

**GOVT. V.Y.T. PG. AUTONOMOUS COLLEGE, DURG (C.G.)**  
**SYLLABUS2020-21**  
**B.COM. PART-I**  
**GROUPING OF SUBJECTS AND SCHEME OF EXAMINATION**

**B. Com Part- I 2020-21**  
**Compulsory(BCO101)**  
**Group – I Paper – I - Financial Accounting**

M.M.:75

**UNIT –I**

**Accounting: An Introduction: Development, Definition, Needs, objectives; Branches of accounting; Basic Accounting Principles, Concepts & Conventions.**

**Accounting Standard: International Accounting Standard only outlines, Accounting Standard in India.**

**Accounting Transaction: Concept of Double Entry System, Concept of Capital & Revenue, Book of original records: Journal; Ledger; Sub-Division of Journal: Cashbook.**

**UNIT –II**

**Final Accounts; Trial balance; Manufacturing account; Trading account; Profit & loss account; Balance sheet; Adjustment entries.**

**Rectification of errors; Classification of errors; Location of errors; Rectification of errors; Suspense account; Effect on profit.**

**UNIT –III**

**Depreciation, Provisions, and Reserves; Concept of depreciation; Causes of deprecation; Depreciation, depletion amortization, Depreciation accounting; Methods of recording depreciation; Methods for providing depreciation; Depreciation of different assets; Depreciation of Replacement cost; Depreciation policy; as per Indian accounting Standard : provisions and Reserves. Accounts of Non-Trading Institutions.**

**UNIT –IV**

**Special Accounting Areas :**

**Hire-purchase and installment purchase system: Meaning of hire-purchase contract, Legal provision regarding hire-purchase contract; Accounting for goods of substantial sale values, and accounting records for goods for small values ; Installment purchase system ; After sales Service.**

**UNIT –V**

**Partnership Account: Dissolution of a Partnership Firm, Amalgamation of Partnership Firms, Conversion of Partnership Firm into Joint Stock Company.**

**Suggested Readings:**

1. Gupta, R.L. and Radhaswamy. M; Financial Accounting; Sultan Chand and Sons, New Delhi. (Both Hindi and English medium)
2. Monga J.R. Ahuja Girish, and Sehgal Ashok: Financial Accounting; Mayur Paper Back, Noida.
3. Shukla. M.C., Grewal T.S. and Gupta, S.C.: Advanced Accounts; S. Chand & Co. New delhi.
4. Singh B.K.; Financial Accounting; Wisdom Publishing House, Varanasi.
5. S.M. Shukla; Financial Accounting; Sahitya Bhawan Publication; Agra. (Both Hindi and English medium)
6. Karim &Khanuja; Financial Accounting; SBPD Publishing House; Agra. ( Both Hindi and English medium)
7. Agrawal & Mangal; Financial Accounting; Universal Publication. (Both Hindi and English medium)

**B.Com Part- I 2020-21**

**Compulsory(BCO102)**

**Group – I Paper – II -BUSINESS COMMUNICATION**

M.M.75

**UNIT –I**

Introducing Business Communication: Definitions, concept and Significance of communication, Basic forms of communicating; Communication models and process; principles of effective communication; Theories of communication; Self-Development and Communication; Development of positive personal attitudes, SWOT analysis.

**UNIT –II**

Corporate Communication: Formal and Informal communication networks; Grapevine; Miscommunication (Barriers); improving communication. Practices in business communication; Group discussions; Seminars; Effective Listening: Principles of effective listening; Factor affective listening exercises; Oral, Written, and video session, Audience analysis and feedback.

**UNIT –III**

Writing skill: Business letters – Definition, concepts, structure, advantages disadvantage, need and kinds of business letter, Essentials of effective business letter. Good news and bad new letters; Office memorandum. Writing Resume and Letter of Job Application.

**UNIT –IV**

Report Writing: Introduction to a proposal, Short report and formal report, report preparation. Oral Presentation: Principles of oral presentation, factor affecting presentation, sales presentation, training presentation, conducting surveys, speeches to motivate, presentation skill.

**UNIT –V**

Non-Verbal Aspects of Communicating. Body Language: Kinesics, Proxemics, Para Language. Interviewing skills: Appearing in interviews; conducting interviews; mock interview. Modern Forms of Communicating: Fax; E-Mail; video conferencing; etc. International Communication for global business.

**Suggested Readings:**

1. Dr. P. K. Agrawal, Dr. A.K. Mishra ; Business Communication ; Sahitya Bhawan Publication; Agra (Hindi medium)
2. Balasubramanyam: Business Communication; Vikas Publishing House, Delhi. (English medium)
3. Dr. Vinod Mishra: Business Communication; Sahitya Bhawan Publication; Agra. (Hindi medium)
4. Kaul: Effective Business Communication; Prentice Hall, New Delhi. (English medium).
5. Patri VR: Essentials of Communication; Greenspan Publications, New Delhi. (English medium)
6. Senguin J: Business Communication; The Real World and Your Career, Allied Publishers, New Delhi. (English medium)
7. Dr. Mishra, Shukla & Patel; Business Communication; SBPD Publishing House, Agra. (Both Hindi and English medium)

**B.Com Part- I 2020-21**  
**Compulsory(BCO103)**  
Group – II  
Paper – I - Business Mathematics

M.M. 75

नोट :- 70 प्रतिशतव्यावहारिकप्रश्न व 30 प्रतिशतसैद्धांतिकप्रश्नपूछेजावेंगे

**UNIT –I**

Simultaneous Equations– Meaning, Characteristics, Methods of Solving Equations in Two Variables– Graphical, Substitution, Elimination and Cross Multiplication.  
Linear Programming –Formulation of LLP : Graphical method of solution ; Problems relating to two variables including the case of mixed constraints .

