FACULTY OF COMMERCE & MANAGEMENT

SRIDEV SUMAN UTTARAKHAND VISHWAVIDHYALAYA,

BADSHAHITHAUL, TEHRI-GARHWAL

Syllabus

For

Bachelor of Commerce (Hons.)

in accordance with

New Education Policy-2020

(Effective from 2022-23 and onwards)

B.O.S. held on 10.08.2022

Board of Studies in Faculty of Commerce & Management

Sridev Suman Uttarakhand Vishwavidhyalaya, Badshahithaul, Tehri-Garhwal

(Pt. Lalit Mohan Sharma Campus Rishikesh)

Proceedings of First Annual Meeting of Board of Studies
in accordance with

National Education Policy 2020

Following the provisions specified in National Education Policy 2020 for the new academic curriculum (Syllabii), for the modifications and additions in the Syllabii as per section of 13(7) and section of 35 (1) University Statutes, the constitution of the Board of Studies in Commerce & Management, Sridev Suman Uttarakhand Vishwavidhyalaya, Badshahithaul, Tehri-Garhwal (Pt. Lalit Mohan Sharma Campus Rishikesh) is hereby notified by Honorable Vice- Chancellor as follows vide notification 06/SDSUV/Administration / 2022 dated 6th August 2022.

SR. No	Person and Affiliation	Designation	Signature
1	Prof. R.M. Patel (Dean)	Chairperson	
2	Prof. Kanchan Lata Sinha	Faculty Member	
3	Dr. Vijay Prakash Srivastava	Faculty Member	
4	Dr. V.N. Gupta	Faculty Member	
5	Dr. Bharat Singh	Faculty Member	
6	Dr. V.K. Gupta	Faculty Member	
7	Dr. Dharmendra Kumar	Faculty Member	
8	Dr. C.S. Negi	Faculty Member	
9	Dr. S.K. Batra	Invited Member	
10	Prof. Satpal Singh Sahni	P.G. Principal	
11	Prof. V.N. Sharma	P.G. Principal	

12	Prof. A.K. Tiwari	P.G. Principal	
13	Prof. R.P. Singh	Director IIRS	
14	Prof. H.C. Purohit	V.C. Nominee	
15	Prof. R.C. Dangwal	V.C. Nominee	
16	Prof. N.P. Maheshwari	V.C. Nominee	

Registrar

Dean

(Faculty of Commerce & Management)

Question Paper Pattern

Time: 3 hrs **Marks: 100 (End Semester: 75 & Sessional : 25)**

This question paper consists of two sections, 'A', & 'B'. Section 'A' consists of eight short-answer type questions, out of which students have to attempt **any five** questions. Each question of section 'A' is of 6 marks. Section 'B' consists of six long answer type questions, students have to attempt **any three** questions. Each question of section 'B' is of 15 marks.

10/8/22

10/8/22

DEPARTMENTOFCOMMERCE

ProgramStructureB.Com.Honours

		Subject 1Management	Subject 2Accounting	Subject 3BusinessEconomics& BusinessLaws	Subject4 Skill and AbilityEnhancement	Subject 5Interdisciplinary	Vocational / SkillDevelopmentCourse	Co-Curricular Course	Industrial TrainingResearch Project	Minimum Credits fortheYear	CummulativeMinimum CreditRequired forAward ofCertificate /Diploma Degree
		Major	Major	Major	Major	MinorElective	MinorElective	Minor	Major		
		6 Credits	6 Credits	6 Credits	6 Credits	3/4/5/6 Credits	3 Credits	Qualifying	6 Credits		
		OwnFaculty	OwnFaculty	OwnFaculty	OwnFaculty	OtherSubject/ Faculty					
		• Select any two major Subject from Management, Accounting orBusinessEconomics&BusinessLawssubjectforallSixSemesters for e.g. Student A selects Management and Accountingsubject for all Six semesters i.e. student A will study all the 6papersofselected subjects. • Select any one major subject (except subjects chosen as subject 1and 2 above) for Four Semesters for e.g. Student A who selectsManagementandAccounting subjectforallsixsemesters willselect Business Economics and Business Laws subject which hewill study for firstfoursemestersonly i.e. ofthe 6 papers ofBusiness Economics and Business Laws subject student will studyonly4 papers. • A student can change his Major subject in the Second and Thirdyear for e.g. Student A, who selects Management and AccountingsubjectforallsixsemestersinthefirstyearmayselectBusiness EconomicsandBusinessLawssubjectforsecond andthird year.			CompulsoryCourse (twopaperineach Semesterof3credit eachforsix Semester).	SelectoneSubjectfor firstyear-from FacultyofScience OR FacultyofArts SelectoneSubjectfor secondyearfrom FacultyofScience OR FacultyofArts	Select anyone subjectineach Semesterforfour Semesters	Compulsory Course(onepaper ineachSemester forsix Semesters). Qualifyingin nature.	Inter/Intra Facultyrelated to MajorSubject. Qualifyinginnature	Minimum Credits requiredto passin respectiveYear	

Year	Semester	Subject1	Subject2	Subject3	Subject4	Subject5	Vocational/ SkillDevelopment Course	Co-Curricular Course	Industrial TrainingResearch Project	Minimum Credits fortheYear	CummulativeMinimum CreditRequire forAward ofCertificate /Diploma Degree
		Major	Major	Major	Major	MinorElective	MinorElective	Minor	Major		
		6 Credits	6 Credits	6 Credits	6 Credits	3/4/5/6 Credits	3 Credits	Qualifying	6 Credits		
		OwnFaculty	OwnFaculty	OwnFaculty	OwnFaculty	OtherSubject/ Faculty					
		• Select any two major Subject from Management, Accounting orBusinessEconomics&BusinessLawssubjectforallSixSemesters for e.g. Student A selects Management and Accountingsubject for all Six semesters i.e. student A will study all the 6papersofselected subjects. • Select any one major subject (except subjects chosen as subject 1and 2 above) for Four Semesters for e.g. Student A who selectsManagementandAccounting subjectforallsixsemesters willselect Business Economics and Business Laws subject which hewill study for firstfoursemestersonly i.e. ofthe 6 papers ofBusiness Economics and Business Laws subject student will studyonly4 papers. • A student can change his Major subject in the Second and Thirdyear for e.g. Student A, who selects Management and AccountingsubjectforallsixsemestersinthefirstyearmayselectBusiness EconomicsandBusinessLawssubjectforsecond andthird year.			CompulsoryCourse (twopaperineach Semesterof3credit eachforsix Semester).	SelectoneSubjectfor firstyear-from FacultyofScience OR FacultyofArts SelectoneSubjectfor secondyearfrom FacultyofScience OR FacultyofArts	Select anyone subjectineach Semesterforfour Semesters	Compulsory Course(onepaper ineachSemester forsix Semesters). Qualifyingin nature.	Inter/Intra Facultyrelated to MajorSubject. Qualifyinginnature	Minimum Credits requiredto passin respectiveYear	
Year	Semester	Management	Accounting	BusinessEconomicsand BusinessLaws	Skill and Ability Enhancement	OtherSubject/ Faculty	Vocational/Skill Development	Co-Curricular	ResearchProject		
First Year	I	BusinessEnvironment	BasicAccounting	BusinessStatistics	BusinessOrganisation andManagement Business Communication	01	01	01	-	57	57 CertificateinFaculty
	II	Business Policy andStrategicManagement	Financial Accounting	BusinessEconomics	Moneyand Banking ComputerandE Business	-	01	01	-		
Second Year	III	MarketingManagement	CostAccounting	IndianEconomy	RuralManagement ConsumerBehaviour	01	01	01	-	57	114 DiplomainFaculty
	IV	FinancialManagement	Management Accounting	CorporateLegal Framework	EntrepreneurshipDevelopmentand BusinessEthics Research Methodology	-	01	01	-		
Third Year	V	HumanResource Management	Income TaxAccounts	Business RegulatoryFramework	DSE-1 DSE-2	-	-	01		42	156 BachelorDegreeinFaculty
	VI	InternationalBusiness	Auditing& Corporate Governance	PublicFinance	DSE-3 DSE-4	-	-	01	Project		

	Subject 1Management	Subject 2Accounting	Subject 3BusinessEconomics& BusinessLaws	Subject4 SkillandAbility Enhancement	Subject5Other Subject/Faculty	Vocational / SkillDevelopmentCourse	Co-CurricularCourse	Industrial TrainingResearch Project
TotalPapers	4/6	4/6	4/6	12	02	04	06	01
Creditsper paper	6	6	6	3	3/4/5/6	3	Qualifying	6
CreditsfromEach subject	24/36	24/36	24/36	36	6/8/10/12	12		6
TotalCredits	96 72 credits [12 papers of 6 credit each]from two subject and 24 [4 papersof6crediteach]creditsfromonesubject			36	6/8/10/12	18		
	132				6/8/10/12	18		
CumulativeMinimum CreditRequiredfor AwardofDegree	156							

	Discipline Specific Electives For Own FacultyChooseanyoneDiscipline				
Semester	**Credit**	**Accounting**	**Marketing**	**HumanResourceManagement**	**Banking andFinance**
V	3	AdvancedAccounting	Marketingof Services	PersonnelManagement	BankingTheory&Regulations
V	3	CorporateAccounting	Advertising&SalesManagement	FundamentalsofIndustrialRelation	InsuranceTheory&Regulations
VI	3	AdvancedCorporateAccounting	TourismMarketing	OrganizationalBehavior	FinancialMarketandInstitution
VI	3	AdvancedCostandManagementAccounting	RuralMarketing	LabourLaw	SecurityAnalysisandPortfolioManagement

Semester	MinorElectiveForOtherFaculty	Credits
1	BusinessOrganisationandManagement	3
2	Moneyand Banking	3
3	RuralManagement	3
4	EntrepreneurshipDevelopmentandBusinessEthics	3

SemesterI

Programme:B.Com.Honours	Year:First		Semester:I
Subject:Management			
CourseCode:BCH-101	CourseTitle:BusinessEnvironment		
Credits:06			
Max. Marks: 25+75		Min. Passing Marks: 10+30	
TotalNo.ofLectures:90			

Unit	Topics	No. ofLectures
I	Business Environment: Meaning, Nature and Dimensions of BusinessEnvironment,AnalysisofBusinessEnvironment-FrameworkofAnalysis, Scanning,Monitoring,Forecasting&Assessment ofBusinessEnvironment.	14
II	Economic Environment with Reference to India's Economy: Growth Strategy,Economic Planning, Analysis of Economic Environment-Scanning,Monitoring,ForecastingandAssessingEconomicEnvironment;EconomicMarkets,EconomicReforms &theirConsequences.	18
III	Technological Environment: Nature of Technology, Interface BetweenTechnology and Business, Management of Technology Transfers; Analysis,ForecastingandAssessment ofTechnological Environment.	18
IV	Global Environment: Why Firms go Global, Routes of Globalization, ActivePlayers in Global Business. FDI- India's Experience, WTO– Benefits andProblems for India. Analysis of Global Environment- Scanning, Monitoring,Forecastingand AssessingGlobal Environment.	22
V	Political and Legal Environment of Business: Monopoly and Restrictive TradePractices Competition Act,ForeignExchangeManagementAct(FEMA).	18

SuggestedReadings:

1. Sinha,V.C.andSinhaRitika,BusinessEnvironment,SahityaBhawanAgra
2. Cherunilam,Francis,BusinessEnvironment,HimalayaPublishingHouse,NewDelhi
3. Aswathappa,K.EssentialsofBusinessEnvironment,HimalayaPublishingHouse,NewDelhi
4. Aswathappa,K.BusinessEnvironmentforStrategicManagement,HPH.

Note-Latesteditionofthetextbooksshouldbeused.

