

SCHEME OF EXAMINATION AND SYLLABI

for

BACHELOR OF COMMERCE (HONOURS)

for

First to Sixth Semester
(w.e.f. 2017 – 2020 Academic Session)



LINGAYA'S UNIVERSITY

NACHAULI, JASANA ROAD, GREATER FARIDABAD, HARYANA



LINGAYA'S UNIVERSITY, GREATER FARIDABAD, HARYANA

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)

BACHELOR OF COMMERCE (HONS.) PROGRAMME

First Semester Examination

Code No.	Paper	L	T/P	Credits
BCOM 1101	Management Process & Organizational Behaviour	4	-	4
BCOM 1103	Financial Accounting	4	-	4
BCOM 1105	Micro Economics	4	-	4
MA-107/MA-109	Business Mathematics	4	-	4
CS-1105	Computer Application	4	-	4
CS-1155	Computer Application Lab	-	4	2
PD-191A	HOBBY CLUB	2	-	2
	Total	22	4	24

Second Semester Examination

Code No.	Paper	L	T/P	Credits
BCOM 1102	Business Communication	4	-	4
BCOM 1104	Macro Economics	4	-	4
BCOM 1106	Cost Accounting	4	-	4
BCOM 1108	Business Studies	4	-	4
CS-1206	E-Commerce	4	-	4
CS-1256	E-Commerce-Lab	-	4	2
BCOM 2109	Managerial Personality Development (NUES)*	2	-	2
	Total	22		28

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BACHELOR OF COMMERCE (HONS.) PROGRAMME
Third Semester Examination

Code No.	Paper	L	T/P	Credits
BCOM 2101	Marketing Management	4	-	4
BCOM 2103	Management Accounting	4	-	4
BCOM 2105	Business Laws & Company Laws	4	-	4
BCOM 2107	Business Ethics and Corporate Social Responsibility	4	-	4
MA-111	Business Statistics	4	-	4
BCOM 2109	Indian Economy	4	-	4
CS-2151	Computerized Accounting Software (Computer Lab)	-	4	2
CE-2303	Environmental Science* (NUES)	2	-	2
BCOM 001	Minor Project Report	-	-	6
PD	PDP	2	-	2
	Total	24	4	26

**NUES- Non-University Examination System*

Fourth Semester Examination

Note: At the end of the Fourth Semester all the students shall have to undergo Summer Training for Six Weeks.

Code No.	Paper	L	T/P	Credits
BCOM 2202	Financial Management	4	-	4
BCOM 2204	Auditing	4	-	4
BCOM 2206	Corporate Accounting	4	-	4
BCOM 2208	Human Resource Management	4	-	4
CS 2202	Information System Management	4	-	4
BCOM 2210	Research Methodology	4	-	4
BCOM 2252	Research Methodology - Lab	-	2	2
PD	PDP	2	-	2
	Total	22	2	24

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BACHELOR OF COMMERCE (HONS.) PROGRAMME

Fifth Semester Examination

Code No.	Paper	L	T/P	Credits
BCOM 3101	Income-Tax Law and Practice	4	-	4
BCOM 3103	Financial Modelling	4	-	4
BCOM 3105	Goods & Services Tax (GST)	4	-	4
BCOM 3107	Digital Marketing	4	-	4
BCOM 002	Summer Training Report & Viva Voce	-	-	6
BCOM	Elective I (Any <i>one</i> of the following)	4	-	4
BCOM 3151	Financial Modelling –Lab	-	4	2
B.COM005	Swayam course	-	2	1
PD	PDP	2	-	1
	Total	22	4	30

*NUES- Non-University Examination System

The students will choose one elective paper from given electives.

Elective I

BCOM 3113: Investment Management

BCOM 3115: Financial Markets and Institutions

BCOM 3117: Services Marketing

BCOM 3119: Training and Development

BCOM 3121: Industrial Relations and Labour Laws

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BACHELOR OF COMMERCE (HONS.) PROGRAMME

Sixth Semester Examination

Code No.	Paper	L	T/P	Credits
BCOM 3202	Project Management	4	-	4
BCOM 3204	Entrepreneurship Development	4	-	4
BCOM 3206	Sales & Distribution Management	4	-	4
BCOM 3208	Business Policy & Strategy	4	-	4
BCOM 003	Research Project and Viva Voce	-	-	6
BCOM	ELECTIVE II (Any one of the following)	4	-	4
PD	PDP	2	-	2
	Total	20	-	26

*
NU

ES- Non-University Examination System

One elective should be chosen from the given electives in sixth semester.

Elective II

BCOM 3212: Introduction to Derivatives

BCOM 3214: Principles of Insurance

BCOM 3216: Advertising and Brand Management

BCOM 3218: Customer Relationship Management

BCOM 3220: Compensation Management

BCOM 3222: Organizational Development

SEMESTER I

LINGAYA'S UNIVERSITY, GREATER FARIDABAD, HARYANA

BACHELOR OF COMMERCE (Hons)

BCOM 1101- Management Process & Organizational Behaviour

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.

Course Contents

Unit I

Lectures:- 10

Management: Concept, Nature, Process, Significance; Managerial levels, skills, Functions and Roles; Management vs. Administration; Coordination as Essence of Management.

Development of Management Thought: Classical, Neo-Classical, Behavioral, Systems and Contingency Approaches.

Planning: Nature, Scope and Objectives of Planning; Types of plans; Planning Process; Business Forecasting; MBO: Concept, Types, Process and Techniques of Decision-Making; Bounded Rationality. **Organising:** Concept, Principles of an Organization; Span of Control; Departmentation; Types of an Organization; Authority-Responsibility; Delegation and Decentralization.

Unit II

Lectures: - 12

Staffing: Concept, Nature and Importance of Staffing. Motivating and Leading: Nature and Importance of Motivation; Types of Motivation; Theories of Motivation: Maslow, Herzberg, X, Y and Z; Leadership: Meaning and Importance; Traits of a leader; Leadership Styles – Likert's Systems of Management, Tannenbaum & Schmidt Model and Managerial Grid.

Controlling: Nature and Scope of Control; Types of Control; Control Process; Control Techniques – Traditional and Modern; Effective Control System.

Unit III

Lectures: - 12

Organizational Behaviour-1: Concept and nature of Organizational behavior, O.B. Models, Importance, Challenges and Opportunities,

Individual & Interpersonal Behaviour: Personality – Determinants and Traits; Emotions; Learning-Theories, Perception –Process and Errors, Attitudes- Formation, Theories, Relationship between Attitude and Behavior; **Interpersonal Behaviour:** Johari Window; Transactional Analysis – Ego States, Types of Transactions, Life Positions, Applications of T.A.

Unit IV

Lectures: - 10

Group Behaviour & Team Development: Concept of Group and Group Dynamics, Stages of Group Development, Theories of Group Formation; Concept of Team Vs. Group; Types of Teams; Building and Managing Effective Teams.

Organization Culture and Change Management: Concept of Organizational Culture, Managing Conflict, Managing Change; Resistance to Change, Managing cross Cultures.

Text Books

1. Robbins, (2011). Fundamentals of Management: Essentials Concepts and Applications, Pearson Education.
2. Robbins, S.P. and Sanghi, S., (2009), Organizational Behaviour; 13th edition, Pearson Education.
3. Stoner, Freeman and Gilbert Jr. ((2010)) Management, 8th Edition, Pearson Education.

Reference Books

1. Koontz, H.(2014), Essentials of Management, McGraw Hill Education.
2. Ghillyer, A, W., (2008) Management- A Real World Approach, McGraw Hill Education.
3. Mukherjee, K, (2009), Principles of Management, 2nd Edition, McGraw Hill Education.
4. Luthans, Fred, (2008), Organizational Behavior, 11th Edition, McGraw Hill Education.

Note: Latest edition of text books may be used.

LINGAYA'S UNIVERSITY, GREATER FARIDABAD, HARYANA

BACHELOR OF COMMERCE (Hons)

BCOM 1103- Financial Accounting

L-4 T/P-0

Credits-4

Max Marks: 75

Objectives: The objective of this paper is to help students to acquire conceptual knowledge of the financial accounting and to impart skills for recording various kinds of business transactions.

Course Contents:

Unit: I

Hours: 10

Meaning and Scope of Accounting: Objectives and nature of Accounting, Definition and Functions of Accounting, Book Keeping and Accounting, Interrelationship of Accounting with other Disciplines, Branches of Accounting, Limitation of Accounting.

Accounting Principles and Standards: Accounting Principles, Accounting Concepts and Conventions, Meaning and relevance of GAAP, Accounting cycle system of accounting Introduction to Accounting Standards Issued by ICAI.

Contemporary Issues & Challenges in Accounting: Human Resource Accounting, Green Accounting, Inflation Accounting, Price level Accounting, Social Responsibility Accounting Need and significance of International Financial Reporting Standards (IFRS).

Unit II

Hours: 10

Journalising Transactions: Journal Entries, compound Journal entries, Opening Entry.

Ledger Posting and Trial Balance: Preparation of Ledger, Posting, Cash book, Sales and Purchase book and Trial Balance.

Company Final Accounts: Preparation of Final Accounts with adjustments, Trading Account, Profit & Loss Account, Balance Sheet, Requirements of Schedule-VI.

Unit III

Hours: 12

Depreciation Accounting: Concept of Depreciation-Nature, Objectives, Methods of computing (straight line method and written down value method). Change of Method-Accounting standard 6 (ICAI), salient features of Accounting Standard (AS) - 6 (ICAI) (Revised)

Revenue recognition: salient features of accounting standard (AS-9), recognition of expenses (only theory).

Unit IV

Hours: 12

Branch Accounting: Concept of Dependent branches; accounting system; debtors system, stock and debtors system. Independent branches: Accounting System-important adjustment entries and preparation of consolidated profit and loss account and balance sheet.

Text Books

1. Tulsian, P.C., (2012), Financial Accounting, Pearson Education.
2. Maheshwari, S.N. and. S. K. Maheshwari, (2012), Financial Accounting, Vikas Publishing House, New Delhi.

Reference Books

1. Bhattacharyya, Asish K., (2010) Essentials of Financial Accounting, Prentice Hall of India.
2. Rajasekran, (2012), Financial Accounting, Pearson Education.
3. Bhattacharya, S.K. and Dearden, J., (2010) Accounting for Manager – Text and Cases, Vikas Publishing House.
4. Glautier, M.W.E. and Underdown, B. (2010). Accounting Theory and Practice, Pearson Education.

