

# **SCHEME OF EXAMINATION AND SYLLABI**

for

**BACHELOR OF COMMERCE (HONOURS)**

for

**First to Sixth Semester**

**(w.e.f. 2019 – 2022 Academic Session)**



**LINGAYA'S VIDYAPEETH**  
**Nachuali, Jasana Road, Faridabad**



# **LINGAYA'S VIDYAPEETH**

## **Nachuali, Jasana Road, Faridabad**

### **BACHELOR OF COMMERCE (HONS.)**

#### **I. SUMMER TRAINING PROJECT**

Each student shall undergo practical training of eight weeks during the vacations after fourth semester in an approved business / industrial / service organization and submit at least two copies of the Summer Training Report to the Director / Principal of the Institution before the commencement of the end-term Examination. The Summer Training Report shall Carry 100 marks. It shall be evaluated for 50 marks by an External Examiner to be appointed by the University and for the rest of the 50 marks by an Internal Examiner to be appointed by the Director / Principal of the Institution.

#### **II. FINAL YEAR MAJOR PROJECT REPORT**

During the sixth semester each student shall undertake a project to be pursued by him / her under the supervision of an Internal Supervisor to be appointed by the Director / Principal. The project should preferably be based on primary data. Both the subject and the name of the Supervisor will be approved by the Director / Principal of the Institution. The Project Report in duplicate along with one soft copy in a CD/DVD will be submitted at least three weeks prior to the commencement of the End Term Examination of the Sixth Semester. Project Report shall carry 100 marks. It shall be evaluated for 50 marks by an External Examiner to be appointed by the University and for the rest of the 50 marks by an Internal Examiner to be appointed by the Director / Principal of the Institution.

#### **INSTRUCTIONS FOR PREPARATION OF THE PROJECT REPORTS**

Students are required to follow the mentioned pattern in preparing the project:

##### **Format of the report:**

1. Title page
2. Certificate
3. Acknowledgement
4. Table of Contents
5. Chapter Plan:
  - Chapter I: Introduction
    - Objectives of the study
    - Review of Literature
    - Research Methodology
    - Limitations of the study
  - Chapter II: Profile of the Organization
  - Chapter III: Analysis and Interpretation of Data
  - Chapter IV: Conclusions and Recommendations

##### ***Format for Bibliography***

###### ***Books***

Pandey, I.M.; Financial Management, Vikas Publishers, New Delhi; 2017.

**Articles**

Gupta, K; Durables: On a Fast Track; Harvard Business Review, No. 11; Vol. 8; pp 4-7.

**Websites:**

[www.google.com](http://www.google.com)

**Annexures**

Questionnaire (if applicable)

**LINGAYA'S VIDYAPEETH**  
**Nachuali, Jasana Road, Faridabad**

**SCHOOL OF COMMERCE & MANAGEMENT STUDIES**  
**COURSE CURRICULUM B.COM (H)**

S.No.	Semester/ Subject Code	Subject	L	T	P	Credit
<b>YEAR-I : SEMESTER-I</b>						
1	BCM101	Principles of Management	4	-	-	4
2	BMA401	Business Statistics	4	-	-	4
3	BCM103	Financial Accounting	4	-	-	4
4	BCM105	Business Economics	4	-	-	4
5	BEN401	General English	4	-	-	4
6	BCS401	Computer Applications for Business	3	-	-	3
7	BCS451	Computer & Accounting Lab	-	-	4	2
8	PDP-101	Induction & Nurturing Hobbies	-	-	2	1
		<b>Total</b>	<b>20</b>	<b>2</b>	<b>6</b>	<b>26</b>
<b>YEAR-I : SEMESTER-II</b>						
1	BMA402	Quantitative Analysis	4	-	-	4
2	BEN402	Business Communication	4	-	-	4
3	BCM102	Business Organization & Environment	4	-	-	4
4	BCM104	Cost Accounting	4	-	-	4
5	BCM106	Auditing	4	-	-	4
6	BCM108	Financial Modeling	3	-	-	3
7	BCM150	Lab for Financial Modeling	-	-	4	2
	SS*	Social Service	-	-	-	1
		<b>Total</b>	<b>24</b>	<b>-</b>	<b>2</b>	<b>26</b>
<b>YEAR-II :SEMESTER-III</b>						
1	BCM201	Marketing Management	4			4
2	BCM203	Human Resource Management	4			4
3	BCM205	Business Ethics and Corporate Social Responsibility	4			4
4	BCM207	Indian Economy	4			4
5	BCM209	Business Law	4			4
6	BCE401	Environmental Science	2			2
7	BCM211	Management Accounting	4			4
		<b>Total</b>	<b>26</b>			<b>26</b>
<b>YEAR-II : SEMESTER-IV</b>						
1	BCM202	Financial Management	4			4
2	BCS402	Management Information System	4			4
3	BCM204	Entrepreneurship Development	4			4

4	BCM206	Income Tax Laws and Practices	4			4
5	BCM208	Corporate Accounting	4			4
6	BCM210	Corporate Law	4			4
7	PDP	Personality Development Program			2	1
	SS*	*SOCIAL SERVICE			2	1
		<b>Total</b>	<b>24</b>		<b>4</b>	<b>26</b>
<b>YEAR-III : SEMESTER-V</b>						
1	BCM301	Research Methodology	4			4
2	BCM303	Corporate Governance	4			4
3	BCM305	Goods and Services Tax (GST)	4			4
4	BCM307	Labour Laws & Industrial Relations	4			4
5	BCM309	Investment Management	4			4
6	BCM001	Summer Training Project			d	4
7	BCM151	Advanced Lab for Accounting			2	1
8	PDP	Personality Development Program			2	1
		<b>Total</b>	<b>24</b>		<b>2</b>	<b>26</b>
<b>YEAR-III : SEMESTER-VI</b>						
1	BCM302	Banking & Insurance Law	4			4
2	BCM304	Forensic Accounting	4			4
3	BCM306	International Accounting (IFRS)	4			4
4.	BCM002	Viva-Voce				2
<b>Specialization (Elective any one of the following group)</b>						
<b>Financial Management</b>						
1	BCM308	Financial Markets & Institutions	4			4
2	BCM310	Introduction to Derivatives	4			4
3	BCM312	Personal Financial Planning	4			4
<b>Marketing Management</b>						
1	BCM314	Retail Marketing	4			4
2	BCM316	Digital Marketing	4			4
3	BCM318	Marketing of Financial Services	4			4
<b>Human Resource Management</b>						
1	BCM320	Strategic Human Resource management	4			4
2	BCM322	Training & Development	4			4
3	BCM324	Career Counseling and Development	4			4
		<b>Total</b>	<b>24</b>			<b>26</b>
<b>OVERALL CREDITS (1st TO VIth Semester)</b>						<b>156</b>

<b>SS*-SOCIAL SERVICES (ANY Two PARTICIPATION – Semester wise)</b>				
<b>S.No.</b>	<b>Code</b>	<b>Social Service</b>		<b>Credit</b>
1	SS01	SWACCH BHARAT (SB)		1
2	SS02	GREEN BHARAT (GB)		1
3	SS03	COMMUNITY WELFARE (CW)		1

# SEMESTER -I

**LINGAYA'S VIDYAPEETH**  
**NACHUALI, JASANA ROAD, FARIDABAD**  
**BACHELOR OF COMMERCE**  
**BCM 101: Principles of Management**

**L-4, T-0**

**Credits –4**

**Max Marks: 75**

**Objectives:**

The course aims at providing fundamental knowledge and exposure to the concepts, theories and practices in the field of management

**Outcomes:**

At the completion of the course the students will be able to integrate management principles into management practices. It will also help them to evaluate the global context for taking managerial actions of planning, organizing and controlling.

**UNIT-1**

**Nature & Evolution of Management:** Definition, nature, purpose, importance & functions of Management, Management as Art, Science & Profession- Management as social System, management vs. Administration, Managerial levels, Skills & Roles, Development of management thought – classical, neo-classical, behavioral, systems and contingency approaches.

**UNIT-2**

**Functions**

**of Management: Part-I Planning** - Meaning - Need & Importance, types of planning, advantages & limitations. Forecasting - Need & Techniques, MBO; **Decision making** - Types - Process of rational decision making & techniques of decision making, Bounded Rationality; **Organizing** – Concept, Nature, Process and Significance, Types of organizations- formal and informal, Span of Control, Departmentation, Authority-Responsibility; Delegation and Decentralization

**UNIT -3**

**Functions of Management: Part-II:- Staffing** - Concept, Meaning & Importance of Staffing; **Communication** - Types & Importance; **Controlling** - Need, Nature, importance, Process & Techniques – Modern & Traditional, Effective Control System; **Coordination** - Need & Essence of Coordination

**UNIT -4**

**Motivating & Leading: Motivation** – Meaning, types, Importance & theories of motivation – Maslow, Herzberg, X, Y and Z

**Leadership** - Meaning, importance, Traits of a leader, Leadership styles, Leadership theories- Likert's System of management, Tannenbaum & Schmidt Model, Managerial Grid

**Books Recommended:-**

1. Essential of Management - Harold Koontz and Heinz Weihrich - McGraw-Hill's International
2. Management Theory & Practice - J.S.Chandan
3. Essential of Business Administration - K.Aswathapa- Himalaya Publishing House
4. Principles & practice of management - Dr. L.M.Prasad, Sultan Chand & Sons - New Delhi
5. Business Organization & Management - Dr. Y.K. Bhushan
6. Management: Concept and Strategies by J. S. Chandan, Vikas Publishing
7. Principles of Management, by Tripathi, Reddy Tata McGraw Hill

**LINGAYA'S VIDYAPEETH  
NACHUALI, JASANA ROAD, FARIDABAD  
BACHELOR OF COMMERCE  
BMA 401: Business Statistics**

**L-4, T-0**

**Credits –4**

**Max Marks: 75**

**Course Objective :** The central **objective** of the undergraduate major in **Statistics** is to equip students with consequently requisite quantitative skills that they can employ and build on in flexible ways.

**UNIT 1**

**Population and Sample:** Definition of Statistics, Scope of Statistics in Economics, Management Sciences and Industry. Concept of population and sample with illustration. Methods of Sampling – SRSWR, SRSWOR, Stratified, Systematic. (Description of sampling procedures only)

**UNIT 2**

**Data Condensation and graphical Methods:** Raw data, attributes and variables, classification, frequency distribution, cumulative frequency distributions; Graphs - Histogram, Frequency polygon. / Diagrams - Multiple bar, Pie Subdivided bar.

**Measures of Central Tendency: (6)**

Criteria for good measures of central tendency, Arithmetic mean, Median and Mode for grouped and ungrouped data, combined mean.

**UNIT 3**

**Measures of Dispersion:** Concept of dispersion, Absolute and relative measure of dispersion, Range, Variance, Standard deviation, Coefficient of variation, Quartile Deviation, Coefficient of Quartile deviation.

**UNIT 4**

**Correlation and Regression (for ungrouped data ):** Concept of correlation, positive & negative correlation, Karl Pearson's Coefficient of correlation, meaning of regression, Two regression equations, Regression coefficients and properties.

**Recommended Books:**

1. S.C. Gupta – Fundamentals of Statistics - Sultan chand & Sons, Delhi.
2. D.N. Elhance – Fundamentals of Statistics – Kitab Mahal, Allahabad.
3. M. Satayanarayana, Lalitha Raman- Management operations Research.

**LINGAYA'S VIDYAPEETH**  
**NACHUALI, JASANA ROAD, FARIDABAD**  
**BACHELOR OF COMMERCE**  
**BCM 103: Financial Accounting**

**L-4, T-0**

**Credits –4**

**Max Marks: 75**

**Objective** - The primary objective of the course is to familiarize the students with the basic accounting principles and techniques of preparing and presenting the accounts of user of accounting information.

**Learning Outcomes –**

1. Recognize and understand ethical issues related to the accounting profession.
2. Prepare financial statements in accordance with Generally Accepted Accounting Principles.
3. Employ critical thinking skills to analyze financial data as well as the effects of differing financial accounting methods on the financial statements.
4. Effectively define the needs of the various users of accounting data and demonstrate the ability to communicate such data effectively, as well as the ability to provide knowledgeable recommendations.

**UNIT 1**

**Introduction in Accounting:** Accounting, meaning, definition, objectives, scope, accounting terminology, accounting principles, branches of accounting, uses & limitations of Accounting, Concepts & Conventions, Accounting users, Accounting information, Accounting equations – Meaning of accounting equation, compensation of accounting, effects of transactions

**UNIT 2**

**Accounting procedure:** Basic Accounting Procedure – Journal, rules of debit & credit, method of journalizing, advantage, double entry system – its advantage, ledger, meaning, utility, posting entries. Practical system of book keeping – Cashbook, types of cash book, Single column, double column, entries, Trial Balance, Objective, preparation, errors & rectification, Suspense Accounting – meaning, utility preparation.

**UNIT 3**

**Bank Reconciliation:-** Meaning, causes of differences, need & importance, preparation & presentation of BRS, Depreciation – meaning, methods of charging depreciation, straight line, written - down methods.

**UNIT 4**

**Statements of Final Accounts & IFRS :** Statements Final Accounts – Meaning, need & objectives, types – Trading Account – Meaning, need & preparation, Profit & loss Account – meaning, Need & preparation, Balance Sheet- Meaning, need & Preparation, Final Accounts with adjustment entry. Basics of International Financial Reporting Standards (IFRS)

**Reference:**

1. Basics of Accounting – Jain & Naran
2. Basic of Accounting – T. S. Grewal
3. Financial Accounting - J R Monga



**LINGAYA'S VIDYAPEETH**  
**NACHUALI, JASANA ROAD, FARIDABAD**  
**BACHELOR OF COMMERCE**  
**BCM 105: Business Economics (MICRO)**

**L-4, T-0**

**Credits –4**

**Max Marks: 75**

**Objective-** The objective of this subject is to give understanding of the basic concepts and issues in business economics and their application in business decisions.

