

DIRECTORATE OF DISTANCE EDUCATION
MAHARSHI DAYANAND UNIVERSITY, ROHTAK



New Scheme of Examination

Bachelor of Commerce (B.COM)
Three Year Programme (Annual)

B.COM-I

Paper	Nomenclature	Marks
BM1001	Business Communication	100
BM1002	Business Economics	100
BM1003	Business Management	100
BM1004	Business Mathematics	100
BM1005	Financial Accounting	100
BM1006	Basic of Computer Paper A- Theory Paper B- Practical	50 50
BM1007	Environment Studies(qualifying subject)*	100

B.COM-II

Paper	Nomenclature	Marks
BM2001	Business Regulatory Framework	100
BM2002	Business Statistics	100
BM2003	Company Law and Auditing	100
BM2004	Corporate Accounting	100
BM2005	Principles of Marketing	100
BM2006	Human Resource Management	100

B.COM-III

Paper	Nomenclature	Marks
BM3001	Advertisement & Sales Management	100
BM3002	Business Environment	100
BM3003	Income Tax	100
BM3004	Cost Accounting	100
BM3005	International Marketing	100
BM3006	Management Accounting and Financial Management	100

Important Note: *The Environmental studies is a qualifying paper for all UG Courses i.e BA & B.Com. Students are required to qualify the same, otherwise final result will not be declared and degree will not be awarded.

BACHELOR OF COMMERCE (B.COM)

B.Com-I

BUSINESS COMMUNICATION

PAPER CODE: BM1001

Marks: 100

Time: 3Hrs

Note: Examiner will be required to set NINE questions in all. Question No. 1 will be compulsory which consists of 12 short-answer type questions each of 2 marks covering the entire syllabus out of which candidate will be required to attempt ten questions. In addition to Q.No. 1, candidate will be required to attempt four more questions from the remaining eight questions each carrying 20 marks.

Unit I

Introducing Business Communication : Basic Forms of Communicating; communication Models and process; Effective communication; theories of communication, Audience analysis .

Unit II

Self Development and Communication : Development of positive personal attitude; SWOT analysis; Vote's model of interdependence; Whole communication.

Unit III

Corporate Communication: Formal and informal communication networks; Grapevine; Miscommunication (Barrier communication); Group discussion; Mock interviews; seminars; Effective listening exercise; individual and group presentations and reports writing.

Unit IV

Principle of Effective Communication.

Unit V

Writing Skills: Planning business message; Rewriting and edition; The first draft; Reconstructing the final draft; business letters and memo formats; appearance request letters; Good news and bad news letters; Persuasive letters; Sales letters; Collection letters; office memorandum.

Unit VI

Report Writing : introduction to a proposal, short report and formal report, report preparation.

Oral presentation : Principles of oral presentation factors affecting presentation, sales presentation. Training presentation, conducting surveys, speeches to motivate, effective presentation skills.

Unit VII

Non Verbal Aspects of Communicating

Body language : kinetics, Proxemics, Para language; effective listening; principles of effective listening; factors affecting listening exercise; oral, written, and video conferencing; etc.

International Communication: Cultural context; Writing and presenting in international situations; inter-cultural factors in interactions. Adapting to global business.

BUSINESS ECONOMICS
PAPER CODE: BM1002

Marks: 100

Time: 3Hrs

Note: Examiner will be required to set NINE questions in all. Question No. 1 will be compulsory which consists of 12 short-answer type questions each of 2 marks covering the entire syllabus out of which candidate will be required to attempt ten questions. In addition to Q.No. 1, candidate will be required to attempt four more questions from the remaining eight questions each carrying 20 marks.

Unit I

Introduction: Basic problems of an economy; Working of price mechanism.

Unit II

Elasticity of Demand: Concept and measurement of elasticity of demand; Price, income and cross elasticity's; Average revenue, marginal revenue, and elasticity of demand; Determinants of elasticity of demand; Importance of elasticity of demand.

Unit III

Production Function: Law of variable proportions, Iso-quants; Economic regions and optimum factor combination; Expansion path; Returns to scale; Internal and external economies and dis-economies; Ridge lines.