Programme:B.Com.Honours	**Year**:First	**Semester**:I
Subject:Accounting		
CourseCode:BCH-102	**CourseTitle**:BasicAccounting	
Credits:6		
Max. Marks: 25+75	**Min. Passing Marks**: 10+30	
TotalNo.ofLectures: 90		

Unit	Topics	No.of Lectures
I	Concept, importance and scope of Accounting, Basic Accounting Principles,Conventions,Concept,ProceduresMethodsetc, FormsofAccountinganduses of Accounting information, Accounting equations and Types of accounts, Rulesofrecording Business Transactions.	14
II	PreparationofJournal, LedgerandTrial Balance	18
III	Preparation of Trading and Profit & Loss Account, Preparation of Balance sheetwithandwithoutadjustments,PreparationofReceipts&PaymentAccount	18
IV	DepreciationAccounting,MethodsofCalculationofDepreciation,StockValuation Methods	22
V	RoleofComputersinAccounting,PracticalApplicationsofcomputerized Accounting:Tally ERP -09 & Latest Versions	18

SuggestedReadings:

1. Jain&Naranag,"AdvancedAccounts",JainBookAgency,18thEdition,Reprint(2014)
2. Jaisawal,K.S.,FinancialAccounting,(BothinHindi&EnglishVersion),VaibhavLaxmi Prakashan. (2010)
3. Gupta,R.L.&Radhaswamy,M.,FinancialAccounting:SultanChandandsons.
4. Shukla,M.C.,GrewalT.S.&Gupta,S.C.,AdvancedAccounts:S.Chand &Co.
5. MaheshwariS.N.&MaheshwariS.K,"AtextbookofAccountingforManagement",VikasPub lication, 10th Edition (2013)
6. Shukla,S.M.,FinancialAccounting,Edition:51st,SahityaBhawanPublications,2017
7. Gupta.R.LandShukla,M.C.,"PrinciplesofAccountancy",S.Chand&CompanyLtd.,(201 1)
8. Arulanandam,M.A.&Raman,K.S.,"AdvancedAccounting",VikasPublishers,(2010).
9. Shukla,M.C.,"AdvancedAccounting",SultanChand&Sons,(2010)
10. Babu,Deepak,Financialaccountimg,NavyugSahityaSadan,AgraNot

e-Latesteditionofthetextbooksshouldbeused.

Programme:B.Com.Honours	Year:First	Semester:I
Subject: BusinessEconomicsand Business Laws		
CourseCode:BCH-103	CourseTitle:BusinessStatistics	
Credits:6		
Max. Marks: 25+75	Min. Passing Marks: 10+30	
TotalNo.ofLectures:90		

Unit	Topics	No. ofLectures
I	IndianStatistics:Meaning,AboutfatherofIndianStatistics(Prof.PrasantaChandra Mahalanobis). IntroductiontoStatistics:Meaning,Scope,ImportanceandLimitation,StatisticalInvestigation-Planningand organization,	08
II	Statisticalunits,MethodsofInvestigation,CensusandSampling.CollectionofData - Primary and Secondary Data, Editing of Data Classification of data,FrequencyDistributionand Statistical Series, Tabulation of Data Diagrammatical and GraphicalPresentationofData.	12
III	MeasuresofCentralTendency–Mean,Median,Mode,GeometricandHarmonicMean;Dispersion–Range,Quartile,Percentile,QuartileDeviation,	10
IV	Mean Deviation, Standard Deviation and its Co- efficient, Co-efficient ofVariationandVariance,TestofSkewnessandDispersion,ItsImportance,Co-efficientofSkewness.	15
V	Correlation- Meaning, application, types and degree ofcorrelation, Methods-ScatterDiagram,KarlPearson'sCoefficientofCorrelation,Spearman'sRank CoefficientofCorrelation.	25
VI	IndexNumber:-Meaning,TypesandUses,MethodsofconstructingPriceIndexNumber, Fixed – Base Method, Chain-Base Method, Base conversion, Baseshiftingdeflatingandsplicing.ConsumerPriceIndex Number,Fisher'sIdeal IndexNumber,Reversibility Test- Time and Factor;	10
VII	Analysis of Time Series: -Meaning, Importance andComponentsofaTimeSeries.DecompositionofTimeSeries:-MovingAverage MethodandMethodofLeastsquare.	10

SuggestedReadings:

1. Heinz,Kohler:StatisticsforBusiness&Economics,HarperCollins;
2. Gupta,S.C.FundamentalofStatistics,HimalayaPublication.
3. SharmaJ.K.,BusinessStatistics,PearsonEducation.
4. GuptaS.P.&GuptaArchana,ElementaryStatistics,(EnglishandHindi) SultanChand&Sons,New Delhi.

Note:Latesteditionofthetextbooksshouldbeused.

Programme: B.Com. Honours.	Year: First	Semester: First
Subject: SkillandAbilityEnhancement		
CourseCode: BCH-104	CourseTitle: BusinessOrganizationandManagement	
Credits: 3		
Max. Marks: 25+75	Min. Passing Marks: 10+30	
TotalNo.ofLectures: 45		

Unit	Topics	No. ofLectures
I	Introduction: Business Concept & Objects, Social Responsibility of Business Establishment ofNew Business Meaning, Objectives Meaning, Objectives & Principles of Organization, Size ofBusinessUnit,FactorsdeterminingSize,MeasurementofSize,ConceptofOptimumSize.	5
II	FormsofBusinessOrganization:SoleTradership,PartnershipFirm,Business(PublicandPrivate), Formation & Choice of Business Organization, Definition of Management, Its nature of purpose,Fayol'sPrinciples&ElementsofManagement,RecentDevelopmentsofManagementThought.	5
III	Planning&Organising:Its nature &purpose, typesofplans, Planningsteps &process, Management by objectives (MBO), Decision-Making, Forecasting, Organisational Design &OrganisationalStructure,Power&DistributionofAuthority.	5
IV	Motivation, Leadership & Direction: Maslow's Need Hierarchy Theory, Herzberg's Two FactorTheory,JobEnlargement, Special MotivationTechniques, Definition&Approachesto Leadership,ThePrincipalTasksofLeadershipRole&Principlesof Direction.	5
V	Controlling:meaning,definition&techniquesofcontrol,PrincipleofControlling,ProcessofControl&Types ofControls,Human AspectofControls.	5
VI	PlantLocation:Concept,Meaning,Importance,FactorsAffectingPlantLocation.AlfredWeber'sandSargentFlorence'sTheoriesofLocation.PlantLayout–:Meaning,Objectives,Importance, TypesandPrinciplesofLayout.FactorsAffectingLayout.	5
VII	BusinessCombination:Meaning,Characteristics,Objectives,Causes,FormsandKindsofBusinessCombination.	5
VIII	Rationalisation:Meaning,Characteristics, Objectives, Principles,Meritsanddemerits,DifferencebetweenRationalisationand Nationalisation	5

SuggestedReadings:

1. Gupta,C.B.,"BusinessOrganisation",MayurPubliction,(2014).
2. Singh,B.P.,Chhabra,T.N.,"AnIntroductiontoBusinessOrganisation&Management",KitabMahal,(2014).
3. Sherlekar, S.A. &Sherlekar, V.S, "Modern Business Organization & ManagementSystemsApproachMumbai",HimalayaPublishingHouse,(2000).
4. BhusanY.K.,"BusinessOrganization",SultanChand&Sons.
5. Prakash,Jagdish,"BusinessOrganistatonandManagement",KitabMahalPublishers(HindiandEnglish)
6. KoontzandWeirich,EssentialsofManagement,TataMcGrawHill,NewDelhi.
7. Drucker,PF,ManagementChallengesforthe21stCentury,Butterworth,Oxford.
8. StonerandFreeman,Management,PHI,NewDelhi.

Note:**Latesteditionof thetextbooksshouldbeused.**

Programme:B.Com.Honours.	Year:First	Semester:First
Subject:SkillandAbilityEnhancement		
CourseCode:BCH-105	CourseTitle:BusinessCommunication	
Credits:3		
Max. Marks: 25+75	Min. Passing Marks: 10+30	
TotalNo.ofLectures:45		

Unit	Topics	No. ofLectures
I	Introduction Process and Importance of Communication, Types of Communication (verbal& Nonverbal), Different forms of Communication. Barriers toCommunication: Linguistic Barriers, Psychological Barriers, InterpersonalBarriers, Cultural Barriers, Physical Barriers, Organizational Barriers. Role,effectsandadvantagesoftechnologyinBusinessCommunication likeemail,textmessaging,instantmessagingand moderntechniqueslike videoconferencing,socialnetworking. Strategicimportanceofe-communication,PrinciplesofEffectiveCommunication.	9
II	NON-Verbal Aspects of Communicating: Body Language, Kinesics,Proxemics, Paralanguage. Effective Listening: Principles of Effectivelistening,Factorsaffectinglisteningexercises,Oral,Writtenandvideo sessions,	9
III	Businesslanguageandpresentation Writingskills:Planningbusinessmessages,Rewritingandediting,Thefirstdraftand Reconstructingthefinaldraft. Office Correspondence: Official Letter, Semi OfficialLetter and Memorandum.	9
IV	ConductingMeetings:Procedure;Preparingagenda;MinutesandResolutions; Conducting Seminars & Conferences; Procedure of Regulating Speech;EvaluatingOralPresentation;GroupDiscussion;DraftingSpeech.	9
V	ReportWriting Identify the types of reports, define the basic format ofa report, identify thesteps of report writing, write a report meeting the format requirements,determinetheprocessofwritingareport,importanceofincludingvisualssuchastables,diagramsandchartsinwritingreport,applycitationrules(APA styledocumentation)inreports	9

SuggestedReadings:

1. Lesikar,R.V.&Flatley,M.E.;BasicBusinessCommunicationSkillsforEmpoweringtheInternetGeneration, TataMcGrawHillPublishingCompanyLtd.NewDelhi.
2. Bovee,andThill,BusinessCommunicationToday,PearsonEducationNot

e-Latesteditionof thetextbooksshouldbeused.

Semester II

Programme:B.Com.Honours.	**Year**:Second	**Semester**:II
Subject:Management		
CourseCode:BCH-201	**CourseTitle**:BusinessPolicyandStrategicManagement	
Credits:06		
Max. Marks: 25+75	**Min. Passing Marks**: 10+30	
TotalNo.ofLectures:90		

Unit	Topics	No. ofLectures
I	Introduction, Strategic Management, Business Policy, Corporate Strategy,BasicConceptofStrategicmanagement,Mission,VisionObjectives,Impactofglobalization,BasicModelofStrategicManagement,LevelsofStrategy Formulation,StrategicDecisionMaking.	**14**
II	Impact of Internet and E-Commerce, Role of StrategicManagementinMarketing,Finance,HRandGlobalCompetitiveIntelligenceETOPAnalysis,OCP(OrganisationalCapabilityProfile),Scanning.	**18**
III	Corporate Analysis, Resource based approach, Value-Chain Approach, ScanningFunctional Resources, Strategic Budget and Audit, SWOT Analysis, TOWSMatrix,VariousCorporatestrategic:Growth/Expansion,Diversification, Stability,Retrenchment&CombinationStrategy.	**18**
IV	Process of Strategic Planning, Stages of corporate development, CorporateRestructuring, Mergers & Acquisitions, Strategic Alliances, PortfolioAnalysis, Corporate Parenting, Functional Strategy, BCG Model, GE NineCell,PortersModel:5ForceandPortersDiamond Model,StrategicChoice.	**22**
V	Strategy Implementations through Structure, Human ResourceManagement:though Values and ethics. Mc Kinsey's 7S Model, Organization Life Cycle,Management and Control, Activity based Costing, Strategic InformationSystem,CaseStudy. andthedraftingforimportantDocumentsandReports connectedthereto.	**18**

SuggestedReadings:

1. Sinha,V.C.andSinhaRitika,BusinessEnvironment,SahityaBhawanAgra
2. Cherunilam,Francis,BusinessEnvironment,HimalayaPublishingHouse,NewDelhi
3. Aswathappa,K.EssentialsofBusinessEnvironment,HimalayaPublishingHouse,NewDelhi
4. Aswathappa,K.BusinessEnvironmentforStrategicManagement,HPH.

Note-Latesteditionofthetextbooksshouldbeused.

Programme:B.Com.Honours.	Year:Second	Semester:II
Subject:Accounting		
CourseCode:BCH-202	CourseTitle:Basics of Accounting	
Credits:6		
Max. Marks: 25+75	Min. Passing Marks: 10+30	
TotalNo.ofLectures: 90		

Unit	Topics	No.of Lectures
I	Concept, importance and scope of Accounting, Basic Accounting Principles,Conventions, Concept, Procedures Methods etc, Forms of Accounting and usesofAccountinginformation,Accountingequations andTypesofaccounts,Rules ofrecordingBusinessTransactions.	15
II	SingleandDoubleentrysystemofBookKeeping, PreparationofJournaland Ledger,PreparationofTrialBalance	15
III	PreparationofTradingandProfit&LossAccount,PreparationofBalancesheetwithandwithoutadjustments,PreparationofReceipts&PaymentAccount	15
IV	DepreciationAccounting,MethodsofCalculationofDepreciation,StockValuationMethods	15
V	RoleofComputersinAccounting,PracticalApplicationsofcomputerizedAccounting :Tally ERP -09 & Latest Version	15

SuggestedReadings:

1. Jain&Naranag,“AdvancedAccounts”,JainBookAgency,18thEdition,Reprint(2014)
2. Jaisawal,K.S.,FinancialAccounting,(BothinHindi&EnglishVersion),VaibhavLaxmi Prakashan. (2010)
3. Gupta,R.L.&Radhaswamy,M.,FinancialAccounting:SultanChandandsons.
4. Shukla,M.C.,GrewalT.S.&Gupta,S.C.,AdvancedAccounts:S.Chand &Co.
5. MaheshwariS.N.&MaheshwariS.K,“AtextbookofAccountingforManagement”,VikasPublication, 10th Edition (2013)
6. Shukla,S.M.,FinancialAccounting,Edition:51st,SahityaBhawanPublications,2017
7. Gupta.R.LandShukla,M.C.,“PrinciplesofAccountancy”,S.Chand&CompanyLtd.,(2011)
8. Arulanandam,M.A.&Raman,K.S.,“AdvancedAccounting”,VikasPublishers,(2010).
9. Shukla,M.C.,“AdvancedAccounting”,SultanChand&Sons,(2010)
10. Babu,Deepak,Financialaccountimg,NavyugSahityaSadan,AgraNot

e-Latesteditionofthetextbooksshouldbeused.

