SYLLABUS

BACHELOR OF COMMERCE

B.Com. Part I Examination, 2019
B.Com. Part II Examination, 2020
B.Com. Final   Examination, 2021

JAI NARAIN VYAS UNIVERSITY
JODHPUR

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BACHELOR OF COMMERCE
B.Com. Part I Examination, 2019
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NOTIFICATION

In compliance of decision of the Hon'ble High Court all students are required to fulfil 75% attendance rule in each subject and there must be 75% attendance of the student before he/she could be permitted to appear in the examination.

REGISTRAR
(Academic)

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JAI NARAIN VYAS UNIVERSITY
JODHPUR

FACULTY OF COMMERCE AND MANAGEMENT STUDIES

LIST OF TEACHING STAFF

Dean

Prof. J. R. Bohra

Department of Accounting :

Prof. J.R. Bohra, Head

Professors

Dr. P.K. Bhandari

Dr. V.K. Sharma

Assistant Professors

Dr. Virendra Tater

Dr. Anil Verma

Shri Yashpal Meena

Dr. Mangu Ram

Deptt. of Bus. Adm.:

Prof. Rajan Handa, Head

Assistant Professors

Dr. M.L. Vasita (On Leave)

Dr. U.R. Tater

Dr. Asha Rathi

Dr. Ashish Mathur

Dr. Manish Vadera

Dr. Ramesh Kumar Chouhan

Dr. Ashok Kumar

Dr. Vandana Yadav

Deptt. of Bus. Fin. & Eco. :

Prof. Raman Kumar Dave, Head

Professors

Dr. Mahendra Singh Rathore
(On Leave)

Dr. Narendra Kothari

Dr. Ram Singh Meena

Dr. Sunil Mehta

Dr. D.S. Kheechee

Associate Professors

Dr. (Mrs.) Jatan Kanwar Jain

Dr. Mahendra Kumar

Dr. (Mrs.) Navneeta Singh

Dr. Krishn Awatar Goyal

Assistant Professors

Dr. Anju Agarwal

Dr. Kshitiz Maharshi

Dr. Rajendra Prasad Meena

Deptt. of Mgt. Studies :

Prof. S.P.S. Bhadu, Head

Associate Professors

Dr. (Mrs.) Meeta Nihalani

Dr. (Mrs.) Swapna Patawari

Assistant Professors

Dr. (Mrs.) Puja Gehlot

Dr. (Mrs.) Yamini Sharma

Dr. (Mrs.) Neelam Kalla

Shri Nishant Gehlot

Contents

BACHELOR OF COMMERCE

General Information for Students

The course of study for the examination shall extend over a period of three years as an integrated course. There shall be an examination at the end of each year. The examination shall be conducted by means of written papers. The subjects, examination and teaching scheme and paper for the examination are as per Table.

Attendance :

1. For all regular candidates in the Faculties of Arts, Education and Social Science, Science, Law, Commerce and Engineering, the minimum attendance requirement shall be that a candidate should have attended at least 75% of the lectures delivered and tutorials held taken together as well as 75% of practicals and sessionals from the date of his/her admission.

Condonation of shortage of attendance:

2. The shortage of attendance up to the limits specified below may be condoned on valid reasons:

(i) Up to 6% in each subject plus 5 attendance in all in aggregate of subjects/papers may be condoned by the Vice-Chancellor on the recommendation of the Dean/Director/ Principal for under-graduate students and on the recommendation of the Head of the Department of the post-graduate classes.

(ii) The N.C.C./N.S.S. Cadets sent out to parades and camps and such students who are deputed by the University to take part in games, athletic or cultural activities may , for purpose of attendance, be treated as present for the days of their absence is connection with the aforesaid activities and that period shall be added to their subject-wise attendance.

Note : 1. The attendance for supplementary students will be counted from the date of their admission.

Format of Question paper

Durations 3 Hours   Max. Marks : 100

Section-A

Two questions from each Unit.

10 very small question. Each question carry 2 marks.

    a

    b

    c

    d

    e

    f

    g

    h

    i

    j

Answer of each question shall be limited upto 30 words.

Section-B

10 Question (Two questions from each Unit) Students will answer one question from each Unit. Each question will carry 7 Marks.

    Unit - 1

1   Question A or B

    Unit - 2

2   Question A or B

    Unit - 3

3   Question A or B

    Unit - 4

4   Question A or B

    Unit - 5

5   Question A or B

Answer of each question shall be limited upto 250 words.

Section-C

This section will include 05 questions (One question from each unit). Student will answer any 03 questions. Each question will carry 15 marks.

1   Unit 1

2   Unit 2

3   Unit 3

4   Unit 4

5   Unit 5

Answer of each question shall be limited up to 500 words.

Note :- In case Numerical, Figures, chart, Diagrams and Graph the above limit of words shall not apply

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Bachelor of Commerce
Teaching and Examination Scheme

The course of study for the examination shall extend over a period of three years as an integrated course. There shall be an examination at the end of each year. The examination shall be conducted by means of written papers. The subjects and paper for the examination are as follows :

Class	Foundation Course	Elective Course		
		Course I: Accounting	Course II : Business Finance & Economics	Course III :Business Administration.
B.Com Part I	Hindi or English or Mathematics (one Paper of 100 marks)	Group I Paper : I. Financial Accounting II. Cost Accounting (Each Paper of 100 marks)	Group II Paper I: Business Economics II: Economic Environment (Each Paper of 100 marks)	Group III Paper : I: Principles of Business Management II: Business Regulatory Framework (Each Paper of 100 marks
B.Com Part II	Environme ntal Studies (100 marks)	Group I Paper I. Corporate Accounting II Business Statistics (Each Paper of 100 marks)	Group II Paper I Money and Banking System II International Trade and Finance (Each Paper of 100 marks)	Group III Paper I Company Law and Secretarial Practice II Business Communication and Management (Each Paper of 100 marks)
B.Com Part III	-------	Gr. I Paper : I. Management Accounting and GST II Income Tax III Auditing (Each Paper of 100 marks)	Gr. II Paper : I. Financial Market Operations. II Financial Management (Each Paper of 100 marks)	Group III Paper : I International Marketing (100 marks)

Note :

1. Lecture per week for each paper both under foundation course or under elective course will be six. The duration of examination will be 3 hours (Except General Hindi). The maximum marks for each elective group will be 200 at B.Com. Part I and II Examination. In B.Com. Final the maximum marks for Groups I, II and III will be 300, 200 and 100 respectively, Except, UGC vocational course

2. Division : For a pass, a candidate must secure 36% marks in each Group at each part of examination. Division is awarded at B.Com. Final on the aggregate of Marks of all the three years.

