


M.Sc. BOTANY

Semester	Paper	Title	External marks	Internal marks	Credit
First	I	Cytology	80	20	4
	II	Genetics	80	20	4
	III	Microbiology, Phycology and Mycology	80	20	4
	IV	Bryophyte, Pteridophyta and Gymnosperm	80	20	4
	LC - I	Lab Course-I (Based on paper I &III)	80	20	4
	LC - II	Lab Course-II (Based on paper II &IV)	80	20	4
Second	I	Taxonomy and diversity of plants	80	20	4
	II	Molecular Biology	80	20	4
	III	Plant physiology	80	20	4
	IV	Plant metabolism	80	20	4
	LC- I	Lab Course-I (Based on paper I &II)	80	20	4
	LC-II	Lab Course-II (Based on paper III &IV)	80	20	4
Third	I	Plant development and plant resources	80	20	4
	II	Plant Ecology- I (Ecosystem and vegetation ecology)	80	20	4
	III	Biotechnology I (Genetic engineering of plants & microbes)	80	20	4
	IV	Elective paper-I Molecular plant pathology-I OR Elective paper-II Limnology-I OR Elective paper-III Ethno botany I	80	20	4
	LC-I	Lab Course-I (Based on paper I &II)	80	20	4
	LC-II	Lab Course-II (Based on paper III &IV)	80	20	4



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Fourth	I	Plant reproduction and plant resources utilization	80	20	4
	II	Plant Ecology II (Pollution and biodiversity conservation)	80	20	4
	III	Biotechnology II (Plant cell, tissue culture & organ culture)	80	20	4
	IV	Elective paper-I Molecular plant pathology-II OR Elective paper-II Limnology-II OR Elective paper-III Ethno botany II	80	20	4
	LC-I	Lab Course-I (Based on paper I &II)	80	20	4
	LC-II	Lab Course-II (Based on paper III &IV)	80	20	4

Choice Based Credit System: Semester II Course Forestry seed Technology.
Marks 100, Credit Points -03, Total Hours -50

Choice Based Credit System: Semester III Course Environmental Science.
Marks 100, Credit Points -03, Total Hours -50

- Each theory paper will have 5 questions of equal marks. First question will encompass all the five units without internal choice, whereas rest questions will be unit wise with internal choice.
- The respective teachers on each paper will ensure the internal evaluation by a class test and a seminar / poster presentation of 20 marks each and submit the foil and counter foil to the HOD by the end of the activity.


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M.Sc. SEMESTER - III
PAPER - IV
ELECTIVE COURSE-- MOLECULAR PLANT PATHOLOGY-I

MAX.MARKS-80

UNIT-I

1. Introduction and history of plant pathology.
2. General Principles of plant pathology and classification of plant diseases.
3. **Diseases inciting organisms** - Animate Pathogens- fungi, Bacteria, Mycoplasma, Viruses, Nematodes, their general characteristics, heterotrophic behaviour with emphasis on parasitism ability and virulence.

UNIT-II

1. **Disease Syndrome and General Symptoms of plant diseases** : Pathogenic and nonpathogenic; Symptoms caused by fungi, Bacteria, Viruses, Mycoplasma and Nematodes.
2. **Sources of Infection** : Seeds, soil, water and airborne diseases of plants; Significance of phyllosphere and rhizosphere studies.
3. **Pathogenesis** - Dissemination of plant pathogens; Mode of infection; Inoculum potential.

UNIT-III

1. **Effect of environment on disease development**- Predisposing factors; Survival of fungi; Germination of spores; Disease initiation and Epidemics.
2. **Host Parasites relationship** - Mechanism and physiology of infection, Path of infection, Role of enzymes, growth regulators and toxins in pathogenesis.
3. **Physiological specialization** : General account; Physiological specialization with special reference to smuts and rusts.

UNIT-IV

1. **Recurrence of disease** with special reference of recurrence of rust disease in India.
2. **Methods of Studying Plant Diseases**: General account, Macroscopic study, Microscopic study, Koch postulates, Culture technique, Preparation of culture tubes, media preparation, Inoculation, Isolation, Pure culture, Parasitism of obligate parasites, Methods in bacteriology, Techniques required in introductory bacteriology

Suggested Laboratory Exercises:
Experiment based on theory syllabus.


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M.Sc. SEMESTER - III
PAPER - IV
ELECTIVE PAPER- MOLECULAR PLANT PATHOLOGY
Lab Course II


Suggested laboratory/Field Exercises

1. **Symptomatology Study:** Study of symptoms of plant diseases caused by infection of fungi/bacteria/Virus/mycoplasma.
2. Study of instruments used during plant pathological experiments.
3. **Sterilization Techniques:** Principles and methods of sterilization.
4. **Culture Techniques:**
 - Preparations of Media; Nutrient broth, Nutrient Agar, Potato Dextrose Agar.
 - Adjustment of pH of Media.
 - Preparation of stabs and slants.
 - Pouring of plates.
 - Inoculation Technique.
5. **Methods in Bacteriology:**
 - Methods of obtaining pure culture of Bacteria.
 - Methods of staining of Bacteria- gram staining for differentiation of Bacteria.
6. Study of fungal/bacterial/viral/mycoplasmal diseases of plants through field visit/museum specimens/photographs.

Suggested Reading (For Laboratory Exercises):

College Botany Practical Vol. II - SC Santra, TP Chatterjee, AP Das
Experiments in Microbiology/Plant Pathology, Tissue culture and Microbial
Biotechnology-Vth Edition by KR Aneja.

Practical Microbiology-DR RC Dubey and DR DK Maheshwari



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M.Sc. SEMESTER – III (Botany)
PAPER – IV
ELECTIVE COURSE– LIMNOLOGY-I
MAX. MARKS-80

UNIT-I

1. Limnology–Definition, historical development and scope of Limnology.
2. The characteristics of water, Hydrological cycle, Global water balance.
3. Types of fresh water habitats and their ecosystem-
(a) Ponds, Streams and rivers, (b) Lakes– General characteristics of lakes and classification of lakes. Definition depth of lakes. Retention and replacement of water in lakes, origin of lakes.

UNIT-II

1. Morphometry–Use of various morphometric parameters and Zonation. Food Chains, Food webs, Trophic levels and Energy flow in freshwater ecosystems. Eutrophication: Causes, mechanism and significance, Management of freshwater bodies.

UNIT-III

Physical Characteristics of Lake water and their role.

1. Light and Temperature-
(a) Transmission and absorption of Light, Colour and Transparency of light
(b) Distribution of heat in lakes, Temperature Radiation, Stratification and Heat Budget.
Comparative analysis of river, reservoir and lakes.
2. Water movements: Flow of water, surface and internal water movements. Turbidity, Salinity and Total Dissolved Solids.

UNIT-IV

3. Chemical characteristics of fresh water with special reference to different parameters-Dissolved gases (Oxygen, Carbon di oxide, Hydrogen Sulphide), Seasonal changes in dissolved gases and pH, Hardness, Alkalinity, Sulphates, Nitrogen, Phosphorus, Iron, Sulphur and Silica cycle, Arsenic, and Fluoride.

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M.Sc.(Botany) III SEMESTER

PAPER-IV

Elective Course –Ethno botany

MAX. MARKS: 80

Unit I

- **Ethno botany** : History, general account and its sub disciplines.
- Interdisciplinary approaches & aim of ethno botany.
- Main world centers of Ethno botanical studies, workers & literature of Ethno botany
- Ethno botany with special reference to Chhattisgarh.
- Ethno botanical Research done in India:
- Ethno botany in relation to national priorities and health care programme.
- Practical application of ethno botany for tribal development programme.

Unit II

- Methods and techniques in ethno botany.
- General account of major and minor tribes of Chhattisgarh with special reference to Gond ,Kamar ,Baiga , Abujhmara .
- Ethno botanical aspect of Art & literature.
- Abstract ethno botany with special reference to folklore, Taboos, Majico-religious beliefs.

Unit –III

- Ethno botanical importance of Bacteria, Algae, Fungi, Bryophyte, Pteridophyta and Gymnosperm.
- Ethnoveterinary medicines from plants.
- Major & Minor Forest Products (NWFPs) of Chhattisgarh.
- Ethno botany in relation to livelihood security reference to tribes.

Unit- IV

- Ethnobotanical study of following plants with special reference to their medicinal importance
1. *Azadirachta indica* (Neem) 2. *Emblica officinalis* (Amla) 3. *Ricinus communis* (Andi) 4. *Madhuca indica* (Mahuaa) 5. *Cassia fistula* (Amaltash) 6. *Ficus religiosa* (Pipal) 7. *Oscimumsanctum* (Tulsi) 8. *Asparagus racemosus* (Satavar) 9. *Aloe vera* (Ghrit kumari) 10. *Andographis paniculata* (Bhui neem).

