

SINGHANIA UNIVERSITY

Syllabus

Bachelor of Commerce (Hons.)

B.Com (H) - First Semester

- BH-101 - Business Management & Organizational Behavior
- BH-103 - Financial Accounting
- BH-105 - Micro Economics
- BH-107 - Business Mathematics

B.Com (H) - Second Semester

- BH-102 - Business Law
- BH-104 - Information Technology
- BH-106 - Business Statistics
- BH-108 - Business Communication

B.Com (H) - Third Semester

- BH-201 - Cost Accounting
- BH-203 - Macro Economics
- BH-205 - Human Resource Management
- BH-207 - Marketing Management

B.Com (H) - Fourth Semester

- BH-202 - Income Tax
- BH-204 - Management Accounting
- BH-206 - Indian Economy
- BH-208 - Corporate Law

B.Com (H) - Fifth Semester

- BH-301 - Financial Management
- BH-303 - Corporate Accounting
- BH-305 - Business Ethics & CSR
- BH - Optional (Any One)

Optional

- BH-307 - Retail Management & Retail Banking
- BH-309 - Indirect Tax
- BH-311 - E-Commerce

B.Com (H) - Sixth Semester

- BH-302 - Auditing
- BH-304 - International Business Management
- BH-306 - Management Information System
- BH - Optional (Any One)

Optional

- BH-308 - Sales & Distribution Management
- BH-310 - Financial Services and Investment Management
- BH-312 - Entrepreneurship Development & Small Business

SINGHANIA UNIVERSITY

Bachelor of Commerce (Hons.)

BH- 101 - Business Management and Organisational Behaviour

Objectives: The course aims at providing fundamental knowledge and exposure to the concepts, theories and practices in the field of management, business organization and Organizational Behavior

Unit I

Lectures:-15

Introduction: Concept, Nature, Process and Significance of Management; Managerial levels, skills, Functions and Roles; Management vs. Administration; Coordination as Essence of Management; Development of Management Thought: Classical, Neo-Classical, Behavioural, Systems and Contingency Approaches; Management and Society: Business and Environment Interface;, Profit Maximization vs Social Responsibility of Business; Entrepreneurship, Managerial Communication, Importance and role of technology in communication.

Unit II

Lectures:-15

Business Organization: Forms of Business Organization, Chambers of Commerce and Industry in India, Business Risks.

Planning: Nature, Scope and Objectives of Planning; Types of plans; Planning Process; Business Forecasting; MBO: Concept and Process and Techniques of Decision-Making.

Organising: Concept, Nature, Process and Significance; Principles of an Organization; Span of Control; Types of an Organization; Authority-Responsibility; Delegation and Decentralization; Formal and Informal Organization.

Staffing: Concept, Nature and Importance of Staffing; Motivating and Leading: Nature and Importance of Motivation; Types of Motivation; Theories of Motivation, Leadership: Traits of a leader and 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.

Unit III

Lectures:-15

Individual & Group Behaviour in Organization: Individual Determinants of OB: Perception, Learning, Attitudes, Personality, Stress and Its Implication on Management Practices, Structural Dynamics of work groups and Work Teams, Power, Politics, Conflict and Negotiation, Interpersonal Behaviour and Relations; concept of Psychological contract; Transactional Analysis; Johari Window; Ego States.

Unit IV

Lectures:-15

Organizational Processes: Organizational change, Organizational Culture, Socialization; Creating and sustaining culture; innovation and creativity, Resistance to Change, Strategic change in organisations.

Reference Books

1. Robbins, (2009), Fundamentals of Management: Essentials Concepts and Applications, 6th edition, Pearson Education.
2. Koontz, H. (2008), Essentials of Management, McGraw Hill Education.
3. Gupta, C.B. (2008), Management Concepts and Practices, Sultan Chand and Sons, New Delhi.
4. Stoner, Freeman and Gilbert Jr. (2010) Management, 8th Edition, Pearson Education
5. Mukherjee, K, (2009), Principles of Management, 2nd Edition, McGraw Hill Education Text Books
6. Robbins, S.P. and Sanghi, S., (2009), Organizational Behaviour; 13th edition, Pearson Education.
7. Luthans, Fred, (2008), Organizational Behavior, 11th Edition, McGraw Hill Education.

SINGHANIA UNIVERSITY
BACHELOR OF COMMERCE (Hons)

BH-103 Financial Accounting

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

Lectures: 15

Introduction: Concept of financial accounting- Meaning, Scope, Objectives and functions. Relationship of accounting with other disciplines - accounting as an information system. Advantages and limitations of accounting, basis of accounting - cash vs. Accrual Accounting principles, concepts and conventions. Accounting cycle.
Journal and Subsidiary books of accounts, Ledger. Posting and preparation of Trial Balance.

Unit II

Lectures: 15

Capital and Revenue: Classification of Income, Classification of Expenditure, Classification of Receipts. Introduction to Accounting standards: concept, benefits, procedure for issuing accounting standards in India. Need and significance of International Financial Reporting Standards (IFRS), XBRL.

Unit III

Lectures: 15

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

Inventories: Meaning, Valuation and Record systems. Periodic and Perpetual. Methods of Valuation. FIFO,LIFO and Weighted Average-Accounting Standard (AS) - 2 (ICAI).

Final Accounts: Preparation of Balance Sheet and Income Statement (Profit and Loss Account) for manufacturing Trading and services with adjustments. Bank Reconciliation Statement.

Final Accounts of Not-For profit Organization: From receipts and payments account with additional information

Unit IV

Lectures: 15

Company Accounts-Issue of Share and Debentures, Forfeiture of shares, re-issue of forfeited shares.Consignment and Joint Venture Accounts.

Accounting for Partnership/LLP Firms: Admission, Retirement and Death of a Partner.

Text Books

1. Tulsian, P.C., (2011), Financial Accounting, S.Chand Publishers, New Delhi, 1st edition.
2. Maheshwari, S.N. and. S. K. Maheshwari, (2008), Financial Accounting, Vikas Publishing House,New Delhi.

Reference Books

1. Jain, S.P. and Narang, K.L., (2010), Financial Accounting, Kalyani Publishers, New Delhi.
2. Gupta R. L. Radhaswami, M., (2010), Advance Accountancy Vol. I, Sultan Chand & Sons..
3. Sehgal, Ashok, and Sehgal, Deepak, (2011), Advanced Accounting Part –I, Taxmann Publishers, New Delhi.
4. Naraynaswami, R., (2011), Financial Accounting: A Managerial Prospective, Prentice Hall International, 4th Edition.
5. J.R Monga, *Basic Financial Accounting*, Mayur Paper backs, Darya Gang New Delhi.

SINGHANIA UNIVERSITY
BACHELOR OF COMMERCE (Hons.)

Micro Economics - BH (105)

Unit I

Lectures: 15

Introduction to Micro Economics

Nature, Scope & Definition of Micro Economics, Micro Economics vs Macroeconomics, Applications of Micro Economics in Business Decision Making, Positive & Normative Economics. Economics Problems, Central Problems of the Economy. Production Possibility Curve (PPC)

Unit II

Lectures: 15

Consumer Behavior & Demand Analysis

Consumer Behavior, Cardinal Utility, Law of Diminishing Marginal Utility, Theory of Demand, Movement & Shift of the Demand Curve, Elasticity of Demand & Factors Affecting it. Ordinal Utility, Indifference Curve Analysis, Properties & Assumptions of Ordinal Utility Analysis, Marginal Rate of Substitution, Price Consumption Curve (PCC), Income Consumption Curve (ICC), Consumer Equilibrium through Indifference Curve Analysis, Consumer Surplus, Revealed Preference Theory.