**Learning Outcomes-**

1. Make decisions using marginal analysis and opportunity costs.
2. Use supply and demand to determine changes in market equilibrium (price and output), changes in welfare, and analyze the impact of government policies.
3. Understand the relationship between marginal utility and price in equilibrium.
4. Develop cost functions from production functions.
5. Be able to determine the profit maximizing price and output for a firm operating in a competitive environment.
6. Develop and evaluate the impact of government regulations.
7. Be able to apply the concepts of supply and demand to markets with external costs and benefits (understand market failure, implications for regulation, optimal pollution level).

**UNIT 1**

**Introduction:** Meaning, Nature and Scope of Business Economics – Micro and Macro, Basic Economic Problems, Market forces in solving economic problems, Circular Flow of Income and Expenditure

**UNIT 2**

**Demand & Supply Analysis:** a) Concept of Demand, Elasticity of Demand and their types, Revenue Concepts - Total Revenue, Marginal Revenue, Average Revenue and their relationship; b) Concept and Law of Supply, Factors Affecting Supply

**UNIT 3**

**Consumer Theory & Cost Analysis:** Ordinal Utility theory: (Indifference curve approach): Consumer's preferences; Indifference curves; Budget line; Consumer's equilibrium; Income and substitution effect; Price consumption curve and the derivation of demand curve for a commodity; Criticisms of the law of demand. Accounting Costs and Economic Costs, Short Run Cost Analysis: Fixed, Variable and Total Cost, Curves, Average and Marginal Costs, Long Run Cost Analysis: Economies and Diseconomies of Scale and Long Run Average and Marginal Cost Curves

**UNIT-4**

**Pricing Under Various Market Conditions:** Perfect Competition - Equilibrium of Firm and Industry under Perfect Competition, Monopoly - Price Determination under Monopoly, Monopolistic Competition - Price and Output Determination under Monopolistic Competition.

**UNIT-5**

**Distribution:** Marginal Productivity Theory of Distribution, **Rent:** Modern Theory of Rent, **Wages:** Wage Determination under Imperfect Competition - Role of Trade Union and Collective, Bargaining in Wage Determination, **Interest:** Liquidity, Preference Theory of Interest, **Profits:** Dynamic, Innovation, Risk - Bearing and Uncertainty Bearing Theories of Profits

#### **RECOMMENDED BOOKS**

1. Textbook of Economic Theory - Stonier and Hague; Longman Green and Co., London.
2. Introduction to Positive Economics - Richard G. Lipsey
3. Business Economics (Micro) - Dr. Girijashankar; Atharva Prakashan, Pune.
4. Micro Economics - M. L. Seth
5. Micro Economics - T.R Jain
5. Micro Economics - M. L. Jhingan; Vrinda Publications, New Delhi.
6. Managerial Economics - Theory and Application - D. M. Mithani

**LINGAYA'S VIDYAPEETH NACHUALI,**  
**JASANA ROAD, FARIDABAD**  
**BACHELOR OF COMMERCE (HONOURS)**  
**BEN 401 GENERAL ENGLISH**

**L-4, T-0**

**Credits–4**

**Max Marks: 75**

**Objective:** The objective of this course is to familiarize students about the dynamics of business language and discourse.

Unit 1 Grammar Section: (a) Question Tag (b) Clauses (noun, relative and adverbial clauses)

Unit 2 Professional communication: (a) Soft Skills (b) Public Speaking (ii) Home Assignment: Writing Skills from the text prescribed: (a) Principles of good writing (b) Paragraph writing

Unit 3 Speaking Skills: Monologue, Dialogue, Group Discussion, Effective Communication/ Mis-Communication, Interview, Public Speech

Unit 4 Reading and Understanding: Close Reading, Comprehension, Summary Paraphrasing, Analysis and Interpretation, Translation (from Indian language to English and vice-versa) Literary/Knowledge Texts 5. Writing Skills Documenting, Report Writing, Making notes, Letter writing

**Readings:**

1. Fluency in English - Part II, Oxford University Press, 2006.
2. Business English, Pearson, 2008.
3. Language, Literature and Creativity, Orient Black swan, 2013.
- 4.

**Course Outcome**

**CO1:** To study basic English Grammar and composition for developing communication skills.

**CO2:** To develop critical thinking in students.

**CO3:** Express creativity through writing documents.

Pos Cos	PO1	PO2	PO3	PO4	PO5	PO6	PS O1	PS O2
CO1	2	-	-	-	3	-	2	-
CO 2	1	2	-	-	-	-	-	1
CO3	1	2	-	-	-	-	-	1

CO4	-	1	-	-	2	-	-	1
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**LINGAYA'S VIDYAPEETH NACHUALI, JASANA ROAD, FARIDABAD**

**BACHELOR OF COMMERCE (HONOURS)**

**BCS 401: COMPUTER APPLICATIONS FOR BUSINESS**

**L-4T-0**

**Credits-4**

**Max Marks: 75**

**Objective:** The Objective of the course is to acquaint the student about the introduction of Computer Applications in update about the new technological changes occurred in India.

**Unit I**

**Basics of Computer:** Characteristics of Computers, Input-output Devices (Hardware, Software, Human ware and Firmware), Function of Different Units of Computer, Classification of Computers. Computer Memory: Primary Memory, Secondary memory.

**Unit II**

**Computer Software:** Types of Software, Introduction to Operating System; Function of OS, Types of Operating Systems, Booting Procedure, Start-up Sequence, Details of Basic System Configuration, Important Terms like Directory, File, Volume, Label, Drive Name, etc; Introduction to GUI using Windows Operating System, Compiler, Interpreter and assembler, Types of languages ;word processor and software.

**Unit III**

**Operating System Concept:** Introduction to MS-Word, MS-Excel / Spread Sheets.

**Advanced Excel:** Introduction, features, applications and advanced functions of Excel.

All Directory Manipulations, Operating system c

ommands. Introduction to DBMS, Structure of a DBMS and Advantages of DBMS.

**Protection & Security:** Indian IT Act, Goals of Protection and Security, Concept of Encryption & Decryption, Virus, Worm, Antivirus, Firewall.

**Information Technology and Society:** Application of information Technology in Railways, Airlines, Banking, Online Banking System, Insurance, Inventory Control, Financial systems, Hotel management, Education, entertainment and health, security issues in information technology.

**Unit IV**

**Computer Networks and IT applications:** Data communication concepts, types of communication media, Concepts of Computer Networks, Network topologies, Networking devices, OSI model.

**Concept so f Web Technology:** Internet, Intranet and Extranets; Applications of internet, Basics services over Internet like WWW, FTP, Telnet, Gopher etc., IP addresses, ISPs, URL, Domain

Names, Web Browsers, Internet Protocols, Search Engines, e-mail.

Types of an Electronic Payment System, Security Schemes of an electronic Payment Systems, E-Commerce On-line Services. Electronic data Interchange (EDI): Basics of EDI, Application of EDI, Advantages of EDI.

### Text Books

1. Leon and Leon, (2012), Introduction to Information Technology, Vikas Publishing House.
2. Sinha, Pradeep K. Foundations of Computing, (2012), BPB Publisher

### Reference Books

1. Joseph A.Brady and Ellen F Monk, (2012), Problem Solving Cases in Microsoft and Excel,Thomson Learning.
2. Tanenbaum, A. S., (2011), Computer Networks, Pearson Education.
3. Goyal, Anita, (2012) Computer Fundamentals, Pearson Education.
4. ITL, ESL, (2008) Introduction to Infotech, Pearson Education..

### Course Outcome

**CO1:** Gain knowledge of software.

**CO2:** Understand the web technology.

**CO3:** Get knowledge about communication media.

**CO4:** Explain electronic payment system.

### Unit Wise Syllabus

Pos Cos	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PS O1	PS O2
CO 1	2	-	1	-	-	-	1	-
CO 2	3	-	-	-	-	-	-	2
CO 3	1	-	3	-	-	-	1	-
C04	1	-	-	1	-	2	-	2

# SEMESTER -II

**LINGAYA'S VIDYAPEETH  
NACHUALI, JASANA ROAD, FARIDABAD  
BACHELOR OF COMMERCE  
BMA 402: Quantitative Analysis**

**L-4, T-0**

**Credits –4**

**Max Marks: 75**

**Objective-** To make the students understand the concepts of quantitative analysis and probability.

**Unit I**

**Time Series** - Concept, Additive and Multiplicative models, Components of time series, Trend analysis: Least Square method - Linear and Non- Linear equations, Applications in business decision-making.

**Unit II**

**Index Numbers:-** Meaning , Types of index numbers, uses of index numbers, Construction of Price, Quantity and Volume indices:- Fixed base and Chain base methods.

**Unit III**

**PROBABILITY:** Probability: basic concepts and approaches, addition, multiplication and Bayes' theorem. Probability distributions meaning, types and applications, binomial, Poisson and normal distributions.

**Unit IV**

**Hypothesis Testing::** Null and Alternative Hypothesis; Type I and Type II errors; Testing of Hypothesis: Large Sample Tests, Small Sample test, (Z Test and Chi Square Test)

**RECOMMENDED BOOKS**

1. Gupta, S.P. & Gupta, M.P. "Business Statistics", Sultan Chand & Sons. Delhi
2. Levin and Rubin, "Statistics for Business", Prentice Hall of India.
3. Hooda. R.P., "Statistics for Business and Economics", McMillan India Ltd.
4. N.P.Bali "Engineering Mathematics III/IV", Laxmi Publications



**LINGAYA'S VIDYAPEETH**  
**NACHUALI, JASANA ROAD, FARIDABAD**  
**BACHELOR OF COMMERCE**  
**BEN 402: Business Communication**

**L-4, T-0**

**Credits –4**

**Max Marks: 75**

**Objective-** To familiarize the students with the fundamentals of communication for professional purposes and to enable them in writing and speaking well.

**UNIT I**

**INTRODUCTION:** Meaning, nature, objective, need and importance, 7 Cs of effective communication, process of communication, and its various components. Types of communication: verbal and non verbal, formal and informal. Barriers to effective communication: physical and mental barriers, language or semantic barriers, socio-psychological barriers, organizational and personal barriers, overcoming barriers.

**UNIT II**

**WRITING AND SPEAKING SKILLS:** Sub-processes and effective of writing skills (unified and coherence writing skills), Importance of speaking skills, skills required in telephonic conversation. Business letters: Characteristics of a good business letter, structure/layout of a business letter (fully block, semi block, hanging intended and NOMA style). Types of business letters: sales, orders, complaint, adjustment, enquiry, follow ups, recommendation, acknowledge, cover letter of registration. Other types: business circulars, thank you, request, congratulatory.

**UNIT III**

**E-COMMUNICATION:** E-mail and its popularity, guidelines for writing e-mails, effective e-mail, limitations of e-mail. Official communication: Memorandum, minutes of meeting-objective, difference between agenda and minutes types (resolution and narration), contents and guidelines for writing minutes, writing resume, difference between resume and CV, modern tools of communication (whatsApp, twitter, facebook etc.)

**UNIT IV**

**BUSINESS REPORTS:** concept, importance, characteristics of a good report, types of reports (oral, written, formal, informal, informational, interpretive, routine), steps in writing a business report, layout/style of business report. Interview: Nature, types of interview (personal, traditional, evaluation, telephonic, group, panel, lunch/dinner, case, structured, semi-structured, unstructured and stress interview), procedure of interview, and facing an interview. Do's and don't's of interview.

**RECOMMENDED BOOKS**

1. Chhabra, T. N. Effective business communication. New Delhi: Sultan Chand & Sons.
2. Lesikar, R. V. Business communication. New Delhi: Tata McGraw Hill.
3. Pal, R., & Korlahalli, J. S. Essentials of business communication. New Delhi: Sultan Chand & Sons.
4. Sharma, R. C. & Mohan, K. Business correspondence & report writing. New Delhi: Tata McGraw Hill

**LINGAYA'S VIDYAPEETH**  
**NACHUALI, JASANA ROAD, FARIDABAD**  
**BACHELOR OF COMMERCE**  
**BCM 102: Business Organization and Environment**

**L-4, T-0**

**Credits –4**

**Max Marks: 75**

**Objective-** To enable the students in terms of understanding the various concepts related to business organizations and administrative aspects

**UNIT I**

**BUSINESS ORGANIZATION:** Concept, nature and scope of business, business objectives, distinction between business, commerce and trade; Forms of business organization –Sole proprietorship, partnership, joint stock company, joint Hindu family; types of company-cooperative societies; multinational corporations.

**UNIT II**

**BUSINESS COMBINATIONS & ASSOCIATIONS:** Concept and causes of business combinations between government and business; Types and forms of combinations; chambers of commerce and industries in India – FICCI, CII Association, ASSOCHAM, AIMO etc..

**UNIT III**

**BUSINESS ENVIRONMENT:** Nature, components and determinants of business environment; basic nature of Indian economic system; growth of public and private corporate sector; social responsibility of business; economic reforms since 1991 – an overview. Review of industrial policy developments and pattern of industrial growth since 1991; Industrial licensing policy; public sector reforms; privatization and liberalization trends.

**UNIT IV**

**OVERSEAS BUSINESS:** Trend and pattern of India's foreign trade and balance of payments; latest foreign trade policy; India's overseas investments; policy towards foreign direct investment; globalization trends in Indian economy; role of MNCs; impact of multilateral institutions (IMF, World Bank and WTO) on Indian business environment.

**RECOMMENDED BOOKS**

1. Vasisht, Neeru, Business Organisation, Taxmann, New Delhi
2. Talloo, Thelman J., Business Organisational and Management, TMH, New Delhi
3. Tulsian, P.C., Business Organisation, Pearson Education, New Delhi
4. F. Cherunilum, Business Environment, Himalaya Publishing House, New Delhi
5. Biswanath Ghosh, Economic Environment & Business, Vikas Publishing House, New Delhi
6. N.K. Sengupta, Government and Business, Vikas Publishing House, New Delhi
7. K. Ashwathappa, Business Environment for Strategic Management, Himalaya Publishing House, New Delhi.