Unit IV

Theory of Costs: Short-run and long-run cost curves-traditional and modern approaches.

Unit V

Market Structures: Market Structures and business decisions; Objectives of a business firm.

a) Perfect Competition: Profit maximization and equilibrium of firm and industry; Short-run and long run supply curves; Price and output determination; Practical applications.

b) Monopoly: Determination of price under monopoly; Equilibrium of a firm; Comparison between perfect competition and monopoly; Multi-plant monopoly; Price discrimination. Practical applications.

c) Monopolistic Competition: Meaning and characteristics; Price and output determination under monopolistic competition; Product differentiations; Selling costs; Comparison with perfect competition; Excess capacity under monopolistic competition.

d) Oligopoly: Characteristics, indeterminate pricing and output; Classical models of oligopoly; Price leadership; Collusive oligopoly; kinked demand curve.

Unit VI

Factor Pricing-I: Marginal productivity theory and demand for factors; Nature of supply of factor inputs; Determination of wage rates under perfect competition and monopoly; Exploitation of labor; Rent-concept; Ricardian and modern theories of rent; Quasi rent.

Unit VII

Factor Pricing-II: Interests-concept and theories of interest; Profit-nature, concepts, and theories of profit.

BUSINESS MANAGEMENT
PAPER CODE:BM1003

Marks: 100

Time: 3Hrs

Note: Examiner will be required to set NINE questions in all. Question No. 1 will be compulsory which consists of 12 short-answer type questions each of 2 marks covering the entire syllabus out of which candidate will be required to attempt ten questions. In addition to Q.No. 1, candidate will be required to attempt four more questions from the remaining eight questions each carrying 20 marks.

Unit I

Introduction to Management: Concept, Nature, Process and Significance of Management; Managerial Roles (Mintzberg); Development of Management Thought, Classical and Neo-classical Systems; Contingency Approaches.

Unit II

Planning: Concept process and Types; Decision Making Concept and Process; Bounded Rationality; Management by Objectives; Corporate planning Environment analysis and diagnosis; Strategic formulation.

Unit III

Organizing: Concept Nature; Process and Significance; Authority and Responsibility Relationship; Centralization vs. Decentralization; Departmentation; Organisation Structure Forms and contingency factors.

Unit IV

Motivating and Leading people at Work; Motivating concept; Theories- Maslow, Herzberg, McGregor, a Ouchi; Financial and non-financial incentives. Leadership concept and leadership styles; Leadership theories (Tannenbaum and Schmidt); Likert's System Management; Communication- Nature, Process, networks and barriers; Effective communication.

Unit V

Managerial Control; Concept and process; effective control system; Techniques of control traditional and modern.

Unit VI

Management of Change : Concept, Nature and process of planned change; resistance to change; Emerging horizons of management in a changing environment

BUSINESS MATHEMATICS
PAPER CODE:BM1004

Marks: 100

Time: 3Hrs

Note: Examiner will be required to set NINE questions in all. Question No. 1 will be compulsory which consists of 12 short-answer type questions each of 2 marks covering the entire syllabus out of which candidate will be required to attempt ten questions. In addition to Q.No. 1, candidate will be required to attempt four more questions from the remaining eight questions each carrying 20 marks.

Unit I

Calculus: (Problems and theorems involving trigonometrically ratios are not to be done).

Differentiation: Partial derivatives up to second order; Homogeneity of functions and Euler's theorem; total differentials Differentiation of implicit function with the help of total differentials. Maxima and Minima; Cases of one variable involving second or higher order derivatives; Cases of two variables involving not more than one constraint.

Integration: Integration as anti-derivative process; Standard forms; Methods of integration-by substitution, by parts, and by use of partial fractions; Definite integration; Finding areas in simple cases; Consumers and producers surplus; Nature of Commodities learning Curve; Leontiff Input-Output Model.

Unit II

Matrices and Determinants: Definition of matrix; Types of matrices; Algebra of matrices; Properties of determinants; calculation of values of determinants up to third order; Adjoint of a matrix, through adjoint and elementary row or column operations; Solution of system of linear equations having unique solution and involving not more than three variables.