Unit III

Lectures: 16

Theory of Production & Cost

Basic Concepts of Production: Fixed inputs vs Variable Inputs, Returns to Factor vs Returns to Scale, Law of Variable Proportion. Iso-Quants, Marginal Rate of Technical Substitution (MRTS), Expansion Path, Iso-Cost Lines, Producer Equilibrium through Isoquants,

Basic Concepts of Cost : Fixed Cost vs Variable Cost, Explicit Cost vs Implicit Cost, Private Cost vs Social Cost, Economies & Diseconomies of Scale, Long Run & Short Run Production Function.

Unit IV

Lectures: 14

Market Structure

Perfect Competition, Monopoly, Monopolistic Competition, Oligopoly, Features & Implications, Pricing & Output Decisions , Short Term & Long Term Equilibrium of all the Markets, Price Discrimination, Dumping, Selling Cost, Increasing Cost Industry, Constant Cost Industry & Decreasing Cost Industry.

Text Books

1. Samuelson, Paul and Nordhaus, William, (2009), Economics, 18th Edition, McGraw Hill Education.
2. Dwivedi, D.N., (2008), Managerial Economics, 7th edition, Vikas Publishing House.

Reference Books

1. Salvatore, Dominick, (2006), Managerial Economics in a Global Economy, 6th edition, Oxford University Press
2. Kreps, David, (2009), MicroEconomics for Managers, 1st edition, Viva Books Pvt. Ltd.

SINGHANIA UNIVERSITY
BACHELOR OF COMMERCE (Hons.)
Business Mathematics - BH - 107

Course Contents

Unit I

Lectures: 12

Basics 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 -A.P. & G.P.

Unit II:

Lectures: 15

Matrices and Determinants: Definition of a matrix. Types of matrices, Algebra of matrices. Calculation of values of determinants up to third order. Adjoint of a matrix. Finding inverse of a matrix through adjoint. Applications of matrices for solution to simple business and economic problems. Vector: Types optimization Vector-Addition, subtraction & multiplication, Scalar Product Vector Product; Linear Dependence of vectors

Unit III

Lectures: 18

Differential Calculus: definition of derivative; Derivative as a Rate Measure and Measure of slope; Functions of more than one variable; Partial Derivatives (up to second order); Homogenous Functions and Euler's Theorem; Differentiation of Implicit functions; Maxima-minima of Functions of one and two variables; Applications in Business Problems.

Unit IV

Lectures: 15

Integral Calculus: Concept of Integration- as anti-derivative process; Standard forms; Methods of integration- by substitution by parts, and partial fractions; Definite integration; Finding areas in simple cases.

Text Books:

1. Trivedi C. and KashyapTrivedi, (2010), Business Mathematics, 1st edition, Pearson Education.
2. Hazarika, P. (2010), A textbook of Business Mathematics, S. Chand Publication

Reference Books:

1. Holden, (2011), Introductory Mathematics for Business and Economics, 1st Edition, Palgrave Publication.
2. Tuttle, Michael, D., (2008) Practical Business Math: An Applications Approach, 8th Edition, Prentice Hall.
3. Bradley, T. and Paul Patton, (2006) Essential Mathematics for Economics and Business, 2nd Edition, Wiley India Pvt. Ltd.
4. Stanley A, Salzman, Charles D. Miller and Gary Clendenen, (2011), Business Mathematics

SHINGHANIYA UNIVERSITY

SYLLABUS B.COM (H)

BH-102 - BUSINESS LAW

OBJECTIVE- The objective of the course is to impart basic knowledge of the important business laws along with relevant case law.

Unit I

Lectures: 16

The Indian Contract Act 1872: Contract – meaning of a contract, characteristics and kinds, Essentials of a valid contract – offer and acceptance, consideration, free consent, void agreements, modes of discharging a contract, breach of a contract and its remedies, contract of indemnity and guarantee.

Unit II

Lectures: 14

Sale of Goods Act – 1930: Contract of sale, meaning, difference between sale and agreement to sell, Conditions and Warranties, transfer of ownership in goods including sale by non-owners, performance of contract of sale, meaning of an unpaid seller, rights of an unpaid seller against the goods and the buyer Contract of Bailment, Contract of Agency

Unit III

Lectures: 14

Negotiable Instrument Act: Kinds and characteristics of Negotiable Instruments, Holders and Holder in – due course, Privileges of Holders-in-due course; Negotiation and endorsement, crossing of cheques types of crossing, bouncing of cheques; Consumer Protection Act - 1986.

Unit IV

Lectures: 16

The Limited Liability Partnership (LLP) Act – 2008: Salient Features of the Act, Distinction between LLP and Partnership, LLP and Company, LLP Agreement, Nature of LLP, Partners and Designated Partners in an LLP, Incorporation document, incorporation by Registration, registered office of LLP and change therein- change of name, change of partners and their relations.

Text Books:

1. Tulsian, P.C. (2011), Business Laws, Tata McGraw Hill Education, 2nd Edition.
2. Kuchhal, M.C., (2010), Business Laws, Vikas Publishing House, Noida, 2nd Edition.

Reference Books:

1. Sulphery, Bashe (2011), Business Laws, PHI Learning Pvt. Ltd., New Delhi.
2. Kuchhal, M.C, Kuchhal, Vivek, (2012), Business Law, 6th edition, Vikas Publishing House.
3. Sharma, J.P. (2011), Easy Approach to Business Laws, Ane Books Pvt. Ltd.
4. Maheshwari, S.N.(2008), Business Laws, Himalaya Publication House(P) Ltd.

SINGHANIA UNIVERSITY

Bachelor of Commerce (Hons.)

BH – 104 – Information Technology

Unit I

Lecture 15

History of Computer, Definition of Computer, Data, Instruction and Information, Characteristics of Computers, Advantages and Limitations of Computer, Fields of Computer (Hardware, Software, Humanware, Firmware), Applications of Computer. Block Diagram of Computer, Generations of Computer, Classification of Computer.

Number System: Types of Number System, Conversions: Decimal - Binary/ Octal/ Hexadecimal, Binary/ Octal/ Hexadecimal – Decimal, Binary – Octal / Hexadecimal, Octal / Hexadecimal – Binary, Octal – Hexadecimal, Hexadecimal – Octal. Binary Arithmetic – Addition, Subtraction, Multiplication and Division

Unit II

Lecture: 15

Computer Language: Generations of Computer Language, Language Translators – Compiler, Interpreter, Assembler. Input Device: Keyboard, Mouse, Joystick, MICR, OMR, OCR, BCR, Scanner etc. Output Devices: Monitor, Printer, Plotter, Speaker etc.

Computer Memory: Primary Memory – RAM – SRAM, DRAM, ROM – PROM, EPROM, EEPROM, Secondary Memory – HDD, FDD, PD, CD, DVD. Flash Memory, Cache Memory.

Unit III

Lectures:-15

Operating System: Definition of OS, Functions of OS, Types of OS, Difference between GUI and CUI, Multitasking, Multiprogramming, Multiprocessing.

Networking: Definition of Network, Types of Communication Media, Types of Network: LAN, MAN, WAN, INTERNET, INTRANET, EXTRANET. Network Topologies, Networking Devices.

UNIT IV

Lecture: 15

Microsoft Windows, Microsoft Word, Microsoft Excel, Microsoft Power Point.