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M.Sc. SEMESTER - IV
PAPER - IV
ELECTIVE PAPER-- MOLECULAR PLANT PATHOLOGY
MAX.MARKS-80

UNIT-I

1. **Epidemiology and disease forecasting:** form of epidemics, factors responsible for the establishment of an epidemic, disease forecasting.
2. **General principles of plant disease control :** General account; Prophylactic. Chemical (including fungicides, systemic fungicides, fumigants, antibiotics, growth regulators etc.) and biological control; Breeding for disease resistant varieties of crop plants, Plant quarantine.

UNIT-II

1. **Defense Mechanism-** Defense of host against pathogen, Structural defense; Physiological defense, Biochemical defense-role of phenolic compounds; Phytoalexins Defense through hyper-sensitive reactions.
2. **Resistance and susceptibility:** General account, types of resistance, vertical and horizontal resistance; breeding for disease resistance (Case Studies).

UNIT-III

1. **Wilt disease:** General account, symptoms of wilt disease, Mechanism of wilting.
2. **Diseases due to fungi:** Rusts, smuts, Downy mildews powdery mildew diseases, Wilts, Leaf blight, Ergots, Tikka, necrosis, Rots-red rot of sugarcane, Damping off and warts diseases of economically important plants.
3. **Diseases due to Bacteria:** Bacterial blight of Rice, Tundu disease, citrus canker, Crown galls of stone fruits, Angular leaf spots.

UNIT-IV

1. **Diseases due to Viruses:** Mosaic of tobacco, Potato and tomato, Leaf curl of tomato & papaya, Yellow vein mosaic of Bhindi, Bunchy top of banana, Grassy shoot disease of sugarcane.
2. **Diseases due to Mycoplasma :** Sandal spike, Little leaf of Brinjal, Grassy shoot disease, Sesamum, phyllody, Citrus greening.
3. **Diseases due to Nematodes:** General characteristics of plants nematodes, Root knot, Malaya disease of Barley, wheat, Citrus nematodes, Ear cockle of wheat.




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M.Sc. SEMESTER - IV
PAPER - IV
ELECTIVE PAPER— MOLECULAR PLANT PATHOLOGY
LAB COURSE II

Suggested laboratory/Field Exercises

1. Collection and preservation of diseased plants parts through field visit.
2. Study of stages for the demonstration of Koch's postulate for identification of pathogenicity of an organism.
3. Study of fungal diseases of important crop and vegetable plants- Study of symptoms and host parasite interactions through field visit/museum specimens/photographs.
4. Symptomatological study of important Bacterial/viral/Mycoplasmal diseases of economically important plants.
5. Special features of some plant pathogens through slide preparation/permanent slides.
6. Plant Pathological Methods.
 - Isolation of fungal pathogens/microorganisms from leaves
 - Isolation of fungal pathogens/microorganisms from rhizosphere
 - Isolation of fungal pathogens/microorganisms from air by exposure plant techniques
7. Q.R. coding for Disease-Inception (Field visit)- Geo tagging.
8. Apps & Soft ~~waves~~ ^{waves} - for plant disease prediction.

Suggested Reading (For Laboratory Exercises):

College Botany Practical Vol. II - SC Santra, TP Chatterjee, AP Das
Experiments in Microbiology/Plant Pathology, Tissue culture and Microbial
Biotechnology-Vth Edition by KR Anuja.

Practical Microbiology-DR RC Dubey and DR DK Maheshwari





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M.Sc. SEMESTER – IV (Botany)
PAPER – IV
ELECTIVE PAPER– LIMNOLOGY-II

MAX.MARKS-80

UNIT-1

1.Study of Biota

- (a) Phytoplankton flora-classification of phytoplankton, special distribution of phytoplankton, seasonal distribution and species composition of phytoplankton. Algal blooms effects of salinity and climatic stresses on the distribution of phytoplankton, Phytobenthos-classification.
- (b) Phytoplankton and their inter-relationship with Zooplanktons.
- (c) Aquatic insects, birds and their environmental significance.

UNIT-II

- 1. Lake Flora-Higher Plants. Categories of aquatic higher plants, zonation of rooted higher plants, some peculiarities of aquatic higher plants.
- 2. Lake Bacteria-occurrence, characteristics and importance.
- 3. Ecological classification of aquatic higher aquatic plants and their significance.
- 4. Biotic relationship and interaction among organisms. Symbiosis, competition among algae, Parasitism of algae, predation of algae, impact of human being on algae.

UNIT-III

- 1. Concept of Productivity: Seasonal variation, Primary productivity in freshwater lakes, Estimation of Primary Productivity.
- 2. Bio indicators-Aquatic flora and fauna in relation to water quality in an aquatic environment.
- 3. Use and misuse of inland waters.
- 4. Methods of water quality testing BOD and COD.

UNIT-IV

- 1. Sewage-Definition, composition and its treatment.
- 2. Pollution by Domestic and Agriculture sewage, Industrial effluent.
- 3. Causes of pollution of Aquatic Resources, their management and conservation.
- 4. Resource Conservation-Aquatic pollution, control, legislation, regulation on discharge of industrial effluents and domestic wastes in rivers and reservoirs.





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M.Sc. IV SEMESTER

PAPER-IV

ELECTIVE COURSE – ETHNO BOTANY

MAXIMUM MARKS : 80

Unit - I

- Plant Conservation by Tribes & role of Joint Forest Management Programme in Plant Conservation specially People's Protected Area
- Ethnobotany and its role in domestication and conservation of native plant and genetic resources.
- The protection of plant varieties and Intellectual Property Rights.
- General account of conservation of medicinal plants.
- General role of Aromatic plants.

Unit-II

- General ideas of various system of medicine using plants.
- Basic knowledge of Ayurvedic, Homeopathic, Allopathic system of medicine.
- General idea of active principles of Plants.
- Herbal Cosmetics.
- General account of toxic plants and Harmful effect of plants on human society with special reference to allergic plants of Chhattisgarh.

Unit –III

- Endemic plants of Chhattisgarh.
- Endangered plants of Chhattisgarh.
- Techniques of cultivation and marketing of Aromatic plants –Podina, Lemon grass Kasturibhindi, Palmarosa.
- Techniques of cultivation ,marketing and importance of mushroom
- Techniques of cultivation, extraction of juice and importance of wheat grass.

Unit-IV

- Ethnobotanical study of the following plants with special reference to their medicinal importance-

1. *Allium sativum* (Lahsun) 2. *Aegle marmelos* (Bel) 3. *Terminalia arjuna* (Arjun) 4. *T. bellerica* (Bahera) 5. *T. chebula* (Harra) 6. *Calendula officianallis* (Calendula) 7. *Thuja occidentalis* (Vidhya) 8. *Dhatura alba* (Dhatura) 9. *Argemone maxicana* (Pili kateli) 10. *Ephedra* sps. (Ephedra).



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B.Sc.-Math's

B.A./B.SC. Part-III
PAPER - III - (OPTIONAL)
(II) DISCRETE MATHEMATICS

- UNIT-I** **Sets and Propositions** - Cardinality, Mathematical Induction, Principle of inclusion and exclusion. **Computability and Formal Languages** - Ordered Sets, Languages, Phrase Structure Grammars, Types of Grammars and Languages, Permutations, Combinations and Discrete Probability.
- UNIT-II** **Relations and Functions** - Binary Relations, Equivalence Relations and Partitions, Partial Order Relations and Lattices, Chains and Antichains, Pigeon Hole Principle.
- Graphs and Planar Graphs** - Basic Terminology, Multigraphs, Weighted Graphs, Paths and Circuits, Shortest Paths, Eulerian Paths and Circuits, Travelling Salesman Problem, Planner Graphs, Trees.
- UNIT-III** **Finite State Machines** - Equivalent Machines, Finite State Machines as Language Recognizers. **Analysis of Algorithms** - Time Complexity, Complexity of Problems, Discrete Numeric Functions and Generating Functions.
- UNIT-IV** **Recurrence Relations and Recursive Algorithms** - Linear Recurrence Relations with constant coefficients, Homogeneous Solutions, Particular Solution, Total Solution, Solution by the Method of Generating Functions, Brief review of Groups and Rings.
- UNIT-V** **Boolean Algebras** - Lattices and Algebraic Structures, Duality, Distributive and Complemented Lattices, Boolean Lattices and Boolean Algebras, Boolean Functions and Expressions, Propositional Calculus, Design and Implementation of Digital Networks, Switching Circuits.

REFERENCES :

1. C.L. Liu, Elements of Discrete Mathematics, (Second Edition), McGraw Hill, International Edition, Computer Science Series, 1986


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Dr. Shabnam Khan


Dr. Shabnam Khan

HEMCHAND YADAV VISHWAVIDYALAYA, DURG (C.G.)