**LINGAYA'S VIDYAPEETH**  
**NACHUALI, JASANA ROAD, FARIDABAD**  
**BACHELOR OF COMMERCE**  
**BCM 104: Cost Accounting**

**L-4, T-0**

**Credits –4**

**Max Marks: 75**

**Objective-** To enable the students to gain insights into the various concepts related to cost accounting and the terms, which characterize the phenomenon of costing.

**UNIT I**

**COST ACCOUNTING:** Meaning of cost, costing and cost accounting, comparison between financial accounting and cost accounting, cost unit, cost center, classification of cost, preparation of cost sheet, total costs and unit costs.

**UNIT II**

**MATERIAL COST CONTROL:** Meaning and objectives of material control, material purchase procedure, fixation of inventory levels – Reorder level, EOQ, Minimum level, Maximum level, Danger level and methods of Valuing material issues.

**UNIT III**

**LABOUR COST CONTROL:** Meaning of labour cost and its importance, Methods of time keeping and time booking, Treatment and Control of labour turnover, Idle time, Overtime, Systems of wage payment – Time wage system, Piece wage system and balance or debt method; Overhead – classification, allocation and apportionment of overhead including machine hour rate.

**UNIT IV**

**METHODS OF COSTING:** Job, Batch and contract costing, Process costing, Process losses and gains.

**RECOMMENDED BOOKS**

1. Jain, S. P. & Narang, K. L. Cost Accounting. New Delhi: Kalyani Publishing House
2. Kishore, R. M. Cost accounting. New Delhi: Taxmann Publishing
3. Maheshwari, S. N. & Maheshwari S. K. Cost and Management Accounting. New Delhi: Vikas Publishing House.
4. Jain, S. P., & Narang, K. L. *Cost & management accounting*. New Delhi: Kalyani Publishers
5. Prasad, N.K., Principles and Practice of Cost Accounting

*LINGAYA'S VIDYAPEETH NACHUALI,  
JASANA ROAD, FARIDABAD*

*BCM 110: Production Management*

**L-4, T-0**

**Credits –4**

**Max Marks: 75**

**Objectives:**

To develop basic understanding of concepts, theories and techniques of production process and operation management.

*Unit I*

**Introduction:** Definition, Objectives, Scope and Functions of Production Management, Types of Production Systems, Transformation Process Model. **Production Planning and Control:** Objectives, Importance, Levels and Procedures of Production Planning and Control. **Production Design and Development:** Product Design, Factors determining the Design of a Product, Approaches to Product Design, Product Development Process, and Factors influencing Product Development.

*Unit II*

**Plant Location and Layout:** Factors affecting for location, criteria of site selection, Plant Location Methods, Factor Rating, Centre of Gravity Methods, Analytic Delphi Method, Objectives of Plant Layout, Factors affecting for plant layout, Types of layouts-Process, Product and Fixed

position layout, Problems in Facility Layout. **Purchasing and Material Management:** Objectives and Importance of Material Management, Organization of Material Management, Factors responsible for providing economy in Material Management, Steps in purchasing procedure, and Methods of Purchasing.

*Unit III*

**Inventory Management & JIT:** Inventory management and analysis, Inventory Control, Essentials of a good Inventory Control System, Factors affecting Inventory Control Policy, Models / Methods of Inventory Control- EOQ, Re-order Level, ABC analysis, VED analysis, SDE analysis, HML analysis and FSN analysis. Just in Time Implementation Requirements.

*Unit IV*

**Quality Management Systems and TQM:** TQM, Phases of Quality Control, Specification of Quality, Quality at Source, Zero Defects, Cost of Quality, Continuous Improvement, Benchmarking, Poka–Yokes, ISO (9000&14000 Series), and Six Sigma (Introductory aspects only). **Plant Maintenance:** Importance of Maintenance Management, Types of Maintenance- Breakdown, Preventive, Predictive, Routine and Planned Maintenance

**Text Books**

1. Aswathappa, K. Production and Operation Management, (2011), Himalaya Publishing.
2. Mahadevan, B. Operation Management: theory and practice, (2015), Pearson Education India.

**Reference Books:**

1. Charry, S., "Production and Operation Management", Tata McGraw-Hill, 2012.
2. Panneerselvam R. "Production and Operation Management", Prentice Hall, 2012.
3. Chase, R.B, et. Al (2011), Operations Management for Competitive Advantage, Tata McGraw Hill, NewDelhi.
4. Stevenson W. J (2014). Operations Management, Tata McGraw Hill, New Delhi.

CO1. Identify the elements of production management and various transformation processes to enhance productivity and competitiveness.

CO2. Analyze and evaluate various facility alternatives and their capacity decisions, develop a balanced line of production & scheduling and sequencing techniques in production environments

CO3. Develop aggregate capacity plans and MPS in production environments.

CO4. Plan and implement suitable materials handling principles and practices in the production.

<b>Pos Cos</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PO6</b>	<b>PSO1</b>	<b>PSO2</b>
<b>CO1</b>	<b>3</b>	<b>2</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1</b>	<b>-</b>	<b>2</b>
<b>CO2</b>	<b>-</b>	<b>-</b>	<b>3</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2</b>
<b>CO3</b>	<b>2</b>	<b>2</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3</b>
<b>C04</b>	<b>2</b>	<b>1</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3</b>	<b>-</b>	<b>2</b>

LINGAYA'S VIDYAPEETH NACHUALI,  
JASANA ROAD, FARIDABAD  
**BACHELOR OF COMMERCE**

**BCM 108: Business Law**

**L-4, T-0**

**Credit-4**

**Max Marks: 75**

**Objective:** The objective of the course is to impart basic knowledge of the important business laws along with relevant case law.

**Contents Unit I:**

**The Indian Contract Act, 1872: General Principle of Law of Contract**

- a) Contract – meaning, characteristics and kinds
- b) Essentials of valid contract - Offer and acceptance, consideration, contractual capacity, free consent, legality of objects.
- c) Contract of Indemnity and Guarantee
- d) Contract of Bailment & Pledge.

**Unit II: The Sale of Goods Act, 1930**

- a) Contract of sale, meaning and difference between sale and agreement to sell.
- b) Conditions and warranties
- c) Transfer of ownership in goods including sale by non-owners
- d) Performance of contract of sale
- e) Unpaid seller – meaning and rights of an unpaid seller against the goods and the buyer.

**Unit III:**

**The Companies Act 1956 with up-to-date Amendments**

(Basic elementary knowledge): Essential characteristics of a Company, Types of Companies, Memorandum and Articles of Association, Prospectus, Shares – Kinds, their Appointment, Qualifications, Powers and Limits on their Remuneration, Prevention of Oppression and Mismanagement.

**Unit IV: The Negotiable Instruments Act 1881**

- a) Meaning and Characteristics of Negotiable Instruments : Promissory Note, Bill of Exchange, Cheque, Crossing of Cheque, Bouncing of Cheques
- b) Holder and Holder in due Course, Privileges of Holder in Due Course.
- c) Negotiation: Types of Endorsements

**Text Books**

1. Kuchhal, M.C. and Vivek Kuchhal, (2014) *Business Law*, Vikas Publishing House, New Delhi.
2. Maheshwari & Maheshwari, Principles of Business Law (2013), Himalaya Pub. House-New Delhi.

**Reference Books**

1. Ravinder Kumar, Legal Aspects of Business, (2013), Cengage Learning
2. Singh, Avtar, *Business Law*, (2014), Eastern Book Company, Lucknow.
3. N.D. Kapoor, (2010) Sultan Chand, New Delhi
4. Bulchandani K R, **Business Law for Management**, (2014), Himalaya Pub. House-New Delhi.

## Course Outcome

CO 1:

Gain basic knowledge of the provisions of the Indian Contract Act, 1872 in relation to general principles of contract and specific contracts

CO 2: Acquire knowledge of the drafting of varied agreements and notices, affidavits, bonds and calculations of various kinds of damages under Indian Contract Act, 1872

CO 3: Understand the laws related to the Sales of Goods Act, 1930 including performance of contract of sale.

CO 4: Be familiarized with the provisions of the Arbitration and Conciliation Act, 1996

## Unit Wise Syllabus

Pos Cos	PO1	PO2	PO3	PO4	PO5	PO6	PS O1	PS O2
CO 1	2	-	-	-	-	-	-	1
CO 2	2	-	-	1	-	-	-	1
CO 3	1	-	-	-	-	-	-	1
CO 4	-	-	1	-	-	2	-	1

# SEMESTER –III



**LINGAYA'S VIDYAPEETH  
NACHUALI, JASANA ROAD, FARIDABAD  
BACHELOR OF COMMERCE**

**BCM-201: Marketing Management**

**L-4, T-0**

**Credits -4**

**Max Marks: 75**

**Objectives:** The objective of this paper is to identify the foundation terms and concepts that are commonly used in marketing. This course will give complete relationship between marketing and other management functions.

**Course Contents**

**Unit I**

**Introduction to Marketing:** Nature, Scope and Importance of Marketing, Basic concepts, Marketing Environment, Consumer Behavior, Market Segmentation, Targeting and Positioning.

**Unit II**

**Product:** Product Levels, Product Mix, Product Strategy, Product Development, Product Lifecycle and Product Mix.

**Pricing Decisions:** Designing Pricing Strategies and Programmes, Pricing Techniques.

**Unit III**

**Place:** Meaning & importance, Types of Channels, Channels Strategies, Designing and Managing Marketing Channel, Retailing, Physical Distribution, Marketing Logistics and Supply Chain Management.

**Unit IV**

**Promotion:** Promotion Mix, Push vs. Pull Strategy; Promotional Objectives, Advertising-Meaning and Importance, Types, Media Decisions, Promotion Mix, Personal Selling-Nature, Importance and Process, Sales Promotion – Purpose and Types; Publicity and Public Relations-Definition, Importance and Methods.

**Emerging Issues in Marketing:** Integrated Marketing, Online Marketing, Online Payments, Rural Marketing, Social Marketing, Green Marketing (Introductory aspects only).

**Text Books**

1. Kotler, Armstrong, Agnihotri and Haque, (2012), Principles of Marketing- A South Asian Perspective, Pearson Education.
2. Ramaswamy and Namkumar,S.,(2013), Marketing Management Global Perspective: Indian Context, McMillan, Delhi.

**References**

1. Saxena, Rajan, (2012), Marketing Management, McGraw Hill Education.
2. Lamb, Charles W, (2012), MKTG: a South Asian Perspective, Cengage Learning.
3. Russel, Winer, (2012), Marketing Management, Pearson Education.
4. Kotler, Koshi Jha, (2014), Marketing Management, Pearson Education.

**LINGAYA'S VIDYAPEETH**  
**NACHUALI, JASANA ROAD, FARIDABAD**  
**BACHELOR OF COMMERCE**  
**BCM 203: Human Resource Management**

**L-4, T-0**

**Credits: 04**

**Max Marks: 75**

**Objectives:** The objective of this course is to make students familiarize with basic concepts of human resource management and people related issues.

**Course Content:**

**Unit I:**

**Human Resource Management:** Concept and Functions, Role, Models, Status of HR , HR Policies, Evolution of HRM. Emerging Challenges of Human Resource Management; workforce diversity, empowerment, Downsizing; VRS; Human Capital; HRIS.

**Unit II**

**Human Resource Planning:** Human Resource Planning- Quantitative and Qualitative dimensions; **Recruitment** – Concept and sources; (E-recruitment, recruitment process outsourcing etc.); **Selection** – Concept and process; test and interview; placement induction. Job analysis – job description and job specification; job design; Job Enlargement; Job Enrichment and flexi-time; Career Planning; Succession Planning.

**Unit III**

**Training and Development:** Concept and Importance; Identifying Training and Development Needs; Designing Training Programmes; Role Specific and Competency Based Training; Evaluating Training Effectiveness; Management Development; Career Development ;

**Performance appraisal:** Nature and objectives; Techniques of performance appraisal; potential appraisal and employee counseling; Internal mobility – promotions, demotion, transfers and separation. Compensation: concept and policies; job evaluation.

**Unit IV**

**Maintenance:** Employee health and safety; employee welfare; social security; Industrial relations- an overview. Grievance handling and redressal Industrial Disputes causes and settlement machinery.

**Strategic HRM:** HRD audit, managing globalization; technology and HRM.

**Text Books**

1. Gary Dessler. (2013) A Framework for *Human Resource Management*. Pearson.
2. David A. Decenzo, Stephen P. Robbins, Susan L. Verhulst, *Human Resource Management*”, (2015), Wiley India Private Limited.

**Reference Books**

1. Bohlendar and Snell, Principles of *Human Resource Management*, (2013) Cengage Learning.
2. K. Aswathappa, Human Resource Management (2013), McGraw Hill Education (India) Private Limited.
3. Chhabra, T.N. *Essentials of Human Resource Management*. (2014) Sun India Publication New Delhi.
4. Robert L. Mathis and John Jackson, Human Resource Management (2011), South-Western Publisher.

LINGAYA'S VIDYAPEETH NACHUALI,  
JASANA ROAD, FARIDABAD  
**BACHELOR OF COMMERCE (HONOURS)BCM**  
**BCM 205 AUDITING**

**L-4, T-0**

**Credits-4**

**Max Marks: 75**

**Objective-** The objective of this course is to familiarize students with auditing principles and procedures.

**UNIT -I**

**Auditing:** Meaning, definition, Importance, Accounting and Auditing, Limitations ,Concept of Auditing & Standards, Detection and Prevention of Frauds and Errors, Basic principles governing an audit, Types of audit; Internal Control, Internal Check and Internal Audit, Evaluation of Internal

Control System, Internal Control System regarding purchases, sales, salaries and wages.



