costing, (Calculation of Tender, quotation and estimated price), Contract and Job Costing, Process Cost Accounting.

Unit –III : Reconciliation of Cost and Financial Accounts, Service costing, Budgetary Control.

Unit –IV : Marginal Costing, Standard Costing.

Books Recommended:

1. M.L. Agarwal – Cost Accounting (Hindi & English)
2. S.P. Gupta– Cost Accounting (Hindi & English)
3. Khan & Jain – Cost Accounting
4. Audhesh Tripathi & Varshney - Cost Accounting
5. Bigg – Cost Accounts
6. Lunt – Manual of Cost Account
7. Ridgeway – Cost Account
8. Whelden – Principles and Methods of Costing
9. Gupta, MP – Costing
10. Lucey. T. – Costing
11. Bharr – Cost Accounting
12. Blocker & Weltmer – Cost Accounting
13. Horngrance, Charles T. –Cost Accounting : A Managerial Emphasis

B.Com. – Semester IV

Paper III : Contemporary Audit

Unit –I : Nature & Objectives of Auditing; Types of Audit, Auditing Techniques; Internal Control & Internal Check, Audit Programme, Routine checking, Test checking.

Unit –II : Audit Procedure, Vouching, Verification of Assets & Liabilities, Investigation, Divisible Profit and Dividend, Internal Audit.

Unit –III : Government Audit, Audit of Limited Companies, Company Auditor: Appointment, Remuneration, Powers, Duties and Liabilities, Audit report.

Unit –IV : Standards on Auditing, Audit of Special entities : Non Profit Organisations, Educational Institutions, Clubs, Cost Audit, Tax Audit and Management Audit.

Books Recommended:

1. Maheshwari K.L. and Maheshwari R.K. – Contemporary Audit
2. Spicer and Peglar – Practical Auditing
3. Batliboi – Principles and Practice of Auditing
4. T.R. Sharma - Contemporary Audit (Hindi & English)
5. Kamal Gupta - Contemporary Auditing
6. Pankaj Garg – Auditing and Assurance
7. B.N. Tandon – A Handbook of Practical Auditing

4th SEMESTER SYLLABUS

Paper IV : FOREIGN TRADE OF INDIA

Unit –I

Introduction – Trade its meaning and types. Difference between internal and international trade. Concept, Assumptions and Criticism of International Trade Theories. India's Internal Trade- Characteristics and Problems. Coastal trade .Terms of Trade.

Unit-II

Foreign Trade of India – Before independence, During Planning Period, Recent trends in India's Foreign Trade. Major Items of Exports: Composition, Direction and Future Prospects, Major Items of Imports: Composition, Direction and Future Prospects.

Unit –III

Free Trade and Protective trade policies, India's Major trading partners: USA, UK, China and Japan. National Level Financing Institutions: EXIM Bank, ECGC and other institutions in financing of foreign trade, STC, MMTC, SEZ and EPZ. Export promotions.

Unit –IV

Recent World trade Scenario, Recent changes in Foreign trade policy, Trade agreements – Bilateral and Multilateral Trade Agreements. GATT & UNCTAD, WTO. India's Balance of Trade and Balance of Payments: Concept, Problems, Reasons for disequilibrium and Corrective Measures.

Recommended book(s)

- 1) Jaiswal Bimal & A.K.Singh – Foreign Trade of India
- 2) Goswami V.K. – International Trade
- 3) Mishra N.K. & Abrar Anjum- Trade of India
- 4) Plaekar – Trade of India
- 5) Salvi P.G. – New Directions on India's Trade policy.
- 6) Cherrunilam F. – International Trade Export Management
- 7) Singh, M – India's Export trends
- 8) Bhagwati J. Srinivasan – Foreign Trade regimes and Economics development

4th SEMESTER SYLLABUS

PAPER – V : EXPORT IMPORT PROCEDURES & DOCUMENTATION

Unit I

Exports-planning: Adaption, Standardisation and Packaging. Getting ready for Exports. Procurement and processing of an export order and Export Contract. Export Costing & Pricing, Export Documentation: Concept & Types. Steps in Export Procedure.

Unit II

Methods/Terms of payments for Exports, Export Financing: Pre Shipment and Post Shipment Financing. Export Credit Guarantee Corporation of India (ECGC of India). Quality control and inspection in Exports. Type of risks, Cargo insurance: Contract, procedures and

documentation for cargo loss claims, INCO Terms.

