

# **DEPARTMENT OF COMMERCE**

**NEHRU GRAM BHARATI**

**(DEEMED TO BE UNIVERSITY)**

**JAMUNIPUR –KOTWA –PRAYAGRAJ**

## **SYLLABUS**



**M.COM**

**FULL TIME FOUR SEMESTERS**

**(CHOICE BASED CREDIT SYSTEM)**

**W.E.F. JULY 2019**

## Preamble

1. Commerce has been a versatile subject of study right from its beginning. The course inputs of its academic programs at the graduate and master level have always enjoyed the needed skill-orientation.
2. The Department of Commerce of the **NEHRU GRAM BHARATI** has been one of the pioneers in the field of Business Education in the country. It was established in the year 1996 with the commencement of teaching for Undergraduate degree the Bachelor of Commerce. The postgraduate teaching for the master's degree in Commerce was started in the Department in the year 2008. The research programmes for Doctoral and Post - Doctoral degree were also launched in the same year. These developments were taking Place at a time when Commerce Education had not made much progress elsewhere.
3. The Commerce programs have often been perceived fairly strong in fetching jobs in The business - trade- industry sector. Inspite of the business environment having become more volatile and complex, these programs still continue to be the fancy of students at all levels. The popularity scale rising unabated, of late even the female students are joining commerce programs in increasingly large numbers. Attempts have continuously been made at various levels to revitalize commerce

Programs with a view to regain their lost glory as job-getters. It has often been done , consciously or unconsciously, more by way of enhancing the import from the management-based courses of study. But in the ensuing competition with the latter , commerce programs have got a further beating in their viability and social relevance. In the process the strengths of commerce education which lay unique in its traditional root areas of accounting , finance, marketing, foreign trade, banking , insurance, etc., have got heavily shaken. The emerging scene has, therefore, once again compelled us to retrace the lost strengths of commerce programs and rebuild them along these root areas.

4. Thu, apart from the usual B.Com program, a number of sister specialty streams have been conceived in different root areas of areas of Commerce. Systematically interwoven into a strong common base, all specialty streams have been so designed that each serves as a lower (graduate) level professional program in its own

area. All specialty programs here suggested are backed by a course structure and course input details potentially worthy of providing the needed skill upgradation matching conceivable jobs. The target being the small and medium scale business-trade – industry sector which makes tremendous job offerings of supervisory and lower managerial level.

5. In the process of completing this task, the course inputs of all the existing and new programs have been modernized and made as updated and recent as feasible and possible. The professional content of the programs has also been made as competitive as the changing business and economic scenario in the country necessitates.
6. Over the year, the department has built up a reputation for good teaching and research .Most of the members of the faculty have Doctoral Degrees and large number of books, articles, research papers and other publications to their credit. The Department has also contributed many eminent scholars. Professors, Administrators and Executives in the field of Business Education and Industry. The Department Programme and Extension Programme like Seminars and Conferences for the benefit of Business Scientists and practicing executives of public and private sectors. The Department continues to be a pioneer in the field of Business Research and Education and has the potential to undertake many more activities in the field of commerce.The Department is conducting graduate, postgraduate, doctoral programmes on a full time and regular basis. The graduate level programmes consist consist of the B.com. course while there are postgraduate level progammes on a full time and regular basis. The graduate level programmes consist of the B.com. course while there are postgraduate level programmes currently being run by Department. The currently run course are as follows:
  1. B.Com.: A full-time three years programme leading to the awards of Bachelor’s Degree in commerce.
  2. M. Com.: A full-time two years programme leading to the award of Master’s Degree in Commerce.
  3. Tally : A three months of certification course
  4. DFA: Six month of Diploma course.

20-05-2019

classmate

Date

Page

पूजाय विषय R-033 दिनांक-17-5-2019  
 का.प्र.पत्र में आज दिनांक 20-5-2019 का  
 वाणिज्य विभाग के अन्तर्गत नई दिल्ली में  
 (महिला शिक्षा के अध्येता XIII के अनुभवों  
 में गठित वाणिज्य विभाग की अध्यापिकाओं  
 की बैठक प्रारंभ 11 वजे मध्याह्न परिसर  
 में वाणिज्य विभाग में सम्पन्न हुई।  
 जिसे सार्वजनिक तौर पर (Choice Based  
 Credit System (CBCS)  
 परिसर में पत्रिका विभाग के उद्देश्य  
 अनुसंधान विभाग में, जिसे निम्नलिखित  
 विषयों में उपस्थित रहे।

- 1- प्रो. प्र. एच. रॉय अखिल भारतीय वाणिज्य विभाग में 20/5/19
- 2- डॉ. विनोद कुमार पांडेय विभागाध्यक्ष 20-05-19
- 3- डा. आर. जे. गुजराल सहायक अध्यक्ष
- 4- डा. र. जे. कुमार सिन्हा सहायक अध्यक्ष 20/5/19
- 5- प्रो. जे. ए. सिन्हा सहायक अध्यक्ष 20/5/19
- 6- डा. अशोक चन्द्र पांडेय सहायक अध्यक्ष 20/5/19

वीरगंज दिनांक 29-05-2019

पुलाय लेबर MARS(DU)-II/AC-2/1919 के  
 दिनांक 29-05-2019 के वाणिज्य दिनांक  
 परिषद की वीरगंज वाणिज्य विभाग से सुबह 10:30  
 बजे सम्मान हुआ। जिसमें उपस्थित विभाग के  
 अध्यक्ष परिषद की सदस्य तथा वाणिज्य विभाग  
 के अध्यक्ष परिषद की सदस्य पर विचारोपसृत  
 अनुमोदन किया गया। जिसमें निम्नांकित नाम  
 गण उपाहित थे।

- 1- श्री श्री हरीश (अध्यक्ष वाणिज्य दिनांक) 29-5-19
- 2- श्री विवेक कुमार पांडे (विभागाध्यक्ष वाणिज्य दिनांक) 29-5-2019
- 3- श्री राजेश कुमार शर्मा (सदस्य विभाग - वाणिज्य दिनांक) 29-5-2019
- 4- श्री राजेश कुमार शर्मा (विभागाध्यक्ष वाणिज्य दिनांक) 29-5-2019
- 5- श्री अमित कुमार (सदस्य विभाग उपस्थित)
- 6- श्री राजेश कुमार (सदस्य विभाग वाणिज्य दिनांक) - 29-5-2019
- 7- श्री विवेक कुमार (सदस्य विभाग वाणिज्य दिनांक) Vikas 29/05/2019
- 8- श्री हरीश (विभागाध्यक्ष उपस्थित)
- 9- श्री श्री शर्मा (सदस्य वाणिज्य दिनांक उपस्थित) 29/5

# **M.COM –PROGRAMME**

## **ORDINANCES AND REGULATIONS FOR ALL POST GRADUATE-PROGRAMMES**

### **A. ORDINANCE**

#### **1. The Degree of Master of Arts /Science/Social Science/Commerce/Law/Teachers Education-**

The Nehru **Gram Bharati** (Deemed to be University) may confer the Degree of Master on such candidates who, being eligible for admission to the Post Graduate degree Programme, have received regular instruction in the prescribed course of study, passed successfully Relevant examinations and being otherwise suitable by virtue of their character, have fulfilled such other conditions as may be laid down from time to time by the appropriate authorities.

#### **2. The Curriculum and Duration of Studies**

**A.** (i) The Curriculum of study of the Master Degree shall comprise of courses set out in Annexure B.

(ii)The Departmental Committee shall prescribe the detailed content of various studies, if required before the beginning of each session. The Departmental Committee can make changes in the optional papers/subjects, subject to availability of teaching facility/faculty

**B.** The curriculum of study for the Master Degree shall be spread over four Semesters having 80 credits (each semester of 20 credits).

#### **3. Requirement for Admission**

##### **A. Registration:**

(i) Candidates of Master Degree shall first be admitted to the first semester upon the reopening of the University after summer vacation every year.

(ii) Subsequent Registration:

A candidate, who fails to clear a regular course of study during any of the second, third and fourth semester may be registered in the appropriate term of any subsequent year to the semester concerned but within such time as enables him to

Complete the study of all semester comprising Master Degree Programme within a maximum period of four years from the date of his/her registration for the first semester.

##### **B. Minimum Qualification For Admission**

(i) Admission to the Masters Degree Programme of study shall be open to those candidates who have passed the 3 year Graduate Degree Examination of this University

or such examination of any other University or Institution of after Graduation under 10+2+3 pattern as recognized by the University.

- (ii) Admission shall be made according to merit subject to the fulfillment of eligibility requirement as determined by the University and availability of seats in the Master courses.

**C. Conditions of Admission:**

- (i) No application for registration to the First Semester shall be entertained unless it is Accompanied by:
  - (a) A duly certified transcript of scholastic record of the candidate, commencing from the graduation or equivalent examination.
  - (b) Original Migration Certificate of the candidate who has been a regular student in any Institution at any time prior to making application for registration in the Faculty.
  - (c) Original Migration Certificate if the candidate is not enrolled in this University or if enrolled, his enrollment has been cancelled. Provided that if a candidate is unable to produce any of the documents other than the marks - sheet of the graduate examination at the time of seeking admission in the concerned Faculty before Admission Committee, he shall undertake to submit them within one month or within such further period as the University authorities may prescribe; and the admission, if any of such candidate shall until the submission of the aforesaid documents, be deemed to be provisional.
- (ii) Candidate shall also give a written undertaking to the effect that:
  - (a) He / She shall abide by the provision of NGB(DU) Act, Statutes, Ordinances Regulations and Rules that are framed or may be framed there under and the orders of officers and authorities of the University and the concerned Faculty from time to time.

**4. Fees**

Students pursuing Master Degree programme of study shall have to pay fee as may be prescribed by the University from time to time.

- 5. The course of study, scheme of examination, result and promotion are covered in the regulation, and are given below.