Programme:B.Com.Honours.	**Year**:Second	**Semester**:II
Subject:BusinessEconomicsandBusinessLaws		
CourseCode:BCH-203	**CourseTitle**:BusinessEconomics	
Credits:06		
Max. Marks: 25+75	**Min. Passing Marks**: 10+30	
TotalNo.ofLectures:90		

Unit	Topics	No. ofLectures
I	Introduction:Definitionandnatureofeconomics,Scopeandmethodologyofeconomics,Microand macro economics	10
II	Consumption:MeasurementsofUtility,LawofDiminishingMarginal Utility, LawofEqui-marginalUtility.	10
III	Law of Demand: Demand Schedules and Curves, Elasticity of Demand,methodsofmeasurementofelasticityofdemand,measurementofcross elasticity, LawofSupply, MeasurementofElasticityofSupply	15
IV	Consumer'ssurplus,StudyofConsumerBehaviourthroughindifferencecurve technique.	10
V	Production: The Factors of Production and their characteristics, Factorsaffecting productivity of labour and capital, Theories of Population. Law ofvariableproportion,Thelawsofreturn,economyofscale,lawofreturntoscale, different conceptsofcost ofproduction.SACcurve,LACcurve.	18
VI	Exchange: The theory of exchange, Definition and extent of market,Determination of price under conditions of perfect competition, imperfectcompetitionandmonopoly.Effectofmonopolyineconomiclife,monopolistic competition,oligopoly	17
VII	Conceptandtheoriesofprofitandwages	10

SuggestedReadings:

1. D.N.Dwivedi,ManagerialEconomics,7thEdition,VikasPublishingHouse.
2. D.Salvatore,ManagerialEconomicsinaGlobalEconomy,6thEdition,OxfordUniversityPress.
3. L.PetersonandJainManagerialEco.,4thEdition,PearsonEducation.
4. Kontsoyianis,ModernMicro-Economics.
5. M.Adhikary,BusinessEconomics.

Note-Latesteditionofthetextbooksshouldbeused.

Programme:B.Com.Honours.	**Year**:Second	**Semester**:II
Subject:SkillandAbilityEnhancement		
CourseCode:BCH-204	**CourseTitle**:MoneyandBanking	
Credits:3		
Max. Marks: 25+75	**Min. Passing Marks**: 10+30	
TotalNo.ofLectures: 45		

Unit	Topics	No. ofLectures
I	**Money:**Functions,AlternativeMeasuresToMoneySupplyInIndia And Their Different Components, Meaning And ChangingRelative Importance Of Each Component, HighPoweredMoney-MeaningAndUses,SourcesOfChangesInHighPoweredMoney.**FinancialSystem:**Components,Financial Intermediaries.	**15**
II	**Indian Banking System:** Definition Of Bank, CommercialBanks, Importance And Functions, Structure Of CommercialBankingSystemInIndia.RegionalRuralBanks,CooperativeBankInIndia.ProcessOfCredit CreationByBanks; DeterminationofMoneySupplyAndTotalBankCredit.	**10**
III	**Development Banks And Other Non-Banking FinancialInstitution:** Main Features, Problems And Policies ForAllocation Of Institutional Credit, Problem Between TheGovernmentAndTheCommercialSector,Inter-SectoralAndInter-RegionalProblems,ProblemBetweenLargeAndSmall Borrowers.	**10**
IV	**TheReserveBankofIndia:**Functions,InstrumentsOfMonetaryAnd Credit Control; Main Features Of Monetary Policy SinceIndependence, Interest Rates; Various Rates In India (As BondRate,BillRate, DepositRate,etc.) ImpactOfInflationAnd InflationaryExpectations.	**10**

SuggestedReadings:

1. SahaSKIndianBankingSystemSBPDPublication(HindiandEnglish)
2. DeshmukhAndIndianBankingSystemChandralokPrakashan(HindiandEnglish)
3. GuptaSBMonetaryPlanningOfIndia
4. KhanMYIndianFinancialSystemTheoryAndPractice
5. SenguptaAK&AgarwalKMoneyMarketOperationsInIndiaNote-

Latesteditionof thetextbookshouldbeused.

Programme:B.Com.Honours.	Year:Second	Semester:II
Subject:SkillandAbilityEnhancement		
CourseCode:BCH-205	CourseTitle:ComputerandEBusiness	
Credits:5		
Max. Marks: 25+75	Min. Passing Marks: 10+30	
TotalNo.ofLectures: 45		

Unit	Topics	No. ofLectures
I	IntroductiontoComputer:ComponentofaComputerSystem,IndianComputing Environment, Generations of Computer Technology andProgramming Languages, Data Communications and Networking,LANSandWANS,Management of DataProcessingSystemin BusinessOrganizations.	5
II	Typical Business application of Computers: Role of Computers inManagement, Computer Software Systems, Software DevelopmentProcess,FileDesign&Report Design. DataFilesTypes/ Organizations,Master&TransactionFile.	10
III	An Introduction to Operating Systems and Windows: Applicationpackages for PCs such as Spreadsheet, Creation of Spreadsheetapplications, Range, formulas, functions, Word Processing and DataBaseManagementSystem.	10
IV	Electronic Data Interchange (EDI): EDI Applications in Business,Introduction to e- commerce and its applications, Types of ElectronicCommerce Solutions, E commerce Framework Categorization (B2B,B2C, C2C, G2B, G2C), E- commerce Laws-Introduction, TheElectronicCommerceTransactonValidityarndenforceabilityof agreements,DigitalDocuments,OtherLegalIssues,BarCoding.	10
V	Internet Marketing: E-commerce In India Issues andOpportunities in Implementation- Introduction, CommercialIssues.InfrastructureIssues,Social-andCulturalIssues,DotCom,EmergingTrends.	10

1. Aurora,ComputerFundamentals,VikasPublications.
2. Sinha&Sinha,FundamentalsofComputers,BPBPublications.
3. Dhar,P.,FundamentalofITandItsApplicationinBusiness,AbhijayPublishingHouse.
4. Norton,P.Introductiontocomputers.TMH
5. Rajaraman,V.IntroductiontoInformationTechnology.PHI.
6. BasandraSK-ComputersToday(Galgotia,1stEdition).

Semester III

Programme:B.Com.Honours.	Year:Second		Semester:III
	Subject:Management		
CourseCode:BCH-301	CourseTitle:MarketingManagement		
Credits:6			
Max. Marks: 25+75		Min. Passing Marks: 10+30	
	TotalNo.ofLectures: 90		

Unit	Topics	No. ofLectures
I	**Introduction:**Nature,scopeandimportanceofmarketing;Evolutionofmarketingconcepts; Marketingmix;Marketingenvironment.MicroandMacroenvironmentalfactors.	10
II	**ConsumerBehaviour–AnOverview**:Consumerbuyingprocess;Factorsinfluencing consumerbuyingdecisions.	10
III	**MarketSelection:**Marketsegmentation–concept,importanceandbases;Targetmarketselection;Positioningconcept,importanceandbases ;Productdifferentiationvs.market segmentation.	15
IV	**Product:** Meaning and importance. Product classifications; Concept of product mix;Branding,packagingandlabelling;After-salesservices;Productlife-cycle;NewProduct Development.	8
V	**Pricing:**Significance;Factorsaffectingpriceofaproduct;Majorpricingmethods;Pricing policiesandstrategies.	7
VI	**Promotion:** Nature and importance of promotion; Promotion Tools: advertising, personalselling, public relations; sales promotion and publicity – concept and their distinctivecharacteristics;Promotionmix;Factors affectingpromotionmixdecisions;andIntegratedMarketingCommunicationApproach.	15
VII	**Distribution**: Channels of distribution - meaning and importance; Types of distributionchannels;Wholesalingandretailing;Factors affectingchoiceofdistributionchannel; DistributionLogistics;Meaning,importanceanddecisions.	10
VIII	**Retailing:** Types of retailing – store based and non- store based retailing, chain stores,specialty stores, supermarkets, retail vending machines, mail order houses, retailcooperatives;Managementofretailingoperations:anoverview;RetailinginIndia: changing scenario.	10
IX	**Recentdevelopmentsinmarketing:**SocialMarketing,OnlineMarketing,DirectMarketing, ServicesMarketing,GreenMarketing,RelationshipMarketing,Ruralmarketing.	10

uggestedReadings:

1. Kotler,Philip;Keller,KevinLane;Koshy,Abraham,andMithileshwarJha,MarketingManagement: ASouthAsianPerspective,PearsonEducation.
2. Palmer,Adrian,IntroductiontoMarketing,OxfordUniversityPress,UK
3. Lamb,CharlesW.;Hair,JosephF.,andCarlMcDaniel,PrinciplesofMarketing,SouthWesternPublishing,Ohio
4. Chhabra,T.N.,PrinciplesofMarketing,SunIndiaPublication.
5. Kumar,Arun&N.Meenakshi,MarketingManagement,VikasPublications.(Hindian dEnglish)
6. McCarthy,E.Jerome.,andWilliamD.Perreault,BasicMarketing,RichardD.Irwin.
7. Pride,WilliamM.,andD.C.Ferell,Marketing:Planning,Implementation&Control,CengageLearning.
8. Majaro,Simon,TheEssenceofMarketing,PrenticeHall,NewDelhi.

-Latesteditionofthetextbooks shouldbeused.

Programme:B.Com.Honours.	Year:Second	Semester:Third
	Subject:Accounting	
CourseCode:BCH-302	CourseTitle:CostAccounting	
Credits:6		
Max. Marks: 25+75	Min. Passing Marks: 10+30	
	TotalNo.ofLectures: 90	

Unit	Topics	No. ofLectures
I	Introduction: Nature, Scope and Advantages of Cost Accounting,InstallationofCostingSystem,DifferencebetweenCostandFinancial Accounting,	8
II	ClassificationofCosts.Material:Purchase,StorageandControlofMaterial,StockLevels,Inventory,ControlTechniques. MethodsofPricingMaterialIssues.	12
III	Labour: Meaning and Components of Labour Cost. Concept, AccountingandControlofIdletimeandOvertime.MethodsofWagePayment and IncentivePlans,LabourTurnover.	10
IV	Overheads: Collection, Classification, Allocation, Apportionment andAbsorptionofOverheads(PrimaryandSecondaryDistribution),Machine HourRate.	10
V	UnitOutputCosting:ConceptofandNeedforUnitOutputCosting;Preparation ofCostSheetandTender Price;PreparationofReconciliationStatement.	30
VI	ProcessCosting:PreparationofProcessAccounts;TreatmentofNormal andAbnormalWastage;TreatmentofJointProductandBy-product;	10
VII	ContractCosting:PreparationofContractAccount, DeterminationofProfitonCompletedandUncompletedContracts;Operating Costing.	10

SuggestedReadings:

1. JainS.P.andNarangK.L:CostAccounting;KalyaniNewDelhi.
2. MaheshwariS.N:AdvancedProblemsandSolutionsinCostAccounting;SultanChand,NewDelhi .(Hindiand English)
3. TulsianP.C;PracticalCosting:Vikas,NewDelhi.
4. GargA.K.;CostAccounting:AnAnalyticalStudy,SwatiPublication,Meerut.
5. Horngren,Charles,FosterandDatar:CostAccounting-AManagerialEmphasis;Prentice-HallofIndia,NewDelhi.
6. M.L.Agarwal,SahitybhawanAgra

Note-**Latesteditionof thetextbooksshould beused.**

Programme:B.Com.Honours.	Year:Second	Semester:Third
Subject:BusinessEconomicsandBusinessLaws		
CourseCode:BCH-303	CourseTitle:IndianEconomy	
Credits:6		
Max. Marks: 25+75	Min. Passing Marks: 10+30	
TotalNo.ofLectures: 90		