Note: Latest edition of text books may be used.

LINGAYA'S UNIVERSITY, GREATER FARIDABAD, HARYANA

BACHELOR OF COMMERCE (Hons)

BCOM 1105- Micro Economics

L-4 T/P-0

Credits-4

Max Marks: 75

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

Course Content:

Unit I

Hours: 10

Introduction to Business Economics and Fundamental concepts: Nature, Scope, Definitions of Business Economics, Difference between Business Economics and Economics, Contribution and Application of Business Economics to Business. Micro vs. Macro Economics. Opportunity Costs, Time Value of Money, Marginalism, Incrementalism, Market Forces and Equilibrium, Risk, Return and Profits.

Unit II

Hours: 12

Consumer Behavior and Demand Analysis

Cardinal Utility Approach: Diminishing Marginal Utility, Law of Equi-Marginal Utility. Ordinal Utility Approach: Indifference Curves, Marginal Rate of Substitution, Budget Line and Consumer Equilibrium. Theory of Demand, Law of Demand, Movement along vs. Shift in Demand Curve, Concept of Measurement of Elasticity of Demand, Factors Affecting Elasticity of Demand, Income Elasticity of Demand, Cross Elasticity of Demand, Advertising Elasticity of Demand. Demand Forecasting: Need, Objectives and Methods (Brief).

Unit III

Hours: 10

Theory of Production: Meaning and Concept of Production, Factors of Production and Production function, Fixed and Variable Factors, Law of Variable Proportion (Short Run Production Analysis), Law of Returns to a Scale (Long Run Production Analysis) through the use of ISO QUANTS.

Unit IV

Hours: 12

Cost Analysis & Price Output Decisions: Concept of Cost, Cost Function, Short Run Cost, Long Run Cost, Economies and Diseconomies of Scale, Explicit Cost and Implicit Cost, Private and Social Cost. Pricing Under Perfect Competition, Pricing Under Monopoly, Control of Monopoly, Price Discrimination, Pricing Under Monopolistic Competition, Pricing Under Oligopoly.

Text Books:

1. Samuelson, P & Nordhaus, W. (2010) Economics, McGraw Hill Education.
2. Dwivedi, D.N. (2010) Managerial Economics, Vikas Publishing House.

Reference Books:

1. Salvatore, D. (2014) Managerial Economics in a Global Economy, Oxford University Press.
2. Kreps, D. (2010) Microeconomics for Managers, Viva Books Pvt. Ltd.
3. Mankiw, NG, (2011), Principles of Economics, Cengage Learning.
4. Peterson, L. and Jain (2012), Managerial Economics, Pearson Education.

Note: Latest edition of text books may be used.

LINGAYA'S UNIVERSITY, GREATER FARIDABAD, HARYANA
BACHELOR OF COMMERCE (Hons)

MA 107- Business Mathematics

L-4 T/P-0

Credits-4

Max Marks: 75

Objective: The basic objective of this paper is to equip students with simple techniques of algebra and calculus which will help them in advanced courses in finance.

Course Contents :

Unit I

Hours: 12

Principle of Counting: Permutations and Combination, Concept of Factorial, Principle of Counting, Permutation with Restriction, Circular Permutation and Combination with Restriction; Mathematics Induction: Principle, Sequences & Series - Arithmetic Progression & Geometric Progression.

Unit II

Hours: 10

Matrix Algebra: Definition of a Matrix, Types of Matrices, Algebra of Matrices, Determinants, Adjoint of a Matrix, Inverse of a Matrix via adjoint Matrix;, Elementary Transformations, Solution of System of Linear equations (not more than three variables) using Matrix Method, Cramer's Rule and Gauss-Jordan Method, Homogeneous System of Linear equations: Condition for Consistency of homogeneous system; Application to Business Problems.

Unit III

Hours: 12

Differential Calculus: Concepts of function, limit and continuity, definition of derivative; Rules for differentiation, Implicit differentiation, Logarithmic and successive differentiation, Partial Derivatives (up to second order); Homogeneous Functions and Euler's Theorem; Maxima- minima of Functions of one and two variables; Lagrangian multipliers; Applications of differentiation in Business.

Unit IV

Hours: 10

Integral Calculus: Concept of Integration- as anti-derivative process; Standard forms; Methods of integration-by substitution, by parts, and partial fractions; Definite integration; Applications of Integration: Application to marginal analysis, Consumers' and producers' surplus, Learning curve.

Text Books

1. Trivedi, (2012), Business Mathematics, Pearson Education.
2. Bhardwaj, R.S. (2013). Mathematics and Statistics for Business, Excel Books.

References

1. Khan, Shadab, (2012) A Text Book of Business Mathematics, Anmol Publications.
2. Raghavachari, M, (2011), Mathematics for Management, McGraw Hill Education.
3. Tuttle, Michael, D., (2012) Practical Business Math: An Applications Approach, Prentice Hall.
4. Hazarika, P. (2010), A textbook of Business Mathematics, S. Chand Publication.

Note: Latest edition of text books may be used.

LINGAYA'S UNIVERSITY, GREATER FARIDABAD, HARYANA

BACHELOR OF COMMERCE (Hons)

CS-1105 Computer Application

L-3T/P-0

Credits-4

Max Marks: 75

Objectives: This is a basic paper for Commerce students to familiarize with computer and its applications in the relevant fields and expose them to other related papers of IT.

Course Contents

Unit I

Hours: 10

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

Hours: 10

Computer Software: Types of Software, Introduction to Operating System; Function of OS, Types of Operating Systems, 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; Application Software: MS Word & MS Excel.

Unit III

Hours: 12

DBMS: Introduction to DBMS; Structure of a DBMS and Advantages of DBMS; Creation of database in MS Access.

Information Technology and Society: Indian IT Act, 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

Hours: 12

Concepts of 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.

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

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. ITIL, ESL, (2008) Introduction to Infotech, Pearson Education..

Note: Latest edition of text books may be used.

**LINGAYA'S UNIVERSITY, GREATER FARIDABAD,
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BACHELOR OF COMMERCE (Hons)**

CS-1155 Computer Application Lab

L-0 T/P-4

Credits-2

Max Marks: 60

The Computer lab will be based on the following topics:

1. Introduction to MS-Word:

Introduction to Word Processing, its Features, Formatting Documents, Paragraph Formatting, Indents, Page Formatting, Header and Footer, Bullets and Numbering, Tabs, Tables, Formatting the Tables, Finding and Replacing Text, Mail Merging etc.

2. Introduction to MS-Excel:

Introduction to Electronic Spreadsheets, Feature of MS-Excel, Entering Data, Entering Series, Editing Data, Cell Referencing, ranges.

3. Introduction to MS PowerPoint

PowerPoint, Features of MS PowerPoint Clipping, Slide Animation, Slide Shows, Formatting etc.

4. Introduction to MS Access

Creation of database, concept of primary & secondary key, linking of tables, etc.

SEMESTER II

LINGAYA'S UNIVERSITY, GREATER FARIDABAD, HARYANA

BCOM 1102- Business Communication

L-4 T/P-0

Credits-4

Max Marks: 75

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

Course Content

Unit I

Hours: - 10

Fundamental of Communication English and Career Management: Meaning and significance of communication, Process of Communication, Principles of Effective Business Communication, 7 Cs; How To Improve Command Over Spoken and Written English, Self Appraisal, Selection of Job to match your potential, Challenges of 21st Century managing carrier, Art of Effective Listening.

Unit II

Hours: - 10

Communicating in a Multicultural World: idea of a global world, Impact of globalization on organizational and multicultural communication, understanding culture for global communication; Etic and Emic approaches to culture, The Cross Cultural Dimensions of Business Communication, Technology and Communication, Ethical & Legal Issues in Business Communication, overcoming cross cultural communication.

UNIT III

Hours: - 12

Business letter writing and Presentation Tools: Business letters- Need, Functions and Layout of Letter Writing, Types of Letter Writing: Persuasive Letters, Request Letters, Sales Letters and Complaints; **Employment related letters** Interview Letters, Promotion. Letters, Resignation Letters,

UNIT IV

Hours: - 12

Departmental Communication: Barriers of Communication, Meaning, Need and Types, News Letters, Circulars, Agenda, Notice, Office Memorandums, Office Orders, Minutes of the meeting. Project and Report writing, How to Make a Presentation, the Various Presentation Tools, along with Guidelines of Effective Presentation,

Text Books:

1. Lesikar et al (2014). Business Communication: Making Connections in a Digital World. Tata McGraw Hill Publishing Company Ltd. New Delhi.
2. Boove, C.L., Thill, J.V. & Chaturvedi, M. (2014). Business Communication Today, Pearson.
3. Effective Business Communication. Centre for Education Growth and Research

Reference Books:

1. Krizan et al (2014). Effective Business Communication, Cengage Learning.
2. Scot, O. (2012). Contemporary Business Communication, Biztantra, New Delhi.
3. Chaney & Martin (2012). Intercultural Business Communication, Pearson Education
4. Penrose et al (2013). Business Communication for Managers, Cengage Learning.

Note: Latest edition of text books may be used.

**LINGAYA'S UNIVERSITY, GREATER FARIDABAD,
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BACHELOR OF COMMERCE (Hons)

BCOM 1104- Macro Economics

L-4 T/P-0

Credits-4

Max Marks: 75

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

Course Contents

Unit I

Hours: 10

Concepts of Macro Economics and National Income Determination: Definitions, Importance, Limitations of Macro-Economics, Macro-Economic Variables. Circular Flow of Income in Two, Three, Four Sector Economy, Relation between Leakages and Injections in Circular Flow; National Income: Concepts, Definition, Methods of Measurement, National Income in India, Problems in Measurement of National Income & Precautions in Estimation of National Income.

Unit II

Hours: 12

Macro Economic Framework: Theory of Full Employment and Income: Classical, Modern (Keynesian) Approach, Consumption Function, Relationship between Saving and Consumption. Investment function, Concept of Marginal Efficiency of Capital and Marginal Efficiency of Investment; National Income Determination in Two, Three and Four Sector Models; Multiplier in Two, Three and Four Sector Model.

