



**R.A. Podar College
of Commerce and Economics
Autonomous
Matunga, Mumbai.**



**Syllabus
and
Question Paper Pattern
Of
Courses of B.Com. Programme
Third Year (Semester IV and V)
Under Choice Based Credit System
To be implemented from Academic Year 2019-20**

Faculty of Commerce

www.rapodar.ac.in

T. Y. B. Com

(To be implemented from Academic Year- 2019-20)

No. of Courses	Semester V	Credits	No. of Courses	Semester VI	Credits
1	Elective Courses (EC)		1	Elective Courses (EC)	
1A	Discipline Specific Elective(DSE)Courses		1A	Discipline Specific Elective(DSE)Courses	
1 & 2	*Any one group of courses from the following list of the Groups (A/B/C/D/E/F)	04+04	1 & 2	*Any one group of courses from the following list of the Groups (A/B/C/D/E/F)	04+04
1B	Discipline Related Elective(DRE) Courses		1B	Discipline Related Elective(DRE) Courses	
3	Commerce V	03	3	Commerce V	03
4	Business Economics V	03	4	Business Economics VI	03
2	Ability Enhancement Courses (AEC)		2	Ability Enhancement Courses (AEC)	
5 & 6	**Any two courses from the following list of the courses	03+03	5 & 6	**Any two courses from the following list of the courses	03+03
Total Credits		20	Total Credits		20

*List of groups of Discipline Specific Elective(DSE) Courses for Semester V (Any One Group)		*List of groups of Discipline Specific Elective(DSE) Courses for Semester VI (Any One Group)	
Group A: Advanced Accountancy			
1	Financial Accounting and Auditing VII - Financial Accounting	1	Financial Accounting and Auditing IX - Financial Accounting
2	Financial Accounting and Auditing VIII - Cost Accounting	2	Financial Accounting and Auditing X - Cost Accounting
Group B: Business Management			
1	Business Management Paper - III	1	Business Management Paper - IV
2	Business Management Paper - V	2	Business Management Paper - VI
Note: Course selected in Semester V will continue in Semester VI			
**List of Skill Enhancement Courses (SEC) Group B for Semester III		**List of Skill Enhancement Courses (SEC) Group B for Semester IV	
1	Computer systems & Applications Paper - I	1	Computer systems & Applications Paper - II
2	Export Marketing Paper - I	2	Export Marketing Paper - II
3	Marketing Research Paper - I	3	Marketing Research Paper - II
4	Direct & Indirect Taxation Paper - I	4	Direct & Indirect Taxation Paper - II
5	Elements of Operational Research Paper- I	5	Elements of Operational Research Paper - II
6	Psychology of Human Behaviour at work Paper - I	6	Psychology of Human Behaviour at work Paper - II
Note: Course selected in Semester V will continue in Semester VI			

Syllabus of courses of T.Y.B.Com Programme

With effect from the Academic Year 2019-20

Elective Courses (EC)

Group A: Advanced Accountancy

1A. Discipline Specific Elective (DSE) Courses

1. Financial Accounting and Auditing V- Financial Accounting (4 Credits)

Semester V

Modules at a Glance

Financial Accounting and Auditing VII - Financial Accounting		
Sr. No.	Modules	No. of Lectures
1	Preparation of Final Accounts of Companies	15
2	Internal Reconstruction	15
3	Buy Back of Shares	10
4	Investment Accounting (w.r.t. Accounting Standard- 13)	12
5	Ethical Behaviour and Implications for Accountants	08
Total No. of Lectures:		60

Sr. No.	Modules
1	Preparation of Final Accounts of Companies
	<p>Relevant provisions of Companies Act related to preparation of Final Account (excluding cash flow statement)</p> <p>Preparation of financial statements as per Companies Act. (excluding cash flow statement)</p> <p>AS 1 in relation to final accounts of companies (disclosure of accounting policies)</p> <p>Adjustment for –</p> <ol style="list-style-type: none"> 1. Closing Stock 2. Depreciation 3. Outstanding expenses and income 4. Prepaid expenses and Pre received income 5. Proposed Dividend and Unclaimed Dividend 6. Provision for Tax and Advance Tax 7. Bill of exchange (Endorsement, Honour, Dishonour) 8. Capital Expenditure included in Revenue expenditure and vice versa eg- purchase of furniture included in purchases 9. Unrecorded Sales and Purchases 10. Good sold on sale or return basis 11. Managerial remuneration on Net Profit before tax 12. Transfer to Reserves 13. Bad debt and Provision for bad debts 14. Calls in Arrears 15. Loss by fire (Partly and fully insured goods) 16. Goods distributed as free samples. 17. Any other adjustments as per the prevailing accounting standard.
2	Internal Reconstruction
	<p>Need for reconstruction and company law provisions</p> <p>Distinction between internal and external reconstructions.</p> <p>Methods including alteration of share capital, variation of shareholder rights, sub division, consolidation, surrender and reissue / cancellation, reduction of share capital with relevant legal provisions and accounting treatment for same.</p>
3	Buy Back of Shares
	<p>Company Law / Legal provisions (including related restrictions, power, transfer to capital redemption reserve account and prohibitions)</p> <p>Compliance of conditions including sources, maximum limits and debt equity ratio.</p> <p>Cancellation of Shares Bought back (Excluding Buy Back of minority shareholding)</p>
4	Investment Accounting (w.r.t. Accounting Standard- 13)
	<p>For shares (variable income bearing securities)</p> <p>For debentures/Preference. shares (fixed income bearing securities)</p> <p>Accounting for transactions of purchase and sale of investments with ex and cum interest prices and finding cost of investment sold and carrying cost as per weighted</p>

	average method (Excl. brokerage). Columnar format for investment account.
5	Ethical Behaviour and Implications for Accountants
	<p>Introduction, Meaning of ethical behavior</p> <p>Financial Reports – What is the link between law, corporate governance, corporate social responsibility and ethics?</p> <p>What does the accounting profession mean by the ethical behavior?</p> <p>Implications of ethical values for the principles versus rule based approaches to accounting standards</p> <p>The principal based approach and ethics</p> <p>The accounting standard setting process and ethics</p> <p>The IFAC Code of Ethics for Professional Accountants</p> <p>Ethics in the accounting work environment – A research report</p> <p>Implications of unethical behavior for financial reports</p> <p>Company Codes of Ethics</p> <p>The increasing role of whistle – Blowing Why should student learn ethics?</p>

Semester VI

Modules at a Glance

Financial Accounting and Auditing Paper-IX: Financial Accounting		
Sr. No.	Modules	No. of Lectures
1	AS – 14 - Amalgamation, Absorption & External Reconstruction	15
2	Accounting of Transactions of Foreign Currency	15
3	Liquidation of Companies	10
4	Underwriting of Shares & Debentures	10
5	Accounting for Limited Liability Partnership	10
Total		60

Sr. No.	Modules
1	AS – 14 - Amalgamation, Absorption & External Reconstruction (excluding intercompany holdings)
	In the nature of merger and purchase with corresponding accounting treatments of pooling of interests and purchase method respectively. Meaning and Computation of purchase consideration. Problems based on purchase method only.
2	Accounting of Transactions of Foreign Currency
	In relation to purchase and sale of goods, services and assets and loan and credit transactions. Computation and treatment of exchange rate differences
3	Liquidation of Companies
	Introduction, Underwriting, Underwriting Commission Provision of Companies Act with respect to Payment of underwriting commission Underwriters, Sub-Underwriters, Brokers and Manager to issues Types of underwriting, Abatement Clause Marked, Unmarked and Firm-underwriting applications, Liability of the underwriters in respect of underwriting contract Practical problems
4	Underwriting of Shares & Debentures
	Meaning of liquidation or winding up Preferential payments Overriding preferential payments Preparation of statement of affairs, deficit / surplus account Liquidator's final statement of account
5	Accounting for Limited Liability Partnership
	Statutory Provisions Conversion of partnership firm into LLP Final Accounts

Syllabus of courses of T.Y.B.Com Programme

With effect from the Academic Year 2019-20

Elective Courses (EC)

Group A: Advanced Accountancy

1A. Discipline Specific Elective (DSE) Courses

2. Financial Accounting and Auditing VIII - Cost Accounting (4 Credits)

Semester V

Modules at a Glance

Financial Accounting and Auditing VIII - Cost Accounting		
Sr. No.	Modules	No. of Lectures
1	Introduction to Cost Accounting	10
2	Material Cost	10
3	Labour Cost	10
4	Overheads	10
5	Classification of Costs and Cost Sheet	10
6	Reconciliation of cost and financial accounts	10
Total No. of Lectures:		60

Sr. No.	Modules
1	Introduction to Cost Accounting
	(a) Objectives and scope of Cost Accounting (b) Cost centres and Cost units (c) Cost classification for stock valuation, Profit measurement, Decision making and control (d) Coding systems (e) Elements of Cost (f) Cost behaviour pattern, Separating the components of semi- variable costs
2	Material Cost
	i) Procurement procedures—Store procedures and documentation in respect of receipts and issue of stock, Stock verification ii) Inventory control —Techniques of fixing of minimum, maximum and reorder levels, Economic Order Quantity, ABC classification; Stocktaking and perpetual inventory iii) Inventory accounting Note- Simple practical problems based on Calculation of EOQ, Raw Material Turnover ratio, Preparation of stock ledger and Valuation of Inventories, based on FIFO and Weighted average cost.
3	Labour Cost
	(i) Attendance and payroll procedures, Overview of statutory requirements, Overtime, Idle time and Incentives (ii) Labour turnover (iii) Utilisation of labour, Direct and indirect labour, Charging of labour cost, Identifying labour hours with work orders or batches or capital jobs (iv) Efficiency rating procedures (v) Remuneration systems and incentive schemes. Note- Simple practical problems based on Preparation of labour cost statement Remuneration and incentive systems based on Piece work plan, Haley Premium Plan, Rowan system, Gantt's Task
4	Overheads
	Functional analysis — Factory, Administration, Selling and Distribution Behavioural analysis — Fixed, Variable, Semi-variable cost Note- Simple practical problems on Departmentalization and apportionment of primary overheads, Computation of overhead rates including Machine overhead rates, Basic concepts of treatment of over/under absorption of overheads- Direct Labour method and Prime Cost method

5	Classification of Costs and Cost Sheet
	Classification of costs, Cost of Sales, Cost Centre, Cost Unit, Profit Centre and Investment Centre Cost Sheet, Total Costs and Unit Costs, Different Costs for different purpose Note- Simple practical problems on preparation of cost sheet
6	Reconciliation of cost and financial accounts
	Practical problems based on Reconciliation of cost and Financial accounts.

