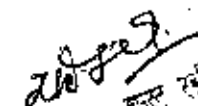


Programme Project Report (PPR)

Bachelor of Commerce

- (a) **Programme's mission & objectives :** The main objective of this programme is to impart business, trade and commercial knowledge to aspiring learner for a better understanding of the organisations in different markets. The program focuses on providing adequate knowledge regarding and trade practices, laws followed at individual and organizational level. In addition, this program enables students for acquiring entrepreneurial skills to become self competent to earn their lively hood. The courses are designed in such a way that they help in meet the growing demand for qualified professionals in the respective filed field of commerce. Therefore, the programmes also aims to blend theoretical knowledge with practical skills in business so as to prepare the youth to attain holistic approach and to occupy the managerial positions in Accounting, Finance, International Business and Tourism, besides general management.
- (b) **Relevance of the program with HELs Mission and Goals:** The basic objective of the open and distance education is to provides an opportunity to students for acquiring new knowledge and skills that are needed to function in the society. On the successful completion of this programme graduates will enable to acquire knowledge in different aspects of trade and commerce practices and train learners for acquiring good communication, interpersonal and entrepreneurial skills. The degree can prepare the learner for positions in accounting, marketing or other specialist fields. This programme will also helps in creating professional competence to take up independent positions in the areas of Accounting, Auditing & Finance in different industry sectors.
- (c) **Nature of prospective target group of learners:** The students who wish to join B.Com. program is required to have a 10+2 from a recognized board/university. Those who are interested in Banks, Industrial houses, Educational Institutes and Public Accounting firms etc. can join this programme. It also serves as a basis for further higher studies and research in the field such as M.Com and MBA etc.
- (d) **Appropriateness of programme to be conducted in Open and Distance Learning mode to acquire specific skills and competence :** Uttarakhand Open University has been contributing to the development and training of qualified human resource capital


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शुभवाट, देहरादून

for the state. The salient features of this programme are to prepare human resource to cater to the growing needs of teaching community in the field of business education and to promote quality research and consultancy in the area of business studies and develop entrepreneurial ability in learners. The course is designed and prepared with the help of learned academia in the field of Commerce. By pursuing this programme, a learner will attain conceptual knowledge and analytic skills that may help in areas of employment at various levels. Today, many MNC's are setting up their branch offices in India due to Liberalization and Globalization of Indian Economy. Hence there are many employment opportunities for the learners of the state.

- (e) **Instructional Design** : Open and Distance learning (ODL) is an innovative approach of providing opportunity of learning through Self Instructional Learning Material (SLM) and certain other strategies in a flexible manner at the pace of learners. In this mode, the learner is also provided academic support in the form of counseling and audio/video material in addition to SILM. The University follows the Credit System for its programmes.

The Master of Commerce is of 108 credits and each credit is worth 30 hours of student study time, comprising all the learning activities. Thus, a six-credit course involves 180 study hours. This helps the student to understand the academic effort one has to put into successfully complete a course.

The minimum duration of the programme is 3 years and maximum is 6 years. There are 12 courses, spread across 3 years accumulating 108 credits (Details attached in Appendix I).

One professor, one associate professor, assistant professor and one academic consultant are required for the smooth operation of programme.

The University follows strong students support services by way of providing them Contact classes and special counselling sessions shall take place in week-ends/holidays at regional as well as study centres of the university. The printed materials will comprise of printed course modules/blocks, and printed assignments. Course-specific essential audio and video programmes shall also be developed. These video programmes in DVD format shall be provided to the students along with printed material by postal despatch/ by hand from the learning centres.

- (f) **Procedure for admissions, curriculum transaction and evaluation:** Candidate who has passed 10 + 2 from a recognized board/university is eligible for admission to the B.Com. Programme. Direct admission to B.Com. programme will be offered to the interested students. This programme has been designed with an annual approach in mind. The total numbers of courses in this B.Com programme are 18 and the total number of credits is 108.

Fee structure: Rs. 2000 per annum

Evaluation for each course covers following aspects:

- Self assessment: Self assessment shall take place in each unit with the help of self assessment questions and activities.
- Continuous evaluation through Assignment with a weightage of 20%.
- Term-end examination with a weightage of 80%.

To fulfill the requirements for acquiring the B. Com., a student may clear all the courses in a minimum of 3 years and a maximum of 6 years. Completion of the programme requires successful completion of both assignment component and the Term-end Examination component for each course in the programme.

- (g) **Requirement of the laboratory support and Library Resources:** The practical sessions are not required for this programme. However, the learners will have the facility to use the computer and software packages relevant to the syllabus. Uttarakhand Open University has its own a library at Headquarters, Haldwani, and Dehradun campus which can be utilized by the learners. Further, library resources are also available at Study Centres which can also be utilized by the students. The SLM, supplementary text audio and video material of the various courses of the program will also be available through the e-repository of the University. The University also has a subscription of National Digital Library to provide the learners' with the ability to enhance access to information and knowledge of various courses of the programme.

- (h) **Cost estimate of the programme and the provisions:** It is proposed to develop the course material with the help of subject experts and academicians across the country.

Therefore the cost of writing and editing the course is as follows

S. No.	Item	Total
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 OFFICE OF THE
 VICE CHANCELLOR
 UTTARAKHAND OPEN UNIVERSITY
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		Cost(Rs.)
	Writing of the Units (Rs. 5000 per unit and Typing Charges Rs. 20 per page)	$324*5000+(5400*20)$ $1620000+108000$ 17,28,000 (Appr.)
	Editing of the Units	$324*3000$ 8,10,000 (Appr.)
	Printing Charges	
	Total	

(i) **Quality assurance mechanism and expected programme outcomes:** The program structure is developed under the guidance of the Expert Committee and Board of Studies of the School followed by Academic Council and Executive Council. The program structure and syllabus is approved by the Academic Council of the University. The course structure and syllabus will be reviewed and revised according to the requirements of the target groups and also as per the needs of the state. The Programme and SILM developed will be continuously upgraded and necessarily be revised after a period of 5 years.