**REGULATIONS**

1. Master Degree Programme has been divided in four semesters in two years. This is a full time course study. The odd semester would run between July to December and Even semester between Januarys to June. Two consecutive (one odd +one even ) semester Constitute one academic year.
2. There will be a minimum of 18 to a maximum of 24 papers /courses in all in the whole programme. Besides, there would also be one course on **Dissertation and** by the students of same Department . However, the sixth (Inter-disciplinary course/ University elective course) paper of each semester will be opted by the students of other Departments only.
6. In the beginning of the Semester III, the Department would announce the available specialization group / course in the Elective Group to the students for the current session. The choice of elective group / course in the semester will be limited to those announced by the Department. Because of infrastructural and Faculty limitations, the Department may put a cap on the number of students in an elective group/course.
7. Each semester shall have minimum 90 teaching days with the exclusion of holidays, admission and examinations.

#### **SCHEME OF EXAMINATION**

1. The evaluation scheme of examination consists of two parts: Internal Assessment (IA), Mid Semester Exam (MSE) and End Semester Examination (ESE). Internal assessment includes Assignments, Presentations, Seminars, Quizzes, Case studies, Viva, Unit test, Group activities / Discussion, etc. The Internal Assessment will contribute 40% and the Semester and examination will contribute 60% to the total marks. This shall apply to both types of examination system (CBCS) based examination.

**(Note:** The ratio of internal assessment and semester and examination will be the same as determined by the University ).

2. There shall be continuous assessment of the student in each course. The course Instructor shall hold a maximum of three and minimum of one internal test/assignment /presentation ,etc. The distribution of marks in internal assessment will be in two parts; 20% (Mid Sem. Exam) and 20% (Assignments/Presentations/Group Discussion etc.)
3. In case of semester examination, there shall be no binding on the number of external paper setters /examiners, though in case of CBCS//CBSS system, generally the Core course instructor shall be the paper setter and examiner. However, the



Core courses comprising **“Dissertation and Viva-Voce “and” Project Work and Viva -- Voce”** respectively will be evaluated / examined by Board /s consisting of one external examiner and one internal examiner who shall be the Chairman of the Board.

The Dissertation / Project Work and Viva- Voce shall equal weight age and would be judged separately. The remuneration for these courses would be at par with such courses been run in other Department of the University.

**4.**The duration of the End Semester Examination (ESE) of each course will be 3/2 hours.

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## M.Com. Course Structure and Syllabus

The Programme: It is a regular full time semester master degree programme in commerce, redesigned and updated the regulations on choice based credit system. The programme requirements includes 80 credits (51 credits from core courses, 8 credits from elective courses 8 credit from skill development courses and 12 credits from inter disciplinary courses.)

### **The M.Com. Programme has the Following Salient Features:-**

- i. Four core courses, one skill development courses and one inter disciplinary course in the first semester with 20 credits in total;
- ii. Three core courses, one elective core course, one skill development course and one inter disciplinary course in the second semester with 20 credits in total.
- iii. Three core course, one elective core course, one skill development course and one inter disciplinary course in the third semester with 20 credits in total.
- iv. Three core courses, one elective core course, one skill development course and one inter disciplinary course in the second semester with 20 credits in total.

The M.Com., first semester shall comprise of the following four core courses, one skill development course and one inter disciplinary course elected by the students.

M. Com-201 Management Accounting : Theory and Practice.	4 Credits
M. Com-202 Managerial Economics	4 Credits
M. Com-203 Organizational Behavior & Management.	4Credits
M. Com-204 Marketing Management	3Credits

### **Skill Development Course.**

M. Com-205 Indian Culture & Tourism Management.	2 Credits
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### **Inter Disciplinary Course.**

M. Com-206 E-Commerce	3 Credits
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The M.Com, second semester shall comprise of the following three core course, one elective core course elected by the students and one interdisciplinary course elected by the students .

M. Com-207 Advance Corporate Accounting.	4 Credits
M.Com-208 Human Resource Management	4 Credits
M.Com-209 Economic Environment.	4 Credits

### **Elective Core Course(Any One)**

3 Credits

M. Com-210A Production Management.	
M. Com-210B Security Analysis and Portfolio Management.	
M. Com-210C Principles of Insurance.	

### **Skill Development Course:**

M. Com-211 Disaster & Risk Management.	2 Credits
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### **Inter Disciplinary Course**

M. Com-212 Indian Economy	3 Credits
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The M.Com-Third semester shall comprise of the following three core course, one elective core course elected by the students and one interdisciplinary course elected by the students.

M. Com-213	Statistical Analysis	4 Credits
M.Com- 214	Managerial Finance	4 Credits
M.Com -215	Fundamental of Entrepreneurship	4 Credits

**Elective Core Course (Any One)**

M.Com 216A	Sales & Advertisement Management	3 Credits
M.Com 216B	Mutual Fund Investment Analysis.	
M.Com 216C	Insurance &Risk Management.	

**Skill Development Course**

M.Com -217	Women Empowerment & Entrepreneurship	2 Credits
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**Inter Disciplinary Course**

M.Com 218	Rural & Agricultural Marketing.	3 Credits
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The M.Com – Fourth semester shall comprise of the following three core courses, one elective core course elected by the students and one inter disciplinary course elected by the students.

M.Com-219	Cost Analysis	4 Credits
M.Com-220	Research Methodology	4 Credits
M.Com-221	Indian Direct Tax Systems	4 Credits

**Elective Core Courses (Any One)**

M.Com-222	Labour Problem and Social Security	3 Credits
M.Com-222B	International Economics	
M.Com-222 C	Indian Financial System.	

**Skill Development Courses**

M.Com-223	Self Employment & Entrepreneurship	2 Credits
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**Inter Disciplinary Course**

M.Com-224	Public Finance & Taxation	3 Credits
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Roll:.....

No.of Paper(02)

## **M.Com. Model Paper**

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Time : Three hours

Maximum: 60

Note:- Attempt all questions. Each question carries 16 marks.

नोट-सभी प्रश्नों को हल कीजिए। प्रत्येक प्रश्न 16 अंक का है।

### **Unit-I**

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### **Unit-II**

2. ....  
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अथवा / OR

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### **Unit-III**

3. ....  
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अथवा / OR

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### **Unit-IV**

4. ....  
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अथवा / OR

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### **Unit-V**

5. ....  
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Semester –I (Paper-I)

**Course Code-201**

**MANAGEMENT ACCOUNTING: THEORY AND PRACTICES**

**Credits-04**

**Objective:-**

The purpose of this paper is to provide a conceptual knowledge about management accounting and development managerial decision related to business.

**Unit-I**

1. **Development of Accounting Thought:** Management Accounting - Concept and convention, difference between financial and management accounting.
2. **Management Accounting And Managerial Decision:** Management accounting and managerial decision, management account's position, role & responsibility.
3. **Responsibility Accounting:** Meaning and significance of responsibility accounting, types of responsibility centre, difference between cost and responsibility centre.

**Unit-II**

4. **Financial Statement Analysis:** Horizontal, vertical and comparative financial statement analysis.
5. **Fund and Cash Flow Statement:-**Fund flow and Cash flow: Concept, preparation of fund and cash flow statement, practical problem.

**Unit-iii**

6. **Budget And Budgeting:** Meaning of budget, types of budget, meaning of budgeting, objectives of budget.
7. **Budgetary Control:** Meaning of budgetary control, cash budget, flexible budget, and zero base budgeting, functional budget.

**Unit-iv**

8. **Break-Even Analysis:** Meaning of break-even analysis, P/V ratio. Margin of safety, practical problem related to B.E.P.
9. **Marginal Costing:** Meaning, concept and determination of profit under marginal costing, difference between absorption costing and marginal costing, use of marginal costing in decision making.

**Unit-V**

10. **Standard Costing & Variance Analysis:** Meaning and importance, kinds of variance. Practical problem related to material variance, labour variance and overhead variance.
11. **Ratio Analysis:** Meaning, types of ratio analysis, objective of ratio analysis, importance, merit and demerit of ratio analysis, practical problem related to ratio analysis.

**Suggested Books:**

- (i) डा० के० एल० गुप्ता – प्रबन्धकीय लेखाविधि साहित्य भवन पब्लिकेशन आगरा ।
- (ii) S.P. Gupta, Accounting for managerial decision, Sahitya bhawan Publication, Agra.
- (iii) डा० जगदीश प्रकाश –प्रबन्धकीय लेखांकन प्रयाग पुस्तक भवन प्रयागराज ।
- (iv) के० एन० मिश्रा एवं ए० के० गुप्ता –प्रबन्धकीय लेखांकन, जवाहर पब्लिकेशन, आगरा ।

Semester –I (Paper-II)

Course Code-202

**MANAGERIAL ECONOMICS**

**Credit-04**

Objective:

The aim of this course is to develop ability to apply the concepts, tools, and techniques of economics in analyzing and interpreting managerial decisions.

Unit-I

1. **Introduction:** Meaning, scope and importance of managerial economics, function and duties of a managerial economists, significance of managerial economics in decision making.
2. **Demand Analysis:** Law of demand and elasticity of demand.

Unit –II

3. **Decision Making:** Business risk and uncertainty, demand for casting.
4. **Consumption Analysis:** Consumers equilibrium, traditional and modern approaches.

Unit-III

5. **Cost Analysis:** Cost output, relationship or nature of cost and cost measurement.
6. **Pricing Analysis:** Pricing of output under perfect competition, monopoly, discriminating monopoly, oligopoly and monopolistic competition.

Unit-IV

7. **Business Cycle:** Concept, types, impacts and control measures of business cycle.
8. **Inflation- Deflation:** Meaning, characteristics, stages, causes of inflation, measure to control inflation.

Unit-V

9. **Consumer Choice Theory:** Ordinal approach: indifference analysis and utility analysis.
10. **Managerial Economic Theory:** Economic theory and managerial economics, fundamental economics concepts.

suggested Books:

- (i) Managerial Economics: Gupta And Gupta, Jawahar Lal Publication, Agra.
- (ii) Bau Mol, William J. : Economics Theory And Operation Analysis , Prentice Hall, London.
- (iii) Chopra O.P.: Managerial Economics, Tata Mcgraw Hill Delhi.
- (iv) Dwivedi D.N. : Managerial Economics Vikas Publishing House, New Delhi
- (v) जी० के० गुप्ता – प्रबन्धकीय अर्थशास्त्र, जवाहर पब्लिकेशन, आगरा।
- (vi) डा० एच० के० सिंह – अर्थशास्त्र एवं लोकवित्त, प्रयाग पुस्तक भवन, प्रयाग ।
- (vii) प्रो० वी० सी० सिन्हा – अर्थशास्त्र एवं राजस्व, प्रयाग पुस्तक भवन, प्रयागराज
- (viii) एम० एल० सेठ – अर्थशास्त्र के सिद्धान्त, लक्ष्मी नारायण अग्रवाल आगरा।

Semester-I (Paper-III)

Course Code-203

**ORGANIZATIONAL BEHAVIOUR AND MANAGEMENT**

**Credit-04**

Objective:

The objective of this course is to help students understand the conceptual framework of management and organizational behaviour.