Semester VI

Modules at a Glance

Financial Accounting and Auditing Paper-X: Cost Accounting		
Sr. No.	Modules	No. of Lectures
1	Cost Control Accounts	10
2	Contract Costing	10
3	Process Costing	10
4	Introduction to Marginal Costing	10
5	Introduction to Standard Costing	10
6	Some Emerging concepts of Cost accounting	10
Total		60

Sr. No.	Modules
1	Cost Control Accounts
	Advantages and Disadvantages Cost Control Accounts, Principal Accounts, Subsidiary Accounts to be maintained Note- Simple practical problems on preparation of cost control accounts
2	Contract Costing
	Progress payments, Retention money, Contract accounts, Accounting for material, Accounting for Tax deducted at source by the contractee, Accounting for plant used in a contract, treatment of profit on incomplete contracts, Contract profit and Balance sheet entries. Excluding Escalation clause Note- Simple practical problems
3	Process Costing
	Process loss, Abnormal Gains and Losses, Joint products and by-products. Excluding Equivalent units, Inter-process profit Note- Simple Practical problems Process Costing and joint and by-products
4	Introduction to Marginal Costing
	Marginal costing meaning, applications, advantages, limitations Contribution, Breakeven analysis, Margin of safety and profit volume graph. Note- Simple Practical problems based on Marginal Costing excluding decision making
5	Introduction to Standard Costing
	Various types of standards, Setting of standards, Basic concepts of Material and Labour variance analysis. Note- Simple Practical problems based on Material and labour variances excluding sub-variances
6	Some Emerging concepts of Cost accounting
	Target Costing Life cycle Costing Benchmarking ABC Costing Note- No practical problems

Syllabus of courses of T.Y.B.Com Programme

With effect from the Academic Year 2019-20

Elective Courses (EC)

Group B: Business Management

1A.Discipline Specific Elective (DSE) Courses

1. Business Management (4 Credits)

Semester V

Modules at a Glance

Business Management Paper-III: Management and Organization Development		
Sr. No.	Modules	No. of Lectures
1	Introduction	15
2	Planning	15
3	Organizing as a Managerial Function	15
4	Staffing	15
Total No. of Lectures:		60

Sr. No.	Modules
1	Introduction
	<ul style="list-style-type: none"> • Management – Definition and Characteristics • Management – as Science, art and profession – Levels of management and management skills • Development of Management Thought – Scientific Approach Administrative School, Behaviour School, Systems Approach and Contingency Approach. Evolution of Indian management thoughts and their relevance in the current era. • Functions of Management in a typical business organisation
2	Planning
	<ul style="list-style-type: none"> • Planning, forecasting, decision making and problem solving, Nature, characteristics, merits and limitations of planning. • Classification and components of plans • Essentials of a good plan and planning process • Management by objectives (MBO) – Importance and relevance
3	Organizing as a Managerial Function
	<ul style="list-style-type: none"> • Definition and Principles • Departmentalisation • Formal organisations – Functional, SBU, Matrix, Committees • Informal organisations – Relevance and Importance • Authority, responsibility, accountability and span of control • Organizational hierarchy – charts • Delegation of authority and decentralization • Emergence of virtual organisation – merits and limitations
4	Staffing
	<ul style="list-style-type: none"> • Importance of human resource in organisations • Estimation of human resource requirements • Human Asset Accounting • Job Analysis • Recruitment and selection • Training and Development • Performance Appraisal

Semester VI

Modules at a Glance

Business Management Paper-IV Management and Organization Development		
Sr. No.	Modules	No. of Lectures
1	Directing & Leading	15
2	Co-ordination & Motivation	15
3	Controlling & Information Management	15
4	Contemporary Issues in Management	15
Total		60

Sr. No.	Modules
1	Directing and Leading
	<ul style="list-style-type: none"> • Communication as an important tool for effective direction and leadership • Barriers to Communication • Ethical issues in using social media for communication • Role of a leader in business organisations - qualities of a good leader • Style of leadership • Leadership continuum – developing an effective leader – path goal theory • Transactional and transformational leaders
2	Co-ordination and Motivation
	<ul style="list-style-type: none"> • Co-ordination as essence of management • Co-ordination vs co-operation vs conciliation • Motivation – meaning and importance of motivation • Financial and non-financial motivators • Theories of Motivation – Maslow’s theory – Herzberg’s theory – McGregor’s theory.
3	Controlling and information Management
	<ul style="list-style-type: none"> • Definition and steps in controlling. • Strategic and operational controlling techniques. • Requirements of an effective control system. • Flow of information in a typical organisation - Need for managing information. • Designing and developing modern MIS - Introduction to ERP.
4	Contemporary Issues in Management
	<ul style="list-style-type: none"> • Challenges in organisational growth and development - management perspective • Change management • Importance of time management and tools for effective time management □ Addressing diversity due to human resource mobility □ Conflict management.

Syllabus of courses of T.Y.B.Com Programme

With effect from the Academic Year 2019-20

Elective Courses (EC)

Group B: Business Management

1A. Discipline Specific Elective (DSE) Courses

2. Business Management (4 Credits)

Semester V

Modules at a Glance

Business Management Paper-V: Financial Management		
Sr. No.	Modules	No. of Lectures
1	Introduction to Financial Management	11
2	Study of Financial Statements	11
3	Ratio Analysis	12
4	Sources of Finance and Cash Flow Analysis	11
Total No. of Lectures:		45

Sr. No.	Modules
1	Introduction to Financial Management
	<ul style="list-style-type: none"> • Definition, nature and functions of financial management • Objectives of financial management • Importance of financial management and limitations. • Preparation of financial Statements adhering to current statutory requirements.
2	Study of Financial Statements
	<ul style="list-style-type: none"> • Objectives of financial statement analysis and interpretation • Steps involved in the analysis of financial statements • Comparative Statements • Common Size Statements • Trend Analysis
3	Ratio Analysis
	<ul style="list-style-type: none"> • Ratio Analysis–Meaning and objectives and Classification of Ratios Traditional classification, functional classification and classification from the point of view of users • Balance Sheet Ratios- Current Ratio, Liquid Ratio, Proprietary Ratio, Stock Working Capital Ratio, Capital Gearing Ratio, Debt Equity Ratio • Revenue Statement Ratios - Gross Profit Ratio, Operating Ratio, Expense Ratios, Net Profit Ratio, Stock Turnover Ratio. • Combined Ratios - Return on Capital Employed, Return on Proprietors' Funds, Return on Equity Share Capital, Debtors' Turnover Ratio (Debtors' Velocity), Earning Per Share, Dividend Payout Ratio, Price Earning Ratio <p>Importance and limitations of Accounting Ratios</p>
4	Sources of Finance and Cash Flow Analysis
	<ul style="list-style-type: none"> • Classification of sources of finance with reference to period , ownership and source of generation • Internal and external financing including choice of financial instruments • Cash Flow Statement – Meaning and Classification • Uses of Cash Flow statement <p>Preparation of Cash Flow Statement – Direct and Indirect</p>

Semester VI

Modules at a Glance

Business Management Paper-VI :Financial Management		
Sr. No.	Modules	No. of Lectures
1	Capital Budgeting and Evaluation techniques	11
2	Working Capital Management	11
3	Receivable Management, Cash Management and Marketable Securities	12
4	Basic Principles of Cost Accounting	11
Total		45

Sr. No.	Modules
1	Capital Budgeting and Evaluation techniques
	<ul style="list-style-type: none"> • Capital Budgeting - Meaning and Importance • Evaluation techniques • Pay-back method and ARR • NPV and Profitability index • Choice of evaluation techniques, uses and limitations
2	Working Capital Management
	<ul style="list-style-type: none"> • Working Capital – Meaning and Importance • Factors determining Working Capital requirements, Working Capital cycle • Classification of Working Capital – Gross and Net Working Capital, Permanent and Variable Working Capital, Positive and Negative Working Capital, Cash and Net Current Assets concept of Working Capital • Management of Working Capital • Estimation of Working Capital requirement
3	Receivable Management, Cash Management and Marketable Securities Management
	<ul style="list-style-type: none"> • Receivables Management – Meaning and importance, aspects of receivable management, Credit Policy and Credit Evaluation • Control of accounts receivables – Day’s Sales Outstanding, Ageing Schedule, ABC Analysis • Cash Management – Meaning, motives of holding cash, ways of speeding up cash collections • Preparation of Cash Budget • Understanding the role of marketable securities in corporate financial management
4	Basic Principles of Cost Accounting
	<ul style="list-style-type: none"> • Cost Accounting – Meaning, classification of costs and non-cost items • Preparation of Cost sheet • Marginal Costing - Meaning, features, advantages and limitations of marginal costing, • Break Even Analysis • Application of marginal costing

Syllabus of courses of T.Y.B.Com Programme

With effect from the Academic Year 2019-20

Elective Courses (EC)

1B.Discipline Related Elective (DRE) Courses

3. Commerce V- Marketing (3 Credits)

Semester V

Modules at a Glance

Commerce V		
Sr. No.	Modules	No. of Lectures
1	Introduction to Marketing	12
2	Marketing Decisions I	11
3	Marketing Decisions	11
4	Key Marketing Dimensions	11
Total No. of Lectures:		45

Sr. No.	Modules
1	Introduction to Marketing
	<ul style="list-style-type: none"> • Marketing, Concept, Features, Importance, Functions, Evolution, Strategic v/s Traditional Marketing • Marketing Research - Concept, Features, Process Marketing Information System- Concept, Components Data Mining- Concept, Importance • Consumer Behaviour- Concept, ,Factors influencing Consumer Behaviour Market Segmentation- Concept, Benefits, Bases of market segmentation Customer Relationship Management- Concept , Techniques Market Targeting- Concept, Five patterns of Target market Selection
2	Marketing Decisions I
	<ul style="list-style-type: none"> • Marketing Mix- Concept, Product- Product Decision Areas Product Life Cycle- Concept, Managing stages of PLC Branding- Concept , Components Brand Equity- Concept , Factors influencing Brand Equity • Packaging- Concept , Essentials of a good package Product Positioning- Concept, Strategies of Product Positioning Service Positioning- Importance & Challenges • Pricing- Concept, Objectives, Factors influencing Pricing, Pricing Strategies
3	Marketing Decisions
	<ul style="list-style-type: none"> • Physical Distribution- Concept, Factors influencing Physical Distribution, Marketing Channels (Traditional & Contemporary Channels) Supply Chain Management-Concept, Components of SCM • Promotion- Concept, Importance, Elements of Promotion mix Integrated Marketing Communication (IMC)- Concept, Scope ,Importance • Sales Management- Concept, Components, Emerging trends in selling Personal Selling-Concept, Process of personal selling, Skill Sets required for Effective Selling
4	Key Marketing Dimensions
	<ul style="list-style-type: none"> • Marketing Ethics: Concept, Unethical practices in marketing, General role of consumer organizations Competitive Strategies for Market Leader, Market Challenger, Market Follower and Market Nicher Marketing Ethics: • Rural Marketing- Concept, Features of Indian Rural Market, Strategies for Effective Rural Marketing Digital Marketing-Concept, trends in Digital Marketing Green Marketing- concept, importance • Challenges faced by Marketing Managers in 21st Century Careers in Marketing – Skill sets required for effective marketing Factors contributing to Success of brands in India with suitable examples, Reasons for failure of brands in India with suitable examples.