M.A./M.Sc. (MATHEMATICS)

(Semester-III) (Code - 211)

2024-25 & Onward

There shall be five theory papers. Two compulsory and three optional. Each paper shall have 100 marks. Out of these five papers, the paper which has theory and practical both, the theory part shall have 70 marks and practical part shall have 30 marks. **Overall tally of marks in theory and practical will be 500.**

Paper	Description	Theory	Sessional	Practical	Remark	Credit
Compulsory Papers						
I	Integration Theory and Functional Analysis (I)	80	20	--	--	05
II	Partial Differential Equations	80	20	--	--	05
Optional Papers						
III	A Fundamentals of Computer Science (Object Oriented Programming and Data Structure) Maths Lab-I	70	--	30	For regular students only	03 02
	B General Relativity and Cosmology (I)	80	20	--	--	05
	C Fuzzy Set Theory & Its Applications (I)	80	20	--	--	05
	D Mathematical Biology (I)	80	20	--	--	05
IV	A Operations Research (I)	80	20	--	--	05
	B Wavelets (I)	80	20	--	--	05
V	A Programming in C (with ANSI Features) (I) Maths Lab-II	70	--	30	For regular students only	03 02
	B Graph Theory (I)	80	20	--	--	05
	C Algebraic Number Theory (I)	80	20	--	--	05

Patel
31/5/23

Sharma
31.5.23

Sharma
31.5.23

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M.Sc. /M.A. Course (Third Semester)
PAPER-III (C) (Code - 211313)
Fuzzy Set Theory and Its Applications (I)


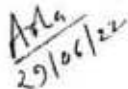

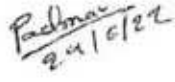
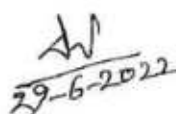

Max Marks - 80

- UNIT-I** Fuzzy sets-Basic definitions, α -level sets. Convex fuzzy sets. Basic operations on fuzzy sets. Types of fuzzy sets. Cartesian products, Algebraic products. Bounded sum and difference, t-norms and t-conorms.
- UNIT-II** The Extension Principle- The Zadeh's extension principle. Image and inverse image of fuzzy sets. Fuzzy numbers. Elements of fuzzy arithmetic.
- UNIT-III** Fuzzy Relations on Fuzzy sets, Composition of Fuzzy relations. Min-Max composition and its properties.
- UNIT-IV** Fuzzy equivalence relations. Fuzzy compatibility relations. Fuzzy relation equations. Fuzzy graphs, Similarity relation.
- UNIT-V** Possibility Theory-Fuzzy measures. Evidence theory. Necessity measure. Possibility measure. Possibility distribution. Possibility theory and fuzzy sets. Possibility theory versus probability theory.

REFERENCES :

1. H. J. Zmmemann, Fuzzy set theory and its Applications, Allied Publishers Ltd. New Delhi, 1991.
2. G. J. Klir and B. Yuan- Fuzzy sets and fuzzy logic, Prentice-Hall of India, New Delhi, 1995.


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 29/6/22  29/06/22  29/06/22  24/6/22  29-6-2022  29/06/22

M.Sc./M.A. Course (Third Semester)
PAPER -IV (A) (Code - 211321)
Operations Research (I)

Max. Marks 80

- Unit-I** Operations Research and its Scope. Necessity of Operations Research in Industry. Linear Programming-Simplex Method. Theory of the Simplex Method. Duality and Sensitivity Analysis.
- Unit-II** Other Algorithms for Linear Programming-Dual Simplex Method.
- Unit-III** Parametric Linear Programming. Upper Bound Technique. Interior Point Algorithm. Linear Goal Programming.
- Unit-IV** Transportation and Assignment Problems.
- Unit-V** Network Analysis-Shortest Path Problem. Minimum Spanning Tree Problem. Maximum Flow I Problem. Minimum Cost Flow Problem. Network Simplex Method. Project Planning and Control I with PERT-CPM.

Books Recommended :

1. F. S. Hillier and G.J. Ueberman. Introduction to Operations Research (Sixth Edition), McGraw Hill International Edition, Industrial Engineering Series, 1995. (This book comes with a CD containing tutorial software).
2. G. Hadley, Linear Programming, Narosa Publishing House, 1995.
3. G. Hadley, Nonlinear and Dynamic Programming, Addison-Wesley, Reading Mass.
4. H. A. Taha, Operations Research -An introduction, Macmillan Publishing Co., Inc., New York.
5. Kanti Swarup, P.K. Gupta and Man Mohan, Operations Research, Sultan Chand & Sons, New Delhi
6. Mokhtar S. Bazaraa, John J. Jarvis and Hanif D. Sherali, Linear Programming and Network flows, John Wiley & Sons, New York, 1990.

References

1. S. S. Rao, Optimization Theory and Applications, Wiley Eastern Ltd., New Delhi.
2. Prem Kumar Gupta and D.S. Hira, Operations Research-An Introduction. S. Chand & Company Ltd., New Delhi.
3. N. S. Kambo, Mathematical Programming Techniques, Affiliated East-West Press Pvt. Ltd., New Delhi, Madras
4. R. K. Rathy, An Introduction to Fluid Dynamics, Oxford and IBH Publishing

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M.Sc. /M.A. Course (Third Semester)
PAPER -V (A) (Code - 211331)
Programming in C (with ANSI features) Theory and Practical (I)


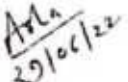
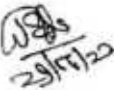
Max. Marks. 100

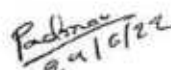
(Theory-70 +Practical-30)

- Unit-I** An overview of programming. Programming language, Classification. C Essentials-Program Development. Functions. Anatomy of a C Function. Variables and Constants. Expressions. Assignment Statements. Formatting Source Files. Continuation Character. The Preprocessor.
- Unit-II** Scalar Data Types-Declarations, Different Types of Integers. Different kinds of Integer Constants. Floating-Point Types. Initialization. Mixing Types. Explicit Conversions-Casts. Enumeration Types. The Void Data Type. Typedefs. Finding the Address of an object. Pointers.
- Unit-III** Control Flow-Conditional Branching. The Switch Statement. Looping. Nested Loops. The break and continue Statements. The goto statement. Infinite Loops.
- Unit-IV** Operators and Expressions-Precedence and Associativity. Unary Plus and Minus operators. Binary Arithmetic Operators. Arithmetic Assignment Operators. Increment and Decrement Operators. Comma Operator. Relational Operators. Logical Operators. Bit - Manipulation Operators. Bitwise Assignment Operators. Cast Operator. Size of Operators. Conditional Operator. Memory Operators.
- Unit-V** Arrays -Declaring an Array. Arrays and Memory. Initializing Arrays. Encryption and Decryption.

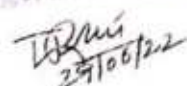

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Hemchand Yadav Vishwavidyalaya, Durg (C.G.)

SYLLABUS

B.COM. PART-III

INDEX

Revised Ordinance No. 23 Scheme of Examination
Foundation Course I. Hindi Language II. English Language
Compulsory Groups
Group-I I. Income Tax II. Auditing
Group-II I. Indirect Taxes with GST II. Management Accounting
Group-III Optional Option Group A (Finance Area) I. Financial Management II. Financial Market Operations Option Group B (Marketing Area) I. Principles of Marketing II. International Marketing Option Group C (Commercial Area) I. Information Technology and its Applications in Business II. Essential of e-Commerce Option Group D (Money Banking & Insurance Area) I. Fundamental of Insurance II. Money & Banking System
Computer Application


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X


B.COM PART III
OPTIONAL GROUP A (Finance Area)
TITLE OF PAPER - FINANCIAL MANAGEMENT
" PAPER - I
Proposed syllabus

OBJECTIVE

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

M.M. 75

- UNIT-I** Financial Management : Financial goals; Profit vs wealth maximization; Financial functions-investment, financing, and dividend decisions; Financial planning.
- UNIT-II** Capital Budgeting : Nature of investment decisions, Investment evaluation criteria, payback period, accounting rate of return, net present value, internal rate of return
profitability index; NPV and IRR comparison.
- UNIT-III** Cost of Capital : Significance of cost of capital; Calculating cost of debt; Preference shares, equity capital, and retained earnings; Combined (weighted) cost of capital. Operating and financial Leverage : Their measure; Effects on profit, analyzing alternate financial plans, combined financial and operating leverage.
- UNIT-IV** Capital Structure: Theories and determinates. Dividend Policies: Issues in dividend policies; Walter's model; Gordon's model; M.M.Hypothesis, forms of dividends and stability in dividends, determinants.
- UNIT-V** Management of Working Capital: Nature of working capital, significance of working capital, operating cycle and factors determining of working capital requirements,
Management of working capital - cash, receivables, and inventory.