**UNIT –II**

Matrices and Determinants : Definition of a matrix ; Type of a matrices ; Algebra of matrices ; Properties of determinants ; Calculation of values of determinants up to third order ;  
**Logarithm's & Antilogarithm's.**

**UNIT –III**

Simple interest and Compound Interest .  
Annuities : Types of annuities ; Present value and amount of an annuity, including the case of continuous compounding ; Valuation of simple loans and debentures; Problems relating to sinking funds.

**UNIT –IV**

Ratio & Proportion. Average, Percentage.

**UNIT –V**

Commission, Brokerage, Discount, Profit and loss. **Transpotation Problems.**

**Suggested Readings:**

1. Dr. Amarnath Dikshit, Dr. Jinendra Kumar Jain; Business Mathematics ;Himalaya Publishing House, Mumbai. (Both Hindi and English medium)
2. N.K. Nag : Business Mathematics; Kalyani publication, New Delhi. .
3. Dr. V.K. Shukla. : Business Mathematics; Madhya Pradesh hindiGranth Academy: Bhopal.
4. S.M. Shukla; Business Mathematics; Sahitya Bhawan Publication ; Agra. (Both Hindi and English medium)
5. Dr. Karim &Agrawal ; Business Mathematics; SBPD Publishing House ; Agra. (Both Hindi and English medium)
6. Dr. Ramesh Mangal; Business Mathematics; Satish Printer and Publishers, Indore.
7. BOS ACADEMIC YEAR 2020-21

**B.Com Part- I 2020-21**

**Compulsory(BCO104)**

Group – II Paper – II – BUSINESS REGULATORY FRAMEWORK

M.M.: 75

**UNIT –I**

Law of Contract (1872) – : Nature of contract ; Classification ; Offer and acceptance; Capacity of parties to contract, free consent, Considerations, Legality of object; Agreement declared void.

**UNIT –II**

Law of Contract (1872) - II : Performance of contract, Discharge of contract; Remedies for breach of contract. Special contracts; Indemnity; Guarantee; Bailment and pledge; Agency.

**UNIT –III**

Sale of Goods Act (1930) ;Formation of contracts of sale ;Goods and their classification, price, Conditions and warranties; Transfer of property in goods; Performance of the contract of sales; Unpaid seller and his rights; sale by auction; Hire purchase agreement.

**UNIT –IV**

Negotiable Instrument Act (1881) : Definition of negotiable instrument; Feature; Promissory note; Bill of exchange & cheque; Holder and holder in the due course; Crossing of a cheque, types of crossing; Negotiation; Dishonor and discharge of negotiable instrument.

**UNIT –V**

The Consumer Protection Act 1986 : Main Provision, Definition of consumer ,Consumer Disputes , Grievance redressal machinery ; Indian Partnership Act 1932.  
Limited Liabilities Partnership Act 2008.  
Introduction of Intellectual Property Right Act – Copyright, Patent & Trademark.

**Suggested Readings:**

1. KuchalM.C. ; Business Law ; Vikas Publishing House, Delhi. (English medium)
2. Kapoor N.D. : Business Law ; Sultan Chand & Sons, New Delhi. (English medium)
3. ChandhaP.R. : Business Law; Galgotia ,New Delhi. (English medium)
4. Dr. J.K. Vaishnav : Business Law; Sahitya Bhawan publication, Agra. (English medium)
5. Prof. R. C. Agrawal; Business Regulatory Framework; SBPD Publishing House, Agra. (Hindi medium)
6. K.R. Bulchandani; Business Law; Himalaya Publishing House , Mumbai. (Both Hindi and English medium)
7. R.L. Navlakha; Business Law; Ramesh Book depot, Jaipur. (Both Hindi and English medium)

**B.Com Part- I 2020-21**

**Compulsory**

Group – III(BCO105)

Paper – I – BUSINESS ENVIRONMENT

M.M. : 75

**UNIT –I**

Business Environment : Concept, Components and Importance ,Economic Trends (overview) :  
Income : Saving and investment ; Trade and balance of payment, Money and Finance .

**UNIT –II**

Problems of Growth : Unemployment ; Poverty ; Regional imbalances ; Social Injustice;  
Inflation ; Parallel economy ; Industrial sickness.

**UNIT –III**

Role of Government ; Monetary and fiscal policy ; Industrial policy ; Industrial licensing.  
Privatization ;Liberalisation, Globalisation Devaluation; Demonetization; Export-Import  
policy.

**UNIT –IV**

Economic Planning in India : Need, objectives, Strategy; Review of Previous Plans, Planning  
Commission.  
Foreign Exchange Management Act 2000 : Basic Concept and Main Provisions.

**UNIT –V**

International Environment ; Trends in World trade and the problems of developing countries;  
Foreign trade and economic growth; International economic groupings–GATT.,WTO,  
UNCTAD, World Bank, IMF; FDI.