DOS Commands: MD, CD, RD, Copy con, Edit, Ren, Del, Type, Copy, Dir, Vol, Ver, Date, Time, Format, Attrib.

Reference Books:

1. Sinha, Kr. Pradeep and Preeti Sinha; Computer Fundamental, BPB Publication.
2. Jain, V.K.; Computers and Beginners
3. Rajaraman, V., Introduction to Information Technology, Prentice Hall of India.
4. Microsoft Office- Complete Reference- BPB Publication.
5. Tanenbaum, A. S., Computer Networks, Pearson Education.

SINGHANIA UNIVERSITY

Bachelor of Commerce (Hons.)

Business Statistics BH-106

COURSE CONTENTS

Unit I

Lectures: 10

Statistical Data and Descriptive Statistics: Measures of Central Tendency: Mathematical averages including arithmetic mean, geometric mean and harmonic mean, properties and applications, positional averages, mode, median (and other partition values including quartiles, deciles, and percentile; quartile deviation and standard deviation and Lorenz Curve.

Unit II

Lectures: 17

Measures of variation: absolute and relative, range, quartile deviation, mean deviation, standard deviation, and their co-efficient, properties of standard deviation/variance; Moments: calculation and significance; Skewness, Kurtosis and Moments.

Unit III

Lectures: 18

Correlation Analysis: Correlation Coefficient; Assumptions of Correlation Analysis; Coefficients of Determination and Correlation; Measurement of Correlation- Karl Person's Methods; Spearman's Rank correlation; Concurrent Deviation the Correlation Coefficient.

Regression: Difference between correlation and regression. Real word Application using IT Tools.

Unit IV

Lectures: 15

Index Numbers: Meaning and uses of index numbers, construction of index numbers, univariate and composite, aggregative and average of relatives – simple and weighted, tests of adequacy of index numbers, Base shifting, problems in the construction of index numbers.

Time series: Simple Time series, Moving Average, Least square method.

Text Books:

1. Levin, Richard and David S. Rubin. (2011), Statistics for Management. 7th Edition. PHI.
2. Gupta, S.P., and Gupta, Archana, (2009), Statistical Methods. Sultan Chand and Sons, New Delhi.

Reference Books:

1. Berenson and Levine, (2008), Basic Business Statistics: Concepts and Applications. Prentice Hall.
2. Spiegel M.D., (2007) Theory and Problems of Statistics. Schaums Outlines Series. McGraw Hill Publishing Co.
3. Hooda, R.P., (2012), Statistics for Business and Economics, Vikas Publishing House, New Delhi, 5th Edition.
4. Anderson, N., David, (2011), Statistics for Business and Economics, Cengage Learning.

SINGHANIA UNIVERSITY

Bachelor of Commerce (Hons.)

BH-108 - Business Communication

Objectives: The aim of the subject is to develop students' ability to communicate correctly and effectively on matters having relevance to day-to-day business operations.

COURSE CONTENTS

UNIT I

Lectures:15

Introduction to Business Communication: Meaning and Nature, Objectives Importance; Forms of Communication – Downward, upward, horizontal and lateral communication, Process of communication; Principles of effective Communication; 7c's concept; Formal and informal communication network- Nature and importance and Network channels; Advantages and disadvantages of Grapevine; Barriers to communication and Gateways to overcome barriers.

UNIT II

Lectures: 15

Media of communication:- Verbal and Non Verbal communication-Para language, Time, Space, Silence; Appearance, Body language.

Written Communication: Business letters- concept need and functions. Kinds of business letter (with practical exercises)- Request letters, Persuasive letters, Sales letters, Complaints and Adjustments. Preparing Minutes of the meeting; Report writing; Job application and resume writing.

UNIT III

Lectures: 15

Oral Communication: Principles of oral presentations, Factors Affecting presentations, Interview skills, Types of interview; Mock interviews and group discussion exercises. Effective Listening.

Business Etiquettes and Public Speaking: Business Manners, Email and Net Etiquettes, Etiquette of the Written Word, Etiquettes on the Telephone, Handling Business Meetings.

UNIT IV

Lectures:15

Important Parameters in Communication: The Cross Cultural Dimensions of Business Communication, Technology and Communication, Ethical & Legal Issues in Business Communication; Press Releases. Media Mix, Public Relations: Why PR? definitions of PR, misconceptions about PR.

Communicating in a Multicultural World: Impact of globalization on organizational and multicultural communication, Etic and Emic approaches to culture, Business communication via social network; Writing a blog.

Text Books:

1. Lesikar, (2009), Business Communication: Making Connections in a Digital World, McGraw Hill Education.
2. Sen, I. (2012), Communication Skills, Prentice Hall of India.

Reference Books:

1. Krizan, A. C. Buddy, and Merrier, Patricia, (2008), Effective Business Communication, 7th Edition, Cengage Learning.
2. Kaul A (2009), Business Communication. PHI
3. Madhukar, R.K., Business Communication, 2nd Edition, Vikas Publishing House, New Delhi.
4. Carol, L. Lehman and Debble, D., Dufrene, (2012), BCOM, Cengage Learning.

SHINGHANIA UNIVERSITY SYLLABUS B.COM (H)

Bachelor of Commerce (Hons.)

COST- ACCOUNTING BH -201

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

Unit I

Lectures:-15

Meaning and Scope of Cost Accounting:

Basic Cost Concepts – Elements of Costs, Classification of Costs, Total Cost Build up and Cost Sheet, Difference between cost accounting & financial accounting.

Cost- unit, cost centre, cost object

Materials Control:

Accounting And Control Of Material Cost: Issue of materials. Methods of pricing of material issues – FIFO, LIFO, Weighted Average. Inventory control – concept and techniques like fixing of stock levels, EOQ, ABC analysis, perpetual & periodic inventory systems, Material losses and their treatment.

Unit 2

Lectures:-15

Accounting and Control of Labour Cost: Time keeping and time booking, concept and treatment of idle time, over time and labour turnover . Time, Holiday Pay, Overtime etc. in Cost Accounts, Labour Turnover, Methods of Wage Payment. Incentive Plans.

Overheads: Meaning and Classification of Overheads –

Overheads: Classification, allocation, apportionment and absorption of overhead. Treatment of over-and under-absorption.

Unit -3

Lectures:-12

Methods of Costing: Single Output Costing, Job & Batch Costing, Contract Costing.

Unit 4

Lectures:-18

Process Costing , Joint Products and By-products Operating/Service Costing. (Transport service only);

Reconciliation of Cost and Financial Accounts.

Text Books

1. Maheshwari, S. N. and Mittal, S. N. (2009), Cost Accounting – Theory and Problems, 22nd Revised Edition, Shri -Mahavir Book Depot.
2. Arora, M.N., (2009), Cost Accounting, Vikas Publishing House.
3. Lal, Jawahar and Srivastava, Seema, (2008), Cost Accounting, 4th Edition, McGraw Hill Education.
4. Jain and Narang, (2008), Cost Accounting, Kalyani Publishers.

SHINGHANIA UNIVERSITY

SYLLABUS - BACHELOR OF COMMERCE (Hons.)

Macro Economics BH (203)

Unit I

Lecture: 12

Introduction to Macro Economics

Nature, Scope & Definition of Macro Economics, National Income : Definition, Concept & Significance. Circular Flow of National Income: Two Sector, Three Sector & Four Sector. Leakeges & Injections in National Income. Steps & Precautions in Measurement of National Income in Primary, Secondary & Tertiary Sector.