Unit III

Linear Programming-Formulation of LPP: Graphical method of solution; Problems relating to two variables including the case of mixed constraints; Cases having no solution, multiple solutions, unbounded solution and redundant constraints. Simplex Method—Solution of problems up to three variables, including cases of mixed constraints; Duality; Transportation Problem.

Unit IV

Compound Interest and Annuities: Certain different types of interest rates; Concept of present value and amount of a sum; Types of annuities; Present value and amount of an annuity, including the case of continuous compounding; Valuation of simple loans and debentures; Problems relation to sinking funds.

FINANCIAL ACCOUNTING
PAPER CODE:BM1005

Marks: 100

Time: 3Hrs

Note: Examiner will be required to set NINE questions in all. Question No. 1 will be compulsory which consists of 12 short-answer type questions each of 2 marks covering the entire syllabus out of which candidate will be required to attempt ten questions. In addition to Q.No. 1, candidate will be required to attempt four more questions from the remaining eight questions each carrying 20 marks.

Meaning and Scope of Accounting: Need development, and definition of accounting; Book-keeping and accounting; Persons interested in accounting; Disclosures; Branches of accounting; Objectives of accounting.

Accounting Principles: International accounting standards (only outlines); Accounting principles; Accounting standards in India (only outlines).

Accounting Transactions: Accounting Cycle; Journal; Rules of debit and credit; Compound journal entry; Opening entry; Sub-division of journal; Relationship between journal and ledger; Rules regarding posting; Trial balance.

Capital and Revenue: Classification of Income; Classification of expenditure; Classification of receipts.

Accounting concept of income: Accounting-concepts and income measurement; Expired cost and income measurement.

Final Accounts: Manufacturing account; Trading account; Profit and Loss account; Balance Sheet; Adjustment entries.

Rectification of Errors: Classification of errors; Location of errors; Rectification of errors; Suspense account; Effect on profit.

Depreciation Provisions and Reserves: Concept of depreciation, causes of Depreciation, depletion, amortization and dilapidation; Depreciation accounting; methods of recording depreciation; Methods for providing depreciation; Depreciation of different assets; Depreciation of replacement cost; Depreciation policy as per Accounting Standard: Depreciation accounting; Provision and reserves. Accounts of Non-Trading institutions Single Entry System Voyage Account

**BASICS OF COMPUTER
PAPER-A-THEORY
PAPER CODE:BM1006**

Marks: 50

Time: 3Hrs

Note: Examiner will be required to set NINE questions in all. Question No. 1 will be compulsory which consists of 07 short-answer type questions each of 2 marks covering the entire syllabus out of which candidate will be required to attempt five questions. In addition to Q.No. 1, candidate will be required to attempt four more questions from the remaining eight questions each carrying 10 marks.

Fundamentals of Computers : Model of a digital computer, Functioning of a digital computer, Historical evolution of computers. Classification of computers. Human being v/s Computer, Input output devices Storage devices, Types of software; Application and system software, multiprogramme, operating-system and its functions, Tirrie sharing, multiprocessing. Applications of computers in Commerce, Marketing, education and management.

Introduction to windows: Types of windows, Windows as an operating system, Windows explorer, using clipboard, using paint brush, control panel installing a printer.

MS-WORD: Fundamentals of MS-WORD : Menus, Toolbars, Ruler Scroll bar, creating, Editing saving. Importing Exporting and insert fig files; Working with Frames, Columns, Pictures, Tables, Macros.

Ms-Excel : Worksheet overview : Rows, Columns, Cell, Menus Creating worksheet, opening and saving worksheets, Formatting printing. Establishing Worksheet Links, Tables Creating and printing graphs. Macros, using V built-in functions.

**BASICS OF COMPUTER
PAPER-B-PRACTICAL
PAPER CODE:BM1006**

Marks: 50

Practical:

MS Word

Windows

Distribution of Marks in practical examination

1. Practical work book 10 Marks
2. One practical question 25 Marks
3. Viva- Voce 15 Marks

ENVIRONMENT STUDIES(QUALIFYING SUBJECT)

PAPER CODE:BM1007

Marks: 100

Time: 3Hrs

Note: Examiner will be required to set NINE questions in all. Question No. 1 will be compulsory which consists of 12 short-answer type questions each of 2 marks covering the entire syllabus out of which candidate will be required to attempt ten questions. In addition to Q.No. 1, candidate will be required to attempt four more questions from the remaining eight questions each carrying 20 marks.