On the successful completion of the programme, learners should be able to:

1. identify, analyse and solve problems in different decision contexts.
2. demonstrate an understanding of the principles of accounting, finance, economics and business law etc.
3. develop disciplinary skills and perspectives relevant to global commerce.
4. acquire specific knowledge and skills relevant to their major study areas.

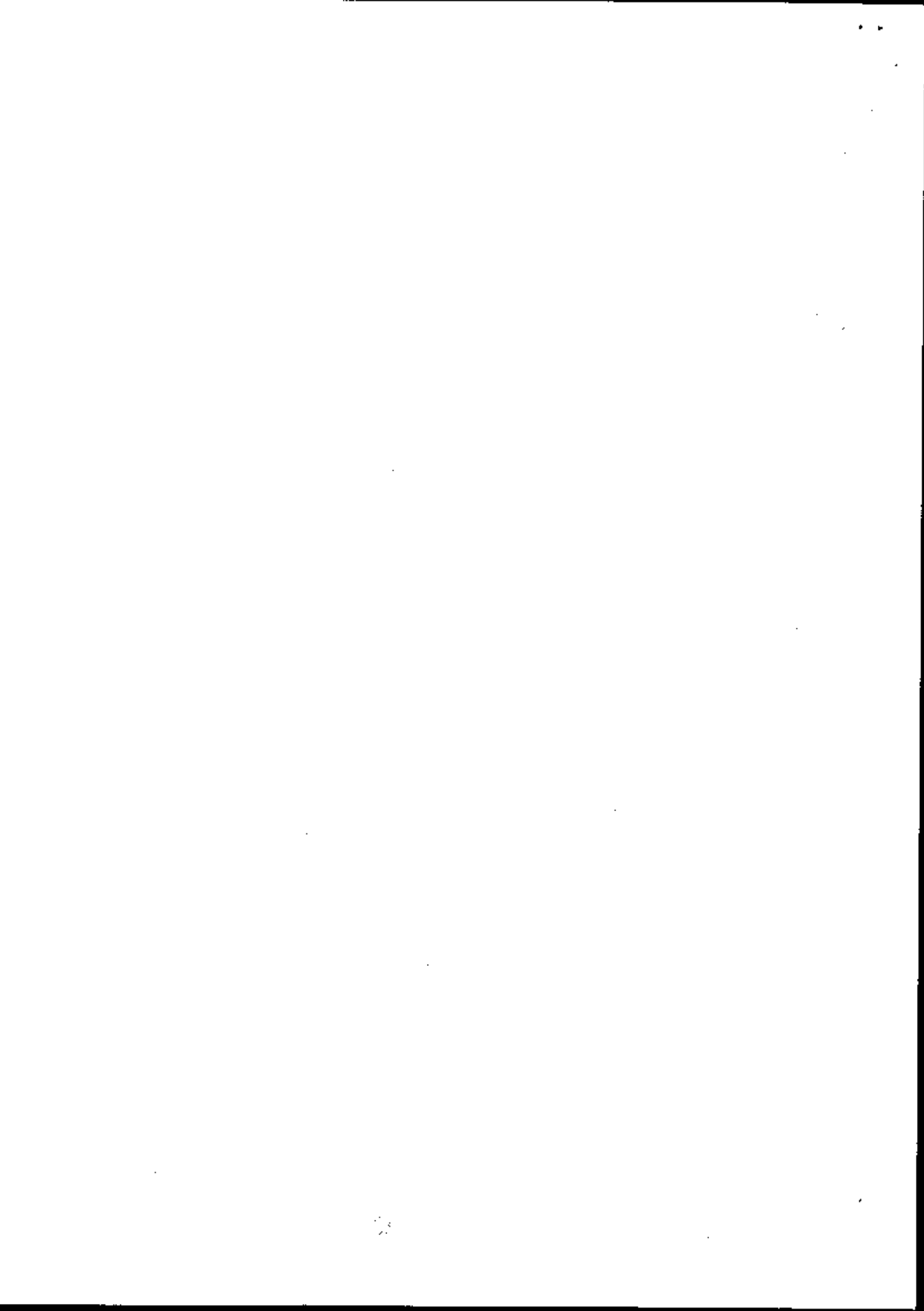


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UTTARAKHAND OPEN UNIVERSITY
SCHOOL OF MANAGEMENT STUDIES & COMMERCE
 (DEPARTMENT OF COMMERCE)
BACHELOR OF COMMERCE (B. Com.)

S.N.	NAME OF COURSE	COURSE CODE	CREDIT/ MARKS
First Year			
1	Organization & Management	BCM-01	6/100
2	Financial Accounting	BCM-02	6/100
3	Business Economics	BCM-03	6/100
4	Indian Economy	BCM-04	6/100
5	Company Law	BCM-05	6/100
6	Business Statistics & Mathematics	BCM-06	6/100
7	Foundation Course		NA/100
8	Foundation Course		NA/100
Second Year			
9	Business Environment	BCM-07	6/100
10	Human Resource Management	BCM-08	6/100
11	Cost Accounting	BCM-09	6/100
12	Advanced Accounting	BCM-10	6/100
13	Mercantile Law	BCM-11	6/100
14	Public Finance	BCM-12	6/100
15	Foundation Course		NA/100
16	Foundation Course		NA/100
Third Year			
17	Principles of Marketing	BCM-13	6/100
18	Auditing	BCM-14	6/100
19	Accounting for Managerial Decisions	BCM-15	6/100
20	Income Tax	BCM-16	6/100
21	E-Commerce	BCM-17	6/100
22	Indian Financial System	BCM-18	6/100

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Course Objective: The course aims at providing fundamental knowledge and exposure to the concepts, theories and practices in the field of management.

