

1st Semester

Unit	Paper – 1 st Business Organisation
I	Introduction: Concept of Business, Features, Stages of development of business and importance of business. Classification of Business Activities. Meaning, Characteristics, Importance and Objectives of Business Organization, Evolution of Business Organization. Difference between Industry and Commerce and Business and Profession, Modern Business and their Characteristics.
II	Formation of Business: Considerations in Establishing New Business. Qualities of a Successful Businessman. Forms of Business Organization: Sole Proprietorship, Partnership, Joint Stock Companies & Co-operatives and their Characteristics, relative merits and demerits, Difference between Private and Public Company, Concept of One Person Company.
III	Plant Location: Concept, Meaning, Importance, Factors Affecting Plant Location. Alfred Weber's and Sargent Florence's Theories of Location. Plant Layout –: Meaning, Objectives, Importance, Types and Principles of Layout. Factors Affecting Layout. Size of Business Unit–: Criteria for Measuring the Size and Factors Affecting the Size. Optimum Size and factors determining the Optimum Size.
IV	Business Combination: Meaning, Characteristics, Objectives, Causes, Forms and Kinds of Business Combination.
<p>Suggested Readings:</p> <ol style="list-style-type: none"> 1. Gupta, C.B., "Business Organisation", Mayur Publication, (2014). 2. Singh, B.P., Chhabra, T.N., "An Introduction to Business Organisation & Management", Kitab Mahal, (2014). 3. Sherlekar, S.A. & Sherlekar, V.S, "Modern Business Organization & Management Systems Approach Mumbai", Himalaya Publishing House, (2000). 4. Bhusan Y. K., "Business Organization", Sultan Chand & Sons. 5. Prakash, Jagdish, "Business Organistaton and Management", Kitab Mahal Publishers (Hindi and English) <p>Note: Latest edition of the text books should be used.</p>	

1st Semester

Unit	Paper – 2 nd Business Statistics
I	Introduction: Meaning, Scope, Importance and Limitation of Business Statistics, Statistical Investigation- Planning and organization, Statistical units, Methods of Investigation, Census and Sampling. Collection of Data- Primary and Secondary Data, Editing of Data Classification of data, Frequency Distribution and Statistical Series, Tabulation of Data. Indian Statisticians- Father of Indian Statistics (Prof. Prashant Chandra Mahalanobis).
II	Measures of Central Tendency: Arithmetic Mean, Combined Mean, Median and Mode, Partial Values – Lower Quartile and Upper Quartile. Dispersion: Range, Inter Quartile Range, Quartile Deviation, Mean Deviation, Standard Deviation and its Co- efficient, Co-efficient of Variation and Variance, Skewness - Bowle and Karlpearsion method, Co-efficient of Skewness.
III	Correlation (only individual series) : Meaning, application, types and degree of correlation, Methods- Karl Pearson’s Coefficient of Correlation and Spearman’s Coefficient of Correlation.
IV	Index Number: Meaning, Types and Uses, Methods of constructing Price Index Number, Fixed Base Method, Chain Base Method, Fisher’s Ideal Index Number, Time and Factor reversal test

Note : Use of Simple Calculator Allowed

Suggested Readings:

1. R.K. Mittal & others, Business Statistics (Hindi & English) – Navneet Publication No/Interest
2. Anurag Agarwal, Business Statistics (Hindi & English) – KNRN Publication Meerut.
3. Heinz, Kohler: Statistics for Business & Economics, HarperCollins;
4. Gupta, S.C. Fundamental of Statistics, Himalaya Publication.
5. Sharma J.K., Business Statistics, Pearson Education.
6. Gupta S.P. & Gupta Archana, Elementary Statistics, (English and Hindi) Sultan Chand & Sons, New Delhi.
7. Singh S.P. , Business Statistics, S. Chand & Sons, New Delhi
8. Gupta B.N., Business Statistics, Rajiv, SBPD, Agra

1st Semester

Unit	Paper – 3 rd Business Communication
1.	<p>Introduction: Process and Importance of Communication, Types of Communication (verbal & Non Verbal), Different forms of Communication. Barriers of Communication & improvements, Psychological effective communication: principle of effective communication. Indian Models of Communication – Aristotle and U.S Rai</p>
II	<p>NON-Verbal Aspects of Communicating: Body Language, Kinesics, Proxemics, Paralanguage.</p> <p>Effective Listening: Principles of Effective listening, Factors affecting listening exercises.</p> <p>Interviewing skills: Mock Interview, Appearing in interviews, Writing resume and letter of application for job.</p> <p>Modern forms of communicating: E-Mail, Video Conferencing, online meeting platforms like Zoom, Google meet. Webex etc.</p>
III	<p>Business language and presentation: Importance of Business language, Vocabulary Words often confused, Words often miss pelt, Common errors in Language.</p> <p>Oral Presentation: Importance, Characteristics, Presentation Plan, Power point presentation, Visual aids.</p> <p>Writing skills: Planning business messages, Re-writing and editing, The first draft and Reconstructing the final draft.</p> <p>Business Letters: Important business letters - correspondence with bank and insurance companies, official letter, semi official letter, dunning letter and memorandum.</p>
IV	<p>Report Writing: Meaning and types of reports, basic format of a report, steps of report writing, meeting report, format requirements of a good meeting report, importance of including visuals such as tables, diagrams and charts in a report, apply citation rules (APA style documentation) in reports.</p>
<p>Suggested Readings:</p> <ol style="list-style-type: none"> 1. Lesikar, R.V. & Flatley, M.E.; Basic Business Communication Skills for Empowering the Internet Generation, Tata McGraw Hill Publishing Company Ltd. New Delhi. 2. Bovee, and Thill, Business Communication Today, Pearson Education 3. Shirley, Taylor, Communication for Business, Pearson Education 4. Locker and Kaczmarek, Business Communication: Building Critical Skills, TMH 5. Misra, A.K., Business Communication (Hindi), Sahitya Bhawan Publications Agra <p>Note- Latest edition of the text books should be used.</p>	

1st Semester

Unit	Paper – 4 th Introduction of Computer Application
I	Introduction: Meaning, use of Computer in Business, Elements of Computer System Set-up Indian computing Environment, components of a computer system, Generations of computer and computer languages; Software PC- Software packages-An introduction, Disk Operating system and windows: Number systems and codes.
II	Relevance of Data Base Management Systems and Interpretations of Applications; DBMS system Network, Hierarchical and relational database, application of DBMS systems.
III	Data Base Language, dbase package, Basics of data processing; Data Hierarchy and Data file structure, Data files organizations; Master and Transaction file. Programme development cycle, Management of data, processing systems in Business organization.
IV	Word processing: Meaning and role of word processing in creating of document, Editing, formatting and printing document using tools such as spelling checks, Data Communication Networking-LAN & WANS.
<p>Suggested Readings:</p> <ol style="list-style-type: none"> 1. Gill, N. S, "Handbook of Computer Fundamentals", Khanna Publishing House, Delhi 2. Shrivastava "Fundamental of Computer & Information Systems" (Wiley Dreamtech) 3. Leon A and Leon M ., " Introduction to Computers" (Vikas, 1st Edition). 4. R.S. Salaria, "Computer Fundamentals", Khanna Publishing House, Delhi. 5. Norton P., "Introduction to Computers", (TATA McGraw Hill) 6. Leon "Fundamentals of Information Technology", (Vikas) 7. Ravichandran, A., "Computers Today", Khanna Publishing House, Delhi. 8. Sinha, P.K., "Computer Fundamental", BPB Publications (Hindi and English) 9. Laudon & Laudon, "Management Information System" <p>Note- Latest edition of the text books should be used.</p>	