**Suggested Readings:**

1. Agarwal A. N. : Indian Economy, Vikas Publishing House Delhi. (English medium)
2. Khan FarooqA : Business and Society; S. Chand , Delhi. (English medium)
3. Dutt R. and Sundharam K. Pm. ; Indian Economy; S. Chand , Delhi. (English medium)
4. Misra S.K. and Puri V.K. : Indian Economy; Himalaya Publishing House, New Delhi. (English medium)
5. Dr. V.C. Sinha; Business Environment; SBPD Publishing House, Agra . (Both Hindi and English medium)
6. Dr. J. K. Jain; Business Environment; Madhya Pradesh hindiGranth Academy: Bhopal. (Hindi medium)
7. Gupta & Pathak; Business Environment; Ram Prasad & Sons, Raipur. (Hindi medium)
8. S.K. Singh; Business Environment; SBPD Publishing House, Agra . (Both Hindi and English medium)

**B.Com Part- I 2020-21**  
**Compulsory(BCO106)**  
Group – III – Business Economics  
Paper – II– BUSINESS ECONOMICS

M.M.: 75

**UNIT –I**

**Introduction :** Definition ,Nature and Scope of Economics, Difference Between Micro and Macro Economics, Method of Economic Study : Inductive and Deductive Methods.  
Basic problem of Economy, Working of Price Mechanism.  
**Utility Analysis:** Measurements of Utility, Law of Diminishing Marginal Utility, Law of Equi-Marginal Utility.

**UNIT-II**

**Law of demand:** Meaning and Definitions, Effecting Factors, Types ; Exception of Law of demand.Elasticity of Demand : Concept, Definitions, Importance, Types and Measurement of Elasticity of Demand, Factors affecting the Elasticity of Demand.

**UNIT –III**

**Production :** Factors of Production ,their characteristics and importance.  
**Production Functions :** Law of Variable Proportions, Return to scale and Equal Product Curve Analysis. Internal and external economies and diseconomies.

**UNIT –IV**

**Market Structure – Concept , Characteristics, Classification. Determination of Price under condition of Perfect Competition, Imperfect Competition and Monopoly, Monopolistic Competition, Oligopoly and Duopoly.**

**UNIT –V**

**Theories of distribution, Marginal Productivity theory of distribution, Concept and theories of Wages, Rent, Interest & Profit.**

**Suggested Readings:**

1. John P. Gould, Jr. and Edward P. Lazear: Micro economic theory; All India Traveller, Delhi. (English medium)
2. KoutsoyianniA. : Modern Microeconomics: Macmillan, New Delhi. (English medium)
3. Khan FarooqA : Business and Society; S. Chand , Delhi. (English medium)
4. Misra S.K. and Puri V.K. : Indian Economy; Himalaya Publishing House, New Delhi. (English medium)
5. M. L. Jhingan : Micro Economics, Vrinda publication, Delhi. (Both English and Hindi medium)
6. Dr. J. K. Jain; Business Economics; Madhya Pradesh hindiGranth Academy: Bhopal. (Hindi medium)
7. Dr. V.C. Sinha; Business Economics; SBPD Publishing House, Agra. (Both English and Hindi medium)
8. Dr. Jai Prakash Misra; Business Economics; Sahitya Bhawan Publication, Agra. (Hindi medium)

**B.COM.II 2020-21**  
**COMPULSORY(BCO201)**  
**Group - I PAPER-I(CORPORATEACCOUNTING)**

**M.M. : 75**

<b>UNIT-I</b>	Issue, Forfeiture, and Re-issue of Shares; Redemption of preference shares; Issue and redemption of debentures.
<b>UNIT-II</b>	Final Accounts (as per company act 2013), Liquidation of Company.
<b>UNIT-III</b>	Valuation of Goodwill and Shares.
<b>UNIT-IV</b>	Accounting for Amalgamation of Companies as per Indian Accounting Standard 14; Accounting for internal reconstruction - excluding intercompany holdings and reconstruction schemes.
<b>UNIT-V</b>	Consolidated Balance Sheet of holding companies with one subsidiary only.

**SUGGESTED READINGS :**

1. Dr. S.M. Shukla, SahityaBhawan Agra.
2. Dr. Mangal Mehta & Agrawal Published - Indore.
3. Dr. Karim Khanuja - Published - Agra.
4. Gupta R.L., Radhaswamy M; Company Accounts; Sultan Chand & Sons, New Delhi.

**B.COM.II 2020-21  
COMPULSORY(BCO202)**

**Group - I - PAPER– II**

**COMPANY LAW**

**M.M.: 75**

<b>UNIT-I</b>	Corporate personalities; Kinds of Companies, Nature & Scope, promotion on and incorporation of companies.
<b>UNIT-II</b>	Memorandum of Association; Articles of Association; Prospectus, Shares; share capital - transfer and transmission.
<b>UNIT-III</b>	Capital management - borrowing powers, mortgages and charges, debentures. Directors - Managing Director, whole time director, Appointment, Remuneration, and duties.
<b>UNIT-IV</b>	Company meetings - kinds, Notice, quorum, voting, proxy, resolutions, minutes.
<b>UNIT-V</b>	Majority powers and minority rights; Prevention of oppression and mismanagement. Winding up - kinds and conduct.