**Unit-I**

1. **Organization:** Concept, meaning nature & significance.
2. **Organizational Structure & Forms:** Meaning, definition, characteristics, process and types.

**Unit-II**

3. **Organizational Behaviour:** Concept, definition, characteristics, significance and area.
4. **Group and Group Dynamics:** Meaning, definition, types, theories and importance.

**Unit-III**

5. **Personality:** Meaning, Concept, Definition, Factors contributing development of personality.
6. **Learning:** Meaning, Definition, Characteristics, Components of learning, Factors affecting learning.

**Unit-IV**

7. **Motivation:** Meaning, definition, elements, features, importance, methods and theories of motivation-Maslow, Herzberg, MC -Gregor, William Ouchi.
8. **Organizational Conflicts:** Meaning, definition, causes types and theories.

**Unit-V**

9. **Organization Control:** Meaning, characteristics, Need, importance, steps of control process, methods and techniques of managerial control.
10. **Organizational of Change:** Meaning, need, causes, process of management, change, measures of minimize resistance to change.

**Suggested Books:**

- (i) Luthans Fred : Organizational Behaviour; Mc- Graw Hill, New York.
- (ii) Robbins, Stphen P: Organizational Behaviour, Prentice Hall, New Delhi.
- (iii) Subha Rao P: Organizational Behaviour, Himalaya Publishing House Pvt. Ltd. (New Delhi).
- (iv) Karthik K.K. Organizational Behaviour, Himalaya Publishing House Pvt. Ltd. (New Delhi).
- (v) Mehta Chauhan: Organizational Behaviour, PBD Publication, Nagpur.
- (vi) डा० राजेश केसरी—व्यावसायिक प्रबन्ध के सिद्धान्त, प्रवालिका पब्लिकेशन, इलाहाबाद ।
- (vii) जे० एस० सुधा—प्रबन्ध अवधारणाएं एवं संगठनात्मक व्यवहार, पी० बी० डी० पब्लिकेशन, नागपुर ।
- (viii) डा०शाह एवं तातेड़—प्रबन्ध (अवधारणा एवं संगठनात्मक व्यवहार) साहित्य भवन पब्लिकेशन,आगरा ।
- (ix) आर० सी० अग्रवाल एवं संजय अग्रवाल —संगठनात्मक व्यवहार —एस०बी०पी०डी० पब्लिशिंग हाउस, आगरा

**MARKETING MANAGEMENT**

**Credit-03**

**Objective:**

The objective is to provide a conceptual knowledge about marketing management to students.

**Unit-I**

1. **Introduction:** Concepts, nature, scope and importance of marketing, marketing concept and its evolution.
2. **Marketing environment:** Macro and Micro components and their impact on marketing decision; consumer vs. Organizational buyer.

**Unit-II**

3. **Product decisions:** Concept of a product, classification of product, major production decision.
4. **Product line and product mix:** Production line and product mix, Branding, Packaging and Labeling, Product life-cycle, strategic implications. New product development and consumer adoption process.

**Unit-III**

5. **Pricing decision:** Factors affecting price determination, Pricing policies and strategies.
6. **Marketing research:** Meaning and scope of marketing research, market vs. marketing research process, Limitation of marketing research.

**Unit-IV**

7. **Distribution channels decisions:** Nature, Functions and Types Of Distribution Channels, Retailing and Whole Selling.
8. **Physical distribution:** Meaning, Element of physical distribution.

**Unit-V**

9. **Sales promotion:** Communication process, Promotion mix, sales promotion, tools and techniques of sales promotion, Publicity and public relations.
10. **Advertising:** Determining advertising budget, advertisement designing and its Testing Effectiveness of advertisement.

**Suggested books:**

- (i) Kotler Philip And Gary Armstrong L.: Principles of Marketing, Prentice Hall of India.
- (ii) Fulner R.M.: The New Marketing, Mc Millan.
- (iii) Bushkirk, Richard H: Principles of Marketing.
- (iv) R. S. N. Pillai: Modern Marketing, S. Chand Publications.
- (v) Kotler, Philip. Marketing Management.
- (vi) एस० सी० जैन –विपणन के सिद्धान्त, साहित्य भवन पब्लिकेशन, आगरा ।
- (vii) भदादा–विपणन प्रबन्ध पी० बी० डी० पब्लिकेशन, नागपुर ।
- (viii) जी०एस० सुधा –विपणन प्रबन्ध, आर० वी०एस०ए० पब्लिशर्स नागपुर
- (ix) ए० के० मालवीय–विपणन प्रबन्ध प्रयाग पुस्तक भवन, इलाहाबाद
- (x) जितेन्द्र कुमार जैन एवं नरेशचन्द्र त्रिपाठी –विपणन प्रबन्ध मध्य प्रदेश हिन्दी ग्रन्थ अकादमी, भोपाल ।



Semester –I (Paper-V)

Course Code -205

**INDIAN CULTURE AND TOURISM MANAGEMENT**

**Credit-02**

**Objective:**

The Course aims to provide to the students the conceptual knowledge of Indian culture and understanding of various place of tourism management.

**Unit-I**

1. **Indian Culture:** Geographical background, Physical structure, Unity in diversity.
2. **Culture and Civilization:** Nature of culture and civilization. Meaning of civilization, difference between culture and civilization relation of culture and civilization, Characteristics of Indian culture.

**Unit-II**

3. **Growth & Development of Modern Tourism:** Past second world war phenomenon, cause of rapid growth, meaning and nature of tourism, basic components of tourism, elements of tourism.
4. **The Organization of Tourism:** Need for organization, factors influencing, types of organization, Recommendation of the unconference, the national tourist organization, tourist organization in India.

**Unit-III**

5. **The Measurement of Tourism:** Need for measuring tourism, phenomenon, importance of tourist statistics, Definition of the term tourist, Definition of league of the nation and the U.N. European travel commission, Domestic tourism, General problems methods of measurements, Method is of measurement.

**Unit-IV**

6. **Tourism Planning & Development:** Planning for tourism, co-ordination in planning, Assessment of tourist, Demand and supply, Establishing objectives, territorial planning, basic infrastructure, financial planning, human resource planning.
7. **Economic and Social Significance of Tourism:** Economic benefits the multiplier effect development of infrastructure, Regional development, Effects on employment, Tourism and economic value of cultural resources, cultural tourism in India.

**Unit-V**

8. **International Organization And Tourism:** Early history of co-operative Endeavour, International union of official travel organization, world tourism organization (WTO), [pacific aria travel association](#) (PATA), International air transport association (IATA), International civil Aviation organization (ICAO).

**Suggested Books:**

- (i) Prabhas Chandra-Global Eco tourism- Kaniskha Publication.
- (ii) Prabhas Chandra- International Eco tourism Environment rules and Regulation.
- (iii) Cottman-Trave & tourism. VNR
- (iv) Mow fourth tourism of sustainability-Routhudge

**E-Commerce  
(Not for Commerce Students)**

**Objective:**

The Objective of this course is to enable the students to become familiar with the mechanism for conducting business transactions through electronic means.

**Unit-I**

1.**Introduction:** Meaning, Nature, Concept Of E-Commerce, Advantages, Disadvantages and reason for transacting online, types of E-commerce.

2.**E-Commerce Business Model:** Introduction, key elements of a business model and categorizing e-commerce business model.

**Unit-II**

3.**Technology Used In E-Commerce:** The dynamics of world wide web and internet (Meaning, Evaluation And Features), Designing, Building and Launching E-Commerce Website.

4.**Security and Encryption:** Need and concept of e-commerce security environment, security threats in e-commerce environment.

**Unit-III**

5.**IT Act, 2000 And Cyber Crimes:** (I) IT Act, 2000: Definitions, Digital Signature, Electronic Governance, acknowledgement and dispatch of electronic records, regulation of certifying authorities.

(II) Duties of subscribers, penalties and adjudication, appellate tribunal- offences and cyber crimes.

**Unit-IV**

6.**E-Payment System:** (I) Model and method of E-payment (Debit Cards, Credit Cards, Smart Cards, E-Money) Digital Signature (Procedure, Working And Legal Position), payment gateway (ii) online banking (Meaning, Concept, Importance, Electronic Fund Transfer, Automated Clearing House, Automated Ledger Posting), risk involved in E-payments.

**Unit-V**

7.**Online Business Transactions:** (I) Meaning, purpose, advantages and disadvantages of transacting online, E-commerce application in various industries like (Banking, Insurance) online marketing.

(ii) E-Tailing: (Popularity, Benefits, Problem and Features), Online services (Financial, Travel and Career), online learning, publishing and entertainment, online shopping (Amazon, Snap deal, Alibaba, Flip kart, Etc.).

**Suggested Books:**

(i) T.N. Chhabra, E-commerce, Dhanpat Rai & Company.

(ii) Sushila Madan, e-commerce, taxman.

(iii) K.K. Bajaj and Debjani, Nag, E-commerce, Mc-graw Hill Education.

(iv) David whitely, E-commerce: strategy, Technology and applications Mc-Graw Hill Education.

## Semester –II (Paper-I)

CourseCode-M.Com. 207

### **ADVANCED CORPORATE ACCOUNTING**

**Credit-04**

#### **Objective:**

The course aims at providing to the students the conceptual knowledge of corporate accounting and understanding of Indian company act, 2013, change of regulation.

#### **Unit-I**

- 1. Underwriting:** Meaning, types of underwriting, payment of commission to under writers brokerage and fees of managers to the issue, firm underwriting, SEBI guidelines for underwriting, accounts of underwriters, practical problems.
- 2. Computerized Accounting:** Role of computer in accounting, Accounting software, accounting application, using data base management systems.