    Division will be awarded as follows :

    I Division-60% and above of the aggregate marks.

    II Division-48% and above but less than 60% of the aggregate marks.

    III Division-36% and above but less than 48% of the aggregate marks.

3. Supplementary : Eligibility for supplementary examination will be determined on the basis of common rules declared by the University for all general faculties.

    There will be no supplementary examinations for B.Com Part I and B.Com Part II. The system of one due paper (group) will be applicable in place of supplementary examinations. The Candidate will have to clear all the due paper/papers, as the case may be, upto the final year examination of the course, otherwise the result of the B.Com final year will not be declared. The degree will be awarded only after clearance of all due papers. (Ref. Res. No. 14 of academic council dated 28.4.2012)

4. Vocational course in Foreign Trade Practices and Procedures in place of Paper I of Group II of B.Com. I,II &III

5. In B.Com. I select any one out of Gen. Hindi, Gen. English or Bus. Maths.

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B. Com. Part I Examination, 2018

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FOUNDATION COURSE - 1
GENERAL ENGLISH

Duration: 2 Hrs.

Max Marks: 100

No. of Questions: 100 Multiple types

Unit 1: Prescribed Texts: (20 questions)

1. R.K. Narayan: A Vendor of Sweets

   (Ten Questions from this text)

2. Remedial Course in English Book II

   (Ten Questions from this text)

Unit 2: Phrasal Verbs, Antonyms, Synonyms, Prefixes and Suffixes
(20 questions)

Unit 3: Compound and Complex Sentences, Transformation of Simple, Compound and Complex sentences.   (20 questions)

Unit 4: Modal auxiliaries, Common Errors involving the use of articles, prepositions and tenses.   (20 questions)

Unit 5: Active and Passive Voice, Direct and Indirect Speech, Formal and Informal Letters, Sequential Sentences.   (20 questions)

NOTE:

Division of Questions And Marks:

Each Unit will be of 20 marks (**20x5=100 Marks**)

From Each Unit 20 multiple choice questions of one mark each will be given. (**20x5 = 100 questions**)

FOUNDATION COURSE - 1
BUSINESS MATHEMATICS

Objective :

The objective of this course is to enable the students to have such minimum knowledge of Mathematics as is applicable to business and economic situations.

Unit1: Calculus (Problems and theorems involving trigonometrical ratios are not to be done)

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

Unit2: Integration : integration as anti-derivative process; Standard forms, Methods of integration-by substitution, by parts and by use of partial fraction; Definite integration; Finding areas in simple cases; Consumers and producers surplus, Nature of Commodities, Learning Curve, Leontiff input output Model

Unit 3: Matrices and Determinants : Definition of a matrix, Types of matrices, Algebra of matrices, Properties of determinants, Calculation of values of determinants up to third order, Adjoint of a matrix, elementary row or column operations, Finding inverse of a matrix through adjoint and elementary row or column operations, Solution of a system of linear equations having unique solution and involving not more than three variables

Unit 4: Linear programming-formulation of LPP : Graphical method of solution, Problems relating to two variables including the case of mixed constraints, Case having no solution, multiple solutions, unbounded solution and redundant constraints.

Simplex method : Solution of problems up to three variable, including case of mixed constraints, Duality : Transportation Problems

Unit 5: Compound interest and Annuities : Certain different types of interest rates, Concept of present value and amount of a sum, Types of annuities, Present value and amount of an annuity, including the case of continuous compounding : Valuation of simple loans and debentures, Problems relating to sinking funds.

SUGGESTED READINGS :

Allen, R.O.O. : Basic Mathematics, Macmillan, Delhi

Dowlling, E.T. : Mathematics for Economics, Schaum Series, Mc Graw Hill London

Loomba, Paul : Linear Programming, Tata McGraw Hill, New Delhi

Vohra, N.D. : Quantitative Techniques in Management, Tata McGrew Hill, New Delhi

Soni, R.S. : Business Mathematics, Pitamber House Publishing

Kapoor, V.K. : Business Mathematics, Sultan Chand & Sons, Delhi

Holden : Mathematics for Business and Economics, Macmillan India, Delhi

Note : The question paper of Business mathematics will be according to old pattern/system.

Group I
PAPER I
FINANCIAL ACCOUNTING

Objective : To impart basic accounting knowledge as applicable to business

Unit 1 : Meaning and scope of Accounting : Need, development and definition of accounting, Objectives of accounting, Accounting Principles, Concepts & Conventions, Introduction of IFRS and Ind-AS, Depreciation; Provisions and Reserves, Sectional and Self Balancing System

Unit 2: (a) Accounts from Incomplete Records- Single Entry System

(b) Accounting for Non-Profit-Making Organizations: Receipts and Payment Account, Preparation of Income and Expenditure account and Balance Sheet.
(c) Voyage Accounts
(d) Accounting for Empty Containers

Unit 3 : Insurance Claims : Loss of Stock & Consequential Losses; Royalty Accounts and Lease, Branch Accounting, Departmental Accounting.

Unit 4 : Advanced Problems of Partnership Firm related to Admission, Retirement & Death of Partners and Dissolution of Partnership firm, Piecemeal distribution of cash, Amalgamation of two partnership firms and conversion of partnership firm into a company.

Unit 5 : Company Accounts : Issue of Shares, Forfeiture and Re-issue of Shares, Book Building Process, Buy Back of Shares, Underwriting and Redemption of Preference Shares.

SUGGESTED READINGS :
Anthony, R.N. and Reece, J.S. : Accounting Principles, Rich Irwin Ine.
Gupta, R.L. and Radhaswamy, M: Financial Accounting, Sultanchand and Sons, New Delhi.
Monga, J.R. Ahuja, Girish, and Sehgal, Ashok: Financial Accounting, Mayur paper Book, Nodia.
Shukla, M.C. Grewal, T.S. and Gupta, S.C.L.: Advanced Accounting, S. Chand & Co. New Delhi.
Copendium of Statement and Standards of Accounting, The Insttt. Of Chartered Accountants of India, New Delhi.
Agarwala, A.N. & Agarwala, K.N. : Higher Science of Accounting, Kitab Mahal, Allahabad.
Maheshwari S.N: Financial Accounting, Vikas Publishing House, New Delhi.