**UNIT- II**

Audit Procedure: Audit planning, Audit Programme, Audit working papers, Audit files; Audit Evidence: Methods of obtaining audit evidence; Special auditing techniques. Auditing and assurance standards (AAS- 1,2,3,4,5,28,29).Compulsory Tax audit

**UNIT - III**

Vouching-Meaning, Importance, Vouching of cash and trading transactions, Routine Checking and Test Checking; Company Auditors; Appointment, Removal, Rights, Duties, and Liabilities. Auditor's Report. Cost Audit, Social Audit. Computer Assisted Audit Techniques (Factors and preparation of CAAT).

**UNIT - IV**

Verification and valuation of Assets and Liabilities; Auditors' Report: Clean and Qualified Audit Report, Disclaimer of opinion, Audit Certificate, Company Auditor Report. Difference between Audit Report and Audit certificate.

**Recommended Books**

1. Kumar, Ravinder, and Sharma, Virender, (2015), Auditing: Principles and Practices, PHI.
2. Jha, Aruna, (2014), Auditing, Taxmann Publishers.
3. Garg Pankaj CA, (2015), Advanced Auditing and Professional Ethics, Taxmann Publisher.
4. Bansal Surbhi CA, (2015), Advanced Auditing and Professional Ethics, Bestword Publication Pvt.Ltd.
5. Oberio, SP and Jha, Aruna, (2015), Fundamentals Of Accounting And Auditing, TaxmannPublisher.
6. Sheth Tejpal (2013), Fundamentals of Accounting and Auditing, Pearson Education.

### Course Outcome

CO1: Understand the meaning of audit and auditing

CO2: Understand the verification and valuation of assets and liabilities.

CO3: Understand audit procedure for business organization

CO4: Understand the verification and valuation of assets and liabilities.

### Unit Wise Syllabus

Pos Cos	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PS O1	PS O2
CO 1	2	-	-	-	-	-	-	1
CO 2	2	-	-	1	-	-	-	1
CO 3	1	-	-	-	-	-	-	1
CO4	-	-	1	-	-	2	-	1

**LINGAYA'S VIDYAPEETH**  
**NACHUALI, JASANA ROAD, FARIDABAD**  
**BACHELOR OF COMMERCE**  
**BCM 207- Indian Economy**

**L-4, T/P-0,**

**Credits: 04**

**Max Marks: 75**

**Objectives:** To help the students to understand the basics of Indian economy and to catch up with economic changes occurring at national and international levels.

**Course Contents**

**Unit I**

**Nature of Indian Economy:** The need for Economic Development, causes of under development, determinates of development, National Income of India-estimates, Interregional variations of national income, NITI Aayog (National Institution for Transforming India).

**Unit II**

**Human Resources and Economic Development** – Demographic Features of Indian population, size and growth of population and economic development. Problem of over population. Human development Index. New Economy Policy; - Privatization, Liberalization, Globalization. Unemployment problem in India; Problem of Poverty.

**Unit III**

**Industrialization-** Growth and problems of major industries-Iron and Steel, Cotton Textiles, Cement, Sugar and Petroleum. Industrial policy. Small scale industries-Problems and policy. Regional imbalances, Parallel Economy. India's foreign trade and balance of payment.

**Unit IV**

**Indian Finance System:** Mobilization of resources for development, Fiscal policy. Economic Planning- Importance of planning for Economic development, Salient features of India's five years plans priorities-target achievements, failures, factors affecting successful implementations of plans.

**Text Books**

1. Datt, and Sundhram, R., (2013), Indian Economy, Sultan Chand & Sons.
2. Dhingra, I C., (2014), Indian Economy, Sultan Chand & Sons.

**Reference Books**

1. Singh Ramesh (2015), Indian Economy, McGraw Hill Education.
2. Mishra and Puri (2015), Indian economy, Himalaya Publishing House.
3. Banik Nilanjan (2015), The Indian Economy: A Macroeconomic Perspective, Sage India Publisher.
4. Kapila Uma (2015), Indian Economy: Performance and policies, Academic Foundation.
5. Economic survey 2017.

**LINGAYA'S VIDYAPEETH**  
**NACHUALI, JASANA ROAD, FARIDABAD**  
**BACHELOR OF COMMERCE**  
**BCE 401: Environmental Science\***

\*NUES: Non University Examination System

**L-2, T/P-0,**

**Credits: 02**

**Max Marks: 75**

**Objectives:** The basic objective of this paper is to understand the basic fundamental to environmental science, complexity of ecosystems, major environmental problems including their causes and consequences. This course endeavors to provide a background to current and controversial environmental issues and possible solutions to environmental problems.

**Course Contents**

**Unit I**

**Ecosystems and how they work:** Types of Eco-Systems, Geosphere – Biosphere and Hydrosphere introduction. Major issues of Biodiversity, Conservation of Bio-Diversity.

**Concept of sustainability and international efforts for environmental protection:** Concept of Sustainable Development, Emergence of Environmental Issues. International Protocols, WTO, Kyoto Protocol, International Agreement on Environmental Management.

**Unit II**

**Water Pollution:** Water Resources of India, Hydrological Cycle, Methods of Water Conservation and Management, Rain Water Harvesting and their legal aspects, River Action Plan, Ground and Surface Water Pollution; Waste Water Management.

**Air Pollution:** Air Pollution and Air Pollutants, Sources of Air Pollution and its Effect on Human Health and Vegetations. Green House Effect, Global Warming and Climate Change.

**Unit III**

**Solid Waste:** Management – and Various Method Used, Composting, Land Fill Sites etc. Hazardous Waste Management, Biomedical Waste Management.

Environmental Impact Assessment and Environmental Management System - Introduction and its Impact.

**UNIT IV**

**Introduction to Indian Environmental laws:** Legal framework, The Indian Penal Code, Role of Judiciary in Environmental Protection, Water (Prevention and Control of Pollution) Act, 1974, Environment (Protection) Act, 1986, Air (Prevention & Control of Pollution ) Act, 1981,

**Text Books**

1. Miller Tyler, G. Jr., (2011), Environmental Science: Working with the Earth, Cengage Learning India Pvt. Ltd.
2. Mishra, S.P., and Panday, S.N., (2014), Essential Environment Studies, Ane Books Pvt. Ltd.

**Reference Books**

1. Chhatwal, Rajni Johar (2012), Environmental Science, UDH Publishers & Distributers (P) Ltd.
2. Ghosh Roy, M.K. (2014), Sustainable Development, Ane Books Pvt. Ltd.
3. Asthana, D.K. and Meera. (2014), Textbook on Environmental Studies. S.Chand.
4. Arumugam.N, & Kumaresan.V, (2014) Environmental Science & Engineering, Saras Publication.

**LINGAYA'S VIDYAPEETH**  
**NACHUALI, JASANA ROAD, FARIDABAD**  
**BACHELOR OF COMMERCE**  
**BCM 211: Management Accounting**

**L-4 T-0**

**Credits –4**

**Max Marks: 75**

**Objectives:** The objective of the course is to familiarize the students with the basic management accounting concepts and their applications in managerial decision making.

**Course Contents**

**Unit I**

**Management Accounting:** Nature and Scope, Financial Accounting, Cost Accounting and Management Accounting, Advantages and Limitations of Management Accounting, Role of Management Accountant.

**Unit II**

**Financial Analysis:** Financial Statements and their Limitations, Concepts of Financial Analysis, Tools of Financial Analysis: Comparative Financial Statements, Common Size Financial Statements, Trend Percentages.

**Ratio Analysis:** Nature and Interpretation, Classification of Ratios, Profitability Ratios, Turnover Ratios, Financial Ratios, Utility and Limitations of Ratios.

**Cash Flow Analysis:** Distribution of Cash from Funds, Utility of Cash Flow Statement, Accounting Standard 3 (AS 3: Revised), Construction of Cash Flow Statement.

**Unit III**

**Budgets**

**and Budgetary Control:** Concept of Budgets and Budgetary Control, Advantages and Limitations of Budgetary Control, Establishing a System of Budgetary Control, Preparation of Different Budgets, Fixed and Flexible Budgeting, Performance Budgeting and Zero Base Budgeting, Concept of Responsibility Accounting – Types of Responsibility Centres.

**Standard Costing and Variance Analysis:** Meaning of Standard Cost, Relevance of Standard Cost for Variance Analysis, Significance of Variance Analysis, Computation of Material, Labour Variances.

**Unit IV**

**Marginal Costing and Profit Planning:** Marginal Costing Differentiated from Absorption Costing, Direct Costing, Differential Costing, Key Factor, Break-even Analysis, Margin of Safety, Cost-Volume-Profit Relationship, Advantages, Limitations and Applications of Marginal Costing.

**Decisions Involving Alternative Choices:** Concept of Relevant Costs, Steps in Decision Making, Decisions Regarding Determination of Sales Mix, Exploring new Markets, Discontinuance of a Product Line, Make or Buy, Equipment Replacement, Change Versus Status Quo, Expand or Contract and Shut-Down or Continue.

**Text Books**

1. Maheshwari, S. N. and Mittal, S. N. (2015), Cost Accounting – Theory and Problems, Shri Mahavir Book Depot.
2. Maheshwari, S.N., (2014), Principles of Management Accounting, Sultan Chand & Sons.

**Reference Books**

3. Arora, M.N., (2012), Cost Accounting, Vikas Publishing House.
4. Lal, Jawahar and Srivastava, Seema, (2013), Cost Accounting, McGraw Hill Education.
5. Bhattacharya, (2010), Management Accounting, Pearson Education.

# SEMESTER -IV



**LINGAYA'S VIDYAPEETH**  
**NACHUALI, JASANA ROAD, FARIDABAD**  
**BACHELOR OF COMMERCE**  
**BCM 202: Financial Management**

**L-4, T-0**

**Credit-4**

**Max Marks: 75**

**Objectives:** *Efficient Management of a business enterprise is closely linked with the efficient management of its finances. Accordingly, the objective of the course is to acquaint the students with the overall framework of financial decision-making in a business unit.*

**Course Contents**

**Unit I**

*Financial Management: Meaning, Scope, Objectives of Financial Management, Profit Vs. Wealth Maximization. Financial Management and other Areas of Management, Methods of Financial Management, Organization of Finance Function.*

*Sources of Financing: Classification of Sources of Finance.*

**Unit II**

*Capital Structure: Meaning and Theories of Capital Structure: Net Income, Net Operating Income and MM Approach and Traditional Approach, Factors Determining Capital Structure.*

*Cost of Capital: Concept, Importance, Classification and Determination of Cost of Capital (Cost of Equity, Preference, debt and WACC), Leverage: Financial, operating & composite leverage*

**Unit III**

*Capital Budgeting: Concept, Importance and Appraisal Methods: Pay Back Period, Accounting Rate of Return, Net Present Value Method (NPV), Profitability Index, and IRR. Capital Rationing.*

*Dividend Policy: Theories for Relevance and Irrelevance Concepts of Dividend.*

**Unit IV**

*Working Capital Management: Operating cycle, Working Capital Estimation, Concept, Management of cash: Preparation of Cash Budget.*

**Text Books**

1. Khan M.Y, Jain P.K., (2014), *Financial Management*, McGraw Hill Education.
2. Pandey I. M., (2015), *Financial Management*, Vikas Publishing House.
3. Brigham and Houston (2013) *Financial Management*, CENGAGE Learning

**Reference Books**

1. Kapil, Sheeba, (2012), *Financial Management*, Pearson Education.
2. Chandra Prasanna (2011), *Financial Management: Theory and Practice*, McGraw Hill.
3. Maheshwari, S.N. (2013), *Financial Management: Principles and Practice*, Sultan Chand.
4. Tulsian, P.C. (2010), *Financial Management: A self study textbook*, S. Chand.

**NACHUALI, JASANA ROAD, FARIDABAD**  
**BACHELOR OF COMMERCE**  
**BCS-402 Management Information System**

**L-4 T-0**

**Credit-4**

**Max Marks: 75**

**Objectives:** The objective of the course is to acquaint the students about the concept of information system in business organizations, and also the management control systems.

**Course Contents**

**Unit I**

**Introduction:** Definition, Purpose, Objectives, and Role of MIS in Business Organization, pre-requisites for effective MIS, MIS Applications in Business.

**Information in Decision Making:** Meaning and importance, Sources and Types of Information, information requirements with particular reference to Management Levels, Relevance of Information in Decision Making, Strategic Business objectives of information system.

**Unit II**

**Cost Benefit Analysis:** Quantitative and Qualitative Aspects, Assessing Information needs of the Organization.

**System Development:** Concept of System, Types of Systems – Open, Closed, Deterministic, Probabilistic, etc., System Approaches - System Development Life Cycle (SDLC), Prototyping, End User Development, Waterfall and Spiral method, System Analysis, Design and Implementation.

**Unit III**

**Types of information system:** Transaction Processing System, Expert System, Decision Support System, Executive Information system and Knowledge Management System.

**Information Technology:** Recent Developments in the Field of Information Technology, Impact of IT on Organization, Multimedia Approach to Information Processing, Centralized and Distributed Processing.

**Unit IV**

**Emerging Concepts and Issues in Information Systems:** ERP - An overview, Characteristics, and Role of ERP in Business Organization, Customer Relationship Management, Business Intelligence, Introduction to Database, Data Warehousing, Data Mining and its Applications, MIS and Information Security Challenges (Introductory aspects only).

**Text Books**

1. Laudon and Laudon, Management Information Systems, Pearson Education, 2014.
2. Javadekar, W.S., "Management Information Systems", Tata McGraw Hill Publication, 2014.

**Reference Books**

1. O'Brien, James A., "Management Information System", Tata McGraw Hill, 2014.
2. Davis, B. Gordon, "Management Information System", Tata McGraw Hill Publication, 2012.
3. Goyal D.P., "Management Information Systems", Macmillan Publication, 2014.
4. M Azam, "Management Information System", Tata McGraw Hill, 2012.