2nd Semester

Unit	Paper – 1 st Business Management
I	Introduction: Concept, Characteristics, Nature, Process and Significance of Management; Managerial Roles (Mintzberg); Development of Management Thought; Classical and Neo Classical System; Contingency Approach, System Approach. Discuss the Management Practices in Indian “Vedas”.
II	Planning: Concept, Characteristics, Process, Importance and Types, Criteria of effective planning. Decision-Making: Concept, Process, Types and Importance. Management by Objectives. Organisation: Concept, Nature, Process and Significance. Authority and Responsibility Relationship. Organisational Structure - Functional & Divisional
III	Directing: Concept and Techniques, Motivation- Concept, Types, Importance, Theories-Maslow, Herzberg, McGregor, Ouchi, Financial and Non-Financial Incentives. Leadership: Meaning, Concept, Functions and Leadership styles, Likert’s Four System of Leadership.
IV	Controlling: Meaning, Importance and Process, Effective Control System. Techniques of Control. Management of Change: Concept, Nature , Types of Changes and Process of Planned Change, Resistance to Change and methods of reducing resistance to change.

Suggested Readings:

1. Gupta, C.B., “Business Organisation”, Mayur Publication, (2014).
2. Singh, B.P., Chhabra, T.N., “An Introduction to Business Organisation & Management”, Kitab Mahal, (2014).
3. Sherlekar, S.A. and Sherlekar, V.S, “Modern Business Organization & Management Systems Approach Mumbai”, Himalaya Publishing House, (2000).
4. Bhusan Y. K., “Business Organization”, Sultan Chand & Sons, (1970).
5. Jagdish Prakash, “Business Organistaton and Management”, Kitab Mahal publishers, (1997).
6. Agarwal K.K., “Business Organisation and Management”.
7. Joshi, G.L., “Vyavasayik Sanghathan Evam Prabandha”.
8. Prasad, Jagdish, “Vyavasayik Sanghathan Evam Prabandha”.
9. Shukla, Sudhir, “Vyavasayik Sanghathan Evam Prabandha”.
10. Shukla, Sudhir, “Management Concept & Principles”.
11. Yadav, Pankaj, Business Management, Neel Kamal Prakashan, Delehi

Note- **Latest edition of the text books should be used.**

2nd Semester

Unit	Paper – 2 nd Financial Accounting
I	<p>Introduction : Meaning, Nature and scope of Accounting, Types of Accounting, Accounting Principles, Accounting Equation, Accounting Conventions and Postulates. Indian and International Accounting Standards (Only Outline). Introduction and thoughts of father of Accountancy in India : Shri Kalyan Subramani Aiyar (K.S. Aiyar) 1859-1940</p>
II	<p>Accounting Mechanics: Double Entry System, Preparation of Journal, Ledger and Trial Balance, Profit and Loss A/c and Balance Sheet with Adjustments.</p>
III	<p>Hire Purchase System (Excluding small goods and interest accrued method) : Accounting Records in the Books of Hire Purchaser and Vendor, Different Methods of Calculation of Interest and Cash Price, Maintenance of Suspense Account, Payment of Premium, Default in Payment and Returns of Goods. Installment Payment System : Difference between Hire Purchase and Installment Payment System. Accounting Records in the book of Purchaser and Vendor, Interest suspense account.</p>
IV	<p>Departmental Accounts: Meaning, Objects and Importance. Allocation of Indirect Expenses, Departmental Account and General Profit and Loss Account. Branch Accounts : Meaning and Objectives of Branch Account, Importance and Advantages, Classification of Branches, Difference between Department and Branch Accounts. Various Methods of Branch Accounting. (Excluding stock and debtors method)</p>
<p>Suggested Readings:</p> <ol style="list-style-type: none"> 1. Jain & Naranag, "Advanced Accounts", Jain Book Agency, 2. Jaisawal, K.S., Financial Accounting, (Both in Hindi & English Version), Vaibhav Laxmi Prakashan. 3. Gupta, R. L. & Radhaswamy, M., Financial Accounting: Sultan Chand and sons. 4. Shukla, M.C., Grewal T.S. & Gupta, S.C., Advanced Accounts: S. Chand & Co. 5. Maheshwari S.N. & Maheshwari S. K, "A text book of Accounting for Management", Vikas Publication 6. Shukla, S..M., Financial Accounting, Edition: 51st, Sahitya Bhawan Publications 7. Gupta. R.L and Shukla, M.C., "Principles of Accountancy", S. Chand & Company Ltd. 8. Arulanandam, M.A. & Raman, K.S., "Advanced Accounting", Vikas Publishers. 9. Shukla, M.C., "Advanced Accounting", Sultan Chand & Sons. 10. Raj Kumar & other Financial Accounting (Hindi & English) (Navneet Prakashan Najibabad) 11. Anurag Agarwal , Financial Accounting (Hindi & English) KNRN Publication, Meerut <p>Note- Latest edition of the text books should be used.</p>	

2nd Semester

Unit	Paper – 3 rd Computerized Accounting
I	Introduction: Meaning and benefits of Computerized Accounting, Introduction To Computers (Elements, Capabilities, Limitations Of ComputerSystem). Introduction To Operating Software, Utility Software And Application Software.
II	Accounting Information System {AIS}: Meaning and introduction of Accounting Information System (AIS), Users of Accounting Informations and their Needs. Qualitative Characteristics of Accounting Information. Role of AIS in Management Information System (MIS).
III	Computerised Accounting Systems: Computerized Accounts by using any popular accounting software: Creating a Company; Configure and Features settings; Creating Accounting Ledgers and Groups; Creating Stock Items and Groups; Vouchers Entry
IV	Generating Reports: Cash Book, Ledger Accounts, Trial Balance, Profit and Loss Account, Balance Sheet, Funds Flow Statement, Cash Flow Statement Selecting and shutting a Company; Backup and Restore data of a Company.