Group I

PAPER II

COST ACCOUNTING

Objective : To impart basic accounting knowledge as applicable to business

Unit 1 :	Concept of cost, Methods of costing, Types, Distinction between cost and financial accounting, Elements of cost, Material control, Recording labour cost, System of wage payments, Incentive plans.
Unit 2:	Overhead: Meaning, Classifications, Allocation, Apportionment and Absorption of Overheads, under or over absorption of overheads. Unit or single output costing - cost sheets and cost statements, Tender Quotations, Production Account. Reconciliation between Cost and Financial Profit.
Unit 3 :	Job, Batch and Contract Costing , Process Costing : Treatment of Normal and Abnormal Losses and Effectiveness, By-Product and Joint Products, Inter Process Profit, Costing of Work in Progress (Equivalent Production), Operating Costing.
Unit 4 :	Marginal Costing : the basic concept of marginal cost and marginal costing , Break-even Analysis and cost-volume-profit analysis.
Unit 5:	Standard Costing and Variance Analysis: Meaning of Standard Cost and Standard Costing; Advantage and Application, Variance Analysis – Material and Labour.

Budgeting for Profit Planning and Control: Meaning of Budgets and Budgetary Control; Objectives, Merits and Limitations; Type of budgets; Cash and Flexible Budget.

SUGGESTED READINGS :
Arora, M.N. : Cost Accounting-Principles and Practices, Vikas, New Delhi.
Jain, S.P. and Narang, K.L. : Cost Accounting, Kalyani, Publisher, New Delhi.
Horngren, Charles, Foster and Datar : Cost Accounting-A, Managerial Emphasis, Prentice Hall of India, N. Delhi.
Khan, M.Y. and Jain P.K. : Cost Accounting, Tata McGraw-Hill, New Delhi.
Tulsian P.C. : Practical Costing, New Delhi.
Maheshwari, S.N. : Advance Problems and Solutions in Cost Accounting, Sultan Chand, N. Delhi.
Agarwal, M.L. : Cost Accounting, Satiya Bhawan, Agra
Oswal& Maheshwari:Lagat Lekhankan, Ramesh Book Depot, Jaipur.

Group II

PAPER I

BUSINESS ECONOMICS

Objective :

This course is meant to acquaint the student with the principles of Business Economics as are applicable in business

Unit 1 Meaning and Scope of Business Economics, Features, Significance, Role, Functions, Responsibilities of a Business Economist, Micro and Macro Economic Analysis: Meaning, Definition, Concept, Importance, National Income and Economic Welfare, Role of Micro and Macro Economics Analysis in formation of business policies, Limitation. Demand Analysis: Utility approach – Meaning, Definition, Characteristics, Measurement, Total and marginal Utility, Law of Diminishing Marginal Utility, Law of Equi-Marginal Utility: Scope, Importance, Criticism.
Demand Analysis : Indifference Curve Approach: Meaning, Definition, Assumption, Characteristics, Limitation, Application, Superiority of indifference curve analysis over utility analysis. Superiority of ordinal approach.

Unit 2 : Law of Demand : Meaning, Definitions, Demand Function, Determinants, Assumptions, Demand Schedule, Demand Curve, Extension and Contraction, Increase or Decrease in Demand, Exceptions. Elasticity of demand: Meaning, Definition, Price Elasticity of demand, Methods, types of Elasticity, Factors affecting Elasticity of Demand, Significance. Demand Forecasting: Meaning, Definitions, Characteristic, Objectives, determinants, Phases, Methods or Techniques, Significance, Demand forecasting for new Project.
Cost and Output Analysis: Concept, types of cost, short run and long run cost curve, Economics and diseconomies of scale. Production Function: Meaning, Type, Law of Return. ISO-Product-Curve: Meaning, Characteristic, ISO-Cost-Curve, Return to Scale. Law of Supply: Meaning, Definition, supply function, Determinants, Assumption, Supply Curve, Price, Elasticity of Supply, Degree of price, Elasticity of Supply. Revenue Analysis: Total revenue, Average revenue, Marginal revenue, Inter-Relationship among TR-AR-MR, Role of Time Element in Price Determination; Market price and Normal price: Characteristic, determination.

Unit 3 :Market: Meaning, Definition, Characteristic, Classification. Market Structure. Perfect Competition, Monopoly, Imperfect Competition, Monopolistic Competitor, Oligopoly, Duopoly.

Price and output determination under perfect competition: Meaning, feature, Firm and Industry equilibrium: short period, long period. Price and output determination under Monopoly: Meaning, Definition, Characteristic, short period, long period, Equilibrium under different cost condition.

Discriminating Monopoly: Meaning, Condition, Types, price and output determination, Dumping, justification for price discrimination, price and output determination under imperfect/monopolistic competition: Meaning, Definition, feature, Firm equilibrium: short period, long period.

Price and output determination under Oligopoly: Meaning and Definition, Characteristic, Independent pricing, Price war, Price Rigidity, price collusion, price leadership.

Unit 4 :Factor Pricing: Meaning and Definition, Need, Problems, Importance, Theory of Distribution: Classical, Modern and Marginal Productivity Theory: Meaning, assumption, criticism, factor pricing under Perfect-competition, Imperfect Competition.

Theory of Rent: Meaning and Definition, Types, Ricardian theory: Evaluation, Intensive and Extensive cultivation, Salient feature, Criticism, Modern theory of Rent, Rent element in wages-interest-profit, Relationship of Rent and price, Scarcity Rent, Quasi Rent, Factor affecting Rent, Rent & Economic Policy.

Theory of Wages: Meaning, Normal and Real wage, Factors affecting Real wage, Marginal and discounted marginal productivity, demand and supply theory of wage,

Unit 5: Theory of Interest: Meaning, Definition, Gross-Net interest, components of interest, causes of variation in interest rate, economic progress and rate of interest, negative rate of interest, justification of interest under Capitalist Economy, Real and Monetary theories of Interest: Fisher, Marginal productivity, classical, Keynes liquidity performance, loanable fund, Modern Theory. Theory of Profit: Meaning, Definition, nature and scope, various concept of profit, Theories of Profit: Marginal productivity, Dynamic, Innovation, Hawley, Knight, demand and supply.

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Suggested READINGS :

Choudhary, C.M. : Busness Economics. Ojha B.L.: Business Economics.
Agarwal M.D., Somdeo : Business Economics.

Mathur B.L. Rathore M.S. and Dave R.K. : Business Economics.
Seth M.L. : Principles of Economics.
Ahuja H.L. : Advanced Economic Theory.
Dewett K.K. : Modern Economic Theory.
Sinha V.C. : Business Economics.
Mithani, D.M.: Principles of Economics
Agarwal & Agarwal: Vyavsayik Arthshastra

PAPER II

ECONOMIC ENVIRONMENT

Objective :

This Course aims at acquainting the student with the emerging issues in business at the national and international level in the light of the policies of liberalization and globalization.