Unit I

The Multidisciplinary nature of environmental studies. Definition, scope and importance. Need for Public awareness

Unit II Natural Resources

Renewable and non-renewable resources:

Natural resources and associated problems:

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

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

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

Food resources: World food problems, changes, caused by agriculture and overgrazing, effects of modern agriculture, fertilizer-pesticide problems, water logging, salinity, case studies.

Energy resources : Growing energy needs, renewable and non-renewable energy sources, use of alternate energy sources.

Case studies. Land resources : Land as a resource, land degradation, man induced landslides, soil erosion and desertification. Role of and individual in conservation of natural resources.

Equitable use of resources for sustainable life styles.

Unit III Ecosystems

Concept of an ecosystem.

Structure and function of an ecosystem.

Producers, consumers and decomposers.

Energy flow in the ecosystem.

- Ecological succession.
- Food chains, food webs and ecological pyramids,
- Introduction, types, characteristic features, structure and function of the following ecosystem :

a. Forest ecosystem.

b. Grassland ecosystem.

c. Desert ecosystem.

d. Aquatic ecosystems (ponds, streams, lakes, rivers, oceans, estuaries).

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, aesthetic and option values.
- Biodiversity at global, National and local levels.
- India as a mega-diversity nation.
- Hot-spots 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. (8 lectures)

Unit V Environmental Pollution

Definition, causes, effects and control measures of:

(a) Air pollution

(b) Water pollution

(c) Soil pollution

(d) Marine pollution

(e) Noise pollution

(f) Thermal pollution

(g) Nuclear hazards

Solid waster management: Causes, effects and control measures of urban and industrial wastes.

Role of an individual in prevention of pollution.

Pollution case studies Disaster management: floods, earthquake, cyclone and landslides.

Unit VI Social Issues and the Environment

- From unsustainable to sustainable development.
- Urban problems related to energy.
- Water conservation, rain water harvesting, watershed management.
- Resettlement and rehabilitation of people: its problems and concerns, Case studies.
- Environmental ethics: Issues and possible solutions. Climate change, global warming, acid rain, ozone layer depletion, nuclear accidents and holocaust, Case studies.
- Wasteland reclamation.
- Consumerism and waste products.
- Environment Protection Act.
- Air (Prevention and Control of Pollution) Act.
- Water (Prevention and control of Pollution) Act.
- Wildlife Protection Act.
- Forest conservation Act.
- Issues involved in enforcement of environmental legislation.
- Public awareness.

Unit VII Human population and the Environment

Population growth, variation among nations. Population explosion - Family Welfare Programme. Environment and human health. Human Rights. Value Education.

– HIV/AIDS.

– Woman and Child Welfare.

Role of Information Technology in Environment and human health.

Case Studies.

Unit VIII Field Work

- Visit to a local area to document environmental assets river/forest/grassland/hill/mountain.
- Visit to a local polluted site-urban/Rural/industrial/ Agricultural.
- Study of common plants, insects, birds.
- Study of simple ecosystems - pond, river, hill slopes, etc.