**SUGGESTED READINGS :**

1. Singh Avtar : Company Law; Eastern Book Co., Lucknow.
2. Dr. S.M. Shukla, ShahityaBhawan Agra.
3. Dr. R.C. Agrawal, ShahityaBhawan Agra.
4. Kapoor N.D. : Company Law - Incorporating the Provisions of the companies Amendment Act, 2013 Chand & Sons, New Delhi

**B.COM.II 2020-21**

**COMPULSORY (BCO203)**

**Group - II PAPER-I(COST ACCOUNT)**

**M.M.: 75**

<b>UNIT-I</b>	Introduction : Nature and scope of costaccounting ; Cost concepts and classification; Methods and techniques; Installation of costing system; Concept of cost audit. Accounting for Material: Material Control; Concept and techniques; Pricing of material issues; Treatment of material losses.
<b>UNIT-II</b>	Accounting for Labour: Labour cost control procedure; Labour turnover; Idle time and overtime; Methods of wage payment - time and piece rates; Incentive schemes. Accounting for overheads; Classification and departmentalization; Absorption of overheads; Determination of overhead rates; Under and over absorption, and its treatment.
<b>UNIT-III</b>	Cost Ascertainment : Unit costing; Job, batchand contract costing.
<b>UNIT-IV</b>	Operating costing; Process Costing - excluding inter - process profits, and joint and by - products.
<b>UNIT-V</b>	Cost Records : Intergal and non-integral system; Reconciliation of cost and financial accounts; Break Even Point.

**SUGGESTED READINGS :**

1. M.L. Agrawal :SahityaBhawan Agra.
2. Maheshwari S.N. : Advanced Problems and Solutions in Cost Accounting; Sultan Chand,New Delhi.
3. Arora M.N. : Cost Accounting - Principles and Practice; Vikas, New Delhi.
4. Jain S.P. and Narang K.L. : Cost Accounting; Kalyani New Delhi.

**B.COM.II 2020-21**

**COMPULSORY (BCO204)**

**Group - II - PAPER- IIPRINCIPLES OF BUSINESS MANAGEMENT**

**M.M.:75**

<b>UNIT-I</b>	Introduction: Concept, nature, process, and significance of management; management roles (Mintzberg); An overview of functional areas of management; Development management thought; Classical and neo-classical systems; Concept approaches.
<b>UNIT-II</b>	Planning :Concept, process and types. Decision making - concept and Bounded rationality; Management by objectives; Corporate planning; Environment analysis and diagnosis; Strategy formulation.
<b>UNIT-III</b>	Organizing: Concept, nature, process and significance; Authority and resident relationships; Centralization and decentralization; Departmentation; Organization structure- forms and contingency factors.
<b>UNIT-IV</b>	Motivating and Leading People at work:Motivation - concept; Theories Herzberg, McGregor, and Ouchi; Financial and non- financial incentives. Leadership - concept and leadership styles; Leadership theories (Tannenb Schmidt.); Likert's System Management; Communication - nature, process, networks, and barriers, Effective Communication.
<b>UNIT-V</b>	Managerial Control : Concept and process;Effective control system; Technical control-traditional and modern. Management of Change : Concept, nature, and process of planned Resistance to change; Emerging horizons of management in a environment.

**SUGGESTED READINGS:**

- 1.Dr.R.C.Agrawal,Agra.
- 2.Dr.S.C.Saxena,Agra.
- 3.WeihrichandKoontz,etal:EssentialsofManagement;TataMcGrawHill,NewDelhi.

**B.COM.II 2020-21**

**COMPULSORY (BCO205)  
Group - III - PAPER-IBUSINESS STATISTICS**

**M.M.: 75**

<b>UNIT-I</b>	Introduction : Statistics as a subject; Descriptive Statistics -compared to Inferential Statistics; Types of data; Summation operation; Rules of Sigma E operations, Analysis of University Data; Construction of a frequency distribution; Concept of central tendency.
<b>UNIT-II</b>	Dispersion-and their measures; Partition values; Skewness and measures;
<b>UNIT-III</b>	Analysisof Bivariate Data : Linearregression two variables and correlation.
<b>UNIT-IV</b>	Index Number; Meaning, types,and uses; Methods of Constructing price and quantity indices(simple andaggregate);Testsof adequacy; Chain-base index numbers; Base shifting, splicing and deflating; Problems in constructing index numbers; Consumer price index. Analysis of Time Series :Causeof Variation in time series data; Components of a time series; Decomposition- Additive and Multiplicative models; Determination of trend-Moving Averages Method andmethod of least squares (including linear, second degree, parabolic, and exponential trend); Computation of seasonal indices by simple averages, ratio-to - trend, ratio-to- moving average, and link relative methods.
<b>UNIT-V</b>	Forecasting and Methods :Forecasting-concept, types and importance; General approach to forecasting; Methods of forecasting; demand; Industry Vs Company sales forecast; Factors affecting company sales. Theory of Probability:as a concept;Thethree approaches to defining probability; Addition and multiplication lawsof probability;ConditionalProbability; Bayes' Theorem; Expectation and Variance of a random variable.