Semester VI

Modules at a Glance

Commerce-VI Human Resource Management		
Sr. No.	Modules	No. of Lectures
1	Human Resource Management	12
2	Human Resource Development	11
3	Human Relations	11
4	Trends In Human Resource Management	11
Total		45

Sr. No.	Modules
1	Human Resource Management
	<ul style="list-style-type: none"> • Human Resource Management – Concept, Functions, Importance, Traditional v/s Strategic Human Resource Management • Human Resource Planning- Concept Steps in Human Resource Planning Job Analysis-Concept, Components, Job design- Concept, Techniques • Recruitment- Concept, Sources of Recruitment Selection - Concept , process , Techniques of E,selection,
2	Human Resource Development
	<ul style="list-style-type: none"> • Human Resource Development- Concept, functions Training- Concept, Process of identifying training and development needs, Methods of Training & Development (Apprenticeship, understudy, job rotation, vestibule training, case study, role playing, sensitivity training, In, basket, management games) Evaluating training effectiveness- Concept, Methods • Performance Appraisal- Concept, Benefits, Limitations, Methods Potential Appraisal-Concept, Importance • Career Planning- Concept, Importance Succession Planning- Concept, Need Mentoring- Concept, Importance Counseling- Concept, Techniques.

3	Human Relations
	<ul style="list-style-type: none"> • Human Relations- Concept, Significance Leadership –Concept, Transactional & Transformational Leadership Motivation- Concept, Theories of Motivation,(Maslow’s Need Hierarchy Theory, Vroom’s Expectancy Theory, McGregor’s Theory X and Theory Y, Pink’s Theory of Motivation) • Employees Morale- Concept, Factors affecting Morale, Measurement of Employees Morale Emotional Quotient and Spiritual Quotient- Concept, Factors affecting EQ & SQ • Employee Grievance- Causes, Procedure for Grievance redressal Employee welfare measures and Healthy & Safety Measures.
4	Trends In Human Resource Management
	<ul style="list-style-type: none"> • HR in changing environment: Competencies- concept, classification Learning organizations- Concept, Creating an innovative organization, Innovation culture- Concept, Need, Managerial role. • Trends in Human Resource Management, : Employee Engagement- Concept, Types Human resource Information System (HRIS) – Concept, Importance, Changing patterns of employment. <p>Challenges in Human Resource Management: Employee Empowerment, Workforce Diversity. Attrition, Downsizing, Employee Absenteeism, Work life Balance, Sexual Harassment at work place, Domestic and International HR Practices, Millennial (Gen Y)Competency Mapping</p>

Syllabus of courses of T.Y.B.Com Programme

With effect from the Academic Year 2019-20

Elective Courses (EC)

1B.Discipline Related Elective (DRE) Courses

4. Business Economics (3 Credits)

Semester V

Modules at a Glance

Business Economics – V:Macro Economic Aspects of India		
Sr. No.	Modules	No. of Lectures
1	Macro Economic overview of India	15
2	Agriculture During Post Reform Period	10
3	The Industry and Service Sector During Post Reform Period	10
4	Banking and Financial Market	10
Total No. of Lectures:		45

Sr. No.	Modules
1	Macro-Economic overview of India Overview of New Economic Policy-1991 , - Role of Social Infrastructure with reference to education, health and family welfare. Sustainable Development Goals and Policy measures: Make in India, Invest in India, and Skill Development and Training Programmes. Foreign Investment Policy Measures in India – Foreign Investment Promotion Board, FDI- MNCs and their role.
2	Agriculture During Post Reform Period National Agricultural Policy 2000: Objectives, Features and Implications Agricultural pricing and agricultural finance Agricultural Marketing Development- Agricultural Market infrastructure - Market information- Marketing training- Enabling Environments-Recent developments

3	The Industry and Service Sector During Post Reform Period
	<p>Policy Measures- Competition Act 2003, Disinvestment Policy, Micro, Small and Medium Enterprises [MSME sector] since 2007.</p> <p>Industrial Pollution in India: Meaning, Types, Effects and Control.</p> <p>Service Sector: Recent trends, role and growth in Healthcare and Tourism Industry</p>
4	Banking and Financial Market
	<p>Banking Sector- Recent trends, issues and challenges in Banking and Insurance Industry</p> <p>Money Market – Structure, Limitations and Reforms.</p> <p>Capital Market – Structure, Growth and Reforms.</p>

Semester VI

Modules at a Glance

Business Economics – VI: International Economics		
Sr. No.	Modules	No. of Lectures
1	Introduction to International Trade	10
2	Commercial Policy	10
3	Balance of payments and International Economic Organization	15
4	Foreign Exchange market	10
Total No. of Lectures:		45

Sr. No.	Modules
1	Introduction to International Trade
	Theories of International Trade - Ricardo's Theory of Comparative Costs and the Heckscher- Ohlin Theory. Terms of Trade - Types and Limitations. Gains from International trade - Offer Curves and Reciprocal Demand.
2	Commercial Policy
	Commercial Trade Policy –Free Trade and Protection – Pros and Cons. Tariff And Non Tariff Barriers: Meaning, Types and Effects International Economic Integration – Types and Objectives:-EU and Brexit, ASAEN
3	Balance of payments and International Economic Organization
	Balance of Payment: Meaning, Structure, Types of Disequilibrium. Causes and measures to correct the disequilibrium in Balance of Payments WTO- Recent Developments in TRIPS, TRIMS and GATS.
4	Foreign Exchange market
	Foreign Exchange Market: Meaning, Functions, Determination of Equilibrium Rate of Exchange.

Syllabus of courses of T.Y.B.Com Programme

With effect from the Academic Year 2019-20

2. Ability Enhancement Courses (AEC)

1. Computer Systems and Applications (3 Credits)

Semester V

Modules at a Glance

Computer Systems and Applications Paper - I		
Sr. No.	Modules	No. of Lectures
1	Data Communication, Networking and Internet	18
2	Database and MySQL	09
3	Database and MySQL	09
4	Spread Sheet	09
Total		45

Sr. No.	Modules
1	<p data-bbox="354 331 967 363">Data Communication, Networking and Internet</p> <p data-bbox="354 380 1338 443">a) Data Communication Component, Data representation, Distributed processing. (Concepts only)</p> <p data-bbox="354 453 802 485">b) Network Basics and Infrastructure</p> <ul data-bbox="391 491 1349 730" style="list-style-type: none"> <li data-bbox="391 491 1052 522">• Definition, Types (LAN, MAN, WAN) Advantages. <li data-bbox="391 527 1182 558">• Network Structures – Server Based, Client server, Peer to Peer. <li data-bbox="391 562 781 594">• Topologies – Star, Bus, Ring. <li data-bbox="391 598 1344 661">• Network Media, Wired – Twisted Pair, Co-axial, Fiber Optic and Wireless – Radio and Infrared. <li data-bbox="391 665 1349 730">• Network Hardware: Hubs, Bridges, Switches, Routers. □ Network Protocols – TCP/IP, OSI Model. <p data-bbox="354 741 483 772">c) Internet</p> <ul data-bbox="391 779 1344 1094" style="list-style-type: none"> <li data-bbox="391 779 1300 810">• Definition, Types of connections, sharing internet connection, Hot Spots. <li data-bbox="391 814 883 846">• Services on net- WWW, Email-Blogs. <li data-bbox="391 850 1198 882">• IP addresses, Domain names, URLs, Hyperlinks, Web Browsers <li data-bbox="391 886 1317 949">• Searching Directories, Search engines, Boolean search (AND, OR, NOT), Advanced search, Meta Search Engines. <li data-bbox="391 953 1338 1058">• Email – POP/SMTP accounts in Email, Different parts of an Email address. Receiving and sending emails with attachments by scanning attachments for viruses. <li data-bbox="391 1062 938 1094">• Cyber Crime, Hacking, Sniffing, Spoofing
2	<p data-bbox="354 1140 639 1171">Database and MySQL</p> <p data-bbox="354 1188 1360 1251">a) Introduction :To Databases, Relational and Non-relational database system MySQL as a Non-procedural Language. View of data.</p> <p data-bbox="354 1262 1360 1703">b) MySQL Basics :Statements (Schema Statements, Data statements, Transaction statements), names (table & column names), data types (Char, Varchar, Text, Mediumtext, Longtext, Smallint, Bigint, Boolean, Decimal, Float, Double, Date, Date Time, Timestamp, Year, Time), Creating Database, inserting data, Updating data, Deleting data, expressions, built-in-functions – lower, upper, reverse length, Itrim, rtrim, trim, left, right, mid, concat, now, time, date, curdate, day, month, year, dayname, monthname, abs, pow, mod, round, sqrt missing data(NULL and NOT NULL DEFAULT values) CREATE,USE, ALTER (Add, Remove, Change columns), RENAME, SHOW, DESCRIBE (CREATE TABLE, COLUMNS, STATUS and DATABASES only) and DROP (TABLE, COLUMN, DATABASES statements), PRIMARY KEY FOREIGN KEY (One and more columns) Simple Validity checking using CONSTRAINTS.</p>

3	Database and MySQL
	<p>a) MySQL Simple queries : The SELECT statement (From, Where, Group By, Having, Order By, Distinct, Filtering Data by using conditions. Simple and complex conditions using logical, arithmetic and relational operators (=, !=, <, >, <>, AND, OR, NOT, LIKE) Aggregate Functions – count, sum, avg, max, min.</p> <p>b) Multi-table queries: Simple joins (INNER JOIN), SQL considerations for multi table queries (table aliases, qualified column names, all column selections self joins).</p> <p>c) Nested Queries (Only up to two levels) : Using sub queries, sub query search conditions, sub queries & joins, nested sub queries, correlated sub queries, sub queries in the HAVING clause. Simple Transaction illustrating START, COMMIT, and ROLLBACK.</p>
4	Spread Sheet
	<p>a) Creating and Navigating worksheets and adding information to worksheets</p> <ul style="list-style-type: none"> • Types of data, entering different types of data such as texts, numbers, dates, functions. • Quick way to add data Auto complete, Autocorrect, Auto fill, Auto fit. Undo and Redo. • Moving data, contiguous and non contiguous selections, Selecting with keyboard. Cut-Copy, Paste. Adding and moving columns or rows. Inserting columns and rows. • Find and replace values. Spell check. • Formatting cells, Numbers, Date, Times, Font, Colors, Borders, Fills. <p>b) Multiple Spreadsheets</p> <ul style="list-style-type: none"> • Adding, removing, hiding and renaming worksheets. • Add headers/Headers to a Workbook. Page breaks, preview. • Creating formulas, inserting functions, cell references, Absolute, Relative (within a worksheet, other worksheets and other workbooks). <p>c) Functions</p> <ul style="list-style-type: none"> • Financial functions: FV, PV, PMT, PPMT, IPMT, NPER, RATE • Mathematical and statistical functions. ROUND, ROUNDDOWN, ROUNDUP, CEILING, FLOOR, INT, MAX, MIN, MOD, SQRT, ABS, SUM, COUNT, AVERAGE <p>d) Data Analysis</p> <ul style="list-style-type: none"> • Sorting, Subtotal. • Pivot Tables- Building Pivot Tables, Pivot Table regions, Rearranging Pivot Table.