Unit- III:

Central Excise and custom clearance regulations- Procedures and Documentation.Export / trading / star trading / superstar trading houses; Objective criteria and benefits, procedures and documentation; Policy for EOU / FTZ/ EPZ units, Objectives, criteria and benefits.

Unit- IV

Institutional Support for India's Foreign Trade, Export Incentives (Financial & Non-Financial Incentives). Schemes for import of capital goods, Procedures and documentation for new / second hand capital goods.International Logistics.

BOOKS RECOMMENDED:

1. Maheshwari R.K.& Ekta Rastogi- Export-Import Procedure & Documentation
2. Jaiswal Bimal & Yusuf Kamal - Export-Import Procedure & Documentation
3. Exporters Manual- Nabhi Publication

4th SEMESTER SYLLABUS

PAPER – VI : MANAGING HUMAN RESOURCES

Unit I: Nature and concept of HRM, importance, present day challenges. Human Resource Planning concept and process

Unit II: Job Analysis: Job Description and job Specification. Recruitment & Selection: difference between them, Process of Selection- Stages; Socialization and Induction

Unit III: Training & Development: Difference between the two, Process and methods of training and development,Performance Appraisal: Methods of Performance Appraisal

Unit IV: Compensation Planning: Meaning and objectives, Developing Pay Structures, Principles of Wage and Salary Administration, Promotions, Demotions, Transfers and Separations.

SUGGESTED READINGS

- Human Resource Management Text & Cases - VSP Rao*
Human Resource Management Text & Cases - K. Ashwathappa
Human Resource Management - Gary Dessler
Personnel Management- C.B. Mamoria
Personal Management and HR- C.S. Venkatartnam
HRM by P.K. Gupta

4th SEMESTER SYLLABUS

PAPER – VII : INFORMATION SYSTEMS AND E-COMMERCE

Objective: The course aims to develop basic understanding of the Information Systems and E-commerce and their role in Business Organizations.

Unit I: Introduction to Computer systems, elements of a Computer System, types of Computers and their features, input, output and storage devices, types of software, networking and Internet, types of networks and networking devices, methods of Internet access, services available through Internet, business applications and benefits of computerization and Internet.

Unit II: Introduction to Information Systems, business applications and its benefits, functional and cross functional Information Systems: Transaction Processing Systems, Electronic Data Interchange, On Line Analytical Processing, Management Information Systems, Decision Support Systems, Executive Information Systems, Executive Support Systems, Enterprise applications, Supply Chain Management Systems, Customer Relationship Management Systems.

Unit III: Concept of Database and Database Management System centralized and distributed Database Systems, Planning and designing of Information Systems: System Flow Charts, traditional System Development Life Cycle, modern System Development Methods, Implementing Information Systems as planned organizational change.

Unit IV: Concept of E-commerce, Digital Markets and Digital Goods, advantages and disadvantages of transacting online, types of E-commerce and M-commerce, E-commerce business models, e-payment systems, digital signatures.

Suggested readings:

- Peter Norton – Introduction to Computers: McGraw Hill*
Leon - Introduction to Computers: Vikas Publications
Satish Jain – Computers in Business Management: BPB Publications
Kenneth C. Laudon – Management Information Systems: Pearson

James A. O'Brien - Management Information Systems: McGraw Hill
Girdhar Joshi - Management Information Systems: Oxford
Waman S. Jawadekar - Management Information Systems: McGraw Hill
S. A. Kelkar - Management Information Systems: PHI

SunRise University

B.Com. – Semester V

Paper I : Income Tax Law and Accounts 5th SEMESTER SYLLABUS

Unit-I : Basic Concepts : Income, agricultural income, casual income, assessment year, previous year, gross total income, total income, Person. Tax evasion, avoidance and tax planning. Basic of Charge; Scope of total income, residence and tax liability, income which does not form part of total income, deduction from Gross total income.

Unit-II : Head of the Income: Salaries; Income from house property; Profit and gains of business and profession. Capital gains; Income from other sources.

Unit-III : Deemed income: Aggregation of Income, Set-off and carry forward of losses; Tax Authorities; Assessment procedures.

Unit-IV : Computations of total income of an individual, H.UF

Books Recommended:

1. Shukla S.K. – Income Tax : Laws and Accounts (Hindi & English)
2. Singhanai V.K. – Students, Guide of Income Tax, Taxman, Delhi
3. Prasad, Bhagwati: Income Tax Law & Practice; Wiley Publication, New Delhi
4. Mehrotra, H.C. – Income Tax Law & Accounts;
5. Dinker Pagare: Income Tax Law and Practice; Sultan Chand & Sons, New Delhi
6. Grish Ahuja & Ravi Gupta, Systematic approach to income tax, Sahitya Bhawan publication, New Delhi.

