चौधरी चरण सिंह विश्वविद्यालय, मेरठ

2003–04 एवं आगे के वर्षों के लिये

पाठ्यक्रम : वाणिज्य

बी.कॉमॉ प्रथम  —  2003–04
बी.कॉमॉ द्वितीय —  2004–05
बी.कॉमॉ तृतीय —  2005–06

एवं

एन.कॉमॉ प्रथम  —  2003–04
एन.कॉमॉ द्वितीय —  2004–05

विश्वविद्यालय अनुदान आयोग के निर्देशानुसार
एवं पाठ्यक्रम के आधार पर तैयार किया गया पाठ्यक्रम

जुलाई 2003
CCS University, Meerut  
Faculty of Commerce and Business Administration  
Revised Syllabus to be implemented w.e.f. July, 2003  
Bachelor of Commerce

A candidate seeking admission to B. Com. Program shall offer three main groups throughout his degree. These groups with their details are as follows:

B.Com. Part I: (2003-04 and onwards):

<table>
<thead>
<tr>
<th>Group</th>
<th>Course</th>
<th>Course Title</th>
<th>Course code</th>
<th>M.M.</th>
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</thead>
<tbody>
<tr>
<td>Commerce:</td>
<td>I</td>
<td>Business Communication</td>
<td>C101</td>
<td>50</td>
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<tr>
<td></td>
<td>II</td>
<td>Business Law</td>
<td>C102</td>
<td>50</td>
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<tr>
<td>Accounts:</td>
<td>III</td>
<td>Financial Accounting</td>
<td>C103</td>
<td>50</td>
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<td>IV</td>
<td>Business Mathematics</td>
<td>C104</td>
<td>50</td>
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<td>Management:</td>
<td>V</td>
<td>Business Economics</td>
<td>C105</td>
<td>50</td>
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<td></td>
<td>VI</td>
<td>Business Environment</td>
<td>C106</td>
<td>50</td>
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<tr>
<td>Qualifying Course:</td>
<td></td>
<td>Elementary Accounts</td>
<td>C180</td>
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Note: Qualifying course is compulsory for those candidates who have not passed 10+2 with Commerce stream.

B.Com. Part II: (2004-05 and onwards):

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<tr>
<th>Group</th>
<th>Course</th>
<th>Course Title</th>
<th>Course code</th>
<th>M.M.</th>
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<tbody>
<tr>
<td>Commerce:</td>
<td>VII</td>
<td>Company Law</td>
<td>C201</td>
<td>50</td>
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<td></td>
<td>VIII</td>
<td>Income Tax</td>
<td>C202</td>
<td>50</td>
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<tr>
<td>Accounts:</td>
<td>IX</td>
<td>Corporate Accounting</td>
<td>C203</td>
<td>50</td>
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<td></td>
<td>X</td>
<td>Cost Accounting</td>
<td>C204</td>
<td>50</td>
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<tr>
<td>Management:</td>
<td>XI</td>
<td>Business Statistics</td>
<td>C205</td>
<td>50</td>
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<td></td>
<td>XII</td>
<td>Entrepreneurship Development</td>
<td>C206</td>
<td>50</td>
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B.Com. Part III: (2005-06 and onwards):

<table>
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<tr>
<th>Group</th>
<th>Course</th>
<th>Course Title</th>
<th>Course code</th>
<th>M.M.</th>
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</thead>
<tbody>
<tr>
<td>Commerce:</td>
<td>XIII</td>
<td>Auditing</td>
<td>C301</td>
<td>50</td>
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<tr>
<td></td>
<td>XIV</td>
<td>Money and Public Finance</td>
<td>C302</td>
<td>50</td>
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<tr>
<td>Accounts:</td>
<td>XV</td>
<td>Management Accounting</td>
<td>C303</td>
<td>50</td>
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<td></td>
<td>XVI</td>
<td>Information Technology</td>
<td>C304</td>
<td>50</td>
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<tr>
<td>Management:</td>
<td>XVII</td>
<td>Principles of Marketing</td>
<td>C305</td>
<td>50</td>
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<tr>
<td></td>
<td>XVIII</td>
<td>Principles of Finance</td>
<td>C306</td>
<td>50</td>
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<tr>
<td>OR</td>
<td>XIX</td>
<td>Fundamentals of Insurance</td>
<td>C307</td>
<td>50</td>
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<td></td>
<td>XX</td>
<td>Indian Banking System</td>
<td>C308</td>
<td>50</td>
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<tr>
<td>OR</td>
<td>XXI</td>
<td>Internet &amp; World Wide Web</td>
<td>C309</td>
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<td>XXII</td>
<td>Essentials of E-Com.</td>
<td>C310</td>
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NOTE: U.G.C. sponsored Vocational Courses will be offered in place of Commerce Group.