Block-1 Concept of Management and Planning

- Unit-1 Nature of Management
- Unit-2 Principles, Functions and Theories of Management
- Unit-3 Planning-Its Nature and Process
- Unit-4 Components of Planning

Block-2 Organization and Delegation of Authority

- Unit-5 Organization-Concept, Process and Types
- Unit-6 Organization Structures
- Unit-7 Delegation of Authority & Decentralization

Block-3 Decision Making and Communication

- Unit-8 Decision Making
- Unit-9 Staffing & Direction
- Unit-10 Co-ordination
- Unit-11 Communication

Block-4 Leadership, Controlling and Supervision

- Unit-12 Leadership
- Unit-13 Motivation
- Unit-14 Supervision
- Unit-15 Controlling and Controlling Techniques
- Unit-16 Management of Organizational Change and Development

Suggested Readings

1. Tulsian, P. C., (2009) Business Organisation & Management, 2nd edition, Pearson Education.
2. Basu, C, (2010) Business Organisation and Management, 1st Edition, McGraw Hill Education.
3. Prasad, L.M., Principles & Practice of Management, Sultan Chand & Sons.
4. Gupta, C.B. (2008), Management Concepts and Practices, Sultan Chand and Sons, New Delhi.

Course Objective: The primary objective of the course is to familiarize the students with the basic accounting principles and techniques of preparing and presenting the accounts for the uses of accounting information.



20/03/23
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 हरद्वार (उ.प्र.)

Block-1 Introduction

- Unit-1 Meaning, Objects, Scope and Functions
- Unit-2 Accounting Concepts, conventions and Standards
- Unit-3 Accounting Equation and Double Entry System
- Unit-4 Journal and Cash Book
- Unit-5 Other Subsidiary Books

Block-2 Ledger, Bills of Exchange Etc.

- Unit-6 Ledger
- Unit-7 Bank Reconciliation Statement
- Unit-8 Bills of Exchange
- Unit-9 Depreciation

Block-3 Trial Balance and Adjustment Entries

- Unit-10 Trial Balance
- Unit-11 Rectification of Errors
- Unit-12 Adjustment Entries
- Unit-13 Capital and Revenue Transactions, Reserve & Provisions

Block-4 Final Accounts

- Unit-14 Final Accounts-Income Statement
- Unit-15 Final Accounts-Balance Sheet
- Unit-16 Single Entry System
- Unit-17 Accounts of Non-Trading Institutions
- Unit-18 Uses of Computer in Accounting

Suggested Readings

1. Tulsian, P.C., (2009) Financial Accountancy, 2nd edition, Pearson Education.
2. Maheshwari, S.N. and Maheshwari, S. K., (2009) An Introduction to Accountancy, Eighth Edition, Vikas Publishing House.
3. Bhattacharyya, Asish K., ((2010)) Essentials of Financial Accounting, Prentice Hall of India.
4. Grewal, T. S. Introduction to Accountancy, S. Chand.

BCM-03 BUSINESS ECONOMICS

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Course Objective: The objective of this course is to provide the basic understanding of the concepts and issues in business economics and their applications in business decisions.

Block-1 Concept of Economics and Demand Analysis

- Unit-1 Meaning, Nature and Subject Matter of Economics
- Unit-2 Types, Approaches, Methodology and Basic Problems of Economics
- Unit-3 Demand Analysis
- Unit-4 Elasticity of Demand
- Unit-5 Indifference Curves Analysis

Block-2 Theory of Production and Cost and Marginal Utility Theory

- Unit-6 Production Function: Total, Average and Marginal Product and Curves
- Unit-7 Law of Variable Proportions and Returns to Scale
- Unit-8 Theory of Cost
- Unit-9 Supply and Elasticity of Supply
- Unit-10 Marginal Utility Theory

Block-3 Forms of Market Structure and Pricing Strategies and Practices

- Unit-11 Pricing Strategies and Practices
- Unit-12 Forms of Market Structure and Equilibrium
- Unit-13 Perfect Competition and Monopoly
- Unit-14 Monopolistic Competition and Oligopoly

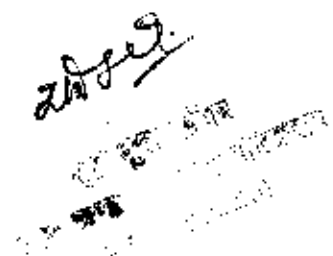
Block-4 Rent, Interest, Profit and Theories of Wages

- Unit-15 Rent- Concept, Ricardian and Modern Theories
- Unit-16 Interest- Concept and Theories of Interest
- Unit-17 Theories of Wages
- Unit-18 Profit- Nature, Concept and Theories of Profit

Suggested Readings:

1. Dwivedi, D.N. (2008) Managerial Economics, 7th edition, Vikas Publishing House.
2. Peterson, L. and Jain (2006) Managerial Economics, 4th edition, Pearson Education.
3. Colander, D, C (2008) Economics, McGraw Hill Education.
4. Mishra, S. K. and Puri, V. K., (2003), Modern Macro-Economics Theory, Himalaya Publishing House.

BCM-04 INDIAN ECONOMY



Course Objective: Objective of this course is to acquaint the students with the basic aspects of Indian Economy and its impact on business.