Unit II

Lecture: 18

Macro Economic Tools

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. Balance Budget Multiplier.

Unit III

Lecture: 15

Money Supply

Analysis of Money Supply and Inflation: Functions and Forms of Money, Demand for Money- Classical, Keynesian and Friedmanian Approach, Measures of Money Supply, Quantity Theory of Money, Inflation-Types, Causes, Impact and Remedies.

Product Market & Money Market

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

Text Books

1. Soga, Erol, (2008), Macro Economics, 1st edition, Pearson Education.
2. Agarwal, (2010), Macroeconomics Theory and Policy, 1st edition, Pearson Education

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Reference Books

1. Dwivedi, D. N., (2005), Macro Economics, McGraw Hill Education.
2. Mishra, S. K. and Puri, V. K., (2003), Modern Macro-Economics Theory, Himalaya Publishing House.
3. Shapiro, E., (2003), Macro-Economics Analysis, McGraw Hill Education.

SHINGHANIA UNIVERSITY SYLLABUS

BACHELOR OF COMMERCE (Hons.)

Human Resource Management BH- 205

Objectives: The objective of this course is to make students familiarize with basic concepts of human resource management and people related issues, how to manage Human Resources in the organization through the phases of acquisition, development and retention.

Course Contents

Unit I

Lectures: 15

Introduction to HRM: concept, nature, scope, objectives and importance of HRM, role of HRM in strategic HR management; **Human Resource Development:** concept and evolution; human capital; emotional quotient; spiritual quotient; mentoring; ESOP; Quality circles; Kaizen; TQM and six sigma.

Unit II

Lectures: 15

Acquisition of Human Resources: human resource planning: concept and significance; human resource forecasting: types and techniques; recruitment: policy, objectives, process and contemporary methods of recruitment (E-recruitment, recruitment process outsourcing etc.); selection: tests, interview and selection decision; placement; induction; job analysis, job design: behavioral concerns and flexible work schedules; introduction to employee empowerment, managing protean careers, moonlighting phenomenon etc.

Unit III

Lectures: 15

Training, Development, Compensation and Maintenance: introduction; training as a system; process; methods; training formats; developing training modules; evaluation: process; models; management development programmes; talent management and employee engagement; performance appraisal: purpose; benefits and methods; 720⁰ Performance appraisal; managing compensation: concept; Behavioural issues; Ethics in compensation; employee benefits, health and social security measures.

Unit IV

Lectures: 15

Strategic HRM: HRD audit, ethics and CSR; managing globalization; technology and HRM; worklife balance and green HRM practices; managing diversity.

Reference Books:

1. Snell et al (2010), Human Resource Management, Cengage Learning(India Edition).

2. Dessler et al (2008), Human Resource Management, Pearson Education.
3. Aswathappa, K., (2010), Human Resource Management, McGraw Hill Education.
4. DeCenzo, D. A. and Robbins, S.P. (2007), Fundamentals of Human Resource Management, 9th edition, John Wiley.
5. Durai, Praveen, (2010), Human Resource Management, Pearson Education.
6. Monappa, A. and Saiyadain, M., ((2001)), Personnel Management, McGraw-Hill Education.
7. Gupta C.B (2008), Human Resource Management, Himalaya Publication

SHINGHANIA UNIVERSITY SYLLABUS

BACHELOR OF COMMERCE (Hons.)

Marketing Management BH-207

Objective: The objective of this course is to provide basic knowledge of different concepts, principles, tools and techniques of marketing.

COURSE CONTENTS:

Unit-I

Lecture: 15

Introduction: Nature, Scope and Importance of Marketing, Various Marketing Philosophies, Modern Marketing Concept, Marketing Mix, Marketing Environment, Consumer buying behavior, Factors influencing consumer buying behavior,.

Unit - II

Lecture: 15

Market Selection: Market segmentation, Target market selection, Positioning concept: importance and bases, Product differentiation vs. market segmentation.

Product: Meaning and importance, Product classifications: Concept of product mix; Branding, packaging and labeling; After-sales services; Product life-cycle; New Product Development., Pricing Techniques.

Unit –III

Lecture: 15

Pricing: Significance, Factors affecting price determination, Designing Pricing Strategies and Programmes, Major pricing methods; **Distribution:** Channels of distribution - meaning and importance, Types of distribution channels, Factors affecting choice of distribution channel, Marketing Logistics and Supply Chain Management.

Unit IV

Lecture: 15

Promotion: Promotional Objectives, Nature and importance of promotion, Communication process, Types of promotion, Promotion Mix, Push vs. Pull Strategy;, Advertising-Meaning and Importance, Types, Media Decisions, **Recent issues and developments in marketing:** Social Marketing, Marketing ethics, relationship marketing.

Reference Books

1. Philip Kotler and Gary Armstrong, *Principles of Marketing*, Prentice Hall of India. New Delhi.
2. Ramaswamy and Namkumar, S., (2009), *Marketing Management Global Perspective: Indian Context*, McMillan, Delhi
3. McCarthy and Pereault; *Basic Marketing*, McGraw Hill.
4. Majaro Simon, *The Essence of Marketing*, Prentice Hall, New Delhi
5. Chhabra, T.N., and S. K. Grover. *Marketing Management*. Fourth Edition. Dhanpat Rai & Company.

SHINGHANIA UNIVERSITY SYLLABUS

BACHELOR OF COMMERCE (Hons.)

Income Tax Laws BH-202

Objective: To provide basic knowledge and equip students with application of principles and provisions in Income-tax Act, 1961.

Course Contents

Unit I

Lecture: 15

Introduction to Income Tax Act 1961, Definitions, different types of assesses, basis of charge, Previous Year, Assessment Year, Person, Gross Total Income and Agricultural Income, residential status of assesses, Exempted income under section 10 relevant for individuals.

Unit II

Lecture: 15

Brief Knowledge of Tax Planning, Tax Evasion & Avoidance, Computation of Taxable Income under the Heads Salaries, House Property and Business or Profession (only simple problems)

Unit III

Lecture: 15

Computation of taxable income under the heads Capital gains excluding special cases) and income from other sources excluding sec 2(22), Set off and carry forward of losses, Clubbing and Aggregation of income.

Unit IV

Lecture: 15

Deduction of Tax at Sources, Payment of Advance Tax. Deductions from gross total income (Sec. 80C, 80D, 80E, 80G, 80GG, 80QQB, 80U), Computation of total income and tax liability of individuals.

Reference Books:

1. Dr. H.C. Melhotra: Income Tax Laws & Practice
2. Singhanian VK:A students Guide to Income Tax
- 3.Ahuja, Girish and Gupta, Ravi, Systematic Approach to Income Tax, Latest Edition, Bharat Law House.
4. Patel avum choudhary:Ayekar avum lekha
5. Bhagwati Prasad:Law of Income Tax in India.
6. VS.Sundaram:Law and Practice of Income Tax in India.
7. Kanga & Palkiwala:Income Tax

SHINGHANIA UNIVERSITY SYLLABUS

BACHELOR OF COMMERCE (Hons.)

Management Accounting BH-204

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

Unit I

Lectures:-12

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

Unit II

Lectures:-15

Financial Analysis: Financial Statements and their Limitations, 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.

Funds & Cash Flow Analysis: Concept of Funds Flow Statement, Sources and Uses of Funds, Managerial Uses of Funds Flow Analysis, Construction of Funds Flow Statement, Distribution of Cash from Funds, Utility of Cash Flow Statement, Accounting Standard 3 (AS 3: Revised), Construction of Cash Flow Statement.