5th SEMESTER SYLLABUS

Paper II : Principles and Practice of Insurance

Unit –I : Introduction, Purpose and Need of Insurance, Insurance as a social security tool; Insurance and economic development, Theories of Insurance, Principles of Insurance Contract, Risk, Double insurance, Over insurance, Under insurance, Re-insurance.

Unit –II : Life Insurance – Principles and Practice; Life insurance contracts; nature and characteristics, Types of life insurance policies, Terms & Conditions of the policy, Nomination and Assignment of policies, Computation of premium, Annuity payments, Mortality Table.

Unit –III : Fire Insurance – The basic principles of Fire Insurance contracts, Fire Policy; Conditions, Assignment, Claims.

Unit –IV : Marine Insurance – General Principles, Conditions and Warranties in marine insurance policy, Types of Marine insurance policies; Assignment of policy, Loss and abandonment, Marine losses.

Books Recommended:

1. Young – Insurance
2. S.K. Shukla – Insurance Law & Accounts (Hindi & English)
3. S.N. Mishra – Insurance
4. Arif Khan - Insurance
5. Huebner – Life Insurance
6. Leigh – A Guide of Life Insurance
7. Maclean – Life Insurance
8. Godwin – Principles and Practices of Fire Insurance
9. Bal Chand – Bima Ke Prambhik Prakaran
10. Insurance Act 1938
11. M.N. Mishra - Insurance

5th SEMESTER SYLLABUS

Paper III : MACRO ECONOMICS

Unit- I

Concept and scope of Macro-Economics; Macro-economic Paradoxes: wage-employment paradox and paradox of thrift, The Circular flow of Income and expenditure.

The Analysis and Measurement of Economic Activity - National Income Accounting: Concept and Definitions of National Income. Various components of National Income, Methods of Measurement of National Income and Welfare.

Unit – II

Classical Macroeconomic Models – Say’s Law, Quantity Theory of Money, Wage-Price Flexibility and Full employment.

Aggregate Expenditure – Consumption Function: Concepts of propensities of consumption and saving. Absolute Income Hypothesis, Relative Income Hypothesis; Consumption Puzzle and Permanent Consumption Hypothesis. Investment Function: Types, Marginal Efficiency of Capital (MEC) and Marginal Efficiency of Investment (MEI).

Unit –III

The Concept of Multiplier; National Income Determination in an Open Economy

IS-LM Analysis - Derivation of IS and LM Functions; Joint determination of National Income and rate of Interest and Shift and IS and LM Curves.

Unit-IV

Theory of Inflation – Meaning, types and measurement, Demand Pull and Cost Push Inflation. The Philips Curve, Effects of Inflation, Anti-Inflation Policies – Monetary and Fiscal Policies.

Business Cycles – concept, types and phases; Keynes, Hawtrey, Hicks Models.

Suggested Readings:

1. Dornbusch, Fischer and Startz, Macroeconomics, McGraw Hill.
2. N. Gregory Mankiw. Macroeconomics, Worth Publishers.
3. Richard T. Froyen, Macroeconomics, Pearson Education Asia.
4. Errol D’Souza, Macroeconomics, Pearson Education.
5. J V Vaishampayan, Macroeconomic Theory and Policy, New Royal Book Publication (Hindi & English).
6. Maheshwari K.L. & Maheshwari R.K. – Macro Economics
7. H L Ahuja, Macroeconomic Theory, S Chand Publication.
8. D N Dwivedi, Macroeconomic Theory.

5th SEMESTER SYLLABUS

Paper IV : INDIAN ECONOMY

UNIT-1

Concept and Features of Developing and Developed economy, Nature and structure of Indian Economy, Characteristics and problems of Indian Economy, Planning in India: Five year plans – Achievements and failures, NITI Aayog.

Unit –II

Indian Agriculture –Its features and problems. Agricultural development in planned era.Green revolution, Agricultural marketing. Problem of unemployment, Forms of Unemployment, Employment Generation and Poverty Alleviation Programmes in India.

Unit –III

Indian Industry: Large scale, small scale and cottage industries, MSME, MUDRA Scheme Industrial development during five year plans, Industrial policy-Make in India, Industrial Sickness, Industrial finance: Sources and Institutions.