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20/6/19

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B.COM PART III
OPTIONAL GROUP A (Finance Area)
TITLE OF PAPER - FINANCIAL MARKET OPERATIONS
PAPER - II
Proposed Syllabus


OBJECTIVE


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

M.M. 75

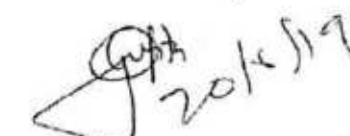
- UNIT-I** Money Market : Indian money market's composition and structure; (a) Acceptance houses, (b) Discount houses and (c) Call money market; Recent trends in Indian money market.
- UNIT-II** Capital Market : Security market - (a) New issue market, (b) Secondary market; Functions and role of stock exchange; listing procedure and legal requirements; Public issue - pricing and marketing; Stock exchanges - National Stock Exchange, Bombay stock exchange
- UNIT-III** Securities contract and Regulations Act : Main provisions. Investors Protection : Grievances concerning stock exchange dealings and their removal; Grievance cells in stock exchanges; SEBI; Company Law Board; Press; Remedy through courts.
- UNIT-IV** Functionaries on Stock Exchanges : Brokers, sub brokers, market makers, jobbers, portfolio consultants, institutional investors, and NRIs.
- UNIT-V** Financial Services : Merchant banking - Functions and roles; SEBI guide-lines; Credit rating - concept, functions, and types.


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B.COM PART III
OPTIONAL GROUP B(Marketing Area)
TITLE OF PAPER -PRINCIPLES OF MARKETING
PAPER - I
Proposed syllabus

OBJECTIVE

The Objective of this course is to help students to understand the concept of marketing and its applications.

M.M. 75

- UNIT-I** Introduction : Nature and scope of marketing; Importnace of marketing as a businessfunction, and in the economy; Marketing concepts - traditional and modern; Sellingvs. marketing; Marketing mix; Marketing environment.
- UNIT-II** Consumer Behaviour and Market Segmentation : Nature, scope, and significance ofconsumer behaviour; Market segmentation - concept and importance; Bases for market segmentation.
- UNIT-III** Product : Concept of product, consumer, and industrial goods; Product planning anddevelopment; Packaging role and functions; Brand name and trade mark; after salesservice; Product life cycle concept. Price : Importance of price in the marketing mix; Factors affecting price of a product/service; Discounts and rebates.
- UNIT-IV** Distributions Channels and Physical Distribution; Distribution channels - Concept androle; Types of distribution channels. Factors affecting choice of a distribution channel; Retailer and holesaler; Physical distribution of goods; Transportation, Warehousing, Inverntory control; Order processing.
- UNIT-V** Promotion : Methods of promotion; Optimum promotion mix; Advertising media - theirralative merits and limitations; Characteristics of an effective advertisement; Personalselling; Selling as a career; Classification of successful sales person; Functions ofsalesman.
Recent development in marketing -social marketing, online marketing, Direct marketing , Services marketing, Green marketing.


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B.COM PART III
OPTIONAL GROUP B(Marketing Area)
TITLE OF PAPER -INTERNATIONAL MARKETING
PAPER – II
Proposed syllabus


OBJECTIVE

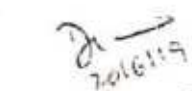
This course aims at acquainting student with the operations of marketing in international environment.

M.M. 75

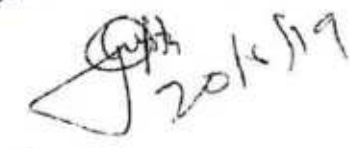
- UNIT-I** International Marketing : Nature, definition, and scope of international marketing;
Domestic marketing vs. International marketing; International environment external and internal.
- UNIT-II** Identifying and Selecting Foreign Market: Foreign market entry mode decisions. Product Planning for international Market: Product designing; Standardization vs. adaptation; Branding and packaging; Labeling and quality issues; After sales service. International Pricing: Factors influencing International price; Pricing process-process and methods; International price quotation and payment terms.
- UNIT-III** Promotion of Product/Services Abroad: Methods of international promotion; Direct mail and sales literature; Advertising; Personal selling; Trade fairs and exhibitions.
- UNIT-IV** International Distribution: Distribution channels and logistics decisions; Selection and appointment of foreign sales agents.
- UNIT-V** Export Policy and Practices in India: Exim policy - an overview; Trends in India's foreign trade; Steps in starting an export business; Product selection; Market selection; Export pricing; Export finance; Documentation; Export procedures; Export assistance and incentives.
Marketing Control Process


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B.COM PART III
OPTIONAL GROUP C(Commercial Area)
TITLE OF PAPER - INFORMATION TECHNOLOGY AND ITS APPLICATIONS
IN BUSINESS
PAPER - I
Proposed syllabus

OBJECTIVE



The objective of the course is to famillatize the students with the innovation informationtechnology and how it affects business. An understanding of the group rules of thesetechnologies will enable the students to appreciate the nitty-gritty Commerce.

M.M. 75

UNIT-I Information Revolution and information Technology (IT) : Deployment of Business;Basic features of IT; Impact of IT on business environment and social fabric; Inventionof writing; Written books; Printing Press and movable type Gutenberg's invention;Radio; telephone, wireless and satellite communication computing and disseminationof information and knowledge and convergence technologies (Internet with Wireless-WAP).

UNIT-II Fundamentals of Computer: Data, information and EDP : Data, information and concept of data and information; Levels of information from data; processing;Electronic data processing; Electronic machines;

- a. Number Systems and Codes: Different number systems - binary, octal decimal, hexagonal, and their conversion codes used in computers; Bed, EBCDIC, ASCII;Gray and conversions.
- b. Computer Arithmetic and Gates : Binary arithmetic, complements, addition subtraction; Conversion from one system to another; Logic Gates, truth table and applicationsminimisation, and K-maps.
- c. Computer Processing System : Definition of computer; Hardware/Software concepts; Generation of computers; Types of computers; Elements of computer;CPU and its functions, Various computer systems.


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- d. I/O devices : Basic concepts of I/O devices; Various input devices Keyboard,mouse; MICR, OCR, microphones.
- e. Various output devices : VDU, printer, plotter,spooling, L.S.
- f. Storage Devices : Primary and secondary memory; Types of memory capacityand its enhancement; Memory devices and comparisons; Auxiliary storage,tapes, disks (magnetic and potical); various devices and their comparison.
- g. System Software - Roale of Software, Different System Software :O.S.,utilization element of O.S. - Its types and variations; DOS and windows.
- h. Computer and Networks : Need of communication; Data transmission; Baud; Bandwidth; Communication Channel; Multiplexing; Basic network concepts;O.S.I. model; Types of topologies; LAN, WAN, Client server concept.

JNIT-III Computer-based Business Applications

- a. Word Processing : Meaning and role of word processing in creating of documents, editing, formatting, and printing documents, using tools such as spelling check, thesaurus, etc. in word processors (MS-Word).
- d. Electronic Spreadsheet : Structure of spreadsheet and its applications to accounting, finance, and marketing functions of business; Crating a dynamic/sensitive worksheet; Concept of absolute and relative cell reference; Using builtinfunctions; Goal seeking and solver tool; Using graphics and formatting of worksheet; Sharing data with other desktop applications; Strategies of cratingerror-free worksheet (MS-Excel, Lotus 123). Practical knowledge on WingsAccounting (Software).

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- c. Programming under a DBMS environment : The concept of data basemanagement system; Data field, records, and files, Sorting and indexing data;Searching records, designing queries, and reports; Linking of data files;Understanding programming environment in DBMS; Developing menu drivenapplications in query language (MS-Access).


UNIT-IV Electronic Data Interchange (EDI)
Introduction to EDI; Basics of EDI; EDI standards; Financial EDI (FEDI); FEDI for international trade transaction; Applications of EDI; Advantages of EDI; Future of EDI.

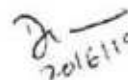
UNIT-V The Internet and its Basic ConceptsInternet-concept, history development in India; Technological foundation of internet;


Distributed computing; Client-server computing; Internet protocol suite; Application of distributed computing; Client-server computing; Internet protocol suite in the internet environment; Domain Name System (DNS(; Domain Name Service (DNS); Generic top-lelveldomian (gTLD); Country code top-level domain (ccTLD); - India; Llocation of second-level doomains; IP addresses; Internet protocol; Applications of Internet

in business, education, governance, etc.Information System AuditBasic idea of information audit; Difference with the traditional concepts of audit;Conduct and applications of IS audit in internet environment.


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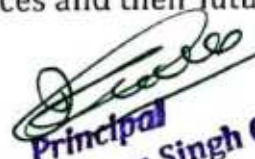
B.COM PART III
OPTIONAL GROUP C (E-Commerce Area)
TITLE OF PAPER -ESSENTIAL OF E-COMMERCE
PAPER - II
Proposed syllabus

OBJECTIVE

The objective of this course is to familiarize the students with the basics of e-commerce and to comprehend its potential.

M.M. 75

- UNIT-I** Internet and Commerce : Business operations; E-Commerce practices; Concepts b2b,b2c, b2g, g2h; Benefits of e commerce to organization, consumers, and society; Limitation of e-commerce; Management issues relating to e-commerce. Operations of E-Commerce : Credit card transaction; Secure Hypertext Transfer Protocol (SHTTP); Electronic payment systems; Secure electronic transaction (SET); Set's encryption; Process; Cybercash; Smart cards; Indian payment models.
- UNIT-II** Applications in B2C : Consumer's shopping procedure on the internet; Impact on disintermediation and re-inermediation; Global market; Strategy of traditional department stores; Products in b2c model; Success factors of e-brokers; Broker based services on-line; Online travel tourism services; Benefits and impact of e-commerce on travel industry; Real estate market; Online stock trading and its benefits; Online banking and its benefits; Online financial services and their future; Educations benefits, implementation, and impact.