Unit III

Hours: 12

Analysis of Money Supply and Inflation: Functions and Forms of Money, Demand for Money- Classical, Quantity Theory of Money (Fishers, Cambridge, Keynesian and Friedman Approach), and Measures of Money Supply; Inflation - Types, Causes, Impact and Remedies, Deflation.

Unit IV

Hours: 10

Equilibrium of Product and Money Market: Introduction to IS-LM Model, Equilibrium- Product Market and Money Market, Monetary Policy, Fiscal Policy.

Text Books

1. Mc Eachern, William, Indira, A., (2013), Macro ECON, Cengage Learning.
2. Gupta G.S. (2014), Macroeconomics: Theory and Applications, McGraw Hill Education (India) Private Limited

Reference Books:

1. Dwivedi, D. N., (2010), Macro Economics, McGraw Hill Education.
2. Schiller, (2015), The Macro Economy Today, McGraw-Hill Higher Education.
3. Dorn Busch, (2013), Macro Economics, Tata McGraw Hill Education.
4. Baumol William J. and Blinder Alan S., (2015), Macroeconomics: Principles and Policy, CENGAGE Learning Custom Publishing.

Note: Latest edition of text books may be used.

LINGAYA'S UNIVERSITY, GREATER FARIDABAD, HARYANA
BACHELOR OF COMMERCE (Hons)

BCOM 1106 - Cost Accounting
Credits-4

L-4 T/P-0

Max Marks: 75

Objectives: The primary objective of the course is to familiarize the students with the basic cost concepts, allocation and control of various costs and methods of costing.

Course Contents

Unit I

Hours: 12

Meaning and Scope of Cost Accounting: Basic Cost Objectives and scope of cost accounting, Cost centres and cost units, Difference between financial, cost and management accounting. Basic Cost concepts - Cost classification and elements of cost.

Materials Control: Meaning, Steps Involved, Materials and Inventory, Techniques of Material/Inventory Control (EOQ, FSND, ABC, Stock Levels, JIT, VED), Valuation of Inventory (FIFO, LIFO, Weighted average); Practical's of EOQ, stock levels, FIFO, LIFO.

Unit II

Hours: 12

Labour Cost: Attendance and payroll procedures, overtime, idle time and incentives, direct and indirect labour, remuneration systems and incentive schemes (Halsey, Rowan, Taylor, Merrick, Bedaux, Emerson plans practical).

Overheads: Functional analysis – factory, administration, selling, distribution, research and development, fixed, variable, semi variable and step cost; Factory overheads, Administration overheads and Selling and distribution overheads (in brief about types of overheads). (Overhead rate, Machine rate, under & over absorption practical).

Unit III

Hours: 10

Cost Sheet – Preparation of Cost Sheet (simple problems).

Process Costing - Meaning and computation of normal profits, abnormal effectives and abnormal loss.

Unit IV

Hours: 10

Contract Costing: Progress payments, retention money, escalation clause, contract accounts, accounting for material, accounting for plant used in a contract, contract profit and balance sheet entries.

Operating Costing (basic problems related to transport only).

Text Books

1. Maheshwari, S. N. and Mittal, S. N. (2015), Cost Accounting – Theory and Problems, Shri Mahavir Book Depot.
2. Arora, M.N., (2012), Cost Accounting, Vikas Publishing House.

Reference Books

1. Lal, Jawahar and Srivastava, Seema, (2013), Cost Accounting, McGraw Hill Education.
2. Pandey, I.M., (2014), Management Accounting, Vikas Publishing House, Delhi.
3. R.Palaniappan & Hariharan;(2012),Cost Accounting Theory& Practices,I.K. Internatinal Publishing House,Delhi
4. P.C.Tulsian;(2013),Introduction to Cost Accounting (2013),S.Chand, Delhi

LINGAYA'S UNIVERSITY, GREATER FARIDABAD, HARYANA
BACHELOR OF COMMERCE (Hons)

BCOM 1108- Business Studies

L-4 T/P-0

Credits-4

Max Marks: 75

Objectives: Objectives: The course aims to provide basic concepts and knowledge with regard to a business enterprise and its various functional areas.

Course Contents

Unit I

Hours: 10

Introduction: Concept, Nature and Scope of Business; Concept of Business as a System; Business Objectives; Business Environment - concept and importance; Scope of Business Environment - Economic, Social, Technological, Political and Legal; Impact of Government policy changes on business, Introduction to Business Ethics and Social Responsibility of Business.

Unit II

Hours: 12

Types of Business Enterprises: Entrepreneurship – Concept & Nature, process of setting up a new business; Forms of Business Organization: Sole Proprietorship, Joint Hindu Family Firm, Partnership firm, Joint Stock Company, Cooperative Organization, Limited Liability Partnership; Types of Companies, Choice of form of organization; 'Startup' as a recent trend & its future potential

Unit III

Hours: 12

Financing Business: Financial planning - concept and importance, Sources of finance; Financial Markets: concept and types; Money market and its instruments, Capital market and its types (primary and secondary); Capital Structure - concept and factors affecting; Securities and Exchange Board of India (SEBI); Recent trends in financing: venture capital, Private equity, loan syndication.

Unit IV

Hours: 10

Small Business: Meaning, Scope and role; Government Policies. Government & Business Interface: Rationale; Forms of Government and Business Interface, SIDBI.

Multinationals: Concept and role of MNCs; Transactional Corporations (TNCs); International Business Risks.

Institutions: Chambers of Commerce and Industry in India; FICCI, CII, ASSOCHAM, etc.

Text Books

1. Robert; Lawrence, (2009) Modern Business Organization, McMillan India.
2. 2. Tulsian, P. C., (2009) Business Orgnaisation & Management, 2nd edition, Pearson Education.

Reference Books

1. Basu, C. R. (2008) Business Organization and Management, McGraw Hill Education.
2. Basu, C, (2010) Business Organisation and Management, 1st Edition, McGraw Hill Education.
3. Gupta, C.B., (2010) Modern Business Organization and Management, Dhanpat Rai & Sons.
4. Agarwal, N. P., Tailor, R. K., (2008) Business Organisation and Management, Dhanpat Rai & Sons.

Note: Latest edition of text books may be used.

LINGAYA'S UNIVERSITY, GREATER FARIDABAD, HARYANA

BACHELOR OF COMMERCE (Hons)

CS-1206 E-Commerce

L-4, T-0,

Credits: 04

Max Marks: 75

Objectives: The course imparts understanding of the concepts and various application issues of e-business like Internet infrastructure, security over internet, payment systems and various online strategies for e-business.

Course Contents

Unit I

Hours: - 12

Introduction to E-Commerce: Electronic Business, Electronic Commerce, Types of Electronic Commerce, Benefits, Limitations and Barriers of E-commerce, Electronic Commerce Models, Value Chains in Electronic Commerce, E-Commerce in India., Web Based Tools for Electronic Commerce, e-Marketing, Intranet, Composition of Intranet, Business Applications on Intranet, Extranets. Electronic Data Interchange, Components of Electronic Data Interchange, Electronic Data Interchange Communication Process.

Unit II

Hours: - 12

Security Issues in e-business: Basic E-Commerce Security issues, Electronic Commerce Threats, E-Commerce Security Strategy, Encryption, Digital Signatures, Digital Certificates, Securing E-commerce Networks: Firewalls, Personal Firewalls, IDS, VPNs, Public Key Infrastructure (PKI) for Security.

Unit III

Hours: - 10

Electronic Payment System:

Concept of e-Money, Internet Banking, Electronic Payment System, Types of Electronic Payment Systems, Smart Cards, Infrastructure Issues in EPS, Electronic Fund Transfer.

Unit IV

Hours: - 10

e-Business Applications & Strategies: Business Models & Revenue Models over Internet, Emerging Trends in e-Business, Digital Commerce, Mobile Commerce, Basics of Internet Enabled SCM-e Supply Chain, Strategies for E-Commerce, Internet based Business Models; Legal, Ethical and Societal Impacts of E-Commerce.

Text Books

1. Efraim Turban, David King, Dennis Viehland, Jae Lee, (2012): Electronic Commerce – A Managerial Perspective, Pearson Education.
2. Bharat Bhaskar (2013). Electronic Commerce- Framework, Technologies and Applications, Tata McGraw Hill.

Reference Books

1. Elias M. Awad (2010). Electronic Commerce-From Vision to Fulfillment, PHI Learning.
2. Dave Chaffey (2013). E-Business and E-Commerce Management- Strategy, Implementation and Practice, Pearson Education.
3. Joseph, P.T. and S.J. (2012). E-Commerce – An Indian Perspective, PHI.
4. Schneider Gary, (2014). Electronic Commerce, Cengage Learning.

Note: Latest edition of text books may be used.

LINGAYA'S UNIVERSITY, GREATER FARIDABAD, HARYANA
BACHELOR OF COMMERCE (Hons)

CS-1256 E-Commerce Lab

L-0, T/P-4

Credits: 02

Max Marks: 60

Lab would be based on the Paper 106. The objective of this lab is to understand the various application of e-business like Internet infrastructure, security over internet, payment systems, online transactions and online strategies for e-business.

LINGAYA'S UNIVERSITY, GREATER FARIDABAD, HARYANA

BACHELOR OF COMMERCE (Hons.)

BCOM 2109 - Managerial Personality Development (NUES)

L-2, T/P-0

Credits: 02

Max Marks: 100

*NUES: Non University Examination System

Objectives: The main aim of the course is to improve the self-confidence and groom the personality. The following topics are indicated as course line and should be explored through application based exercise and workshops to provide fundamental knowledge and exposure to the students.

Course Contents

Unit I

Hours: 6

Self: Core Competency, Understanding of Self, Components of Self – Self identity, Self concept, Self confidence and Self image. Skill Analysis and finding the right fit.

Unit II

Hours: 6

Self Esteem: Meaning & Importance, Components of self esteem, High and low self esteem, measuring your self esteem and its effectiveness, Personality mapping tests, Appreciative Intelligence.

Unit III

Hours: 6

Building Emotional Competence

Emotional Intelligence – Meaning, Components, Importance and Relevance, Positive and Negative Emotions

Healthy and Unhealthy expression of Emotions, The six-phase model of Creative Thinking: ICEDIP model

Unit IV

Hours: 6

Thinking skills

The Mind/Brain/Behaviour, Thinking skills, Critical Thinking and Learning, Making Predictions and Reasoning, Memory and Critical Thinking, Emotions and Critical Thinking.