Unit	Topics	No. ofLectures
I	**BasicIssuesandfeaturesofIndian Economy** ConceptandMeasuresofDevelopmentandUnderdevelopment;HumanDevelopment;Compositionofnationalincomeandoccupationalstructure	8
II	**PolicyRegimes** a) Theevolutionofplanningandimportsubstitutingindustrialization. b) Economic Reforms since 1991. c) Monetary and Fiscal policieswiththeirimplicationson economy	12
III	**Growth,DevelopmentandStructuralChange** a) TheexperienceofGrowth,DevelopmentandStructuralChangeindifferent phasesofgrowth and policy regimes across sectors andregions. b) The Institutional Framework: Patterns of assets ownership inagricultureandindustry;Policiesforrestructuringagrarianrelationsandfor regulating concentrationofeconomicpower; c) Changesinpolicyperspectivesontheroleofinstitutionalframeworkafter1991. d) Growth and Distribution; Unemployment and Poverty; HumanDevelopment;Environmentalconcerns. e) Demographic Constraints: Interaction between population changeandeconomicdevelopment.	10
IV	**SectoralTrendsandIssues** *AgricultureSector:*Agrariangrowthandperformanceindifferentphasesof policy regimes i.e.pre green revolution and the two phases of greenrevolution; Factors influencing productivity and growth; the role oftechnology and institutions; price policy, the public distribution systemandfood security. *Industry and Services Sector:* Phases of Industrialization – the rate andpattern of industrial growth across alternative policy regimes; Publicsector – its role, performance and reforms; thesmall scale sector; Role ofForeigncapital. FinancialSector:Structure,PerformanceandReforms.ForeignTradeandbalance of Payments:Structural Changes and Performance of India'sForeign Trade and Balance of Payments; TradePolicy Debate; Exportpoliciesandperformance;MacroEconomicStabilizationandStructural	10

	Adjustment;IndiaandtheWTO,RoleofFDI,Capitalaccountconvertibility	
V	**Inflation,UnemploymentandLabourmarket** Inflation: Causes of rising and falling inflation, inflation and interestrates, social costs of inflation; Unemployment – natural rate ofunemployment, frictional and wait unemployment. Labour market and itsinteraction with production system; Phillips curve, the trade-off betweeninflation and unemployment, sacrifice ratio, role of expectations adaptiveandrational.	30

SuggestedReadings:

1. MishraandPuri,IndianEconomy,HimalayaPublishingHouse.
2. ICDhingra,IndianEconomy,SultanChand& Sons.
3. GauravDuttandKPM Sundarum,IndianEconomy,S.Chand&Company.
4. UmaKapila(ed),"IndianEconomysinceIndependence",Relevantarticles.
5. Bhagwati,J.andDesai, P.India:Planningforindustrialization,OUP,Ch2.
6. Mankiw,N.Gregory.Principlesof Macroeconomics.CengageLearning.
7. RudigerDornbusch,StanleyFischer,andRichardStartz,Macroeconomics.McGraw-HillEducation.
8. G.S.Gupta,Macroeconomics:TheoryandApplications,McGraw-HillEducation.Note:Latestedition oftextbooksmay be used.

Programme:B.Com.Honours.	**Year**:Second		**Semester**:III
Subject:SkillandAbilityEnhancement			
CourseCode:BCH-304	**CourseTitle**:RuralManagement		
Credits:3	**CoreCompulsory/Elective**:Compulsory		
Max. Marks: 25+75	**Min. Passing Marks**: 10+30		
TotalNo.of Lectures:45			

Unit	Topics	No. ofLectures
I	Rural Development Strategy: Meaning and elements of rural development; Role ofAgriculture in Indian Economy; New agricultural strategy; Green revolution; Recent trendsinagricultural growthinIndia; Interregionalvariationsingrowthof outputand productivity;Strategyofagriculturaldevelopmentandtechnologicalprogress;	5
II	Sustainable development; Impact of globalization on agriculture. Diversification of RuralEconomic Activities: Livestock economies - Livestock resources and their productivity;Whiterevolution; Fisheryandpoultrydevelopment; Forestry;Horticultureand floriculture;	10
III	Rural industries: introduction, growth, comparison with urban industries-Issuesandproblemsinruralindustrializationanddevelopmentofagro-basedindustries; Ruralnonfarmsector.	10
IV	Land Reforms and Rural Development Programmes: Land Reforms; Land ownershipstructure; Tenancy and CO R op sharing - Forms; Incidence and effects; Problems ofmarginal and small farmers; Interlocking of land; Labour and Credit markets; Segmentationin labour markets; Rural-urban migration. Rural Development Programmes: Bharat Nirman;NREGP;NRHM;ICDS; MDM;SSA; SGSRY;Ruralwatersupply; Sanitationhousing programme.	10
V	Rural Credit; Agricultural prices and Markets: Characteristics and sources of rural Credit-Institutional and non-institutional; Reorganization of rural Credit-Cooperatives;Commercial banks; Regional rural banks; Role of NABARD; Objectives of agriculturalpricepolicy;FoodsecuritysysteminIndiaandpublicdistribution;Agriculturalmarketing; AgriculturalInsurance	10

SuggestedReadings:

. Katar Singh (2009). Rural Development principles; policies and Management Secondedition sagepublications.

2. RuddarDattandK.P.M.Sundharam(2004).IndianEconomy-S.Chand&Co.Ltd.

3. MisraandPuri(2010).StructureandProblemsofIndianEconomy-HimalayaPublishingHouse.

4. JournalsofKurukshetra;Yojana;PlanningCommissionReportsandEconomicSurveyof India.

Note:Latesteditionoftextbooksmaybeused.

Programme:B.Com.Honours.	Year:Second	Semester:III
Subject:SkillandAbilityEnhancement		
CourseCode:BCH-305	CourseTitle:ConsumerBehaviour	
Credits:3	CoreCompulsory/Elective:Compulsory	
Max. Marks: 25+75	Min. Passing Marks: 10+30	
TotalNo.of Lectures:45		

Unit	Topics	No. ofLectures
I	Consumer behavior: Concept Scope and Implications; Integration of consumerbehaviorinthemarketingconcept;ConsumerDecisionMakingProcess;Levelsofconsumerdecisionmaking; TypesofConsumerDecisionMaking.	5
II	Consumer as an Individual Consumer Motivation; Consumer Involvement,PersonalityandSelf-Concept;Perception,ConsumerLearningandMemory, AttitudesandChangingAttitudes,informationProcessing.	10
III	ConsumerinSocialandCulturalSettingsReferencegroupsandfamilyinfluences;Socialclass,cultural;sub culturalandcrossculturalinfluenceson consumer Behaviour; personal influences and diffusion of innovation; Impact of Media andGlobalisation	10
IV	Consumer Decision Process and Problem recognition; search and evaluating;purchasingprocesses;postpurchaseBehaviour;consumerbehaviourmodels; consumerism.	10
V	ConsumerSatisfactionMeasurementofconsumersatisfactionanddis-satisfaction,repeat buying, brand switching and loyalty, opinion leadership, complainingBehaviour.	10

SuggestedReadings:

1. **SchiffmanandKanuk:ConsumerBehaviour,PrenticeHall**
2. **Engle,BlackwellandMinriad:ConsumerBehaviour**
3. **PrasadVeena.,HalpethBooma.,ConsumerBehaviour,HimalayaPublishingHouse**
4. **SinghAtish.,ConsumerBehaviour,HimalayaPublishingHouse**
5. **PrakshShri.,TheoryofConsumerBehaviour,VikasPublishingHouse**
6. **AgarwalGaurav,ConsumerBehaviour,,SahityaBhawanPublication**
7. **KumarDharmendra,.BasicsofConsumerBehaviour,SahityaBhawanPublication**

.**Note:**Latesteditionoftextbooksmaybeused.

Semester IV

Programme:B.Com.Honours.	Year:Second	Semester:IV
Subject:Management		
CourseCode:BCH-401	CourseTitle:FinancialManagement	
Credits:6		
Max. Marks: 25+75	Min. Passing Marks: 10+30	
TotalNo.of Lectures:90		

Unit	Topics	No. ofLectures
I	Basics of Financial Management: Meaning, Importance and Objectives, Conflict in profitv/svaluemaximizationprinciples,Timevalueof money,RiskandReturn(including CAPM Model),Valuationof BondandEquities.	20
II	Financing Decision: Cost of Capital and Financing Decision, sources of long-termfinancing. Estimation of components of cost of capital, Methods for Calculating cost ofequity capital, Coof Retained Earnings, Cost of debt and Cost of Preference Capital,Weighted Average cost of capital (WACC) and Marginal cost of capital, Capitalstructure- Theories of Capital Structure (Net Income, Net Operating Income, MMHypothesis,TraditionalApproach),Operatingandfinancialleverage,determinantsof capitalStructure.	15
III	Investment Decision: The Capital Budgeting Process, Cash flow Estimation, PaybackPeriod Method, Accounting Rate of Return, Net Present Value (NPV), Net TerminalValue,InternalRateofReturn(IRR),ProfitabilityIndex,Capital budgetingunderRisk-CertaintyEquivalentApproachandRisk-AdjustedDiscountRate,	18
IV	Management of Working Capital: Working Capital Decisions, Concepts of Workingcapital, the risk- return trade off, sources of short- term finance,. working capitalestimation,cashmanagement,receivablesmanagement,inventorymanagementa nd payablesManagement.,	18
V	Dividenddecisions;TheoriesforRelevanceandirelevanceofdividenddecisionfor corporatevaluation,CashandStockdividends,Dividendpoliciesinpractice.	19

SuggestedReadings:

1. 1. **LevyH.andM.Sarnat.PrinciplesofFinancialManagement. PearsonEducation**
2. **I.M.Pandey,FinancialManagement,VikasPublishingHouse,NewDelhi**
3. **PrasannaChandra,FundamentalsofFinancialManagement.McGrawHillEducation**
4. **Singh,J.K.FinancialManagement-textand Problems.DhanpatRaiandCompany,Delhi.**
5. **Rustagi,R.P.FundamentalsofFinancialManagement.TaxmannPublicationPvt.Ltd.**

.Note: Latestedition oftext booksmaybeused.

Programme: B.Com. Honours.	Year: Second	Semester: IV
CourseCode: BCH-402	Subject: Accounting	
Credits: 6	CourseTitle: ManagementAccounting	
Max. Marks: 25+75	Min. Passing Marks: 10+30	
TotalNo.ofLectures: 90		

Unit	Topics	No. ofLectures
I	Management Accounting- Concept, Meaning,Characteristics, Differencebetween Financial Accounting Management Accounting, Differencebetween Cost Accounting and Management Accounting, Techniques,Objectives and Importance. Management Accountant-Duties, Status,Functions and Responsibility. Financial Statement Analysis andInterpretation - Meaning, Objectives, Characteristics ofan Ideal FinancialStatement,PartiesInterestedinFinancialStatement,TypesofFinancial Analysis-Horizontal, VerticalandTrendAnalysis.	17
II	Ratio Analysis:meaning,Utility,ClassificationofRatios - ProfitabilityRatio,ActivityRatioandFinancialPositionRatios.Fund FlowandCashFlowStatement-Concept,Meaningoftheterm FundandPreparation ofFundFlowStatementandCashFlowStatement(As-3).	16
III	Business Budgeting: Meaning of Budget and Budgeting, Objectives,Limitations and importance, Essentials of effective Budgeting,Classification of Budgets- Flexible budget and Zero Based Budget.Marginal Costing: Meaning, Determination of Profit under MarginalCosting,PricingofProduct,makeorbyDecision,Selectionofmost profitablechannel.BreakEvenAnalysis:ConceptandPracticalApplicationsofBreakevenAnalysis.	22
IV	Standard Costing and Variance Analysis: Meaning and Objectives ofStandard Costing Setting of Standard, Variance Analysis: Material andLabourVariance.ReportingtoManagement:Meaning,Objectives, PrinciplesofReporting,ImportanceofReports,ClassificationofReports,Reportingatdifferent Levels ofManagement.	20

SuggestedReadings:

1. Homgren, C.T., Gary L. Sundem and William O. Stratton: Introduction toManagement Accounting, PrenticeHallofIndia,Delhi.
2. Homgren,CharlesT.,GeorgeFosterandSrikantM.Dailiar;CostAccounting;AManagerialEmphasis,PrenticeHallof India,Delhi.
3. Lall,B.M.andI.C.Jain:CostAccounting:PrinciplesandPractice,PrenticeHallofIndia,Delhi.
4. Welsch GlennA.,RonaldW. HiltonandPaulN.GordonBudgeting,ProfitPlanningand Control,PrenticehallofIndia,Delhi.
5. BaigNafees: Cost Accounting, Rajat Publications, New Delhi. BaigNafees:Management Accounting &Control, AshishPublishingHome,NewDelhi.
6. SharmaR.K.andGuptaS.K.;ManagementAccounting,KalyaniPublishers,Ludhiyana.(HindiandEnglish)
7. LalJawahar;ManagerialAccounting,HimalyaPublishingHouse,NewDelhi.
8. Misra,A.K.,ManagementAccounting,(HindiandEnglish)NavneetPrakashan,Nazibabad.

