

SCHEME OF EXAMINATION AND SYLLABI

for

BACHELOR OF COMMERCE (HONOURS)

for

First to Sixth Semester

(w.e.f. 2020 – 2023 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

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
YEAR-I : SEMESTER-I						
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
		Total	20	2	6	26
YEAR-I : SEMESTER-II						
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
		Total	24	-	2	26
YEAR-II :SEMESTER-III						
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
		Total	26			26
YEAR-II : SEMESTER-IV						
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
		Total	24		4	26

YEAR-III : SEMESTER-V						
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
		Total	24		2	26
YEAR-III : SEMESTER-VI						
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
Specialization (Elective any one of the following group)						
Financial Management						
1	BCM308	Financial Markets & Institutions	4			4
2	BCM310	Introduction to Derivatives	4			4
3	BCM312	Personal Financial Planning	4			4
Marketing Management						
1	BCM314	Retail Marketing	4			4
2	BCM316	Digital Marketing	4			4
3	BCM318	Marketing of Financial Services	4			4
Human Resource Management						
1	BCM320	Strategic Human Resource management	4			4
2	BCM322	Training & Development	4			4
3	BCM324	Career Counseling and Development	4			4
		Total	24			26
OVERALL CREDITS (1st TO VIth Semester)						156

SS*-SOCIAL SERVICES (ANY Two PARTICIPATION – Semester wise)				
S.No.	Code	Social Service		Credit
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
8. Business organization and Management by Talloo by 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

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 dont'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. Vasishth, 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
BACHELOR OF COMMERCE
BCM 106: 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.

Learning Outcomes-

On the completion of the course, students should be able to:

- Understand the meaning of audit and auditing;
- Understand audit procedure for business organization;
- Understand the need and importance of auditor's report;
- Understand the verification and valuation of assets and liabilities.

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, Taxmann Publisher.
6. Sheth Tejpal (2013), Fundamentals of Accounting and Auditing, Pearson Education.

**LINGAYA'S VIDYAPEETH
NACHUALI, JASANA ROAD, FARIDABAD
BACHELOR OF COMMERCE
BCM 108: Financial Modeling**

L-4, T-0

Credits –3

Max Marks: 75

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

Learning Outcomes-

On the completion of the course, students should be able to:

- Understand various Excel concepts and commands;
- Understand advanced functions of MS-Excel;
- Understand various key ratios and sensitivity analysis;
- Understand structured models and accounting standards.

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, auto format, 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

LINGAYA'S VIDYAPEETH
NACHUALI, JASANA ROAD, FARIDABAD
BACHELOR OF COMMERCE
BCM 150: Financial Modeling (Computer lab)

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.

Learning Outcomes-

On the completion of the course, students should be able to:

- Understand various Excel concepts and commands through practical exposure;
- Understand advanced functions of MS-Excel through practical exposure I;
- Understand various key ratios and sensitivity analysis through practical exposure;
- Understand structured models and accounting standards through practical exposure.

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, auto format, 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.

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
BCM 205: 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.

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.
7. 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.

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, Allotment and Transfer, Debentures, Essential conditions for a valid Meeting, Kinds of Meetings and Resolutions; Directors and Remuneration, Directors, Managing Directors-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.

**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.

**LINGAYA'S VIDYAPEETH
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.

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.

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

UNIT 2: 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.

UNIT 3: 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-voting. Committees of Board of Directors-Audit Committee, Nomination and Remuneration Committee, Stakeholders Relationship Committee, Corporate Social Responsibility Committee

UNIT 4:

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 mode self-winding Up.

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

UNIT 5: Depositories Law

The Depositories Act 1996 – Definitions; rights and obligations of depositories; participants issuers and beneficial owners; inquiry and inspections, penalty.

Suggested Readings:

1. MCKuchhal, Modern Indian Company Law, Shri Mahavir Book Depot (Publishers), Delhi.
2. GKKapoor and Sanjay Dhamija, Company Law, Bharat Law House, Delhi.
3. Anil Kumar, Corporate Laws, Indian Book House, 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), 2nd edition, Vikas Publishing House

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.

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	-	-	-	-	-

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

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

BCM-307: LABOUR LAWS AND INDUSTRIAL RELATIONS

Duration: 3 hrs.

Marks: 100

Lectures: 75

Objective: To enable the student to learn the concepts of industrial relations including trade unions, collective bargaining, discipline and various labour enactments.