Unit 1: Indian Economic and non-economic environment, concept, components and importance, characteristics, objectives, affecting factors

Economic Trends: Income and Saving; Investment, Income, Saving, Concept and Trends. Economic planning : Critical Appraisal of 11th and 12th Five Year Plan. Objectives, targets and Strategies of present Five Year Plan

Unit 2 : Problems relating to Population; Unemployment; Poverty; Regional Imbalances; Parallel Economy.

Unit 3 : Economic Policies : Monetary Policy; Fiscal Policy; Export and Import; Foreign Investment Policy.

Unit 4 : Industrial Development & Industrial Policy, Industrial Sickness; Economic Reforms; Liberalization; Small Scale & Cottage and Village Industries.

Unit 5 : International Environment : India and the World Economy, Problems of Developing countries; International Economic Institutions; WTO, IMF, World Bank, ADB.

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SUGGESTED READINGS

Sundaram & Black : *The International Business Environment*, prentice Hall, New Delhi
Agarwal, A.N. : *Indian Economy*, Vikas publishing House, Delhi
Khan, Farooq A. : *Business and Society*, S.Chand, Delhi
Dutt, R. and Sundharam, K.P.M. : *Indian Economy,* S.Chand, Delhi
Misra. S.K. and Puri, V.K. : *Indian Economy*, Himalaya Publishing House, New Delhi
Hedge, Ian : *Environmental Economics*, Macmillan. Hampshire
Dutt Ruddar : Economic Reforms in India - A critique S. Chand, New Delhi
Gupta, Swami and Vaishnaw : Economic and Business Environment.
Mathur B.L. & Dave R.K.: Economic Environment

Group III

PAPER I

PRINCIPLES OF BUSINESS MANAGEMENT

Unit 1 : Introduction: Concept, nature, process and significance of management; Managerial roles (Mintzberg); An overview of functional areas of management, Development of Management Thoughts - Classical, Neo-classical and Contingency approaches.

Unit 2 : Environment analysis and diagnosis. Planning: Concept, process, types, levels, advantages, disadvantages and principles of planning. Decision making- concept and process; Bounded rationality; Management by objective

(MBO).

Unit 3 : Organisation: Concept, nature, process and significance, Authority and responsibility relationships. Centralization and Decentralization. Span of Management. Departmentation. Organisation Structure-forms and contingency factors.

Unit 4 : Direction: Meaning & Principles. Motivation and Leading people at work: Motivation- concept, importance, Theories of - Maslow, Herzberg, McGregor and McClelland: Financial and Non-Financial incentives.

Leadership- concept and leadership styles; leadership theories-Greatman theory, Trait Theory, Managerial Grid, Likert's System of Management.

Communication - Nature, process, networks and barriers; effective communication.

Unit 5 : Managerial control: concept and process; Effective control system; Techniques of control.

Coordination: Meaning, Importance, Principles and Techniques

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SUGGESTED READINGS

Harold Knootz & Heinz Weihrich: Essentials of Management, Tata McGraw Hill, New Delhi

Louis A. Allen : *Management and Organisation*, McGraw Hill, Tokyo

Ansoff, H.I. : *Corporate Strategy*, McGraw Hill, New York

Hampton David R. : *Modern Management*, McGraw Hill, New York

James A.F. Stoner, R. Edward Freeman, Daniel R. Gilbert, Jr.: *Management*, Prentice Hall, New Delhi.

Harsey, Paul and Blanchard Kenneth H: *Management of Organizational Behaviour-Utilizing the Human Resources*, Prentice Hall of India, New Delhi

John M. Ivancevich, James H. Donnelly, Jr. James L. Gibson,: Management Principles and Functions. AITBS Publishers and Distributors, New Delhi.

George R. Terry, Stephgen G. Franklin: Principles of Management, AITBS Publishers and Distributors, New Delhi.

R.D. Agarwal: Organization and Management, Tata McGraw Hill, New Delhi.

PAPER II

BUSINESS REGULATORY FRAMEWORK

Unit 1 : The Indian Contract Act, 1872, Section 1 to 36

Unit 2 : The Indian Contract Act, 1872, Section 37 to 75

Unit 3 : Special Contracts; Indemnity; Guarantee; Bailment and pledge, Agency

Unit 4 : Indian Sale of Goods Act, 1930

Unit 5 : The Arbitration and Conciliation Act, 1996

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SUGGESTED READINGS

Desai, T.R. : *Contract Act, Sale of Goods Act and Partnership Accounts*, S.C. Sarkar & Sons Pvt. Ltd., Kolkata

Singh, Avtar : *The Principles of Mercantile Law*, Eastern Book Company, Lucknow

Kuchal, M.C. : *Business Law* , Vikas Publishing House, New Delhi

Kapoor, N.D. : *Business Law* , Sultan Chand & Sons, New Delhi

Chandra, P.R. : *Business Law*, Galgotia, New Delhi

The Indian Contract Act, 1872- Bare Act.

The Sale of Goods Act, 1930- Bare Act.

The Arbitration and Conciliation Act, 1996- Bare Act.

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B. Com. Part II Examination, 2020

COMPULSORY

ENVIRONMENTAL STUDIES

Duration : 3 Hrs.   Max. Marks : 100

No. of question : 100 Multiple types

Unit 1 : The Multi disciplinary Nature of Environmental studies Definition, scope and importance; Need for public awareness

Unit 2 : Natural Resources

Renewal and non-renewable resources : Natural Resources and associated problems.

(a) Forest resources : Use and over-exploitation, deforestation, mining and their effects on forest and tribal people.

(b) Water resources : Use and over-utilization of surface and ground water, floods, drought, conflicts over water, benefits and problems.

(c) Mineral resources : Use and exploitation, environmental effects of extracting and using minerals resources.

(d) Food resources : World food problems, changes caused by agriculture and overgrazing, effects of modern agriculture, fertilizer-pesticide problems.

(e) Energy resources : Growing energy needs, renewable and non renewable energy sources, use of alternate energy sources.

(f) Land resource : Land as a resource, land degradation, soil erosion and dessertification.

Conservation of natural resources.

Equitable use of resources for sustainable Development

Unit 3 : Ecosystem

Concept of an ecosystem

Structure and function of an ecosystem

Producers, consumers and decomposers.

Energy flow in the ecosystem

Food chains, food webs and ecological pyramids

Introduction, types, characteristics features, structure and function of the following ecosystems :

a. Forest ecosystem

b. Desert ecosystem

c. Aquatic ecosystem (Ponds, streams, lakes, rivers, oceans, estuaries)

Unit 4 : Biodiversity and its conservation

Introduction - Definition : Genetic, species and ecosystem diversity.

Value of biodiversity : consumptive use, productive use, social ethical, aesthetic and option values.