Semester VI

Modules at a Glance

Computer Systems and Applications Paper - II		
Sr. No.	Modules	No. of Lectures
1	E – Commerce	18
2	Advanced Spread Sheet	09
3	Advanced Spread Sheet	09
4	Visual Basic	09
Total		45

Sr. No.	Modules
1	E – Commerce
	a) Definition of E-commerce b) Features of E-commerce c) Types of E-commerce (B2C, B2B, C2C, P2P) d) Business Models in E-commerce (Advertising, Subscription, Transaction Fee, Sales Revenue, Affiliate Revenue) e) Major B2C models (Portal, Etailer, Content Provider, Transaction Broker, Market Creator, Service Provider, Community Provider). f) E-Commerce Security: Integrity, Non repudiation, Authenticity, Confidentiality, Privacy Availability. g) Encryption: Definition, Digital Signatures, SSL. h) Payment Systems: Digital Cash, Online stored value, Digital accumulating balance payment, Digital credit accounts, digital checking. i) How an Online credit card transaction works. SET protocol. j) Limitation of E-commerce. k) M-commerce (Definition and Features).
2	Advanced Spread Sheet
	a) Multiple Spread sheets <ul style="list-style-type: none"> • Creating and using templates, Using predefined templates, Adding protection option. • Creating and Linking Multiple Spreadsheets. • Using formulas and logical operators. • Creating and using named ranges. • Creating Formulas that use reference to cells in different worksheets. b) Functions <ul style="list-style-type: none"> • Database Functions LOOKUP, VLOOKUP, HLOOKUP • Conditional Logic functions IF, Nested IF, COUNTIF, SUMIF, AVERAGEIF • String functions LEFT, RIGHT, MID, LEN, UPPER, LOWER, PROPER, TRIM, FIXED

3	Advanced Spread Sheet
	<p>a) Functions Date functions TODAY, NOW, DATE, TIME, DAY, MONTH, YEAR, WEEKDAY, DAYS360 Statistical Functions COUNTA, COUNTBLANK, CORREL, LARGE, SMALL</p> <p>b) Data Analysis</p> <ul style="list-style-type: none"> • Filter with customized condition. • The Graphical representation of data Column, Line, Pie and Bar charts. • Using Scenarios, creating and managing a scenario. • Using Goal Seek □ Using Solver • Understanding Macros, Creating, Recording and Running Simple Macros. Editing a Macro(concept only)
4	Visual Basic
	<p>a) Introduction to Visual Basic, Introduction Graphical User Interface (GUI). Programming Language (Procedural, Object Oriented, Event Driven), Writing VB Projects. The Visual Basic Environment</p> <p>b) Introduction to VB Controls Text boxes, Frames, Check boxes, Option button, Designing the User Interface, Default & Cancel property, tab order, Coding for controls using Text, Caption, Value property and Set Focus method</p> <p>c) Variables, Constants, and Calculations Variable and Constant, Data Type (String, Integer, Currency, Single, Double, Date), Naming rules/conventions, Constants (Named & Intrinsic), Declaring variables, Val Function, Arithmetic Operations, Formatting Data.</p> <p>d) Decision and Condition Condition, Comparing numeric variables and constants, Comparing Strings, Comparing Text Property of text box, Compound Conditions (And, Or, Not). If Statement, if then-else Statement, LCase and Ucase function, Using If statements with Option Buttons & Check Boxes. MsgBox (Message box) statement Input Validation : Is Numeric function.</p> <p>Sub-procedures and Sub-functions, Using common dialog box, Creating a new sub-procedure, Writing a Function procedure. Simple loops using For Next statements and Do while statement and display output using MsgBox Statement.</p>

Syllabus of courses of T.Y.B.Com Programme

With effect from the Academic Year 2019-20

2. Ability Enhancement Courses (AEC)

2. Export Marketing (3 Credits)

Semester V

Modules at a Glance

Export Marketing Paper - I		
Sr. No.	Modules	No. of Lectures
1	Introduction to Export Marketing	12
2	Global Framework for Export Marketing	11
3	India's Foreign Trade Policy	11
4	Export Incentives and Assistance	11
	Total	45

Sr. No.	Modules
1	Introduction to Export Marketing
	<ul style="list-style-type: none"> a) Concept and features of Export Marketing; Importance of Exports for a Nation and a Firm; Distinction between Domestic Marketing and Export Marketing b) Factors influencing Export Marketing; Risks involved in Export Marketing; Problems of India's Export Sector c) Major merchandise/commodities exports of India (since 2015); Services exports of India (since 2015); Region-wise India's Export Trade (since 2015)
2	Global Framework for Export Marketing
	<ul style="list-style-type: none"> a) Trade barriers; Types of Tariff Barriers and Non-Tariff barriers; Distinction between Tariff and Non-Tariff barriers b) Major Economic Groupings of the World; Positive and Negative Impact of Regional Economic Groupings; Agreements of World Trade Organisation (WTO) c) Need for Overseas Market Research; Market Selection Process, Determinants of Foreign Market Selection
3	India's Foreign Trade Policy
	<ul style="list-style-type: none"> a) Foreign Trade Policy (FTP) 2015-20 - Highlights and Implications, Export Trade facilitations and ease of doing business as per the new FTP b) Role of Directorate General of Foreign Trade (DGFT), Negative list of Exports, Deemed Exports c) Benefits to Status Holders & Towns of Excellence; Common benefits for EHTP, BTP and STP; Benefits enjoyed by (IIAs) Integrated Industrial Areas(SEZ), EOU, AEZ
4	Export Incentives and Assistance
	<ul style="list-style-type: none"> a. Financial Incentives available to Indian Exporters - Marketing Development Assistance (MDA), Market Access Initiative (MAI), Assistance to States for Infrastructure Development for Exports (ASIDE), Industrial Raw Material Assistance Centre(IRMAC), b. Institutional Assistance to Indian Exporters - Federation of Indian Export Organisations (FIEO), India Trade Promotion Organisation (ITPO), The Federation of Indian Chambers of Commerce and Industry (FICCI), Export Promotion Councils (EPCs) & Commodity Boards (CBs), Indian Institute of Foreign Trade (IIFT), Indian Institute of Packaging (IIP) c. Schemes - Export Promotion Capital Goods (EPCG) Scheme, Duty Exemption and Remission Schemes, Export Advance Authorisation Scheme; Duty Drawback (DBK); IGST Refund for Exporters

Semester VI

Modules at a Glance

Export Marketing Paper - II		
Sr.No.	Modules	No. of Lectures
1	Product Planning and Pricing Decisions for Export Marketing	12
2	Export Distribution and Promotion	11
3	Export Finance	11
4	Export Procedure and Documentation	11
Total		45

Sr. No.	Modules
1	Product Planning and Pricing Decisions for Export Marketing
	<ul style="list-style-type: none"> a) Planning for Export Marketing with regards to Product, Branding, Packaging b) Need for Labelling and Marking in Exports, Factors determining Export Price; Objectives of Export Pricing c) International Commercial (INCO) Terms; Export Pricing Quotations – Free on Board (FOB), Cost Insurance and Freight (CIF) and Cost and Freight (C&F); Problems on FOB quotation
2	Export Distribution and Promotion
	<ul style="list-style-type: none"> a) Factors influencing Distribution Channels; Direct and Indirect Exporting Channels; Distinction between Direct and Indirect Exporting Channels b) Components of Logistics in Export marketing; Selection criteria of Modes of Transport; Need for Insurance in Export Marketing c) Sales Promotion Techniques used in Export Marketing; Importance of Trade Fairs and Exhibitions; Benefits of Personal Selling; Essentials of Advertising in Export Marketing;
3	Export Finance
	<ul style="list-style-type: none"> a) Methods of Payment In export marketing; Procedure to open Letter of Credit, Types and Benefits of Countertrade b) Features of Pre-Shipment and Post-shipment finance; Procedure to obtain Export Finance; Distinction between Pre-shipment Finance and Post Shipment Finance. c) Role of Commercial Banks, EXIM Bank, SIDBI in financing exporters; Role of ECGC
4	Export Procedure and Documentation
	<ul style="list-style-type: none"> a. Registration with different authorities; Pre-shipment Procedure involved in Exports; Procedure of Quality Control and Pre-shipment Inspection; b. Shipping and Custom Stage Formalities; Role of Clearing & Forwarding Agent; Post-shipment Procedure for Realisation of Export Proceeds; Procedure of Export under Bond and Letter of Undertaking. (LUT) c. Importance of - Commercial Invoice cum Packing list, Bill of Lading/ Airway Bill, Shipping Bill/Bill of Export, Consular Invoice, Certificate of Origin

Syllabus of courses of T.Y.B.Com Programme

With effect from the Academic Year 2019-20

2. Ability Enhancement Courses (AEC)

3. Marketing Research (3 Credits)

Semester V

Modules at a Glance

Marketing Research Paper - I		
Sr. No.	Modules	No. of Lectures
1	Introduction to Marketing Research	12
2	Planning Research	11
3	Data Collection	11
4	Data Processing, Analysis, Reporting	11
Total		45

Sr. No.	Modules
1	Introduction to Marketing Research
	<ul style="list-style-type: none"> a. Marketing Research- Definition, features, functions, significance of Marketing Research in marketing decision making, limitations of Marketing Research b. Steps in Marketing Research, Ethics in Marketing Research Career options in Marketing Research , Qualities of a good Marketing Research professional c. Marketing Information System- Definition, components, essentials of a good MIS, Concept of Decision Support System- Components , importance Data Mining- concept, importance
2	Planning Research
	<ul style="list-style-type: none"> a. Research Design- concept, importance, types Hypothesis- concept, types, importance b. Questionnaire- concept, types of questions, steps in the preparation of questionnaire, essentials of a good questionnaire c. Sampling- concept, terms in sampling, techniques of sampling, essentials of good sampling
3	Data Collection
	<ul style="list-style-type: none"> a. Primary data-concept, merits, demerits, methods b. Secondary data- concept, merits, demerits, sources c. Qualitative and Quantitative research- concept, features, Qualitative v/s Quantitative research Integrating technology in data collection, methods- (online surveys, hand held devices, text messages, social networking), importance
4	Data Processing, Analysis, Reporting
	<ul style="list-style-type: none"> a. Stages in Data processing <ul style="list-style-type: none"> Editing- meaning, objectives, types Coding- meaning, guidelines Classification- meaning, methods Tabulation- meaning, methods b. Data Analysis & Interpretation <ul style="list-style-type: none"> Data Analysis- meaning, steps, use of statistical tools (SPSS, SAS, MS EXCEL, MINITAB) Data Interpretation- meaning, importance, stages c. Report Writing- concept, types, contents, essentials, use of visual aids in research report