**LINGAYA'S VIDYAPEETH**  
**NACHUALI, JASANA ROAD, FARIDABAD**  
**BACHELOR OF COMMERCE**  
**BCM-204 Entrepreneurship Development**

**L-4 T-0**

**Credits –4**

**Max Marks: 75**

**Objectives:** It provides exposure to the students to the entrepreneurial cultural and industrial growth so as to prepare them to set up and manage their own small units.

**Course Contents**

**Unit I**

**Introduction:** The Entrepreneur: Definition, Emergence of Entrepreneurial Class; Theories of Entrepreneurship.

**Unit II**

**Promotion of a Venture:** Opportunity Analysis; External Environmental Analysis Economic, Social and Technological; Competitive factors; Legal requirements of establishment of a new unit and Raising of Funds; Venture Capital Sources and Documentation Required, Forms of Ownership.

**Unit III**

**Entrepreneurial Behaviour:** Innovation and Entrepreneur; Entrepreneurial Behaviour and Psycho- theories, Social responsibility.

**Entrepreneurial Development Programmes (EDP):** EDP, Their Role, Relevance and Achievements; Role of Government in Organizing EDP's Critical Evaluation.

**Unit IV**

**Role of Entrepreneur:** Role of an Entrepreneur in Economic Growth as an Innovator, Generation of Employment Opportunities, Complimenting and Supplementing Economic Growth, Bringing about Social Stability and Balanced Regional Development of Industries: Role in Export Promotion and Import Substitution, Forex Earnings.

**Text Books**

1. Hisrich, Robert and Peters, Michael, (2012), Entrepreneurship, McGraw Hill Education.
2. Charantimani, (2014), Entrepreneurship Development and Small Business Enterprise, Pearson Education.

**Reference Books**

1. Balaraju, Theduri, (2012), Entrepreneurship Development: An Analytical Study, Akansha Publishing House.
2. David, Otes, (2014), A Guide to Entrepreneurship, Jaico Books Publishing House, Delhi.
3. Kaulgud, Aruna, (2012), Entrepreneurship Management, Vikas Publishing House, Delhi.
4. Chhabra, T.N. (2014), Entrepreneurship Development, Sun India.

**Note: Latest edition of text books may be used.**

**LINGAYA'S VIDYAPEETH**  
**NACHUALI, JASANA ROAD, FARIDABAD**  
**BACHELOR OF COMMERCE**  
**BCM 206: Income Tax Law and Practice**

**L-4, T/P-0,**

**Credits-4**

**Max Marks: 75**

**Objectives:** The course aims to help students to comprehend the basic principles of the laws governing Direct and Indirect taxes. Students are expected to have only elementary knowledge of the topics specified in the syllabus.

**Course Contents**

**Unit I**

Introduction to Income Tax Act 1961, Salient Features and Basic Concepts – Previous Year, Assessment Year, Person, Gross Total Income and Agricultural Income, Residential Status and Incidence of Tax, Fully Exempted Incomes

**Unit II**

Heads of Income-Salary (perquisites, allowances and retirement benefits), House Property, Business or Profession, Capital Gains, Other Sources

**Unit III**

Deductions u/s 80C to 80U, Provisions for Clubbing of Income (simple problems), Meaning and Provisions of Set off and Carry Forward of Losses (simple problems)

**Unit IV**

Deduction of Tax at Sources, Payment of Advance Tax, Assessment of Individuals (computation of Total Income and Tax Liability) and Procedure for filing of returns (online filing- ITR).

**Text Books**

1. Lal, B.B., (2012), Income Tax and Central Sales tax Law and Practice, Pearson Education.
2. Singhanian, V. K and Singhanian, Monica, Students Guide to Income Tax, (2015), Taxman Publications.

**Reference Books**

1. Ahuja, Girish and Gupta, Ravi, Systematic Approach to Income Tax, (2014), Bharat Law House.
  2. Datey, V.S., Indirect Taxes-Law and Practice, (2015), Taxmann Publications.
  3. Government of India, Bare Acts (2014), (Income Tax, Service Tax, Excise and Customs).
  4. Vashisht, Nitin and Lal, B.B., (2012), Direct Taxes: Income Tax, Wealth Tax and Tax Planning, Pearson Education.
- Note: Latest edition of text books may be used.

**BACHELOR OF COMMERCE**  
**BCM 208: Corporate Accounting**

**L-4 T/P-0**

**Credits-4**

**Max Marks: 75**

**Objectives:** To help the students to acquire the conceptual knowledge of accounting for corporate and to acquaint the students with the accounting problems associated with the incorporation, expansion or liquidation of public limited or joint stock companies.

**Course Contents**

**Unit I**

**Share Capital and Debentures:** IPO book building, Issues and forfeiture and buy-back of shares; Redemption of preference shares; issue and redemption of debentures, Right issue and bonus shares; Accounting for employee stock option plan.

**Unit II**

**Final accounts of companies:** preparing profit and loss account and balance sheet as per revised schedule VI; Holding companies accounts (excluding cross holding).as per Provisions of Accounting Standard; Preparation of consolidated balance sheet; Valuation of Shares and Goodwill.

**Unit III**

**Amalgamation of Companies:** Amalgamation and Internal Reconstruction of Companies as per Accounting Standard; (excluding problems of amalgamation of inter-company holding); Accounting involved in liquidation of companies.

**Unit IV**

**Banking and Insurance Companies:** Accounts of banking and insurance companies; Accounting statements of electricity companies. Prudential norms: basis of accounting, income recognition asset classification.

**Text Books**

1. Sehgal, Ashok and Sehgal, Deepak, (2008), Advanced Accountancy, 6th edition, Taxmann Allied Pvt. Ltd.
2. Maheshwari, S.N., (2009), Corporate Accounting, Vikas Publishing House, New Delhi

**Reference Books**

1. Shukla, M.C., Grewal, T.S.; and Gupta, S.C., (2008) Advanced Accounts, S.Chand& Co. New Delhi
2. Tulsian, P.C., (2010) Corporate Accounting, Tata McGraw Hill Publications
3. Sehgal, A., (2010), Fundamentals of Corporate Accounting, Taxmann Publications.
4. Dicksee ,Lawrence R., (2007), The Student's Guide to Accountancy. Marcel Press.

**Note:** Latest edition of text books may be used.

**LINGAYA'S VIDYAPEETH NACHUALI, JASANA  
ROAD, FARIDABAD BACHELOR OF COMMERCE  
(HONOURS)**

**BCM210: CORPORATE LAW**

**L-4 T/P-0**

**Credits-4**

**Max Marks: 75**

**Objective:** The objective of the course is to impart basic knowledge of the provisions of the Companies Act 2013 and the Depositories Act, 1996. Case studies involving issues in corporate laws are required to be discussed.

**UNIT1: Introduction**

Administration of Company Law [including National Company Law Tribunal (NCLT), National Company Law Appellate Tribunal (NCLAT), Special Courts]; Characteristics of a company; lifting of corporate veil; types of companies including one person company, small company, and dormant company; association not for profit; illegal association; formation of company, on-line filing of documents, promoters, their legal position, pre-incorporation contract; on-line registration of a company.

**UNIT2: Documents**

Memorandum of association, Articles of association, Doctrine of constructive notice and indoor management, prospectus-shelf and red herring prospectus, misstatement in prospectus, GDR; book-building; issue, allotment and forfeiture of share, transmission of shares, buyback and provisions regarding buyback; issue of bonus shares.

**UNIT3: Management**

Classification of directors, women directors, independent director, small shareholder's director; disqualifications, director identity number (DIN); appointment; Legal positions, powers and duties; removal of directors; Key managerial personnel, managing director, manager; Meetings: Meetings of shareholders and board of directors; Types of meetings, Convening and conduct of meetings, Requisites of a valid meeting, postal ballot, meeting through video conferencing, e-voting. Committees of Board of Directors-Audit Committee, Nomination and Remuneration Committee, Stakeholders Relationship Committee, Corporate Social Responsibility Committee

**UNIT4:**

**Dividends, Accounts, Audit:** Provisions relating to payment of Dividend, Provisions relating to Books of Account, Provisions relating to Audit, Auditors' Appointment, Rotation of Auditors, Auditors' Report, Secretarial Audit.

**Winding Up:** Concept and modes of Winding Up.

**Insider Trading, Whistle Blowing:** Insider Trading; meaning & legal provisions; Whistle-blowing: Concept and Mechanism.

### UNIT5:DepositoriesLaw

The Depositories Act 1996 – Definitions; rights and obligations of depositories; participants issuersandbeneficialowners;inquiryandinspections,penalty.

#### SuggestedReadings:

1. MCKuchhal,ModernIndianCompanyLaw,ShriMahavirBookDepot(Publishers), Delhi.
2. GKKapoorandSanjayDhamija,CompanyLaw,BharatLawHouse,Delhi.
3. AnilKumar,CorporateLaws,IndianBookHouse,Delhi

#### Course Outcome

CO1: Make the students understand about business and corporate law

CO2: Develop knowledge on contract and various types of contracts

CO3: Help the students to understand the concept of sale of goods

CO4: Demonstrate an understanding of the Legal Environment of Business.

CO5: Apply basic legal knowledge to business transactions

#### Unit Wise Syllabus

Pos Cos	PO1	PO2	PO3	PO4	PO5	PO6	PSO 1	PSO 2
CO1	3	-	1	-	-	-	-	1
CO2	-	3	-	-	-	-	-	1
CO3	2	-	2	-	-	-	-	1
C04	1	-	-	-	-	2	-	-

# SEMESTER -V



**LINGAYA'S VIDYAPEETH**  
**NACHUALI, JASANA ROAD, FARIDABAD**  
**BACHELOR OF COMMERCE**  
**BCM-301 Research Methodology**

**L-4, T-0,**

**Credits: 04**

**Max Marks: 75**

**Objectives:** The objective of this paper is to understand the various aspects of research, identify the various tools available to a researcher. Research Methodology can help the business manager in decision making.

**Course Contents**

**Unit I**

**Introduction:** Meaning of research; Scope of Business Research; Purpose of Research – Exploration, Description, Explanation; Unit of Analysis – Individual, Organization, Groups, and Data Series; Conception, Construct, Attributes, Variables, and Hypotheses.

**Unit II**

**Research Process:** An Overview; Problem Identification and Definition; Selection of Basic Research Methods- Field Study, Laboratory Study, Survey Method, Observational Method, Existing Data Based Research, Longitudinal Studies, Panel Studies, Questionnaire Design.

**Unit III**

**Measurement:** Definition; Designing and writing items; Uni-dimensional and Multidimensional scales; Measurement Scales- Nominal, Ordinal, Interval, Ratio; Ratings and Ranking Scale, Thurston, Likert and Semantic Differential scaling, Paired Comparison, Reliability and Validity Scale.

**Sampling** –Steps, Types, Sample Size Decision; Secondary data sources.

**Hypothesis Testing:** Tests concerning means and proportions; ANOVA, Chi-square test and other Non-parametric tests.

**Unit IV**

**Report Preparation:** Meaning, types and layout of research report; Steps in report writing; Citations, Bibliography and Annexure in report; JEL Classification.

**Computerized Data Analysis:** An overview, features, and role of Computerized Data Analysis (Advanced Excel / SPSS or any other analytical software) (Introductory aspects only).

**Text Books**

1. Malhotra, Naresh, (2010), Marketing Research, Pearson education.
2. Cooper, Donald R. and Schindler, Pamela S. (2014), Business Research Methods, Tata McGraw Hill.
3. Rresearch Methodology for Facult(2016), Centre for Education Growth and Research Publication.

**Reference Books**

1. Nargundkar, Rajendra, (2011), Marketing Research: Text and Cases, McGraw Hill Education.
2. Kumar, Ranjit, (2014), Research Methodology: A step by step guide for Beginners. Pearson Educaion.
3. Levin, Richard and Rubin, DS, (2013), Statistics for Management, Pearson Education.
4. Beri, G.C., (2013), Marketing Research, McGraw Hill Education.
5. Deepak chawla & Neena Sondi, (2016), 2<sup>nd</sup> edition, Vikas Publishing House

**LINGAYA'S VIDYAPEETH**  
**NACHUALI, JASANA ROAD, FARIDABAD**  
**BACHELOR OF COMMERCE**  
**BCM 305: Goods & Services Tax (GST)**

**L-4 T-0**

**Credits –4**

**Max Marks: 75**

**Objective:** The Objective of the course is to acquaint the student about the introduction of GST in India and the replacement of all Indirect Taxes with GST to make India Level playing field with outside world.

**Unit-I**

**Indirect Taxes** – Meaning and Types of Indirect Taxes, Central Excise Duty - features, nature, scope, salient features of central excise Duty Act; Procedure for excise registration and documents needed; CENVAT MODVAT provisions; Exemptions to small scale industries; Introduction to custom duties; its types, calculation and related issues.

**Hours: 14**

**Unit-II**

**VAT** – Introduction, meaning, features, merits and demerits, tax calculation, difference from sales tax, value addition with example; Different forms for VAT; VAT refund; Importance of CST Act 1956 Various Provisions; Different categories; CST Calculations; Introduction to Services Tax Act 2007; Types of Services covered; relevant provisions; Rates of Service Tax and its calculation.

**Unit-III**

**Goods and Service Tax (GST)** - Constitutional Amendment, Features of GST, Importance and benefits; Difference between GST and other Taxes; Migration to GST; Registration of dealers under GST, Exempted List; Rate Structure under GST; Procedure for obtaining registration certificate, concept of IGST; CGST; SGST and its calculation with working examples.

**Unit-IV**

**Implementation of GST:** GST Council, its members; composition; its role; GST Infrastructure; Impact of GST on Business; Salient features of GST Model. How to file refund under GST, Transfer of Input Tax credit and its related issues; Penalties and appeals under GST; Future of GST in India.

**Text Books**

1. Mehrotra H.C., Agrawal V. P., (2016), Indirect Taxes, Sahitya Bhawan Publication.
2. B. Viswanathan, (2016), Goods and Services Tax in India, New Century Publications.