Biodiversity at global, national and local levels.

Threats to biodiversity : habitat loss, poaching of wildlife, man-wildlife conflicts

Important Endangered and endemic species of India.

Unit 5 : Environmental Pollution

Definition :

Causes, effects and control measures of :

a. Air Pollution;

b. Water Pollution;

c. Soil Pollution;

d. Noise Pollution;

e. Thermal Pollution;

f. Nuclear hazards

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

Role of an individual in prevention of pollution.

Role of NGOs.

Unit 6 : Socio-Legal Issue and the Environment

Urban problems related to energy

Water conservation, rain water harvesting, waster-shed management.

Resettlement and rehabilitation of people; its problem and concerns.

Environmental ethics: Issues and possible solution.

Climatic change, global warming, acid rain, ozone layer depletion, nuclear accidents and holocaust.

Environment Protection Act.

Air (Prevention and Control of Pollution) Act/Bare knowledge of Basic Salient provisions.

Water (Prevention and Control of Pollution) Act.

Wild life Protection Act

Forest conservation Act.

Public awareness and rule of NGOs and civil society role of UN.

Unit 7 : Human Population and the Environment

Population growth, variation among nations.

Population explosion-family welfare programme

Environment and human health

Human Rights.

Value Education.

Women and Child Welfare.

Group I

PAPER I

CORPORATE ACCOUNTING

Objective :

This course enable the students to develop awareness about corporate accounting in conformity with the provisions of Companies Act

Unit 1 :   (a) Issue and Redemption of Debentures
            (b) Acquisition of Business
            (c) Profit Prior to Incorporation
            (d) Investment Accounts

Unit 2 :   (a) Provision of Indian Company Law in respect of Depreciation, Reserves and Provisions.

            (b) Preparation of Final Accounts of Companies.

            (c) Disposal of Profits and Capitalization of Profits, Issue of bonus shares, Valuation of Inventories.
            (d) Liquidation and Winding up of Companies:
             i) Statement of Affairs and Deficiency A/c
             ii) Preparation of Liquidator's Final Statement

Unit 3 :   Corporate Re-structuring – Merger and Acquisition

Unit 4 :   Consolidated Balance Sheet and Profit and Loss Accounts of Holding Company with one subsidiary company.

Unit 5 :   Final Accounts of :
            (a) Banking Company
            (b) Insurance Company
            (c) Electricity Company and Double Account System

SUGGESTED READINGS :
Gupta, R.L. Radhaswamy, M. : Company Accounts, Sultan chand & sons, New Delhi.
Maheshwari, S.N. : Corporate Accounting, Vikas publishing House, New Delhi.
Monga, J.R., Ahuja, Girish and Sehgal, Ashok : Financial Accounting, Mayur Paper Back, Noida.
Shukla, M.C., Grewal, T.S. and Gupta, S.C. : Advanced Accounts, S.Chand & Co., New Delhi.
Moore, C.L. and jaedicke, R.K. : Managerial Accounting, South Western publishing Co., Cincinnati, Ohio.

Group I

PAPER II

BUSINESS STATISTICS

Unit 1 :   Statistics : Introduction and Definition, Functions, Importance, Limitations, Statistical investigation: Planning, types-census and sample, Data: Collection, types-primary and secondary, Editing, Classification and tabulation, Measures of Central Tendency: Introduction - Meaning   and kinds - Arithmetic, Geometric Harmonic and Weighted Mean, Mode, Median and Partition Values, Moving Progressive and Composite Average.

Unit 2 :   Measures of Dispersion: Absolute and Relative; Mean, Standard and Quartile deviation. Measures of Skewness: Absolute and Relative - Karl Pearson and Bowley's Method and Index Number.

Unit 3 :   Correlation: Meaning, Importance, Types, Methods-Scatter Diagram, Karl Pearson's, Spearman

(Rank) and concurrent deviation method. Regression: Meaning, Importance, coefficients, equations and estimation.

Unit 4 :   Business Forecasting: Meaning, Objectives and Techniques. Analysis of Time Series: Meaning, Importance, Components, Measurement of Secular Trend and Seasonal Variations. Interpolation and Extrapolation - Binomial, Newton, Lagrange and Parabolic Curve Method, Presentation of data-graphic and diagrammatic.

Unit 5:   Theory of Probability: Addition and Multiplication Theorem. Theoretical Frequency Distribution - Binomial, Poisson and Normal Distribution.

SUGGESTED REDINGS

Elhance D.N.: Fundamentals of Statistics, Kitab Mahal Allahabad.
Nagar, K.N. (Hindi) Sankhyiki ke Mool Tatva, Meenakshi Prakashan, Meerut
Gupta, S.P. : Statistcial Methods, Sultan Chand & Sons, New Delhi
Sancheti D.C. and Kapoor V.C.: Statistics Theory, Methods and Application
Sultan Chand & Sons, New Delhi
Patri, Digambar Statistical Methods, Kalyani Publishers, Ludhiana
Levin, Richard Statistics for Management, PHI, New Delhi
Srivastava. T.N. and Shailaja Rego Statistics for Management, Tata McGraw Hill New Delhi
Bajpai, Naval, Business Statistics, Pearson, Delhi

PAPER I

MONEY AND BANKING SYSTEM

Objective:

This course exposes the students to the working of money and banking system prevailing in India

Unit 1: Money- Definition, Functions, importance, Classification of money. Money   supply Components and Determinants, Measurement of Money by RBI, Money Multiplier. Inflation and Deflation: Causes and Remedial Action.

Unit 2: Fisher's quantity theory of money the Cambridge equation. The Keynesian approach, saving and Investment.   Business cycle: Nature, Phases of a Business Cycle, the problems of Business Cycle.

Unit 3: Commercial Banks- Meaning, definition, functions and importance, types and organization. Structure of Banking System. Instrument of Credit Control, Retail Banking, Recent development and changes in Indian Banking: Innovative Banking and Virtual Banking. E-Banking, Internet banking, Electronic banking System: NEFT, ECS, RTGS, Mobile banking, plastic Money: Debit, Credit & ATM Card. Regional Rural Banks .

Unit 4 : State Bank of India- History, objectives, Functions, Structure, Organization, Working and progress, Reserve Bank of India - Objective, organization,   functions   and working.

Unit 5 :   Development   Banks   and   Other   Non   Banking Financial Institutions: Organisation, Function and working of IDBI, ICICI, IFCI, SFCS, SIDBI.

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Averbach, Robert D: Money, Banking and Financial Markets Macmillan, London.

Varshney, P.N. : Indian Financial System, Sultan Chand & Sons, New Delhi.

Khan, M.Y.: Indian Financial System, Tata McGraq Hill, Delhi.