Creativity

Definition and meaning of creativity, The nature of creative thinking, Convergent and Divergent thinking, Idea generation and evaluation (Brain Storming), Image generation and evaluation.

Debates, presentations, role plays and group discussions on current topics.

Audio and Video Recording of the above exercises to improve the non-verbal communication and professional etiquettes.

SEMESTER III

LINGAYA'S UNIVERSITY, GREATER FARIDABAD, HARYANA

BACHELOR OF COMMERCE (Hons)

BCOM 2101- Marketing Management

L-4 T/P-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. It also identifies the essential elements for effective marketing practice. This course will give complete relationship between marketing and other management functions.

Course Contents

Unit I

Hours: -10

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

Unit II

Hours: -10

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

Hours: -12

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

Unit IV

Hours: -12

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.

Note: Latest edition of text books may be used.

LINGAYA'S UNIVERSITY, GREATER FARIDABAD, HARYANA

BACHELOR OF COMMERCE (B.Com Hons)

BCOM 2103– Management Accounting

L-4 T/P-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

Lectures:-06

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

Unit II

Lectures:-14

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, Fund Flow and Cash Flow Analysis.

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

Lectures:-10

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

Lectures:-14

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

1. Arora, M.N., (2012), Cost Accounting, Vikas Publishing House.
2. Lal, Jawahar and Srivastava, Seema, (2013), Cost Accounting, McGraw Hill Education.
3. Bhattacharya, (2010), Management Accounting, Pearson Education.
4. Pandey, I.M., (2014), Management Accounting, Vikas Publishing House, Delhi.

Note: Latest edition of text books may be used.

BACHELOR OF Commerce (Hons)
BCOM 2105- Business Laws and Company Laws

L-4 T/P-0

Credits-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:

Hours: - 10

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

Hours: - 12

- 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:

Hours: - 12

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

Hours: - 10

- 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.

Note: Latest edition of text books may be used.

LINGAYA'S UNIVERSITY, GREATER FARIDABAD, HARYANA

BACHELOR OF Commerce (Hons.)

BCOM 2107 - Business Ethics and Corporate Social Responsibility

L-4 T/P-0

Credits-4

Max Marks: 75

Objectives: To acquaint students with the basics of business ethics and corporate social responsibility of business.

Course Contents

Unit-I

Hours: 10

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 Vedanta in Management, Relevance of Ethics and Values in Business.

Unit-II

Hours: 14

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, Wisdom Based Management.

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

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

Unit-III

Hours: 10

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

Hours: 10

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.

Note: Latest edition of text books may be used.

LINGAYA'S UNIVERSITY, GREATER FARIDABAD, HARYANA

BACHELOR OF COMMERCE (Hons)

L-4 T/P-0 MA 111- Business Statistics Max Marks: 75
Credits-4

Objectives: The objective of this course is to familiarize students with the basic statistical tools used to summarize and analyze quantitative information for decision making.

COURSE CONTENTS

Unit I Hours: 11

Statistics: Definition, Importance & Limitation, Collection of data and formation of frequency distribution, Graphic presentation of Frequency distribution – Graphics, Bars, Histogram, Diagrammatic. Measures of Central Tendency – Mean Median and Mode. Partition values – quartiles, deciles and percentiles.

Unit II Hours: 11

Measures of Variation:: Measures of variation – Range, coefficient of range, IQR, coefficient of quartile deviation, mean deviation, standard deviation, and coefficient of variation.

Unit III Hours: 11

Correlation Analysis: Correlation: Meaning & Types of correlation, Karl Pearson coefficient of Correlation, Spearman Rank Correlation, Coefficient of Determination; Regression: Meaning & difference between correlation & Regression, Simple linear regression – X on Y & Y on X. Pitfalls and Limitations Associated with Regression and Correlation Analysis.

Unit IV Hours: 11

Index numbers and Time series analysis: Definition, Characteristics, uses, types, problems related to Index numbers, methods of constructing Index numbers, Price, Quantity and Value Indices, Chain Index numbers, Test for consistency of Index numbers; **Time series analysis:** secular trend, cyclical variations, seasonal and irregular variation; methods of forecasting.

Text Books

1. Vohra, N.D., (2012) Business Statistics, McGraw Hill Education.
2. Gupta, SP and Gupta, P.K. (2013), Business Statistics and Business Mathematics, Sultan Chand & Sons.

Reference Books

1. Sharma, J.K., (2014) Business Statistics, Vikas Publishing House.
2. Rajagopalan, S. & Sattanathan, R., (2011) Business Statistics & Operations Research, VNI Publisher.
3. Beri G. (2009) Business Statistics, McGraw Hill Education (India) Private Limited.
4. Gupta S.C. (2014) Fundamentals of Applied Statistics, Sultan Chand & Sons.

Note: Latest edition of text books may be used.

LINGAYA'S UNIVERSITY, GREATER FARIDABAD, HARYANA
BACHELOR OF COMMERCE (Hons.)

L-4 T/P-0	BCOM 2109- Indian Economy Credits-4	Max Marks: 75
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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	Hours: 11
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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	Hours: 11
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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	Hours: 11
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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	Hours: 11
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Indian Finance System: Mobilization of resources for development, Fiscal policy. Economic Planning- Importance of planning for Economic development, Salient features of India's five years plans priorities-target achievements, failures, factors affecting successful implementations of plans.

Text Books

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

Reference Books

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

Note: Latest edition of text books may be used.

**LINGAYA'S UNIVERSITY, GREATER FARIDABAD,
HARYANA**

BACHELOR OF COMMERCE (Hons)

CS-2151- Computerized Accounting Software (Computer Lab)

L-0 T/P-4

Credits-2

Max Marks: 60

Objectives: To equip students with basic knowledge of Tally.ERP 9.

Unit I

Basic of Accounting

Accounting Principles, Concepts and Conventions, Types of accounts, Rules of Journal entries, Methods of accounting.

Unit II

Fundamentals of Tally. ERP 9

Introduction, Getting functional with Tally. ERP 9, Creation of Company in Tally.ERP 9, Configuration, and Creation/alteration/deletion of ledger accounts, Passing and deletion of journal entries in accounting vouchers, searching entries.

Unit III

Some useful features of Tally. ERP 9

Bank Reconciliation statement, import and export of the data from/ to MS-Excel, Order processing, Re-order levels, Bill wise details, Bill of materials, Invoicing, Ratio analysis, security controls, interest calculation, Back up and restores.

Unit IV

Generating basic reports

Financial statements, Accounting Books, Exception reports, Printing cheque and vouchers.

LINGAYA'S UNIVERSITY, GREATER FARIDABAD, HARYANA
BACHELOR OF COMMERCE (Hons)

CE 2303- Environmental Science (NUES)

***NUES: Non University Examination System**

L-2, T/P-0,

Credits: 02

Max Marks: 100

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

Hours: 06

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

Hours: 06

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

Hours: 06

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

Hours: 06

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.

Note: Latest edition of text books may be used.

LINGAYA'S UNIVERSITY, GREATER FARIDABAD, HARYANA
BACHELOR OF COMMERCE (Hons)
BCOM 001- Minor Project Report

L-0, T-0,

Credits: 06

Max Marks: 100

During the second 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 / secondary data. Both the subject and the name of the Supervisor will be approved by the Director / Principal of the Institution. The Minor 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 Second Semester. Minor Project Report shall carry 100 marks. It shall be evaluated for 50 marks by an External Examiner to be appointed by the University from panel of experts approved by BOS of USMS and for the rest of the 50 marks by an Internal Examiner to be appointed by the Director / Principal of the Institution.

SEMESTER IV

LINGAYA'S UNIVERSITY, GREATER FARIDABAD, HARYANA
BACHELOR OF COMMERCE (Hons.)

BCOM- 2202: Financial Management

L-4, T-0

Credits: 04

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

Hours: 10

Financial Management: Nature, scope and objectives of financial management, Time value of money, Concept of Risk and Return (including Capital Asset Pricing Model), Valuation of Securities: Debentures, Preference shares and Equity Shares.

Sources of Financing: Classification of Sources of Finance, Security Financing, Loan Financing, Project Financing, Loan Syndication- Book Building, New Financial Institutions and Instruments (in brief) viz. Depositories, Factoring, Venture Capital, Credit Rating, Commercial Paper, Certificate of Deposit, Stock Invest, Global Depository Receipts.

Unit II

Hours: 10

Capital Budgeting: Concept, Importance and Appraisal Methods: Pay Back Period, Accounting Rate of Return, Net Present Value Method (NPV), Profitability Index, and IRR. Capital budgeting under Risk- Certainty Equivalent Approach and Risk Adjusted Discount Rate.

Unit III

Hours: 14

Cost of Capital: Meaning, classification and methods of calculating cost of equity capital, cost of retained Earnings, Cost of Debts, Cost of Preference Capital and Weighted Average Cost of Capital (WACC).

Capital structure: Theories of Capital Structure (Net income, Net Operating Income, MM Hypothesis, Traditional Approach), Determinants of Capital structure.

Leverage: Concept, significance and types of leverage: Operating and Financial leverage.

Unit IV

Hours: 10

Dividend Decision: Retained Earnings Vs Dividend Decision, Gordon Model, Walter Model, MM Approach, Determinants of Dividend.

Working capital Management: meaning and nature of Working Capital, Working Capital estimation, Inventory and Payable management.

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.

Note: Latest edition of text books may be used.

LINGAYA'S UNIVERSITY, GREATER FARIDABAD, HARYANA
BACHELOR OF COMMERCE (Hons.)

BCOM 2204- Auditing
Credits-4

L-4 T/P-0

Max Marks: 75

Objectives: The objective of this course is to familiarize students with auditing principles and procedures.

COURSE CONTENTS

Unit - I

Hours: 12

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

Hours: 10

Audit Procedure: Audit planning, Audit Programme, Audit working papers, Audit files; Audit Evidence: Methods of obtaining audit evidence; Special auditing techniques.

Unit III

Hours: 12

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.

Unit – IV

Hours: 10

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

Text Books

3. Kumar, Ravinder, and Sharma, Virender, (2015), Auditing: Principles and Practices, PHI.
4. Jha, Aruna, (2014), Auditing, Taxmann Publishers.