#### **Unit-II**

- 2.Valuation of Share:** Meaning of valuation of share, Necessity of valuation of share, different ' values of shares, Methods of valuation of shares, practical problems.
- 3.Valuation of Goodwill:** Meaning and definition of goodwill, Nature of goodwill, methods of valuation of goodwill, practical problems.

#### **Unit-III**

- 4.Accounting For Amalgamation of Companies As Per A. S. -14:** Amalgamation in nature of merger and amalgamation in the nature of purchase consideration, pooling of interest method and purchase method, practical problems.
- 5.Reconstruction of Companies:** External reconstruction and internal reconstruction accounting entries, practical problems.

#### **Unit-IV**

- 6.Accounts of Banking Companies:** Accounting requirement of banking companies, outline of the accounting procedure, practical problems.
- 7.Accounts of Insurance Companies:** Accounting requirement of insurance companies, valuation and profit calculation of a life insurance company, Revenue accounts P&L A/C, P&L appropriation account of fire and marine insurance companies, practical problem.

#### **Unit-V**

- 8.Double Accounting System:** Preparation of final accounts, revenue, net revenue, General balance sheet, practical problems.
- 9.Accounts of General Insurance Company:** Introduction, types of general insurance statutory and subsidiary books, practical problems.

#### **Suggested Books:**

- (i) Gupta R.L. Radhaswamiy M: Company accounts, Sultan Chand And Sons, New Delhi
- (ii) Mahishwari s.n. corporate accounting Vikas Publishing House. New Delhi
- (iii) Shukla M. C., Grewal T. S. and Gupta S. C. Advance Accounts. S.Chand & Co., New Delhi
- (iv) M P. Gupta & B. M. Agrawal: Company Accounts (Hindi & English)
- (v) S.M Shukla Company Accounts (Hindi & English) Sahitya Bhawan Publication Agra.
- (vi) Corporate Accounting (Hindi & English) PBD, Nagpur.

## HUMAN RESOURCE MANAGEMENT

**Credit-04**

**Objective:** The purpose of this Paper is to provide basic understanding and conceptual knowledge about human resource management to students.

### Unit-I

1. **Introduction:** Evolution of human resource management, concept, importance and functions of HRM, HRM vs. human resource development.
2. **Human Recourse Planning:** Concept, Objectives, process and Significance of HRM, Manpower Planning.

### Unit-II

3. **Recruitment and Selection:** Concept, Objectives, Methods of Recruitment and Selection, Role of Employment Exchange and Private Agencies.
4. **Training and Development:** Concept, Objectives, Methods of Training and Development, Training and Development in India.

### Unit-III

5. **Industrial Disputes:** Concept, Causes of Industrial Dispute, Prevention and Settlement of Industrial Disputes, Strike and Lockout.
6. **Management of Industrial Relations:** Concept, Reasons For Poor Industrial Relations, Importance, Discipline, Role of Management in maintaining discipline, Industrial Relation situation in India.

### Unit-IV

7. **Succession Planning And Career Development:** Meaning of Succession, Planning, Steps of Succession, Planning Process, Meaning of Career, Need of career planning, Process of career planning, Career Development Cycle.
8. **Exit Policy:** Meaning of Exit Policy, Arguments For Exit Policy, Arguments against Exit Policy, Challenges of Employees Exit, Voluntary Retirement Scheme.

### Unit-V

9. **Performance Appraisal:** Definition, Objectives, Process of Performance Appraisal, Techniques of Performance Appraisal.
10. **Human Resource Audit and Research:** Objectives, Need, Areas of Human Research Audit, Audit Report, Characteristics, Objectives and Process of Human Resource Research.

### Suggested Books:

- (i) Subha Rao P: Human Resource Management, Himalaya Publishing House, .
- (ii) G.S. Sudha: Human Resource Management, PBD Publishing Nagpur.
- (iii) R.C. Agrawal& S Fauzdar. Human Resource Managemen, SBPD publishing House. Agra.
- (iv) डा0 ए0 के0 मालवीय – मानव संसाधन प्रबन्ध, प्रयाग पुस्तक भवन, प्रयागराज ।
- (v) आर0 सी0 अग्रवाल एवं एस0 फौजदार: मानव संसाधन एवं प्रबन्ध, एस0बी0पी0डी0 पब्लिशिंग हाउस, आगरा
- (vi) जे0 के0 जैन – क्रियात्मक प्रबन्ध, प्रतीक प्रकाशन ,प्रयागराज
- (vii) प्रो0 एम0 मोतीहार क्रियात्मक प्रबन्ध, प्रयाग पुस्तक भवन, प्रयागराज
- (viii) जी0 डी0 मारमा के0 के0 मारमा एवं जी0 सी0 खुराना, मानव संसाधन प्रबन्ध – रमेश बुक डिपो जयपुर
- (ix) चतुर्भुज यामोरिया —सेविवर्गीय प्रबन्ध एवं औद्योगिक सम्बन्ध, साहित्य भवन पब्लिकेशन आगरा ।

## Semester –II (paper-III)

Course Code-209

### **Economic Environment**

**Credit-04**

**Objective:**

Its aim is to provide a conceptual knowledge of business environment to students.

**Unit-I**

1. **Indian Business Environment:** Concept, components and importance of business environment.
2. **Economic Environment:** Characteristics, merits and demerits of capitalism, socialism, features, merits and demerits of socialism, Mixed economy.

**Unit-II**

3. **Economic Trends (Overview):** Income, saving and investment, trade and balance of payments.
4. **Problems of Growth:** Unemployment, poverty, regional imbalance, inflation, industrial sickness.

**Unit-III**

5. **Role of Government:** Monetary and fiscal policy, industrial policy, industrial licensing.
6. **LPG:** Liberalization, privatization and globalization, MNCs.

**Unit-IV**

7. **Export-Import Policy:** Meaning and new EXIM Policy, regulation of foreign investment.
8. **Five year Plan:** Major policies, resource allocation.

**Unit-V**

9. **International Economic Institutions:** WTO, World Bank, IMF.
10. **NITI Aayog:** Introduction & structure, functions of NITI Aayog, powers of members of NITI Aayog.

**suggested Books:**

- (i) Sundaram & Black: The international business environment; prentice hall, .
- (ii) Agrawal A.N. Indian Economy: Vikas Publishing House, Delhi.
- (iii) Khan Faroop A: Business and Society: S. Chand, Delhi.
- (iv) Dutt Ruddar: Economic reforms in india: A critique, s. chand, .
- (v) Dr. Jnin & verma: business environment, sahitya bhawan publication agra.
- (vi) डा० वी० सी० सिन्हा –व्यावसायिक पर्यावरण, साहित्य भवन पब्लिकेशन आगरा ।
- (vii) जे० एस० माथुर –व्यावसायिक पर्यावरण, प्रयाग पुस्तक भवन प्रयागराज ।
- (viii) डा० जगदीश प्रयाग–राज्य एवं व्यावसाय, प्रयाग पुस्तक भवन प्रयागराज ।
- (ix) रोजी जोशी एवं संगम कपुर –व्यावसायिक पर्यावरण, प्रयाग पुस्तक भवन प्रयागराज ।
- (x) डा० के० मालवीय –व्यावसायिक पर्यावरण, प्रयाग पुस्तक भवन प्रयागराज ।

**PRODUCTION MANAGEMENT**

**Credit-03**

**Objective-**To provide conceptual knowledge of production management to student.

**Unit-I**

1. **Nature and Scope of Production Management:** Definition, objectives, nature and scope of production management.
2. Functions and importance of production management, duties and role of production manager.

**Unit-I**

3. **Production, Planning:** Introduction, levels and objectives of production Planning, factors and process of production planning.
4. **Production Control:** Definition, meaning and objectives of production control, factors determining production control, techniques of production control.

**Unit-III**

5. **Product Design:** Meaning and definition of product design, factors determining the design of a product, features of a good product design.
6. **Product Development:** Meaning and stages of product development, factors responsible for product development, tools for product development.

**Unit-IV**

7. **Plant Location:** Meaning & importance of plant location, factors responsible for plant location choice.
8. **Plant Layout:** Meaning, definition and objectives of plant layout, types & Techniques of layout, features of a good layout.

**Unit-V**

9. **Routing, Scheduling:** Meaning of routing and scheduling, meaning, objective advantages and disadvantage of network analysis.
10. **Production Information System:** Fundamentals of production information system.

**Suggested Books:**

- (i) Goel B.C.: Production, operation management, Pragati Prakashan, Meerut.
- (ii) Bhatia and Fauzdar Production, Management SBPD, Publishing House, Agra.
- (iii) Jain J.K.: Functional Management, Prateek Prakashan, Prayagraj.
- (iv) जैन जे० के० क्रियात्मक प्रबन्ध, प्रयागराज

**SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT**

**Credit-03**

**Objective:**

To impart knowledge to students regarding the theory and practice of management of investment.

**Unit- I**

1. **Concept of Investment:** Meaning and definition of investment. process of investment decision, difference between investment and speculation investment vs. gambling. Method of investment.
2. **Concept of Security Analysis:** Concept of security analysis, types of security. government securities, corporate securities.

**Unit-II**

3. **Risk Analysis:** Meaning of risk, causes of risk, types of risk, risk-return relationship. Minimizing risk exposure.
4. **Investment Outlets:** Bonds, debentures, preference share, equity share, derivatives. meaning of option, meaning and type of SWAPS

**Unit-III**

5. **Fundamental Analysis:** Meaning and objectives of fundamental analysis, economic analysis, Industrial analysis and Company analysis.
6. **Technical Analysis:** Meaning and assumption of technical analysis, difference between Technical and fundamental analysis, DOW theory, Elliot wave theory, efficient market theory.

**Unit-IV**

7. **Portfolio Analysis:** Meaning of portfolio analysis, Markowitz model, concepts of dominance, sharp single index model.
8. **Capital Market Theory:** Meaning and assumption of capital market theory, capital assets pricing model (CAPM), BETA Analysis.