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T-III

Applications in B2B; Applications of b2b, Key technologies for b2b; Architectural models of b2b; Characteristics of the supplier-oriented marketplace, buyer-oriented marketplace, and intermediary-oriented marketplace; Benefits of b2b on procurement re-engineering; Just in Time delivery in b2b; Internet-based EDI from traditional EDI; Integrating EC with back-end information systems; Marketing issues in b2b.

UNIT-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.

UNIT-V

Emerging Business Models : Retail model; Media model; Advisory model, Mode-to-order manufacturing model; Do-it yourself model; Information service model; Emerging hybrid models; Emerging models in India. Security and Legal aspects of E-commerce.

Suggested Reading:

1. Agarwal Kamlesh. N. and Agarwal Deeksha: Bridge to Online Storefront; Macmillan India, New Delhi.
2. Agarwal Kamlesh. N. and Agarwal Deeksha: Business on the Net Introduction to the E-commerce; Macmillan India New Delhi.
3. Agarwal Kamlesh N. and Agarwal Deeksha: Bulls, Bears and The Mouse: An Introduction to Online Stock Market Trading; Macmillan India New Delhi.
4. Tiwari Dr. Murli D.: Education and E-Governance; Macmillan India, New Delhi.
5. Minoli Daniel, Minoli Emma: Web Commerce Technology Handbook; Tata McGraw Hill, New Delhi.
6. Minoli Daniel, Internet & Internet Engineering; Tata McGraw Hill, 1999.
7. Bhatnagar Subhash and Schwabe Robert (Eds): Information and Communication Technology in Development; Sage Publications India, New Delhi.
7. Amor, Daniel: E-business Reevaluation, The : Living and Working in an Interconnected World; Prentice Hall, U.S.
8. Afuah, A., and Tuccu, C.: Internet business models and Strategies; McGraw Hill, New York.

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X B.COM PART III
OPTIONAL GROUP D (Money Banking & Insurance Area)
TITLE OF PAPER FUNDAMENTAL OF INSURANCE

PAPER - I


Proposed syllabus

OBJECTIVE

This course enables the students to know the fundamentals of insurance.

M.M. 7

- UNIT-I** Introduction to Insurance: Purpose and need of insurance; Insurance as a social security tool; Insurance and economic development.
- UNIT-II** Fundamentals of Agency Law: Definition of an agent; Agents regulations; Insurance intermediaries; Agents compensation.
- UNIT-III** Procedure for Becoming an Agent : Prerequisite for obtaining a license; Duration of license; Cancellation of license; Revocation or suspension/termination of agent appointment; Code of conduct; Unfair practices. Functions of the Agent : Proposal form and other forms for grant of cover; Financial and medical underwriting ; Material information; Nomination and assignment; Procedure regarding settlement of policy claims.
- UNIT-IV** Company Profile : organizational set-up of the company; Promotion strategy; Market share; Important activities; Structure; Product; Actuarial profession; Product pricing actuarial aspects; Distribution channels.
- UNIT-V** Fundamentals/Principles of Life insurance/ Marine /Fire /Medical/General Insurance; Contracts of various kinds; Insurable Interest.
Online insurance procedure


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~~X~~ B.COM PART III
OPTIONAL GROUP D (Money Banking & Insurance Area)

TITLE OF PAPER - MONEY & BANKING SYSTEM

PAPER -II


Proposed Syllabus


OBJECTIVE


This course enables the students to know the working of the Indian Money & banking system.

M.M. 75


- UNIT-I** Money: Function, Alternative Measures to money supply in India - their different components. Meaning and changing relative importance of each.
- UNIT-II** Indian Banking System : Structure and organization of banks; Reserve Bank of India; Apex banking Institutions; Commercial banks; Regional rural banks; Cooperative banks; Development banks.
- UNIT-III** Banking Regulation Act, 1947 : History; Social control; Banking Regulation Act as applicable to banking companies and public sector banks; Banking Regulation Act as applicable to Cooperative banks.
- UNIT-IV** Regional Rural and Cooperative Banks in India: Functions; Role of regional rural and cooperative banks in rural India; Progress and performance.
- UNIT-V** Reserve Bank of India: Objectives; Organization; Functions and working; Monetary policy; Credit control measures and their effectiveness.
- State Bank of India, Project History, Objectives, Functions & Organization working & progress.
- Internet banking system


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M.Com IVth Semester

Special attention to the Students. Students are required to select any one Specialization out of four suggested below.

Optional - Specialization

Optional Group	- (A) Marketing
Optional Group	- (B) Management
Optional Group	- (C) Banking and Insurance
Optional Group	- (D) Taxation and Accounting
Optional Group	- (A) विपणन (Marketing)

प्रश्न पत्र	प्रश्नपत्र का नाम	पूर्णांक	क्रेडिट
Paper - A I प्रश्न पत्र-A I	विपणन के सिद्धान्त (Principle of Marketing)	80+20	04
Paper - A II प्रश्न पत्र-A II	विज्ञापन एवं विक्रय प्रबन्ध (Advertising & Sales Management)	80+20	04
Paper - A III प्रश्नपत्र-A III	विपणन अनुसन्धान (Marketing Research)	80+20	04
Paper - A IV प्रश्नपत्र -A IV	अन्तर्राष्ट्रीय विपणन (International Marketing)	80+20	04


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एम.कॉम. चतुर्थ सेमेस्टर –(M. Com. Fourth Semester)

विशिष्टीकरण : (A) विपणन

Specialization: (A) Marketing

(1) विपणन के सिद्धान्त (प्रश्नपत्र –: A – प्रथम)

PRINCIPLE OF MARKETING (Paper –: A - First)


OBJECTIVE-

M.M.: 80

The Objective of this course is to facilitate understanding of the conceptual framework of marketing and its applications in decision making under various environmental constraints.

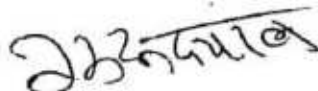
Unit - I	Introduction - Meaning, nature, scope and importance of marketing; Marketing concept and its evolution; Marketing mix; Strategic marketing planning - an overview.
Unit - II	Market Analysis and Selection - Marketing environment - macro and micro components and their impact of marketing decisions; Market segmentation and positioning; Buyer behavior; Consumer versus organizational buyers; Consumer decision - making process.
Unit - III	Product Decisions - Concept of a product; Classification of products; Major product decisions; Product line and product mix; Branding; Packaging and labeling; Product lifecycle - strategic implications; New product development and consumer adoption process.
Unit - IV	Pricing Decisions - Factors affecting price determination; Pricing policies and strategies; Discounts and rebates.
Unit - V	Distribution Channels and Physical Distribution Decisions - Nature, functions, and types of distribution channels; Distribution channel intermediaries; Channel management decisions; Retailing and wholesaling. Physical Distribution Management.




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(1) विज्ञापन एवं विक्रय प्रबन्ध - (प्रश्नपत्र : A - द्वितीय)
ADVERTISING & SALES MANAGEMENT (Paper: A - Second)

M.M.:80

Unit - I	Introduction: Concept, Scope, Objectives and Functions of Advertising. Role of Advertising in marketing mix and the advertising process. Legal, ethical and social aspect of advertising.
Unit - II	Pre-launch Advertising Decision: Determination of target audience, Advertising Media and their choice. Advertising messages, Layout of advertisement and Advertising Appeal, Advertising Copy.
Unit - III	Promotional Management: Advertising Department, Role of Advertising Agencies and their Selection, Advertising Budget, Evaluation of Advertising Effectiveness.
Unit - IV	Personal Selling: Meaning and Importance of Personal Selling, - Difference between Personal Selling, Advertising and Sales Promotion. Methods and Procedure of Personal Selling.
Unit - V	Sales Management: Concept of Sales Management, Objectives and Functions of Sales Managements. Sales Organization, Management of Sales force and Sales force objectives, Sales force Recruitment: - Selection, Training, Compensation and Evaluation.

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(3) विपणन अनुसंधान (प्रश्नपत्र A – तृतीय)
MARKETING RESEARCH (Paper: A – Third)

M.M.:80

Unit - I	Marketing Research: An Introduction; Marketing Decisions; Marketing Research and Information System.
Unit - II	Marketing Research Methodology, Research Design.
Unit - III	Organization of Marketing Research. Specialized areas of application of marketing research.
Unit - IV	Specialized Techniques of Marketing Research. Motivation Research.
Unit - V	Advertising Research: Planning and Procedure, New Product Research.