Suggested Readings:

1. Computerized Accounting System For B.Com. by Ajay Sharma and Manoj Bansal
2. Computerized Accounting System by Neeraj Goyal and Rohit Sachdeva
3. Computer Based Accounting by C Mohan Luneja, Sandeep Bansal and Rama Bansal
4. Robert N Anthony, David Hawkins, Kenneth A. Merchant, *Accounting: Text and Cases*. McGraw- Hill Education.
5. Charles T. Horngren and Donna Philbrick, *Introduction to Financial Accounting*, Pearson Education.
6. J.R. Monga, *Financial Accounting: Concepts and Applications*. Mayur Paper Backs, New Delhi.
7. M.C.Shukla, T.S. Grewal and S.C.Gupta. *Advanced Accounts. Vol.-I*. S. Chand & Co., New Delhi.
8. S.N. Maheshwari, and. S. K. Maheshwari. *Financial Accounting*. Vikas Publishing House, New Delhi.

2nd Semester

Unit	Paper – 4 th Essential of E-Commerce
I	Internet and Commerce: Business Operations in Commerce Practices Vs Traditional Business Practices; Benefits of E-Commerce to Organization, Consumers, And Society; Limitation of E-Commerce.
II	Application in B2C: Consumers Shopping Procedure on The Internet; Products in B2C Model; E-Brokers; Broker- Based Service Online; Online Travel Tourism Services; Benefits and Impact of E-Commerce on Travel Industry, Online Stock Trading and Its Benefits; Online Banking and Its Benefit; Online Financial Services and its Future.
III	Application in B2B: Applications of B2B; Key Technologies for B2B, Characteristics of The Supplier Oriented Marketplace, Buyer Oriented Marketplace and Intermediate Oriented Marketplace; Just in Time Delivery in B2B.
IV	Applications in Governance: EDI In Governance; E Government; E Governance Applications of The Internet, Concept Of Government-To-Business, Business-To-Government And Citizen-To-Government; E-Governance Models; Private Sector Interface In E Governance.

Suggested Readings:

1. Pt Joseph Of E-Commerce Are Indian Perspective Php Learning Private Limited
2. Nidhi Dhawan Introduction To E-Commerce International Book House Private Limited
3. Agarwal Kamlesh And And Agarwal Diksha Bridge To The Online To A Front New Delhi India Macmillan India (Hindi and English)
4. Manali- Danielle Internet Engineering Tata Mcgraw-Hill New Delhi
5. Pandey- Concept Of E-Commerce, S.K. Kataria And Sons(Hindi and English)

Note- **Latest edition of the text books should be used.**

2nd Semester

Unit	Paper – 5 th Business Economics
I	<p>Introduction and Demand Theory: Meaning, Definition, Nature and Scope of Business Economics.</p> <p>Thoughts of Indian Economist – Kautilya(Father of Indian Economics), Gopal Krishna Gokhale, Mahatma Gandhi. D.R. Gadgil, Amartya Sen, Montek Singh Ahluwalia.</p> <p>Law of Demand, Elasticity of Demand, Concept and Measurement of Elasticity of Demand. Price, Income and Cross Elasticity. Determinants of Elasticity of Demand. Importance of Elasticity of Demand.</p>
II	<p>Theory of Cost: Short run and Long run Cost Curves- Traditional and Modern Approaches. Production Function: Law of Variable Proportion; Properties, Ridge Line, Optimum Factor Combination and Expansion Path; Return To Scale; Internal and External Economics and Diseconomies.</p>
III	<p>Market : Meaning and kinds of Market. Price Determination under Perfect Competition, Monopoly and Monopolistic Competition.</p>
IV	<p>Theory of Distribution: Wage- Concept, Determination of Wage Rate Under Perfect Competition and Monopoly.</p> <p>Rent - Concept and Modern Theory of Rent</p> <p>Interest – Concept and Theories: Classical Theory, Liquidity Preference Theory and Modern Theory.</p> <p>Profit- Concept and Theories: Innovation Theory, Risk and Uncertainty Bearing Theory, Managerial Efficiency Theory.</p>
<p>Suggested Readings:</p> <ol style="list-style-type: none"> 1. Geetika, “Managerial Economics”, McGraw-Hill Education 2nd Ed. 2. Thomas & Maurice, “Managerial Economics: Concepts and Applications” (SIE), , McGraw Hill Education, 9th Ed 3. Ahuja, H.L, “Managerial Economics”, S.Chand, 8th Ed 4. Dwivedi, D.N., “Managerial Economics”, Vikas Publication, 7th Ed 5. Mithani, D.M., “Managerial Economics- Theory and Applications”, Himalaya Publications 6. Gupta, G., “Managerial Economics”, McGraw-Hill Education (India)Pvt Limited 7. Seth, M.L., “Principles of Economics”, Lakshmi Narain Agrawal Educational Publishers, Agra 8. Vaish & Sunderm, “Principles of Economics”, Ratan Prakashan Mandir 9. Jhingan, M.L., “Managerial Economics -1E”, Vrinda Pub 10. Jhingan, M.L., Vyashthi Arthashastra, Vrinda Pub 11. Mishra, J.P., Vyashthi Arthashastra <p>Note- Latest edition of the text books should be used.</p>	

3rd Semester

Unit	Paper – 1 st Company Law
I	Latest Companies Act (India) : Nature and Types Of Companies, Conversion Of Public Companies Into Private Company's and Vice Versa. Formation, Promotion and Incorporation Of Companies, Memorandum Of Association; Article Of Association; Prospectus.
II	Shares: Types, Share Capital-Kinds; Allotment Of Shares; Members – Categories, Modes Of Acquiring Membership, Rights and Liabilities; Transfer and Transmission- Difference, Methods Of Borrowing, Debentures, Mortgages and Charges - Fixed and Floating.
III	Management: Directors, Types and Number Of Directors, Managing Director, Whole Time Director – Appointment, Qualifications and Disqualification, Duties, Vacation, Resignation and Removal, Company Meetings- Kinds, Quorum, Voting, Resolution, Minutes.
IV	Majority Powers And Minority Rights: Protection Of Minority Rights; Prevention Of Oppression And Mismanagement, Method of Winding up of company.