**Unit-VI**

9. **Stock Exchange:** Major stock exchange in India Bombay stock exchange (BCE), National Stock Exchange (NSE), Over the counter exchange of India (OTCEI).
10. **Primary Market And Secondary Market:** Meaning, function and components of primary market, introduction of secondary market, operators at secondary market/stock exchange.

**Suggested Books:**

- (i) M.Y. Khan: Indian Financial System: theory And Practice. Vikas Publishing House, New Delhi.
- (ii) KM. Bhattacharya: Risk Management In Indian Bank, Himalaya Publishing House. New Delhi.
- (iii) गार्डन –अग्रवाल –भारतीय वित्तीयबाजार एवं सेवाएं हिमालय पब्लिशिंग हाउस,नई दिल्ली ।
- (iv) डा० वी० पी० अग्रवाल, पोर्टफोलियो प्रबन्ध एवं प्रतिभूति विश्लेषण, आगरा ।

## Semester-II (Paper-IV)(C)

CourseCode-210(C)

### PRINCIPLE OF INSURANCE

Credit-03

#### Objective:

The course aims to providing to the students the conceptual knowledge of insurance and understanding of life insurance and General Insurance.

#### Unit-I

1. **Introduction:** Nature of insurance. characteristics and scope of insurance, function of insurance, Essential elements. Necessary for insurance, importance of insurance.
2. **Principles of Insurance:** Principle of co-operation, principle of probability, insurable interest, utmost good faith indemnity, subrogation, principle of contribution, principle of warranty. Principle or doctrine of proximate cause difference between contract of indemnity and life insurance contract over insurance and under insurance, double insurance and reinsurance.

#### Unit-II

3. **Life Insurance:** Life insurance and features of life insurance, procedure of taking a life insurance policy. Kinds of life insurance policies, whole life policies, endowment policies and policies annuities.
4. **Policy Conditions:** Conditions relating to commencement of risk riders, conditions of premium, conditions relating to continuation of policies, Nomination and Assignment paid value, surrender value.

#### Unit-III

5. **Insurance Premium:** Types of premium, factors affecting the premium of life insurance, policies, methods of premium computation, natural premium plans, level premium plan, mortality table, sources of mortality information and construction of mortality tables. Settlement of claims under life insurance policies, procedure for settlement of maturity claims, procedure for death claims.
6. **Fire Insurance:** General information relating to fire insurance need for fire insurance, scope of fire insurance, physical and moral hazards in Life Insurance.

#### Unit-IV

7. **Fire Insurance Contract:** Elements of fire insurance, principle difference between Fire and Life Insurance contracts, procedure of taking a fire insurance policy, fire police conditions, procedure of settlement of claims under fire insurance.
8. **Marine Insurance:** Introduction of marine insurance, Classification of subject matter of marine insurance, marine insurance contract, Essential characteristics, Express and implied warranties under marine insurance.

#### Unit-V

9. **Policy Conditions in Marine Insurance:** Types of Marine Policies, marine insurance policy conditions.
10. **Marine Losses:** Types of marine losses, total loss, partial loss particulars average and General average, salvage charge, particulars charges, settlement of claim in marine insurance.

#### Suggested Books:

- (i) Mishra M.N. Insurance Principle and Practice: S Chand & Co. New Delh.
- (ii) Gupta O.S Life Insurance: Frank Brothers, New Delh.
- (iii) Mishra M.N. Life Insurance Corporation of India, Raj Books, Jaipur.
- (iv) बाल चन्द्र श्रीवास्तव –बीमा के तत्व, साहित्य भवन पब्लिकेशन, आगरा।
- (v) आर० के० विश्नोई बीमा के सिद्धान्त ।



**DISASTER AND RISK MANAGEMENT**

**Credit-02**

**Objective:**

To acquaint the students with the knowledge of disaster and risk management.

**Unit –I**

1. **Introduction To Disaster:** Concept of Hazard, Risk, Natural Disaster (Earthquake, Cyclone Floods, Volcanoes), Economic Impact of Disaster.
2. **Man-Made Disaster:** Armed conflicts and civil strips, technological disaster, onset disaster (Air Crash, Tidal Waves, Tsunami).

**Unit –I**

3. **Disaster Risk Reduction:** Disaster risk reduction strategies, disaster cycle, phases of disaster.
4. **Policies for Disaster Preparedness Programs:** Role and responsibility of disaster risk, reduction, components of disaster relief (Water, Food Sanitation, Shelter, Health and Waste Management).

**Unit-iii**

5. **Disaster Risk Management in India:** Disaster management act, 2005- Institutional And Financial Mechanism, National Policy on Disaster Management.
6. **Role of Government in Disaster Risk Management:** Role of Local, State and National Government, Non-Government and Inter Government Agencies.

**Unit-iv**

7. **Biological Disaster:** Epidemics, pest attacks, forest fire.
8. **Global Disaster Trends:** Emerging risk of disaster, climate change and urban disaster.

**Unit-V**

9. **Disaster Management Policy:** Significance of disaster management policy, principal of disaster management policy, essential components of disaster management policy.
10. Disaster management policy in India and Bangladesh.

**Suggested Books:**

- (I) H.K. Gupta (2003) Disaster Management.
- (II) National Disaster Management Policy, 2009, GOI
- (III) An Overview of Natural and Manmade Disaster Management in India, M.C. Gupta NIDM, Delhi.
- (IV) NIDM Publication
- (V) Sharma, V.K. (Ed); Disaster Management, Indian Institute of Public Administration,1995.

**INDIAN ECONOMY**

**Credit-03**

**Objective:**

The purpose to provide an awareness of various factors of Indian economy and challenges being faced by Indian economy and challenges being faced by Indian Economy.

**Unit-I**

1. **Indian Economy:** Nature, structure, growth and composition of economy.
2. **Natural Resources:** Utilization of natural resources in India, land, water, forest, minerals and human.

**Unit-II**

3. **Population Policy:** Problems of population and population policy in India.
4. **Economy Planning:** Need, objectives and strategy of economy planning in India.

**Unit-III**

5. **Problem of Poverty In India:** Causes, efforts for removal and suggestions.
6. **Unemployment in India:** Nature, extent and employment policy in India.

**Unit-IV**

7. **Agriculture in India:** Trends of production and productivity, land reforms in India, agricultural finance and rural indebtedness problems of supply of agricultural inputs, power resources.
8. **Agriculture Development:** Agricultural marketing and agricultural price policy in India technology change in agriculture, new agricultural strategies and green revolution, agriculture and rural development.

**Unit-V**

9. **Industrial Development in India:** Growth and structure of industries in India, industrial and licensing policies in India, industrial finance in India.
10. **Industries in India:** Major large scale industries in india, small scale and cottage industries in India.

**Suggested Books:**

- (I) Agrawal A.N.: Indian Economy. Vikas Publishing House, Delhi.
- (II) Dutt R and Sundharam K.P.M. India Economy S. Chand, Delhi.
- (III) Mishra S.K. And Puri V.K. Indian Economy : Himalaya Publishing House, New Delhi
- (IV) Annual Report and Survey Reports: Ministry of Agriculture, Government of India.
- (V) भारतीय अर्थशास्त्र डा० बी०एल० ओझा एस०बी०पी०डी० पब्लिकेशन आगरा
- (VI) भारतीय अर्थव्यवस्था प्रो० जे० एन० मिश्रा किताब महल प्रयागराज
- (VII) ग्रामीण विकास एवं सहकारिता वी० पी० गुप्ता एच० आर० स्वामी रमेश बुक डिपो जयपुर

## Semester –III (Paper-I)

Course Code-213

### Statistical Analysis

**Credit-04**

#### Objective:

The objective of this paper is to acquaint students with the principles of business statistics so that they should be able to use various statistical tools for the analysis of economic and business data.

#### Unit-I

1. **Correlation Analysis:** Karl Pearsons and spearman's rank coefficient of correlation, coefficient of concurrent deviation, practical problems.
2. **Regression Analysis:** Meaning and definition of regression, utility of regression analysis, types of regression, Difference between correlation and regression, practical problems.

#### Unit-II

3. **Probability Analysis.** Addition, multiplication and conditional laws of probability.
4. **Probability theory:** Concept or random variable normal, binomial and poison distribution, Practical Problems

#### Unit-III

5. **Association of Attributes:** Theory of association, criterion of independence, coefficient of associations.
6. **Chi Square Test:** Method and uses.

#### Unit-IV

7. **Sampling:** Hypothesis testing, standard error, sampling of attributes, sampling of variables-large and small sample, T-test, partial comparison test.
8. **Statistical Quality Control:** Meaning, definition, origin, control charts.

#### Unit-V

9. **Analysis of Time Series:** Meaning and definition, importance, components of a time series, measurement of secular trends, regular, short-time oscillations.
10. **Interpolation and Extrapolation:** Meaning, importance and limitation, deference between interpolation and extrapolation, method of interpolation and extrapolation.

#### Suggested Books:

- (i) Statistical Analysis: Jawahar Population, Agra.
- (ii) Kothari, C.R.: Research, Methodology, New Age Publication, New Delhi.
- (iii) Roy, Ramendu: Sankhiki Ke Siddhant, Prayag Pustak Bhawan, Allahabad.
- (iv) Oswal Business Statistics PBD, Nagpur.
- (v) बी० एन० अस्थाना— सांख्यिकीय के सिद्धान्त एस० चॉद पब्लिकेशन, नई दिल्ली
- (vi) डा० शुक्ल एवं सहाय— सांख्यिकीय विष्लेषण— साहित्य भवन पब्लिकेशन,आगरा।
- (vii) डा० के० एस० गुप्ता—व्यावसायिक सांख्यिकीय—नवयुग साहित्य भवन लोहामण्डी आगरा।

## Semester –III(Paper-II)

Course Code-214

### Managerial Finance

Credit-04

#### Objective:

The course aims of providing to the students the conceptual knowledge of managerial finance basic need of finance managers.

#### Unit-I

1. **Introduction:** Nature, Scope and significance of finance function, financial goods, profit vs. wealth maximization.
2. **Capital Budgeting:** Feature of capital budgeting, composition of capital budget. evaluation of projects, traditional method, payback tests, net present value method, internal rate of return method, comparative analysis of various tests.