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(4) अंतर्राष्ट्रीय विपणन (प्रश्नपत्र : A - चतुर्थ)

INTERNATIONAL MARKETING (Paper: A - Fourth)

M.M.:80

Unit - I	International Marketing; Meaning; Scope, benefits and difficulties of International Marketing; International marketing and Domestic Marketing, reasons for entering International marketing. International marketing environment; Identifying and selecting foreign market.
Unit - II	Foreign market entry mode: Product designing, standardization Vs. Adaptation; Branding, Packaging and Labeling.
Unit - III	Quality issues and after sales service; International pricing; International price quotation; payment terms and methods of payment.
Unit - IV	Promotion of products and services abroad: International channels of distribution; Selection and appointment of foreign sales agents. Logistic decision.
Unit - V	Export policy and practices in India, Trends in India's foreign trade, steps in starting export business; Export finance, documentation and procedure.

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Optional Group- (B)
प्रबन्ध (Management)

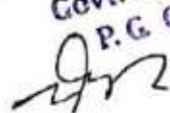
प्रश्न पत्र	प्रश्नपत्र का नाम	पूर्णांक	क्रेडिट
Paper - B I प्रश्न पत्र -B I	वित्तीय प्रबन्ध (Financial Management)	80+20	04
Paper - B II प्रश्न पत्र -B II	कार्मिक प्रबन्ध (Personnel Management)	80+20	04
Paper - B III प्रश्न पत्र-B III	उत्पादन प्रबन्ध (Production Management)	80+20	04
Paper - B IV प्रश्न पत्र-B IV	व्युहसचना प्रबन्ध (Strategic Management)	80+20	04

Optional Group-(C)
बैंकिंग एवं बीमा (Banking and Insurance)

प्रश्न पत्र	प्रश्नपत्र का नाम	पूर्णांक	क्रेडिट
Paper - C I प्रश्न पत्र-C I	बैंकिंग व्यवहार (Banking Practices)	80+20	04
Paper - C II प्रश्न पत्र-C II	भारत में बैंकिंग संस्थाएँ (Banking Institution in India)	80+20	04
Paper - C III प्रश्न पत्र-C III	जीवन बीमा (Life Insurance)	80+20	04
Paper - C IV प्रश्न पत्र-C IV	सामान्य बीमा (General Insurance)	80+20	04


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अनुमोदित





विशिष्टीकरण : (B) प्रबन्ध

Specialization: (B) Management

(1) वित्तीय प्रबन्ध (प्रश्नपत्र - B प्रथम)

FINANCIAL MANAGEMENT (Paper: B -First)

M.M.:80

OBJECTIVE

The objective of this course is to help students of understand the conceptual framework of financial management, and its applications under various environmental constraints.

COURSE INPUTS

Unit - I	Financial Management: Meaning, nature and scope of finance; Finance functions - investment, financing and dividend decisions. Capital Budgeting: Nature of investment decisions; Investment evaluation criteria - net present value, internal rate of return, profitability index, payback period, accounting rate of return; NPV and IRR comparison; Capital rationing; Risk analysis in capital budgeting.
Unit - II	Cost of Capital: Meaning and significance of cost of capital; Calculation of cost of debt, preference capital, equity capital and retained earnings; Combined cost of capital (weighted); Cost of equity and CAPM.
Unit - III	Operating and Financial Leverage: Measurement of leverages; Effects of operating and financial leverage on profit; Analyzing alternate financial plans; Combined financial and operating leverage. Capital structure Theories: Traditional and M.M. hypotheses - without taxes and with taxes; Determining capital structure in practice.
Unit - IV	Dividend Policies: Issues in dividend decisions, Walter's model, Gordon's model, M-Mhypothesis, dividend and uncertainty, relevance of dividend; Dividend policy in practice; Forms of dividends; Stability in dividend policy; Corporate dividend behavior.

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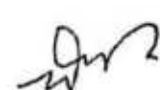
(2) सेविर्गीय प्रबन्ध (प्रश्नपत्र : B – द्वितीय)

PERSONNEL MANAGEMENT (Paper: B – Second)

M.M. :80

Unit - I	Concept, Definition, Importance & Objectives of Personnel Management, Historical Development of Personnel Management, Nature, scope planning, Philosophy and Principles of personnel Management and its relation with behavioral sciences.
Unit - II	Personnel policies, programmers & procedures. Personnel Department; Personnel Functions, Position of personnel Department & Organization of Personnel Management.
Unit - III	Man power planning Recruitment and Selection, Training & Development of Employees & Executives. Promotion, Demotion, Transfers, Absenteeism & Turnover.
Unit - IV	Performance Appraisal and Merit Rating, Discipline. Job evaluation Wage & Salary Administration, plans of Remuneration & Financial Rewards/Incentive payments.
Unit - V	Employees Fringe Benefits & Services - Safety, Health & Security programmer and welfare. Motivation and Moral.


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(3) उत्पादन प्रबन्ध (प्रश्नपत्र : B - तृतीय)
PRODUCTION MANAGEMENT (Paper: B - Third)

M.M.:80

Unit - I	Fundamentals of production management, Nature, Scope, Functions; Problems, Production and Productivity organizing for production. Types of manufacturing systems.
Unit - II	Production planning, Objectives, Factors affecting Production Planning. Planning future activities, forecasting. Qualitative & Quantative forecasting Methods, longrange forecasts, project planning method (P.E.R.T. and C.P.M.) Process planning System. Techniques of process planning: Assembly charts, process charts make or buy analysis.
Unit - III	Process design, Factors affecting design Relation with types of manufacturing plant location and layout: Factors affecting location. Types of plans layout, evaluation of alternative layout.
Unit - IV	Work measurement and work standards Uses of work measurement date, procedure for work measurement. Direct work measurement. Time study, activity sampling, Indirect work measurement: Syntetic timing, Predetermined motion time system, analytical estimating. Methods analysis: Areas of application, Approaches to methods design, Tools for methods analysis, works implification programme.
Unit - V	Production Control - Control functions: Routing Loding, Scheduling, Dispatching, Follow up. Quality control & inspection: place of quality control in modern enterprises, organization of quality control. Statistical quality control, inspection location for inspection, inspection procedure and records, Inspection devices.

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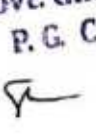
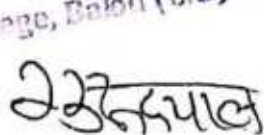

(4) व्यूह रचना प्रबन्ध (प्रश्नपत्र : B -चतुर्थ)

STRATEGIC MANAGEMENT (Paper: B - Fourth)

M.M.:80

Unit - I	<p>Concept of Strategy: Defining strategy, levels at which strategy operates; Approaches to strategic decision making; Mission and purpose, objectives and goals; Strategic business unit (SBU); Functional level strategies.</p> <p>Environmental Analysis and Diagnosis: Concept of environment and its components; Environment scanning and appraisal; Organisational appraisal; Strategic advantage analysis and diagnosis, SWOT analysis.</p>
Unit - II	<p>Strategy Formulation and Choice of Alternatives: Strategies - modernisation, diversification, integration, Merger, take-over and joint strategies; Turnaround, divestment and liquidation strategies; Process of strategic choice-industry, competitor and SWOT analysis; Factors affecting strategic choice; Generic competitive strategies- cost leadership, differentiation focus, value chain analysis, bench marking, service blue printing.</p>
Unit - III	<p>Functional Strategies: Marketing, production/ operations and R & D plans and policies.</p> <p>Functional Strategies: Personnel and financial plans and policies.</p>
Unit - IV	<p>Strategy Implementation: Inter-relationship between formulation and implementation; Issues in strategy implementation; Resource allocation.</p> <p>Strategy and Structure: Structural considerations, structures for strategies; Organisational design and change.</p>
Unit - V	<p>Strategy Evaluation: Overview of strategic evaluation; Strategic control; Techniques of strategic evaluation and control. Global Issues in Strategic Management.</p>


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विशिष्टीकरण: (C) बैंकिंग एवं बीमा
 Specialization: (C) Banking and Insurance
 (1) बैंकिंग व्यवहार – (प्रश्नपत्र : C – प्रथम)
BANKING PRACTICES (Paper: C – First)

M.M.: 80

OBJECTIVE-

This course enables the students to know the working of the Indian banking system and fundamentals of insurance.

Unit - I	Bank: Concept, Functions and Services, Prohibited Business, Nature of Banking, Qualities of Banker, Bank and Customer Relationship, Concept of Customer, general Relationship, Bankers, Rights and obligations, Termination of Relationship.
Unit - II	Accounts of Customers: Various Customers' Accounts, Opening an account, Nomination facility, Special Types of Customers Minors, Pardanashin Women, Lunatics, Intoxicated Persons, Joint Hindu Family, Limited Companies and Non Trading Concern.
Unit - III	Employment of Bank Funds, Importance of Liquidity, Cash Reserve, Money at call and short notice, Investments, Statutory provisions regarding liquid Assets, Principles of lending, Types of loan, Interest Tax Act.
Unit - IV	Purchase/Discounting of Bills, Legal Position, Bill Market scheme, Lodgment of bills, Vaghu Working Group Report, Letters of Credit, Concept and types, Crossing and endorsements of cheque.
Unit - V	Securities for Advances: General Principles, Advances against Goods, Stock Exchange Securities, Real Estate, Life Policies, Fixed Deposits, Gold, Silver, Bond and Debenture. Lien and Mortgage, Types of mortgage, Hypothecation, pledge.