**Reference Books**

1. Singhaia Vinod K. & Singhanian Monica, (2016), Students Guide to Indirect Tax Laws, Taxman Publications.
2. Datey V S. (2017), All about GST – A Complete guide to model GST Law, 5/e, Taxman Publications.
3. Gupta K Atul, (2016), GST- Concept and Roadmap, 1/e, LexisNexis Publisher.
4. Ahuja Girish & Gupta Ravi, (2016), Practical Approach to Direct & Indirect Taxes, (Income Tax, Excise, Customs, CST, VAT, Service Tax, & Wealth Tax 34/e, CCH India

<b>BCM 403</b>	<b>OPERATION MANAGEMENT</b>
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#### **COURSE OBJECTIVE:**

The objective of this paper is to acquaint the students with various quantitative techniques which are of great importance for quantitative decision-making.

#### **Unit-I**

Operations Research: Evolution, methodology and role in managerial decision making; Linear programming: Meaning, assumptions, advantages, scope and limitations, Formulation of problem and its solution by graphical and simplex methods; special cases in simplex method: infeasibility, degeneracy, unboundedness and multiple optimal solutions; duality.

#### **Unit-II**

Transportation problems including transshipment problems; Special cases in transportation problems: unbalanced problems, degeneracy, maximization objective and multiple optimal solutions; assignment problems including traveling salesman's problem.

#### **Unit-III**

PERT/CPM: Difference between PERT and CPM, network construction, calculating EST, EFT, LST, LFT and floats, probability considerations in PERT, time -cost trade-off, Decision theory: decision making under uncertainty and risk, Bayesian analysis, decision trees.

#### **Unit-IV**

Game theory, pure and mixed strategy games; principle of dominance; two person zero sum game; Queuing theory: concept, assumptions and applications;

#### **Unit-V**

Poisson distributed arrivals and exponentially distributed service time models (MM1 and MMK); Simulation; meaning, process, advantages, limitations and applications.

**Suggested Readings:**

1. Paneerselvam, Operations Research, Prentice Hall of India, N.Delhi.
2. Taha, Operations Research: An Introduction, Prentice Hall of India, N.Delhi.
3. Vohra, N.D.; Quantitative Techniques in Management; Tata McGraw Hill Publishing Company Ltd., NewDelhi.
4. Kapoor, V.K., Operations Research; Sultan Chand & Sons, New Delhi.

**Course Outcomes**

CO1. Identify the elements of operations management and various transformation processes to enhance productivity and competitiveness.

CO2. Analyze and evaluate various facility alternatives and their capacity decisions, develop a balanced line of production & scheduling and sequencing techniques in operation environments

CO3. Develop aggregate capacity plans and MPS in operation environments.

CO4. Plan and implement suitable materials handling principles and practices in the operations. CO5. Plan and implement suitable quality control measures in Quality Circles to TQM.

Pos Cos	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	1	2	-	-	3	-	-	3	1
CO2	1	1	2	3	1	-	-	3	-
CO3	2	1	2	-	1	-	-	2	-
CO4	2	-	1	1	-	-	-	2	-
CO5	1	-	2	-	3	1	-	1	2



**LINGAYA'S VIDYAPEETH NACHUALI, JASANA ROAD, FARIDABAD**  
**BACHELOR OF COMMERCE (HONOURS)**

**BCM-303: CORPORATE GOVERNANCE**

**L-4,T-0,**

**Credits:04**

**Max Marks: 75**

**Objective:** The objective of this paper is to make the students more clear about the importance of ethics in business and practices of good corporate governance. It also talks about the corporate social responsibility.

**Unit I** Corporate governance: concept, Need to improve corporate governance standards, Features of good governance, Role played by regulators to improve corporate governance, accounting standards and corporate governance, corporate disclosure, insider trading.

**UNIT II** Relevance of The Board –Quality, Composition and role of Board, Outside Directors on the board (independent, nominee), Executive and Non-Executive directors, SEBI clause 49, directors and financial institutions in enhancing corporate governance, Critical issues in governance of board directors, CEO Duality.

**Unit III** Role of auditors in enhancing corporate governance- duties and responsibilities of auditors, corporate governance and internal auditors, Whistle blowing: Kinds of whistle blowing, precluding the need for whistle blowing. Discrimination, affirmative action, and reverse discrimination: Equal employment opportunity, Affirmative action, Preferential hiring,

**Unit- IV** Corporate social responsibility: Meaning, Evolution of corporate social responsibility, common indicators for measuring business social performance, reporting social responsibility measures in annual report.

**Reference Books :**

1. N. Gopalswamy: Corporate governance a new paradigm A H Wheeler Publishing Co Ltd.
2. Manuel G Velasquez : Business ethics- concepts and cases Pearson.
3. A.C. Fernando: Business Ethics Pearson Education.
- 4 A.C. Fernando: Corporate Governance Pearson Education

### Course Outcome

CO1: apply corporate governance theories and frameworks to the various corporate governance structures found in their national environments

CO2: advanced understanding of the role of the board of directors in shaping the strategy of a company and protecting the interests of stakeholders

CO3: Identify the key factors shaping the debate on the recent development of corporate governance regulations and code

CO4: Demonstrate a critical appreciation of the growing importance of corporate responsibility and how it relates to corporate strategy.

### Unit Wise Syllabus

Pos Cos	PO1	PO2	PO3	PO4	PO5	PO6	PSO	PSO
CO 1	2	-	-	-	-	1	-	2
CO 2	-	2	-	-	-	-	2	-
CO 3	1	-	1	-	-	-	-	-
CO 4	1	-	-	-	-	-	-	1

LINGAYA'S VIDYAPEETH NACHUALI, JASANA  
ROAD, FARIDABADBACHELOR OF COMMERCE  
(HONOURS)BCM 309- INVESTMENT  
MANAGEMENT

L-4 T/P-0

Credits-4

Max Marks: 75

**Objectives:** The objective of the course is to familiarize students with various theories and concepts of investment in equity and bond market.

**Note: Minimum two case studies to be discussed in the Semester**

## COURSE CONTENT

### Unit I

**Investment:** meaning, nature and process; Investment alternatives, concept and Measurement of Investment risk and return, Identification of Investment Opportunity.

### Unit II

**Trading of Securities:** Stock Exchange, Functions, trading system, Regulation and listing of securities.

### Unit III

**Valuation of Securities:** equity, bonds and convertible securities.

### Unit IV

**Investment Analysis:** Fundamental analysis; company analysis; industry analysis and economy analysis; Technical analysis; Dow Theory, Charting techniques, Volume indicators; Efficient market hypothesis.



### Text Books:

1. Chandra, Prasanna, (2012), Investment Analysis and Portfolio Management, McGraw Hill Education (India) Private Limited.
2. Pandian, P., (2012), Security Analysis and Portfolio Management, Vikas publication.

### Reference Books:

1. Spangler Timothy (2010), Investment Management: Law and Practice, OUP Oxford.
2. Desai, Jay M. and Joshi Nisarg, A. (2015), Investment Management (Security Analysis and Portfolio Management), Dreamtech Press.
3. Reilly Frank K. and Brown Keith C. (2012), Analysis of Investments and Management of Portfolios, Cengage Learning India Pvt.Ltd.
4. Khatri, Dhanesh Kumar (2012), Investment management and Security Analysis, Trinity Press Pvt Ltd .

**Note: Latest edition of text books may be used.**

### Course Outcome:

CO1: Identify the objectives and the investment policy statement.

CO2: Understanding the trading procedure and try to apply it in real life. CO3: Understand and critically evaluate the valuation of securities.

CO4: Evaluate and apply the different techniques of investment analysis.

### Unit Wise Syllabus

Pos Cos	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PSO	PSO
1 CO	2	-	-	-	1	-	3	2
2 CO	1	-	1	-	-	-	-	-
3 CO	3	-	1	-	-	-	-	3
4 CO	2	-	-	-	-	-	-	2

**LINGAYA'S VIDYAPEETH NACHUALI, JASANA ROAD,  
FARIDABAD BACHELOR OF COMMERCE (HONOURS)  
BCM 150: LAB FOR FINANCIAL MODELLING**

**L-0, T-4**

**Credits –2**

**Max Marks: 75**

**Objective-** This course is designed to help the students to learn the application of MS-Excel in the financial modeling through practical.

**UNIT – I**

Excel as a tool in Financial Modeling: Excel concepts, Basic commands; Functions -math's, logical, look up, date, and text and financial; chart, diagram, picture, background, autofill, conditional formatting, style, filter, sort; formulas and macros; What if analysis, pivot table, pivot chart, scenario, goal seek, problem solver tool, advanced filter.

**UNIT- II**

Financial Modeling Basic Concepts: Introduction, advanced functions of MS-Excel as a tool in financial modeling; components of a financial model, building the template, filling in the historical data, identifying assumptions and drivers, forecasting various schedules and financial statement, building the supporting schedules.

**UNIT - III**

Various approaches to valuation: Key ratios, financial ratios and company analysis, building cases and sensitivity analysis - looking at the probabilistic analysis of the best and worst case scenario.

**UNIT - IV**

Cash Ratios and Non Cash Valuations: Cash Ratio - Structured model with a menu & accounting statements, calculating key financial ratios, time value of money; capital budgeting models; deriving an international cash flow; non cash flow valuations - accounting methods, dividend discount models, market-based methods – EPS and multiples, Fundamentals EV/EBITDA, EV/Sales.

**Recommended Books**

1. Proctor, Scott (2009), Building Financial Models with Microsoft Excel: A Guide for Business Professionals, 2nd Edition, Wiley.
2. Day, Alastair (2008), Mastering Financial Modeling in Microsoft Excel: A practitioner's guide to

applied corporate finance, 2nd edition, Pearson Education.

3. Jonathan Swan, (2005). Practical Financial Modeling a guide to current practice, 2nd edition, CIMA

publishing Publication.

4. Marshall and Bansal, (2008), Financial Engineering: A Complete Guide to Financial Innovation, Prentice Hall

of India.

5. Bodhanwala, J., Rujbeh, (2012), Understanding and Analyzing Balance sheet using Excel Worksheets, 2nd

Edition, Prentice Hall International.

### Course Outcome

CO1: Understand various Excel concepts and commands through practical exposure

CO2: Understand advanced functions of MS-Excel through practical exposure

CO3: Understand various key ratios and sensitivity analysis through practical exposure

CO4: Understand structured models and accounting standards through practical exposure.

Pos Cos	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PS O1	PS O2
CO 1	2	-	1	-	-	-	1	-
CO 2	3	-	-	-	-	-	-	2
CO 3	1	-	3	-	-	-	1	-
C04	1	-	-	1	-	2	-	2

**LINGAYA'S VIDYAPEETH  
NACHUALI, JASANA ROAD, FARIDABAD  
BACHELOR OF COMMERCE  
BCM 001: Summer Training Project**

**L-0, T-0**

**Credit-6**

**Max Marks: 100**

Each student shall undergo practical training of eight weeks during the vacations after fourth semester in an approved business / industrial / service organization and submit at least two copies of the Summer Training Report to the Director / Principal of the Institution before the commencement of the end-term Examination. The Summer Training Report shall Carry 100 marks. It shall be evaluated for 50 marks by an External Examiner to be appointed by the University and for the rest of the 50 marks by an Internal Examiner to be appointed by the Director / Principal of the Institution.

# SEMESTER –VI

**LINGAYA'S VIDYAPEETH**  
**NACHUALI, JASANA ROAD, FARIDABAD**  
**BACHELOR OF COMMERCE**  
**BCM 302: Banking and Insurance Law**

**L-4, T-0**

**Credits –4**

**Max Marks: 75**

**Objective:** To impart knowledge about the basic principles of the banking and insurance

**Contents**

**Unit 1: Introduction:**

Origin of banking: definition, banker and customer relationship, General and special types of customers, Types of deposits, Origin and growth of commercial banks in India. Financial Services offered by banks, changing role of commercial banks, types of banks

**Unit 2: Cheques and Paying Banker**

Crossing and endorsement - meaning, definitions, types and rules of crossing.

Duties, Statutory protection in due course, collecting bankers: duties, statutory protection for holder in due course, Concept of negligence.

**Unit 3: Banking Lending and Internet Banking**

Principles of sound lending, Secured vs. unsecured advances, Types of advances, Advances against various securities.

Meaning, Benefits, Home banking, Mobile banking, Virtual banking, E-payments, ATM Card/ Biometric card, Debit/Credit card, Smart card, NEFT, RTGS, ECS (credit/debit), E-money, Electronic purse, Digital cash.

Banking Act 1949

**Unit 4: Insurance**

Basic concept of risk, Types of business risk, Assessment and transfer, Basic principles of utmost good faith, Indemnity, Economic function, Proximate cause, Subrogation and contribution, Types of insurance: Life and Non-life, Re-insurance, Risk and return relationship, Need for coordination. Power, functions and Role of IRDA, Online Insurance.

Insurance Act 1938.

**Suggested readings:**

1. Agarwal, O.P., *Banking and Insurance*, Himalaya Publishing House
2. Satyadevi, C., *Financial Services Banking and Insurance*, S.Chand
3. Suneja, H.R., *Practical and Law of Banking*, Himalya Publishing House
4. Chabra, T.N., *Elements of Banking Law*, Dhanpat Rai and Sons
5. Arthur, C. and C. William Jr., *Risk Management and Insurance*, McGraw Hill
6. Saxena, G.S; *Legal Aspects of Banking Operations*, Sultan Chand and Sons
7. Varshney, P.N., *Banking Law and Practice*, Sultan Chand and Sons
8. Jyotsna Sethi and Nishwan Bhatia, *Elements of Banking and Insurance*, PHI Learning

**Note: Latest edition of text books may be used.**

**Outcome:** Acquainted the students with the basic concepts and fundamentals of General and Life Insurance for enabling them to be aware of various types of insurance in Life & Non life sector including practices involved.