DETAILED SYLLABUS
B.Com. Part I (2003-04 and onwards):

Course I: Business Communication: C 101:
Objective: The objective of this course is to develop effective business communication skills among the students.
Contents:
Unit I: Introducing business communication, basic forms of communication, communication models and processes, effective communication, theories of communication, audience analysis.
Self-development and communication, development of positive personal attitudes.
Corporate communication, formal and informal communication networks, grapevine, miscommunication (barriers), improving communication.
Unit II: Practices in business communication, group discussions, mock interviews, seminars, effective listening exercises, individual and group presentations and report writing, principles of effective communication, non-verbal aspects of communication, body language, Kinesics, Proxemics, Para language.
Unit III: Writing skills, planning business messages, reporting and editing, the first draft, reconstructing the final draft, business letters and memo formats, appearance request letters, goods news and bad news letters, persuasive letters, sales letters, collection letters, office memorandum.
Unit IV: Report writing: Introduction to a proposal, short report and formal report, report preparation, oral presentation – principles of presentation, factors affecting presentation, sales presentation, training presentation, conducting surveys, speeches to motivate, effective presentation skills.
Unit V: Effective listening: Principles of effective listening, factors affecting listening exercise, oral, written and video sessions, interviewing skills, appearing in interviews, conducting interviews, writing resume and letter of application, modern forms of communicating: Fax, e-mail, video conferencing etc.

Course II: Business Law: C 102:
Objective: The objective of this course is to provide a brief idea about the framework of the Indian business law.
Contents:
Special contract: Indemnity, guarantee, bailment and pledge, agency.


Course III: Financial Accounting: C 103:
Objective: To impart basic accounting knowledge as applicable to business.

Contents:
Unit I: Meaning and scope of Accounting, need, development, definition of accounting, bookkeeping and accounting, persons interested in accounting, branches of accounting, and objectives of accounting.

Accounting principles, international accounting standards (only outlines), accounting standards in India (in brief).

Unit II: Royalty accounts, departmental and branch accounts including foreign branch.

Unit III: Hire purchase accounts and installment payment system, Insolvency accounts of sole trader and partnership firms.

Unit IV: Partnership accounts: Essential characteristics of partnership, partnership deed, final accounts, adjustments after closing the accounts, fixed and fluctuating capital, goodwill, joint life policy, change in profit sharing ratios, admission of a partner, retirement of a partner, death of a partner.

Unit V: Amalgamation of partnership firms, dissolution of a partnership firm, modes of dissolution of a firm, accounting entries, insolvency of partners, sale of a firm to a company, gradual realization of assets and piecemeal distribution.

Course IV: Business Mathematics: C 104:
Objective: The objective of this course is to enable the students to have such minimum knowledge of Mathematics as is applicable to business and economic situations.

Contents:
Unit I: Simple and compound interest and annuities, concept of present value, valuation of simple loan and debenture, problems relating to sinking funds, ratios and proportions.

Unit II: Algebra: Laws of indices, linear and quadratic equations, the progression (AP, GP and HP), elementary permutations and combinations, set theory- kinds of sets, elementary operations on sets and Venn diagram.

Unit III: Matrices and determinants: Definition of a matrix, types of matrices, algebra of matrices, properties of determinants, calculation of values of determinants up to third order, adjoint and inverse matrices, solution of a system of linear equations having unique solution and involving not more than three variables.

Unit IV: Elementary trigonometry- Relations between trigonometrical functions, trigonometrical ratios of standard and allied angles, trigonometrical ratios of sum and difference of angles and multiple angles.