**SUGGESTED READINGS:**

- 1.S.M.Shukla,ShahityaBhawan,Agara.
- 2.StatisticalAnalysis,Dr.RajeshShuklaandJ.B.Agrawal

**B.COM.II 2020-21**

**COMPULSORY (BCO206)**

**Group - III PAPER–II FUNDAMENTALS OF ENTREPRENEURSHIP**

**M.M.: 75**

<b>UNIT-I</b>	Introduction: The entrepreneur; Definition; Emergence of entrepreneurial class; Theories of entrepreneurship; Role of socio – economic environment; Characteristics.
<b>UNIT-II</b>	Promotion of a Venture; Opportunities analysis; External environmental analysis economic, social and technological; Competitive factors; Legal requirements for establishment of a new unit, and raising of funds; Venture capital sources and documentation required.
<b>UNIT-III</b>	Entrepreneurial Behavior: Innovation and entrepreneur; Entrepreneurial behavior and Psycho - Theories, Social responsibility.
<b>UNIT-IV</b>	Entrepreneurial Development Programs (EDP): EDP, their role, relevance, and achievements; Role of Government in organizing EDPs; Critical evaluation.
<b>UNIT-V</b>	Role of Entrepreneur: Role of an entrepreneur in economic growth as an innovator, generation of employment opportunities, complementing and supplementing economic growth, bringing about social stability and balanced regional development of industries; Role in export promotion and import substitution, for earnings, and augmenting and meeting local demand.

**SUGGESTED READINGS:**

1. Srivastava S.B.: A Practical Guide to Industrial Entrepreneurs; Sultan Chand and Sons, New Delhi.
2. Tandon B.C.: Environment and Entrepreneur; Chugh Publications, Allahabad.
3. Prasanna Chandra: Project Preparation, Appraisal, Implementation; Tata McGraw Hill, New Delhi.

**B.COM PART III 2020-21**  
**COMPULSORY CORE COURSE**  
**TITLE OF THE PAPER –**  
**Group-I PAPER – I - INCOME TAX(BCO301)**

**M.M. 75**

<b>UNIT-I</b>	Basic Concepts: Income, agricultural Income, casual income, assessment year, previous year, gross total income, total income, person. Basis of charge: Scope of total income, residence and tax liability, income which does not form part of total income.
<b>UNIT-II</b>	Heads of Income: Salaries; Income from house property.
<b>UNIT-III</b>	Profit and gains of business or profession, including provisions relating to Specific business; Capital gains, Income from other sources.
<b>UNIT-IV</b>	Computation of Tax Liability: Set-off and carry forward of losses; Deduction from gross total income. Aggregation of income; Computation of total income and tax liability of individual and & HUF.
<b>UNIT-V</b>	Tax Management: Tax deduction at source; Advance payment of tax; Assessment procedures; Tax planning for individuals. Tax evasion, Tax Avoidance and Tax planning. Tax Administration: Authorities, appeals, penalties. Preparation of return of income -Manually and on line

**Suggested Reading:**

1. Singhanian V.K.: Students Guide to Income Tax; Taxmann, Delhi.
2. Prasad, Bhagwati: Income Tax Law & Practice; Wily Publication, New Delhi.
3. Mehrotra H.C.: Income Tax Law & Accounts: SahityaBhawan, Agra.
4. Girish Ahuja and Ravi Gupta: Systematic approach to income tax: SahityaBhawan Publications, New Delhi.
5. Chandra Mahesh and Shukla D.C.: Income Tax Law and Practice; Pragati Publications, New Delhi.
6. R.K. Jain: Income Tax & Law (Hindi & English) SahityaBhawan, Publication, Agra.

**B.COM PART III 2020-21**  
**COMPULSORY CORE COURSE**  
**TITLE OF THE PAPER -**  
**Group-IPAPER – II- AUDITING(BCO302)**

M.M. 75

<b>UNIT-I</b>	Introduction: Meaning and objectives of auditing; Types of audit; Internal audit. Audit Process: Audit programme; Audit note books; Working papers and evidences.
<b>UNIT-II</b>	Internal Check System: Internal control. Audit Procedure: Vouching: Verification of assets and liabilities.
<b>UNIT-III</b>	Audit of Limited Companies: a. Company auditor –Qualification, Appointment, powers, duties, Resignation and liabilities. b. Divisible profits and dividend. c. Auditor's report - standard report and qualified report. d. Special audit of banking companies. e. Audit of educational institutions. f. Audit of Insurance companies.
<b>UNIT-IV</b>	Investigation: Investigation; Audit of nonprofit companies, a. Where fraud is suspected, and b. When a running a business is proposed. c. Verifications & Valuation of assets.
<b>UNIT-V</b>	Recent Trends in Auditing : Nature and significance of cost audit; Tax audit; Management audit .

**Suggested Reading :**

1. Gupta KaPal : Contemporary Auditing : Tata Mcgraw Hill, New Delhi.
2. Tandon B.N. : Principles of Auditing : S. Chand & Co., New Delhi.
3. PagareDinkar : Principles and Practice of Auditing : Sultan Chand, New Delhi.
4. Sharma T.R. : Auditing Principles and Problems, SahityaBhawan, Agra.
5. Shukla S.M. : Auditing - ShahityaBhavan, Agra, (Hindi)
6. Batliboy : Auditing.