BCM 304

Total Quality Management

L-T-P: 3-0-0

- Principles of TQM Process module, Quality
- QA dept role
- Quality control awareness
- Types of defects, analysis
- Why Why analysis
- 8 D analysis
- 7 QC tools
- QA Engineer role
- QMS introduction, 4MT analysis
- Audit system & procedures

#### UNIT I

QC Tools/problem solving tools

Cost of Poor quality(CTQ)

How to use ISO clauses? Clauses of ISO 9001 – 2008 Standard, its co-relation with Organization structure.

#### UNIT II

Documentation required+ Quality objectives preparation

Study of Audit procedures, MR function responsibilities

MRMS' format & review

#### UNIT III

Minutes of meetings with top management of Dept. Head.

Lean techniques(5-S, Kaizen, Kanban, Poka yoke)

Process approach

Team work

MRM, implementation of vision, Quality Policy/Objectives.

#### UNIT IV

**Operations Redefining & Restructuring:** Demand and Revenue Management; Operations Strategy Process – Substitutes: BPR, Lean, Six Sigma: Business Process Focused Strategies & Organization Development: Quality Planning and Controlling System, Improving Response Time with IT, Operations Audit Approach; Risk Management, Business Continuity Planning, Disaster Recovery strategy

**Suggested Readings:**

- Introduction of Statistical Quality Control: Douglas C. Montgomery, John Wiley & Sons, 2009, ISBN: 978-0-470-16992-6
- Total Quality Management: Dale H. Besterfield , Hemant Urdhwareshe , Mary Besterfield-Sacre , Carol Besterfield-Michna , Rashmi Urdhwareshe , Glen H. Besterfield, Pearson, ISBN: 978-81-7758-412-7
- Design of Experiment: Douglas C. Montgomery, John Wiley & Sons, ISBN: 0-471-31649-0

CO1: Understand the basics of TQM

CO2: To learn the documentation of TQM

CO3: Analyse the methods of TQM

CO4: Evaluate the redefining & restructuring of processes.

Pos Cos	PO1	PO2	PO3	PO4	PO5	PO6	PSO 1	PSO 2
CO1	1	1	1	2	-	1	1	1
CO2	1	1	2	3	1	3	2	1
CO3	2	1	-	2	2	2	2	1
CO4	-	3	3	1	2	-	1	-



**LINGAYA'S VIDYAPEETH**  
**NACHUALI, JASANA ROAD, FARIDABAD**  
**BACHELOR OF COMMERCE**  
**BCM 306: Business Ethics and Corporate Social Responsibility**

**L-4, T/P-0,**

**Credits: 04**

**Max Marks: 75**

**Objectives:** The basic objective of this paper is to make the students realize the importance of values and ethics in business. This course endeavors to provide a background to ethics as a prelude to learn the skills of ethical decision-making and, then, to apply those skills to the real and current challenges of the information professions.

**Course Contents**

**Unit-I**

**Introduction:** Concept of Values, Types and Formation of Values, Values and Behaviour, Values of Indian Managers, Ethical Decision Making.

**Ethics:** Management Process and Ethics, Ethical Decision Making, Ethical Issues, Ethos of Vadanta in Management, Relevance of Ethics and Values in Business

**Unit-II**

**Knowledge and Wisdom:** Meaning of Knowledge and Wisdom, Difference between Knowledge and Wisdom, Knowledge Worker versus Wisdom Worker, Concept of Knowledge Management and Wisdom management.

**Stress Management:** Meaning, Sources and Consequences of Stress, Stress Management and Detached Involvement.

**Concept of Dharma & Karma Yoga:** Concept of Karama and Kinds of Karam Yoga, Nishkam Karma, and Sakam Karma; Total Quality Management, Quality of life and Quality of Work Life.

**Unit-III**

**Understanding Progress, and Success - Results & Managing Transformation:** Progress and Results Definition, Functions of Progress, Transformation, Need for Transformation, Process & Challenges of Transformation.

**Understanding Success:** Definitions of Success, Principles for Competitive Success, Prerequisites to Create Blue Print for Success. Successful Stories of Business Gurus.

**Unit-IV**

**Corporate Social Responsibility & Corporate Governance:** Corporate Responsibility of Business: Employees, Consumers and Community, Corporate Governance, Code of Corporate Governance, Consumer Protection Act, Unethical issues in Business

**Text Books**

1. Fernando, A.C., (2010), Business Ethics, Pearson education.
2. Hartman, Laura and Chatterjee, Abha, (2010), Perspectives in Business Ethics, McGraw Hill Education.

**Reference Books:**

1. Govindarajan.M, Natarajan.S, Senthilkumar, V.S., (2013) Professional Ethics and Human Values, PHI
2. Rao, A.B., (2012), Business Ethics and Professional Values, Excel Book.
3. Manuel G.Velasquez, (2012), Business Ethics Concepts, Printice Hall of India.
4. Sison, Alejo G. Corporate Governance and Ethics, (2010) Edward Elgar Publishing Ltd.

# ELECTIVES

## **ELECTIVES - Financial Management**

LINGAYA'S VIDYAPEETH NACHUALI, JASANA ROAD,  
FARIDABADBACHELOR OF COMMERCE (HONOURS)

### **BCM 308- FINANCIAL MARKETS & INSTITUTIONS**

L-4 T/P-0

Credits-4

Max Marks: 75

Objectives: To familiarize the students with components of Indian financial system and major institutions.

#### **COURSE CONTENT**

UNIT I Financial System: components, features, financial system and economic development.

Unit-II Financial Markets: Money market – functions, organization and instruments, recent developments in Indian money market; Capital Markets: functions, organization and instruments, primary and secondary markets, recent developments in capital market.

Unit-III Financial Institutions: Indian banking industry- RBI, commercial banking, features, instruments, recent developments; Development Financial institutions (DFIs):overview and role in Indian economy; Life and non-life insurance organizations in India; Mutual Funds; Non-banking financial companies (NBFCs).

Unit-IV Lectures: 20 Financial Services: Merchant banking, underwriting, Housing finance, leasing, venture capital, hire purchase, factoring.

#### **Text Books:**

1. Bhole, L.M., (2010), Financial Markets and Institutions, Tata McGraw-Hill Publishing Company.
2. Khan, M.Y., (2009), Indian Financial System – Theory and Practice, New Delhi: Vikas Publishing House.

#### **Reference Books:**

1. Avadhani, V.A., (2008), Indian Financial System, Bombay: Jaico Publishing Company.
2. Bihari S.C., (2012), Indian Financial System, International Book House.
3. Singh, J.K., (2009), Venture Capital Financing in India, Dhanpat Rai and Company, New Delhi.
4. Clifford, Gomez, (2010), Financial Markets, Institutions and Financial Services, 4th Edition, Prentice

#### **Course Outcome**

CO1: Understanding the concept of financial markets.

CO2: Define the functions of financial markets and institutions.

CO3: Develop the understanding of various financial institutions and analysis the impact of insurance companies in India

CO4: Identify and evaluate the financial services provided by the institutions.

## Unit Wise Syllabus

Pos Cos	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PSO	PSO
CO 1	3	2	3	-	2	-	-	3
CO 2	3	-	-	-	2	-	-	2
CO 3	3	-	-	-	2	3	2	3
CO 4	3	-	-	-	-	-	-	2

**LINGAYA'S VIDYAPEETH NACHUALI, JASANA  
ROAD, FARIDABADBACHELOR OF COMMERCE  
(HONOURS)**

**BCM 310- INTRODUCTION TO DERIVATIVES**

L-4 T/P-0

Credits-4

Max Marks: 75

**Objectives:** This course is designed to help the students in understanding the concepts of equity derivatives, products and their applications as a risk management tool using different trading strategies on stock exchanges.

**Course      Contents**

**UNIT I**

**Basics of Derivatives:** Introduction, Meaning of derivatives, types, history, economic significance, Applications of derivatives, Difference between Exchange Traded and OTC Derivatives, Hedgers, Arbitrageurs and Speculators, Derivatives as a risk management tool, Introduction to SWAP.

**UNIT II**

**Trading Futures on Stock Exchanges:** Forward contracts, Trading Futures- Pay-off of futures, Theoretical models for future pricing.

**UNIT III**

**Trading Options:** Option payouts, Option strategies, Determination of option prices, Factors affecting option prices, Futures and options trading system, Clearing and settlement - Clearing entities, Clearing mechanism, Settlement procedure.

**UNIT IV**

**Regulatory Framework and Accounting:** Securities Contracts (Regulation) Act, 1956, Securities and Exchange Board of India Act, 1992, Regulation for Derivatives trading, Guidelines of SEBI and RBI, Recent Developments in derivatives market.

**Text Books**

1. Chance Don M. (2013), **An Introduction to Derivatives and Risk Management**, Cengage Learning.
2. Hull C. John, (2013), Options, Futures and Other Derivatives, Pearson Educations.

**Reference Books**

1. Chance Don M. and Roberts Brooks (2015), Introduction to Derivatives and Risk Management, Cengage Learning.
2. RossAndrew A. (2015), Introduction to Derivative Markets, CreateSpace Independent Publishing Platform.
3. Choudhry Moorad (2012), An Introduction to Credit Derivatives, Butterworth-Heinemann Ltd.
4. JarrowRobert A. and Chatterjea Arkadev (2013), Introduction to Derivative Securities Financial Markets, and Risk Management, W. W. Norton & Company.

**Note: Latest edition of text books may be used.**

**Course Outcome:**

CO1: Understand and explain the differences between the various financial derivative securities (Futures,

Forwards and Options).

CO2: Understand the terminology, risks and costs associated with financial derivatives.

CO3: Explain the mechanics of the Options market; analyze the various trading strategies involving options and compute payoff for different strategies.

CO4: Understanding the regulatory framework for derivatives

#### Unit Wise Syllabus

Pos Cos	PO1	PO2	PO3	PO4	PO5	PO6	PSO	PSO
CO 1	3	-	-	-	1	-	-	2
CO 2	3	-	-	-	1	-	-	3
CO 3	2	-	-	-	1	-	-	3
CO 4	2	-	-	-	1	-	-	2



**LINGAYA'S VIDYAPEETH NACHUALI, JASANA  
ROAD, FARIDABADBACHELOR OF COMMERCE  
(HONOURS)**

**BCM 312: PERSONAL FINANCIAL PLANNING**

**L-4 T/P-0**

**Credits-4**

**Max Marks: 75**

**Objectives:** The course aims at helping students in analyzing their individual financial needs and making effective financial planning decisions.

**Course Contents:**

Unit I: Planning for Personal Finance: Process of Planning and Personal Finances, Rewards for Sound Financial Planning, Personal Financing Goals, Planning Environment, Determinants of Personal Income. Mapping Financial Future, Balance Sheet of one's present worth, Income and Expenses Statement- What you earn and where you spend it, preparing and using personal financial statements, preparing and using budgets, putting a dollar value on financial goals (time value of money). Understanding Income Tax Principles, Effective Tax Planning. Role of Cash Management in Personal Financial Planning, Cash Management Products, Establishing a Saving Program.

(12 Hours)

Unit II: Shelter Management Meeting House Needs: Buy or Rent, Financial Criteria for buying a house, How much housing one can afford, home buying process, buying an automobile, Financing Decision of Buying a car. Credit Management, Credit Use, Basic Concept of credit, different types of credits, principles of using credit wisely, features of consumer loans, single payment loans and installment loans.

(10 Hours)

Unit III: Life Insurance: Basic concept, need of insurance, how much life insurance is right, choosing a right policy, key features of life, insurance policies, buying an insurance policy. Health Insurance: importance of health insurance, health insurance policies, health insurance decisions- coverage of expenses and policy provisions, health insurance check list, long term care insurance, disability insurance, property insurance, principles of property insurance, home insurance, automobile insurance, other property and liability insurance. Anything insurance claim settlement.

(10 Hours)

Unit IV: Investment Management: Planning Objectives, reward of investing, determination of amount of investment, securities market-types of securities, investment decisions, managing investment portfolio. Investing in Bonds- risks and benefits. Mutual funds investment, types of funds, funds services, choosing a best mutual fund, investing in real estate, investing in gold, investing in gold ETF. Retirement planning: overview, social security, pension plans, retirement programs. Estate Planning – principles of estate planning, trusts, estate taxes, estate planning Techniques. Tips for preparing a will.

(10 Hours)

**Suggested Readings:**

1. Arora, M. Rat Race to Financial Freedom. Jaico Publishing House.
2. Bennand, J. W., & Ralph, R. F. Personal Finance. Pearson Education.
3. Chaudhary, P. Your Everyday Guide to Personal Finance & Insurance. Network Publications.
4. Joehnk, Billingslyey, & Gitman. Planning your personal finances. Cengage Publishing.



### Course Outcome

CO1: demonstrate an understanding of the need for financial planning in everyday life, and give examples of the tools available to assist in the planning and record keeping

CO2: Understanding the procedure of shelter management.

CO3: Evaluate and develop the knowledge of life insurance.

CO4: It enhances the knowledge of students related to investment management and its planning.

### Unit Wise Syllabus

Pos Cos	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PSO	PSO
CO 1	3	3	-	-	-	2	3	3
CO 2	-	2	-	-	-	1	2	-
CO 3	-	3	-	-	-	-	2	-
CO 4	-	2	-	-	-	-	-	2

## **ELECTIVES –Marketing Management**

**LINGAYA'S VIDYAPEETH**

**NACHUALI, JASANA ROAD, FARIDABAD BACHELOR  
OF COMMERCE (HONOURS)**

**BCM 314:  
RETAIL MARKETING**

L-4, T-0

Credits -4

Max Marks: 75

### **OBJECTIVE**

The objective of the course is to provide insights on retail operations. This will enable the students to become good retail planners and decision-makers and help focus on change and adaptation to change.

#### **UNIT I**

**INTRODUCTION:** Introduction to retail: retail in India; retail models and theories of retail development; retail life cycle, retail owning behavior of consumers; ethical issues in retailing, e-retailing.

#### **UNIT- II**

**STRATEGY:** Retail marketing strategy; retail franchising; retail store location and site selection, types of stores; non-store retailing, store layout and design; visual merchandising.