Reference Books

1. Garg Pankaj CA, (2015), Advanced Auditing and Professional Ethics, Taxmann Publisher.
2. Bansal Surbhi CA, (2015), Advanced Auditing and Professional Ethics, Bestword Publication Pvt.Ltd.
3. Oberio, SP and Jha, Aruna, (2015), Fundamentals Of Accounting And Auditing, Taxmann Publisher.
4. Sheth Tejpal (2013), Fundamentals of Accounting and Auditing, Pearson Education.

Note: Latest edition of text books may be used.

LINGAYA'S UNIVERSITY, GREATER FARIDABAD, HARYANA

BACHELOR OF COMMERCE (Hons)

BCOM 2206- 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

Hours: 12

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

Hours: 10

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

Hours: 12

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

Hours: 10

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 UNIVERSITY, GREATER FARIDABAD, HARYANA

BACHELOR OF COMMERCE (Hons)

BCOM 2208- 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

Hours: -10

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; Kaizen; TQM & Six Sigma

Unit II

Hours: -12

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

Hours: -12

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

Hours: -10

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.

Note: Latest edition of text books may be used.

**LINGAYA'S UNIVERSITY, GREATER FARIDABAD,
HARYANA
BACHELOR OF COMMERCE (Hons)**

CS-2202 Information System Management

L-4 T/P-0

Credits-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

Hours: 11

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

Hours: 11

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

Hours: 11

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 Organisation, Multimedia Approach to Information Processing, Centralised and Distributed Processing.

Unit IV

Hours: 11

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.

Note: Latest edition of text books may be used.

LINGAYA'S UNIVERSITY, GREATER FARIDABAD, HARYANA
BACHELOR OF COMMERCE (Hons.)

BCOM-2210 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

Hours: 9

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

Hours: 9

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

Hours: 13

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

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

Hours: 13

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 popular software) (Introductory aspects only).

Text Books

1. Beri, G.C., (2013), Marketing Research, McGraw Hill Education.
2. Cooper, Donald R. and Schindler, Pamela S. (2014), Business Research Methods, Tata McGraw Hill.
3. Research 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. Malhotra, Naresh, (2010), Marketing Research, Pearson education.

Note: Latest edition of text books may be used.

LINGAYA'S UNIVERSITY, GREATER FARIDABAD, HARYANA
BACHELOR OF COMMERCE (Hons.)

BCOM-2252 Research Methodology - Lab

L-0, T/P-2

Credits: 02

Max Marks: 60

Lab would be based on the BCOM 2210. The objective of this lab is to understand the various aspects of research, identification and use of various Software tools available to a researcher. Research tools can help the business manager in decision making (By using any popular Software (Advanced Excel / SPSS or any other analytical software).

SEMESTER V

**LINGAYA'S UNIVERSITY, GREATER FARIDABAD,
HARYANA
BACHELOR OF COMMERCE (Hons.)**

BCOM 3101- Income Tax Law and Practices

L-4 T/P-0

Credits-4

Max Marks: 75

Objectives: To equip students with basic principles and provision of Income Tax Act 1961.

Unit I

Hours: - 5

Preliminary

Meaning of India, Previous year and assessment year, Person, Assessee, Books of Account and Document, Income, Revenue receipts and capital receipts, Diversion of Income, Application of Income, Concept of mutuality, Relatives, Agricultural Income.

Unit II

Hours: - 6

Fully exempt incomes, Residential status, Tax incidence, Indian income versus foreign income

Incomes fully exempt under Section 10, Residential status of an assessee, Scope of total income, Indian income and foreign income.

Unit III

Hours: - 22

Computation of income under different heads and other allied provisions

1. Salaries.
2. Income from House Property.
3. Profits and Gains of Business or Profession (Sections 2(13), 145, 28, 30, 31, 32, 43(1), 43(6), 32AC, 33AB, 35ABB, 35AC, 35AD, 35CCA, 35CCC, 35CCD, 36(1), 145A, 37, 40(a), 40(b), 40A(1), 40A(2), 40A(3), 40A(7), 40A(9), 43B, 44 to 44DA only).
4. Capital Gains (simple problems only).
5. Income from Other Sources (*excluding* Sections 56(2) (viiia), 56(2) (viib)).

Clubbing Provisions, Set-off of losses (Sections 70, 72); Carry forward of losses (Sections 71B, 72, 73, 73A, 74, 74A only); Deemed Income (Sections 68, 69, 69A, 69B, 69C, 69D, 115BBE).

Unit IV

Hours: -11

Deductions, Rebates, Reliefs, DTAA, Computation of Tax Liability, Advance Tax, TDS, Tax Returns

1. Deductions to be made in computing total income (Sections 80C, 80CCC, 80CCG, 80CCD, 80CCE, 80D, 80DD, 80DDB, 80EE, 80G, 80GG, 80GGA, 80GGB, 80GGC, 80QQB, 80RRB, 80TTA, 80U only).
2. Rebates and Reliefs under Sections 87, 87A, 89.
3. Double Taxation Avoidance Agreement (DTAA)-Meaning, Sections 90, 90A, 91, Tie Breaker Rule.
4. Computation of Income tax liability of an individual including marginal relief.
5. Provisions of advance tax, TDS (in respect of salary only)

Income Tax Returns: Meaning, types of returns, who are required to file a tax return, due dates of filing of returns, mode of filing of returns (**Procedure for online filing- ITR also**).

Text Books

1. Vinod K. Singhania, Monica Singhania, Students Guide to Income Tax, Taxmann Publications Pvt. Ltd., New Delhi.
2. Girish Ahuja & Ravi Gupta, Systematic Approach to tax laws, Bharat Law House, New Delhi.

Reference Books

1. T.N. Manoharan & G.R. Hari, Direct Tax Laws, Snow White Publications Pvt. Ltd., Mumbai.
2. Master Guide to Income Tax Act, Taxmann Publications Pvt. Ltd., New Delhi.
3. Girish Ahuja & Ravi Gupta, Practical Approach to Income Tax, Problems and Solutions, Bharat Law House, Delhi.
4. Vinod Singhania, Kapil Singhania, Direct Taxes, Law & Practice, Taxmann Publications Pvt. Ltd., New Delhi.
5. Bare Act, Income Tax Act, 1961.

LINGAYA'S UNIVERSITY, GREATER FARIDABAD, HARYANA
BACHELOR OF COMMERCE (Hons)

BCOM 3103- Financial Modelling

L-4 T/P-0

Credits-4

Max Marks: 75

Objectives: This course is designed to help the students learn the application of Financial Management & Market concepts in MS-Excel by way of creating various kinds of financial models/templates.

Course Contents

Unit I

Hours: 11

Excel as a tool in Financial Modelling: Basic Excel in brief; conditional formatting, formulas and macros; what if analysis, pivot table, pivot chart, scenario, goal seek, problem solver tool, data analysis pack.

Unit II

Hours: 11

Financial Modelling Basic Concepts: Introduction, advanced functions of MS-Excel as a tool in financial modelling; components of a financial model, building the template, filling in the historical data, forecasting of financial statement.

Unit III

Hours: 11

Financial Analysis: Various approaches to valuation, financial ratios and company analysis, market based methods – EPS and multiples, Fundamentals EV/EBITDA, EV/Sales, building cases and sensitivity analysis; probabilistic analysis - best & worst case.

Unit IV

Hours: 11

Other Modelling Techniques: Time value of money; capital budgeting models; cost of capital calculation; forecasting methods – moving average, exponential smoothing, trend analysis.

Text Books

1. Proctor, Scott (2010), Building Financial Models with Microsoft Excel: A Guide for Business Professionals, Edition, Wiley.
2. Day, Alastair (2012), Mastering Financial Modelling in Microsoft Excel: A practitioner's guide to applied corporate finance, FT Publishing International.

Reference Books

1. Soubeiga Eric (2013), Mastering Financial Modeling: A Professional's Guide to Building Financial Models in Excel, McGraw-Hill Professional.
2. Sengupta Chandan (2011), Financial Analysis and Modeling Using Excel and VBA, Wiley.
3. Tjia John, (2009), Building Financial Models, McGraw-Hill Professional.
4. Bodhanwala, J., Rujbeh, (2010), Understanding and Analyzing Balance sheet using Excel Worksheets, Prentice Hall International.

Note: Latest edition of text books may be used.

**LINGAYA'S UNIVERSITY, GREATER FARIDABAD,
HARYANA
BACHELOR OF COMMERCE (Hons.)**

BCOM 3105 – Goods and Services Tax (GST)

L-4 T/P-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.

Hours: 14

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.

Hours: 14

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.

Hours: 14

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 UNIVERSITY, GREATER FARIDABAD, HARYANA
BACHELOR OF COMMERCE (B.COM)
BCOM 3107: 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

Hours: -10

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

Hours: -12

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

Hours: -12

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

Hours: -10

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 UNIVERSITY, GREATER FARIDABAD, HARYANA
BACHELOR OF COMMERCE (Hons.)
BCOM 002- Summer Training Report & Viva Voce

L-0 T-0
100

Credit-6

Max Marks:

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.

**LINGAYA'S UNIVERSITY, GREATER FARIDABAD,
HARYANA
BACHELOR OF COMMERCE (Hons.)**

BCOM 3151 - Financial Modelling Lab

L-0 T/P-4

Credits-2

Max Marks: 60

Lab would be based on the Paper 3107. The objective of this lab is to understand the various applications of Financial Management & Market concepts in MS-Excel by way of creating various kinds of financial models/templates.

ELECTIVES - I

ELECTIVES - I

LINGAYA'S UNIVERSITY, GREATER FARIDABAD, HARYANA BACHELOR OF COMMERCE (Hons.)

BCOM 3113- Investment Management

L-4 T/P-0

Credits-4

Max Marks: 75

Objectives: The objective of the course is to familiarise 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

Hours: 8

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

Unit II

Hours: 11

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

Unit III

Hours: 11

Valuation of Securities: equity, bonds and convertible securities.

Unit IV

Hours: 14

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.

LINGAYA'S UNIVERSITY, GREATER FARIDABAD, HARYANA

BACHELOR OF COMMERCE (Hons.)

BCOM 3115- Financial Markets and Institutions

L-4 T/P-0
75

Credits-4

Max Marks:

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

COURSE CONTENT

UNIT – I

Hours: 10

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

Unit-II

Hours: 11

Financial Markets: Money market – functions, organization and instruments, recent developments in Indian money market; Capital Markets: functions, organization and instruments, primary and secondary, financial market instruments.