Functions, limits, differentiation: derivatives up to second order of different functions including implicit functions.

Unit V: Simple problems of maxima and minima, integration- meaning, standard forms, methods of integration by substitution, by parts and by partial fractions, definite integration.

Course V: Business Economics: C 105:
Objective: This course is meant to acquaint the students with the principles of Business Economics as are applicable in business.

Contents:
Unit I: Introduction: meaning, importance, difference with the traditional economics, and elasticity of demand: concept and measurement of elasticity of demand, price, income and cross elasticity, average revenue, marginal revenue and elasticity, importance of elasticity of demand.

Unit II: Production function: Law of variable proportions, iso-quants, economic regions and optimum factor combination, expansion path, returns to scale, internal and external economies, ridge lines, theory of costs: short run and long-run cost curves—traditional and modern approaches.

Unit III: Market structure and business decisions, perfect competition, imperfect competition, monopoly and oligopoly—characteristics and price determination, models of oligopoly, price leadership and kinked demand curve.

Unit IV: Factor pricing I: Marginal productivity theory and demand for factors, nature of supply of factor inputs, determination of wage rates under perfect competition and monopoly, exploitation of labor; rent-concept, Ricardo and modern theories of rent, quasi rent.

Unit V: Factor pricing II: Interest: concept and theories of interest; Profit: nature, concepts and theories of profit.

Course VI: Business Environment: C 106:
Objective: This course aims at acquainting the students with the emerging issues in business at the national and international levels in the light of the policies of liberalization and globalization.

Contents:
Unit I: Indian business environment: Concept, components and importance, economic trends (overview): income, savings and investment, industry, trade and balance of payments, SWOT analysis.

Unit II: Problems of growth: unemployment, poverty, regional imbalances, social injustice, inflation, parallel economy, industrial sickness.

Unit III: Role of Government: Money and fiscal policy, industrial policy, industrial licensing, privatization, devaluation, export-import policy, regulation of foreign investment, collaborations in the light of recent changes.

Unit IV: Five year plans, major policies, resource allocation.

Unit V: International environment: international trading environment (overview): trends in world trade and the problems of developing countries, foreign trade and economic growth, international economic institutions—WTO, World Bank and IMF.

Qualifying course: Elementary Accounts: C 180:
Objective: The objective of this course is to impart the elementary knowledge of accounts to non-commerce students who join B.Com. Program.

Contents:
Unit I: Book-keeping and Accounting, accounting transactions, accounting cycle, journal, rules of debit and credit, compound journal entry, opening entry, relationship between journal and ledger, rules regarding posting, trial balance, sub-division of journal.

Unit II: Capital and revenue expenditure and receipts, accounting concept of income, final accounts: manufacturing account, trading account, profit and loss account, balance sheet, adjustment entries.
Unit III: Classification of errors, location of errors, rectification or errors, suspense account, effect on profit, bank reconciliation statement.
Unit IV: Bill of exchange, depreciation and sinking fund.
Unit V: Consignment, joint venture, accounts of non-trading institutions.

B.COM., II (2004-05 and onwards)

Course VII: Company Law: C 201:
Objective: The objective of this course is to provide basic knowledge of the provisions of Companies Act, 1956 along with relevant case law.
Contents:
Unit I: Kinds of company, promotion and incorporation of companies.
Unit II: Memorandum of association, articles of association, prospectus, and shares share capital, members, transfer and transmission of share capital.
Unit III: Capital management- borrowing powers, mortgages, charge, debentures.
Unit IV: Directors: managing director, whole time director; company meetings- kinds, quorum, voting, resolutions, minutes.
Unit V: Majority powers and minority rights, prevention of oppression and mismanagement; winding up-kinds and conduct.

Course VIII: Income Tax: C 202:
Objective: It enables the student to know the basics of Income Tax and its implications.
Contents:
Unit I: Basic concepts: Income, agricultural income, casual income, assessment year, previous year, gross total income, total income, person, tax evasion and tax planning.
Unit II: Basis of charge, scope of total income, residence and tax liability, income which does not form part of total income.
Unit III: Heads of income: salaries, income from house property, profit and gains of business or profession, capital gains, income from other sources.
Unit IV: Computation of total income and tax liability of an individual, HUF and firm, aggregate of income, set off and carry forward of losses, deductions from GTI.
Unit V: Tax management: TDS, advance payment of tax, assessment procedure, tax planning for individuals, tax administration: authorities, appeals and penalties.