Mittani D.M.: Money, Banking & International Trade, Himaliya Publishing, Delhi

Bhole L.M.: Financial Market and Institution, Tata McGraq Hill, Delhi

J.K. Tandon and T.N. Mathur,Banking and Finance, Shivam Book House, Jaipur (Hindi & English Version)

Vashitha, Swami, Gupta: Banking and Finance, RBD, Jaipur

Agarwal & Singh: Internet Banking Technology, Raj Publishing house, Jaipur

Mathur B.L. & Dave R.K.: Money and Banking System, (Hindi & English), Vide Vision,Jaipur

PAPER II

INTERNATIONAL TRADE & FINANCE

Objective :

This course enables the student to know the working of the international trade and Finance.

Unit 1: Meaning, nature, advantages and disadvantages in international trade Terms of trades; Balance of Trade and Balance of Payment- Concept, cause of Disequilibrium and Measures for Correction. Adjustment Mechanism: Equilibrium, disequilibrium and adjustment.

Unit 2 : Foreign Exchange Rates- Meaning and determination- mint par parity Theory; Purchasing Power Parity Theory; Demand and supply Theory. Fixed Flexible and floating exchange rate- Meaning and their advantages and disadvantages. Fluctuations in exchange rates, causes, effects and methods of controlling the fluctuations, Exchange control- Meaning, Objectives, methods, Exchange control in India.

Unit 3 : Methods of International Payment and Settlements. Documentary credit as method of payment. Export Finance, Import finance. Role of STC & MMTC and Export promotion Councils

Unit 4 : Export Promotion and Import substitution, ECGC, Exim Bank, Infrastructure and Institutional Setup for Exports, 100% EOU, Export Houses and Trading houses, EPZs, SEZs.

Unit 5 : Free trade policy, Protection, Advantage; Role of underdeveloped countries, Protection trade devices: Tariffs; effect of Tariffs, Import Quotas; Planning international trade operations.

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SUGGESTED READINGS

K.D. Swami : International Trade

Singhal : International Trade

M.C. Vaish : Macro Economics

Daniels & Radebaugh : International Business

Cheruvilam : International Business

Mathur B.L. & Dave R.K.: International trade and Finance

Agarwal, Singh & Gupta: International trade and Finance

Ojha B.L. & Hai M.A.: International trade and Finance

Mittani D.M.: Money, Banking, International trade and Public Finance

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Group III

PAPER I

COMPANY LAW AND SECRETARIAL PRACTICE

Unit 1 : Background and Salient Features of the Companies Act, 2013. Overview of the Changes introduced by the Act of 2013. Company and its Characteristics. Types of Companies. Distinction between a company and a partnership. Lifting of Corporate Veil.

Formation and Incorporation of company- Promoters and their legal position, pre-incorporation contract and provisional contract, Online registration of a company, Certificate of Incorporation.

Memorandum of Association, Articles of Association - Doctrine of Constructive Notice and Indoor Management.

Unit 2 : Prospectus: Meaning and Definition – Contents, Statutory requirements in relation to prospectus. Deemed prospectus, Shelf and Red herring prospectus, Statement in lieu of prospectus, Mis-statement in Prospectus: Civil and Criminal Liability.

Various Modes for Raising of Capital. Global Depository Receipts (GDR), Book Building, Issue of Securities - Private Placement, Public Issue, Rights Issue, Bonus Shares; Employee Stock Option Scheme (ESOS), Sweat Equity Shares. Buy-back of shares, Allotment of Shares, Forfeiture of shares, and Transfer and Transmission of Securities.

Unit 3 : Directors: Classification of Director- Women Director, Independent Director, Shareholder Director, Director Identification Number (DIN), Appointment of Director, Qualification and Dis-Qualifications. Legal Position, Powers and Duties, Removal of Director, Remedies for breach of duties, Loans to Director and Remuneration to Director. Various Committee of the Board of Directors.

Key Managerial Personnel – Managing Director, Whole time Directors, Manager, the Company Secretary, Chief Executive Officer, Resident Director.

Prevention and Oppression of Mis-Management.

Unit 4 : Meetings: Statutory Meeting, Annual General Meeting (AGM), Extra- Ordinary Meeting, Class Meeting, Virtual Meeting, Meeting of Stakeholders. Requisite of a Valid Meeting.

Winding–up: Meaning of winding-up, Dissolution of company, Conceptual understanding of winding-up by the Tribunal, Compulsory winding-up, Members' voluntary winding-up, Creditors' voluntary winding-up. Insider Trading; meaning & legal provisions.

Unit 5 :Company Secretary - Meaning, Types, Qualification, Appointment, Position, Rights, Duties, Liabilities & Removal or dismissal.

Secretarial Practice and Law relating to formation Issue, Allotment, Forfeiture and Transfer of shares, Payment of dividend, Resolutions, Notices, Agenda, Quorum and Minutes.

Miscellaneous Provisions – Corporate Social Responsibility (CSR), Books of accounts, registers; Online filing of documents; Dividend Provisions; Director's Report; Auditor's Report; Secretarial Audit; Special Courts.

SEBI Act 1992: Establishment, Legal Status, Functions and Powers.

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SUGGESTED READINGS

Avtar Singh : Indian Company Law
Bahal J.C. : Secretarial Practice of India
Shukla S.M. : Company Adhiniyam evam Sachiviya padhati
Shukla M.C. : Compamy Law
Kuchhal M.C. : Secretarial Practice
Kuchhal M.C. : Modern Indian Company Law
Sharlekar, S.A. : Secretarial Practice
Taxman : Companies Act, Special Student Edition
Mittal and Agarwal : Company Adhiniyam Evam Sachiviya Vidhi
Avtar Singh : Company Adhiniyam
Mathur and Sahal : Mercantile Law
Relevant Bare Acts

Group III
PAPER II

BUSINESS COMMUNICATION AND MANAGEMENT

Unit 1 : Business Communication; Introduction, Basic forms of Communicating, communication Models and processes, Theories of communication, Corporate Communication, Improving communication Practices in business communication, Group discussions, Mock Interviews, Seminar, Effective Listening Exercises, Individual and Group presentation and Report writing.

Unit 2 : Purchasing: Concept and scope of Purchasing Management, Principles and objectives of Purchasing, Purchasing procedure; Requisitioning, Selecting Source of supply, ordering, Delivery, Scientific Purchasing.

Unit 3 : Production : Meaning and Scope, Production, Planning and Control-Objectives, Techniques, Importance, and Advantages of Production Planning and Control, Quality Control and Inspection : Concept and Importance, Plant layout, Plant Location : Meaning, Determinants and Basis of Optimum Plant Location.