**B.COM PART III 2020-21**  
**COMPULSORY CORE COURSE**  
**TITLE OF THE PAPER**

**Group-II -PAPER – I - INDIRECT TAXES WITH GST(BCO303)**

M.M. 75

<b>UNIT-I</b>	Customs : Role of customs in international trade; Important terms and definitions goods; Duty; Exporter; Foreign going vessel; Aircraft goods; Import; Import Manifest; Importer; Prohibited goods; Shipping bill; Store; Bill of lading; Export manifest; Letter of credit; Kinds of duties - basic, auxiliary, additional or countervailing; Basics of levy ad valorem, specific duties; Prohibition of export and import of goods, and provisions regarding notified & specified goods; Import of goods - Free import and restricted import; Type of import - import of cargo, import of personal baggage, import of stores. Clearance Procedure - For home consumption, for warehousing for re-export; Clearance procedure for import by post; Prohibited exports; Canalised exports; Export against licensing; Type of exports export of cargo, export of baggage; Export of cargo by land, sea, and air routes.
<b>UNIT-II</b>	State Excise, CENVAT. Detail study of State Excise during calculation of Tax.
<b>UNIT-III</b>	INTRODUCTION TO GOODS AND SERVICES TAX (GST) -Objectives and basic scheme of GST, Meaning – Salient features of GST – Subsuming of taxes –Benefits of implementing GST , Structure of GST (Dual Model) – Central GST – State / Union Territory GST – Integrated GST, GST Council: Structures Power and Functions. Provisions for amendments.
<b>UNIT-IV</b>	Registration under GST: Procedure for registration, Persons liable for registration, Persons not liable for registration, Compulsory registration. Exempted goods and services - Rates of GST. Procedure relating to Levy: (CGST & SGST): Scope of supply, Tax liability on Mixed and Composite supply, Time of supply of goods and services, Value of taxable supply. E-way-Billing
<b>UNIT-V</b>	ASSESSMENT AND RETURNS -Input tax Credit: Eligibility, Apportionment, Inputs on capital goods, Distribution of credit by Input Service Distributor (ISD) Furnishing details of outward supplies and inward supplies, First return, Annual return and Final return.

**Suggested Reading :**

1. Deloitte: GST Era Beckons, Wolters Kluwer.
2. Madhukar N Hiregange: Goods and Services Tax, Wolters Kluwer.
3. All About GST: V.S Datey - Taxman's.
4. Guide to GST: CA. Rajat Mohan,
5. Goods & Services Tax – Indian Journey: N.K. Gupta & Sunnania Batia, Barat's lication
6. Goods & Services Tax – CA. Rajat Mohan,
7. Goods & Services Tax: Dr. Sanjiv Agrawal & CA. Sanjeev Malhotra.
8. GST - Law & Practice: Dr. B.G. Bhaskara, Manjunath. N & Naveen Kumar IM,

**B.COM PART III 2020-21  
COMPULSORY CORE COURSE**

**TITLE OF THE PAPER**

**Group-II PAPER – II -MANAGEMENT ACCOUNTING (BCO304)**

**M.M. 75**

<b>UNIT-I</b>	Management Accounting : Meaning, nature, scope, and functions of management Accounting; Role of management accounting in decision making; Management accounting vs financial accounting; Tools and techniques of management accounting; Financial statement; Objectives and methods of financial statements analysis; Ratio analysis; Classification of ratios - Profitability ratios, turnover ratios, liquidity ratios, turnover ratios; Advantages of ratio analysis; Limitations of accounting ratios.
<b>UNIT-II</b>	Funds Flow Statement as per Indian Accounting Standard 3, cash flow statement.
<b>UNIT-III</b>	Absorption and Marginal Costing : Marginal and differential costing as a tool for decision making - make or buy; Change of product mix; Pricing, Break-even analysis; Exploring new markets; Shutdown decisions.
<b>UNIT-IV</b>	Budgeting for profit Planning and control: Meaning of budget and budgetary control; Objectives; Merits and limitations; Types of budgets; Fixed and flexible budgeting; Control ratios; Zero base budgeting; Responsibility accounting; Performance budgeting.
<b>UNIT-V</b>	Standard Costing and Variance Analysis : Meaning of standard cost and standard costing; Advantages and application; Variance analysis - material; Labour and Overhead (Two-way analysis); Variances.

**Suggested Reading :**

1. Arora M.N. : Cost Accounting - Principles and Practice, Vikas, New Delhi.
2. Jain S.P. & Narang K.L. : Cost Accounting; Kalyani, New Delhi.
3. Anthony, Rogert & Reece, at al : Principles of Management Accounting; Richard Irwin Inc.
4. Horngren, Charles, Foster and Datar et al : Cost Accounting - A Managerial Emphasis; Prentice Hall, New Delhi.
5. Khan M.Y. and Jain P.K. : Management Accounting : Tata McGraw Hill, New Delhi.
6. Kaplan R.S. and Atkinson A.A. : Advanced Management Accounting; Prentice Hall India, New Delhi.
7. J.K. Agrawal & R.K. Agrawal : Jaipur (English & Hindi ).
8. Dr. M.R. Agrawal : Minakshi Prakashan Meruth.
9. Dr. S.P. Gupta - Agra (Hindi & English).

**B.COM PART III 2020-21**  
**ELECTIVE GROUP A (Finance Area)**  
**TITLE OF THE PAPER**  
**PAPER-I FINANCIAL MANAGEMENT (BCOE305)**

**M.M. 75**

<b>UNIT-I</b>	Financial Management : Financial goals; Profit vs wealth maximization; Financial functions-investment, financing, and dividend decisions; Financial planning.
<b>UNIT-II</b>	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.
<b>UNIT-III</b>	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.
<b>UNIT-IV</b>	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.
<b>UNIT-V</b>	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 inventories.

**Suggested Reading :**

1. Van Home J.C. : Financial Management and Policy; Prentice Hall of India, New Delhi.
2. Khan M.Y. and Jain P.K. : Financial Management, Text and Problems; Tata McGraw Hill, New Delhi.
3. Prasanna Chandra L Financial Management Theory and practice; Tata McGraw Hill, New Delhi.
4. Pandey I.M. : Financial Management Vikas Publishing Hous, New Delhi.
5. Brigham E.F. Gapenski L.C., and Ehrhardt M.C. : Financial Management - Theory And Practice; Harcourt College Publishers, Singapore.
6. Bhalla V.K. : Modern Working Capital Management, Anmol Pub. Delhi.