References

1. Agarwal, K.C. 2001, Environmental Biology, Nidi Pub. Ltd. Bikaner.
2. Bharucha, Frach, The Biodiversity of India, Mapin Publishing Pvt: Ltd. Ahmedabad 380013, India, Email: mapin(g)jcenet.net (R).
3. Brunner R.C. 1989, Hazardous Waste Incineration, Mc.Graw Hill Inc. 480p.
4. Clark R.S., Marine Pollution, Slanderson Press Oxford (TB).
5. Cunningham, W.P. Cooper, T.H. Qorhani, E. & Hepworth, M.T. 2001, Environmental Encyclopedia, Jaico Pub. House, Mumbai 1196p.
6. De A.K. Environmental Chemistry, Wiley Eastern Ltd.
7. Down to Earth, Centre for Science and Environment (R).
8. Gleick, H.P., 1993. Water in crisis, Pacific Institute for Studies in Dev., Environment & Security. Stockholm Env. Institute. Oxford Univ. Press. 473p.
9. Hawkins R.E, Encyclopedia of Indian Natural History, Bombay Natural History Society, Bombay. (R)
10. Heywood, V.H. & Watson, R.T 1995. Global Biodiversity Assessment. Cambridge Uni.
11. Jadtrav, H and Bhosale.-VM-. 1995. Environmental Protection and Laws. Himalaya Pub. House, Delhi 284p.
12. Mckinney, M.L. and Schoch, RM 1996. Environmental Science Systems & Solutions, Web enhanced edition. 639p.
13. Mhasakar A.K., Matter Hazardous, Tekchno-Science Publications (TB).
14. Miller T.G. Jr. Environmental Sciences, Wadsworth Publishing Co. (TB).
15. Odum, E.P. 1971. Fundamentals of Ecology. W.B. Saunders Co. USA, 574p.
16. Rao M.N. and Datta, A.K; 1987. Waste Water Treatment. Oxford & IBH Publ. Co: Pvt. Ltd.
17. Sharma, B.K. 2001, Environmental Chemistry, Goel Publication House, Meerut.
18. Survey of the Environment, The Hindu (M).
19. Townsend C, Harper J, and Michael Begon, Essentials of Ecology, Blackwell Science (TB).

B.Com II
BUSINESS REGULATORY FRAMEWORK
PAPER CODE :BM2001

Marks: 100

Time: 3Hrs

Note: Examiner will be required to set NINE questions in all. Question No. 1 will be compulsory which consists of 12 short-answer type questions each of 2 marks covering the entire syllabus out of which candidate will be required to attempt ten questions. In addition to Q.No. 1, candidate will be required to attempt four more questions from the remaining eight questions each carrying 20 marks.

Law of Contract (1872): Nature of Contract, Classification, Offer and Acceptance, Capacity of Parties to Contract; Discharge

of Contract; Remedies for Breach of Contract Special Contrasts: Indemnity; Guarantee: Bailment and Pledge; Agency.

Sales of Goods Act 1930: Formation of Contracts of Sale; Goods and their Classification, Price; Conditions, and Warranties;

Transfer of Property in Goods; Performance of the Contract of Sales Unpaid Seller and his Rights, Sale by Auction; Hire Purchase Agreement.

Negotiable Instrument Act 1881: Definition of Negotiable Instruments; Features; Promissory Note, Bill Exchange & Cheque;

Types of Crossing; Dishonor and Discharge of Negotiable Instrument.

The Consumer Protection Act 1986: Salient Features; Definition of Consumer; Grievance Redressal Machinery.

Foreign Exchange Management Act 1999: Definition and Main Provisions.

BUSINESS STATISTICS
PAPER CODE :BM2002

Marks: 100

Time: 3Hrs

Note: Examiner will be required to set NINE questions in all. Question No. 1 will be compulsory which consists of 12 short-answer type questions each of 2 marks covering the entire syllabus out of which candidate will be required to attempt ten questions. In addition to Q.No. 1, candidate will be required to attempt four more questions from the remaining eight questions each carrying 20 marks.

Unit I

Introduction ; Statistics as a Subject, Statistical Data-Meaning and Types, Collection and Rounding of Data, Classification and Presentation of Data, Diagrammatic Presentation of Data, Graphic Presentation of Data, Statistical Averages, Measures of Dispersion.

Unit II

Method of Measurement of Correlation, Rank Correlation, Method of Concurrent Deviation, Coefficient of determination, Association of Attributes, Regression Analysis (Linear), Uses of Regression Analysis, Regression Lines, Regression Equations, Standard Error of Estimate.

Unit III

Index Number : Definition and Characteristics, Problems involved in the construction of Index numbers, the uses of averages, Construction of different type of indices. Simple aggregate method. Simple average of relatives. Weighted aggregate, method, Test of adequacy, Time reversal test. Factor reversal test and the Circular test, Consumer price index, Time Series Analysis, Definition, Utility of Time Series Analysis, Components of time and concepts series-secular trend. Seasonal variations. Cyclical variations, irregular variations. Measurement of trend. Moving average and Least Square Methods, Interpolation and Extrapolation.