UNIT-IV

Infrastructure in the Indian Economy, Energy Sector: Sources, Energy crisis and measures to tackle. Population growth and Population explosion, Population Policy and programmes.

Books Recommended:

1. Datta and Sundaram – Indian Economy (English & Hindi)
2. Misra S.K. and Puri V.K. – Indian Economy (English & Hindi)

5th SEMESTER SYLLABUS

Paper V : INSTITUTIONAL FRAMEWORK FOR BUSINESS

***Objective:-** The intent of the course is to introduce the students to Indian regulatory as well as supportive framework of business in India*

UNIT I - Introduction to Indian regulatory environment for business, Role and Functions of RBI, Structure of commercial banking in India, mandatory provisions regarding SLR and CRR,;NABARD: Role and functions, EXIM Bank and its facilitative role, SIDBI and its various schemes for promotion of small business, **Microfinance Institutions** and Regional Rural Banks, Scope and functions of IRDA

UNIT II - Regulatory body for financial and Investment market in India :SEBI- roles and functions, Important guidelines for Issue of capital Intermediaries /market infrastructure institutions: Role and functions of Bankers to issue, Registrar to the issue, Credit rating agencies, Merchant banks, Mutual funds , Portfolio managers., Underwriters

UNIT III- Role and functions of Stock exchanges in India, Prominent stock exchanges in India - BSE and NSE, Different types of instruments and brokers: equity and equity derivatives, corporate debt market segment, commodities derivatives market segment, interest and currency market segments, role of depositories

UNIT IV- Overview of functions of: Competitive Commission of India, National Company Law Tribunal towards Insolvency and Bankruptcy code, Department of Industrial Policy and Promotion for FDI in India and its guidelines

References:

Indian Financial System, PathakBahrti, Pearson

Business Environment, Francis Cherunilam

Web- sites of RBI, SEBI, IRDA, BSE, NSE, IBEF etc.

5th SEMESTER SYLLABUS**Paper VI : BUSINESS OPERATIONS**

Unit I: Introduction: Meaning, Nature and Scope of Production and Operation Management. Objectives of Operations Management, Duties and Responsibilities of Operations Management. Manufacturing Vs Service Operations. Systems approach to Operations Management.

Unit II: Facility Location: Nature, Factors considered in location and Methods. Facility Layout: Objective of good layout, Factors influencing layout and Types of layout. Material Handling Equipment: Importance, Objective, Principles, Factors affecting selection of equipment and types of handling equipment.

Unit III: Production Planning and Control: Role, Scope and Benefits. Inventory Management: Objectives of Inventory management, Techniques of inventory management.

Unit IV: Service Operations: Types of Service Operations. Scheduling for Services. Scheduling Strategies for Services. Introduction to Quality Management in Manufacturing and Services.

SUGGESTED READINGS:

Production & Operations Management, by UpendraKachru, Excel Books.

Operations Now, by Byron J Finch, Tata McGraw-Hill

Operations Management, by Gaither & Fraizer, Thomson South Western.

Production & Operations Management: Ashwathappa and Bhat, Himalaya Publications.

Productions and Operations Management: Kaniksha Bedi, Oxford

B.Com. – Semester VI

6th SEMESTER SYLLABUS

Paper I : Goods And Services Tax (GST)

Unit-I : Concept and types of Indirect Tax; Right to impose indirect tax by Centre (Union)/State and Union Territory Governments before and after 101st Amendment of the Constitution o

f India; Introduction of GST in India; Definition - Supply, Aggregate Turnover, Person, Business , Appropriate Government, Mixed Supply, Composite Supply, GSTN, GSTIN, E-Commerce Input Tax Credit etc. GST Models : Single GST & Dual GST; Types of GST:- CGST,SGST/UTGST,IGST ; Levy and Collection of GST.

Unit –II : Registration under GST : Persons liable to get registered, Compulsory Registration, Registration Procedure, Reverse Charge Mechanism, Composition Scheme and assessment under composition scheme; Zero rated supply; Exemption from GST, GST tax rate.

Unit-III : Input Tax Credit (ITC), Eligibility and conditions for taking Input Tax Credit, Apportionment of ITC and Blocked Credit ; Various Documents under GST- Tax Invoice, Bill for Supply, Debit Note, Credit Note, Payment Voucher, Receipt Voucher, E-way bill, HSN Code and SAC Code.

Unit-IV : Assessment and Administration of GST - Types of GST Returns, Types of Assessment & Assessment Procedures, Role and Functions of GST Council, Tax Authorities and their powers; Tax deduction at Source & Tax Collection at Source, Refund of Tax.