Unit III

Lectures:-15

Budgets and Budgetary Control: Concept of Budgets and Budgetary Control, Advantages and Limitations 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:-18

Marginal Costing and decision making : 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, Expand or Contract and Shut-Down or Continue.

Suggested Readings:

1. Jawahar Lal, Cost Accounting, Tata McGraw Hill Publishing Co., New Delhi.
2. M. N. Arora, Cost Accounting – Principles and Practice, Vikas Publishing House, New Delhi.
3. M.C. Shukla, T.S. Grewal and M P. Gupta, Cost Accounting, Text and Problems, S. Chand & Co. Ltd., New Delhi.
4. S.P. Jain and K. L. Narang, Cost Accounting, Principles and Methods, Kalyani Publishers, Jalandhar.
5. S. N. Maheshwari & S.N. Mittal, Cost Accounting, Theory and Problems, Shri Mahabir Book Depot, New Delhi.

SHINGHANIA UNIVERSITY SYLLABUS B.COM (H)

BACHELOR OF COMMERCE (Hons.)

Indian Economy BH - 206

Unit I

Lecture :- 12

Structure of Indian Economy

Concept of Economic Growth and Economic Development, Growth and Development. Basic Characteristics of Indian Economy Changes in Structure of Indian Economy (Primary Sector, Secondary Sector & Tertiary Sector). Trends in National Income in India, Work Force Participation and Changes in Occupational Structure in India.

Unit-II

Lectures:-18

Planning and Economic Development and Problems in Indian Economy:

Objective of Economic Planning in India, Current Five Year Plan. Industrial Policy-1991, Disinvestments of Public Enterprises; Economic Problems: Poverty, Inequality, Parallel Economy, Unemployment, Concentration of Economic Power, Balanced Regional Development, Low Capital Formation and Industrial Sickness.

Unit-III

Lectures:-14

Indian Economy & Foreign Trade:

Concept, Significance, Foreign Exchange Reserve, Balance of Payment, Balance of Trade, Current Foreign Policy, Foreign Exchange Management Act (FEMA), Export Promotion.

Unit-IV

Lectures:-16

Indian Economy – Emerging Issues:

WTO and various agreement & Indian Economy (Emerging Areas), GATT, TRIMS, TRIPS, Foreign Direct Investment, Foreign Institutional Investment

Text Books

1. Datt, and Sundhram, R., (2009), Indian Economy, 61st edition, Sultan Chand & Sons.
2. Prakash, B. A., (2009), The Indian Economy since 1991 – Economic Reforms & Performances, 1st edition, Pearson Education.

Reference Books

1. Dhingra, I C., (2009), Indian Economy, Sultan Chand & Sons.
2. Jaiganta, Sarkar, (2007), Indian Economy: Policies and Practices, 1st edition, Pearson Education.
3. Mishra, S.K., and Puri, V.K., (2007), Problems of Indian Economy, Himalya Publis

SHINGHANIA UNIVERSITY SYLLABUS

BACHELOR OF COMMERCE (Hons.)

BH-208 Corporate Laws

Objectives: To help the students to understand the provisions of Companies Act 1956 and to identify the scope, role and functions of the company secretary and best practices in key functional matters.

Course Contents

Unit I

Lectures: 15

Company: Concept, characteristics, types of company, lifting of corporate veil, formation of company, Provisions regarding incorporation and raising of capital; Promoters, Pre-incorporation Contracts

Memorandum of Association: meaning, importance, clauses of memorandum of association and their alteration; Doctrine of ultra-vires;

Articles of Association: meaning, contents, alteration of articles of association; Constructive notice and doctrine of indoor management.

Unit - II

Lectures: 15

Share capital: Types of share capital, alteration of share capital, reduction of share capital, share and stock, share certificate and share warrant; Allotment of Shares, Forfeiture of Company shares and issues of forfeited shares, Transfer and Transmission of shares, Payment of Dividend. Buy Back of Shares, Rights Issue, Book Building, Bonus Share, Demat System

Prospectus: Definition, contents of prospectus, Statement in lieu of prospectus; Abridged Prospectus, Red-herring Prospectus, Shelf Prospectus, Misrepresentation in Prospectus,

Unit - III

Lectures: 15

Directors: Introduction, qualifications of directors, appointment, vacation, removal. Powers, duties and liabilities of directors, managerial remuneration. Prevention of oppression and mismanagement. Independent Director, Director Identity Number (DIN)

Company Meetings and Resolution: Kinds of company meetings, requisites of valid meeting, proxy, voting, Agenda, Minutes of Meetings, Resolution-meaning and types; Winding Up: meaning, compulsory winding up, voluntary winding up, winding up under the supervision of Court, consequences of winding up.

Unit - IV

Lectures:15

Company Secretary: Meaning of company secretary, qualifications, qualities, functions, position, role and importance of company secretary, Appointment, powers and rights, duties and liabilities of company secretary.

Emerging Issues in Company Law: Company Law in a computerized Environment – E-filing Concepts of Producer Company, One Person Company (OPC), Small Company, Associate Company, Corporate Identity Number (CIN), National Company Law Tribunal (NCLT), Insider Trading, Rating Agencies.

Text Books

1. Kuchal M.C., (2009) Modern Indian Company Law, Shri Mahavir Books, Noida.
2. Kapoor N.D., (2010), Company Law: Incorporating the provisions of the companies Amendment Act, S.Chand.

Reference Books

1. Singh Avtar, (2007), Company Law, Eastern Book Company, Lucknow.
2. Sharma, A., (2010), Company Law and secretarial practice, V.K. publications.
3. Ghosh ,K. M. , Chandratre , K. R., (2009), Company law with secretarial practice, Bharat law house pvt. Ltd.
4. Jain, N.K., (2007), Company Law and Practice, Deep & Deep Publication.

SHINGHANIA UNIVERSITY SYLLABUS

BACHELOR OF COMMERCE (Hons.)

FINANCIAL MANAGEMENT BH-301

Objective: To familiarize the student with the elements and tools of Financial Management.

COURSE CONTENTS:

Unit – I: Introduction

Lecture: 15

Nature, scope and objectives of financial management, Methods of Financial Management, Organization of Finance Function, Financial Management and other Areas of Management, Types of Financing, Different sources of finance, Project financing, Intermediate and long term financing, Time value of money.

Unit – II : Financing Decisions

Lecture: 15

Cost of Capital: concept, calculations, Weighted average cost of capital, EBIT – EPS Analysis, Capital Structure decisions — Capital structure patterns, Designing optimum capital structure, Constraints, Various capital structure theories, determinants of capital structure, Leverage: concept, Operating and financial leverage, trading on Equity, calculations.

Unit – III: Capital Budgeting Decision

Lecture: 15

Capital budgeting process: Estimation of Relevant cash flows, Non-discounted and discounted cash flow techniques – Pay back, ARR, NPV, IRR and Profitability index, Concept and measurement of Capital budgeting under Risk – Certainty
Equivalent Approach and Risk- Adjusted Discount Rate, Certainty Equivalent Coefficient and Quantitative Techniques: Sensitivity Analysis, Probability assignment, Standard Deviation, Coefficient of Variation, Decision Tree.

Unit – IV: Management of Working Capital

Lecture: 15

Working Capital Management: Concept, Operating cycle, Working Capital Estimation, Management of Cash, Inventory Management, Management of Accounts Receivable and Accounts Payable, Dividend decisions: dividend policy, its determinants, Relevance and Irrelevance Concepts of Dividend.