Unit IV

Probability concept and various approaches of defining probability. Additive rule. Applicative theorem. Conditional probability and Bayes Theorem, Probability distributions: Binomial, Poisson and Normal distributions.

COMPANY LAW AND AUDITING

PAPER CODE :BM2003

Marks: 100

Time: 3Hrs

Note: Examiner will be required to set NINE questions in all. Question No. 1 will be compulsory which consists of 12 short-answer type questions each of 2 marks covering the entire syllabus out of which candidate will be required to attempt ten questions. In addition to Q.No. 1, candidate will be required to attempt four more questions from the remaining eight questions each carrying 20 marks.

Introduction

Meaning, characteristics & Types of companies Promotion and incorporation of companies;
Memorandum of association. Articles of Association, Prospectus; Borrowing power, mortgages and charges.
Directors-appointment, powers and Legal position. Company meetings-kinds, quorum, voting, resolutions, minutes
Audit of Limited companies-Company auditor-appointment, powers, duties and liabilities; auditor report; Investigation-meaning, nature and importance.
Introduction; Meaning and Objectives of auditing; Types of audit; Internal audit.
Audit process; audit programme; Working paper and evidences; Routine checking and test checking
Internal Check System Vouching; Verification of assets and liabilities.

CORPORATE ACCOUNTING

PAPER CODE :BM2004

Marks: 100

Time: 3Hrs

Note: Examiner will be required to set NINE questions in all. Question No. 1 will be compulsory which consists of 12 short-answer type questions each of 2 marks covering the entire syllabus out of which candidate will be required to attempt ten questions. In addition to Q.No. 1, candidate will be required to attempt four more questions from the remaining eight questions each carrying 20 marks.

Issue. Forfeiture and Re-issue of Shares; Redemption of Preference Shares, Issue and Redemption of Debentures. Profit/Loss prior to incorporation

Final accounts of Companies: Excluding Computation of Managerial Remuneration; Valuation of goodwill and shares. Accounting for Amalgamation, absorption of Companies as per Indian Accounting Standard.

Accounting for internal reconstruction: excluding re-construction schemes. Consolidated Balance Sheet of Holding Companies with one Subsidiary only.

Liquidation of companies: Accounts of Banking and Insurance companies.

PRINCIPLES OF MARKETING

PAPER CODE :BM2005

Marks: 100

Time: 3Hrs

Note: Examiner will be required to set NINE questions in all. Question No. 1 will be compulsory which consists of 12 short-answer type questions each of 2 marks covering the entire syllabus out of which candidate will be required to attempt ten questions. In addition to Q.No. 1, candidate will be required to attempt four more questions from the remaining eight questions each carrying 20 marks.

Introduction: Nature and scope of marketing; Importance of marketing as a business function, and in the economy; Marketing concepts-traditional and modern: Selling vs. marketing, marketing mix; Marketing environment.

Consumer Behaviour and Market Segmentation: Nature, scope, and significance of consumer behaviour; Market segmentation – concept and importance; Bases for market segmentation.

Product: Concept of product, consumer, and industrial goods; product planning and development; Packaging-role and functions; Brand name and trade market; after-sales service; Product life cycle concept.

Price: Importance of price in the marketing mix; Factors affecting price of a product/service; Discounts and rebates.

Distribution Channels and Physical Distribution: Distribution channels-concept and role; Types of distribution channels; Factors affecting choice of a distribution channel; Retailer and wholesaler; Physical distribution of goods; transportation; Warehousing; Inventory control; Order processing.

Promotion: Methods of promotion; Optimum Promotion Mix; Advertising Media-, their relative merits and limitations, characteristics of an effective advertisement, Personal Selling, Publicity: Sales promotion and public relations.

HUMAN RESOURCE MANAGEMENT
PAPER CODE :BM2006

Marks: 100

Time: 3Hrs

Note: Examiner will be required to set NINE questions in all. Question No. 1 will be compulsory which consists of 12 short-answer type questions each of 2 marks covering the entire syllabus out of which candidate will be required to attempt ten questions. In addition to Q.No. 1, candidate will be required to attempt four more questions from the remaining eight questions each carrying 20 marks.