Semester VI

Modules at a Glance

Marketing Research Paper - II			
Sr. No.	Modules		No. of Lectures
1	Applications of Marketing Research-I		12
2	Applications of Marketing Research-II		11
3	Applications of Marketing Research-III		11
4	Managing Marketing Research		11
Total			45

Sr. No.	Modules
1	Applications of Marketing Research-I
	<ul style="list-style-type: none"> a. Product Research- concept, areas, steps in new product development Product Testing & Test Marketing- concept, methods b. Brand Research- concept, components of a Brand, importance of brand research Packaging Research- concept, importance c. Price Research- concept, factors influencing pricing, importance of price research, methods of price research
2	Applications of Marketing Research-II
	<ul style="list-style-type: none"> a. Physical Distribution research- concept, types of distribution channels, Supply Chain Management- concept, components of supply chain management, importance of physical distribution research b. Promotion Research- concept, elements of promotion, importance of promotion research Advertising Research- concept, scope, pre & post testing methods of advertising effectiveness c. Consumer Research- concept, objectives, methods Motivation Research- concept, importance
3	Applications of Marketing Research-III
	<ul style="list-style-type: none"> a. Sales Research- concept, significance, scope/areas b. Rural Marketing Research- concept, features of Indian rural market, sources of data, research tools, do's and don'ts in rural Marketing Research c. Global Marketing Research- concept, factors affecting Global Marketing , need and scope of Global Marketing Research
4	Managing Marketing Research
	<ul style="list-style-type: none"> a. Organizing Marketing Research activity- factors involved in organizing Marketing Research activity, methods of organizing Marketing Research activity, In house marketing department,--structure, merits , demerits b. Professional Marketing Research agencies- structure, merits, demerits, professional standards c. Prominent Marketing Research agencies- HTA, ORG, IMRB, NCAER, Nielson

Syllabus of courses of T.Y.B.Com Programme

With effect from the Academic Year 2019-20

2. Ability Enhancement Courses (AEC)

4. Direct and Indirect Taxes (3 Credits)

Semester V

Modules at a Glance

Direct and Indirect Taxation Paper - I		
Sr. No.	Modules	No. of Lectures
1	Basic Terms	04
2	Scope of Total Income & Residential Status	04
3	Heads of Income	24
4	Deduction from Total Income	04
5	Computation of Total Income for Individual	09
Total		45

Sr. No.	Modules
1	Basic Terms
	Assessee, Assessment, Assessment Year, Annual value, Business, Capital Assets, Income, Person, Previous Year, Transfer
2	Scope of Total Income & Residential Status
	Scope of Total Income (S: 5) Residential Status (S: 6) for Individual assessee
3	Heads of Income (S: 14)
	<ul style="list-style-type: none"> • Salary (S: 15 to 17) • Income from House Properties (S: 22 to 27) • Profit and Gain From Business (S:28, 30, 31, 32, 35, 35D, 36, 37, 40, 40A 43B. • Capital Gains (S: 45, 48, 49, 50, 54, 54 EC) restricted to computation of Capital gain on transfer of residential house property only • Income from Other Sources (S: 56 to S: 59) Exclusions From Total Income (S: 10) Exclusion related to specified heads to be covered with relevant head.eg. Salary, Business Income, Capital Gain, Income from Other Sources
4	Deduction from Total Income
	S 80 A, S 80C, 80CCC, 80D, 80DD, 80E, 80 U, 80 TTA
5	Computation of Total Income for Individual

Semester VI

Modules at a Glance

Direct and Indirect Taxation Paper - II		
Sr. No.	Modules	No. of Lectures
1	Introduction	09
2	Levy and Collection of Tax	09
3	Time, Place and Value of Supply	09
4	Input Tax Credit & Payment of Tax	09
5	Registration under GST Law	09
Total		45

Sr. No.	Modules
1	Introduction
	<ul style="list-style-type: none"> • What is GST • Need for GST • Dual GST Model • Definitions <ul style="list-style-type: none"> Section 2(17) Business Section 2(13) Consideration Section 2(45) Electronic Commerce Operator Section 2(52) Goods Section 2(56) India Section 2(78) Non taxable Supply Section 2(84) Person Section 2(90) Principal Supply Section 2(93) Recipient Section 2(98) Reverse charge Section 2(102) Services Section 2(105) Supplier Section 2(107) Taxable Person Section 2(108) Taxable Supply • Goods & Services Tax Network (GSTN)
2	Levy and Collection of Tax
	<ul style="list-style-type: none"> • Scope of Supply • Non taxable Supplies • Composite and Mixed Supplies • Composition Levy • Levy and Collection of tax • Exemption from tax
3	Time, Place and Value of Supply
	<ul style="list-style-type: none"> • Time of Supply • Place of Supply • Value of Supply
4	Input Tax Credit & Payment of Tax
	<ul style="list-style-type: none"> • Eligibility for taking Input Tax Credit • Input Tax Credit in Special Circumstances • Computation of Tax Liability and payment of tax
5	Registration under GST Law
	<ul style="list-style-type: none"> • Persons not liable registration • Compulsory registration • Procedure for registration • Deemed registration • Cancellation of registration

Syllabus of courses of T.Y.B.Com Programme

With effect from the Academic Year 2019-20

2. Ability Enhancement Courses (AEC)

5. Elements of Operational Research (3 Credits)

Semester V

Modules at a Glance

Elements of Operational Research Paper - I		
Sr. No.	Modules	No. of Lectures
1	Introduction to Operation Research	10
2	Replacement Theory	05
3	Linear Programming Problems (LPP)	15
4	Transportation Problem	15
Total		45

Pre-requisites: Use of Normal Distribution in finding Probabilities. Concept of present value of money. Application of derivatives to obtain minima of Cost functions

Sr. No.	Modules
1	Introduction to Operation Research and Replacement Theory
	Introduction: Meaning and scope of Operations Research, Applications in Business, Commerce and Industry, limitations of Operations Research.
2	Replacement Theory
	Replacement Theory: Replacement Models for items that deteriorate with time assuming value money i) constant ii) changes with time. Replacement of items that fail completely using individual and Group replacement.
3	Linear Programming Problems (LPP)
	Mathematical Formulation of LPP . Solution to the LPP using Graphical Method, Simplex Method and Big M method Duality in LPP. Detection of optimum solution to primal using optimum solution to the dual.
4	Transportation Problem
	Description and Formulation of Transportation Problem Initial Basic Feasible Solution by i) North West Corner Rule, ii) Least Cost Entry Method (Matrix Minima), iii) Vogel's Approximation Method. Optimum Solution by MODI Method. Existence of Alternative optimum solution. Impact of change in some cost Coefficients on optimum solution. Maximization type and Unbalanced Transportation Problems.

Semester VI

Modules at a Glance

Elements of Operational Research Paper - II		
Sr. No.	Modules	No. of Lectures
1	Project Analysis	15
2	Theory of Games	15
3	Inventory Models	15
Total		45

Sr. No.	Modules
1	Project Analysis
	Basic concepts and Definitions, Gantt Charts and its weaknesses, CPM and PERT networks, Numbering of Events, Contractual Obligation Time, Earliest occurrence time, Latest allowable occurrence Time and Slack Time for Events, Different types of floats for activities. Critical Path Calculations, Probability Assessment in PERT Networks. Time Cost Trade - Off Analysis for CPM Networks
2	Theory of Games
	Basic Concept and Definitions. Two Person Zero Sum Game. Saddle point, Pure and Mixed Strategies. Reducing the size of the game using dominance property. Optimum Solution to a 2x2 game without saddle point. Graphical solution to 2xn and mx2 games.
3	Inventory Models
	Costs in Inventory management Deterministic Inventory Models- EOQ Model with Instantaneous Replenishment and Constant Rate of Demand Assuming that shortages are not allowed (Mathematical derivation expected), its price break model. Other EOQ models with instantaneous/uniform rate of replenishment and constant rate of demand assuming shortages are allowed/not allowed.

Syllabus of courses of T.Y.B.Com Programme

With effect from the Academic Year 2019-20

2. Ability Enhancement Courses (AEC)

6. Psychology of Human Behavior at Work (3 Credits)

Semester V

Modules at a Glance

Psychology of Human Behavior at Work Paper-I		
Sr. No.	Modules	No. of Lectures
1	What is Organizational Behaviour?	11
2	Attitudes and Job Satisfaction	11
3	Motivation Concepts	12
4	Leadership	11
Total		45

Sr. No.	Modules
1	What is Organizational Behaviour?
	<ul style="list-style-type: none"> a) The importance of interpersonal skills b) What managers do - management functions, roles, and skills c) Defining organizational behaviour; Disciplines that contribute to the OB field d) Challenges and Opportunities for OB - Responding to globalization; managing work force diversity; coping with “temporariness”; helping employees balance work–life conflicts; creating a positive work environment; improving ethical behaviour
2	Attitudes and Job Satisfaction
	<ul style="list-style-type: none"> a) Attitudes - Main components of attitudes; Major Job Attitudes b) Job Satisfaction - Measuring job satisfaction. What causes job satisfaction? The impact of satisfied and dissatisfied employees on the workplace
3	Motivation Concepts
	<ul style="list-style-type: none"> a) Defining Motivation; 4 early theories of motivation b) Contemporary theories of motivation - Goal Setting Theory, Equity Theory/ Organizational justice, Expectancy Theory
4	Leadership
	<ul style="list-style-type: none"> a) What is Leadership? Trait theories, Behavioural theories b) Contingency Theory – The Fiedler Model c) Charismatic Leadership and Transformational Leadership - Key characteristics of a charismatic leader; characteristics of transactional leaders; characteristics of transformational leaders d) Leading for the future: Mentoring

Semester VI

Modules at a Glance

Psychology of Human Behavior at Work Paper-II		
Sr. No.	Modules	No. of Lectures
1	Understanding Work Teams	11
2	Conflict and Negotiation	11
3	Emotions and Moods	12
4	Organizational Change and Stress Management	11
	Total	45

Sr. No.	Modules
1	Understanding Work Teams
	a) Differences between groups and teams; Types of teams b) Creating effective teams
2	Conflict and Negotiation
	a) Defining Conflict; transitions in conflict thought b) The Conflict Process c) Negotiation: Bargaining strategies; the negotiation process
3	Emotions and Moods
	a) What are Emotions and Moods? The basic emotions; sources of emotions and moods b) Emotional Intelligence c) Organizational Behaviour applications of emotions and moods
4	Organizational Change and Stress Management
	a) a Forces for Change b) Work Stress and its Management