Suggested Readings:

1. Kapoor GK A Dhamija Sanjay Company Law Comprehensive Textbook On Companies Act 2013 Taxmann Publication
2. Singh Avtar Company Law Delhi India Eastern Book Company Bharat Law House
3. Gupta Company Adhinyam Sahitya Bhawan Publication (Hindi And English)
4. Maheshwari SN And SK Maheshwari A Manual Of Business Law 2nd Edition Himalaya Publishing House

Note- **Latest edition of the text books should be used.**

3rd Semester

Unit	Paper – 2 nd Cost Accounting
I	Introduction: Nature, Scope and Advantages of Cost Accounting, Installation of Costing System, Difference between Cost and Financial Accounting, Classification of Costs.
II	Components of Cost: Material- Meaning, types and storage of material. Labour- Meaning and Components of Labour Cost. Accounting and Control of Idle time and Overtime. Methods of Wage Payment and Incentive Plans, Labour Turnover. Overhead- Collection, Classification, Allocation, Apportionment and Absorption of Overheads (Primary and Secondary Distribution)
III	Unit Costing: Concept and Need of Unit Costing; Preparation of Statement of Cost, Cost Sheet and Tender Price.
IV	Contract Costing: Preparation of Contract Account, Determination of Profit on Completed and Uncompleted Contracts; Operating Costing. (Only Transport Business)
<p>Suggested Readings:</p> <ol style="list-style-type: none">1. Jain S.P. And Narang K.L: Cost Accounting; Kalyani New Delhi.2. Maheshwari S.N: Advanced Problems And Solutions in Cost Accounting; Sultan ChAnd, New Delhi.(Hindi And English)3. Tulsian P.C; Practical Costing: Vikas, New Delhi.4. Jaiswal Bimal, Cost Accounting, New Royal Book company.5. Garg A. K.; Cost Accounting: An Analytical Study, Swati Publication, Meerut.6. Anurag Agarwal, Cost Accounting (Hindi & English) – KNRN Publication Meerut. <p>Note- Latest edition of the text books should be used.</p>	

3rd Semester

Unit	Paper – 3 rd Business Regulatory Framework
I	Indian Contract Act, 1872: Definition & Nature of Contract, Classification; Offer & Acceptance; Capacity of Parties; Free Consent; Consideration; Legality of Objects; Void Agreements; Performance of Contracts; Discharge of Contract; Contingent Contracts; Quasi Contracts; Remedies for Breach of Contract
II	Specific Contracts: Indemnity and Guarantee; Bailment and Pledge; Contract of Agency.
III	Sale of Goods Act, 1930: Contract of Sale of Goods, Conditions and Warranties; Transfer of Ownership; Performance of the Contract: Remedial Measures; Auctionable Claims.
IV	Negotiable Instrument Act: Cheque, Promissory Note, Bill of Exchange, Crossing of Cheque, Dishonour of Cheque, Payment in due Course. Limited Liability partnership act 2008

Suggested Readings:

1. Kuchal M.C: Business Law; Vikas Publishing House, New Delhi.
 2. ChAndha P.R: Business Law; Galgotia, New Delhi.
 3. Kapoor N.D: Business Law; Sultan ChAnd & Sons, New Delhi. (Hindi And English)
 4. Desai T.R.: Indian Contract Act, Sale of Goods Act And Partnership Act; S.C. Sarkar & Sons Pvt. Ltd., Kolkata.
 5. Tulsian, P.C., Business Law, New Delhi, Tata McGraw Hill.
 6. Sharma, Sanjeev, Business Regulatory Framework, Jawahar Publication, Agra
 7. Jaiswal Bimal, Regulatory framework for business, Sahitya Bhawan Publication, Agra
- Note- **Latest edition of the text books should be used.**

3rd Semester

Unit	Paper – 4 th Inventory Management
I	Inventory Management: Meaning and kinds of inventory, Concept and importance of Inventory Management. Principles of Inventory Management, Process of Inventory Management, Inventory costs, How to improve inventory management, Benefits of good Inventory Management, Methods of Inventory Management, perpetual and periodic inventory system.
II	Concept and Valuation of Inventory: Concept and Objectives of Inventory, Need for holding Inventory, Planning and controlling Inventory levels, Effects of excess inventory on business, Product Classification, Product Coding, Lead Time, Replenishment Methods.
III	Inventory Control: Concept and Meaning of Inventory Control, Objectives and Importance and Essentials of Inventory Control, Types of Inventory, Techniques of Inventory Control – EOQ, ROP, ABC, VED, JIT
IV	Inventory Levels : Determination of Inventory levels, Impact of Inventory Inaccuracy, Disposal of Obsolete and Scrap items, Reasons for Obsolescence, Control of Obsolescence, Control of Scrap.
<p>Suggested Readings:</p> <ol style="list-style-type: none"> 1. Muller M. (2011), Essentials of Inventory Management, AMACON. 2. Narayan P. (2008), Inventory Management, Excel Books. 3. Gopalkrishnan P. (1977), Materials Management, PHI Learning Pvt. Ltd. 4. Chitale A.K. & Gupta R.C. (2014), Materials Management, PHI Learning Pvt. Ltd. 5. Chapman Stephen (2017), Introduction to Materials Management, Pearson Publishing. <p>Note- Latest edition of the text books should be used.</p>	

4th Semester

Unit	Paper – 1 st Income Tax Law and Accounts
I	Introduction : History of income tax ,in India, Taxation Policy of Raja Todarmal and Kautilya. Important Definitions: Assessee, Person, Income, Total Income, Assessment Year & Previous Year. Agricultural Income& its assessment. Residence & Tax Liability (Basis of Charge). Exempted Incomes.
II	Heads of income Income from Salaries, Income from House Property. Depreciation, Profits and Gains of Business and Profession, Capital gains, Income from Other Sources.,.
III	Computation of Total Income : Gross Total income, Set off and carry forward of losses and Clubbing of Income, Deductions from Gross Total Income, Taxable Total Income
IV	Computation and Procedure of Tax : Computation of Tax Liability of an Individual. Procedure of Assessment ,Income Tax Authorities, Advance Payment of Tax and Deduction of Tax at Source.

Suggested Readings:

1. Singhanai V.K: Students' Guide to Income Tax; Taxmann, Delhi.
2. Mehrotra H.C: Income Tax Law & Accounts; Sahitya Bhawan, Agra. (Hindi and English)
3. Girish Ahuja and Ravi Gupta: Systematic approach to income tax; Sahitya Bhawan Publications, New Delhi. (Hindi and English)
4. Dinker Pagare: Income Tax Law and Practice; Sultan Chand & Sons, New Delhi.
5. Prasad, Bhagwati: Income Tax Law &Practice ; Wiley Publication, New Delhi.
6. Jain R.K., Income Tax, Sahitya Bhawan Publication, Agra
7. Agarwal.B.K. Income Tax Law and Accounts, Nirupam Publication
8. Anurag Agarwal, Income Tax Law and Accounts (Hindi & English) – Swati Prakashan, Meerut.