#### **UNIT-III**

**MERCHANDISING:** Basics of retail merchandising; the process of retail merchandising; the method of merchandise procurement, evaluating merchandise performance

#### **UNIT-IV**

**PRICING AND PROMOTION:** Retail pricing and retail communication mix & promotion, servicing the retail customers., **FINANCIAL AND OPERATIONAL ASPECTS:** Financial aspects of retail management; retail information system; supply chain management in retailing; retail store operations, retail human resource management.

### **REFERENCE BOOKS**

1. Pradhan, Swapna, "Retailing Management", Tata McGraw Hill, New Delhi
2. Berman, Barry and Evans, Joel R., "Retail Management-A Strategic approach", Pearson Education/Prentice Hall of India, New Delhi
3. Levy, Michael and Weitz, Barton A., "Retailing Management", Tata McGraw Hill, New Delhi Bajaj, Chetan, Tuli, Rajnish and Srivastava, Nidhi, "Retail Management", Oxford VIDYAPEETH Press, New Delhi

### **Course Outcome**

CO1: Understanding of the concept of retailing in the market.

CO2: Try to analyze the various strategies associated with the retailing and finds out the different types of retailing.

CO3: Demonstrate the concept of merchandising.

CO4: Interpret the pricing and promotional techniques. Also enhances the financial and operation aspects related with the retailing management.

## Unit Wise Syllabus

Pos Cos	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PSO	PSO
CO 1	1	-	2	-	3	2	1	-
CO 2	2	-	-	-	-	-	-	1
CO 3	2	-	-	-	-	-	-	1
CO 4	2	-	-	2	-	-	1	-

**LINGAYA'S VIDYAPEETH NACHUALI JASANA ROAD, FARIDABAD**

**BACHELOR OF COMMERCE**

**BCM 316: Digital Marketing**

**Objectives:** This course aims at creating an understanding of the concepts and techniques of internet and digital marketing so as to exploit the opportunities of this medium to support the organization's marketing activities

## Course Contents

### UnitI

Role of Communications in Marketing, Advertising Vs Digital Advertising, Sales Promotions, Integrated Marketing Communications. Evolution of internet as a medium for communication.

Introduction to Digital Marketing: Digital Marketing meaning scope and importance, Internet versus traditional marketing communication, internet microenvironment; Use of Business to Consumer and Business to Business Internet Marketing; Internet marketing strategy.

### UnitII

Use of Internet in Relationship Marketing ( e-CRM) Approaches to Implementing e-CRM; Product Life Cycle Management with internet, Online buyer behavior and Models; The Marketing Mix (7- Ps) in online context. Managing the Online Customer Experience: Planning website design, Understanding site user requirement, site design and structure, developing and testing content, Integrated Internet Marketing Communications (IIMC); Objectives and Measurement of Interactive marketing communication, Service quality.

### UnitIII

Digital Promotion Techniques: Email Marketing, Opt-in-e-mail-Permission Marketing, Social Media Marketing, Online PR, Interactive Advertising, Online Partnerships, Viral Marketing Search Engine Marketing, Mobile Marketing, Blogs. Search Engine Marketing (SEM): Search Engines, Search Engine Optimization, Website Optimization, Content Marketing, Designing content for social media marketing, Campaign management.

### UnitIV

Web Analytics: Creating a performance system, defining the performance metrics framework, Organic and paid search advertising and analytics, Electronic word-of-mouth analytics, Social media analytics Tools and techniques for Measurement, Website Maintenance Process, tools for web analytics, tools for social media analytics.

### Text Books

1. Chaffey, D., Ellis-Chadwick, F., Johnston, K. and Mayer, R. (2009) Internet Marketing: Strategy, Implementation and Practice, Third Edition, Pearson Education, New Delhi.
2. Strauss, Judy and Frost, Raymond (2009), E-Marketing, 5th Edition, PHI Learning Pvt. Ltd., New Delhi.

### Reference Books

1. Roberts, M.L. (2009) Internet Marketing, 1st Indian Edition, Cengage Learning, New Delhi.
2. Hanson, W. and Kalyanam, (2010), e-Commerce and Web Marketing 1st Edition, Cengage Learning, New Delhi.

## Course Outcome

CO1: Analyse the confluence of marketing, operations, and human resources in real-time delivery.  
CO2: Demonstrate cognitive knowledge of the skills required in conducting online research and research on online markets, as well as in identifying, assessing and selecting digital market

opportunities.

CO3: Explain emerging trends in digital marketing and critically assess the use of digital marketing tools by applying relevant marketing theories and frameworks.

CO4: Investigate and evaluate issues in adapting to globalised markets that are constantly changing and increasingly networked.

## Unit Wise Syllabus

Pos Cos	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PSO	PSO
CO 1	1	-	2	-	3	2	1	-
CO 2	2	-	-	-	-	-	-	1
CO 3	2	-	-	-	-	-	-	1
CO 4	2	-	-	2	-	-	1	-

**LINGAYA'S VIDYAPEETH NACHUALI, JASANA  
ROAD, FARIDABADBACHELOR OF COMMERCE  
(HONOURS)**

**BCM 318: MARKETING OF FINANCIAL SERVICES**

**L-4 T/P-0**

**Credits-4**

**Max Marks: 75**

**Objectives:** The basic objective of this course is to acquaint the students about the various types of financial services and products and how these are to be marketed. It will also develop an understanding among the students regarding recent developments in marketing of Financial Products & Services.

Course Contents:

Unit I Marketing of Financial Services- a conceptual framework. Types of Financial Markets in India- an overview. Concept of Marketing and Marketing Mix, 4 P's of Marketing.

Unit II Marketing of Banking Services – Banking products and services; Distribution, Pricing and Promotion Strategy for Banking Services; Attracting and Retaining bank customers. Marketing strategy of credit cards, debit cards, saving accounts and different types of loans, barter card.

Unit III Mutual Funds Markets in India and the Marketing strategies involved. Marketing of insurance products- Life and Non Life Products. Marketing of Pension Funds.

Unit IV Concept of Distribution, multiple delivery channels/ATM, EFT, CMS, POS and Bancassurance. Promotion- marketing information & research, public relations and publicity, image building. Globalisation and its impact on financial services.

Text Books:

1. Suri, R.K., "Services Management", Himalaya Publication, 2005.

1. Jha, S.M., "Bank Marketing", Himalaya Publication, 2003.

**Outcome:** The objective of the course is to provide an understanding of both the key ... the architecture of foreign exchange markets; the motivation of participants in foreign ... rates; the nature of foreign exchange exposure and risk and its management

**Course Outcome**

CO1: Define the framework of financial services.

CO2: Evaluates how the marketing contributes to success in modern financial institutions

CO3: outline how to identify which customers to target and analyzing the marketing strategies of pension funds.

CO4: Evaluate the different types of channels and develop an understanding about the image building concepts

**Unit Wise Syllabus**

Pos Cos	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PSO	PSO
CO 1	3	-	2	-	1	-	3	2
CO 2	-	-	-	-	-	-	-	-
CO 3	-	-	1	-	1	2	-	3
CO 4	-	2	2	-	-	-	-	2





## **ELECTIVES –Human Resource Management**

**BCM 320: STRATEGIC HUMAN RESOURCE MANAGEMENT**

L-4, T-0

Credits -4

Max Marks: 75

**Objective-** To enable the students to gain insights into the various concepts related to linkage of HRM and strategic human resource management.

**UNIT I**

SHRM: Strategic role of HRM, Planning and Implementing Strategic HR policies, HR Strategies to increase firm performance.

**UNIT II**

Approaches of SHRM: Investment perspectives of HR- investment Consideration, investments in Training and Development, investment Practices for improved Retention, investments job secure work courses, Nontraditional investment Approaches.

**UNIT III**

Managing Global Human Resources: HR and the internationalization of business, Improving international Assignments through selections, Training and maintaining international Employees, Developing international Staff and Multinational Teams.

**UNIT IV**

Global aspects of SHRM: Multinational, Global, and Transnational Strategies, Strategic Alliances, Sustainable Global Competitive Advantage, Globally Competent Managers, Location of Production Facilities.

**RECOMMENDED BOOKS**

1. Gary Dessler, Human Resource Management, PHI, New Delhi, 2003.
2. Charles R. Greer, Strategic Human Resource Management, Pearson Education, 2003.
3. Luis R. Gomez-Mejia, David B. Balkin, Robert L. Cardy, Managing Human Resources, PHI, 2001.
4. Peter J. Dowling, Denice E. Welch, Randall S. Schuler, International Human Resource Management, Thomson South-Western, 2002.

**Course Outcome**

CO1: Identify the key HRM functions and operations

CO2: Define, explain, illustrate and reason with the key human resource management concepts

CO3: Analyze and identify the global HRM and its management.

CO4: Try to conceive the understanding about the global aspects of SHRM

## Unit Wise Syllabus

Pos Cos	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PSO	PSO
CO 1	1	-	1	-	3	3	-	1
CO 2	1	2	-	-	-	-	-	-
CO 3	-	3	-	-	-	-	1	1
CO 4	1	2	-	-	-	-	1	-





**LINGAYA'S VIDYAPEETH NACHUALI,  
JASANA ROAD, FARIDABADBACHELOR OF  
COMMERCE (HONOURS)**

**BCM 322: TRAINING & DEVELOPMENT**

**L-4, T-0**

**Credits -4**

**Max Marks: 75**

**OBJECTIVE**

This course is designed to provide in depth understanding and enable the students to manage training processes and system for developing human resource of the organization.

**Unit-I**

**INTRODUCTION:** Training - concept and rationale; training process: different between training & development

**Unit-II**

**ASSESSMENT:** Training needs assessment - organizational analysis, operational analysis, person analysis; competency mapping, person and setting training assessment & design-designing the training -essential factors to be considered in training design, learning process & different learning style.

**Unit-III**

**METHODS and TECHNIQUES:** Training methods and techniques - role playing, business games, in basket exercises, laboratory training; incidents and cases; seminars, syndicates and group discussion; lecture, programmed instructions; brainstorming, mind mapping, electronic enacted

**Unit-IV**

**EVALUATION:** Evaluation of training - need for evaluation, principles of evaluation, model of evaluation, return on investment in training, process of calculation of ROI in training,

**REFERENCE BOOK**

1. Sahu, R.K., "Training for Development", Excel Books, New Delhi
2. Blanchard, P Nick, James W. Thacker, "Effective Training - Systems, Strategies and Practices", Pearson Education, New Delhi

**Course Outcome**

CO1: Enhances the knowledge of training and development in human resources management.

CO2: Assess the need for various resources and tools for providing training.

CO3: Illustrate the different methods and techniques used in training and development.

CO4: Express the evaluation and monitoring techniques of training.

**Unit Wise Syllabus**

Pos Cos	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PSO	PSO
CO 1	1	1	-	-	-	3	1	-
CO 2	3	-	-	-	-	3	1	-
CO 3	2	2	-	-	-	-	-	2
CO 4	1	2	3	-	-	-	2	1

**LINGAYA'S VIDYAPEETH NACHUALI,  
JASANA ROAD, FARIDABADBACHELOR OF  
COMMERCE (HONOURS)**

**BCM324: CAREER COUNSELLING AND DEVELOPMENT**

L-4, T-0

Credits -4

Max Marks: 75

**Objective**-On successful completion of the course, students will be able to Examine the various concepts of guidance and counselling ,Explore various elements and levels of counselling ,Understand the meaning and ethics of career counselling ,Assess the role of counsellors in schools ,oUnderstand the concepts and process involved in career maturity

**UNIT-1**

Guidance-Meaning - Definition-Nature and Scope-Need-Objectives-Principles-Basic

Assumptions of Guidance-Guidance and Education-Guidance and Counselling- Functions-Types of Guidance-Major areas of Guidance

**UNIT-2**

Counselling-Meaning-Definition-Essential Elements of Counselling-Characteristics Aims and Objectives of Counselling-Difference between Counselling and Psychotherapy, Teaching and Advice-Techniques of Counselling-Levels of Counselling

**UNIT-3**

Career Counselling-Meaning-Definition-Nature and Scope-Importance-Types-Career

Counselling with Diverse Population-Career Counselling with College Students Career Counselling for Adults-Career Counselling for Women -Ethics of Career Counselling

**UNIT-4**

Career Counselling Services in Schools - Orientation Services - Pupil Information Services Inventory Services - Educational and Occupational Guidance Services - Group Guidance Services - Counselling Services- Support Services-Placement Services - Follow-up Services Role Counsellor in Schools.

**Essential Readings:**

- o Gideon Arulnagmani - (2004) - Career Counselling A Handbook - Tata Mc -Graw Hill Publishing Company Limited, New Delhi
- o Gibson.L.Robert & Mitchell - (2008) - Introduction to Counselling and Guidance prentice hall of india New Delhi
- o Cramer.L Herr. & Niles.G. Spencer - (2004) - Career Counselling A Systematic Approach - Pearson Inc.
- o Jennifer M Kidd - (2006) - Understanding Career Counselling - Theory, Research and Practice - Sage Publication,
- o Dr. Dalaganjan Naik - (2004) - Fundamentals of Guidance and Counselling - Adhyayan Publishers and Distributors, Delhi,.
- o S S Chauhan - Second Revised Edition - Principles and Techniques of Guidance- - Vikas Publishing House Pvt Ltd



### Course Outcome

CO1: Make them understand their values, interests, strengths and skills and basics of counselling.

CO2: Student focus on the technique and levels of counselling.

CO3: Identify the scope and diversity of counselling and apply those things in practical life.

CO4: Try to analyze the career counselling services in schools.

### Unit Wise Syllabus

Pos Cos	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PSO	PSO
CO 1	-	1	1	-	3	3	1	-
CO 2	-	2	1	-	-	-	1	-
CO 3	-	3	-	-	-	-	2	-
CO 4	-	3	-	-	-	-	2	-