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(2) भारत में बैंकिंग संस्थाएँ - (प्रश्नपत्र : C - द्वितीय)
BANKING INSTITUTION IN INDIA (Paper: C - Second)

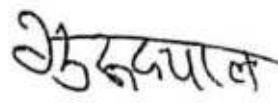
M.M. :80

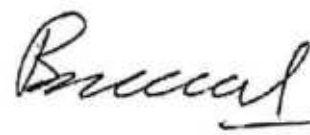
Unit - I	Indian Banking System: Indigenous Bankers, Money Landers, Nationalization of commercial Bank and their Effects, Classification of Banking Institutions, Commercial Banks, Regional Rural Banks, Cooperative Banks.
Unit - II	Development Banking in India: IFCI, ICICI, SIDBI, Credit Guarantee Institutions; Export Credit Guarantee Corporation of India, Deposit Insurance and Credit Guarantee Corporation of India.
Unit - III	R.B.I.: Organization, function, Central Banking functions, Promotional functions, Control of credit by RBI, NBFC and RBI, Commercial Banks and RBI, Power of RBI.
Unit - IV	Banking Regulation Act 1949: Important features, Forms of Business of a Bank, Regulation for Capital, Control over Management, Restrictions on loans and advances winding up of a Banking Company, Amalgamation of Banks.
Unit - V	Emerging trends in Banking Sector: Narasimham Committee Report, Committee on Banking Sector Reforms, Bridge Loan and Privatization of Banks and its impact.


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(3) जीवन बीमा- (प्रश्नपत्र :C -तृतीय)
LIFE INSURANCE (Paper: C - Third)

M.M. :80

Unit - I	Life insurance: introduction, History of life insurance, Utility, Object, Characteristics and importance of life insurance, procedure of getting life insurance, non - medical insurance, Insurance of sub - standard lives, insurance of female lives and Minors.
Unit - II	Life insurance policy: Conditions and kinds of Life insurance policies, some important plans of life insurance.
Unit - III	Premium and Annuity: Elements of premium; methods of premium computation, Natural premium plan, level premium plan, Gross and net premium, Loading mortality table - meaning, characteristics and importance in life insurance; Kinds of mortality table. Annuity: meaning, objects, advantages and kinds of annuity, annuity Vs Life insurance.
Unit - IV	Life Insurance agent and his working, settlements of Life insurance claims. Guidelines and procedures, Organisation and management of life insurance corporation of India, working and progress.
Unit - V	Privatization of Life insurance in India, Insurance Regulatory & Development Authority Act, 1999,-powers and functions of authority.


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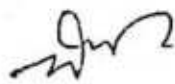


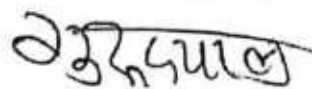
(4) सामान्य बीमा –(प्रश्नपत्र : C –चतुर्थ)
GENERAL INSURANCE (Paper: C – Fourth)

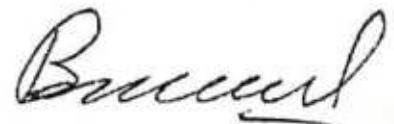
M.M. :80

Unit - I	Introduction: Origin and Development of Insurance : Advantages, Importance and Functions of Insurance, Fundamental principles of Insurance – insurable interest, almost good faith, other principles – indemnity, subrogation, contribution, mitigating of loss warranties, Proximate cause etc.
Unit - II	Classification and Re-insurance: General Principles, various methods of re-insurance, under insurance, Over-insurance, double insurance Classification and organisation of Insurance.
Unit - III	Marine Insurance: Introduction, Evolution & Development of marine insurance. Necessary elements of marine insurance contract Peril & Scope of marine insurance. Procedure of Taking out Marine Insurance Policy, kinds of Marine insurance Policies, Computation of Marine Insurance Premiums and Returns, Marine Losses – Total loss, Actual and Constructive, Partial Loss – particular average loss and general average loss, Settlements of Claims and Recoveries, Salvage and Particular Charges.
Unit - IV	Fire insurance: Physical and moral hazards, functions of fire insurance, history of fire insurance ; principles of fire insurance, meaning of fire, characteristics of fire insurance, contract rights of insurer under a fire insurance contract, procedure of fire insurance policy, fire policy conditions, settlement of claims.
Unit - V	Miscellaneous Insurance: Personal accident Insurance, Motor, employer's liability fidelity guarantee, burglary, livestock, crop. And workmen's compensation insurance, Cattle Export Risks; Engineering; Aircraft insurance.


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Optional Group-(D)

करारोपण एवं लेखांकन

(Taxation and Accounting)

प्रश्न पत्र	प्रश्नपत्र का नाम	पूर्णांक	क्रेडिट
Paper - D I प्रश्न पत्र-D I	भारत में प्रत्यक्ष कर : (Direct Tax in India)	80+20	04
Paper - D II प्रश्न पत्र-D II	अप्रत्यक्ष कर (Indirect Tax)	80+20	04
Paper - D III प्रश्न पत्र-D III	सेवा के क्षेत्र में लेखांकन (Accounting in Service Sector)	80+20	04
Paper - D IV प्रश्न पत्र-D IV	लेखांकन पद्धतियाँ (Accounting Methods)	80+20	04

Optional Group-(E)

व्यसायिक वातावरण एवं वित्त तथा शोध

(Business Environment & Finance and Research)

प्रश्न पत्र	प्रश्नपत्र का नाम	पूर्णांक	क्रेडिट
Paper - E I प्रश्न पत्र- E I	व्यसायिक वातावरण (Business Environment)	80+20	04
Paper - E II प्रश्न पत्र- E II	वित्तीय संस्थाएं (Financial Institutions)	80+20	04
Paper - E III प्रश्न पत्र- E III	शोध प्रविधि (Research Methodology)	80+20	04
Paper - E IV प्रश्न पत्र-E IV	प्रतिभूति विश्लेषण (Security Analysis)	80+20	04

महत्वपूर्ण नोट :

सत्र 2014-15 से एम. कॉम. प्रथम, द्वितीय एवं तृतीय सेमेस्टर में परीक्षा में वैकल्पिक प्रश्न-पत्र चयन की व्यवस्था नहीं होगी। सभी प्रश्न-पत्र अनिवार्य होंगे।

एम. कॉम. चतुर्थ सेमेस्टर में विशिष्टीकरण समूह (A), (B), (C), (D) या (E) में से किसी भी एक वैकल्पिक समूह का चयन कर उस समूह के सभी चार प्रश्न-पत्र अनिवार्य रूप से लेने होंगे।

एन. कॉम. चतुर्थ सेमेस्टर में उपरोक्त विशिष्टीकरण समूह के अतिरिक्त 50 अंक की मौखिक

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के अतिरिक्त 50 अंक की मौखिक

विशिष्टिकरण : (D) करारोपण एवं लेखांकन
Specialization: (D) Taxation and Accounting
(1) भारत में प्रत्यक्ष कर (प्रश्नपत्र : D - प्रथम)
DIRECT TAX IN INDIA (Paper: D - First)

M.M.:80

Unit - I	Basic Concepts and Definitions, Residential Status and Tax incidence. Exempted Income, Deemed Income, Clubbing of Income, Deductions under Section - 80.
Unit - II	Computation of Total Income and Tax Liabilities of Individual. Taxation on Agriculture Income.
Unit - III	Return of Income and Assessment, Various Types of Return, types of Assessment.
Unit - IV	Advance payment of Tax, Tax Deducted at Source, Penalties and Prosecution, Refund of Excess Payment.
Unit - V	Income Tax Authorities, Appeal and Revisions, Settlement of cases.


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अप्रत्यक्ष कर (प्रश्नपत्र : D - द्वितीय)
Indirect Tax (Paper: D - Second)

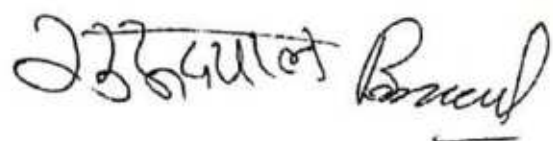
M.M. :80

Unit - I	Introduction of GST, Necessity of GST, Major consequences of earlier Laws, Structure of GST (SGST, CGST, UTGST & IGST), GST council, GST, Network, State Compensation Mechanism, Registration Procedure.
Unit - II	Taxable event- "Supply" of Goods and Services, Place of Supply, Within State, Import and Export, Time of Supply, valuation for GST, Valuation Rules, Exemption From GST, Small Supplies and Composition Scheme, Classification of Goods and Services Taxability of E-Commerce
Unit - III	Eligible & Ineligible input tax credit Apportionments of credit and blocked Credit, Tax Credit in respect of Capital Goods. Recovery of Excess Tax Credit: Availability of tax Credit in Special Circumstance: transfer of Input Credit (Input Service Distribution): Payment of Taxes: Refund.
Unit - IV	Nature of customs duty, Types of customs duties, valuation for customs, duty, inclusion and exclusion, valuation under customs act, Procedures for import and export under Custom Duty.
Unit - V	Export incentives, Duty drawback, Powers of customs officers, penalties, confiscation of goods.