Note- **Latest edition of the text books should be used.**

4th Semester

Unit	Paper – 2 nd Fundamental of Marketing
I	<p>Introduction: Nature, scope and importance of marketing; Evolution of marketing concepts; Marketing mix; Marketing environment. Micro and Macro environmental factors.</p> <p>Consumer Behaviour – An Overview: Consumer buying process; Factors influencing consumer buying decisions.</p>
II	<p>Market Selection: Market segmentation – concept, importance and bases; Target market Selection</p> <p>Product: Meaning and importance. Product classifications; Concept of product mix; Branding, packaging and labelling; After-sales services; Product life-cycle; New Product Development.</p> <p>Pricing: Significance; Factors affecting price of a product; Major pricing methods; Pricing policies and strategies.</p>
III	<p>Promotion: Nature and importance of promotion; Promotion Tools: advertising, personal selling, public relations; sales promotion and publicity – concept and their distinctive characteristics; Promotion mix; Factors affecting promotion mix decisions</p> <p>Distribution: Channels of distribution - meaning and importance; Types of distribution channels</p>
IV	<p>Retailing: Types of retailing – store based and non-store based retailing, chain stores, specialty stores, supermarkets, retail vending machines, mail order houses, retail cooperatives; Management of retailing operations: an overview; Retailing in India: changing scenario.</p> <p>Recent developments in marketing: Social Marketing, Online Marketing, Direct Marketing, Services Marketing, Green Marketing, Relationship Marketing, Rural marketing, Digital Marketing.</p>
<p>Suggested Readings:</p> <ol style="list-style-type: none"> 1. Kotler, Philip; Keller, Kevin Lane; Koshy, Abraham, and Mithileshwar Jha, Marketing Management: A South Asian Perspective, Pearson Education. 2. Palmer, Adrian, Introduction to Marketing, Oxford University Press, UK 3. Lamb, Charles W.; Hair, Joseph F., and Carl McDaniel, Principles of Marketing, South Western Publishing, Ohio 4. Chhabra, T.N., Principles of Marketing, Sun India Publication. 5. Kumar, Arun & N. Meenakshi, Marketing Management, Vikas Publications. (Hindi and English) 6. McCarthy, E. Jerome., and William D. Perreault, Basic Marketing, Richard D. Irwin. 7. Pride, William M., and D.C. Ferell, Marketing: Planning, Implementation & Control, Cengage Learning. 8. Majaro, Simon, The Essence of Marketing, Prentice Hall, New Delhi. 9. Zikmund, William G. and Michael D’Amico, Marketing: Creating and Keeping Customers in an E-Commerce World, Thomson Learning. 10. Etzel, Michael J., Walker, Bruce J., Staton, William J., and Ajay Pandit, Marketing Concepts and Cases, Tata McGraw Hill (Special Indian Edition). 11. McCarthy, E. Jerome; Cannon, Joseph P., and William D. Perrault, Jr., Basic Marketing: A Managerial Approach, McGraw Hills. <p style="text-align: center;">Note- Latest edition of the text books should be used.</p>	

4th Semester

Unit	Paper – 3 rd Digital Marketing (Practical)
I	Introduction of the digital marketing, Digital vs. Real Marketing, Digital Marketing Channels, Creating initial digital marketing plan, Content management, SWOT analysis, Target group analysis.
II	Web design, Optimization of Web sites, MS Expression Web, Creating web sites, SEO Optimization, Writing the SEO content, Google Ad Words- creating accounts, Google Ad Words- types.
III	Introduction to CRM, CRM platform, CRM models, CRM strategy, Introduction to Web analytics, Web analytics – levels, Introduction of Social Media Marketing, Social Media Marketing plan, Facebook Ads, Creating Facebook Ads, Ads Visibility, Business opportunities and Instagram options, Optimization of Instagram profiles, Integrating Instagram with a Web Site and other social networks, Keeping up with posts.
IV	Creating business accounts on YouTube, YouTube Advertising, YouTube Analytics, E-mail marketing, E-mail marketing plan, E-mail marketing campaign analysis, Keeping up with conversions, Digital Marketing Budgeting - resource planning, cost estimating, cost budgeting, cost control.
<p>Suggested Readings:</p> <ol style="list-style-type: none"> 1. Chaffey, D, F.E. Chadwick, R. Mayer, and K. Johnston (2015). Internet Marketing: Strategy, Implementation, and Practice. Pearson India 2. Frost, Raymond D., Alexa Fox, and Judy Strauss (2018). E- Marketing. Routledge 3. Gupta, Seema (2018). Digital Marketing. McGraw Hill Education (India) Private Ltd. 4. Kapoor, Neeru. E-Marketing, Pinnacle learning 5. Kotler, Philip, Hermawan Kartajaya, and Iwan Setiawan (2017). Digital Marketing: 4.0 Moving from Traditional to Digital. Pearson India 6. Ryan, Damian and Jones Calvin (2016). Understanding Digital Marketing: Marketing Strategies for engaging the Digital Generation. 	

4th Semester

Unit	Paper – 4 th Fundamentals of Entrepreneurship
I	Introduction: Meaning, Concept, Characteristics and Need of Entrepreneurship Entrepreneur: Meaning, Characteristics, Qualities, Functions, Types, Difference between Entrepreneurship and Entrepreneur. Difference between Entrepreneur and Manager. Theories of Entrepreneurship, Entrepreneurship and Environment.
II	Entrepreneurship Development Programme (EDP): Meaning, Need, Objective, Steps, Outline, Achievements, Government Assistance and Incentives. Women Entrepreneurship: Meaning, Characteristics, Qualities, Problems, Steps taken to help Women Entrepreneur.
III	Promotion of a Venture: Concept of Projects, Project Identification, Formulation and Report, Project Appraisal. Product Selection and Techniques, Raising of Funds: Concept, Need, Types and Sources.
IV	Small Business: Process of Establishing Small Business, Nature, Objectives and Importance of Small Business. Role of Financial Institutions in Financing of Small Business, Infrastructural Facilities. Legal Requirements for Establishment of New Unit. Entrepreneurial Consultancy Process and Methods.
<p>Suggested Readings:</p> <ol style="list-style-type: none"> 1. Desai, Vasant, “Dynamics of Entrepreneurial Development and Management”, Himalaya Publishing House 2. Desai, Vasant, “Management of Small Scale Industry”, Generic 3. Drucker, Peter, “Innovation and Entrepreneurship”, Harper Business; Reprint edition 4. Gupta, C.B. & Srinivasan, N.P., “Entrepreneurship Development”, S. Chand 5. Kenneth, P. Van, “Entrepreneurship and Small Business Management” 6. Pareek, Udai & Ven, “Developing Entrepreneurship book on Learning System” 7. Agrawal, R.C., ‘Udyamita Vikas’(Hindi) 8. Khanka, S.S. “Entrepreneurship Development”, S. Chand & Company 9. Jaiswal & Project Planning, Entrepreneurship & Project Planning, New Royal Book Company. <p>Note- Latest edition of the text books should be used.</p>	