#### Unit-II

3. **Cost of Capital:** Cost of capital of specific sources of finance, computation cost of debt, preference share, equity capital and retained earnings, combined cost of capital.
4. **Capital Structure:** Capital structure theories, Net income approach, Net operating income approach, MM approach, Designing capital structure, profitability and liquidity issues.

#### Unit-III

5. **Leverage:** Financial leverage, operating leverage, combined leverage.
6. **Working Capital Management:** Determinants of working capital, planning for working' capital, component of working capital cash Receivables, Inventory.

#### Unit-VI

7. **Dividend Policy:** Determinates of dividend policy, Relevance of dividends, and Irrelevance of dividends.
8. **Capital Market:** Equity share, Debentures, Bonds, Securities, Recent trends in Indian stock market.

#### Unit-V

9. **Valuation of Bonds and Share:** Valuation of bonds, valuation of equity share, valuation of preference share.
10. **Management of Cash:** Introduction, function of cash management, managing of cash out flow, cash inflow and cash budget.

#### Suggested Books:

- (i) Chandra Prasanna : Financial Management Tata Mcgrawal Hill, Delhi
- (ii) Hamptan John: Financial Decision Making Prentice Hall Delhi
- (iii) Pandey I. M. Financial Management, Vikas Publishing House, Delhi
- (iv) Khan M. Jain PK. Financial Management Tata Mc-Graw Hill, Delhi
- (v) डा० एस० पी० गुप्ता वित्तीय प्रबन्ध (हिन्दी एवं अंग्रेजी)सादिल भवन पब्लिकेशन, आगरा ।
- (vi) एच० के० सिंह वित्तीय प्रबन्ध, प्रयाग पुस्तक भवन इलाहाबाद ।
- (vii) एस०सी० कुच्छल वित्तीय प्रबन्ध (हिन्दी एवं अंग्रेजी ) ।

## Semester-III (Paper-III)

Course Code-215

### FUNDAMENTAL OF ENTREPRENEURSHIP

Credit-04

#### Objective:

It provides exposure to the students to the entrepreneurial culture and industrial growth so all to preparing them to set up and manage their own small unit.

#### Unit-I

1. **Entrepreneur:** Evolution, meaning, concept, definition, characteristics, emergency of entrepreneurial class, theories and significance.
2. **Entrepreneurship:** Meaning, definition, concept, characteristics of entrepreneurship and importance of entrepreneurship.

#### Unit-II

3. **Promotion of A Venture:** Meaning of venture, venture promotion process.
4. **External Environmental Analysis:** Meaning, characteristics, types of environment, factors affecting external environmental analysis and techniques of external environmental analysis.

#### Unit-III

5. **Legal Requirements for Establishment of A New Unit:** Licenses pollution, registration certificate, capital issue, factories act, sales tax, trademarks, power connection notice by occupier.
6. **Raising of Funds:** Meaning, need for raising funds, types of funds requirements-fixed capital, working capital, capital structure, raising of funds-equity shares, preference shares, debentures.

#### Unit-Iv

7. **Venture Capital and Documentation Required:** Meaning of venture capital, evolution and development venture, capital concept, characteristics of venture capital, difference between traditional and venture capital, sources of venture capital documentation required.
8. **Social Responsibility of Entrepreneurship:** Meaning, definitions, characteristics and scope of social responsibility of business. ,

#### Unit-v

9. **Entrepreneurial Development Programmers(EDP):** Meaning, definitions, objectives and role of entrepreneurial development programmers achievements of entrepreneurial development programmes, causes of slow development of entrepreneurship in India, role of government in organizing entrepreneurial development programme.
10. **Employment and Entrepreneurship:** Need and importance of entrepreneurship, self employment, self employment programmes. difference between entrepreneurship and self employment

#### suggested Books:

- (i) Dr. Ramendu Roy: Entrepreneurship (Hindi & English), Prayag Pustak Bhawan, Prayagraj.
- (ii) Dr. B.C. Tendon: Entrepreneurship (Hindi & English) Chung Publication, Prayagraj.
- (iii) डा० प्रवीण कुमार अग्रवाल एण्ड अवनीश कुमार मिश्र –उद्यमिता के मूल आधार, सहित्य भवन पब्लिकेशन, आगरा।
- (iv) डा० अग्रवाल एवं मेहता – उद्यमिता का विकास –एसबी० पी० डी पब्लिकेशन हाउस ।
- (v) डाँ० बी० के० मेहता –उद्यमिता, एस०वी०पी० डी० पब्लिकेशन हाउस,आगरा।

Semester –III (Paper-IV)(A)

Course Code-216(A)

**SALES AND ADVERTISEMENT MANAGEMENT**

**Credit-03**

**Objective:**

The objectives of this course is to provide a conceptual understanding of the subject and familiarize the students with process of management of sales and advertisement.

**Unit I**

1. **Sales Management:** Meaning, objectives, features, functions and importance of sales management, meaning of salesmanship and quality of good salesman.
2. **Selling Process:** Meaning, stages in selling process prospecting, pre-approach, the approach, presentation and demonstration, handling the objections, closing the sale.

**Unit-II**

3. **Sales Forecasting and Planning:** Meaning of sales forecasting, factor governing sales forecasting, step in sales forecasting, Meaning, importance and process of sales planning.
4. **Sales Territories:** Meaning, objective, advantage and reason revising sales territories, factor determining size of sales territories.

**Unit-III**

5. **Sales Quota:** Meaning and concept, reasons to fix sales quota, types of sales quota, method of setting sales quota Meaning and types of sales organization.
6. **Sales Force Management:** (I) Recruitment and selection: meaning importance process, source and method. (II) **Training and Placement:**-Importance, objectives and limitation of sales force training area of sales training method of sales training, sales force placement.

**Unit-IV**

7. **Advertising:** Meaning, function, importance and features, types of advertising, advertising objectives, advertising vs. personal selling, advertising V/S sales promotion.
8. **Message Designing Development and Layout:** (I) Advertising Copy-Meaning, objective types of advertising copy. (II) Copy Layout:-Meaning, Element and Types of Layout.

**Unit-V**

9. **Advertising Budget:** Meaning, advertising budget procedure, factor affecting advertising budget. advertising budget allocation.
10. **Advertising Media:** Meaning and role of media, types of media-print media- electronic media outdoor media, other media and media planning.

**Suggested Books:**

- (ii) Mahendra Mohan: Advertising Management Tata MC Craw Hill.
- (iii) Advertisement And Sales Promotion: S.H. Kazmi, Satish K Batra
- (iv) Kane: " Marketing Management, 8<sup>th</sup> Edition
- (v) Promotion – Stanley
- (vi) Advertising and Sales Management \_ G.S. Sudha.

**Mutual Fund Investment Analysis**

**Credit-03**

**Objective-**Objective of this course is to provide basic and working knowledge about mutual Fund so as to empower them to make carrier in the mutual fund industry.

**Unit-I**

**Introduction:**

1. Concept, nature, and features of mutual funds.
2. Advantage and disadvantages of mutual fund investment.

**Unit-II**

**Types of Fund:-**

3. Growth / equity funds, diversified equity funds, growth equity funds, Indian funds, sector funds, dividend yield funds, ESLL, Tat planning funds.
4. Open ended fund and close ended funds.

**Unit-III**

**Debt/ Income Funds:**

5. Diversified debt funds, high yield debt fund
6. Assured return funds, gilt funds, monthly income plan (MIP), fixed maturity plans(FMP)

**Unit-IV**

**Mutual Funds Investment Schemes:**

7. Lump-sum investment, systematic investment plan(SIP), systematic withdrawal plan (SWP) systematic transfer plan(STP)

**Unit-V**

**Other Funds:**

8. Balanced funds, money market/liquid funds, large cap funds, mid cap funds, exchange traded funds(ETF).
9. Comparison of mutual fund investment with other options, bank fixed deposits, PPF, LIC, Postoffice schemes.

**Suggested Books:**

- (i) Rachana Baid: Mutual Fund and Services, Taxman Publications.
- (ii) Jitendra Gala, A Gala: Guide To Indian Mutual Fund, Buzzing Stock Publication House. Mumbai.
- (iii) Mrudula E Raju Priya : Mutual Fund Industry In India, ICFAI University Press, Hyderabad.
- (iv) Sokaram Sunder: Indian Mutual Fund It A Guide For Industry Professional And Intelligent Invasion,Vision Books Pvt. Ltd.
- (v) Mablus Mank: Mutual Funds; An Introductions to the Core Concepts, John Wiley & Sons (Asia) Pvt.Ltd.

Semester-III (paper-IV)(c)

Course Code-216(c)

**INSURANCE AND RISK MANAGEMENT**

**Credit-03**

**Objective:**

The course aims to providing to the students the conceptual knowledge of insurance and understanding of risk management.

**Unit -I**

1. **Basic Insurance contract:** Principles of contract affecting insurance, deference between Insurance contract and general contract.
2. **Office staff Management:** Definitions principles of personal administration, functions of personal management, classification of activities sources of inviting application training, Training method types of training.

**Unit-II**

3. **Insurance salesmanship :** Reasons for selling insurance obtaining prospects selling tactis & Essentials for a successful insurance salesman canvassing arguments for insurance, objections to insurance and recommendations for reforms.
4. **Branch Manager:** Appointment, qualifications, training duties, responsibilities and functions role of branch manager, conduct and control of business relating to the branch.

**Unit-III**

5. **Development officer:** Appointment, training, functions, powers, duties, control of activities.
6. **Insurance Agent:** Appointment of agents, qualifications, training, functions, disqualifications rights of an insurance agents, termination of Agency, working of an insurance agent.

**Unit-IV**

7. **Risk Management:** Meaning of Risk, Nature and source of risk, Basic categories of risk, types of risk, objective of risk management, scope of risk management.
8. **Risk management Process:** Risk analysis, Risk Control, Risk Financing, Risk Managers Role and responsibilities.