Reference Books: -

1. Maheshwari S.N, Financial Management- Principles and Practice, 9th Edition Sultan Chand & Sons.
2. I. M. Pandey – Financial Management – Vikas Publishing House, New Delhi.
3. R. M. Shrivastava – Financial Management – Pragati Prakashan, Meerut.
4. Prasanna Chandra – Financial Management - Tata Mc – Graw Hill Publishing Co. Ltd., New Delhi.
5. Khan M.Y, Jain P.K., Financial Management, 3rd edition, McGraw Hill Education

SHINGHANIA UNIVERSITY SYLLABUS

BACHELOR OF COMMERCE (Hons.)

CORPORATE ACCOUNTING BH-303

Objectives: The objective of the course is to familiarize the students with the basic Corporate - accounting

Unit-I

15 Lectures

- (i) Accounting for share capital – Issue, Forfeiture and Reissue of forfeited shares.
- (ii) Redemption of preference shares including buy-back of equity shares.

Unit- II

15 Lectures

Issue and method of Redemption of Debentures

Unit- III

15 Lectures

Final Accounts of Limited Liability Companies: Preparation of Profit and Loss Account, Profit and Loss Appropriation Account and Balance Sheet in accordance with the provisions of the existing Companies Act .

Unit- IV

15 Lectures

- (i) Accounting for Amalgamation of Companies with reference to Accounting Standard-14 issued by the Institute of Chartered Accountant of India (excluding inter-company transactions and holdings).
- (ii) Accounting for Internal Reconstruction (excluding preparation of scheme for internal reconstruction).6

Suggested Readings:

1. J.R. Monga, Basic Corporate Accounting, Mayur Paperbacks (c/o K.L. Malik and Sons Pvt. Ltd, 23 – Darya Ganj, New Delhi.
2. Nirmal Gupta, Chhavi Sharma, Corporate Accounting, Theory and Practice, Ane Books Pvt Ltd, New Delhi.
3. M.C., Shukla, T.S. Grewal and S.C. Gupta, Corporate Accounting, S. Chand and Co., New Delhi.
4. Ashok Sehgal and Deepak Sehgal, Advanced Accounting, Volume II, Taxmann, New Delhi.

SHINGHANIA UNIVERSITY SYLLABUS

BACHELOR OF COMMERCE (Hons.)

BH- 305 Business Ethics and Corporate Social Responsibility

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

Unit I

Lectures: 15

Political Thought: Liberty, equality, justice, Rights and recognition. The idea of good society, domain of politics and ethics: Democracy and welfare state, market and Globalisation.

Concept of Business Ethics: nature, purpose of ethics, Management Process and Ethics, Ethical Decision Making, Ethical Issues, Ethos of Vedanta in Management, Relevance of Ethics in Business

Unit II

Lectures: 15

Ethical issues in various disciplines: Ethics in Marketing and Consumer Protection-Healthy competition and protecting consumer's interest; Ethics in Accounting and Finance-Importance, issues and common problems.

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

Unit III

Lectures: 15

Corporate Social Responsibility: Concept of business environment, Arguments for and against, CSR Models drivers and standards. Profit maximization vs. Social responsibility; Corporate Responsibility of Business: Employees, Consumers and Community, Consumer Protection Act, Unethical issues in Business- Advertising and Marketing: False or Deceptive Advertising ,Consumer Safety and Product Liability..

Issues in social responsibility: Discrimination and Affirmative Action, Women in the Workplace: Sexual Harassment and Women's Rights.The Moral Dimensions of Information Technology

Unit IV

Lectures: 15

Conceptual Framework of Corporate Governance: Meaning, Theories of Corporate Governance, Models of Corporate Governance, Insider Trading, Rating Agencies, Whistle Blowing, Benefits of Good Corporate Governance, Regulatory Framework of Corporate Governance in India, SEBI Norms based on KM Birla Committee, Corporate Governance in Public Sector Undertakings.

Major Corporate Governance Failures: Junk Bond Scam (USA), Bank of Credit and Commerce International (UK), Enron (USA), Tyco (USA), Andersen Worldwide (USA), Kirch Media (Germany), Vivendi (France), Parmalat (Italy) and Satyam Computer Services Ltd (India)

Text Books:

1. Bhanumurthy, K. V and Krishna, Usha, (2010), Politics, Ethics and Social Responsibility of Business, Pearsons Education.
2. Arthur, J., Shapiro, A., Throop, W., (2001), Reason and culture: An Introduction to Philosophy, Prentice hall.

Reference Books

1. Ranganathan, Shyam, (2007), Ethics and the history of Indian Philosophy, Motilal Banarsidass.
2. Prabhakaran, S., (2010), Business ethics and Corporate Governance, Excel books.
3. Cadbury report on Corporate Governance, 1992.
4. Makumba, Maurice, (2010), Introduction to Philosophy, Paullines Africa.

SHINGHANIA UNIVERSITY SYLLABUS

BACHELOR OF COMMERCE (Hons.)

Retail Management and Retail Banking BH 307

Objectives: The basic objectives of the course are to acquaint the students about the concept of Retail Management and Retail Banking and the various types of Retail Banking Products.

Course Contents

Unit I

Lecture 15

Retail Management – An Introduction, Functions of Retailing, strategies and techniques in retail management, Types of Retailers, Retailing Strategies for Emerging Markets, Organized Retail Formats in India, Challenges Ahead for Retailing, current scenario of Retailing.

Unit II

Lecture 15

Retailing: Types of retailing – store based and non-store based retailing, chain stores, specialty stores, supermarkets, retail vending machines, mail order houses, retail cooperatives; Management of retailing operations: an overview; Retailing in India: changing scenario.

Unit –III

Lecture 15

Changing Retail Environment, Environmental Analysis, Factors affecting Environment, Retail Branding, Retail Selling, Relationship Marketing for Retailers, Type of Merchandise, CRM Affiliation in Retailing Sector.

Unit-IV

Lecture 15

Retail Banking – An Introduction, Retail Banking –Concept and Importance.
Retail Banking Products- Housing Loan, Conveyance Loan, Personal Loan, Educational Loan, car loan, Loan for Retail Traders.
E-Banking – An Overview, Concept of ATMs, Online Banking,
Mobile Banking, Plastic Money, Bancassurance.

Suggested Readings:

1. Kotler, Philip and Gary Armstrong. *Principles of Marketing*. 13th edition. Prentice-Hall of India, New Delhi.
2. Michael, J Etzel., Bruce J Walker and W. J. Stanton. *Marketing*. 13th edition. McGraw Hill, New York.
3. McCarthy, E. Jerome., and William D. Perreault. *Basic Marketing*. Richard D. Irwin..
4. Majaro, Simon. *The Essence of Marketing*. Prentice Hall, New Delhi.
5. Zikmund William G. and Michael D"Amico. *Marketing; Creating and Keeping Customers in an E-Commerce World*. Thomson Learning.
6. Chhabra, T.N., and S. K. Grover. *Marketing Management*. Fourth Edition. Dhanpat Rai & Company.

SHINGHANIA UNIVERSITY SYLLABUS

BACHELOR OF COMMERCE (Hons.)

INDIRECT TAX BH-309

Objective: To provide basic knowledge and equip students with application of principles and provisions of Service Tax, VAT, Central Excise, and Customs Laws

Unit 1: Service tax (15 Lectures)

Service tax – concepts and general principles, Charge of service tax and taxable services, Valuation of taxable services, Payment of service tax and filing of returns.