Note-**Latesteditionofthetextbooksshouldbeused.**

Programme:B.Com.Honours.	Year:Second	Semester:IV
Subject:BusinessEconomicsandBusiness Laws		
CourseCode:BCH-403	CourseTitle:CorporateLegalFramework	
Credits:6	CoreCompulsory/lective:Compulsory	
Max. Marks: 25+75	Min. Passing Marks: 10+30	
TotalNo.ofLectures:90		

Unit	Topics	No. ofLectures
I	**IndianCompaniesAct2013:**NatureAndTypesOfCompanies,ConversionOfPublicCompaniesInto PrivateCompany'sAnd ViceVersa.	10
II	Formation,PromotionAndIncorporationOfCompanies,MemorandumOfAssociation;ArticleOf Association;Prospectus.	12
III	**Shares:** Types, Share Capital-Kinds; Allotment Of Shares; Members – Categories, Modes Of Acquiring Membership, Rights And Liabilities;TransferAndTransmission-Difference,	13
IV	MethodsOfBorrowing,Debentures,MortgagesAndCharges-FixedAndFloating.	09
V	**Management:** Directors, Types And Number Of Directors, ManagingDirector, Whole Time Director – Appointment, Qualifications AndDisqualification,Duties,Vacation,ResignationAndRemoval,	15
VI	CompanyMeetings-Kinds,Quorum,Voting,Resolution,Minutes.	10
VII	**MajorityPowersAndMinorityRights:**ProtectionOfMinorityRights;PreventionOfOppressionAndManagement.Mismanagement.	12
VIII	WindingUp-KindsAndConduct-PetitionForWindingUp,AppointmentOfOfficialLiquidatorAndDuties.	09

SuggestedReadings:

1. Kapoor GK A Dhamija Sanjay Company Law Comprehensive Textbook OnCompaniesAct2013Taxmann Publication
2. SinghAvtarCompanyLawDelhiIndiaEasternBookCompanyBharat LawHouse
3. GuptaCompanyAdhiniyamSahityaBhawanPublication(HindiandEnglish)
4. MaheshwariSNAndSKMaheshwariAManualOfBusiness Law2ndEditionHimalayaPublishingHouse

Note-**Latesteditionofthetextbooksshould beused.**

Programme:B.Com.Honours.	**Year**:Second	**Semester**:IV
Subject:SkillandAbilityEnhancement		
CourseCode:BCH-404	**CourseTitle**:EntrepreneurshipDevelopmentandBusinessEthics	
Credits:3		
Max. Marks: 25+75	**Min. Passing Marks**: 10+30	
TotalNo.ofLectures:45		

Unit	Topics	No. ofLectures
I	Entrepreneur, Concept, Characteristics, Functions and Types of anEntrepreneur,Entrepreneurship,Concept,CharacteristicsandImportanceof Entrepreneurship	5
II	EntrepreneurialProcess,EntrepreneurshipDevelopmentProgramme(EDPS), Need,Characteristics,PhasesandEvaluationofEDPS	10
III	An understanding of Ethics, Meaning, Definition, Objective, Types,Sources,ImportanceandScopeofBusinessEthics,EthicalPerformance, FactorsinfluencingBusiness Ethics,ofBusinessEthics,	10
IV	Evolution and Development of Corporate Social Responsibility ofBusiness, Forms of Corporate Social Responsibility, CSR in Practice,CorporateSocialPerformance:MakingCorporationsSociallyM ore Responsible	10
V	Corporate Governance Introduction, Concept and Need for CorporateGovernance,Definitions,PartiestoCorporateGovernance,AgencyTh eory, Stewardship Theory, Popular Model for Governance, Brief Introduction toIndia'sCorporateGovernanceFramework	10

SuggestedReadings:

1. K.Ramachandran,EntrepreneurshipDevelopment,McGrawHillEducation
2. S.S.Khanka,EntrepreneurialDevelopment,S.ChandPublishing
3. CSVMurthy,BusinessEthics(TextandCases),Pub.ByHPH
4. MarianneM.Jennings,CasesinBusinessEthics,PubbyCenage Learning
5. S.S.Khanka,EntrepreneurshipDevelopments,S.Chand,Delhi
6. RanbirSingh,EntrepreneurshipDevelopments,S.K.Kataria&Sons,Delhi
7. S.AnilKumar,S.C.Purnima,M.K.Abraham,EntrepreneurialDevelopment,NewAge International, Delhi

Note-**Latesteditionofthetextbooksshould beused.**

Programme: B.Com.Honours.	Year: Second	Semester: IV
Subject: SkillandAbilityEnhancement		
CourseCode: BCH-405	**CourseTitle**: Researchmethodology	
Credits: 3		
Max. Marks: 25+75	**Min. Passing Marks**: 10+30	
TotalNo.ofLectures:90		

Unit	Topics	No. ofLectures
I	Introduction Concept, Nature, Scope, Need, Role, Advantages andLimitations of Business Research, Characteristic of Research, Types ofResearch:Exploratory,DescriptiveandExperimental,Featuresofagood Research.	5
II	Research Process; Problem Formulation and statement of ResearchObjectives,ConceptofResearchDesign,TypesofResearchDesign	10
III	Sampling,Conceptofsampling,Samplingprocessandselection-sampletypes - Sample size and sampling errors, Sampling techniques/methods,DataCollection -methods -tools -DataSources:Primary, secondarymethodsofcollectionofdata	10
IV	Basic Aspects of Hypothesis Testing, Type I and Type II Errors,ApplicationsofT-Test,ZTest,F-Test,IntroductiontoComputerized StatisticalPackages.	10
V	Report writing: types of reports; Structuring the Report, Report writingsstyles, Chapter format, Presentation of tables and figures; Referencing-Documentation-Use andformat ofappendix-Index.	10

SuggestedReadings:

1. KothariCR–ResearchMethodologyMethods&Techniques(NewAgeInternationalPublishers)
2. Bhattacharyya-ResearchMethodology(ExcelBooks)
3. H.R Ramntath, Research Methodology & Operation Research, Himalaya PublishingHouseput.Ltd
4. Shenoy, Statistical Methods in Business and Social Science, Macmillan PublishersIndiaLtd.
5. DeepakChawla&NeenaSondhi,ResearchMethodology,VikasPublishingHouse.
6. CooperandSchindler -BusinessResearchMethods(TataMcGraw Hill,9thEdition)

Latesteditionofthetextbooksshouldbeused.

Semester V

Programme:B.Com.Honours.	**Year**:Third		**Semester**:V
CourseCode:BCH-501	**Subject**:Management		
Credits:6	**CourseTitle**:HumanResourceManagement		
Max. Marks: 25+75			
	Min. Passing Marks: 10+30		
TotalNo.ofLectures:90			

Unit	Topics	No. ofLectures
I	**Human Resource Management** concept and function, role ofcompetencies of HR manager at our policies evolution of HRMemergingchallengesofHuman ResourceManagementworkforcediversityempowermentVRSworklifebalancedownsizing	20
II	**Recruitment & Selection:** Recruitment, factorsaffectingrecruitment,sourcesofrecruitment,Selection – Process, selection test, Interview, Orientation,Placement. Training & Development: Training-Objectives & Importance of training, TrainingMethods-Onjobtraining andoff-thejobtraining.	20
III	**Employee Compensation:** Compensation & Welfare, JobEvaluation. **Performance Appraisal:** Techniques, JobEnlargement&JobEnrichment,QualityofWork Life,Worker'sParticipationinManagement.	25
IV	**EMPLOYEE WELFARE:** Various welfare schemes & SafetyMeasures. Employee Benefits – Meaning andits types, FringeBenefits; Remuneration – Salary, Bonus, Commission, LongTermIncentives,Perquisites.GrievanceHandling&Discipline– Meaning,Importance.CollectiveBargaining– MeaningandImportance,Process.	25

SuggestedReadings:

1. AswathappaKMaineresourcemanagementTataMcGrawHill
2. VermaPramodSaviBagiyaprabandhanRaoVSPhumanresourcemanagementExcelbooks
3. TripathiPCpersonnelmanagementandIndustrialRelationsSultanChandandsons
4. Agarwal&Fauzdar,HumanResourceManagement- SBPDPublishingHouse,Agra(English/Hindi)

Note-**Latesteditionofthetextbooksshouldbeused.**

Programme:B.Com.Honours.	**Year**:Third	**Semester**:V
CourseCode:BCH-502	**Subject**:Accounting	
	CourseTitle: IncomeTaxLawandAccounts	
Credits:6		
Max. Marks: 25+75	**Min. Passing Marks**: 10+30	
	TotalNo.ofLectures: 90	

Unit	Topics	No. ofLectures
I	Taxation Policy of Raja Todarmal. Introduction, ImportantDefinitions:Assessee,Person,Income,TotalIncome,AssessmentYear&Previous Year.AgriculturalIncome&itsassessment.	10
II	Residence&TaxLiability(Basisof Charge).Capital&Revenue. ExemptedIncomes.	10
III	IncomefromSalaries	15
IV	IncomefromHouseProperty.	10
V	Profits and Gains of Business and Profession, Depreciation.	15
VI	Capitalgains,IncomefromOtherSources,	12
VII	SetoffandcarryforwardoflossesandClubbingofIncomeDeductions from Gross TotalIncome, ComputationofTaxLiabilityofan Individual.	12
VIII	ProcedureofAssessmentandIncomeTaxAuthorities,Advance PaymentofTaxandDeductionofTax atSource.	6

SuggestedReadings:

1. SinghanaiV.K:Students'GuidetoIncomeTax;Taxmann,Delhi.
2. MehrotraH.C:IncomeTaxLaw&Accounts;SahityaBhawan,Agra.(HindiandEnglish)
3. GirishAhujaandRaviGupta:Systematicapproachtoincometax;SahityaBhawanPublications,NewDelhi.(Hindiand English)
4. HCMehrotra;CSJoshi,IncomeTaxLawandAccounts(Hindi/English),SahityaBhawanAgra
5. Jain,R.K.,IncomeTaxLawandAccounts(HindiandEnglish),SBPDPublications,AgraNote-

Latesteditionofthetextbooksshouldbeused.

Programme:B.Com.Honours.	**Year**:Third	**Semester**:V
Subject:BusinessEconomicsandBusinessLaws		
CourseCode:BCH-503	**CourseTitle**:BusinessRegulatoryFramework	
Credits:6		
Max. Marks: 25+75	**CoreCompulsory/Elective**:Elective	
	Min. Passing Marks: 10+30	
TotalNo.ofLectures:75		

Unit	**Topics**	**No. ofLectures**
I	Indian contract Act - Definition: Essential elements of a validcontract.Performanceanddischargeofcontract,Remediesfor breachofcontract,(with importantcaselaws).	20
II	SpecialContract-BailmentandPledge: IndemnityandGuarantee,Contingent contract. QuasicontractandAgency(withimportantcaselaws)	20
III	IndianSaleof GoodsAct	25
IV	IndianPartnershipAct,UnityIndianNegotiable Instrument	25

SuggestedReadings:

1. **Singh,Avtar,MercantileLaw,EasternBookDepot,Lucknow(U.P.)**
2. **Kapoor,N.D.ElementsofMercantileLaw,SultanChand&Sons,NewDelhi**
3. **Maheshwari,S.N.AManualofBusinessLaw,HimalayaPublishingHousePvt.Ltd.Mumbai**
4. **Gogna,P.P.S.MercantileLaw,S.Chand&Co.NewDelhi**
5. **Aggarwal,Rohini,Mercantile&CommercialLaws,Taxmann'sPublications(P)Ltd NewDelhi**

Note-**Latesteditionofthetextbookshouldbeused.**

Semester Sixth

Programme:B.Com.Honours.	Year:Third	Semester:VI
	Subject:Management	
CourseCode:BCH-601	CourseTitle:InternationalBusiness	
Credits:5		
Max. Marks: 25+75	Min. Passing Marks: 10+30	
	TotalNo.ofLectures:90	

Unit	Topics	No. ofLectures
I	Management of International Trade: Introduction, Meaning,Need, Different between d- Domestic and International trade,International Business (Trade) Theories- classical, Neo-classical, Modern and need for separate Theory of InternationalTrade,TheBalanceofPaymentGainsfromTradeandTermsof tradePolicies	25
II	Mechanism of International Payments and Control: Instrumentsof External Payments, Foreign Exchange Market, Causes offluctuationsinexchange rates,NeedsforExchangeControl, TechniquesandmethodsofExchangeControl.	25
III	Management Process and Control of International Trade/ Business:Managementof Human Resources in MNCs, International ProductionandLogisticsystem,MultinationalCorporateCulture,Informationand Control System, Measurement Methods and Evaluation ofPerformance.	20
IV	International Financial Institutions: IMF, IBRD, IDA,IFC, Organization of European Union and its Impact,Euro-DollarexchangeMarket.	20

SuggestedReadings:

1. Charles W.L. Hill and Arun Kumar Jain, International Business. New Delhi: McGrawHillEducation
2. DanielsJohn,D.LeeH.RadenbaughandDavidP.Sullivan. InternationalBusiness.PearsonEducation
3. SumatiVarma,InternationalBusiness,PearsonEducation.
4. Cherunilam,Francis.InternationalBusiness:TextandCases.PHILearning
5. Bennett,Roger.InternationalBusiness.PearsonEducation.