Contents:

Unit 1: Industrial Relations (IR)

Concept of Industrial Relations; Nature of Industrial Relations; Objectives of IR; Factors affecting IR in changing Environment; Evolution of IR in India; Role of State; Trade Union; Employers' Organisation; Human Resource Management and IR Role of ILO in Industrial Relations, International Dimension of IR

Unit 2: Trade Union

Trade Union: Origin and growth, unions after Independence, unions in the era of liberalisation; Factors Affecting Growth of Trade Unions in India, Multiplicity & Recognition of Trade Unions; Major Provisions of Trade Union Act 1926

Unit 3: Collective Bargaining and Workers' Participation in Management

a) Collective Bargaining: Meaning, Nature, Types, Process and Importance of Collective Bargaining, pre-requisites, issues involved; Status of Collective Bargaining in India, Functions and role of Trade Unions in collective bargaining

b) Workers' Participation in Management: Concept, practices in India, Works Committees, Joint management councils; Participative Management and co-ownership; Productive Bargaining and Gain Sharing

Unit 4: Discipline and Grievance Redressal

Discipline: Causes of indiscipline, Maintenance of discipline and misconduct; Highlights of domestic enquiries; Principle of Natural Justice; Labour turnover; Absenteeism; Grievance: Meaning of Grievance, Grievance redressal machinery in India, Grievance handling procedure; salient features of Industrial Employment (Standing Orders) Act 1946

Unit 5:

a) **The Industrial Disputes Act, 1947:** Definitions of Industry, workman, and Industrial Dispute; Authorities under the Act: Procedure, Powers and Duties of Authorities; Strikes and Lockouts: Lay-off and Retrenchment: Provisions relating to Layoff, Retrenchment, and closure

b) **The Factories Act, 1948:** Provisions relating to Health, Safety, Welfare facilities, working hours, Employment of young persons, Annual Leave with wages

Suggested Readings:

1. PK Padhi, Industrial Relations and Labour Law, PHI Learning
2. Arun Monappa, Industrial Relations and Labour Law, McGraw Hill Education
3. SC Srivastav, Industrial Relations and Labour Law, Vikas Publishing House
4. C. S. Venkata Ratnam, Industrial Relations, Oxford University Press
5. P. L. Malik's Handbook of Labour and Industrial Law, Vol 1 and 2, Eastern Book Company

Course Outcome:

CO1: Students should be able to elaborate the concept of Industrial Relations.

CO2: The students should be able to illustrate the role of trade union in the industrial setup.

CO3: Students should be able to outline the important causes & impact of industrial disputes

CO4: Students should be able to elaborate Industrial Dispute settlement procedures.

CO5: Student should be able to summarize the important provisions of industrial dispute act and the factories act.

Unit Wise Syllabus

Pos Cos	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PSO	PSO
CO 1	1	1	-	1	-	2	-	2
CO 2	-	2	-	2	-	-	-	-
CO 3	-	-	-	-	-	-	1	-
CO 4	3	-	-	-	2	3	-	-
CO 5	-	1	-	2	-	3	-	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-151: ADVANCED LAB FOR ACCOUNTING**

L-4,T-0

Credit: 02

Max Marks: 75

UNIT I - Tally Fundamentals – Key components of Tally 9.0 – Company Creation – Classification of Accounts – Groups – Predefined Groups/Reserved Groups – Managing groups - Ledger Accounts – Accounting Vouchers – Creation - Types of vouchers – Default vouchers.

UNIT II Inventory vouchers: – Stock Groups – Stock Categories – Multiple locations – Units of Measure – Creation of Stock items – Stock valuation methods – Inventory Vouchers: Receipt note, Delivery note, Rejection in, Rejection out, Stock Journal, Physical Stock – Voucher entry for Stock Purchase, Sales, Sales return and Purchase return - Inventory analysis reports – Preparation of VAT reports.

UNIT III Taxation through Tally – Service tax – Special features – Enabling Service Tax in Tally – Ledgers pertaining to Service Tax - Ledgers Creation – Voucher Entry when service tax is enabled – Service Tax Reports .

UNIT IV Tax Deduction of Source (TDS) – Enabling TDS in Tally – Ledgers pertaining to TDS – Creating TDS voucher types – Voucher Entry – TDS Reports - Introduction to GST (Theory Only).

Text Book: 1. SanjeySaxena, 2013: MS Office 2000 For Every One, Vikas Publishing House Pvt.Ltd., New Delhi. **Reference Books:** 1. C. Nellai Kannan,2014: MS Office, NelsPublications,Thirunelveli. 2. Dr.NamrataAgarwal ,2014: Comdex Tally 9- Course Kit, NelsPublications,

Course Outcome:

CO1: Outline types of accounting, Journal, Ledger, trial balance.

CO2: Create company and preparation of final accounts

CO3: Construct types of voucher and trial balance

CO4: Categorize the stock items and stock group

CO5: Classify purchase and sales order processing

Unit Wise Syllabus

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

BACHELOR OF COMMERCE (HONOURS)

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**

Unit1: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

Unit2:ChequesandPayingBanker

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.

Unit3:BankingLending and InternetBanking

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, Smartcard, NEFT, RTGS, ECS (credit/debit), E-money, Electronic purse, Digital cash.

Banking Act 1949

Unit4: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, Himalaya 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.

Course Outcome

CO1: To outline the basics of Indian financial systems and its components

CO2: To understand the payment and collection procedure of negotiable instruments.

CO3: To identify the sources of internet banking and apply these techniques in practical life.

CO4: To categorize various insurance and related risk associated with it and analyze risk-return relationship

Unit Wise Syllabus

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

BCM 304: Forensic Accounting**L-4 T/P-0****Credits-4****Max Marks: 75****BCM- 304 FORENSIC ACCOUNTING**

Course Objective: To identify, analyze and interpret indicators of financially fraudulent activity and to explain investigative processes and the nature and range of investigative techniques, and identify situations for their application.