Human Resource Development: Concept, benefits and prerequisites. Difference between human resource development and human resource management. Role, functions and status of human resource manager. Role of chief executive, Line managers and HRD managers in developing human resources. Personnel policies, procedures and programmes. Human resource planning. Job evaluation.

Recruitment: steps in recruitment, recruitment policy, sources and methods of recruitment. Selection process and policy. Career planning: objectives and responsibilities; process, prerequisites advantages and limitations of career planning; career problems and their solutions. Training and development: concept and importance of training; training methods/techniques. Performance appraisal.

Wage and salary administration: Promotion, transfer, demotion, separation and absenteeism; labor turnover. Personnel records and audit.

Industrial relations in India: HD practices in Indian industries. Concept and forms of industrial democracy.

B.Com III
ADVERTISEMENT & SALES MANAGEMENT
PAPER CODE :BM3001

Marks: 100

Time: 3Hrs

Note: Examiner will be required to set NINE questions in all. Question No. 1 will be compulsory which consists of 12 short-answer type questions each of 2 marks covering the entire syllabus out of which candidate will be required to attempt ten questions. In addition to Q.No. 1, candidate will be required to attempt four more questions from the remaining eight questions each carrying 20 marks.

Communication Process: Basic communication process, role and source; Encoding and decoding of message, media, audience, feedback, and noise.

Advertising and Communication Mix: Different advertising functions; Types of advertising, Economic social aspects of advertising; Advertising process-an overview setting advertising objectives and budget.

Creative Aspects of Advertising: Advertising appeals, copy writing headlines, illustration, message, copy types.

Advertising Media: Different types of media; Media planning and scheduling.

Impact of Advertising: Advertising Agency roles, relationship with clients, advertising department; Measuring advertising effectiveness; Legal and ethical aspects of advertising.

Sales Management: Sales Management, Personal Selling and Salesmanship, Organizing the sales efforts; Sales force management: Recruitment, Selection, Training Motivation, compensating and Controlling sales personnel, Sales Budget, Sales quotas and Sales Territories.

BUSINESS ENVIRONMENT
PAPER CODE :BM3002

Marks: 100

Time: 3Hrs

Note: Examiner will be required to set NINE questions in all. Question No. 1 will be compulsory which consists of 12 short-answer type questions each of 2 marks covering the entire syllabus out of which candidate will be required to attempt ten questions. In addition to Q.No. 1, candidate will be required to attempt four more questions from the remaining eight questions each carrying 20 marks.

Course Inputs: Business environment: concept, components and importance

Economic trends (overview): Income, savings and investment Industry trade balance of payments, Money finance; prices.

Problems of growth: Unemployment; Poverty; regional imbalances; social injustice; Inflation; parallel economy; Industrial sickness.

Role of Government in Indian Economy: Monetary and fiscal policy; Industrial policy; Industrial licensing, privatization; devaluation; Export-import policy; Foreign investment; and collaborations.

Tenth five year plan: Major policies; resource allocation.

International Environment: International environment (overview); Trends in world trade and the problems of developing countries; foreign trade and economic growth.

International economic institutions: GATT, WTO, UNCTAD, World Bank, IMF.

INCOME TAX
PAPER CODE :BM3003

Marks: 100

Time: 3Hrs

Note: Examiner will be required to set NINE questions in all. Question No. 1 will be compulsory which consists of 12 short-answer type questions each of 2 marks covering the entire syllabus out of which candidate will be required to attempt ten questions. In addition to Q.No. 1, candidate will be required to attempt four more questions from the remaining eight questions each carrying 20 marks.

Unit-I

Definitions: Agricultural Income, Previous year, Assessment year, Assesses, Person, Casual Income, Total Income, Residence of assesses and incidence of Tax liability. Income exempted from tax: Income under the head salary, house property, business and profession (including depreciation allowance and investment allowance etc.) capital gains and other sources.

Unit II

Deduction from gross total income, set-off and carry forward of losses. Aggregation of incomes. Assessment of individuals, Hindu undivided families, and Firms (including computation of tax.)