Unit 4 : Marketing : Concept, Functions and importance, Marketing Research : Meaning, Scope, Contributions and limitations of Marketing Research procedure, Types and Techniques.

Product : Meaning, role, planning, process and Life cycle, pricing, Meaning, role procedure and Management, Channels of Distribution : Meaning, role, Classification and Factors governing choice of channels of distribution.

Unit 5 : Personnel : Meaning, Scope, Functions of personnel Management. Introduction to Recruitment, Selection, Evaluation, Methods of job Analysis and Evaluation, Scheme and limitations of Job Evaluation, Merit Rating, Meaning, objectives and techniques. Training and Development.

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SUGGESTED READINGS

Bovee and Thill : *Business Communication Today*, Tata McGraw   Hill, New Delhi

Randall, E. Magors : *Business Communication*, Harper and Row, New York

Kaul : *Business Communication, Prentice Hall*, New Delhi

Kaul : *Effective Business Communication*, Prentice Hall, New Delhi

Robinson, Netrakanti and Snintre : *Communicative Competence in Business English*, Orient Longman, Hyderabad

Agarwal, R.D. : *Organisation and Management*

Philip Kotler : *Marketing Management*

Saxena, S.C. : *Business Administration and Management*

Gandhi, J.C. : Marketing : *A Managerial Introduction*

Gupta, M.S. : *Kriyatmak Prabandh, Modern Publications*, Jodhpur

Upadhyay & Kumbhat : *Utpadan Prabandh*

B.Com. Final Examination, 2021

Group I

PAPER I

MANAGEMENT ACCOUNTING AND GST

Objective:

This course provides the student an understanding of the application of accounting techniques for management

Unit 1 :   Management Accounting: Meaning, Nature, Scope and Functions of Management Accounting, Role of Management Accounting in Decision Making; Tools and Techniques of Management Accounting, Financial Statements :- Meaning and types of Financial Statements; Objectives and Methods of Financial Statement Analysis; Ratio Analysis - Classification of Ratios, Importance and Limitations.

Unit 2 :   Financial Performance Appraisal, Fund Flow Statement and Cash Flow Statement.

Unit 3:   Cost Based Decision Making: Break even Analysis and Cost-Volume-Profit Analysis, Application of Marginal Costing in Decision Making.

Unit 4:   Goods and Service Tax: Introduction, Historical Development, Comparison of GST and other Indirect Taxes, merits and demerits of GST, Constitutional aspect and legal framework of CGST, SGST, IGST and UTGST, GST Council.

Unit 5:   Registration Process of GST, Amendments, cancellation and revocation of cancellation, Identification of nature of supply, Inter-state and Intra-state, composite and mixed supply, continuous supply, taxable and non taxable supply, exemption and composition schemes.

SUGGESTED READINGS:

Anthony, Robert & Reece, et. al : Principles of Management Accounting, Richard Irwin Inc.

Horngren, Charles, Foster and Datar et al. : Cost Accounting-A Managerial Emphasis, Prentice Hall, New Delhi.

Khan, M.Y. and Jain, P.K. : Management Accounting, Tata McGraw Hill New Delhi.

Kaplan R.S. and Atkinson, A.A. : Advanced Management Accounting, Prentice Hall India, New Delhi.
Manmohan and Goyal S.N. : Principles of Management Accountancy
Agarwal, J.K.&Agarwal, R.K. : Prabandhkiya Lekhankan.
Gupta, S.D. : Prabandhkiya Lekha Vidhi.
Maheshwari, S.N. : Management Accounting and Financial Control.
GST one nation one tax one market by LVR Prasad and GJ Kiran kumar.
GST Ready Reckoner By V.S. Datay.
GST and Customs Law by Niti Bhasin and Sameer Lama, Taxman Publications

Group I

PAPER II

INCOME TAX

Objective :

This course aims at imparting basic knowledge of Income Tax and Indirect Taxes.

Unit 1 : Constitutional Provisions: Distribution of tax proceeds amongst Centre and States - a brief study. Basic concepts and definitions: Income, agriculture income, casual income, Basis of charge, Scope of total income, Residence and tax liability.

Unit 2 : Heads of Income: Income from salaries, Income from House Property

Unit 3: Profits and Gains of Business and Profession, Depreciation, Capital Gains, Income from Other Sources, Deemed Income and Aggregation of Income, Set off and carry forward of losses.

Unit 4 : Deductions from Gross Total Income, Rebates and Reliefs, Assessment of Individuals.

Unit 5 : Assessment of Hindu Undivided Family, Assessment of Firm & AOP/BOI, Income Tax authorities and their powers.

SUGGESTED READINGS:
Singhania, V.K. : Student's Guide to Income Tax, Taxmann, Delhi
Prasad, Bhagwati: Income Tax Law & Accounts, Wiley Publication, New Delhi
Mehrotra, H.C. : Income Tax Law & Accounts, Sahitya Bhawan, Agra
Dinker Pagare : Income Tax Law and practice, Sultan Chand & Sons, New Delhi
Girish Ahuja and Ravi Gupta : Systematic Approach to Income Tax, Sahitya

Bhawan Publication, New Delhi
Chandra, Mahesh and Shukla, D.C. : Income Tax Law and Practice, Pragati
Publication, New Delhi
Bhattacharya : Income Tax Law and Practice Lal, B.B. : Income Tax Law and practice Pager, Dinkar : Income Tax
Kanga and Paliwala : Law and Practice of Income Tax in India

Group I

PAPER III

AUDITING

Objective :

This course aims at imparting knowledge about the principles and methods of auditing & their applications

Unit 1 : Auditing : Meaning , Objectives, Frauds, Errors, Accounting & Auditing, Types of Audit. Internal Control, Internal Check & Internal Audit, Evaluation of Internal Control System, Internal control system regarding purchases, sales, Salaries and wages.

Unit 2 : Audit Procedure : Planning & procedure of audit, Audit Programme, Audit working papers and evidences, Routine check & test check. Vouching: Meaning, importance, vouching of cash and trading transactions.

Unit 3 : Verification & valuation of assets & Liabilities, Auditor's Report : Clean & qualified report

Unit 4 : Audit of limited companies, Company Auditor: Appointment, Rotation of Auditors, Powers, Duties & Liabilities , Information Systems Audit (ISA)

Unit 5 : Special Audit: Banking Companies, General Insurance Companies, Educational institutions & Clubs. Investigation: Meaning, Objectives, Procedure Investigation of frauds, Investigation on behalf of - (a) A prospective purchaser of a business (b) A banker for granting credit.