Unit 2: VAT (15 Lectures)

VAT – concepts and general principles, Calculation of VAT Liability including input Tax Credits, VAT Procedures

Unit 3: Central Excise (15 Lectures)

Central Excise Law in brief – Goods, Excisable goods, Manufacture and Manufacturer, Valuation, CENVAT, Basic procedures, Export, SSI, Job Work

Unit 4: Customs laws (15 Lectures)

Basic concepts of customs law, Territorial waters, high seas, Types of custom duties – Basic, Countervailing & Anti- Dumping Duty, Valuation, Customs .Procedures, Import and Export Procedures,& Exemptions

Suggested Readings:

1. V.S. Datey. Indirect Tax Law and practice, Taxmann Publications Pvt. Ltd., Delhi, Latest edition.
2. Dr. Sanjeev Kumar. Systematic Approach to Indirect Taxes, Latest edition.
3. Dr. Vinod K. Singhanian, Element of Service Tax, Taxmann Publications Pvt. Ltd., Delhi, Latest edition.

SHINGHANIA UNIVERSITY SYLLABUS

BACHELOR OF COMMERCE (Hons.)

BH – 311 – E-Commerce

UNIT-I

Lecture – 15

E-Commerce: Definition of E-Commerce, Advantages and Limitations of E-Commerce, Scope of E-Commerce, Electronic Market, Categories of E-Commerce, Impact of E-Commerce on different sectors of organisation.

E-Business: Definition of E-Business, Categories of E-Business, Difference between E-Commerce and E-Business, Advantages of E-Business, Communication Gateways.

UNIT-II

Lecture – 15

Business-to-Business Form of E-Commerce: Characteristics of B2B EC, An Overview of Inter-Organizational Information Systems and EDI, Models of B2B Form of E-Commerce (Supplier-Oriented Marketplace, Buyer Oriented Marketplace, Intermediary Oriented Marketplace), Just-in-Time Delivery.

Advertisement in E-Commerce, Internet, Intranet and Extranet. Applications of Internet, Intranet and Extranet.

UNIT-III

Lecture – 15

Electronic Payment Systems: E-Banking, Advantages and Limitations of E-Banking, Electronic Payments & Protocols, Security Schemes in Electronic Payment Systems, Credit Card, Debit Card, Smart Card, Electronic Fund Transfer, E-Cash, Electronic Check Systems, Prospect of Electronic Payment Systems, Merchant Account, Payment Gateways.

Concept of Intermediaries and Internet Enabled Auctions.

UNIT –IV

Lecture - 15

Customer to Government form of E-Commerce: Introduction to E-Governance, Advantages of E-Governance, Four Phased Model of E-Governance.

Encryption and Decryption Techniques, Digital Signature, Digital Certificate, SSL, SET, Firewall.

Legal Issues: E-Commerce related Legal, Ethical & Other Public Policy Issues, Protecting Privacy and Protecting Intellectual Property.

Reference Books:

1. Efraim Turban, Jae Lee, David King, K. Michale Chung, “Electronic Commerce”, Pearson Education.
2. David Whiteley, “E-Commerce”, Tata McGraw Hill
3. Elias M. Awad, Electronic Commerce- From Vision to Fulfillment, PHI
4. Joseph, P.T. and S.J., E-Commerce – An Indian Perspective, PHI

SHINGHANIA UNIVERSITY SYLLABUS

BACHELOR OF COMMERCE (Hons.)

Auditing BH-302

Objective: To provide knowledge of auditing principles, procedures and techniques in accordance with current legal requirements.

Unit 1

15 Lectures

1. Introduction: Meaning, Objects, Basic Principles and Techniques. Classification of Audit Relationship of auditing with other disciplines.
2. Audit Planning & Audit programme. Internal Control – Internal Check and Internal Audit

Unit II:

15 Lectures

3. Audit Procedure – Vouching and verification of Assets & Liabilities. Audit working paper
Audit of payments — General considerations, Wages, Capital expenditure, Other payments of expenses Petty cash payments, Bank payments, Bank reconciliation.
Audit of receipts — General considerations, Cash sales, Receipts from debtors, Other Receipts.
Audit of Purchases — Vouching cash and credit purchases, Forward purchases, Purchase returns, Allowance received from suppliers.
Audit of Sales — vouching of cash and credit sales, & types of allowances given to customers, Sale returns.

Unit III:

18 Lectures

4. Audit of Limited Companies:
 - (i) Company Auditor: Qualifications and disqualifications, Appointment, Removal, Remuneration, Rights, Duties and Liabilities.
 - (ii) Audit Committee

Unit IV:

12 Lectures

5. Special Areas of Audit: Special features of Cost audit. Tax audit and Management audit.

Suggested Readings:

1. Jha, Aruna. A Student's Guide to Auditing. Taxmann.
2. Tandon, B. N., S. Sudharsanam and S. Sundharabahu. A Handbook of Practical Auditing. S. Chand and Co. Ltd., New Delhi.
3. Institute of Chartered Accountants of India. Auditing and Assurance Standards. ICAI, New Delhi.
4. Sharma, T.R. Principles and Problems. Sahitya Bhawan Publication, Agra.

Books Recommended:

1. Jha, Aruna, "*A Student's Guide to Auditing*", Taxmann.
2. Pagare, Dinkar. "*Principles and Practice of Auditing*", Sultan Chand and Sons, New Delhi.
3. Institute of Chartered Accountants of India, "*Auditing and Assurance Standards*", ICAI, New Delhi.
4. Sharma, T.R., "*(Principles and Problems)*", Sahitya Bhawan Publication, Agra.

SHINGHANIA UNIVERSITY SYLLABUS

BACHELOR OF COMMERCE (Hons.)

INTERNATIONAL BUSINESS MANAGEMENT BH-304

Objectives: The basis objective of this course is to provide understanding to the students with the global dimensions of management.

Course Contents

UNIT I

Lecture 15

International Business- Introduction, Concept, Definition, Scope, Trends, Challenges and Opportunities, Globalization and its growing importance in world economy; International Business contrasted with domestic business - complexities of international Business; Modes of entry into international business. International Business Environment: National and foreign environments and their components - economic, cultural and political-legal environments; Global trading environment - recent trends in world trade in goods and services.

Unit –II

Lecture 15

Theories of international trade – an overview; commercial policy instruments - tariff and non-tariff measures; balance of payment account and its components, International organizations and arrangements: WTO – its objectives, Principles, organizational structure and functioning; an overview of other organizations – UNCTAD, WORLD BANK and IMF; commodity and other trading agreements.

UNIT III

Lecture 15

Strategy making and International Business: Structure of Global Organizations, Types of Strategies used in Strategic Planning for achieving Global Competitive Advantage, Meaning, Concept and scope of Distinctive Competitive Advantage, International Financial Environment: International financial system and institutions; Foreign exchange markets and risk management; Foreign investments - types and flows; Foreign investment in Indian perspective.

Unit –IV

Lecture 15

Organizational structure for international business operations; Key issues involved in making international production, finance, marketing and human resource decisions; International business negotiations. Socio Cultural Environment- Managing Diversity within and across Cultures, Multicultural management.

Reference Books

1. Sinha P.K, (2008), International Business Management, Excel Books.
2. K. Aswathappa, (2008), International Business, McGraw Hill Education.
3. Hodgetts, R., Luthans, F., Doh, Jonathan., (2008), International Management: Culture, Strategy and Behaviour, Pearson Education.

SHINGHANIA UNIVERSITY SYLLABUS

BACHELOR OF COMMERCE (Hons.)