Programme:B.Com.Honours.	**Year**:Third	**Semester**:VI
	Subject:Accounting	
CourseCode:BCH-602	**CourseTitle**:Auditing&CorporateGovernance	
Credits:6		
Max. Marks: 25+75	**Min. Passing Marks**: 10+30	
	TotalNo.ofLectures:90	

Unit	Topics	No. ofLectures
I	Introduction Auditing: Introduction,Meaning,Objectives,BasicPrinciplesand Techniques; Classification of Audit, Audit Planning,InternalControl–InternalCheckand InternalAudit;AuditProcedure–VouchingandverificationofAssets&Liabilities.	15
II	Audit of Companies Audit of Limited Companies: Company Auditor-Qualifications and disqualifications, Appointment, Rotation, Removal,Remuneration,RightsandDutiesAuditor'sReport-ContentsandTypes. LiabilitiesofStatutoryAuditorsundertheCompaniesAct2013	**15**
III	Special Areas of Audit: Special features of Cost audit, Tax audit, andManagement audit; Recent Trends in Auditing: Basic considerations of audit inEDPEnvironment; AuditingStandards; RelevantCaseStudies/Problems;	**20**
IV	Corporate Governance Conceptual framework of CorporateGovernance: Theories & Models, Broad Committees;Corporate Governance Reforms. Major Corporate Scandals inIndia and Abroad: Common Governance Problems Noticed invariousCorporateFailures.Codes&StandardsonCorporate Governance	**20**
V	Corporate Social Responsibility (CSR):ConceptofCSR,CorporatePhilanthropy, Strategic Planning and CorporateSocial Responsibility; Relationship of CSR with CorporateSustainability; CSR and Business Ethics, CSR and CorporateGovernance;CSRprovisionsundertheCompaniesAct 2013; CSRCommittee;CSRModels,Codes,andStandardsonCSR	**20**

SuggestedReadings:

1. KumarRavinder,SharmaVirender,AuditingPrinciplesandPractice,PHILearning
2. JhaAruna,Auditing.TaxmannPublication.
3. VijiChandran&SpandanaPriyaC.S.,PrinciplesandPracticeofAuditing:Vikaspublishing
4. Kumar Anil, Corporate Governance: Theory and Practice, Indian Book House, NewDelhi
5. Sharma,T.R.Auditing(Hindi&English),SahityaBhawan,HospitalRoad,Agra
6. Tandon,B.N.Auditing,S.Chand&Co.Pvt.Ltd.NewDelhi
7. Saxena,R.G.Principles&PracticeofAccounting,HimalayaPublishingHouse,Delhi

Programme: B.Com.Honours.		Year: Third	Semester: VI
Subject: BusinessEconomicsandBusinessLaws			
CourseCode: BCH-603		CourseTitle: PublicFinance	
Credits:6			
Max. Marks: 25+75		Min. Passing Marks: 10+30	
TotalNo.ofLectures: 90			
Unit	**Topics**		**No. ofLectures**
I	Introduction:Definition,NatureandScope,ImportanceandRoleofPublicFinanceinNationalEconomy,Principle ofMaximum SocialAdvantage		16
II	PublicRevenue;Meaningoftax,Cannonsoftaxation,typesof taxation(DirectandIndirect),incidenceoftaxation.		18
III	PublicDebt:Meaning,types,effectofdebtonproductionanddistributionand publicdebtsinIndia.		18
IV	Public Expenditure: Meaning, aims, classification, principles ofpublic expenditure, economic stability, effects of publicexpenditure,ThePublicBudget.		20
V	Fiscal Policy: Meaning, objectives, tools and limitations of fiscalpolicy, FinanceCommissioninIndia,IndianTaxSystems. Federal Finance in India; Central Finance, State finance, localfinance,Deficit financinginIndia.		18

SuggestedReadings:

1. Mithani, D.M., Money Banking. International Trade & Public Finance Himalaya PublishingHouse,Pvt. Led. NewDelhi
2. Bhatia,H.L.PublicFinance,VikashPublishingHouse,Pvt. Ltd.,NewDelhi

Note-**Latesteditionof thetextbooksshould beused.**

DisciplineSpecificElectives

Programme: B.Com.Honours.	**Year:** Third	**Semester:** V
Subject: DisciplineSpecificElectivesAccounting		
CourseCode: DSE	**CourseTitle:** AdvanceAccounting	
Credits: 3		
Max. Marks: 25+75	**Min. Passing Marks:** 10+30	
TotalNo.ofLectures: 45		

Unit	Topics	No. ofLectures
I	Accounting for Partnership Firms : Features, Deed, Provisionsof the Indian Partnership Act, capital accounts, Profit and LossAppropriation account, Goodwill and methods of its valuation,ChangesintheProfitSharingRatio,RevaluationofAssets andReassessment of Liabilities and Treatment of Reserves andAccumulatedProfitsandPreparationof BalanceSheet	13
II	AdmissionofNewPartners,Retirementand DeathofaPartner, DissolutionofPartnership.	8
III	HirePurchaseandInstallmentPaymentSystem.	13
IV	RoyaltyAccounts,InsolvencyAccountsofIndividuals.	10
V	DepartmentalandBranchaccounting	10

SuggestedReadings:

1. Shukla,M.C.,Grewal,T.S.,Gupta,S.C.,AdvancedAccounts,Chand (S.)&Co Ltd
2. Lal,Jawahar,Accounting:TheoryandPractice,HimalayaPublishingHouse,NewDelhi
3. Sehgal,Ashok,Sehgal,Deepak,AdvancedFinancialAccounting.Taxmann's,NewDelhi
4. Sharma,D.G.,FinancialAccounting,Taxmann's,NewDelhi
5. Baker,Richard,AdvancedFinancialAccounting,TataMcGrawHill,PublishingCompany,New Delhi
6. Maheshwari,AdvancedAccounting,VikasPublishingHouse,NewDelhi

Programme:B.Com.Honours.	**Year**:Third	**Semester**:V
Subject:DisciplineSpecificElectivesAccounting		
CourseCode:DSE	**CourseTitle**:CorporateAccounting	
Credits:3	**CoreCompulsory/Elective**:Elective	
Max. Marks: 25+75	**Min. Passing Marks**: 10+30	
TotalNo.ofLectures:45		

Unit	Topics	No. ofLectures
I	Issue, Forfeiture and Re-issue of Shares, Redemption ofPreferenceShares,IssueandRedemptionofDebentures	8
II	ValuationofGoodwillandValuationofShares-ConceptsandCalculation	9
III	FinalAccounts-Preparationof profitandlossaccountandbalance sheet ofcorporateentities	13
IV	AccountsofBankingCompanies	10
V	AccountsofInsuranceCompanies	10

SuggestedReadings:

1. P.C.TulsianandBharatTulsian,CorporateAccounting,S.Chand
2. M.C. Shukla, T.S. Grewal, and S.C. Gupta. Advanced Accounts. Vol.-II. S. Chand & Co.,NewDelhi.
3. S.N.Maheshwari,andS.K.Maheshwari.CorporateAccounting.VikasPublishingHouse,New Delhi.
4. AshokSehgal,FundamentalsofCorporateAccounting.TaxmanPublication,NewDelhi.
5. V.K.GoyalandRuchiGoyal,.CorporateAccounting.PHILearning.
6. Jain,S.P.andK.L.Narang.CorporateAccounting.KalyaniPublishers,NewDelhi.

Note-Latesteditionofthetextbooksshould beused.

Programme:B.Com.Honours.	Year:Third	Semester:VI
Subject:DisciplineSpecificElectivesAccounting		
CourseCode:DSE-	CourseTitle:AdvancedCorporateAccounting	
Credits:5	CoreCompulsory/Elective:Elective	
Max. Marks: 25+75	Min. Passing Marks: 10+30	
TotalNo.ofLectures:45		

Unit	Topics	No. ofLectures
I	Indian Accounting Standards- Meaning- Need foraccountingstandardsinIndia-AccountingstandardsBoard(ASB)processofsettingaccountingstandardsinIndia-Abrieftheoretical studyof Indianaccountingstandards.	8
II	Liquidation of Companies Meaning–Types of Liquidation –OrderofPayment-Calculationof Liquidator'sRemuneration–Preparationof LiquidatorsFinalStatementofAccount.	9
III	Amalgamation and Acquisition of Companies- Meaning ofAmalgamationand Acquisition, Types of Amalgamation, Methods ofCalculatingPurchaseConsideration,Practical Problems on AmalgamationandAcquisition	13
IV	Internal Reconstruction– Objective – Procedure – Form of Reduction –Passing of Journal Entries – Preparation of Reconstruction accounts – PreparationofBalanceSheetafterReconstruction.(Vertical Format)Problems.	10
V	Recent developments in Accounting & accountingstandards Human Resource Accounting –EnvironmentalAccounting–SocialResponsibility Accounting.	10

SuggestedReadings:

1. P.C.TulsianandBharatTulsian,CorporateAccounting,S.Chand
2. M.C. Shukla, T.S. Grewal, and S.C. Gupta. Advanced Accounts. Vol.-II. S. Chand & Co.,NewDelhi.
3. S.N.Maheshwari,andS.K.Maheshwari.CorporateAccounting.VikasPublishingHouse,New Delhi.
4. AshokSehgal,FundamentalsofCorporateAccounting.TaxmanPublication,NewDelhi.
5. V.K.GoyalandRuchiGoyal,.CorporateAccounting.PHILearning.
6. Jain,S.P.andK.L.Narang.CorporateAccounting.KalyaniPublishers,NewDelhi.Note-Latesteditionofthetextbooksshould beused.

Programme:B.Com.Honours.	Year:Third	Semester:VI
Subject:DisciplineSpecificElectivesAccounting		
CourseCode:DSE	CourseTitle:AdvancedCostandManagementAccounting	
Credits:3		
Max. Marks: 25+75	Min. Passing Marks: 10+30	
TotalNo.ofLectures:45		

Unit	Topics	No. ofLectures
I	ActivityBasedCosting(ABC),UnitandOutputCostingJobCosting,Batch Costing,Contract Costing	8
II	Process Costing, Service Costing, Unit Costing and Multiple Costing,Application, Identification of Cost Unit and Cost Determination andControl	9
III	Standard Costing, Definition, Significance and Applications, VariousTypesof Standards,VarianceAnalysisforMaterials,Labourand Overheads	13
IV	Budget, Budgeting and Budgetary Control, Preparationand Monitoring of Various Types of Budgets Fixed andFlexibleBudgets,Budgetary Control System: Advantages, Limitations and Installation, Zero BaseBudgeting,ProgrammeandPerformanceBudgeting	10
V	Contemporary Issues in Management AccountingTarget Costing;Responsibility Accounting; InflationAccounting;QualityCosting;HumanResource Accounting	10

SuggestedReadings:

1. P.C.TulsianandBharatTulsian,CorporateAccounting,S.Chand
2. M.C. Shukla, T.S. Grewal, and S.C. Gupta. Advanced Accounts. Vol.-II. S. Chand & Co.,NewDelhi.
3. S.N.Maheshwari,andS.K.Maheshwari.CorporateAccounting.VikasPublishingHouse,New Delhi.
4. AshokSehgal,FundamentalsofCorporateAccounting.TaxmanPublication,NewDelhi.
5. V.K.GoyalandRuchiGoyal,.CorporateAccounting.PHILearning.
6. Jain,S.P.andK.L.Narang.CorporateAccounting.KalyaniPublishers,NewDelhi.Note-

Latesteditionofthetextbooksshould beused.