**B.COM PART III 2020-21**  
**ELECTIVE GROUP A(Finance Area)**  
**TITLE OF THE PAPER**  
**PAPER – II FINANCIAL MARKET OPERATIONS(BCOE306)**

**M.M. 75**

<b>UNIT-I</b>	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.
<b>UNIT-II</b>	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
<b>UNIT-III</b>	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.
<b>UNIT-IV</b>	Functionaries on Stock Exchanges : Brokers, sub brokers, market makers, jobbers, portfolio consultants, institutional investors, and NRIs.
<b>UNIT-V</b>	Financial Services : Merchant banking - Functions and roles; SEBI guide-lines; Credit rating - concept, functions, and types.

**Suggested Reading :**

1. Chandler M.V. and Goldfeld S.M. : Economics of money and Banking, Harper and Row, New Delhi.
2. Gupta Suraj B. Monetary Economics; s. chand and Co. New Delhi.
3. Gupta Suraj B. Monetary Planning in India; Oxford, Delhi.
4. Bhole L.M. : Financial Markets and Institutions : Tata McGraw Hill, New Delhi.
5. Hooda R.P. : Indian Securities Market - Investors view point; Excell Books, New Delhi.
6. R.B.I. : Functions and Working.
7. R.B.I. : Report in Currency and Finance.
8. R.B.I. : Report of the Committee to Review the working of the Monetary system Chakravarty committee.
9. R.B.I. : Report of the Committee on the Financial System, Narsimham Committee.

**B.COM PART III 2020-21**  
**ELECTIVE GROUP B (Marketing Area)**  
**TITLE OF THE PAPER -**  
**PAPER – I PRINCIPLES OF MARKETING (BCO307)**

**M.M. 75**

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

**Suggested Reading :**

1. Philip Kotler : Marketing Management Englewood Cliffs; Prentice Hall, N.J.
2. William M. Pride and O.C. Ferrell : Marketing : Houghton - Mifflin Boston.
3. Stanton W.J. Etzel Michael J., and Walker Bruce J. Fundamentals of Marketing; McGrawHill, New York.
4. Lamb Charles W., Hair Joseph F. and McDaniel Carl : Principles of Marketing; South-Western-Publishing, Cincinnati, Ohio.
5. Cravens David W. Hills Gerald E., Woodruff Robert B : Marketing management : Richard D. Inwin, Homewood Illinois.
6. Kotler Philip and Armstrong Gary : Principles of Marketing; Prentice Hall of India, New Delhi.
7. Dr. R.C. Agrawal, Agra.
8. Dr. S.C. Saxena Agra.
9. Dr. S.K. Jain, Hindi Granth Academi. M.P.
10. Dr. N.C. Jain

**B.COM PART III 2020-21**  
**ELECTIVE GROUP B (Marketing Area)**  
**TITLE OF PAPER**  
**PAPER – II INTERNATIONAL MARKETING (BCO308)**

**M.M. 75**

<b>UNIT-I</b>	International Marketing : Nature, definition, and scope of international marketing; Domestic marketing vs. International marketing; International environment external and internal.
<b>UNIT-II</b>	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.
<b>UNIT-III</b>	Promotion of Product/Services Abroad: Methods of international promotion; Direct mail and sales literature; Advertising; Personal selling; Trade fairs and exhibitions.
<b>UNIT-IV</b>	International Distribution: Distribution channels and logistics decisions; Selection and appointment of foreign sales agents.
<b>UNIT-V</b>	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

**Suggested Reading :**

1. Bhattacharya R.L. and Varshney B. : International Marketing Management; Sultan Chand, New Delhi.
2. Bhattacharya B. : Export Marketing Strategies for Success; Global Press, New Delhi.
3. Keegan W.J. : Multinational Marketing Management; Prentice Hall, New Delhi.
4. Kriplani V. : International marketing; Prentice Hall New Delhi.
5. Taggart J.H. and Moder Mott. M.C.: The Essence of International Business; Prentice Hall New Delhi.
6. Kotler Phillip : Principles of Marketing; Prentice Hall New Delhi.
7. Fayer Weather John : International Marketing; Prentice Hall N.J.
8. Caterora P.M. and Keavenay S.M.: Marketing an international Perspective; Erwin Homewood, Illinois.
9. Paliwala, Stanely J. The Essence of International marketing; Prentice Hall, New Delhi.

**B.COM PART III 2020-21**

**ELECTIVE GROUP D (Money Banking & Insurance Area)  
TITLE OF THE PAPER  
PAPER – I FUNDAMENTAL OF INSURANCE(BCO309)**

**M.M. 75**

- 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 incense; 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

**Suggested Reading :**

1. Mishra M.N. : Insurance Principle and Practice; S. Chand and Co., New Delhi.
2. Insurance Regulatory Development Act. 1999.
3. Life Insurance Corporation Act. 1956.
4. Gupta OS : Life Insurance; Frank brothers, New Delhi.
5. Vinayakam N., Radhaswamy and VasudevanSV : Insurance - Principles and Practice, S. Chand and Co. New Delhi.
6. Mishra MN : Life Insurance Corporation of India, Vols I, II & III; Raj Books, Jaipur.
7. BalchandShriwastava, Agra.
8. Dr. M.L. Singhai, RAmesh Book Depot, Jaipur.