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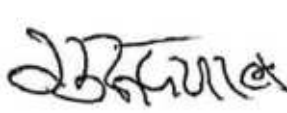


(सेवा के क्षेत्र में लेखांकन (प्रश्नपत्र: D - तृतीय)
Accounting in Service Sector (Paper: D - Third)

M.M.:80

Unit - I	Accounts of Hotel Companies - Introductions, Sources of Income, Heads of Expenditures, Cash Book, Visitor's ledger, final accounts. Accounting for Transport Undertaking - Introduction - Railways, Trams and Buses, Roadways, Shipping. Preparation of Daily Log book and final accounts (Problems on roadways only)
Unit - II	Accounts for Hospitals - Introduction, preparation of final accounts, capital and revenue expenditure, OPD and IPD register. Accounts of Professional people.
Unit - III	Accounting for educational institutions - General cashbook, Collection Ledger, Donors Register, Stock book Register, Salary and wages Register, Types of Govt. Grants and its accounting, Annual statement of accounts.
Unit - IV	Accounts of Co-operative Societies - Accounts of Agricultural Farms.
Unit - V	Government Accounting: Basic principles of government Accounting, Commercial Accounting Vs Government Accounting, Consolidated funds contingency fund and public Accounts.


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(4) लेखांकन पद्धतियाँ (प्रश्नपत्र : D –चतुर्थ)

Accounting Methods (Paper: D – Fourth)

M.M.:80

Unit – I	Preparation of Accounts from incomplete records and single entry system.
Unit – II	Branch Accounts – Independent and foreign branch. Departmental accounts.
Unit – III	Lease Accounts, Social Accounting.
Unit – IV	Accounting for Price level changes. Human Resource Accounting.
Unit – V	Insolvency Accounts. (Individual and firm).



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Optional Group - E
Paper -I: Business Environment

Objective

This course develops ability to understand and scan business environment analyses opportunities and take decisions under uncertainty.

Course Inputs


Theoretical Framework of Business Environment: Concept, significance and nature of Business Environment; Elements of Business Environment- internal and external; changing dimensions of Business Environment; Techniques of environmental scanning and monitoring.


Economic Environment of Business: Significance and elements of economic environment; Economic systems and business environment; Economic planning in India; Government policies-Industrial Policy, Fiscal, Monetary Policy, EXIM policy; Public Sector and Economic Development; Development Banks and relevance to Indian business; Economic reforms, Liberalisation and structural adjustment programmes.

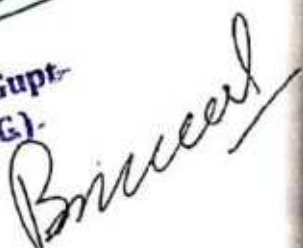
Political and Legal Environment of Business: Critical elements of political environment; Government and business; changing dimensions of legal environment in India; MRTP Act, FEMA and Licensing policy; Consumer Protection Act.

Socio-Cultural Environment: Critical elements of socio-cultural environment; Social institutions and systems; Social values and attitudes; Social groups; Middle class; Dualism in Indian society and problems of uneven income distribution; Emerging rural sector in India; Indian business system; Social Responsibility of business; Consumerism in India.

International and Technological Environment: Multinational corporations; Foreign collaborations and Indian business; Non-resident Indian and corporate sector; International economic institutions - WTO, World Bank, IMF and their importance to India; Foreign trade policies; Impact of Rupee Devaluation; Technological environment in India; Policy on research and development; Patent Laws; Technology transfer.


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Optional Group - E
Paper -II: Financial Institutions and Markets

Objective

This course aims at providing students with an understanding of the structure, organization, and working of financial markets and institutions in India.

Course Inputs

Introduction: Nature and role of financial system: Financial system and financial markets; Financial system and economic development; Indian financial system-an overview.

Financial Markets: Money and Capital Market: Money market -Meaning, constituents, functions of money market; Money Market Instruments- call money, treasury bills, certificate of deposits, commercial bills, trade bills etc; Recent trends in Indian money market; Capital market-Primary and Secondary market; Depository system; Government securities market; Role of SEBI- an overview; SEBI Guidelines, Recent development.

Development Banks: Concept, Objectives and functions of development banks: operational and promotional activities of development banks; IFCI, ICICI, IDBI, IRBI, SIDBI, State Development Banks, State Financial Corporations.

Unit Trust of India: Objective, function and various schemes of UTI; Role of UTI in industrial finance.

Mutual Funds: Concept, performance appraisal and regulation of Mutual Funds (with special reference to SEBI guidelines); Designing and marketing of mutual funds schemes; Latest mutual fund schemes in India-an overview.

Insurance Sector: Objectives, role, investment practices of LIC and GIC: Insurance Regulatory and Development Authority-Role and Functions.

Non-Banking Financial Institutions: Concept and role of Non-Banking Financial Institution; Sources of finance; Functions of Non-Banking Financial Institution; Investment policies of Non-Banking Financial Institutions in India.


Merchant Banking: Concept, functions and growth; Government policy on Merchant Banking Services; (SEBI guidelines) Future of Merchant Banking in India.

Foreign Investments: Types, trends and implications; Regulatory framework for Foreign Investments in India.


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Optional Group - E
Paper -III: Research Methodology

Objective

This course aims at providing students with an understanding of the Research Methodology.

Course Inputs

Research Methodology: An Introduction, Meaning of Research, objective, nature, scope and significance of Research, Research process, criteria of good Research, Research approaches, types of Research, stages in the development of Research (steps of research), methods of Research.

Scientific Method of Research: Meaning and definition of Scientific research, Characteristics of scientific method, basic (elements) or steps in scientific method, limitation of scientific method.

Nature and Role of Hypothesis in Commerce Research- Meaning, definition of Hypothesis, characteristics of hypothesis, formation of hypothesis, function of hypothesis, dimensions of hypothesis, Sources of hypothesis, development of hypothesis, importance of hypothesis in commerce, types of hypothesis, testing of hypothesis, essential elements of a good hypothesis, difficulties in formation of hypothesis.

Deduction and Induction Methods- Meaning and definition of deduction method, merits and demerits of deduction method, meaning and definition of induction method, merits and demerits of induction method, distinguish between deduction and induction method.

Research Design: Meaning and Definition of Research Design, Characteristics of research design, subject matter of research design, steps of research design, and objectives of research design, types of research design, Exploratory research design, descriptive research design, experimental research design.

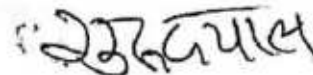
Research Problem Selection and Identification- Meaning and definition of problem, sources of problem, characteristics of problem-of research Identification and interpretation of problem, the situation analysis and determination of field. How to select a problem area, 7(seven)-Guiding Principles in the choice of a topic.

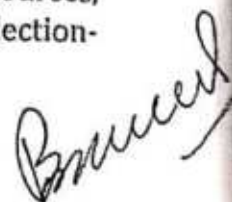
Planning and Organizing the Research Report: -Meaning and definition of data, Collection of data, Importance of data collection, types of data sources, features, importance and limitation of data, techniques of data collection- Questionnaire, Interview Schedule.


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Optional Group - E
Paper -IV: Security Analysis

Objective

The Objective of the course is to help students understand various issues in Security Analysis.

Course Inputs

Investments: Nature and Scope of Investment Analysis, Elements of Investment, Avenues of Investment, Approaches to Investment Analysis; Concept of Return and risk; Security Return and Risk Analysis, Measurement of return and risk.

Financial Assets: Types and their characteristics; sources of financial information.

Security Markets: Primary and Secondary Market: Primary Market- role, Functions and methods of selling securities in Primary Market; Allotment procedure; New Financial Instruments.

Secondary market: Role, Importance, type of Brokers, trading mechanism, Listing of Securities in Stock Exchanges, screen based trading; Depository- role and need: Depositories Act, 1996.

Public Issue: SEBI guidelines on Public Issue, size of issue, pricing of issue, Promoters Contribution, appointment of merchant bankers, underwriters, broker, registrar and managers, Bankers and Allotment of shares.

Valuation of Securities: Bonds, Debentures, Preference Shares, Equity Shares. Fundamental Analysis: Economic Analysis, Industry Analysis and Company Analysis.

Technical Analysis: Trends, Indicators, Indices and Moving Averages applied in Technical Analysis.


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