Programme: B.Com. Honours.	Year: Third	Semester: V
Subject: DisciplineSpecificElectivesMarketing		
CourseCode: DSE	CourseTitle: MarketingofServices	
Credits: 3		
Max. Marks: 25+75	Min. Passing Marks: 10+30	
TotalNo.ofLectures:45		

Unit	Topics	No. ofLectures
I	Introduction to Services Marketing Service as a MarketingConcept; Factors for the growth of Service Sector;Characteristics of Services; Dimensions of Services;ClassificationofServices;ManagingCustomerExpectations:LevelofExpectations;ZoneofTolerance;Segmentation, TargetingandPositioningofService.	8
II	Services Marketing Mix Product: Service Package, Core andSupplementary Services; Product Levels, Service Levels andDelivery;Price:PricingConceptsandIssuesinPricing,Pricing Policy,PricingApproaches,PriceandCustomerValues	9
III	Service Design Essential of a Service System; Components ofServices; Designing the Service Package; Front Office Interface;BackOfficeInterface;OperationsSystem;ServiceDelivery System	13
IV	Customer Satisfaction and Conflicts; Service RecoverySystem; Service Quality; Concept of Service Quality,MeasuringServiceQuality;SERVQUALSystem; Concept of CRM: CRM Objectives, TechnologyimpactonServices, Conceptofe-CRM.	10
V	Marketing of Services in India Application of theprinciplesofMarketingServicesintheMarketingofFinancialServices, IT,TourismServices,Travel Services,HospitalityServicesandTransportServices.	10

SuggestedReadings:

1. ChristopherLovelock,ServicesMarketing:People,TechnologyandStrategy,PearsonEducation,5 th ed., 2011.
2. VenugopalVasanti,RaghuV.N.ServicesMarketing,HimalayaPublishingHouse
3. Balaji, B.,ServicesMarketingandManagement,S.ChandPublishing
4. SharmaPawan,MarketingandServicesManagement,Vikaspublishing
5. Rajendranargundkar,ServicesMarketing:TextandCases,TataMcGraw-Hill
6. HarshVVerma,Services Marketing:TextandCases,PearsonEducation
7. GovindApte,ServicesMarketing,OxfordUniv.Press

Programme:B.Com.Honours.	**Year**:Third	**Semester**:V
Subject:DisciplineSpecificElectivesMarketing		
CourseCode:DSE	**CourseTitle**:Advertising&SalesManagement	
Credits:3		
Max. Marks: 25+75	**Min. Passing Marks**: 10+30	
TotalNo.ofLectures:45		

Unit	**Topics**	**No. ofLectures**
I	Analyzing the Communication Process Nature ofCommunication Process and Its Components, Applications ofCommunication Process in Marketing, Obstacles inCommunication Process, Role of Communication Process inPerception,LearningandAttitudeChange,Differentelementsof PromotionalMixandCommunicationProcessrelevanttothem.	**8**
II	Advertising and the Marketing Function Objective, Functions,Advertising as a tool for Communication, Social and EconomicAspects of Advertising, Importance of Advertising in ModernMarketing,CommunicationProcessinCorporateImageBuilding, AdvertisingandConsumerPsychology.	**9**
III	DifferentTypesofAdvertising,SettingAdvertisingObjectives, DAGMARApproach,ContinuousAdvertisingPlanningProcess	**13**
IV	Nature and importance of sales promotion, Forms ofsalespromotion,Majortoolsofsalespromotion	**10**
V	IntegrationofSalesPromotionwithadvertising,Ethics and Advertising, Problems and Prospects ofAdvertisinginIndia.	**10**

SuggestedReadings:

1. Kotler,Keller,KoshyAnd Jha"MarketingManagement"13theditionPearsonEducation
2. TrehanMukesh,TrehanRanju,Advertising&SalesManagement,VikasPublishingHouse
3. ChunnawallaS.A.,Advertising,Sales&PromotionManagement,HimalayaPublisingHouse
4. Belch, MA & Belch GE – Advertising and Promotion, An Integrated MarketingCommunicationsPerspective, SixthEdition, TataMcGrawHill
5. ManendraMohan,AdvertisingManagement,ConceptandCases,TataMcGrawHillPublication.
6. RajeevBatra,JohnG.Myers&DavidA.Aaker, AdvertisingManagement,PearsonPublication

Programme:B.Com.Honours.	Year:Third	Semester:VI
Subject:DisciplineSpecificElectivesMarketing		
CourseCode:DSE	CourseTitle:TourismMarketing	
Credits:3		
Max. Marks: 25+75	Min. Passing Marks: 10+30	
TotalNo.ofLectures:45		

Unit	Topics	No. ofLectures
I	Concepts, Definitions & Historical development of Tourism.Types of Tourist: Tourist, traveller, excursionist. Forms oftourism:Inbound,Domestic,International.TourismSystem: Nature,Characteristicsandcomponentsoftourismindustry.	8
II	Tourism product: Definition, Nature andCharacteristics.ClassificationofTourism products Forms of Tourism: Inbound,Outbound,domestic,international,Religious,Historical,Social, Adventure, Health, Business, special interest tourism like culture ornatureoriented.	9
III	Tourism Demand, Motivation of Tourism Demand, MeasuringTourismDemand.Pattern&characteristicoftourismsupplyFactors influencingtourismsupply. DevelopingtheTourismMarketingMix	13
IV	Tourism Marketing Services: with Special reference toHotelIndustry,Tour andTravelOperators,Restaurantsand OtherAuxiliaryservices	10
V	Various Dimensions of Tourism development inUttarakhand, Role and functions of Important TourismOrganizations:WTO, IATA,PATA,TAAI,WTTC, FHRAI	10

SuggestedReadings:

1. KshitizSharma,IntroductiontoTourismManagement,TataMcGraw-HillEducation
2. Kamra.K.K.&Chand.M.BasicsofTourism:Theory,OperationandPractice.KanishikaPublishers.
3. Jacob,TourismProductsOfIndia,AbhijeetPublications
4. Jagmohan Negi, Marketing and Sales Strategies for Hotels and Travel Trade, S. ChandPublishing
5. JagmohanNegi,InternationalTourismandTravel,S.ChandPublishing
6. BiswanathGhosh,TourismandTravelManagement,VikasPublishing

Programme: B.Com.Honours.	**Year**: Third	**Semester**: VI
Subject: DisciplineSpecificElectivesMarketing		
CourseCode: DSE	**CourseTitle**: RuralMarketing	
Credits: 3		
Max. Marks: 25+75	**Min. Passing Marks**: 10+30	
TotalNo.ofLectures:45		

Unit	Topics	No. ofLectures
I	Introduction to Rural Markets Definition, Concept, Nature, Sizeand Scope of Indian Ruralmarkets, Rural Demand, BuyingCharacteristics,RuralMarketStructure:Demographic,Physical, EconomicEnvironment.	8
II	Understanding the Rural Consumer, Rural Community in India,Profile of Rural markets: Segmenting the Rural Market, Target andPositioning,	9
III	Rural Consumer Behavior, Rural Buyer Characteristics, ConsumerBuyingDecision Process, Factors Affecting Consumer Behavior – Cultural,Social,Technological,EconomicandPolitical,RuralFemale Empowerment.	13
IV	Marketing Mix in Rural Markets Product:Significance,Concept andProductMixDecisions, PricingStrategy,Promotion:Advertising,SalesPromotions	10
V	RoleofCo-operative,Government,NGO's,RegulatedMarkets and Public Distribution Systems, MicroFinancing,MobilityinEmergingMarkets,Growing RuralTourism.	10

SuggestedReadings:

1. PrahaladC.K,FortuneattheBottomofthePyramid,PearsonPublication
2. BadiR.V.,BadiN.V.,RuralMarketing,HimalayaPublishingHouse.
3. MathurU.C.,Ruralmarketing,TextandCases,Excelbooks
4. Gopalswamy T.P., Rural Marketing Environment, Problems and Strategies, Vikas PublishingHouse
5. KrishnamacharyuluC.S.G.,RamakrishnanLalitha,CasesinRuralmarketing,AnIntegratedApproach,, Pearson Publication

Programme:B.Com.Honours.	**Year**:Third	**Semester**:V
Subject:DisciplineSpecificElectivesHumanResourceManagement		
CourseCode:DSE	**CourseTitle**:PersonnelManagement	
Credits:3		
Max. Marks: 25+75	**Min. Passing Marks**: 10+30	
TotalNo.ofLectures:45		
Unit	**Topics**	**No. ofLectures**
I	Concept, Definition, Evolution, scope functions and objectivesof Personnel Management Principles and policies of Personalmanagement role and status of personal manager Organizationalstructure and Functions-Concept of Organizational structureHierarchy of formal organisation, Line and Staff organisationMeaningandClassificationofpersonalfunctions,emergingrole ofpersonalmanagement	8
II	Recruitment and training: Theories regarding recruitment, policy andmethodsof recruitment, Selection procedure and policies, Promotionandtransfer Nedandimportanceoftrainingprinciplesandmethodsof training,trainingevaluation	9
III	Compensation administration: job evaluation –Meaning objectives andmethods of job evaluation , Wages and salary administration meaningprinciple of wages and salary administration, incentives-Meaningsignificance types and objectives Wage & Salary Administration -WageBoardsandPayCommission-WageIncentive-FringeBenefits -Employees Welfare -Safetyand HealthMeasures	13
IV	PerformanceManagement:MethodsofPerformanceAppraisal - Transfers - Promotion - - GrievanceProcedures-Redressal ofGrievances.	10
V	Collective - Bargaining - Features - Pre-requisite ofCollective Bargaining - Agreement at different levels -Workers Participation in Management -Objectives forSuccessfulParticipation.Humanrelationsinpersonal management:	10

SuggestedReadings:

1. RaoV.S.P-HumanResourceManagement.VikashPublication
2. HumanResourceManagement,SagunAhuja,V.K.GlobalPvt.Ltd.,NewDelhi
3. HumanResourceManagement-Satapathy,TaheerandMohanty—HimalayaPublishingHousePLtd.
4. HumanResourceManagement,Gupta,Joshi.KalyaniPublishers,NewDelhi
5. Sinha,P.R.N.Shekhar,S.P.HumanResourceManagement,CengageLearning
6. HumanResourceManagement-Gajendran,A KJha,VrindaPublications(P)Ltd
7. DeCenzo,D.A.andS.P.Robbins,"Personnel/HumanResourceManagement",PrenticeHallof India, NewDelhi.
8. KhankaS.S.HumanResourceManagement.SChand.

Programme:B.Com.Honours.	Year:Third	Semester:V
Subject:DisciplineSpecificElectivesHumanResourceManagement		
CourseCode:DSE	CourseTitle:FundamentalsofIndustrialRelation	
Credits:3		
Max. Marks: 25+75	Min. Passing Marks: 10+30	
TotalNo.ofLectures:45		

Unit	Topics	No. ofLectures
I	Industrial Relations Perspectives: Conceptual framework andapproaches to industrial relations; Influence of the emergingsocio-economic scenario on industrial relations; Roles ofemployer/management,tradeunionandgovernmentinindustrial relations; IRattheshopfloor,StandingOrders	8
II	Industrial Unrests- causes and cures of industrial disputes; Bipartiteforums in PSUs and private sectors to promote Workers Participationin Management; (WPM) - WCS, JMC, Shop councils, Joint councils,workersrepresentativesontheBoardof Directors; Collective Bargaining,CollectiveAgreementsandsettlements.	9
III	Method of Direct Action: Purpose and relevance to other peacefulmethods; Discipline and misconduct; Grievance handling procedure;Labour turnover; Absenteeism; Strikes, Lock out- concept andelements, types and forms of strike, legal, illegal and unjustifiablestrikesandlockouts;protectionstoworkmenandprohibitions onthe right tostrikeandlockout.	13
IV	Trade Unionism: Trade Union: origin and growth,unions after independence, unions in the era ofLiberalization;Concept,objectives,functionsandrole of Trade Unions in collective bargaining; Problems ofTradeUnions	10
V	Trade Unionism: Trade Union: origin and growth,unions after independence, unions in the era ofLiberalization ; Concept, objectives, functions and roleofTradeUnionsincollectivebargaining;Problemsof TradeUnions	10

SuggestedReadings:

1. Malik,K.L., Industrial LawsandLabourLaws,EasternBookCompany,Lucknow.
2. Kumar,H.L.,DigestofLabourCases,UniversalLawPublishingCoPLtd,NewDelhi
3. Srivastava,S.C.,IndustrialRelations&LabourLaws,VikasPublishingHouse(P)Ltd.
4. Sharma,J.P.,SimplifiedApproachtoLabourLaws,BharatLawHouse(P)Ltd.,NewDelhi.