**Unit-V**

9. **Insurance and Risk Management:** Basic characteristics, pooling of losses risk transfer indemnification ,elements of Insurance risk, insurance as a risk management pool selection of insurance coverage's, selection of an insurer negotiation of terms, periodic review of Insurance program.
10. **Supervision and motivation:** Qualities of supervisor, Need for supervision, principles of supervision, Methods of supervision, Level of supervision, Motivation, principles of motivation, methods of motivation

**Suggested Books:**

- (i) बीमा प्रबन्ध एवं प्रशासन डा0 महानारायण मिश्र लोक भारती प्रकाशन प्रयागराज।
- (ii) बीमा के सिद्धान्त एवं बीमा विक्रय विधि डा0 आर0 के सिंह केशव श्याम,प्रदीप सक्सेना, प्रयाग पुस्तक भवन प्रयागराज।
- (iii) Insurance regulatory development Act 1999
- (iv) Life Insurance corporation Act, 1996
- (v) Mishra M.N. Life Insurance Corporation of India Raj Book Jaipur.



**WOMEN EMPOWERMENT AND ENTREPRENEURSHIP**

**Credit-02**

**Objective:-**

The course aims to give students an over view women's contribution to the development of societies with sociological perspective the course brings to discussion topics regarding gender and how values and norms, influence and supporting mechanisms and reproducing in equality in several social domains, politics, economy, education, family work, environment , health and personal safety.

**Unit-I**

1. **Women Empowerment:** Meaning, concept, nature, objective of women empowerment.
2. **Determinants of Woman Empowerment:** Education, health, social life, economic status communication skills, political life, cultural life, decision making, source and quality of information and mobility.

**Unit-II**

3. **Efforts For Woman Empowerment:** Before and after independent, Main problem of Indian women, suggestion for solving the women's problem, various theories of feminism, liberal, markist redical of socialist.
4. **Gender Discrimination:** Changing milive & condition of woman (Social, Educational, Economical, Political & health )

**Unit-III**

5. **Women Entrepreneurship:** Concept, meaning, importance, entrepreneurial traits, factors contributing to woman entrepreneurship, , Progress and Problems of Women Entrepreneurship..
6. **Education of Women:** Realities of women's empowerment in Indian perspective, female literacy & non-formal education for women development, national literally mission (NLM). Review of female literacy programme in the Uttar Pradesh.

**Unit-LV**

7. **Theories of Development:** Women in development (WID), women and development (WAD), gender and development (GAD) development status o women in various religions.
8. **Women Empowerment:** Issues and remedies in india development of mother child health programmes, family planning, integrated health programmes, rural health & hygine network.

**Unit-V**

9. **Constitutional And Other Legal Provisions For Women Empowerment:** Legal Right of women, conversation on elimination of all from discrimination against women (CEDAW),equal remuneration act 1976 (era) medical termination of pregnancy act (mtp act 1971) maternity benefit act 1961, national policy for women empowerment 2001, domestic violence act 2005.
10. **Social Welfare Programme:** Swarn jayanti gram swarojgar yojana, ratriya mahila vikash yojana, balika sumridhi yojana,kishori shakti yojana ,margin money loan yojana, dwacra (Development of Women And Children In Rural Areas) Janani Suraksha Yojana).

**Suggested Books:**

- (i) Empowerment of Women Through-Flipkart
- (ii) Women and Empowerment -Amazon Indian.

- (iii) Women Empowerment Through Entrepreneurs In India -Chaukhare SK
- (iv) Women Empowerment through Entrepreneurs- T. Language.

**Semester –III(Paper-VI)**

**Course Code -218**

**RURAL AND AGRICULTURAL MARKETING**

**Credit-03**

**Objective:-**

To give knowledge about rural and agricultural marketing.

**Unit –I**

**Rural Marketing:**

- 1. Meaning, Definition and Scope of Rural Marketing.
- 2. Nature and Importance of Rural Marketing.

**Unit-II**

**Identifying and Selecting Rural Market**

- 3. Steps of Selecting Rural Product.
- 4. Rural Market Entry Strategy.

**Unit-III**

**Product Planning For Rural Market**

- 5. Standardization, branding, packaging & labeling.
- 6. Quality issues, after sale service.

**Unit-IV**

**Promotion of product:**

- 7. Methods of rural and agricultural product promotion.
- 8. Advertising, personal selling, trade fairs and exhibitions.

**Unit-V**

- 9. Rural marketing policy and practice in India.

**Suggested Books:**

- 1. Dr. C.B. Memorial Marketing Management Kitab Mahal Prayagraj .
- 2. Mamorial/Jain/Mitra,theory and Practicessof Marketing Kitab Mahal Prayagraj.
- 3. S, Senith Kumar Marketing Management Kitab Mahal Prayagraj.

## Semester –IV (Paper-I)

Course Code219

### COST ANALYSIS

Credit-04

#### **Objective:**

This course exposes the student to the basic concepts and the tools used in cost accounting.

#### **Unit-I**

1. **Introduction** :Meaning definition and need for cost accounting, principles of cost accounting
2. Installation of a costing system and difficulties in installing a costing system, elements of cost.

#### **Unit-II**

3. **Material Control and Valuation**: Meaning, objects, need, functions and scope of materials control valuation of materials and practical problems.
4. **Machine Hour Rate**: Meaning and Methods for Calculating Machine Hour Rate , Advantages and dis-advantages of Machine Hour Rate, Practical Problems.

#### **Unit-III**

5. **Production or Manufacturing Account**: Meaning and difference between cost sheet and production account, specimen of production account practical problems.
6. **Equivalent Production**: Valuation of work in progress, procedure for accounting for equivalent production, adjustment of treatment of normal loss and abnormal loss and abnormal electiveness in the computation of equivalent production practical problems.

#### **Unit-IV**

7. **Cost Audit**: Meaning, objects and planning of cost audit, difference between financial and cost audit advantage and disadvantages of cost audit, report of cost auditor.
8. **Cost Records**: Meaning of cost records, subject matter of cost recorder, cost accounting records rules.

#### **Unit-V**

9. **Integrated Accounts**: Meaning, characteristics and principles of integrated accounts.
10. **Non-Integrated Accounts**: Meaning, characteristics of non-integrated accounts, objectives of cost control accounts, principles of control of accounts in cost ledger, journal entries.

#### **Suggested Books:**

- (i) Arora M.N. Cost accounting principles and Practice,Vikas Bhawan, New Delhi.
- (ii) Jain S.P. and Narang K.H. cost accounting Kalyani Publication. New Delhi
- (iii) Maheshwari S.N. -Advance problems and solution in cost accounting, Sultan Chand . New Delhi
- (iv) R.S.N. Piepai-Cost Accounting, S. Chand Publication, New Delhi.
- (v) D.K. Kulshrestha- Cost Accounting, Lakshmi Narain Agrawal, Agra.
- (vi) एम० एल० अग्रवाल एव के० एल०गुप्ता– लागत लेखांकन (हिन्दी एवं अंग्रेजी ) साहित्य भवन पब्लिकेशन, आगरा।
- (vii) जगदीश प्रकाश –लागत लेखांकन (हिन्दी एवं अंग्रेजी) प्रयाग पुस्तक भवन, इलाहाबाद
- (viii) टोसवाल–लागत लेखांकन (हिन्दी एवं अंग्रेजी) पी० बी० डी० पब्लिकेशन्स,नागपुर,

**Objective:**

The objective is to equip the students with the basic undertaking of research methodology and to provide an insight into the application of modern tools of analysis and interpretation.

**I. Unit I**

1. **Introduction:** Meaning, objective and types of research, theory and facts and criterion of good research.
2. **Process of Research:** Identification and formulation of the research problem, statement and formulation review of literature.

**Unit-II**

3. **Research Design:** Components and types of research design, characteristics of good research design.
4. **Methods of research:** Types of Research Methods.

**Unit-III**

5. **Data Sources:** Nature, sources, Advantages and limitations of primary and secondary data.
6. **Method of Data Collection:** Techniques of data collection, process of data collection and schedule of construction and questionnaire, interview techniques in business research.

**Unit-IV**

7. **Measurement:** Concept and levels of measurement, Tests of sound measurement, Test validity and Reliability.
8. **Analysis and interpretation:** Meaning and importance of analysis and interpretation error in interpretation.

**Unit-V**

9. **Hypothesis testing:** Concepts and procedures, parametric and non parametric test, choosing between parametric and non parametric tests.
10. **Reporting of Research findings:** Report formats, Report writing, Types of Reports, References Bibliography Appendices.

**Suggested Books:**

- (i) Ramendu Roy & S. Banerjee : Fundamentals of research methodology kitab mahal Allahabad.
- (ii) Nair Business and Agrawal Research Methodology Pragati Prakashan Meerut.
- (iii) P.C. Tripathi Research methodology in social sciences Sultan Chand and Sons, New Delhi
- (iv) Kathan C.R. Research Methodology New age Publication, New Delhi.
- (v) डा० तनु श्री राय रमेन्द्र राय, शोध प्रणाली प्रवालिका पब्लिकेशन प्रयागराज।

**Objective:**

The course aims at providing to the student the conceptual knowledge of Indian Direct Tax and understanding of Income Tax Law.

**Unit-I**

1. **Introduction And Important Definitions:** Assessee , Types of Assessee , Assessment Year, Previous Year , Gross Total Income, Total Income, Tax Evasion And Tax Avoidance.
2. **Residence and Tax Liability:** Types of Residence, Individual, Hindu Undivided Family, Firm or Association of Persons, Companies, Scope of Total Income On the Basis of Residence Or Incidence of Tax.

**Unit-II**

3. Computation of Income from Salary.
4. Income From House Property

**Unit-III**

5. Profit and Gains from Business or Profession, Depreciation.
6. Capital Gains, Income from Other Sources.

**Unit-IV**

7. Deduction from Gross Total Income.
8. Assessment of Individual, Computation of Tax Liabilities of Individuals.

**Unit-V**

9. Set off And Carry Forward of Losses, Clubbing of Income and Aggregation of Income.
10. Assessment of Hindu Undivided Family and Computation of Tax Liability.
11. Procedure of Assessment, Advance Payment of Tax.