Block-1 Indian Economy and New Economic Reforms

- Unit-1 Nature and Classifications of Economies
- Unit-2 Basic Characteristics and Composition
- Unit-3 Indian economy Through Various Stages
- Unit-4 Planning in India
- Unit-5 New Economic Reforms

Block-2 Macro Economic Concepts

- Unit-6 Inflation
- Unit-7 Unemployment in India
- Unit-8 Human Resource and Economic Development
- Unit-9 National Income
- Unit-10 Poverty, Poverty Line and Poverty and Poverty Alleviation Measures

Block-3 Industries and Entrepreneurship

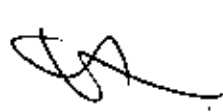
- Unit-11 Small, Micro and Medium Business
- Unit-12 Large Scale Industries
- Unit-13 Forms of Business
- Unit-14 Entrepreneurship
- Unit-15 Industrial Labour-Problems, Policies and Reforms


Block-4 Economic Resources and Economy of Uttarakhand

- Unit-16 Agriculture and Indian Economy
- Unit-17 Rural Credit
- Unit-18 Infrastructure in Indian Economy
- Unit-19 Forest and Mineral Resources
- Unit-20 Economy of Uttarakhand and Tourism

Suggested Readings:

1. Datt, and Sundhram, R., (2009), Indian Economy, 61st edition, Sultan Chand & Sons.
2. Prakash, B. A., (2009), The Indian Economy since 1991 – Economic Reforms & Performances, 1st edition, Pearson Education.
3. Dhingra, I C., (2009), Indian Economy, Sultan Chand & Sons.
4. Mishra, S.K., and Puri, V.K., (2007), Problems of Indian Economy, Himalaya Publishing House




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द्वारा, देहरादून

Course Objective: The objective of the course is to provide basic knowledge and equip students with company law.

Block-1 Company and its Formation

- Unit-1 Company-Nature and Types
- Unit-2 Formation of Company
- Unit-3 Promoters

Block-2 Memorandum and Articles of Association and Prospectus

- Unit-4 Memorandum of Association
- Unit-5 Articles of Association
- Unit-6 Prospectus
- Unit-7 Statutory Books

Block-3 Issue of Shares and Debentures and Company Secretary

- Unit-8 Share
- Unit-9 Share Certificate and Share Warrant and Demat Account
- Unit-10 Share Transfer and Transmission of Shares
- Unit-11 Debentures and Borrowing Powers
- Unit-12 Membership of Company

Block-4 Management and Winding Up of Company

- Unit-13 Director
- Unit-14 Managerial Remuneration
- Unit-15 Meetings, agenda, Resolutions and Minutes
- Unit-16 Company Secretary
- Unit-17 Winding Up

Suggested Readings:

1. Avtar Singh, Indian Company Law, Eastern Book Company, Lucknow.
2. N. D. Kapoor, Elements of Company Law, Sultan Chand & Sons, New Delhi.
3. M.C. Kuchhal, Company Law, Vikas Publishing House Pvt. Ltd., Delhi.
4. P.C. Tulsian, Business and Corporate Laws, Tat McGraw Hill, New Delhi.

Course Objective: This course aims at equipping students with basic exposure to statistical tools coupled with the basic mathematical applications with particular emphasis on business applications.

Block-1 Statistics and Measure of Central Tendency

- Unit-1 Statistics-An introduction
- Unit-2 Types and Collection of Data
- Unit-3 Frequency Distribution, Charts and Graphs
- Unit-4 Arithmetic Mean and Median
- Unit-5 Mode and Other Measures of Location

Block-2 Measures of Variation and Time Series Analysis

- Unit-6 Dispersion and Their Measures
- Unit-7 Skewness, Moments, Kurtosis and Measures
- Unit-8 Correlation Analysis
- Unit-9 Regression Analysis
- Unit-10 Index Numbers
- Unit-11 Time Series Analysis

Block-3 Probability and Theoretical Distribution

- Unit-12 Probability Theory
- Unit-13 Combination and Permutation
- Unit-14 Binomial, Poisson and Normal Distribution

Block-4 Statistical System in India

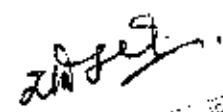
- Unit-15 Vital Statistics
- Unit-16 Statistical Systems in India
- Unit-17 Official Statistics in India

Suggested Readings:

1. Trivedi, (2010), Business Mathematics, 1st edition, Pearson Education.
2. S. P. Gupta, (2010), Statistical Methods, Sultan Chand and Sons, New Delhi.
3. S.C. Srivastava, Sangya Srivastava (2003), Fundamentals of Statistics, Anmol Publications Pvt. Ltd.
4. D. N. Elhance, Veena Elhance & B. M. Aggarwal, Fundamentals of Statistics, Kitab Mahal
5. Khan, Shadab, (2008) A Text Book of Business Mathematics, Anmol Publications.

BCM-07

BUSINESS ENVIRONMENT


कुल निदेश
उपसंचालक कुल विश्वविद्यालय
हरदोस (विशालाहा)
दिनांक



Course Objective: The basic objective of this course is to familiarize the students with the nature and dimensions (basic level) of evolving business environment In India, which influences managerial decisions.