Reference Books

Reference Books - Semester V:
Elective Courses (EC)
Discipline Specific Elective (DSE) Courses
Group A: Advanced Accountancy
1. Financial Accounting and Auditing VII- Financial Accounting
<ul style="list-style-type: none">Ashish K. Bhattacharyya – “Financial Accounting for Business Managers”, Prentice Hall of India Pvt. Ltd.Shashi K. Gupta – “Contemporary Issues in Accounting”, Kalyani Publishers.R. Narayanaswamy – “Financial Accounting”, Prentice Hall of India, New DelhiAshok Sehgal – “Fundamentals of Financial Accounting”, Taxmann’s PublishersFinancial Accounting Reporting – Barry Elliot and Jamie Elliot – Prentice Hall (14th Edition
2. Financial Accounting and Auditing VIII- Cost Accounting
<ul style="list-style-type: none">Cost Accounting- A managerial emphasis by Horngren, Charles, Foster and Datar, Prentice HallManagement Accounting by Khan and Jain, Tata McGraw HillPractical Costing by P C Tulsian, Vikas New DelhiAdvanced problems and solutions in cost Accounting by S N Maheshwari, Sultan Chand New Delhi □ Cost Accounting (For B. Com 4th Sem, Delhi Univ) by Arora M N, Vikas Publishing House Pvt. Ltd.A Textbook of Cost And Management Accounting - 10th Edn by Arora M N, Vikas Publishing House Pvt. Ltd.Cost Accounting: Principles & Practice - 12 Edn by Arora M N, Vikas Publishing House Pvt. Ltd.Essentials of Cost Accounting by Arora M N, Vikas Publishing House Pvt. Ltd.Students Guide to Cost Accounting & Financial Management (Set of 2 Volumes) (CA-IPCC) (Group I) by Bhavesh N. Chandarana, TaxmannLectures on Costing by Swaminathan: S. Chand and Company (P) Ltd., New DelhiCost Accounting by C.S. Rayudu, Tata Mc. Grow Hill and Co. Ltd., MumbaiCost Accounting by Jawahar Lal and Seema Srivastava, Tata Mc. Grow Hill and Co. Ltd., MumbaiCost Accounting by Ravi M. Kishore, Taxmann Ltd., New DelhiPrinciples and Practices of Cost Accounting by N.K. Prasad, Book Syndicate Pvt. Ltd., CalcuttaCost Accounting Theory and Practice by B.K. Bhar, Tata Mc. Grow Hill and Co. Ltd., MumbaiCost Accounting Principles and Practice by M.N. Arora, Vikas Publishing House Pvt. Ltd., New DelhiAdvanced Cost and Management Accounting: Problems and Solutions by V.K. Saxena and C.D. Vashist, S. Chand and Company (P) Ltd., New DelhiCost Accounting by S.P. Jain and K.L. Narang, Kalyani Publishers, Ludhiana

- Modern Cost and Management Accounting by M. Hanif, Tata McGraw Hill Education Pvt. Ltd., New Delhi □ Fundamentals of Cost Accounting by Jhamb. H. V., Ane Books Pvt. Ltd.
- Cost Accounting by Gupta Nirmal, Ane Books Pvt. Ltd.

Discipline Specific Elective (DSE) Courses

Group B: Business Management

1. Business Management Paper III

- Essentials of Management by Koontz and Weihrich / McGraw Hill
- Principles of Management by Koontz and O. Donnel/ Tata McGraw Hill, New Delhi
- Principles of Management: Theory and practices by Sarangi S.K. VMP Publishers and Distributors.
- Guide to Management Ideas by Tim Hindle, The Economist
- Principles of Management by Terry G.R. AITBS
- Business Organization and Principles of Management by Dutta Chowdury, Central Education

- Principles of Management, Daver Rustoms, Crown
- Principles of Management, Tripathi P.C. Tata McGraw Hill, New York
- Management Theory and Practices by Dale, Ernest / McGraw Hill, New York.
- Practice of Management by Peter Drucker / Allied Publisher, New Delhi
- Management by Ricky W Griffin / Houghton Mifflin Company
- Management by Gary Dessler / Prentice Hall
- Management by Stephen Robbins, Mary Coulter / Prentice Hall
- Management by James Stoner, Edward Freeman / Prentice Hall
- Time Management by Roberta Roesch, Tata Mc Graw Hill
- Time Management by Marc MANCINI, Tata Mc Graw Hill

2. Business Management Paper –V

- Fundamentals of Financial Management(5th edition) by Chandra Prasanna (2010). Tata McGraw Hill Education Pvt. Ltd.: New Delhi
- Financial Management – Analytical and Conceptual Approach (12th edition) by Kuchhal S.C. (1995).Chaitanya Publishing House: Allahabad
- Financial Management by Reddy R.Jayprakash (2010) APH Publishing Corporation: New Delhi
- Financial Management – Theory and Practice (5 & 6th edition) by Chandra Prasanna (2003, 2004). Tata McGraw Hill Education Pvt. Ltd.: New Delhi
- Fundamentals of Financial Management (13th edition) by Horne, James C. Van (2012) PHI Learning Pvt. Ltd.: New Delhi
- Financial Management and decision making by Samuels, John (1999) International Thomson Nusiness Press : London
- Financial Management - problems & solutions (2nd edition) by Kishore, Ravi M. (2010) Taxmann Publication Pvt. Ltd.: New Delhi
- Financial Management : theory, concepts and cases(5th rev edition) by Rustagi, R.P. (2011) Taxmann Publication Pvt. Ltd.: New Delhi
- Financial Management : principles & problems (7th edition) by Srivastava,

R.M.&VermaShubhra (2002) PragatiPrakashan: Meerut

- Fundamentals of Financial Management – problems and solutions (3rd edition) by Maheswari, S.N. (2006) Sultan Chand and Sons: New Delhi

Discipline Related Elective(DRE) Courses

3. Commerce V

- Phillip Kotler. (2005) Marketing Management, Englewood cliffs, Prentice Hall, NJ
- Richard M. S Wilson, Colin Gilligan, Strategic Marketing Management, Viva Books Pvt. Ltd., 2003.
- Walker –Boyd, Larreche , Marketing Strategies –Planning Implementations, TataMacGraw Hill.2004.
- Neelamegam,S.(2007) Marketing in India : Cases and Readings, Vikas, New Delhi
- Kotler, P., Keller, K.L. Koshy, A. &Jha. M. (2009). Marketing Management: A South Asian Perspective. (Thirteenth Ed). Pearson Education, New Delhi.
- Gandhi, J.C. Marketing a Managerial Introduction TataMcGrawHill.
- Maheshwari, R.P., Jindal, Lokesh, (2011). Marketing Management Theory and Practice.
- Sherlekar, S.A. Marketing Management. Himalaya Publishing House.
- Saxena, Rajan. Marketing Management
Ramaswamy & Kumari Nama. Marketing Management

4. Business Economics V

- Indian Economic Survey Reports (Annual), Ministry of Finance, Government of India
- Indian Economy by Misra and Puri, Himalaya Publishing House - Delhi
- Gaurav Dutt & Ashwini Mahajan, (2016) Indian Economy, S.Chand& company PVT LTD New Delhi
- A.N.Agarwal – Indian Economy problems of Development and Planning New Age International Publisher
- RuddarDatt K.P.M Sundharam – Indian Economy S. Chand E-co LTD. Delhi
- <http://www.environmentalpollution.in/industrial-pollution/industrial-pollution-types-effects-and-control-of-industrial-pollution/299> for industrial pollution

Ability Enhancement Courses (AEC)

1. Computer Systems and Applications Paper I

- Data Communication and Networking -Behrouz A Forouzan
- Introduction to Computers – Peter Norton, Tata McGraw Hill
- Fundamentals of Database Systems - Elmasri Navathe, Somayajulu, Gupta
- Database Systems and Concepts - Henry F. Korth, Silberschatz, Sudarshan McGraw Hill □ DBMS - Date
- The complete reference SQL - Vikram Vaswani TMH
- The complete reference SQL - James R. Groff & Paul N. Weinberg TMG □
- Learning SQL - Alan Beaulieu O'REILLY.
- Learning MySQL - Seyed M. M. and Hugh Williams, O'REILLY.
- SQL a complete reference - Alexis Leon & Mathews Leon TMG

2. Export Marketing Paper I

- Export Policy Procedures & Documentation– M. I. Mahajan, Snow White Publications Pvt. Ltd, 26th Edition,

- International Business, K. Aswathappa, McGraw-Hill Education (India) Pvt. Ltd., 6th Edition
- Export Import Procedures - Documentation and Logistics, C. Rama Gopal, New Age International Publishers, 2006 / Reprint Jan 2016
- International Trade and Export Management, Francis Cherunilam, Himalaya Publishing House, 20th Edition, 2017
- R. K. Jain's, Foreign Trade Policy & Handbook of Procedures [With Forms, Circulars & Public Notices], Centax Publication, 2017
- EXIM Policy & Handbook of EXIM Procedure – VOL I & II
- International Marketing and Export Management, Gerald Albaum, Edwin Duerr, Alexander Josiassen, Pearson Publications, 8th Edition, June 2016
- International Marketing Strategy, Isobel Doole and Robin Lowe, 5th Edition, Thomson Learning, 2008.
- Global marketing, Warren J. Keegan 9th Edition Pearson Education, Delhi,
- New Import Export Policy - Nabhi Publications, 2017
- P.K. Khurana, Export Management, Galgotia Publishing Co, New Delhi
- P.K. Vasudeva, International Marketing-, Excel Books, fourth edition, New Delhi
- Paras Ram, Export documentation and procedure A-Z
- Export: What, Where, How? Paras Ram, & Nikhil K. Garg, Anupam Publishers, 47th Edition, 2016-17
- International Marketing, Mary C. Gilly, John L. Graham, Philip R. Cateora, 14th Edition, Tata McGraw-Hill Co. Ltd., 2014
- International Marketing Management, An Indian Perspective, R.L. Varshney and B. Bhattacharya, Sultan Chand & Sons, 24th Edition, 2012
- International Marketing Analysis and Strategy, Sak Onkvisit, John J. Shaw, Prentice-Hall of India Pvt. Ltd., 5th Edition, 2008
- International Marketing, Subhash C. Jain, South-Western, 6th Edition, 2001
- Export Management, T.A.S. Balagopal, Himalaya Publishing House, Mumbai, 2014
- Michael R. Czinkota and Iikka A. Ronkainen, International Marketing, South-Western, 10th Edition, 2012
- Export-Import and Logistics Management, Charlie Hill, Random Publications, 2014
- International Marketing Management, M.V. Kulkarni, Everest Publishing House