Unit-III

Hours: 12

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

Hours: 11

Financial Services: Merchant banking, underwriting, Housing finance, leasing, venture capital, hire purchase, factoring.

Text Books:

1. Khan, M.Y., (2013), Indian Financial System, McGraw Hill Education (India) Private Limited.
2. N. K. Gupta (Author), Monika Chopra (2013), Financial Markets, Institutions & Services, Ane Books Pvt. Ltd.

Reference Books:

1. Meir Kohn (2013), Financial Institutions and Markets, Oxford University Press.
2. Bhole, L.M., and Mahakud, Jitendra (2009), Financial Institutions and Markets, Tata McGraw-Hill Publishing Company.
3. Frederic S Mishkin (Author), Stanley Eakins (2014), Financial Markets and Institutions, Prentice Hall.
4. Pathak Bharati (2014), Indian Financial System, Dorling Kindersley.

Note: Latest edition of text books may be used.

LINGAYA'S UNIVERSITY, GREATER FARIDABAD, HARYANA
BACHELOR OF COMMERCE (Hons.)

BCOM 3117- Services Marketing

L-4 T/P-0

Credits-4

Max Marks: 75

Objective of this course is to make students familiarize with marketing strategies related to service industry.

Course Contents

Unit I

Hours: 11

Introduction to Services Marketing: Services V/S Goods, Meaning and Nature of Services, Characteristics of services, Growing Importance of Services Sector; Classification of Services and its marketing implications; Services Marketing Process

Unit II

Hours: 11

GAPS Model: GAPS Model of service quality, Types of GAPS, Consumer Behavior in Services; Role of customers, Customer Expectations and Perceptions of services, The Zone of tolerance; Service Quality (SERVQUAL Model), Customer Satisfaction, Service failures & Service Recovery.

Unit III

Hours: 11

Services Marketing Mix: Traditional & expanded mix for services, Service Design – New services development process, Service Blueprinting; Servicescape, People – Role of employees & customers, Distribution of services – Channels, Pricing of services; Integrated Services Communication Mix and promotion of services.

Unit IV

Hours: 11

Applications of Services Marketing in Select Industries: Hospitality Services, Airlines, Tourism Services, Health Care and Wellness: Banking and Insurance Services; Management Consultancy. – *(Select cases and minor projects using various concepts of services marketing)*

Text Books

1. Zeithaml V. A., Bitner M. J. and Pandit, A. (2013), Services Marketing, Tata McGraw Hill Publishing Co. Ltd. New Delhi.
2. Shanker, Ravi, Services Marketing: The Indian Experience, Excel Books, New Delhi

Reference Books

1. Lovelock C. H., Wirtz, J. and Chatterjee, J. (2010), Service Marketing: People, Technology, Strategy, 6th Edition, Pearson Education, New Delhi.
2. Nargundkar, Rajendra, (2010), Services Marketing Text and Cases, 3rd Edition, Tata McGraw Hill Publishing Co. Ltd. New Delhi.

Note: Latest edition of text books may be used.

LINGAYA'S UNIVERSITY, GREATER FARIDABAD, HARYANA
BACHELOR OF COMMERCE (Hons.)
BCOM 3119- Training and Development

L-4 T/P-0

Credits-4

Max Marks: 75

Objectives: This Course aims at educating students on important of training needs and issue of human resource development in organization. The persons involved in updating management skills pose issues of design and delivery and review of training requirements, which also stands the objective of the given course.

Course Contents

Unit I

Hours: 10

The Training Context: Nature and Scope of Training, Objectives of Training, Training Challenges, Forces Influencing Working and Learning, Role of Training in Organizations, Systematic Approach to Training.

Strategic Training: Models of Training- Faculty, Customer, Matrix, Corporate University and Business

Embedded Model, Snapshots of Training Practices: Training Facts and Figures, Training Investment Leaders etc.

Unit II

Hours: 08

Training Needs Analysis: The Process and Approaches of TNA, Organizational Analysis, Requirements Analysis, Task, Knowledge, Skill, and Ability Analysis, Person Analysis, Team Work for Conducting Training Needs Analysis, TNA and Training Process Design, Output Of TNA, Focus on Small Business.

Unit III

Hours: 14

Training Design, Delivery & Evaluation: Introduction: Training Design, Considerations in Designing Effective Training Programs: Selecting and Preparing the Training Site, Selecting Trainers, Program Design: Learning Environment, Pre-training Communication, Facilitation of Training with Focus on Trainee (Motivation of Trainee, Reinforcement, Goal setting).

Transfer of Training: Conditions of Transfer, Facilitation of Transfer with Focus on Organization Intervention (Supervisor Support, Peer Support, Trainer Support, Reward Systems, Climate etc.) Training Methods, Implementation and Evaluation of Training Programme, Training Aids.

Unit IV

Hours: 12

Employee Development, Career Management and Future of T & D: Approaches to Employee Development, The Development Planning Process, Companies Strategies to Provide Development, Types of MDP's, EDP's/Seminars and Conferences, Symposia.

Career Management: Traditional Career vs. Protean Career, Models of Career Development, Problems in Career Development.

Text Books

1. Goldstein, I.L. & Ford, J.K. (2009). Training in Organizations, Cengage Learning.
2. Blanchard, P. N. & Thacker, W. J. (2008). Effective Training: Systems, Strategies and Practices, Pearson

Reference Books

1. Raymond Noe, A. (2008). Employees Training and Development, McGraw Hill Publication.
- 2 O'Connor, Browner & Delaney (2003). Training for Organizations, Thompson Learning Press (now Cengage Learning).
3. Lynton Rolf, P. & Pareek, Udai (2000). Training for Organisational Transformation, Sage Publication.
4. Leatherman, D. (2007). The Training Trilogy: Conducting Needs Assessments, Designing Programs, Training Skills, HRD Press.

Note: Latest edition of text books may be used.

LINGAYA'S UNIVERSITY, GREATER FARIDABAD, HARYANA

BACHELOR OF COMMERCE (Hons.)

BCOM 3121- Industrial Relations and Labour Laws

L-4 T/P-0

Credits-4

Max Marks: 75

Objectives: The management of employees, both individually and collectively, remains a central feature of organizational life. This course is an attempt to understand the conceptual and practical aspects of employee relations at the macro and micro levels.

Course Contents

Unit I

Hours: 11

Introduction to Industrial Relations: concept of Industrial Relations, background to Industrial Relations, Evolution of Industrial Relations in India, Dynamic Context of Industrial Relations: Globalization and the National Economy, Responses to Competitive Pressures, Actors in Employee Relations: Management, Unions and the State. Role of Trade Union in Industrial Relations.

Unit II

Hours: 11

Industrial Relations Laws: Trade Union (TU) Act, 1926: Objective, Central TU Organizations in India, Definitions, Registration of TU's, Certificate of Registration, Minimum Requirement about Registration of a TU, Cancellation of Registration, Appeal, Features of Registered TU, Rights & Liabilities of Registered TU, General Funds, Separate Funds for Political purposes, Immunity from Punishment for Criminal Conspiracy & Civil Suits, Right to Inspect books of TU, Right to Minor's membership of TU. **Industrial Disputes (ID) Act, 1947-I:** Definition, Objective, Types of ID's, Authority, Prohibition of Strikes & Lock-outs, ID Resolution Mechanism, Settlement without State Intervention viz. Collective Bargaining and Voluntary Arbitration, Settlement under the Influence of State, Adjudication in India, Tripartite Bodies at State Level, **The Minimum Wages Act 1948:** Definitions, Fixation & Revision of Min. Wages, Procedure for fixing & revising Min. wages, Safeguard on payment of Min. wages, Rates of Overtime, Wages for worker who works less than normal working day, Wages for two or more classes of work, Min. Time Rate Wage for Piece Rate Work, Amount of Compensation, Malicious or Vexatious Application. **The Payment of Gratuity Act, 1972:** Objective of the Act, Payment of Gratuity viz. Compulsory Insurance of Employer's Liability for Gratuity and Recovery of Gratuity, Cognizance of Offence, Protection of Gratuity against Attachment.

Unit III

Hours: 11

Introduction to Labour Legislation: Labour Laws: Concept, Origin, Objectives and Classification, International Labour Organization: International Labour Organization, The State: Our Constitution. **The Indian IR framework:** The role of the state in Indian IR Regulative and Participative bodies, Indian Constitution and Labour Legislations, Labour Policy, Contemporary Issues in Industrial Relations: Industrial Relations in the emerging scenario, The Future Trends.

Unit IV

Hours: 11

Laws on Working Conditions: The Factories Act, 1948: Health, safety and welfare - hours of work - holidays and leave with pay - employment of women and children inspection and regulation. **The Mines Act, 1952:** Definition, Section 3 (a) (b), Inspectors & Certifying Surgeons, Committees, Mining Operations and Management of Mines, Provisions as to Health & Safety, Hours & Limitation of Employment, Leave with Wages. **Child Labour (Prohibition and Regulation Act, 1986):** Objective of the Act, Constitutional Provision, Prohibition of Employment of Children in certain Occupation and Process, Regulation, Judicial View. **The Employees Provident Fund (EPF) Act 1952:** Exempted

Establishments, Employee Family Pension Scheme, Employees' Deposit Linked Insurance Scheme, Mode of Recovery of Money due from Employers, Protection against Attachment, Priority of Payment of Contribution over other Debts, Employer not to Reduce Wages etc., Liability in Case of Transfer of Establishment.

Text Books

1. Subba Rao P - Human Resource Management and Industrial Relations
2. Srivastava, S.C. - Industrial Relations and Labour Laws (English) 6th Revised Edition, Vikas Publishing
3. S.N. Mishra: An Introduction of Labour and Industrial Law.

Reference Books

1. Monga, M. L. 1983. Industrial Relations and Labour Laws In India, Deep & Deep, Delhi, India.
2. V.V. Giri : Labour Problems in Indian Industry
3. G.C. Hallen : Dynamics of Social Security in India
4. The Indian Factories Act, 1948
5. The Indian Mines Act, 1952
6. The E.P.F. Act, 1952
7. The Maternity Benefit Act, 1961
8. The Payment of Bonus Act, 1965.
9. The Payment of Gratuity Act, 1972.