Block-1 Business Environment: Nature and Scope

- Unit-1 Business Environment-Meaning and Types
- Unit-2 Economic System
- Unit-3 Business and Society
- Unit-4 Natural and Technological Environment
- Unit-5 Regional Imbalances and Social Injustice

Block-2 Monetary, Fiscal and Industrial Policy and Planning in India

- Unit-6 Monetary Policy
- Unit-7 Fiscal Policy
- Unit-8 Industrial Policy and Licensing
- Unit-9 Industrial Sickness
- Unit-10 Planning in India

Block-3 Economic Policy and World Trading System

- Unit-11 New Economic Policy
- Unit-12 International Trading Environment
- Unit-13 World Trade Organization and India
- Unit-14 World Bank and International Monetary Fund

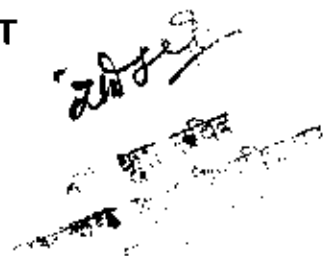
Block-4 Foreign Trade, Investment and Balance of Payments

- Unit-15 Foreign Investment and Its Regulation
- Unit-16 Foreign Trade and Economic Growth
- Unit-17 Export-Import Policy of India
- Unit-18 Balance of Payments

Suggested Readings:

1. Shaikh, Saleem, (2010), Business Environment, 2nd edition, Pearson Education.
2. Cherunilam, Francis, (2007), Business Environment - Text and Cases, Himalaya Publishing House.
3. Gupta C. B., (2008), Business Environment, 4th edition, Sultan Chand.
4. Bedi, Suresh, (2004), Business Environment Excel Book.

BCM-08 HUMAN RESOURCE MANAGEMENT



Course Objective: The objective of the course is to familiarize students with the different aspects of managing Human Resources in the organization through the phases of acquisition, development and retention.

Block-1 Human Resource Management and Planning

- Unit-1 Human Resource Management- An Introduction
- Unit-2 Human Resource Policies and Strategies
- Unit-3 Job Analysis and Job Design
- Unit-4 Human Resource Planning

Block-2 Recruitment, Training and Performance Appraisal

- Unit-5 Recruitment, Selection and Induction
- Unit-6 Training and Development
- Unit-7 Performance Appraisal
- Unit-8 Career Planning and Development

Block-3 Remuneration, Promotion and Motivation

- Unit-9 Wages and Salary Administration
- Unit-10 Compensation and Benefits
- Unit-11 Promotion and Transfer
- Unit-12 Employee Motivation
- Unit-13 Participation in Management

Block-4 Human Resource Information System and Collective Bargaining

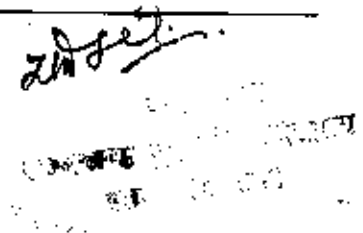
- Unit-14 Human Resource Information System
- Unit-15 Discipline and Grievance Handling
- Unit-16 Trade Union and Labour
- Unit-17 Collective Bargaining
- Unit-18 Emerging Trends and Issues in HRP

Suggested Readings:

1. Aswathappa, K., (2010), Human Resource Management, McGraw Hill Education.
2. Dural, Praveen, (2010), Human Resource Management, Pearson Education.
3. Jyothi, P. and Venkatesh, D.N, (2006), Human Resource Management, Oxford Higher Education.

BCM-09 COST ACCOUNTING

Course Objective: The primary objective of the course is to familiarize the students with the basic cost concepts, allocation and control of various costs and methods of costing.



Block-1 Cost Accounting and Cost Classification

- Unit-1 Cost Accounting-Introduction and Basic Concepts
- Unit-2 Classification of Costs and Cost Sheet
- Unit-3 Material Costing
- Unit-4 Labour Costing
- Unit-5 Overheads Distribution: Classification, Allocation, Apportionment & Absorption

Block-2 Costing Techniques

- Unit-6 Output Costing
- Unit-7 Job and Contract Costing
- Unit-8 Process Costing
- Unit-9 Operating Costing

Block-3 Control Accounts and Reconciliation of Cost

- Unit-10 Cost Control Accounts
- Unit-11 Reconciliation of Cost and Financial Accounts
- Unit-12 Integrated Accounts
- Unit-13 Cost Reduction and Cost Control

Block-4 Uniform Costing & Cost Auditor

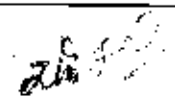
- Unit-14 Uniform Costing
- Unit-15 Activity Based Costing
- Unit-16 Cost Accounting Record Rules
- Unit-17 Cost Audit

Suggested Readings:

1. Maheshwari, S. N. and Mittal, S. N. (2009), Cost Accounting – Theory and Problems, 22nd Revised Edition, Shri Mahavir Book Depot.
2. Rajasekaran, (2010), Cost Accounting, 1st edition, Pearson Education.
3. Arora, M.N., (2009), Cost Accounting, Vikas Publishing House.
4. Lal, Jawahar and Srivastava, Seema, (2008), Cost Accounting, 4th Edition, McGraw Hill Education.
5. Jain and Narang, (2008), Cost Accounting, Kalyani Publishers.

BCM-10 ADVANCED ACCOUNTING

Course Objective: To familiarize students with the advanced accounting tools and specialized accounting procedures.



Block-1 Special Business Accounting-I

- Unit-1 Royalty Accounts
Unit-2 Hire Purchase Lease and Installment Purchase System
Unit-3 Joint Ventures and Consignment
Unit-4 Voyage and Package

Block-2 Special Business Accounting-II

- Unit-5 Branch Accounting
Unit-6 Departmental Accounting
Unit-7 Insurance Claims
Unit-8 Insolvency

Block-3 Partnership Accounts

- Unit-9 Partnership Accounts-Past Adjustments & Guarantees
Unit-10 Partnership Accounts-Admission
Unit-11 Partnership Accounts- Retirement & Death
Unit-12 Partnership Accounts-Dissolution and Piecemeal Distribution of Cash

Block-4 Company Accounts

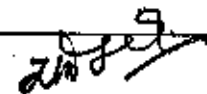
- Unit-13 Share & Debentures
Unit-14 Final Accounts
Unit-15 Amalgamation, Absorption and Reconstruction
Unit-16 Valuation of Shares and Goodwill
Unit-17 Liquidation of Company

Suggested Readings:

1. Corporate Accounting by S.N. Maheshwari and S.K. Maheshwari, 4th Edition, Vikas Publishing House.
2. Higher Accounting by S.P. Jain and K.L. Narang, Kalyani Publishers.
3. Advanced Accounts by R.L. Gupta, Sultan Chand and Sons, New Delhi.
4. Advanced Accounting by Ashok Sehgal and Deepak Sehgal, Taxmann Publications.
5. Advanced Accounts by Shukla Grewal and Gupta, S. Chand Publishers.