UNIT I – Forensic Accounting Forensic Accounting: Meaning, Concept, Role of the professional forensic accountant, Requirements of professional forensic accountant, Responsibilities of accounting investigators and auditors. Fraud – Introduction, Types of fraud, Reasons of fraud, Fraud cycle, Traits & behaviours of fraudsters, Targets of fraudsters, case studies

UNIT II - Fraud Detection Techniques Fraud detection techniques, Effective information gathering methods, Fraud risk factors, Professional analytical procedures and techniques. Financial statement fraud – Meaning, Introduction, revenue recognition detection, ratio analysis, horizontal analysis, vertical analysis, cash flow analysis, case studies.

UNIT III - Fraud Risk Assessment Profiling Fraudsters, Organisational profiling methods, Risk analysis & assessment, variety of risk assessment factors, best practices. Fraud risk prevention – meaning, importance, combatting actual instances of fraud, case studies.

UNIT IV - Fraud Prevention Organisational Fraud prevention policy, Organisational ethics, Enforcement of ethics, Different situations of fraud, Effective methods of preventing fraud.

UNIT V - Working In A Forensic Team Forensic team – meaning composition, functions, Co-operating with internal and external auditors, working towards a common goal, working environment involving legally trained professionals, Contribution of lawyers.

Course Outcome:

CO1: identify and apply the law, the rules of procedure, and evidence and ethics that relate to forensic accounting

CO2: identify, investigate, and discover fraud, and other improper accounting activities

CO3: able to, orally and in writing, effectively communicate matters related to forensic accounting

CO4: Identification and understanding of fraud prevention policies.

CO5: Understanding of the work life of forensic accountant and the working in a forensic team.

Unit Wise Syllabus

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

BCM 306	INTERNATIONAL ACCOUNTING
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Objectives: The objectives of this course are to acquaint the students with the accounting needs of International Financial markets and to analyse the accounting measurement and reporting issues unique to Multinational Business Transactions.

Course Contents:

Unit-I

International dimensions of Accounting; Conceptual and Comparative Developments, International Accounting Standards.

Unit-II

Concept and Mechanism of setting International Accounting Standards, disclosure requirements of International Accounting Standards, International Audit Environment.

Unit-III

Dimensions of Financial Reporting : Concept and Development of International Financial Reporting Standards (IFRS), Dimensions of IFRS.

Unit-IV

Types of Foreign Currency Transactions, Managing International Information system, Analyzing Foreign Financial Statements: Accounting for Foreign Currency Translation.

Unit-V

Accounting for Inflationary Trends, Accounting for Environmental Protection Measures. Concept and setting of Transfer Pricing.

Suggested Readings

1. V. Sharan : International Financial Management, New Delhi, Prentice Hall of India.
2. Hennie Van Greuning, World Bank : International Accounting Standards: A Practical Guide.
3. Lee H. Radebaugh, Sidney J. Gray, Ervin L. Black International accounting and multinational enterprises.
4. Shirin Rathore: International Accounts, PHI.

CO's:

CO1: Prepare financial reports: as per requirement under Ind AS and IFRS

CO2: Understand the complex financial reporting standards like financial instruments, consolidation, share-based payments, etc.

CO3: Understand accounting and disclosure requirement for new standards: IFRS 15 - revenue from contracts with customer.

CO4: Prepare group financial statements with subsidiaries, associates & joint arrangements
CO5: Understand accounting for inflationary trends and transfer pricing.

Course Outcome

Pos Cos	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PSO	PSO
CO1	2	-	2	-	1	-	1	1
CO2	-	1	-	-	-	-	-	2
CO3	2	2	-	3	1	2	3	-
CO4	-	2	3	-	-	-	-	2
CO 5	1	-	2	-	3	-	1	-

ELECTIVES

**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, FARIDABAD
BACHELOR OF COMMERCE
BCOM 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

Hours: 11

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

Hours: 11

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

UNIT III

Hours: 11

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

Hours: 11

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. Ross Andrew A. (2015), Introduction to Derivative Markets, CreateSpace Independent Publishing Platform.
3. Choudhry Moorad (2012), An Introduction to Credit Derivatives, Butterworth-Heinemann Ltd.
4. Jarrow Robert 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.

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

**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:

5. Arora, M. Rat Race to Financial Freedom. Jaico Publishing House.
6. Bennand, J. W., & Ralph, R. F. Personal Finance. Pearson Education.
7. Chaudhary, P. Your Everyday Guide to Personal Finance & Insurance. Network Publications.
8. 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	-

NACHUALI, JASANA ROAD, FARIDABAD
BACHELOR OF COMMERCE
BCM 316: Digital Marketing

L-4 T/P-0

Credits-4

Max Marks: 75

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

Unit I

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.

Unit II

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.

Unit III

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.

Unit IV

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.

LINGAYA'S VIDYAPEETH NACHUALI, JASANA ROAD, FARIDABAD
BACHELOR 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

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

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	-