**B.COM PART III 2020-21**

**ELECTIVE GROUP D(Money Banking & Insurance Area)  
TITLE OF PAPER –  
PAPER –II MONEY & BANKING SYSTEM(BCO310)**

**M.M. 75**

<b>UNIT-I</b>	Money: Function, Alternative Measures to money supply in India - their different components. Meaning and changing relative importance of each.
<b>UNIT-II</b>	Indian Banking System : Structure and organization of banks; Reserve Bank of India; Apex banking Institutions; Commercial banks; Regional rural banks; Cooperative banks; Development banks.
<b>UNIT-III</b>	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.
<b>UNIT-IV</b>	Regional Rural and Cooperative Banks in India: Functions; Role of regional rural and cooperative banks in rural India; Progress and performance.
<b>UNIT-V</b>	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

**Suggested Reading:**

1. Basu A.K.: Fundamentals of Banking-Theory and Practice; A Mukherjee and Co., Calcutta.
2. Sayers R.S.: Modern Banking; Oxford University Press.
3. Panandikar S.G. And Mithani D.M.: Banking in India; orient Longman.
4. Reserve Bank of India: Functions and Working.
5. Dekock: Central Banking; Crosby lockwood Staples, London.
6. Tannan M.L. : Banking - Law and Practice in India : India Law House, New Delhi.
7. Knubchandani B.S.: Practice and Law of Banking; Macmillan, New Delhi.
8. Shekhar and Shekhar: Banking Theory and Practice; Vikas Publishing House, New Delhi.
9. Harishchandra Sharma.
10. M.L. Singhai.

**B.COM PART III**  
**ELECTIVE GROUP C(Commercial Area)**  
**TITLE OF THE PAPER - INFORMATION TECHNOLOGY AND ITS APPLICATIONS IN**  
**BUSINESS**  
**PAPER – I(BCOE309)**

**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; Invention of writing; Written books; Printing Press and movable type Gutenberg's invention; Radio; telephone, wireless and satellite communication computing and dissemination of 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; BCD, EBCDIC, ASCII; Binary and conversions.

b. Computer Arithmetic and Gates: Binary arithmetic, complements, addition subtraction; Conversion from one system to another; Logic Gates, truth table and applications minimisation, 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.

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 capacity and its enhancement; Memory devices and comparisons; Auxiliary storage, tapes, disks (magnetic and optical); various devices and their comparison. g. System Software - Role 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; OSI model; Types of topologies; LAN, WAN, Client server concept.

**UNIT-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).

b. Electronic Spreadsheet : Structure of spreadsheet and its applications to accounting, finance, and marketing functions of business; Creating a dynamic/sensitive worksheet; Concept of absolute and relative cell reference; Using built-in functions; Goal seeking and solver tool; Using graphics and formatting of Worksheet; sharing data with other desktop applications; Strategies of creating error-free worksheet (MS-Excel, Lotus 123). Practical knowledge on Wings Accounting (Software).

c. Programming under a DBMS environment: The concept of data base management 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 driven applications 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 Concepts Internet-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-level domain (gTLD); Country code top-level domain (ccTLD); - India; Location of second-level domains; IP addresses; Internet protocol; Applications of Internet in business, education, governance, etc. Information System Audit Basic idea of information audit; Difference with the traditional concepts of audit; Conduct and applications of IS audit in internet environment.

## **Suggested Reading:**

1. Agrawala Kamlesh N. and Agarwala Deeksha: Business on the Net - Introduction to Ecommerce, Macmillan India, New Delhi.
2. Agrawala Kamlesh, N. and Agarwala Deeksha: Bulls, Bears and The mouse; and introduction to On-line Service Market Trading; Macmillan India, New Delhi.
2. Agrawala Kamlesh, N. and Agarwala Prateek Amar; WAP the Net; an Introduction on Wireless Application Protocol; Macmillan India, New Delhi.
3. Bajaj Kamlesh K. and Nag Debjani: E-Commerce; The cutting Edge of Business; Tata McGraw Hill, New Delhi.
4. Edwards, Ward and Bytheway : The Essence of Information Systems; Prentice Hall, New Delhi.
5. Garg & Srinivasan: Work Book on Systems Analysis & Design; Prentice Hall New Delhi.
7. Kanter: Managing with Information; Prentice Hall New Delhi.
8. Minoli Daniel, Minoli Emma: Web Commerce Technology Handbook; Tata McGraw Hill, New Delhi.
9. Minoli Daniel: Internet & Internet Engineering; Tata McGraw Hill, New Delhi.
10. Yeats: Systems Analysis & Design; Macmillan India, New Delhi.
11. Goyal: Management information System; Macmillan India, New Delhi.
12. Timothy J O'Leary: Microsoft Office 2000; Tata McGraw Hill, New Delhi.

**B.COM PART III**  
**ELECTIVE GROUP C(E-Commerce Area)**  
**TITLE OF PAPER -ESSENTIAL OF E-COMMERCE**  
**PAPER – II(BCOE310)**

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-intermediation; 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.

**UNIT-III**

Applications in B2B; Applications of b2b, Key technologies for b2b; Architectural models of b2b; Characteristics of the supplier-oriented marketplace, buyer-oriented market place, 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; Emergin hybrid models; Emerging models in India. Security and Legal aspects of E-commerce.

**Suggested Reading:**

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