BCM-11 MERCANTILE LAW

Course Objective: The objective of the course is to impart basic knowledge of the important business laws.



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राजकोट (मिनीटापा)

Block-1 Contract Act

- Unit-1 Contract-Meaning, Characteristics and Kinds
- Unit-2 Essentials of Valid Contract
- Unit-3 Offers and Acceptance
- Unit-4 Consideration & Free Consent
- Unit-5 Void Agreements and Contingent Contracts

Block-2 Discharge of Contract and Special Contracts

- Unit-6 Discharge of Contract- Modes of Discharge Including Breach and its Remedies
- Unit-7 Quasi and Contingent Contracts
- Unit-8 Indemnity and Guarantee
- Unit-9 Bailment and Pledge
- Unit-10 Contract of Agency

Block-3 Law of Sale of Goods and Consumer Protection

- Unit-11 Contract of Sale-Meaning & Condition and Warranties
- Unit-12 Performance of Contract of Sale, Transfer of ownership & Unpaid Seller
- Unit-13 Consumer Protection Act, 1986

Block-4 Negotiable Instrument and Indian Partnership Act

- Unit-14 Negotiable Instrument-Types, Holder and Holder -in -Due Course
- Unit-15 Negotiation, Endorsement and Crossing of Cheques
- Unit-16 Indian Partnership Act, 1932: Nature of Partnership, Rights and Duties of Partners
- Unit-17 Registration and Dissolution of a Firm
- Unit-18 Limited Liability Partnership

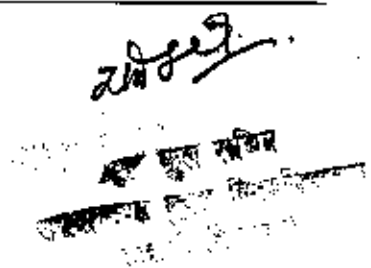
Suggested Readings:

1. Kuchhal, M. C., (2006), Business Law, Vikas Publishing House, New Delhi.
2. Singh, Avtar, (2006), Company Law, Eastern Book Co. Lucknow, Bharat Law House, Delhi.
3. Kapoor, N. D., (2006), Elements of Mercantile Law, Sultan Chand & Sons, New Delhi.
4. A. Ramaiyya, Guide to the Companies Act, 16th edition, Lexis Nexis Butterworths.

BCM-12 PUBLIC FINANCE

Course Objectives: The course aims to understand taxation policy, management of public expenditure, public debt and budgetary techniques and practices.

Block-1 Introduction



- Unit-1 Nature and Scope of Public Finance (Only conceptual understanding of Scope, Public Goods, Private Goods, Merit Goods etc. and Law of Maximum Advantages)
- Unit-2 Public Expenditure (Meaning, Importance, Canon's Effects and Theories)
- Unit-3 Public Revenue (Meaning, Sources, Classification and Canon of Tax, Ability to Pay, Incidence and Shifting Effects of Tax Burden)
- Unit-4 Major Taxes in India: Value Added and Concept of GST

Block-2 Public Debt and Budget

- Unit-5 Public Debt (Meaning, Types, Theories, Sources, Economic Effects and Redemption)
- Unit-6 Budget (Meaning, Types, Revenue & Capital Budget, Revenue & Capital Expenditure)
- Unit-7 Deficit (Concept, Revenue Deficit, Fiscal Deficit, Monetized Deficit, Primary Deficit, Surplus, Balance Budget and Budgetary Control)
- Unit-8 Latest Budget of the Union of India: Critical Appraisal of the Latest Budget

Block-3 Federal Finance and National Income

- Unit-9 Federal Finance (Concept, Principles of Federalism, Role of Finance Commission, Local Finance)
- Unit-10 Recommendations of the Latest Finance Commission
- Unit-11 Planning, Objectives, Strategies, Financial Aspects of the Plan and Financing of the Plan with Reference to the Latest Five Year Plan
- Unit-12 National Income Concepts and Poverty (GDP, GNP, Per Capita Income, Poverty and Poverty Alleviation)

Block-4 Fiscal Policy, Macroeconomic Environment

- Unit-13 Basic Concepts (Fiscal Function, Fiscal Policy, Public Sector and Concept of Equity)
- Unit-14 Fiscal Reforms in India
- Unit-15 Fiscal Trends in India
- Unit-16 Growth and Economic Stability

Suggested Readings:

1. Houghton, E. W. (Ed.) (1988), Public Finance, Penguin, Baltimore.
2. Jha, R. (1998), Modern Public Economics, Routledge, London.
3. Mithani, D. M. (1998), Modern Public Finance, Himalaya Publishing House, Mumbai.
4. Musgrave, R. A. and P. B. Musgrave (1976), Public Finance in Theory and Practice, McGraw Hill, Kogakusha, Tokyo.

Course Objective: The objective of the course is to facilitate understanding of the conceptual framework of and identifies the essential elements for effective marketing practice.