Programme:B.Com.Honours.		Year:Third	Semester:VI
Subject:DisciplineSpecificElectivesBankingandFinance			
CourseCode:DSE		CourseTitle:BankingTheory&Regulations	
Credits:3			
Max. Marks: 25+75		Min. Passing Marks: 10+30	
TotalNo.ofLectures:45			

Unit	Topics	No. of Lectures
I	Banking Law: Introduction Meaning, Nature and Scope,Banking Regulation Act 1949, RBI Constitution, ManagementandFunction,BanksandEconomicDevelopment–FunctionsofCommercialbanks–CentralBank–functions–Emerging trendsinBanking.	8
II	Types of banks: District Co-Operative Central Banks – ContemporaryBanks - Regional Rural Banks - National Bank for Agriculture andRural Development(NABARD)–SIDBI –DevelopmentBanks	9
III	Principles of sound lending, Secured vs. unsecured advances, Types ofadvances, Advance against various securities. Securitisation ofStandardAssets,,Credit InformationBureauof IndiaLtd.(CIBIL) BaselI,BaselII,MigrationtoBaselIINorms,	13
IV	Internet Banking Meaning, Benefits, Home banking,Mobile banking, Virtual banking, E-payments, ATMCard/ Biometric card, Debit/Credit card, Smart card,NEFT,RTGS,ECS(credit/debit),Emoney,Electronic purse,Digitalcash.	10
V	Current Issues and Emerging Trends , Corporate Governance inbanks: Meaning and importance; issues, principles and practicesofcorporategovernanceinIndianbanks. Consolidationinbanks:MergersandAcquisitions–RationaleforM&AinIndianbanking; a study of post-reform mergers and acquisitions in theIndian banking sector – their objectives, benefits and problems.UniversalBanking–Meaning,rationale,merits&demerits, GreenBanking-Meaning,conceptandchannels.	10

SuggestedReadings:

1. BankingTheory&Practices: Dr.P.K.Srivatsava,HimalayaPublishers
2. BankingTheory&Practices:K.E.Shekar,VikasPublications
3. Bankingtheory&Practices: SanthiVedula,HPH.
4. BankingTheory&Practices: Dr.J.Jayanthi,PBP.
5. BankingTheory,Law&Practices: R.RPaul,KalyaniPublishers
6. Money Banking and Financial Markets: Averbach, Rabort. D, MaJustin P. &Padmalatha S. (2007):Management ofBanking& FinancialServices, NewDelhi, Pearson

Programme:B.Com.Honours.	Year:Third	Semester:VI
Subject:DisciplineSpecificElectivesBankingandFinance		
CourseCode:DSE	CourseTitle:InsuranceTheory&Regulations	
Credits:3		
Max. Marks: 25+75	Min. Passing Marks: 10+30	
TotalNo.ofLectures:45		

Unit	Topics	No. of Lectures
I	Introduction to insurance, Purpose and need of insurance,insurance as a social security tool - insurance and economicdevelopment,Principlesofinsurance,variouskindsofinsurance -life,marine, fire,medical,generalinsurance-features.	8
II	Life Insurance - Law relating to life Insurance; Mortality Table,Premiumand Bonus, PolicyConditions, Annuity	9
III	General Insurance-Lawrelatingtogeneralinsurance;differenttypes ofgeneralinsurance;generalinsurancevs.lifeinsurance	13
IV	Miscellaneous Insurance Health, Agriculture, Accident,Terrorism,KidnapandRansomInsurance,InsuranceProducts-ULIPand Pension Plans	10
V	RegulatoryFrameworkInsuranceRegulatory&Development Act-1999,LifeInsuranceCorporationofIndia(LIC)	10

SuggestedReadings:

1. SahooS.C.,DasS.C.,InsuranceManagement,HimalayaPublishingHouse
2. MishraS.BankingLawandPractice–SChand
3. Inderjit Singh, RakeshKatyal& Sanjay Arora: Insurance Principles and Practices, KalyaniPublishers,Chennai
4. Khan,M.Y.,IndianFinancialSystem-TheoryandPractice.NewDelhi:VikasPublishingHouse

Programme: B.Com.Honours.	Year: Third	Semester: VI
Subject: DisciplineSpecificElectivesHumanResourceManagement		
CourseCode: DSE	CourseTitle: OrganizationalBehavior	
Credits: 3		
Max. Marks: 25+75	Min. Passing Marks: 10+30	
TotalNo.ofLectures: 45		

Unit	Topics	No. ofLectures
I	Fundamentals of Organizational Behaviour: Nature, Scope,Definition and Goals of Organizational Behaviour ,FundamentalConcepts of Organizational Behaviour, Models ofOrganizational Behaviour ,Emerging aspects of OrganizationalBehaviour:TQM,ManagingCulturalDiversity,Managingthe PerceptionProcess	8
II	Attitude Values and Motivation: Effects of employee attitudesPersonal and OrganizationalValues Job Satisfaction Nature andImportance of Motivation, Achievement Motive, Theories of WorkMotivation:Maslow'sNeedHierarchyTheory,McGregors'sTheory 'X'andTheory'Y'	9
III	Personality: Definition of Personality, Determinants of PersonalityTheoriesofPersonality – Trait and Type Theories, The Big Five Traits, Mytes-BriggsIndicator,Locusof Control,TypeAandTypeBAssessmentof Personality	13
IV	Work Stress: Meaning and definition of Stress, Symptoms ofStress Sources of Stress: Individual Level, Group Level,Organizational Level Stressors, Extra Organizational StressorsEffectofStress–BurnoutsStressManagement–Individual Strategies,OrganizationalStrategiesEmployeeCounselling	10
V	Group Behaviour and Leadership: Nature of Group, Types ofGroupsNatureandCharacteristicsofteambuilding,Effective TeamworkNatureofLeadership,LeadershipStylesTraitsofEffectiveLeaders	10

SuggestedReadings:

1. K.Aswathappa,OrganizationalBehaviorText,CasesandGames,HimalayaPublishingHouse
2. NewstromJ.W.,OrganizationalBehaviorHumanBehavioratWork,TataMcGrawHillPublishingCompanyLimited
3. Mishra N. M., Organizational Behavior through Indian Philosophy, Himalaya PublicationHouse

Programme:B.Com.Honours.	Year:Third	Semester:VI
Subject:DisciplineSpecificElectivesHumanResourceManagement		
CourseCode:DSE	CourseTitle:LabourLaw	
Credits:3		
Max. Marks: 25+75	Min. Passing Marks: 10+30	
TotalNo.ofLectures:45		

Unit	Topics	No. ofLectures
I	The Payment of Wages Act, 1936: Object, Definitions,ApplicationoftheAct.Deductions,MaintenanceofRegisters& AuthoritiesClaims	8
II	The Factories Act, 1948: Scope, Definitions, Approval of Licensing &Registration of Factories, the Inspection Staff, Health Safety, Welfare,WorkingHoursof Adults,Employment of Women&Youngpersons, Leavewithwages,Penalties&Procedure.	9
III	The Trade Union Act, 1926: Object, Definition, Registration, Rights &Liabilitiesof OfficeBearersChangeofname,Amalgamation, Discussion&Returns.	13
IV	The Industrial Disputes Act, 1917: Scope & Object,Definition, Authorities, Notice of Change ReferenceSettlementofIndustrialDisputes,Strikes&Lock-outs, Layoff&Retrenchment,Miscellaneous.	10
V	The Workmen's Compensation Act, 1923: Object,Definition,Employer'sLiabilityforCompensation. AmountofCompensation,Appeals.	10

SuggestedReadings:

1. Malik,K.L., Industrial LawsandLabourLaws,EasternBookCompany,Lucknow.
2. Kumar,H.L.,DigestofLabourCases,UniversalLawPublishingCoPLtd,NewDelhi
3. Srivastava,S.C.,IndustrialRelations&LabourLaws,VikasPublishingHouse(P)Ltd.
4. Sharma,J.P.,SimplifiedApproachtoLabourLaws,BharatLawHouse(P)Ltd.,NewDelhi.

Programme:B.Com.Honours.	Year:Third	Semester:VI
Subject:DisciplineSpecificElectivesBankingandFinance		
CourseCode:DSE	CourseTitle:FinancialMarketandInstitution	
Credits:3		
Max. Marks: 25+75	Min. Passing Marks: 10+30	
TotalNo.ofLectures:45		

Unit	Topics	No. ofLectures
I	Introduction:NatureandRoleofFinancialSystem,FinancialSystemandFinancialMarkets,FinancialandEconomic Development,IndianFinancialSystem-anoverview.	8
II	Financial Market: Money and Capital markets, Money market-Meaning, Constituents, Function of Money Market, Money MarketInstruments- Call Money, Treasury Bills, Certificates of Deposits,Commercial Bills,TradeBillsetc,RecentTrendsinIndianMoney Markets, Capital Market, Primary and Secondary Markets, DepositorySystem,Role ofSEBI-an overview.	9
III	Reserve Bank of India: Organisation, Management and Functions,CreditCreationandCreditControl,Commercial Banks,Recent DevelopmentsinCommercialBanking	13
IV	Financial Institutions: Concept, Operational andPromotionalActivitiesofFinancialInstitutions-IFCI, ICICI,IDBI, IRCI,SIDBI, UTIand LIC.	10
V	Non-Banking Financial Institutions: Concept and Role of Non-BankingFinancial Institutions,SourcesofFinance,Functionof Non-Banking Financial Institutions, Investment Polices of Non-BankingFinancialInstitutionsinIndia.	10

SuggestedReadings:

1. Bhole,L.M.,FinancialMarketsandInstitutions.TataMcGrawHillPublishingCompany
2. Khan,M.Y.,IndianFinancialSystem-TheoryandPractice.NewDelhi:VikasPublishingHouse
3. Sharma,G.L.,andY.P.Singheds.ContemporaryIssuesinFinanceandTaxation.Academic
4. Foundation,Delhi
5. KhanandJain,FinancialServices,TataMcGrawHill
6. Singh,J.K.,VentureCapitalFinancinginIndia.DhanpatRaiandCompany,NewDelhi.

Programme: B.Com. Honours.	Year: Third	Semester: VI
Subject: Discipline Specific Electives Banking and Finance		
Course Code: DSE	Course Title: Security Analysis and Portfolio Management	
Credits: 3		
Max. Marks: 25+75	Min. Passing Marks: 10+30	
Total No. of Lectures: 45		

Unit	Topics	No. of Lectures
I	Investment: Concept Nature and Process, Return and Risk, Valuation of Securities: The Value Price Relationship, Valuation of Fixed Income Securities, Valuation of Equity Shares, Objectives of Security Analysis.	8
II	Operations of Indian Stock Market: Organization, Regulation and Functioning, Market Indices and Return, Investment Alternatives- Government Securities, Non-Security form of Investment, Investment Instruments of Money-Market.	9
III	Stock Market Analysis: Fundamental Analysis, Economy, Industry and Company Level Analysis, Technical Analysis, Efficient Market Theory, Recent Developments in the Indian Stock Market.	13
IV	Introduction to Portfolio Management, An optimum Portfolio Selection Problem, Markowitz Portfolio Theory, The Mean-variance Criterion (MVC)-The Nature of Investment Risk, MVC and Portfolio selection, Portfolios of two risky Securities, The Efficient Frontier, Tracing the Effacing Frontier, The Relationship between the Unleveraged and Leveraged Portfolio, Sharpe- Single Index Model, Application of Market Model in Portfolio Construction, Capital Asset Pricing Model	10
V	Investment Training and Portfolio Revision, Institutional and Managed Portfolio- Performance Evaluation of Managed Portfolios, Investment Companies, Mutual Funds, International Diversification.	10

Suggested Readings:

1. Gitman and Joehnk, Fundamentals of Investing, Pearson.
2. Madura, Jeff, Personal Finance, Pearson.
3. Chandra, Prasanna, Investment Analysis and Portfolio Management, Tata McGraw Hill.
4. Damodaran, Aswath, Investment Valuation: Tool and Techniques for Determining the Value of Any Asset, Wiley Finance.
5. Bodie, Alex, Marcus and Mohanty, Investments, McGraw Hill Publishing Co.
6. Hirt and Block, Fundamentals of Investment Management, McGraw Hill Publishing Co.
7. Pandiyan, Punithavathy, Security Analysis and Portfolio Management, Vikas Publications