Note: Latest edition of text books may be used.

SEMESTER VI

LINGAYA'S UNIVERSITY, GREATER FARIDABAD, HARYANA
BACHELOR OF COMMERCE (Hons.)
BCOM-3202 PROJECT MANAGEMENT

L-4, T-0

Credits –4

Max Marks: 75

Objectives: The basic objective of this course is to familiarize the students with the various aspects of Projects and key guidelines relevant to project planning, analysis, financing, selection, implementation and review.

Course Contents

UNIT-I

Hours: 11

Introduction: Projects, Project Management, Objectives and Importance of Project Management, Tools and Techniques for Project Management, Project Team, Roles and Responsibilities of Project Manager, Determinants of Project Success.

Project Life Cycle: Phases of Project Life Cycle, Classification of Projects.

Project Organizational Structure: Forms of Organizational Structure - Functional Organization, Project Organization, Matrix Organization.

UNIT-II

Hours: 11

Technical Analysis: Factors Considered in Technical Analysis, Factors Affecting Selection of Locations, Need for Considering Alternatives, Technology Selection, Sources of Technology, Appropriate Technology.

Market Analysis: Conduct of Market Survey, Characterization of Market, Market Planning (Introductory aspects only).

Network Techniques: Network Analysis, Programme Evaluation and Review Technique (PERT), Critical Path Method (CPM), Identifying critical path, Probability of Completing the project within given time, Project Cost Analysis, Project Crashing (Simple problems only).

UNIT-III

Hours: 11

Financial Estimates and Projections: Feasibility Study, Types of Feasibility Study, Steps of Feasibility Study, Importance and Steps of Financial Feasibility, Components of Cost of Project and Its Estimation (Introductory aspects only).

UNIT-IV

Hours: 11

Project Evaluation and Control: Project Monitoring and Controlling, Project Evaluation, Post Project Evaluation (Post Audit), Abandonment Analysis.

Social Cost Benefit Analysis: Social Cost, Social Benefit.

Risk Analysis: Process of Risk Management, Sources of Risk in Project Management, Managing Risk.

Emerging Concepts and Issues in Project Management: Role of Information Technology in Project Management, Future of Project Management.

Text Books

1. Chandra, Prasanna, "Projects: Planning, Analysis, Financing, Implementation and Review", Tata McGraw Hill Publishing Company Limited, 2014.
2. Nagarajan, K., "Project Management", New Age International (P) limited, Publishers, 2015.

Reference Books

1. R. Panneerselvam. R, Senthilkumar. P., "Project Management", PHI Learning, (P) limited, Publishers, 2013.
2. Maheshwari, S.N., "Financial and Management Accounting", Sultan Chand & Sons, 2012.
3. Jeffrey K. Pinto, "Project Management: Achieving Competitive Advantage", Pearson Education, 2012.
4. Desai, Vasant, "Project Management", Himalaya Publishing House, 2013.

Note: Latest edition of text books may be used.

LINGAYA'S UNIVERSITY, GREATER FARIDABAD, HARYANA
BACHELOR OF COMMERCE (Hons.)
BCOM 3204 - Entrepreneurship Development

L-4 T/P-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.

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

Course Contents

Unit I

Hours: 12

The foundations of Entrepreneurship: Introduction, The benefits of Entrepreneurship; The potential drawbacks of Entrepreneurship, Classification and Types of Entrepreneurs; Entrepreneurial Competencies; Entrepreneurship and Economic Development; Factor Affecting Entrepreneurial Growth – Economic, Non-Economic Factors; EDP Programmes; Entrepreneurial Training; Traits/Qualities of an Entrepreneurs; Manager Vs. Entrepreneur; The cultural diversity of Entrepreneurship; The power of small business.

Unit II

Hours: 10

Launching Entrepreneurial ventures: Creativity and innovation, Methods to initiate ventures. Legal challenges in Entrepreneurship ventures; the search for Entrepreneurial capital.

Unit III

Hours: 12

Formulation of the entrepreneurial plan: Entrepreneurial Opportunity Search and Identification; the assessment functions with opportunities; the marketing aspects of new ventures; Financial statements in new ventures; Business plan preparation for new ventures.
Class Exercise- Building your own Business Plan.

Unit IV

Hours: 10

Strategic Perspectives in Entrepreneurship: Strategic Growth in Entrepreneurship. The valuation challenge in Entrepreneurship; The final harvest of a new venture.
Institutions Supporting Small Business Enterprises: Central level institutions, State level institutions and other agencies. Industry Associations.

Text Books

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

Reference Books

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

Note: Latest edition of text books may be used.

LINGAYA'S UNIVERSITY, GREATER FARIDABAD, HARYANA

BACHELOR OF COMMERCE (Hons.)

BCOM-3206 Sales and Distribution Management

L-4 T/P-0
75

Credits-4

Max Marks:

Objective: The course aims to impart the knowledge and skills needed to manage the sales force and distribution functions in a business organization so as to help gain a competitive advantage.

Course Contents:

Unit I

Hours: 11

Introduction to Sales Management: Nature, Scope and Importance of Sales Management, Background of Sales Management, Role and Competencies of Sales Managers, Sales Strategies, Emerging Trends in Sales management in context to Indian Market.

Personal Selling Process: Importance and challenges, Types of Selling, Transactional and Relationship Selling, Sales Forecasting Methods.

Unit II

Hours: 11

Sales Force Recruitment and Selection Process: Sales Force Training, Importance and Role of Training Programmes, Motivation and Compensation of Sales Personnel, Sales Territories and Sales Quotas.

Role and Importance of Sales Personnel: Sales Budgets, Sales Audits, Legal and Ethical Issues in Sales Management, Role of Information Technology in Sales Management.

Unit III

Hours: 11

Distribution Planning and Control: Functions of Intermediaries; Types and Role of Channel Intermediaries in India for Consumer and Industrial products: Wholesale and Retail Structure, Channel Strategy and Design; Selection, Motivation and Evaluation of Intermediaries; Managing Channel Dynamics, Relationships and Channel Conflict; Ethical and Legal Issues in Sales and Distribution Management in Indian context.

Unit IV

Hours: 11

Distribution System and Logistics: Physical Distribution System –Objectives and Decision Areas; Customer Service Goals; Logistics Planning; An overview of Transportation, Warehousing and Inventory Decisions; Efficient Supply Chain Management (SCM); Integration of Sales and Distribution Strategy.

Text Books

1. Still. K.R., Cundiff. E.W & Govoni. N.A.P (2014). Sales Management. Pearson Education, New Delhi.
2. Sahu, P. (2012), Salesmanship and Sales Management, Vikas Publishing House
3. Rosenbloom, Bert (2014) Marketing Channels: A Management View, Cengage Learning, New Delhi.

Reference Books

1. Jobber , David and Lancaster, Geoffery (2012), Selling and Sales Management, Pearson Education, New Delhi
2. Tanner Jr., J.F., Honeycutt Jr., E.D. and Erffmeyer, R.C. (2014), Sales Management, Pearson Education, New Delhi
3. Panda, T.K. and Sahadev, S (2012) Sales and Distribution Management, Oxford University Press, New Delhi.
4. Havaladar, K K. and Cavale, VM. (2012), Sales and Distribution Management: Text and Cases, Tata McGraw Hill, New Delhi.

Note: Latest edition of text books may be used.

LINGAYA'S UNIVERSITY, GREATER FARIDABAD, HARYANA
BACHELOR OF COMMERCE(BCOM)

BBA 3208: Business Policy & Strategy

L-4 T-0

Credits-4

Max Marks: 75

Objectives: The course aims to acquaint the students with the nature, scope and dimensions of Business Policy and Strategy Management Process.

Course Contents

Unit I

Hours: -10

Introduction: Nature, Scope and Importance of Business Policy; Evolution; Forecasting, Long-Range Planning, Strategic Planning and Strategic Management.

Strategic Management Process: Formulation Phase – Vision, Mission, Environmental Scanning, Objectives and Strategy; Implementation phase – Strategic Activities, Evaluation and Control.

Unit II

Hours: -12

Environmental Analysis: Need, Characteristics and Categorization of Environmental Factors; Approaches to the Environmental Scanning Process – Structural Analysis of Competitive Environment; ETOP a Diagnosis Tool.

Analysis of Internal Resources: Strengths and Weakness; Resource Audit; Strategic Advantage Analysis; Value-Chain Approach to Internal Analysis; Methods of Analysis and Diagnosing Corporate Capabilities – Functional Area Profile and Resource Deployment Matrix, Strategic Advantage Profile; SWOT analysis. McKinsey's 7s Framework.

Unit III

Hours: -12

Formulation of Corporate Strategies: Approaches to Strategy formation; Major Strategy options – Stability, Growth and Expansion: Concentration, Integration, Diversification, Internationalization, Cooperation and Digitalization, Retrenchment, Combination Strategies.

Unit IV

Hours: -10

Choice of Business Strategies: BCG Model; Stop-Light Strategy Model; Directional Policy Matrix (DPM) Model, Product/Market Evolution – Matrix and Profit Impact of Market Strategy (PIMS) Model.

Major Issues involved in the Implementation of strategy: Organizational Cultural and Behaviour factors, Organization Structure; Role of Leadership, Resource Allocation.

Text Books

1. Kazmi, Azhar, (2014), Strategic Management and Business Policy, McGraw Hill Education.
2. Ghosh, P. K., (2012), Strategic Planning and Management, Sultan Chand & Sons, New Delhi.

Reference Books

1. Hill, Charles W. L. and Jones Gareth R. (2011), An Integrated Approach to Strategic Management, Cengage Learning.
2. Walker, Gordon, (2012), Modern Competitive Strategy, McGraw Hill Education.
3. Weelen, (2012), Concepts in Strategic Management and Business Policy, Pearson Education.
4. Fred, David, (2011), Strategic Management: Concepts and Cases, Prentice hall of India

Note: Latest edition of text books may be used.

LINGAYA'S UNIVERSITY, GREATER FARIDABAD, HARYANA
BACHELOR OF COMMERCE (Hons.)

BCOM 003- Research Project and Viva Voce

L-0 T-0
100

Credits-6

Max Marks:

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.

ELECTIVES –II

ELECTIVES –II
LINGAYA'S UNIVERSITY, GREATER FARIDABAD, HARYANA
BACHELOR OF COMMERCE (Hons.)