Block-1 Marketing Organisation and Marketing Research

- Unit-1 Marketing- An Introduction, Concept, Mix
- Unit-2 Marketing-Process and Functions
- Unit-3 Marketing Environment
- Unit-4 Marketing Organization
- Unit-5 Marketing Information System and Marketing Research

Block-2 Consumer Behaviour and Product Life Cycle

- Unit-6 Consumer Behaviour
- Unit-7 Market Segmentation
- Unit-8 Positioning
- Unit-9 Product- An Introduction and Classification
- Unit-10 Product Life Cycle and Competitive Strategies

Block-3 Product Mix Strategies and Price Strategies

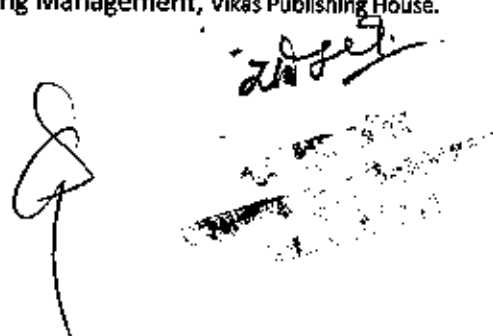
- Unit-11 Product Line and Product Mix Strategies
- Unit-12 Branding, Packaging and Labelling
- Unit-13 Price-Planning, Policies and Strategies
- Unit-14 Distribution Channel Planning

Block-4 Sales Promotion Programme and Advertisement

- Unit-15 Sales Promotion Programme
- Unit-16 Advertising
- Unit-17 Personal Selling Decision and Publicity
- Unit-18 International Marketing

Suggested Readings:

1. Kotler, Armstrong, Agnihotri and Haque, (2010), Principles of Marketing- A South Asian Perspective, 13th edition, Pearson Education.
2. Ramaswamy and Namkumar, S., (2009), Marketing Management Global Perspective: Indian Context, McMillan, Delhi.
3. Saxena, Rajan, (2008), Marketing Management, 3rd edition, McGraw Hill Education.
4. Kumar, Arun and Meenakshi, N., (2009), Marketing Management, Vikas Publishing House.



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BCM-14 AUDITING

Course Objective: The objective of the course is to provide basic knowledge of auditing concepts and equip them with of auditing practices.

Block-1 Introduction of Auditing and Audit Programme

- Unit-1 Auditing- An Introduction
- Unit-2 Classification of Audit
- Unit-3 Audit Programme Techniques,
- Unit-4 Preparation and Procedure of Audit
- Unit-5 Internal Control, Check and Audit

Block-2 Vouching, Verification and Appointment and Removal of Auditor

- Unit-6 Vouching
- Unit-7 Verification and Valuation of Assets
- Unit-8 Depreciation, Provisions and Reserves
- Unit-9 Appointment and Removal of Auditor

Block-3 Company Audit and Audit Reports

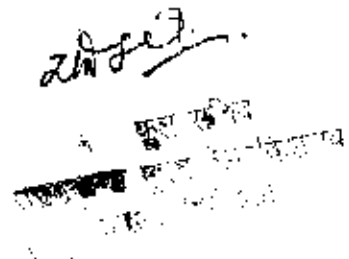
- Unit-10 Company Audit
- Unit-11 Audit of Banking Companies
- Unit-12 Special Audit
- Unit-13 Audit Reports

Block-4 Divisible Profits and Dividends, and Investigation of Accounts

- Unit-14 Divisible Profits and Dividends
- Unit-15 Liabilities of An Auditor
- Unit-16 Cost and Management Audit
- Unit-17 Investigation of Accounts
- Unit-18 Professional Conduct and Ethics

Suggested Readings:

1. Aruna Jha, Student guide to Auditing, Taxman Allied Service (P) Ltd.
2. Ravinder Kumar & Virender Sharma, Fundamentals of Practical Auditing,
3. Kamal Gupta & Ashok Arora, Fundamentals of Auditing, Tata McGraw Hill.
4. K.C. Shekhar, Auditing, Vikas Publishing House (P) Ltd.
5. S. D. Sharma, Auditing Principles and Practice, Taxmann Allied Services (P) Ltd.
6. B. K. Mehta (Hindi), Auditing, Sahitya Bhawan Publishers and Distributers (P) Ltd.



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7. A.K. Singh, Elements of Auditing, Brijwasi Book Distributor and Publisher Delhi.

BCM-15 ACCOUNTING FOR MANAGERIAL DECISIONS

Course Objective: The objective of the course is to familiarize the students with the basic management accounting concepts and their applications in managerial decision making.

Block-1 Introduction

- Unit-1 Management Accounting-Concept, Nature, Objectives and Functions
Unit-2 Financial Statements
Unit-3 Analysis and Comparison of Financial Statements
Unit-4 Ratio Analysis

Block-2 Funds and Cash Flow Statement and Marginal Costing

- Unit-5 Funds Flow Statement
Unit-6 Cash Flow Statement
Unit-7 Marginal Costing and Application of Marginal Costing Techniques
Unit-8 Differential Cost-analysis and Decision Making

Block-3 Budgetary Control and Standard Costing and Performance Budgeting

- Unit-9 Budgeting and Budgetary Control
Unit-10 Standard Costing
Unit-11 Cash Budget
Unit-12 Performance Budgeting
Unit-13 Capital Budgeting

Block-4 Capital Structure and Responsibility Accounting

- Unit-14 Working Capital Management
Unit-15 Capital Structure
Unit-16 Leverages-Operating and Financial
Unit-17 Responsibility Accounting
Unit-18 Management Information System

Suggested Readings:

1. Bhattacharya, (2010), Management Accounting, 1st edition, Pearson Education.
2. Maheshwari, S.N., (2009), Principles of Management Accounting, Sultan Chand & Sons.
3. Khan, M.Y, and Jain, P.K., (2009), Management Accounting, 5th Edition, McGraw Hill Education.
4. Pandey, I.M., (2008), Management Accounting, 3rd Edition, Vikas Publishing House, Delhi.