Management Information System BH- 306

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

Unit I

Lectures:-15

Information Concepts: Data and Information – Meaning and importance, Relevance of Information in Decision Making, Sources and Types of Information, Assessing Information Needs of the Organization. Introduction to MIS: Definition, Purpose, Objectives and Role of MIS in Business Organization, Design of an MIS, Mason’s classification of an MIS, Limitations of an MIS.

Unit-II

Lectures:-15

Types of Information systems: Transaction Processing System, Management Information Systems (MIS), Executive Information Systems (EIS) and Decision support systems and Expert systems, E-Commerce - Nature, Types (B2B, B2C, C2C), Supply chain management, CRM, Electronic data interchange (EDI), Electronic fund transfers (EFT), E-Commerce security; Mobile Commerce, Bluetooth and Wi-Fi

Unit-III

Lectures:-15

System Development: Concept of System, Importance and Types of Systems – Open, Closed, Deterministic, Probabilistic, Logical, Abstract etc. Relevance of Choice of System in MIS, Integration of Organization Systems and Information Systems, System Development Life Cycle, Systems analysis and design: Tools & Techniques, detailed design specifications and documentation; system testing; Control over Development Process, Implementation of systems: systems installation, system training, system conversion; post-implementation review, Cost Benefit Analysis – Quantitative and Qualitative Aspects, MIS Applications in Business.

Unit IV

Lectures:-15

Information Technology: Recent Developments in the Field of Information Technology: Multimedia Approach to Information Processing, Decision of Appropriate Information Technology for proper MIS, Choice of Appropriate IT Systems – Database, Data warehousing & Data mining Concepts, Centralized and Distributed Processing.

Reference Books

1. Laudon and Laudon, (2010), Management Information System, 11th edition, Pearson Education.
2. Sadagopan, S., (2009), Management Information Systems, Prentice Hall of India.
3. LM Prasad, (2008), Management Information System, Sultan Chand.

4. Arora, Ashok and Akshaya Bhatia, (2009), Information Systems for Managers, Excel Books, New Delhi.
5. McLeod, Raymond, (2008), Management Information System, Pearson Education.
6. Goyal, D.P., (2008), Management Information Systems-Managerial Perspectives, 2nd Edition, Macmillan, New Delhi.
7. Basandra, Suresh K., “*Management Information System*”, Wheeler Publication, New Delhi-Allahab.
8. Kumar, Muneesh, “*Business Information System*”, Vikas Publishing House, 1998.
9. O’Brien, Management Information System
10. Rajaraman, V., “*Analysis and design of information Systems*”, 2003 PHI.
11. Sadagopan, S., “*Management Information Systems*”, 2003 PHI.
12. Kanter Jerme, Management Information System

SHINGHANIA UNIVERSITY SYLLABUS

BACHELOR OF COMMERCE (Hons.)

SALES AND DISTRIBUTION MANAGEMENT BH-308

Objectives: To familiarize students with sales and distribution management theories and principles.

COURSE CONTENTS

Unit I

Lectures: 15

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 Sales Objectives,

Unit II

Lectures: 15

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

Unit III

Lectures: 15

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.

Theories of motivation.

Unit IV

Lectures: 15

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

Text Books

1. Still. K.R., Cundiff. E.W & Govoni. N.A.P 2009) "Sales Management – Decision Strategies and Cases., 5th ed ((Impression), Pearson Education.

2. Sahu, P. (2012), Salesmanship and Sales Management, Vikas Publishing House

Reference Books

1. Donaldson Bill, (2007), Sales Management, Principles, Process and Practice Palgrave, Macmillan.

2. Havaladar.K.K. & Cavale V.M (2007), Sales and Distribution Management. Text & Cases, Tata

McGraw Hill Publishing company Ltd. New Delhi.

3. Jobber, David and Lancaster, Geoffery, (2006), Selling and Sales Management, 7th edition, Pearson

Education, New Delhi.

4. Tyagi, Kumar, Arun, (2010), Sales Management, Atlantic Publishers.

SHINGHANIA UNIVERSITY SYLLABUS

BACHELOR OF COMMERCE (Hons.)

Financial services and investment management BH -310

The basic objective of this course is to acquaint the students about the various types of financial services and products and how these are to be marketed. The course is to familiarize students with various theories and concepts of investment in equity and bond market.

Course Contents

Unit I

Lectures:15

Marketing of Financial Services- A Conceptual Framework, Types of Financial Markets. Marketing of Banking Services – Banking Products and Services; Distribution, Pricing and Promotion Strategy for Banking Services; Attracting and Retaining bank customers;

Unit II

Lectures: 15

Mutual Funds in India and the Marketing Strategies Involved; Life Products, Marketing of Pension Funds. Merchant banking, underwriting, Housing finance, leasing, venture capital, hire purchase, factoring.

Unit III

Lectures: 15

Investment: meaning, nature and process; Investment alternatives, concept and Measurement of investment risk and return, Identification of Investment Opportunity; Stock Exchange; Functions, trading system, Regulation and listing of securities.

Unit IV

Lectures:15

Investment Analysis: Fundamental analysis; company analysis; industry analysis and economy analysis; Technicals, Fundamental analysis; Implications for investment decision-making; Technical analysis; Volume indicators; Efficient market hypothesis.

Text Books

1. Suri, R.K., (2005), Services Management, Himalaya Publication.
2. David, L. K. and Kenneth, E. C., (2008), Services Marketing, Biztantra, New Delhi.

Reference Books

1. Ratna, V.V. (2005), Services Marketing, Wisdom Publications.
2. Varshney, R.L and Gupta, S.L., (2005), Marketing Management, Sultan Chand & sons.
3. Kotler, P., (2008), Marketing Management: Analysis, Planning, Implementation and Control, Prentice Hall of India.
4. Hoffman, K. D. J. and Bateson, E.G., (2003), Essential of Service Marketing: Concepts Strategies and Cases, Thomson South Western.

5. Pandian, P., (2012), Security Analysis and Portfolio Management, Vikas publication.
6. Ranganatham M., (2009), Investment Analysis and Portfolio Management, Pearson Education.
7. Jones, C.P., (2010), "Investments Analysis and Management", Wiley, 8th ed.

SHINGHANIA UNIVERSITY SYLLABUS

BACHELOR OF COMMERCE (Hons.)

ENTREPRENEURSHIP DEVELOPMENT AND SMALL BUSINESS BH-312

Learning Objective: The purpose of the paper is to orient the learner toward entrepreneurship as a career option and creative thinking and behavior for effectiveness at work and in life.

Course Contents

Unit I

Lectures: 15

The foundations of Entrepreneurship: Introduction, The benefits of Entrepreneurship. The potential drawbacks of Entrepreneurship. The cultural diversity of Entrepreneurship. The power of small business. Mistakes of Entrepreneurship. How to avoid the pitfalls.

Unit II

Lectures: 15

Launching Entrepreneurial ventures: Creativity and innovation. Methods to initiate ventures. Legal challenges in Entrepreneurship ventures. The search for Entrepreneurial capital. Entrepreneurship and Micro, Small and Medium Enterprises. Concept of business groups and role of business houses and family business in India. .

Unit III

Lectures: 15

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

Unit IV

Lectures: 15

Small business- Aspects of small business management. Nature of planning in small business. Organizational structures suitable for small business. HR issues in small business. Marketing and sales promotion of small business. Institutions Supporting Small Business Enterprises: Central level institutions. State level

institutions. Other agencies. Industry Associations

Text Books:

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