4th Semester

Unit	Paper – 5 th Tourism and Travel Management
I	Introduction: Meaning and definition of tourism and traveling. Traveler, excursionist, tourists- objectives, nature and classification of tourism and tourists, Growth and Development of Tourism, Forms of Tourism: Inbound Outbound, Domestic and International.
II	The Modern Tour Industry: Package Tours- Custom Tours- Tour wholesalers- Types of Package tours: Independent Package, Hosted Tour, Escorted Tour, Sightseeing Tour Group, Incentive and Convention Tour- Man Market Package Holidays- Types of Tour Operations: Specialist Tour Operators: Specialist Tour Operators, Tour Operators reliance on other organization.
III	Tour Operations and Documentation: Functions- Sources of Income, How to set up a Travel Agency: Procedures for approval of a Travel Agency and Tour Operator, Travel Documentation: Passports- various types and requirements- Procedure to apply for Passports: VISA- various types and requirements- Documents required for Foreigners to visit India, Health Check Documents and Process for Encashment of Foreign Currency.
IV	Impact of Tourism and Tourism Organizations: Tourism Impacts: Economic impact, Social Impact, Cultural Impact and Environmental Impact- Strategies to overcome or reduce the negative Impact of Tourism. Objectives, Functions of- United Nations World Tourism Organization (UNWTO), World Travel and Tourism Council (WTC), Pacific Asia Travel Association (PATA), International Air Transport Association (IATA), Travel Agents Association of India (TAAI), Indian Association of Tour Operators (IATO) and Federation of Hotel and Restaurant Associations of India (FHRAI).

Suggested Readings:

1. Bhatia A.K (2003) International Tourism, Sterling Publishers Pvt Ltd, New Delhi.
2. Pran Nath Seth(1997), Successful Tourism Management, Sterling Publishers Pvt Ltd, New Delhi,
3. Ghosh Bishwanth (2000), Tourism & Travel Management, Second Revised Edition Vikas Publishing House Pvt Ltd, New Delhi.
4. Gupta I.C. Tourism Products of India -.
5. Gupta V.K. Tourism in India -, Gian Publishing House, Delhi

Note- **Latest edition of the text books should be used.**

5th Semester

Unit	Paper – 1 st Corporate Accounting
I	Shares: Issue, Forfeiture and Re- Issue of shares Redemption of Preference Shares.
II	Debentures: Issue of Debentures. Redemption of Debentures.
III	Final Accounts: Preparation of Profit & Loss Account and Balance Sheet of Company.
IV	Valuation Of Goodwill: Meaning and Nature of Goodwill. Need of Valuation of Goodwill. Methods of Valuation of Goodwill. Valuation of Shares: Need of Valuation of Shares. Methods of Valuation of Shares.
<p>Suggested Readings:</p> <ol style="list-style-type: none">1. Gupta RL Radhaswami M, Company Accounts Sultan Chand And Company(Hindi and English)2. Maheshwari SN And Maheshwari SK Corporate Accounting Vikas Publishing (Hindi and English)3. Shukla SM And Gupta SP Advanced Accountancy Sahitya Bhawan Publication (Hindi and English)4. Jaiswal K S Corporate Accounting Both English And Hindi Shukla MC Grewal5. PS And Gupta SC Advanced Accounts S Chand And Company6. Shukla MB Corporate Accounting Kitab Mahal7. Babu, Deepak: Corporate Accounting, Navyug Publications, Agra (English and Hindi)8. Agarwal Anurag, Corporate Accounting (Hindi & English) – KNRN Publication Meerut. <p>Note- Latest edition of the text books should be used.</p>	

5th Semester

Unit	Paper – 2 nd Goods and Service Tax
I	Indirect Tax: Meaning and Features of Indirect Tax, Difference Between Direct and Indirect Tax, Types of Indirect Tax Before GST, Shortcomings of Indirect Tax System During Pre GST Era. Goods and Service Tax (GST) - Meaning, Advantages and Disadvantages. Evolution of GST. Structure of GST, CGST, SGST, IGST, UTGST and Important Definition Under GST Act.
II	Time Of Supply: Meaning Of Goods And Services, TOS Under Reverse Charge Mechanism, Invoicing Provisions, Provisions Related With Change Changes In GST Rate. Place Of Supply: POS Meaning, POS Of Goods And Services, Intra state And Interstate Supply. Value Of Supply: Meaning, Provisions Related With Determination Of Value Of Supply Of Goods And Services, Determination Of GST Liability.
III	Input Tax Credit ITC: Meaning Of Utilization Of ITC, Block Credit, Supply Not Eligible For ITC, Matching, Reversal And Reclaim Of ITC. Payment Under GST: Manner Of Payment Of GST Liability, Concept Of Electronic, Cash Credit And Liability Ledger, Refund Of Excess GST. Return: Meaning, Purpose And Importance, Different Types Of Return, Due Date Of Filing Return, Assessment Under GST: Meaning, Types Sales Assessment, Provisional Assessment, Summary Assessment, Best Judgment Assessment.
IV	Registration: Meaning Of Final Registration, Compulsory Registration, and Procedure For New Registration, Amendment And Cancellation Of Registration. Accounts And Records: Manner Of Maintenance Of Accounts, Period Of Retention Of Relevant Records. Invoice: Format, Types Debit And Credit Note, Voucher Audit: Meaning, Types Mandatory, Departmental And Specific Audit, Penalty And Under GST, E -Way Bill.
<p>Suggested Readings:</p> <ol style="list-style-type: none"> 1. Malhotra XE and Agarwal goods and services tax Agra India Sahib Bhawan Publication English and Hindi 2. Agarwal Raj ke advanced handbook on GST background material on model GST law Sahitya BhawanPublications. 3. Bansal K. M. GST Customer law taxman Publication private limited University edition 4. RK Singh PK a bird's eye view of GST Asia law house 5. Singhania VK student's guide to GST and customs law taxman Publication private limited University edition 6. Gupta & Maheshwari, Tyagi Goods and Services Tax, SBPD PUBLISHING HOUSE, AGRA 7. Babu, Deepak: GST: A Revolution on Indian Tax System, ISARA Solutions, New Delhi 8. Mangal . S.K. Good and Service Tax, Ramesh Book Depot, Jaipur. <p>Note- Latest edition of the text books should be used.</p>	

5th Semester

Unit	Paper – 3 rd Business Finance
I	Business Finance: Nature and Scope, Finance Function and Financial planning,
II	Capital Budgeting: Meaning, Nature and Importance. Investment Decision Techniques.
III	Cost Of Capital: Meaning, Importance, Calculation of Cost of Debt, Preference Shares, Equity Shares and Retained Earnings, Combined (Weighted) Cost of Capital, Capital Structure: Meaning and Determination.
IV	Management of Working Capital : Meaning, Nature, Significance and Determinates. Computation of Working Capital - Operating cycle method, Current assets and current liability method.
Suggested Readings: <ol style="list-style-type: none">1. Avadhani V A Financial System2. Bhalla VK Modern Working Capital Management3. Chandra Prasanna Financial Management Theory And Practices4. Khan NY And Jain PK Financial Management Tax And Problems5. Pandey I M Financial Management6. Agarwal Anurag, Business Finance (Hindi and English) Navneet Publication, Najibabad7. Bimal Jaiswal, Business Finance, New Royal Book Company <p>Note- Latest edition of the text books should be used.</p>	