Course IX: Corporate Accounting: C 203:
Objective: This course enables the students to develop awareness about corporate accounting conformity with the provisions of companies act.
Contents:
Unit I: Issue, forfeiture, re-issue of shares, redemption of preference shares, issue and redemption of debentures.
Unit II: Final accounts and disposal of profits of a company.
Unit III: Valuation of goodwill and shares, computation of managerial remuneration, pre and post incorporation profits, underwriting and underwriters accounts.
Unit IV: Accounting for amalgamation of companies as per Indian Accounting Standard 14. accounting for internal reconstruction excluding inter-company holdings and reconstruction schemes.
Unit V: Consolidated balance sheet of holding companies with one subsidiary only; accounts of banking companies.
Course X: Cost Accounting: C 204:
Objective: The course exposes the students to the basic concepts and the tools used in cost accounting.
Contents:
Unit I: Introduction: nature and scope of cost accounting, 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, EOQ, ABC analysis.
Unit II: Accounting for labor: labor cost control procedure, labor 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, MHR.
Unit III: Cost ascertainment: Unit costing, job, batch and contract costing.
Unit IV: Operating costing, process costing including inter-process profits, joint and by products, equivalent production.
Unit V: Cost records: integral and non-integral systems, reconciliation of cost and financial accounts.

Course XI: Business Statistics: C 205:
Objective: It enables the students to gain understanding of statistical techniques as are applicable to business.
Contents:
Unit I: Introduction: statistics as a subject, descriptive statistics compared to inferential statistics, uses of statistics in business, limitations and misuse of statistics, primary and secondary data, collection and editing of data, census and sample investigations.
Unit II: Classification and tabulation: methods of classification, statistical series, kinds of tables, tabulation, measures of central tendency- mode, median, partition values, mean, weighted mean, combined mean, geometric mean, harmonic mean, moving average, presentation of data through graph and diagram(one and two dimensional only).
Unit III: Measures of dispersion and skewness: range, inter-quartile range, percentile range, quartile deviation, mean deviation, standard deviation with their co-efficient, coefficient of variation, co-efficient of skewness.
Unit IV: Correlation: methods of simple correlation-Karl Pearson formula in grouped and ungrouped.
Data, Ranking method, con-current deviations method and least squares method,
Regression equations and regression co-efficient.
Unit V: Analysis of time series: measurement of long term trend, short term variations and irregular fluctuations;
Construction of index numbers: simple and weighted.
Indian statistics relating to population, statistical organization at centre and U.P.

Course XII: Entrepreneurship Development C206:
Objective: It provides exposure to the student to the entrepreneurial culture and industrial growth so as to preparing them to set up and manage their own small units.
Contents:
Unit I: The entrepreneur: definition, role, kinds, concept of entrepreneurship, theories of entrepreneurship, role of socio-economic environment, characteristics of entrepreneur-leadership, risk-taking, decision-making and business planning.

Unit II: Promotion of a venture-opportunities analysis, external environment analysis-economic, social and technological, competitive factors, and legal requirements for establishment of a new unit, rising of funds, venture capital sources and documentation required.

Unit III: Entrepreneurial behavior: innovation and entrepreneur, entrepreneurial behavior and psycho theories, social responsibility, Plant layout, scheduling and sequence analysis and Gantt chart.

Unit IV: Entrepreneurial development programs, their role, relevance and achievements, role of Government in organizing EDP’s, critical evaluation.

Unit V: Role of entrepreneur: role of an entrepreneur in economic growth as an innovator, generation of employment opportunities, complimenting and supplementing economic growth, bringing about social stability and balanced regional development of industries, role in export promotion and import substitution, forex earnings and augmenting and meeting local demand.

B.COM.III Year (2005-06 and onwards)

Course XIII: Auditing: C301:
Objective: This course aims at imparting knowledge about the principles and methods of auditing and their applications.