3. Marketing Research Paper I

- Marketing Research Text and Cases, Rajendra Nargundkar, McGraw Hill, 2nd edition
- Marketing Research (Text with Cases), Suja Nair, Himalaya Publishing House, Maharashtra, 2014
- Marketing Research, John Boyce, Tata McGraw Hill Publishing Co. Ltd., Maharashtra, 2011
- Encyclopaedia of Marketing Research Series, S.D. Singh, Anmol Publications Pvt. Ltd., New Delhi, 2012
- Marketing Research: A Global Outlook, V. Kumar, Sage Publications, New Delhi, 2015
- Marketing Research, G. C. Beri, McGraw Hill, New Delhi, 2007
- Fundamentals of Marketing Research, M.K. Gawande, Chandralok Prakashan, Kanpur, 2012
- Marketing Research: The impact of internet, Gates, Roger et al, John Wiley & sons, Great Britain, 2002

4. Direct and Indirect Taxation Paper I

- Students guide to Income Tax (simplified version) by V.K.Singhania and Monica Singhania, Taxmann
- Systematic approach to Income Tax by Ahuja & Gupta, Bharat Law Publication
- Income Tax by T.M. Manorahan, Snow White
- Direct Tax ready reckoner by N.V.Mehta, Kuber Publication
- Indirect Taxes by V.S.Datey, Taxmann □ Service Tax by S.S.Gupta, Taxmann
- Commentary on M.V.A.T.ACT, 2002 by M.S.Mathuria & Dilip Phadke, Maharashtra Sales Tax Vat News
- Indirect Taxes by V.S.Balchandra, Sultanchand
- Direct Taxes by B.B. Lal and N. Vashishta, Pearson Education
- Students Guide to Income Tax (Including Service Tax / VAT) - Simplified Version with Problems and Solutions (Set of 2 Vols) by Dr Monica Singhania Dr. Vinod K Singhania, Taxmann
- Indirect Tax Laws - Service Tax & VAT (Module -II) by Vineet Sodhani, Taxmann
- Indirect Taxes Law and Practice by V. S. Datey, Taxmann

5. Elements of Operation Research Paper I

- PERT & CPM Principles and Applications by L.S.Srinath
- Operations Research Principles & Practice by Ravinderan, Phillips Solber.
- Schaum's outline series Theory & Problems of Operations Research by Richard Bronson □ Operations Research by H.A.Taha
- Operations Research by Gupta & Hira
- Operations Research Theory & Applications by J.K.Sharma
- Operations Research Problems & Solutions by V.K.Kapoor □ Quantitative Techniques by Shenoy, Shrivastav & Sharma
- Introduction to Operations Research by Hiller & Lieberman
- Operations Research Techniques for Management by B.Banerjee
- Operations Research by Gupta & Manmohan
- Quantitative Techniques by N.D.Vohra

6. Psychology of Human Behaviour at work Paper I

- Robbins, S. P. Judge, T. A. & Vohra, N. (2013). Organizational Behavior. (15th ed.), Indian subcontinent adaptation, New Delhi: Pearson Education, Dorling Kindersley India pvt ltd.
- Aquinas, P. G. (2013). Organisational Behavior Concepts Realities Application and Challenges. (2nd ed.) New Delhi: Excel Books
- Ashliegh, A. M. (2012). The psychology of people in organizations. Pearson Education
- Baltus, R. (2012). Personal psychology for work and life. Tata McGraw Hill
- Dash, C. (2013). Organisational behavior. New Delhi: International Book House
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- Greenberg, J. (2013). Behaviour in organizations (10th ed.). PHI Learning Private Limited.
- Luthans, F. (2013). Organisational behaviour: An evidence –based approach. Tata McGraw Hill
- McShane, S. L., Glinow, M. A., Sharma, R. R. (2012) Organisational behavior. (5th

ed.): Tata McGraw Hill, New Delhi.

- Pareek, U. & Khanna, S. (2011). Understanding organizational behavior. Oxford University Press
- Rajendra, P. Maheshwari, J. & Mahajan, P. (2012). Business organization management. (2nd Revised ed.) New Delhi: International Book House
- Riggio, R. (2012). Introduction to industrial and organizational psychology. Pearson Education
- Schultz, D. & Schultz, S. (2013). Psychology and work today. Pearson
- Shankar, M. (2013). Organizational behavior. International Book House
- Sharma, S. (2013). Organisational behavior. New Delhi: Tata McGraw Hill.
 - Singh, K. (2012). Organizational behaviour text and cases. New Delhi: Pearson Education.

Semester VI:

Reference Books
Elective Courses (EC)
Discipline Specific Elective (DSE) Courses
Group A: Advanced Accountancy
1. Financial Accounting and Auditing IX- Financial Accounting
<ul style="list-style-type: none">• Ashish K. Bhattacharyya – “Financial Accounting for Business Managers”, Prentice Hall of India Pvt. Ltd.• Shashi K. Gupta – “Contemporary Issues in Accounting”, Kalyani Publishers.• R. Narayanaswamy – “Financial Accounting”, Prentice Hall of India, New Delhi• Ashok Sehgal – “Fundamentals of Financial Accounting”, Taxmann’s Publishers• Financial Accounting Reporting – Barry Elliot and Jamie Elliot – Prentice Hall (14th Edition
2. Financial Accounting and Auditing X- Cost Accounting
<ul style="list-style-type: none">• Cost Accounting- A managerial emphasis by Horngren, Charles, Foster and Datar, Prentice Hall• Management Accounting by Khan and Jain, Tata McGraw Hill• Practical Costing by P C Tulsian, Vikas New Delhi• Advanced problems and solutions in cost Accounting by S N Maheshwari, Sultan Chand New Delhi □ Cost Accounting (For B. Com 4th Sem, Delhi Univ) by Arora M N, Vikas Publishing House Pvt. Ltd.• A Textbook of Cost And Management Accounting - 10th Edn by Arora M N, Vikas Publishing House Pvt. Ltd.• Cost Accounting: Principles & Practice - 12 Edn by Arora M N, Vikas Publishing House Pvt. Ltd.• Essentials of Cost Accounting by Arora M N, Vikas Publishing House Pvt. Ltd.• Students Guide to Cost Accounting & Financial Management (Set of 2 Volumes) (CA-IPCC) (Group I) by Bhavesh N. Chandarana, Taxmann• Lectures on Costing by Swaminathan: S. Chand and Company (P) Ltd., New Delhi• Cost Accounting by C.S. Rayudu, Tata Mc. Grow Hill and Co. Ltd., Mumbai

- Cost Accounting by Jawahar Lal and Seema Srivastava, Tata Mc. Grow Hill and Co. Ltd., Mumbai
- Cost Accounting by Ravi M. Kishore, Taxmann Ltd., New Delhi
- Principles and Practices of Cost Accounting by N.K. Prasad, Book Syndicate Pvt. Ltd., Calcutta
- Cost Accounting Theory and Practice by B.K. Bhar, Tata Mc. Grow Hill and Co. Ltd., Mumbai
- Cost Accounting Principles and Practice by M.N. Arora, Vikas Publishing House Pvt. Ltd., New Delhi
- Advanced Cost and Management Accounting: Problems and Solutions by V.K. Saxena and C.D. Vashist, S. Chand and Company (P) Ltd., New Delhi
- Cost Accounting by S.P. Jain and K.L. Narang, Kalyani Publishers, Ludhiana
- Modern Cost and Management Accounting by M. Hanif, Tata McGraw Hill Education Pvt. Ltd., New Delhi
- Fundamentals of Cost Accounting by Jhamb. H. V., Ane Books Pvt. Ltd.

Cost Accounting by Gupta Nirmal, Ane Books Pvt. Ltd.

Group B: Business Management

1. Business Management Paper IV

- Essentials of Management by Koontz and Weihrich / McGraw Hill
- Principles of Management by Koontz and O. Donnel/ Tata McGraw Hill, New Delhi
- Principles of Management: Theory and practices by Sarangi S.K. VMP Publishers and Distributors.
- Guide to Management Ideas by Tim Hindle, The Economist
- Principles of Management by Terry G.R. AITBS
- Business Organization and Principles of Management by Dutta Chowdury, Central Education
- Principles of Management, Daver Rustoms, Crown
 - Principles of Management, Tripathi P.C. Tata McGraw Hill, New York
 - Management Theory and Practices by Dale, Ernest / McGraw Hill, New York.
 - Practice of Management by Peter Drucker / Allied Publisher, New Delhi
 - Management by Ricky W Griffin / Houghton Mifflin Company
 - Management by Gary Dessler / Prentice Hall
 - Management by Stephen Robbins, Mary Coulter / Prentice Hall
 - Management by James Stoner, Edward Freeman / Prentice Hall
 - Time Management by Roberta Roesch, Tata Mc Graw Hill
 - Time Management by Marc MANCINI, Tata Mc Graw Hill

2. Business Management Paper VI

- Fundamentals of Financial Management (5th edition) by Chandra Prasanna (2010). Tata McGraw Hill Education Pvt. Ltd.: New Delhi
- Financial Management – Analytical and Conceptual Approach (12th edition) by Kuchhal S.C. (1995).Chaitanya Publishing House: Allahabad
- Financial Management by Reddy R.Jayprakash (2010) APH Publishing Corporation: New Delhi
- Financial Management – Theory and Practice (5 & 6th edition) by Chandra Prasanna (2003, 2004). Tata McGraw Hill Education Pvt. Ltd.: New Delhi
- Fundamentals of Financial Management (13th edition) by Horne, James C. Van (2012)

PHI Learning Pvt. Ltd.: New Delhi

- Financial Management and decision making by Samuels, John (1999) International Thomson Nusiness Press : London
 - Financial Management - problems & solutions (2nd edition) by Kishore, Ravi M. (2010) Taxmann Publication Pvt. Ltd.: New Delhi
 - Financial Management : theory, concepts and cases(5th rev edition) by Rustagi, R.P. (2011) Taxmann Publication Pvt. Ltd.: New Delhi
 - Financial Management : principles & problems (7th edition) by Srivastava, R.M.&VermaShubhra (2002) PragatiPrakashan: Meerut
- Fundamentals of Financial Management – problems and solutions (3rd edition) by Maheswari, S.N. (2006) Sultan Chand and Sons: New Delhi