**SuggestedBooks:**

- (i) Singhamia V.K. Student, Guide to Income Tax Delhi.
- (ii) Prasad Bhugwati: Income Tax Law and Practice with Publication. New Delhi
- (iii) Mehrotra H.C. Income Tax Law And accounts (Hindi and English) Sahitya Bhawan Publications Agra.
- (iv) Dinker Payara Income Tax Law and Practice Sultan Chand and Sons, New Delhi.
- (v) B.K. Agrawal Income Tax (Hindi And English)
- (vi) ए० पी० गुप्ता यु० एन० शुक्ला आयकर ।
- (vii) महेश चन्द्र एवं गोयल– आयकर विधान एवं लेखे ।

**LABOUR PROBLEM AND SOCIAL SECURITY**

**Credit-03**

**Objective:**

The objective of this course is to help students understand the conceptual knowledge of reforms of the labour problems and their social security measures.

**Unit- I**

1. **Introduction** : Concept, objectives and principles of Labour welfare, agencies for Labour welfare in India extent of Labour welfare work in India at different levels statutory and non-statutory

**Unit-II**

2. **Labor Welfare in India:** Labour welfare officer health, safety and welfare of workers, central welfare and appraised of welfare services.

**Unit-III**

3. **Social Security** :Concept significance origin and growth of social security in India, social security schemes, social assistance and social insurance , old age invalidity and unemployment insurance

**Unit-IV**

4. International Labour organization objectives functions and principles of ILO, ILO and India

**Unit-V**

5. Welfare and social security laws-salient features of workman compensations act 1923, maternity benefit act 1961, employees state insurance act 1923 and employees provident fund Act 1952.

**Suggested Books:**

- (i) Mamoria and Mamoria: Industrial Labour social security and Industrial peace Sahitya Bhawan Publications, Agra.
- (ii) S.C. Pant &J.N. Mishra-indian Union Problems, Kitab Mahal Prayagraj.
- (iii) K.M. Sharma- Social Assistance inIndia Ketab Mahal Prayagtraj.
- (iv) A.S. Mathur &J.N. Mahur: Trade Union Movement in India,Ramesh Book Dept ,Jaipur.
- (v) ममोरिया जैन श्रम समस्या एवं सामाजिक सुरक्षा, साहित्य भवन पब्लिकेशन, आगरा।

**INTERNATIONAL ECONOMICS**

**Credit-03**

**Objective:**

To Acquaint the Students with the theory and Practices of International Business

**Unit -I**

1. **International Business:** Meaning, Nature, Scope and Objectives, International V/S Domestic Business, Importance, Advantages and Disadvantages of International Business.
2. **International Business Environment:** Macro and Micro Components and their Impact On Business Decision, International Trade System.

**Unit-II**

3. **Theories of International Business:** (I) Classical theory (II) Ricardian theory (III) Haberler's theory (IV) Heckscher-Ohlin theory.
4. **Term of Trade:** Balance of Payment theory, Determination and Factor Affecting Term of Trade, Types of Trade and Gain From Trade.

**Unit-III**

5. **Export-Import Policy of India:** Export Promotion Measure, Export Promotion Policy and Step Taken By Government and Import Substitution.
6. **Theories of Foreign Exchange Rate:** (I) Free Market theory of Exchange Rate (II) The Mint par Parity theory (III) The Purchase Power Parity theory (IV) the Balance of Payment theory.

**Unit-IV**

7. **Commercial Policy Instruments:** Theory of Tariff, Partial and General Effect of Tariff, Optimum Tariff, Quota V/S Tariff, Subsidies and Dumping.
8. **Instruments of Export Promotion:** Export Assistance and Promotion Measure, EPCG Scheme, Import Facilities, Tax Concession, EPZ and SEZ, Marketing Assistance, Export Houses and Trading Houses.

**Unit-V**

9. **International Economics Institutions:** IMF, World Bank, GATT, UNCTAD and WTO, IDA ( International Development Bank)
10. **Regional Economic Integration:** SAARC, ASEAN, EC, NAFTA, Exim Bank.

**Suggested Books:**

- (i) वी० सी० सिन्हा अन्तराष्ट्रीय अर्थशास्त्र प्रयाग पुस्तक भवन प्रयागराज ।
- (ii) बरल अग्रवाल – अन्तराष्ट्रीय अर्थशास्त्र लक्ष्मी नारायण अग्रवाल आगरा ।
- (iii) Sudama Singh And Vaishya International Economics
- (iv) M.L. Jhingan Inter Nation Economics
- (v) A.A. Siddiaw International Trade and Tariff Policy (Hindi And English) PrayagPustak Bhawan Prayagraj.

Semester –IV (Paper-IV) (C)

Course Code-222(C)

**INDIAN FINANCIAL SYSTEM**

**Credit-03**

**Objective:**

It Aim to Provide Comprehensive Knowledge about Indian Financial System.

**Unit-I**

1. **Finance:** Meaning Role. Objective and Kinds.
2. **Financial System:** Meaning, Components and Importance, Reforms of the Financial System In India.

**Unit-II**

3. **Financial Intermediaries:** Role and Functions of Financial Intermediaries Under development Countries and Financial Intermediaries.
4. **Financial Market:** Instrument and their functions, Money Market, Capital Market.

**Unit-III**

5. **Monetary Policy:** Definition objectives, Instruments of Monetary Policy, Role of Monetary Policy in a Developing Economy, Limitation of Monetary Policy.
6. **Institutional Financial Institutions :** IDBI, UTI, LIC, IFCI, SFCS, SIDCS, EXIM BANK

**Unit-IV**

7. **Securities Contract And Regulations Act:** Main Provisions Investors Protection Grievances 'Cell in Stock Exchange} SEBI, Press, Remedy Through Courts, Functionaries On Stock Exchanges.

**Unit-V**

8. **Financial Services:** Merchant Banking, Functions and Roles SEBI, Guideline, Credit Rating Concept, function and types.

**Suggested Books:**

- (i) Gupta Suraj B: Monetary Economics S Chand and Co. .
- (ii) RBI Function and Working.
- (iii) Economics Survey: Government of India Ministry of Financial.
- (iv) एम० एल० झिंगल मौद्रिक अर्थशास्त्र ।
- (v) टी०टी० सेठी मौद्रिक अर्थशास्त्र, लक्ष्मीनारायण अग्रवाल आगरा ।



Semester –IV (Paper-)(v)

Course code-223

**SELF EMPLOYMENT & ENTREPRENEURSHIP**

**Credit-02**

**Objective:**

The objective of the labor is to acquaint students with the principles of entrepreneurship and its role in industrial development of a country and to impart knowledge of the basic problems of management of small business units with special reference to India.

**Unit -I**

1. **Entrepreneurship:** Concept of Entrepreneurship, functions of an Entrepreneur, Quality of a successful Entrepreneur, Emergence of Entrepreneurial class, Theories of Entrepreneurship.

**Unit-II**

2. **Entrepreneurship Development:** Environmental factors affecting Entrepreneurial development, Entrepreneurial Development programmes and their critical evaluation Government policies and their effect, Role of Government and other instructions.

**Unit-III**

3. **Management of small and medium enterprises (SMEs):** Role of SMEs in Indian Economy, problems of SMEs in India, Institutional support, various issues related to production, Marketing and finance of SMEs,

**Unit-IV**

4. **Creativity and Innovation:** Creativity-constituents Nature, constitutes, Types, techniques of creative thinking ' Focus groups, Brain storming Attitude analysis, Knowledge Management and its role in Innovation.

**Unit-V**

5. **Rural Entrepreneurship :** Definition, Meaning, Need, Approaches, Opportunities and Challenges, Rural Entrepreneurship and Rural Development, Growth of Rural Entrepreneurship in India

**Suggested Books:**

- (i) S.s. Khanka: Entrepreneurship and Small Business Management, S Chand And Sons, New Delhi
- (ii) M.B. Shukla: Entrepreneurship and Small Business Management, Kitab Mahal Prayagraj.
- (iii) Dr. Ramendra Rai , Entrepreneurship ( Hindi and English) Prayag Pustak Bhwan Prayagraj
- (iv) Dr. B.C. Tondon-Entrepreneurship (Hindi and English) Chung Publication Prayagraj.
- (v) डा० प्रवीण कुमार अग्रवाल एण्ड अवनीश कुमार मिश्र— उद्यमिता के मूल आधार , साहित्य भवन पब्लिकेशन आगरा।
- (vi) डा० अग्रवाल एवं मेहता उद्यमिता का विकास, एस० बी० पी० डी० पब्लिशिंग हाउस आगरा ।
- (vii) डा० बी० के० मेहता –उद्यमिता, एस० बी०पी०डी० पब्लिशिंग हाउस, आगरा।

**Semester – IV (paper-VI)**

**Course code 224**

**PUBLIC FINANCE & TAXATION**

**Credit -3**

Its aim is to provide knowledge of public finance

**Unit-I**

**1. Introduction**

Definition, scope and importance of public finance. Difference between public and private finance,

**2. Principle of minimum social advantage.**

**Unit-II**

**3. Public expenditure**

Causes for meaning increase in public expenditure, principles of public expenditure, effects of expenditure.

**Unit-III**

**4. Public revenue**

Source of public revenue, kinds of taxes, principles of taxation, taxable capacity, incidence and Shifting of taxes, effects of taxes.

**5. Public debt**

Nature of and scope of public debt, classification of public of public debt, redemption of public debt, public debt in India.

**Unit-IV**

**Financial administration**

**6. Budgetary system in India, budget preparation and presentation.**

**7. Deficit finance**

Meaning and casus of deficit financing, methods of deficit financing in India.

**Unit-V**

**Publicfinance in India**

**8. Indian tax system, problems of union state and local taxation. Non-tax revenues in India.**

**9. Indirect tax:-**

Meaning, types of GST (goods & service tax)

Suggested books:

1. Dr. J.C. Varshney, Public Finance, Sahitya Bhawan Publications & Distributors Agra.
2. Dr. R.C. Agarwal, Public Finance, Laxmi Narain Agarwal, Agra.
3. एच० एल० भारतीया –लोक वित्त, विकास पब्लिशिंग हाउस प्रा० लि० नई दिल्ली ।
4. जे०पी० मिश्रा–लोक वित्त, मिश्रा ट्रेडिंग कारपोरेशन, वाराणसी ।
5. टी०एन० हजेला– राजस्व के सिद्धान्त, कोणार्क पब्लिशर्स प्रा०लि० नई दिल्ली ।
6. डॉ० एच० के० सिंह –राजस्व, प्रयाग पुस्तक भवन, इलाहाबाद ।