Suggested Readings :

1. S.K. Shukla : GST in India (Hindi & English)
2. Bare Act
3. Taxman : Goods and Service Tax (Hindi & English)

Paper II : Labour Welfare Laws

Unit I : Employees State Insurance Act, 1948 – Definition, Scope of the Act, Corporation, Standing committee, Medical Benefit council, Finance and Audit, Employees' State Insurance fund, Combination, Benefits, Adjudication of Disputes and Claims, Penalties.

Unit-II : Payment of Gratuity Act, 1952 – Scope and application, definition, continuous service, controlling authority, payment of gratuity, power to exempt, nomination, determination of the amount fo gratuity, inspectors, recovery of gratuity, penalties.

Payment of Bonus Act, 1965 – Introduction, definition, determination of bonus, eligibility and payment of bonus. Offences and penalties.

Unit-III : Employees' Provident Funds and Miscellaneous Provisions Act, 1952 – Definition, scope of the act, Employees Provident fund, scheme and authorities. Determination of money due from Employers, Appellate Tribunal, Inspectors, offences and penalties.

Maternity Benefit Act, 1961- Introduction, definitions, prohibition of employment, maternity benefit, leave nursing breaks, inspectors, offences and penalties.

Unit-IV : Workmen's Compensation Act, 1923 – Intoduction, definitions, employer's liability for compensation, rules as to compensation, commission and procedure before them, offences and penalties.

Trade Union Act, 1926 – Definitions, scope of the act, Objectives and its provisions.

Books Recommended:

1. S.K. Shukla & K.P. Tewari – Labour & Welfare Law (Hindi & English)
2. S.N. Mishra – Industrial Law
3. V.K. Goswami - Industrial Law
4. P.K. Jain - Industrial Law
5. Kumavat - Industrial Law (Hindi)
6. Mangal Singhai - Industrial Law (Hindi)
7. Badri Prasad – Udyogik Sanniyam (Hindi)

PAPER – III : APPLIED AND BUSINESS STATISTICS

Unit-II

Statistical System in India – Indian Statistical Machinery – Organisation at Central and State level, National Sample Survey Organisation – Organisation, Functions, Design and Technique. National Income Statistics: Methods of measuring National Income and related aggregates

Unit - I

Population Statistics – Nature, Importance and Methods of Population Census. Population Census in India. Vital Statistics- Computation of birth, death, Fertility and Reproduction rates.

Unit- III

Analysis of Time Series – Meaning, Importance and Purposes, Components of Time Series Analysis. Long Term Trend and Seasonal Variation measurement – Different methods. Statistical Quality control: Concept, Utility and Techniques. Construction of control charts for Variables and Attributes

Unit- IV

Index numbers and their uses: Definition, Importance and Limitations. Price, Quantity and value index numbers, Methods of constructing index numbers, Tests of reversibility, WPI and CPI, Deflating Index Numbers. Business Forecasting: Concept and Methods

Books Recommended:

1. Anoop Kumar Singh- Applied and Business Statistics (Hindi)
2. Abrar Anjum – Applied and Business Statistics
3. Gupta S.P. – Statistical Methods

6th SEMESTER SYLLABUS**PAPER – IV : Economics of Public Enterprises****Unit-1**

Concept of public enterprises, Role in national economy, Growth of public enterprise in India.

Unit-2

Organisational Patterns- Departmental Undertaking, Statutory Corporations, Companies, Holding Companies, Other Forms. Management- Public Enterprises Board, Functions Responsibilities, Duties of Board of Directors, Delegation of Authority.

Unit-3

Pricing in Public Enterprises, Efficiency and Performance Evaluation, Financing of Public Enterprises, Performance Budgeting, Financial Advisor, Disinvestment in PSUs.

Unit-4

Accountability and Control – Public Accountability and Autonomy, Accountability to Parliament, Control, Audit, Annual Reports, Consumer Organisation.

Books Recommended:

1. Barnes, I.R. – Economics of Public Utility Regulation
2. Clemens E.W. – Economics and Public Utilities
3. Sleeman, J.F. – British Public Utilities
4. LaxmiNarain – Principles Practice of Public Enterprise
5. Maheshwari, R.K. – Public Enterprise Management
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6th SEMESTER SYLLABUS**PAPER – V : COMPANY LAW AND SECRETARIAL PRACTICE**

Objective: The objective of the course is to impart basic knowledge of the provisions of the Companies Act 2013 and introduction to secretarial practices.