Unit III

Income Tax Administration: Income Tax Authorities, Assessment procedure, Recovery and refund of tax, appeals and revision, penalties and prosecutions. Return filing by the individuals.

COST ACCOUNTING PAPER CODE :BM3004

Marks: 100

Time: 3Hrs

Note: Examiner will be required to set NINE questions in all. Question No. 1 will be compulsory which consists of 12 short-answer type questions each of 2 marks covering the entire syllabus out of which candidate will be required to attempt ten questions. In addition to Q.No. 1, candidate will be required to attempt four more questions from the remaining eight questions each carrying 20 marks.

Introduction: Nature and scope of cost accounting, Cost concepts and classification, methods and techniques, Installation of costing system Concept of cost audit.

Accounting for material: Material control, Concept and techniques, pricing of material issues Treatment of material losses.

Accounting for labour: Labour cost control procedure, labour turnover, idle time and overtime; Methods of wage payment time and piece rates; incentive schemes.

Accounting for overheads: Classification and departmentalization; absorption of overheads; Determination of overhead rates: Under and over absorption, and its treatment.

Cost Ascertainment: Unit costing; Job, batch and contract costing operating costing; Process costing including inter process profits and excluding equivalent production and joint and by-products.

Cost Records: Integral and non-integral system; reconciliation of cost and financial accounts.

Standard Costing and variance analysis: Material and labour variances only; Budgetary control Marginal costing and break-even-analysis.

INTERNATIONAL MARKETING PAPER CODE :BM3005

Marks: 100

Time: 3Hrs

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International Marketing: Nature, Definition, and Scope of International marketing, Domestic Marketing vs. International Marketing, International Marketing Environment Economic Cultural, Political & Legal Environment. **Identifying and Selecting Foreign Markets:** Foreign Market entry mode decisions.

Product Planning for International Market: Product designing, standardization vs. adoption; Branding, and packaging; Labeling and quality issues; After sales services.

International Pricing: Factors influencing international price; Pricing process and methods, International price quotation and payment terms.

Promotion of Product/services Abroad: Methods of international promotion; direct mail and sales literature; advertising; personal selling; trade fairs and exhibitions.

International Distribution: Distribution channels and logistics decisions; selection and appointment of foreign sales agents. Planning, organizing and controlling of International Marketing; Exim policy-an overview Trends in India's foreign trade.

MANAGEMENT ACCOUNTING AND FINANCIAL MANAGEMENT PAPER CODE :BM3006

Marks: 100

Time: 3Hrs

Note: Examiner will be required to set NINE questions in all. Question No. 1 will be compulsory which consists of 12 short-answer type questions each of 2 marks covering the entire syllabus out of which candidate will be required to attempt ten questions. In addition to Q.No. 1, candidate will be required to attempt four more questions from the remaining eight questions each carrying 20 marks.

Management Accounting: Meaning, nature, scope and functions of management accounting in decision making; Management accounting vs financial accounting; Tools and techniques of management accounting.

Financial Statement: Meaning and types of financial statement; Limitations of financial statements; Objectives and methods of financial statements analysis; Ratio analysis Classification of ratios-Profitability ratios, turnover ratios, liquidity ratios, turnover ratios advantages of ratio analysis, Limitations of accounting ratios. Fund Flow Statement, Cash flow statement as per Indian Accounting standard,

Financial management: Financial goal; Profit vs. Wealth maximization: financial function investment, financing and dividend decision; financial planning, over-capitalization and under investment, financing, and dividend decision; financial planning, over-capitalization and under capitalization.

Capital Budgeting: Nature of investment decision; investment evaluation criteria, net present value; internal rate of return profitability index payback period accounting rate of return NPV and IRR comparison, excluding risk analysis.

Cost of Capital: Significance of cost of capital; calculating cost of debt; Preference, Equity and retained earnings; Combined (weighted) Cost of capital. Capital structure theories and determinants.

Hypothesis; forms of dividends and stability in dividends; determinants.

Management of Working Capital: Nature of working capital significance of working capital operating cycle and factors determining of working capital requirements. Estimation of working capital.