5th Semester

Unit	Paper – 4 th Principles and Practices of Insurance
I	Introduction: Risk- Meaning, Types, Causes, Methods of Handling Risks. Insurance- Meaning, Origin & Development, Functions, Types, Principles, Advantages, Reinsurance, Double-Insurance.
II	Life Insurance: Meaning, Importance, Essentials of Life Insurance Contract, Procedure of Life Insurance. Life Insurance Policies, Nomination & Assignment, Surrender Value. Life Insurance Corporation: Functions & Organization.
III	Marine Insurance: Meaning, Significance, Scope and Insurable Risk, Characteristics of Marine Insurance, Contract, Types of Marine Policies, Main Clauses in Marine Policies and Marine Losses.
IV	Fire Insurance: Meaning, Hazards in Fire Insurance, Scope, importance, Fire Insurance Contract, Conditions of Fire Insurance Policy & Procedure. Miscellaneous Insurance: Motor Insurance, Burglary, Live-stock, Crop and Health Insurance.

Suggested Readings:

1-Mishra M.N., Insurance- Principles & Practice. 2- Gupta O.S., Life Insurance.

3- Vinayakam, M. Radhaswami & Vasudevam, Insurance- Principles & Practice. 4- Kothari & Bhall, Principles & Practice of Insurance.

3 Bimal Jaiswal, Insurance and Risk Management, New Royal Book Company

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Note- **Latest edition of the text books should be used.**

5th Semester

Unit	Paper – 5 th Monetary Theory and Banking in India
I	Money: Definition and Functions of money. Alternative Measures to Money Supply In India and their Different Components, Meaning and Changing Relative Importance of Each Component, High Powered Money- Meaning and Uses, Sources of Changes in HighPowered Money. Financial System: Components, Financial Intermediaries.
II	Indian Banking System: Definition of Bank, Commercial Banks, Importance and function Structure of Commercial Banking System in India. Regional Rural Banks, Cooperative Bank in India. Process of Credit Creation by Banks; Determination of Money Supply and Total Bank Credit.
III	Development Banks And Other Non-Banking Financial Institution: Main Features, Problems and Policies for Allocation of Institutional Credit, Problem Between The Government and The Commercial Sector, Inter-Sectoral and Inter- Regional Problems, Problem Between Large and small Borrowers.
IV	The Reserve Bank of India: Functions, Instruments of Monetary and Credit Control; Main Features of Monetary Policy Since Independence, Interest Rates; Various Rates In India (As Bond Rate, Bill Rate, Deposit Rate, etc.) Impact of Inflation and inflationary Expectations.

Suggested Readings:

1. Saha SK Indian Banking System SBPD Publication (Hindi and English)
2. Deshmukh And Indian Banking System Chandralok Prakashan(Hindi and English)
3. Gupta SB Monetary Planning Of India
4. Khan M Y Indian Financial System Theory And Practice
5. Sengupta A K & Agarwal K Money Market Operations In India
6. Bimal Jaiswal, Currence Banking and Exchange, Sahitya Bhawan Publication, Agra

Note- Latest edition of the text books should be used.

6th Semester

Unit	Paper – 1 st Accounting for Managers
I	<p>Management Accounting: Concept, Meaning and Characteristics of Management Accounting. Difference between Financial Accounting and Management Accounting, Difference between Cost Accounting and Management Accounting, Techniques, Objectives and Importance of Management Accounting.</p> <p>Management Accountant- Duties, Status, Functions and Responsibility.</p> <p>Financial Statement Analysis and Interpretation - Meaning, Objectives, Characteristics of an Ideal Financial Statement, Parties Interested in Financial Statement. Types of Financial Statement Analysis - Horizontal, Vertical and Trend Analysis.</p>
II	<p>Ratio Analysis: Meaning, Utility, Classification of Ratios - Profitability Ratio, Activity Ratio and Financial Position Ratios.</p> <p>Break-even Analysis : Meaning, Objectives, Uses, Profit volume ratio, Computation of Break Even Point – in Units, In amounts and In ratio</p>
III	<p>Fund Flow Statement : Concept , Meaning of the term Fund and Preparation of Fund Flow Statement</p> <p>Cash Flow Statement: Concept, Difference between cash flow and fund flow. Preparation of Cash Flow Statement (AS-3) – Calculation of Cash from operating activity (Indirect Method). Cash from Investing activity, Cash from financing activity.</p>
IV	<p>Business Budgeting: Meaning of Budget and Budgeting, Objectives, Limitations and importance, Essentials of effective Budgeting, Classification of Budgets. Preparation of Flexible budget and Zero Based Budget.</p> <p>Standard Costing and Variance Analysis: Meaning , Objectives and advantage of Standard Costing Variance Analysis: Material Only</p> <p>Marginal Costing : Meaning , Objective and advantage of marginal costing, Preparation of Profit and loss Account under Marginal costing and Traditional costing</p>
<p>Suggested Readings:</p> <ol style="list-style-type: none"> 1. Homgren, C.T., Gary L. Sundem and William O. Stratton: Introduction to Management Accounting, PrenticeHall of India, Delhi. 2. Homgren, Charles T., George Foster and Srikant M. Dailiar; Cost Accounting; A Managerial Emphasis, PrenticeHall of India, Delhi. 3. Lall, B.M. and I.C. Jain: Cost Accounting: Principles and Practice, Prentice Hall of India, Delhi. 4. Welsch Glenn A., Ronald W. Hilton and Paul N. Gordon Budgeting, Profit Planning and Control, Prentice hallof India, Delhi. 5. Baig Nafees: Cost Accounting, Rajat Publications, New Delhi. Baig Nafees: Management Accounting &Control, Ashish Publishing Home, New Delhi. 6. Sharma R.K. and Gupta S.K.; Management Accounting, Kalyani Publishers, Ludhiyana. (Hindi and English) 7. Lal Jawahar; Managerial Accounting, Himalya Publishing House, New Delhi. 8. Sonar Jitendra, Management Accounting, Rajiv SBPD, Agra 9. Agarwal Anurag, Accounting for Management (Hindi and English) Swati Publication, Meerut 10. Rajkumar, Accounting for Management (Hindi and English) Navneet Publication, Najibabad <p>Note- Latest edition of the text books should be used.</p>	