UNIT I: Characteristics of a company; lifting of corporate veil; types of companies including one person company, small company, associate company, dormant company, producer company; association not for profit; illegal association; formation of company, promoters and their legal position, pre incorporation contract and provisional contracts; on-line registration of a company. Secretarial Duties and responsibilities of Company Secretary secretarial duties relating to issue and allotment of shares, Calls, forfeiture, Lien and transfer of shares. Provisions relating to company and Board meetings.

UNIT II: Memorandum of association and its alteration, articles of association and its alteration, doctrines of constructive notice and indoor management, prospectus, shelf prospectus and red herring prospectus, misstatement in prospectus; issue, allotment and forfeiture of share, calls on shares; issue of sweat capital; employee stock option; issue of bonus shares; transfer and transmission of shares, buyback; share certificate; Demat system. Secretarial duties relating to meetings, Notice, Agenda, Proxy, Motion, Resolution, Minutes and Reports.

UNIT III: Classification of directors, director identity number (DIN); appointment, removal of directors; legal positions, powers and duties; key managerial personnel, managing director, manager;

committees of board of directors – audit committee, nomination and remuneration committee, stakeholders relationship committee, corporate social responsibility committee; prohibition of insider trading. Meetings of shareholders and board; types of meeting, convening and conduct of meetings, requisites of a valid meeting- notice, agenda, chairman, quorum, proxy, resolutions, minutes; postal ballot, meeting through video conferencing, e-voting.

UNIT IV: Provisions relating to payment of dividend, provisions relating to books of account, provisions relating to audit, auditors' appointment, rotation of auditors, auditors' report, secretarial standards and secretarial audit; on-line filing of documents. Concept and modes of winding up, **Insolvency and Bankruptcy Code 2016**, Liquidator, National Company Law Tribunal (NCLT), Appellate tribunal (NCLAT), Special Courts.

Suggested Readings:

Company law and Secretarial Practice by S.M. Shukla and P. Mahajan

Corporate Law by Kuchal M.C

Kuchhal M C, Corporate Laws, Shri Mahaveer Book Depot, New Delhi.

Sharma, J.P., An Easy Approach to Corporate Laws, Ane Books Pvt. Ltd., New Delhi

Ramaiya, A Guide to Companies Act, LexisNexis, Wadhwa and Buttersworth.

Kannal, S., & V.S. Sowrirajan, Company Law Procedure, Taxman's Allied Services (P)Ltd., New Delhi.

Singh, Harpal, Indian Company Law, Galgotia Publishing, Delhi.

Companies Act and Corporate Laws, Bharat Law House Pvt. Ltd, New Delhi.

6th SEMESTER SYLLABUS

PAPER – VI: FUNDAMENTALS OF ENTERPRENEURSHIP AND PROJECT PLANNING

Objective: This course provides inputs for students interested in starting their own business, working for an entrepreneurial firm, or intending to work in small businesses.

Unit I: Entrepreneurship: Concept and objective. Entrepreneurial Traits and Mindset. Misconceptions and Myths about Entrepreneurship. Motivation for becoming an Entrepreneur. Entrepreneurship as a Career Option.

Unit II: Creativity, Innovation and Entrepreneurship. bottlenecks to Creativity, sources of New Ideas, techniques for generating ideas, accessing Business Potential of an Idea, Idea to Opportunity: Opportunity recognition. Types of New Ventures, Tax implications of various forms of Ventures. Intellectual Property Rights (IPR): Patents, Trademarks and Copyrights.

Unit III: Business Plan: Purpose and Contents of a Business Plan as follows: Marketing Plan, Operations Plan, Organizational Plan and Financial Plan with projections

Unit IV: Financing of New Ventures: Stages of Financing, Sources of Finance – Seed Funding, Venture Capital Funding, Bank Funding, Lease Financing. Funding opportunities and Institutional Support in India. Key Financial Indicators.

Reference Books:

Arya Kumar, Entrepreneurship, Pearson, Delhi.

Poornima M.CH., Entrepreneurship Development –Small Business Enterprises, Pearson, Delhi.

Anil Kumar, S., ET.al., Entrepreneurship Development, New Age International Publishers, New Delhi.

A.Sahay, M. S. Chhikara, New Vistas of Entrepreneurship: Challenges & Opportunities,

Rajeev Roy, Entrepreneurship, Oxford, New Delhi.

6th SEMESTER SYLLABUS

PAPER- VII : COMPREHENSIVE VIVA-VOCE (100 MARKS)

SunRise University