Discipline Related Elective(DRE) Courses

3. Commerce VI

- Bernardin, John H: Human Resource Management, Tata McGraw Hill, New Delhi 2004.
 - Arthur M, Career Theory Handbook, Prentice Hall Inc, Englewood Cliff.
 - Belkaoui, A.R. and Belkaoui ,JM, Human Resource Valuation: A Guide to Strategies and Techniques, Quarum Books, Greenwood, 1995.
 - Dale, B, Total Quality and Human Resources: An Executive Guide, Blackwell, Oxford.
 - Greenhaus, J.H., Career Management, Dryden, New York.
 - Mabey, C and Salama, G., Strategic Human Resource Management, Blackwell, Oxford.
 - Aswathappa. K, Human Resource Management
 - Subba Rao, Human Resources Management.
 - Michael Porter, HRM and Human Relations.
 - M.N. Rudrabasavaraj: Cases in Human Resource Management –Himalaya Publishing House –NewDelhi, 1998
 - Decenzo, D.A. and Robbins, S. P.,Fundamentals of Human Resource Management, Wiley, India.
 - Dessler, G. and Varkkey, B., Human Resource Management,Pearson Education, Delhi.
 - Chhabra, T.N.,Human Resource Management,Dhanpat Rai & Co., Delhi.
 - AswathappaK.,Human Resource Management,Tata McGraw,Hill, New Delhi.
 - H. John Bernardin and Richard W. Beatty: Performance Appraisal: Human Behavior at work –Boston: Kent, 1984
 - George T. Milkovich and John W. Boudream: Personnel / Human Resources Management: A Diagnostic Approach, 5thEdn. Plano, TX: BusinessPublications, 1998.
 - Lepak, David &Gowan, Mary. Human Resource Management.Dorling Kindersley (India).
 - Khanna, S.S. Human resource Management (Text and Cases). S. Chand, New Delhi.
 - Sadri.J, Sadri.S, Nayak.N, A Strategic Approach to HumanResource Management, JAICO Publishing House.
- Davar, R. S. Personnel Management and Industrial Relations. Vikas Publication, Noida. □
Robbins, Stephen P. OrganisationalBehaviour. Pearsons Education, New Delhi

4. Business Economics VI

- Kindleberger, C.P. (1973) International Economics, Homewood
- Kenan, P.B. (1994), The International Economy, Cambridge University Press, London
- Krugman, P.R. and M. Obstgold (1994), International Economics: Theory and Policy, Glenview, Foreman

- Dwivedi D N (2013) International Economics: Theory and Policy, Vikas publishing House New Delhi
- M.L. Jhingan – International Economics – Vrinda publication Pvt. Ltd – Delhi
- Francis Cheunilam International Economics Tata McGraw – Hill Publishing co.Ltd.New Delhi.
- Dominick Salvatore – International Economics – John Wiley & sons, Inc Singapore.
- <https://europa.eu> asean.org

Ability Enhancement Courses (AEC)

1. Computer Systems and Applications Paper II

- E- Commerce - Kenneth Laudon, Carol Traver , Pearson Education
- Frontiers of Electronic Commerce - Kalakota & Whinston
- E- Commerce - Rajaraman
- E- Commerce - Whitley
- E- Commerce concepts and cases - Rao and Deshpande.
- Programming in VB 6.0 - Julia case Bradley, Anita C. Milspaugh, TMH
- Visual Basic 6.0 Programming - Content Development Group, TMH
- The Complete Reference to Visual Basic 6 - Noel Jerke, TMH
- Visual Basic 6 Programming Black Book - Steven Holzner, Dreamtech Press

2. Export Marketing II

- Export Policy Procedures & Documentation– M. I. Mahajan, Snow White Publications Pvt. Ltd, 26th Edition,
- International Business, K. Aswathappa, McGraw-Hill Education (India) Pvt. Ltd., 6th Edition
- Export Import Procedures - Documentation and Logistics, C. Rama Gopal, New Age International Publishers, 2006 / Reprint Jan 2016
- International Trade and Export Management, Francis Cherunilam, Himalaya Publishing House, 20th Edition, 2017
- R. K. Jain's, Foreign Trade Policy & Handbook of Procedures [With Forms, Circulars & Public Notices], Centax Publication, 2017
- EXIM Policy & Handbook of EXIM Procedure – VOL I & II
- International Marketing and Export Management, Gerald Albaum, Edwin Duerr, Alexander Josiassen, Pearson Publications, 8th Edition, June 2016
- International Marketing Strategy, Isobel Doole and Robin Lowe, 5th Edition, Thomson Learning, 2008.
- Global marketing, Warren J. Keegan 9th Edition Pearson Education, Delhi,
- New Import Export Policy - Nabhi Publications, 2017
- P.K. Khurana, Export Management, Galgotia Publishing Co, New Delhi
- P.K. Vasudeva, International Marketing-, Excel Books, fourth edition, New Delhi
- Paras Ram, Export documentation and procedure A-Z
- Export: What, Where, How? Paras Ram, & Nikhil K. Garg, Anupam Publishers, 47th Edition, 2016-17
- International Marketing, Mary C. Gilly, John L. Graham, Philip R. Cateora, 14th Edition, Tata McGraw-Hill Co. Ltd., 2014
- International Marketing Management, An Indian Perspective, R.L. Varshney and B. Bhattacharya, Sultan Chand & Sons, 24th Edition, 2012
- International Marketing Analysis and Strategy, Sakonkvisit, John J. Shaw, Prentice-Hall of India Pvt. Ltd., 5th Edition, 2008
- International Marketing, Subhash C. Jain, South-Western, 6th Edition, 2001
- Export Management, T.A.S. Balagopal, Himalaya Publishing House, Mumbai, 2014
- Michael R. Czinkota and Iikka A. Ronkainen, International Marketing, South-Western, 10th Edition, 2012
- Export-Import and Logistics Management, Charlie Hill, Random Publications, 2014
- International Marketing Management, M.V. Kulkarni, Everest Publishing House

3. Marketing Research Paper II

- Marketing Research Text and Cases, Rajendra Nargundkar, McGraw Hill, 2nd edition
- Marketing Research (Text with Cases), Suja Nair, Himalaya Publishing House, Maharashtra, 2014
- Marketing Research, John Boyce, Tata McGraw Hill Publishing Co. Ltd., Maharashtra, 2011
- Encyclopaedia of Marketing Research Series, S.D. Singh, Anmol Publications Pvt. Ltd., New Delhi, 2012
- Marketing Research: A Global Outlook, V. Kumar, Sage Publications, New Delhi, 2015
- Marketing Research, G. C. Beri, McGraw Hill, New Delhi, 2007
- Fundamentals of Marketing Research, M.K. Gawande, Chandralok Prakashan, Kanpur,

2012

- Marketing Research: The impact of internet, Gates, Roger et al, John Wiley & sons, Great Britain, 2002

4. Direct and Indirect Taxation II- GST

- GST Bare Act 2017
- GST Law & Practice - V.S Datey (6th Edition)
- GST Laws – National Academy of Customs, Indirect Tax

5. Elements of Operation Research Paper II

- PERT & CPM Principles and Applications by L.S.Srinath
- Operations Research Principles & Practice by Ravinderan, Phillips Solber.
- Schaum's outline series Theory & Problems of Operations Research by Richard Bronson □ Operations Research by H.A.Taha
- Operations Research by Gupta & Hira
- Operations Research Theory & Applications by J.K.Sharma
- Operations Research Problems & Solutions by V.K.Kapoor □ Quantitative Techniques by Shenoy, Shrivastav & Sharma
- Introduction to Operations Research by Hiller & Lieberman
- Operations Research Techniques for Management by B.Banerjee
- Operations Research by Gupta & Manmohan
- Quantitative Techniques by N.D.Vohra

18. Psychology of Human Behaviour at work Paper I

- Robbins, S. P. Judge, T. A. & Vohra, N. (2013). Organizational Behavior. (15th ed.), Indian subcontinent adaptation, New Delhi: Pearson Education, Dorling Kindersley India pvt ltd.
- Aquinas, P. G. (2013). Organisational Behavior Concepts Realities Application and Challenges. (2nd ed.) New Delhi: Excel Books
- Ashliegh, A. M. (2012). The psychology of people in organizations. Pearson Education
- Baltus, R. (2012). Personal psychology for work and life. Tata McGraw Hill
- Dash, C. (2013). Organisational behavior. New Delhi: International Book House
- Gibson, J. L., Ivancevich, J. M., & Konopaske, R.(2013). Organisations: Behaviour, Structure, Processes. Tata McGraw Hill
- Greenberg, J. (2013). Behaviour in organizations (10th ed.). PHI Learning Private Limited.
- Luthans, F. (2013). Organisational behaviour: An evidence –based approach. Tata McGraw Hill
- McShane, S. L., Glinow, M. A., Sharma, R. R. (2012) Organisational behavior. (5th ed.): Tata McGraw Hill, New Delhi.
- Pareek, U. & Khanna, S. (2011). Understanding organizational behavior. Oxford University Press
- Rajendra, P. Maheshwari, J. & Mahajan, P. (2012). Business organization management. (2nd Revised ed.) New Delhi: International Book House.
- Riggio, R. (2012). Introduction to industrial and organizational psychology. Pearson Education
- Schultz, D. & Schultz,S.(2013). Psychology and work today. Pearson □ Shankar, M. (2013). Organizational behavior. International Book House

- Sharma, S. (2013). Organisational behavior. New Delhi: Tata McGraw Hill.
- Singh, K. (2012). Organizational behaviour text and cases. New Delhi: Pearson Education.

Question Paper Pattern (Practical Courses)

Maximum Marks: 100

Questions to be set: 06

Duration: 03 Hrs.

All Questions are Compulsory Carrying 15 Marks each.

Question No	Particular	Marks
Q-1	Objective Questions A) Sub Questions to be asked 12 and to be answered any 10 B) Sub Questions to be asked 12 and to be answered any 10 (*Multiple choice / True or False / Match the columns/Fill in the blanks)	20 Marks
Q-2	Full Length Practical Question OR	15 Marks
Q-2	Full Length Practical Question	15 Marks
Q-3	Full Length Practical Question OR	15 Marks
Q-3	Full Length Practical Question	15 Marks
Q-4	Full Length Practical Question OR	15 Marks
Q-4	Full Length Practical Question	15 Marks
Q-5	Full Length Practical Question OR	15 Marks
Q-5	Full Length Practical Question	15 Marks
Q-6	A) Theory questions B) Theory questions OR	10 Marks 10 Marks
Q-6	Short Notes To be asked 06 To be answered 04	20 Marks

Note:

Practical question of 15 marks may be divided into two sub questions of 7/8 or 10/5 Marks.

Question Paper Pattern (Theoretical Courses)

Maximum Marks: 100

Questions to be set: 06

Duration: 03 Hrs.

All Questions are Compulsory Carrying 15 Marks each.

Question No	Particular	Marks
Q-1	Objective Questions A) Sub Questions to be asked 12 and to be answered any 10 B) Sub Questions to be asked 12 and to be answered any 10 (*Multiple choice / True or False / Match the columns/Fill in the blanks)	20 Marks
Q-2	Full Length Question OR	15 Marks
Q-2	Full Length Question	15 Marks
Q-3	Full Length Question OR	15 Marks
Q-3	Full Length Question	15 Marks
Q-4	Full Length Question OR	15 Marks
Q-4	Full Length Question	15 Marks
Q-5	Full Length Question OR	15 Marks
Q-5	Full Length Question	15 Marks
Q-6	A) Theory questions B) Theory questions OR	10 Marks 10 Marks
Q-6	Short Notes To be asked 06 To be answered 04	20 Marks

Note:

Theory question of 15 marks may be divided into two sub questions of 7/8 or 10/5 Marks.