6th Semester

Unit	Paper – 2 nd Auditing
I	Audit and Audit Process: Meaning, Nature, Objectives and Various Classes of Auditing, Standard of Auditing, Pronouncements on accepted Auditing practices, Internal Control and the need for its evaluation by the Auditor. Methodology of Auditing and Fraud risk management in Kautilya's Arthshastra.
II	Audit Procedures: Verification programme-selective verification, Audit in depth, test checking, Auditor's Approach to statistical sampling, Routine checking, vouchers, verification and valuation of assets and liabilities, Auditor's Report on Profit and Loss Account and Balance Sheet.
III	Audit of Limited Companies: Qualifications and Appointment of Company Auditors, their powers, duties and liabilities as per Company Act 2013, Enquiries under Section 143, Audit of share capital, share transfer and managerial remuneration, Additional matters in the Auditor's Report (Manufacturing and other companies), Auditor's Report Order 2020.
IV	Audit of Public Sector Undertaking and Banks: Special features concerning Audit of departmental undertakings, Statutory Corporations and Government Companies, Procedure of appointment of Auditors, Special features relating to the audit of Banks, Audit of Insurance Companies and audit of non-profit companies. Cost Audit: Importance of cost audit, Provisions regarding cost audit, Cost Audit report, Tax and Social Audit. Internal Audit: Objective and scope of Internal Audit, Responsibilities and Authority of Internal Auditors, Relationship between internal auditor and statutory auditor.
<p>Suggested Readings:</p> <ol style="list-style-type: none"> 1. Gupta Kamal : Contemporary Auditing, TATA Mc Graw, New Delhi. 2. Tandon, B.N. : Principles of Auditing, S. Chand & Company, New Delhi. 3. Pargare Dinkar : Principles and practices of Auditing, Sultan Chand, New Delhi. 4. Sharma, T.R. : Auditing Principles and Problems, Sahitya Bhawan, Agra. (Hindi and English) 5. Yadav, Pankaj, Auditing, Neel Kamal Prakashan, Delhi(Hindi and English) 6. Sharma, Sanjeev, Auditing: MK Publications , Agra (Hindi and English) <p>Note- Latest edition of the text books should be used.</p>	

6th Semester

Unit	Paper – 3 rd Financial Institutions and Market
I	Financial Markets an Overview: Meaning of Financial Market and its Significance in the Financial System. Financial Markets in the Organized Sector - Industrial Securities Market, Government Securities Market, Long-term Loans Market, Mortgages Market, Financial Guarantee Market, Meaning and Structure of Money Market in India, Characteristics of a Developed Money Market, Significance and Defects of Indian Money Market.
II	Capital Market: New issue market – Meaning and Functions of New Issue Market, Instruments of New Issues, Players and their role in the New Issue Market, issue-pricing and marketing. Defects and Remedies of New Issue Market.
III	Secondary market: Functions and role of stock exchange; Listing procedure and legal requirements; Public Stock Exchanges-NSE, BSE and OTCEI. Functionaries on Stock Exchanges: Brokers, Sub brokers, market makers, jobbers, portfolio consultants,
IV	Investor Protection: Grievances concerning stock exchange dealings and their removal, Demat Trading. SEBI Guidelines - Primary Market, Secondary Market and the Protection of investor's interest, NCLT & NCLAT.
<p>Suggested Readings:</p> <ol style="list-style-type: none"> 1. Machiraju, 'Indian Financial System' – Vikas Publishing House. 2. Varshney P.N., & Mittal D.K., 'Indian Financial System', Sultan Chand & Sons, New Delhi. 3. Avadhani V.A Capital Market, Himalaya Publishing House, New Delhi 4. Mulay, M. A., "New Issues Capital Market in India" 5. Gordon & Natarajan, "Indian Financial System" Himalaya Publishing House. 6. Avdhani, V. A., "Investment Management" Himalaya Publishing House. 7. Gupta, O. P., "Indian Securities Market". 8. Jaiwal Bimal, Financial Market Institution and Financial Services, Sahitya Bhawan Publication, Agra 9. Jaiwal Bimal, Financial Market Operation , Sahitya Bhawan Publication, Agra <p>Note- Latest edition of the text books should be used.</p>	

6th Semester

Unit	Paper – 4 th Human Resource Management
I	Human Resource Management: concept and function, Human resource , Human Resource planning evolution of HRM emerging challenges of Human Resource Management workforce diversity empowerment VRS work life balance downsizing.
II	Recruitment & Selection: Recruitment, factors affecting recruitment, sources of recruitment, Selection – Process, selection test, Interview, Orientation, Placement. Training & Development: Training- Objectives & Importance of training, Designing a training programme, Training Methods-On job training and off- the job training, Training need analysis, Training analysis.
III	Employee Compensation: Compensation & Welfare, Job Evaluation. Performance Appraisal: Techniques, Job Enlargement & Job Enrichment, Quality of Work Life, Worker’s Participation in Management.
IV	Employee Welfare: Various welfare schemes & Safety Measures. Employee Benefits – Meaning and its types, Fringe Benefits; Remuneration – Salary, Bonus, Commission, Long Term Incentives, Perquisites. Grievance Handling & Discipline –Meaning, Importance. Collective Bargaining – Meaning and Importance, Process.
<p>Suggested Readings:</p> <ol style="list-style-type: none"> 1. Aswathappa K Maine resource management Tata McGraw Hill 2. Verma Pramod SaviBagiyaprabandhan Rao VSP human resource management Excel books 3. Tripathi PC personnel management and Industrial Relations Sultan Chand and sons 4. Agarwal & Fauzdar, Human Resource Management-SBPD Publishing House, Agra (English/Hindi) 5. Jaiswal Bimal, Human Resource, New Royal Book <p>Note- Latest edition of the text books should be used.</p>	

6th Semester

Unit	Paper – 5 th Business Ethics and Corporate governance
I	Values: Importance, Sources of Value Systems, Types, Values, Loyalty and Ethical Behavior, Values across Cultures; Business Ethics – Nature, Characteristics and Needs, Ethical Practices in Management.
II	The Ethical Value System: Universalism, Utilitarianism, Distributive Justice, Social Contracts, Individual Freedom of Choice, Professional Codes; Culture and Ethics: Ethical Values in different Cultures, Culture and Individual Ethics. Ethics in functional areas of finance, human resource, marketing, corruption issues Seven Sins of Gandhi Ji
III	Law and Ethics: Relationship between Law and Ethics, Other Bodies in enforcing Ethical Business Behavior, Impact of Laws on Business Ethics; Social Responsibilities of Business – Environmental Protection, Fair Trade Practices, Fulfilling all National obligations under various Laws, Safeguarding Health and well-being of Customers.
IV	Corporate Governance: Issues, need, corporate governance code, transparency & disclosure, role of auditors, board of directors and shareholders; Global issues of governance, accounting and regulatory frame work, corporate scams, committees in India and abroad, corporate social responsibility.
<p>Suggested Readings:</p> <ol style="list-style-type: none"> 1. Kitson Alan- Ethical Organisation, Palgrave 2. L. T. Hosmer : The Ethics of Management, Universal Book. 3. D. Murray : Ethics in Organizational, Kogan Page. 4. S. K. Chakraborty : Values and Ethics in Organisation, OUP <p>Note- Latest edition of the text books should be used.</p>	