BCOM 3212- Introduction to Derivatives

L-4 T/P-0
75

Credits-4

Max Marks:

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.

LINGAYA'S UNIVERSITY, GREATER FARIDABAD, HARYANA

BACHELOR OF COMMERCE (Hons.)

BCOM 3214- Principles of Insurance

L-4 T/P-0

Credits-4

Max Marks: 75

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

COURSE CONTENT

UNIT I

Hours: 10

Concept of Risk, Types of Risk, Risk Management Transfer and Pooling of Risks, Concept of Insurable Risk.

UNIT II

Hours: 12

Concept of Insurance, Relevance of Insurance to the Emerging Socio-Economic Needs of all the Sections of Society including Industrial Sector, Types of Insurance Organisations, Insurance Business, Intermediaries in Insurance Business.

UNIT III

Hours: 10

Formation of Insurance Contract, Life, Fire, Marine and Motor Insurance Contracts, Principles of Insurance: Utmost Good Faith, Indemnity, Insurable Interest.

UNIT IV

Hours: 12

Classification of Insurance: Life, Non-Life (general), Health, Pension, Social Security and Retirement Benefits.

Text Books

1. Murthy. A., (2012), Principles and Practices of Insurance, Margham Publications.
2. William, F. Gephart, (2013), Principles of Insurance, Hardpress Publishing.

Reference Books

1. Gulati, Neelam C. (2012), Banking and Insurance: Principles and Practices, Excel Books.
2. Rastogi, Sachin. (2014), Insurance Law And Principles, Lexis Nexis India.
3. Murthy, K S N and Sarma, K V S. (2014), Modern Law of Insurance, Lexis Nexis India.
4. Mathew, M.J. (2012), Insurance Principles & Practices, Neha Publishers & Distributors.

Note: Latest edition of text books may be used.

BACHELOR OF COMMERCE (Hons.)

BCOM 3216- Advertising and Brand Management

L-4 T/P-0

Credits-4

Max Marks: 75

Objectives: To familiarize students with advertising and brand management principles.

COURSE CONTENTS

Unit I

Hours: 11

Definition, Nature and evolution of advertising, its functions and role, criticism, social, economic and legal aspects of advertising, Place of advertising in Marketing Mix, Indian advertising industry, copy writing.

Unit II

Hours: 11

Advertising media: different types of media, function, merits and demerits of media, selection of media and its vehicles; Advertising budget: Objectives, preparation and methods of advertising budget; advertising agency: function, selection and compensation.

Unit III:

Hours: 11

Brand-concept: Nature and Importance of Brand; Types of brands , Strategic Brand Management Process;, Brand Identity perspectives, Concepts and Measures of Brand Equity, Brand Loyalty, Measures of Loyalty, Branding strategies – product ,line , range and umbrella branding.

Unit IV

Hours: 11

Brand Positioning: Concepts and Definitions, 3 Cs of positioning, Brand positioning and differentiation strategies, Repositioning, Celebrity Endorsements, Brand Extension; Managing brands over time, Brand reinforcement , brand revitalization, managing global brands ,Branding in different sectors.

Text Books

1. Belch, G. E., Belch, M. A. and Purani Keyoor (2013), Advertising and Promotion, McGraw Hill Education.
2. Jethwaney Jaishri, Jain Shruti (2012), Advertising Management, Oxford University.

Reference Books

1. Kelley Larry, Sheehan Kim, Jegenheimer Donald W. (2015), Advertising Media Planning, Routledge.
2. Moriarty Sandra, Mitchell Nancy D., Wells William D, (2014), Advertising & IMC: Principles and Practice, Pearson Education.
3. O'Guinn Thomas C., Allen Chris T., Semenik Richard J. (2011), Advertising and Integrated Brand Promotion, South-Western.
4. Larry Percy, Richard Rosenbaum-Elliott (Author) (2012), Strategic Advertising Management, Oxford University Press.

Note: Latest edition of text books may be used.

**LINGAYA'S UNIVERSITY, GREATER FARIDABAD,
HARYANA**

BACHELOR OF COMMERCE (Hons.)

BCOM 3218- Customer Relationship Management

L-4 T/P-0

Credits-4

Max Marks: 75

Objectives: The objective of this course is to enable the students to understand the importance of satisfying the customer in today's competitive world.

COURSE CONTENTS

Unit I

Hours: 9

Introduction to CRM: Definition and concepts of CRM, Components of CRM, Understanding the goal of CRM and Customer Touch Points.

Unit II

Hours: 13

CRM Process: Introduction and Objectives of a CRM Process; an Insight into CRM and e-CRM/online CRM, The CRM cycle i.e. Assessment Phase; Planning Phase; The Executive Phase; Modules in CRM, 4C's (Elements) of CRM Process, CRM Process for Marketing Organization, CRM Affiliation in Retailing Sector.

Unit III

Hours: 9

Developing CRM Strategy: Role of CRM in business strategy, Managing Customer communications, ECRM- Meaning and Features, Differences between CRM and ECRM.

Unit IV

Hours: 13

CRM Implementation: Choosing the right CRM Solution; Framework for Implementing CRM: a Step-by-Step Process: Five Phases of CRM Projects; Development of Customizations; Beta Test and Data Import; Train and Retain; Roll out and System Hand-off; Support.

Text Books

1. Ed Peelen, and Beltman Rob (2013), Customer Relationship Management, Pearson Education India.
2. Francis Buttle, (2015), Customer Relationship Management, Routledge.

Reference Books

1. Anton Jon, Petouhoff Natalie L., and Kalia Shalini (2013), Customer Relationship Management, Pearson Education.
2. Paul Greenberg, (2010), CRM at the Speed of Light, TMH.
3. Bhasin, Jaspreet Kaur (2012), Customer Relationship Management, Dreamtech Press.
4. Kumar V. and Reinartz Werner (2012), Customer Relationship Management, Springer.

Note: Latest edition of text books may be used.

**LINGAYA'S UNIVERSITY, GREATER FARIDABAD,
HARYANA
BACHELOR OF COMMERCE (Hons.)**

BCOM 3220- Compensation Management

L-4 T/P-0
75

Credits-4

Max Marks:

Objective: The objective of this paper is to enable the students to design and administer a compensation system that rewards employees fairly while stimulating them to provide goods and services that satisfy customer demands and permitting the organisation to operate profitably.

COURSE CONTENTS

Unit –I

Hours: 11

Compensation Management: Concept, principles and practices; Compensation & Organizational strategy; Monetary & Non-Monetary Rewards, Intrinsic Rewards Cafeteria Style Compensation; Foundations of Compensation: Job evaluation – Job grading and Job design; Theories of Compensation; Compensation in a knowledge based world.

Unit –II

Hours: 11

Compensation Strategy and Policy: Developing Strategic Compensation alternatives; Issues in compensation management; Executive Compensation; Components of Compensation: D.A. Incentives Plans; Profit Sharing Schemes; Fringe, benefits & retirement benefits; Tax Efficient Compensation Package, VRS; Internal and External Equity in Reward Management.

Unit –III

Hours: 11

Payroll Accounting: Tax planning; Tax Implications of Employee Compensation Package to the Employer; Team compensation; Role of pay commissions; International compensation management; components & approaches.

Unit – IV

Hours: 11

Compensation Laws: Payment of Minimum Wages Act. and Workmen's Compensation Act.

Text Books:

1. Armstrong, Michael (2012) Reward Management Practice, Improving Performance Through Reward, Kogan Page.
2. Milkovich George T., Newman Jerry and Gerhart Barry (2013), Compensation, McGraw-Hill Higher Education.

Reference Books:

1. Henderson, Richard I., (2013), Compensation Management in a Knowledge Based world, Cram101.
2. Martocchio Joseph J. (2015), Strategic Compensation: A Human Resource Management Approach, Pearson.
3. Biswas Bashker D. (2012), Compensation and Benefit Design, Pearson.
4. Goel Dewakar (2012), Performance Appraisal and Compensation Management, Prentice Hall India.

Note: Latest edition of text books may be used.

LINGAYA'S UNIVERSITY, GREATER FARIDABAD, HARYANA
BACHELOR OF COMMERCE (Hons.)

BCOM 3222- Organizational Development

L-4 T/P-0
75

Credits-4

Max Marks:

Objectives: For the organization to survive and remain effective with the changing environment, it must develop effective strategies for renewal. The course aims at acquainting the students with theory and practice of planned change, organizational renewal and development.

Course Contents

Unit I

Hours: 10

Introduction to Organizational Development: Definition, Nature and Characteristics of Organization Development, Managing the Organization Development Process, Theories of Planned Change, Goals, Values and Assumptions of OD, Role and Competencies of the OD practitioner.

Unit II

Hours: 12

The Diagnostic Process and Introduction to OD Interventions: Diagnosis at the Organization, Group and Individual Level, Data Collection Process, Diagnostic Methods, Challenges in Diagnosis, Diagnostic Information Feedback: Characteristics of Effective Feedback, Survey Feedback. Characteristics of Effective Interventions, Designing Interventions, The Intervention Process.

Unit III

Hours: 12

Human Process and HRM Intervention: Sensitivity Training, Process Consultation, Third-Party Interventions, Team Building, Organization Confrontation Meeting, Intergroup Relations Interventions, Large Group Interventions: Grid OD; System 4 Management; Role Playing, Employee Empowerment, Performance Management Systems, Employee Wellness Interventions, Career Planning, Goal Setting, MBO.

Unit IV

Hours: 10

Techno Structural and Strategic Interventions: Restructuring Organizations, Job Enrichment, Socio-technical Systems, TQM and Quality Circles, Culture Change, Self –Designing Organizations, Learning Organizations, Challenges and Future for the Organization, Future trends in OD, Ethical Issues in Organizational Development.

Text Books

1. Cummings, T.G. & Worley, C.G. (2009). Organizational Development and Change. Cengage Learning.
2. French, W., Cecil, H. Bell & Jr. (2007). Organizational Development. Pearson

Reference Books

1. Brown, D.R. & Harvey, D. (2006). An Experiential Approach to Organization Development. Pearson Education.
2. Jones, G. R. (2008). Organizational Design and Change. Pearson Education.
3. Srivastava, B. (2009). Organizational Design and Development- Concepts and Applications. Biztantra
4. Edward.D.H. (2007). The Road to Organic Growth”, Tata McGraw Hill.