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मुख्य अधिकारी
उत्तराखण्ड मुक्त विश्वविद्यालय
दिल्ली (विश्वविद्यालय)

Course Objective: The course aims to provide basic knowledge and equip students with application of principles and provisions in Income-tax Act, 1961.

Block-1 Income Tax Concept and Income From Salary

- Unit-1 Introduction and Basic Concepts
- Unit-2 Residential Status and Incidence of Tax
- Unit-3 Exempted Incomes
- Unit-4 Income from Salary

Block-2 Income From House Property and Income From Business or Profession

- Unit-5 Income from House Property
- Unit-6 Depreciation
- Unit-7 Income from Business or Profession
- Unit-8 Income from Capital Gains
- Unit-9 Income from Other Sources

Block-3 Deductions From Gross Total Income and Aggregation of Income

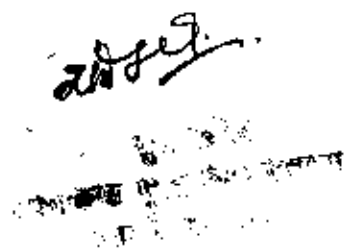
- Unit-10 Deductions from Gross Total Income
- Unit-11 Set-off and Carry Forward,
- Unit-12 Clubbing and Aggregation of Income
- Unit-13 Assessment of Individuals
- Unit-14 Assessment of Firms

Block-4 Authorities and Assessment Procedures and Tax Planning

- Unit-15 Authorities and Assessment Procedures
- Unit-16 Deduction of Tax at Source
- Unit-17 Penalties, Offences and Prosecutions
- Unit-18 Advance Payment of Tax

Suggested Readings:

1. Lal, B.B., (2009), *Income Tax and Central Sales tax Law and Practice*, 30th edition, Pearson Education.
2. Vinod K. Singhanla and Monica Singhanla, *Students' Guide to Income Tax*, Taxmann Publications Pvt. Ltd., New Delhi.
3. Mahesh Chandra, S.P. Goyal and D.C. Shukla, *Income Tax Law and Practice*, Pragati Prakashan, Delhi.



4. Dinkar Pagare, *Law and Practice of Income Tax*, Sultan Chand and sons, New Delhi.

BCM-17 E-COMMERCE

Course Objective: To acquaint students with the emerging technology concepts of e-commerce, e-marketing and cyber laws.

Block-1 Internet and Technology for Online Business

- Unit-1 History of E-Commerce
Unit-2 Internet and Introductory Issues
Unit-3 Concepts, Dimension and Performance of E-Commerce
Unit-4 Planning Online Business
Unit-5 Technology for Online Business

Block-2 E-Commerce and Security for E-Commerce

- Unit-6 Developing An E-Commerce Strategy
Unit-7 Business Models for E-Commerce
Unit-8 Websites Designing and Performance
Unit-9 Security for E-Commerce

Block-3 Electronic Payment Systems and Mobile Commerce

- Unit-10 Electronic Payment Systems
Unit-11 E-Commerce Marketing Concepts
Unit-12 Electronic Service Delivery and Mobile Commerce
Unit-13 Enabling Technologies of the World Wide Web

Block-4 E-Supply Chain Management and Legal and Ethical Issue

- Unit-14 E-Customer Relationship Management (e-CRM) & E-Supply Chain
Management (e-SCM)
Unit-15 Legal and Ethical Issue
Unit-16 Cyber Crime and Internet Security Concepts
Unit-17 IT ACT 2000 and UNICITRAL Law, Electronic Commerce Act

Suggested Readings:

1. E-Business : Kalakota and Robinson.
2. E-Commerce : Diwan and Sharma.
3. Internet Marketing, E-Commerce and Cyber Laws : Thakur and Narayan.
4. Technology Management: Peter Drucker.
5. E-Commerce: Bajaj and Nag.



BCM-18 INDIAN FINANCIAL SYSTEM

Course Objective: To provide the student an overview of financial markets and institutions in India and to familiarize them with Important fee and fund based financial services in India.

Block-1 Financial Markets and Indian Banking System

- Unit-1 Financial Market: Introduction and Overview
- Unit-2 Money Market and Capital Market
- Unit-3 The Indian Banking System
- Unit-4 Recent Reforms in Banking Sector In India
- Unit-5 Nationalization of Banks in India

Block-2 Stock Exchange, SEBI and Unit Trust of India

- Unit-6 Role of Securities and Exchange Board of India
- Unit-7 Unit Trust of India and
- Unit-8 Mutual Fund
- Unit-9 Stock Exchange

Block-3 IRDA and Legal Framework for Insurance

- Unit-10 IRDA and Insurance Business in India
- Unit-11 Principles and Practices of General Insurance
- Unit-12 Life Insurance Corporation
- Unit-13 Fundamentals of Risk and Insurance

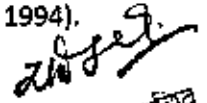
Block-4 RBI and Non-Banking Financial Institutions

- Unit-14 Commercial Banking
- Unit-15 Development Banking
- Unit-16 Non-Banking Financial Institutions
- Unit-17 The Reserve Bank of India
- Unit-18 Interest Rate Structure

Suggested Readings:

1. Bhole, L.M., "Financial Markets", and Institutions Tata McGraw-Hill Publishing Company, 1982).
2. Khan, M.Y., "Indian Financial System – Theory and Practice", (New Delhi: Vikas Publishing House, 1980).
3. Dhanekar, "Pricing of Securities", (New Delhi: Bharat Publishing House, 1994).




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