SUGGESTED READINGS:

Gupta, Kamal : Contemporary Auditing, Tata McGraw Hill, N. Delhi.
Spicer & Pegler : Practical Auditning, W.W. Bigg., Indian Edition by

S.V. Gratalia, Allied publishers.

Tandon, B.N. : Priniciples of Auditing, S. Chand & Co., New Delhi.

Pagare, Dinkar : Principles of Auditing, S. Chand & co., New Delhi.

Pagare, Dinker : Principles & Pracitce of Auditing, Sultan Chand, New Delhi.

Sharma, T.R. : Auditing Principles & Problems, Sahitya Bhawan, Agra.

Jain, Khandelwal & Pareek : Auditing, Ramesh Book Depot, Jaipur.

Group II

PAPER I

FINANCIAL MARKET OPERATION

Objective:

This Course aims at acquainting the students with the working of financial markets in India

Unit 1 :   An overview of financial market in India. Money Market: India money market's composition and structure; objective, importance, suggestion for improving money market, Recent trends in Indian money market.

Unit 2 :   Capital market : Security market (a) New issue market (b) Secondary market : Function and role of stock exchange; Listing procedure and legal requirements; Public issue pricing and marketing; Reform of secondary market

Unit 3 :   Investors   protection   :   Complaints of investors, Grievances concerning   stock exchange dealing and their   removal   :   Grievance   cells for Investor Protection: stock   exchanges; SEBI; Company Law Board.

Unit 4 : Functionaries on Stock Exchanges; Brokers, sub-brokers, market makers, jobbers portfolio consultants, institutional investors and NRIs

Unit 5 :   Financial Services : Merchant banking-functions and role; Credit rating-concept, functions and types. Guidelines of SEBI : New Issue market, IPO, Listing, underwriting and bonus share.

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SUGGESTED READINGS

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Gupta, Suraj B. : Monetary Economics, S. Chand and Co., New Delhi

Gupta, Suraj B. : Monetary planning in India, Oxford, Delhi

Bhole, L.M. : Financial Markets and Institutions, Tata McGraw   Hill, New
Delhi

Hooda, R.P. : Indian Securities Market-Investors view point, Excell Books, New Delhi

Bhall V.K.: Financial Market

Mathur B.L. & Dave R.K.: Financial Market Operations

Saraswat & Choudhary: Financial Market Operations

Mishra V.K.: Financial Market Operations

PAPER II

FINANCIAL MANAGEMENT

Objectives:

The objective of this course is to help students to understand the conceptual framework of this financial management.

Objective :

The objective of the course is to help students to understand the conceptual frame work of financial management/institution and its applications under various environment constraints

Unit 1 : Financial Management: Meaning, nature and scope of finance, Importance and Limitation, Financial goal: Profit vs. wealth maximization; finance functions-investment, financing and dividend decisions, Organization of Finance Function. Financial Planning: Meaning, Definition, Contents, Types, process, estimating Financial requirement, Factors affecting Financial planning, Characteristic of sound financial plan, Significance, Limitation.

Unit 2 : Capital Budgeting: Meaning, Definition, importance, kinds, types, process, investment evaluation criteria, net present value, internal rate of return, profitability index, payback period, accounting rate of return, NPV an IRR comparison, Capital rationing, Risk analysis in capital budgeting. Capital Structure: Meaning and Definition, Factor affecting Capital structure, optimum capital structure, Trading on equity, Capital Gearing, Theories of capital structure: Net Income, Net Operating Income, Modigliani-Miller, Traditional Theory.

Unit 3 : Cost of Capital :Meaning, Definition, and significance, characteristic, calculation of cost of debt; preference capital, equity capital, retained earnings, Combined Cost of capital (weighted). Operating and Financial Leverage : Concept, characteristic, Measurement, Effect of operating and financial leverage on profit Analysis, Combined leverage.

Unit 4 : Working Capital: Meaning, Concept, Type, Importance, Calculation, determents of WC. Management of receivables: Meaning, objectives, Factors determining, functions, Ageing Schedule. Management of Cash: Meaning, Need, factors determing, objectives, advantages and disadvantages, models. Management of Inventory: Meaning, objective, Need of hold inventory, Techniques of inventory control.

Unit 5 : Dividend Policy : Meaning, Forms of dividend, sound dividend policy, Factor affecting Dividend policy, Types, Issue, dividend decisions, Walter's model, Gordon's model.

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India, New Delhi

Khan, M.Y. and Jain, P.K. : *Financial Management*, Text and problems, Tata
McGraw Hill, New Delhi

Prasanna Chandra : *Financial Management Theory and practice*,
Tata

McGraw Hill, New Delhi

Pandey, I.M. : *Financial Management*, Vikas Publishing House, New Delhi

Brigham, E.F., Gapenski L.C. and Ehrhardt, M.C. : *Financial Management-
Theory and practice*, Harcourt College Publishers, Singapore

Bhalla, V.K. : *Modern Working Capital Management*, Anmol pub, Delhi

Agarwal, Agarwal, Kothari : Financial Management

Kothari & Dave: Financial Management

Agarwal & Mishra: Financial Management

Group III
PAPER I
INTERNATIONAL MARKETING

Unit 1 : Introduction to International Marketing : Nature and
significance. Complexities in international marketing :
Transition from domestic to transnational marketing :
International market orientation - EPRG framework ;
International market entry strategies.

International Marketing Environment : Internal environment;
External environment geographical, demographic, economic,
socio-cultural, political and legal environment; Impact of
environment on international marketing decisions.

Unit 2 : Foreign Market Selection : Global Market segmentation;
Selection of foreign markets; International positioning.

Product Decisions : Product planning for global markets;
Standardisation Vs. Product adaptation ; New product
development; Management of international brands ;

Packaging and labeling; Provision of sales related services.

Unit 3 : Pricing Decisions : Environmental influences on pricing
decision; International pricing policies and strategies.

Promotion Decisions : Complexities and issues;
International advertising, personal selling, sales promotion
and public relation.

Unit 4 : Distribution Channels and Logistics : Functions and types of
Channels : Channel selection decisions : Selection of
Foreign distributors/agents and managing relations with
them; International logistics decisions.

International Marketing Planning, Organizing and Control :
Issues in International marketing planning : International
Marketing, Information System : Organizing and
controlling : International marketing operations.

Unit 5 : Emerging issues and developments in international
marketing : Ethical and Social issues : International
Marketing of services : Information technology and
International marketing Impact of globalization : WTO

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Keegan, Warren Global Marketing Management, Prentice Hall, New Delhi.

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Sarathyu, R and V Terpstra : International Marketing, Dryden Press, Boston

Vsudeva P.K. : International Marketing Excel Books, New Delh