Contents:
Unit I: Introduction: meaning and objectives of auditing, types of audit, internal audit, audit programme, audit note book, working papers and evidences, considerations for commencing an audit, routine checking and test checking.
Unit II: Internal check system, internal control, vouching, verification of assets and liabilities, audit process and audit procedure.
Unit III: Audit of limited companies: appointment of auditor, powers, duties and liabilities, divisible profits and dividend, audit report- standard report and qualified report.
Unit IV: Special audit of banking companies, educational institutions and insurance companies; investigation, audit of non-profit companies where fraud is suspected.
Unit V: Trends in auditing, nature and significance of cost audit, tax audit and management audit.

Course XIV: Money and Public Finance: C 302:
Objective: The course exposes the students to the working of money and financial system prevailing in India.

Contents:
Unit I: Money: functions, alternative measures to money supply in India, their different components: meaning and changing relative importance of each.
Finance: role of finance in an economy, kinds of finance, financial system, components, financial intermediaries, markets and instruments and their functions.
Unit II: Indian banking system: definition of bank, commercial banks- importance and functions, structure of commercial banking system in India, meaning and importance of non-performing assets, co-operative banking in India.

Process of credit creation by banks and determination of money supply.

Unit III: Development banks and their main features, Reserve Bank of India: functions, instruments of monetary and credit control, main features of monetary policy since independence.

Unit IV: Meaning and Importance of Public Finance, Public Expenditure – Principles, effects and Growth, Public revenues – Cannons of Taxation, Types of Taxes, effects, incidence of Taxation and Taxable capacity.

Unit V: Meaning, importance and forms of public debts, Tax Vs. Debt, Methods of Redemption of Debt, Deficit Financing.

Meaning and importance of Financial Administration, Budgetary procedure of Central Govt.

Course XV: Management Accounting: C 303:
Objective: This course provides the students an understanding of the application of accounting techniques for management.
Contents:

Unit II: Financial statements: meaning and types of financial statements, limitations of financial statements, objectives and methods of financial statement analysis, ratio analysis, classification of ratios- profitability, liquidity, turnover, advantages of ratio analysis, limitations of accounting ratios.

Unit III: Funds flow statement as per Indian Accounting Standard 3, Cash flow statement.
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.

Unit IV: Budgeting for profit planning and control: meaning of budget and budgetary control, objectives, merits and limitations, types of budget, fixed and flexible, control ratios, zero base budgeting, responsibility accounting, performance budgeting.

Unit V: Standard costing and variance analysis: meaning of standard cost and standard costing, advantages and application, variance analysis- material, labor and overhead.

Course XVI: Information Technology: C 304:
Objective: The objective of this course is to familiarize the students with the innovations in information technology and how it affects business. An understanding of the ground rules of these technologies will enable the students to appreciate the nitty-gritty of E-commerce.
Contents:
Unit I: Information revolution and information technology: development of IT in business, basic features of IT, impact of IT on business environment and social fabric, computing and dissemination of information and knowledge and convergence of technologies.

Unit II: Fundamentals of computer: Data, information and EDP, levels of information, data processing, electronic data processing.
Number systems and codes: binary, octal, decimal, hexagonal and their conversion codes used in computers.

Computer arithmetic and Gates: binary arithmetic, complements, addition and subtraction, conversion from one system to another, logic Gates, their truthable and applications, minimization and K-maps.

Computer processing system: definition of computer, hardware/software concepts, generation of computers, types of computers, elements of digital computer, CPU and its functions, various computer systems.

I/O devices: basic concepts of I/O devices, various input devices, keyboard, mouse, MICR, OCR, microphones

Various output devices- VDU, printer, plotter, spooling, L.S.

Storage devices- primary and secondary memory, types of memories, memory capacity and its enhancement, memory devices and their comparison, auxiliary storage, tapes, disks (magnetic and optical), various devices and their comparison.

System software: role of software, different system software, O.S., utilities, elements of O.S., its types and variations, DOS and windows, computer and networks, LAN, WAN.

Unit III: 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).

MS-excel, Lotus 123, Tally, programming under a DBMS environment: the concept of database management system, data field, records, files, linking of data files.

Unit IV: Electronic data interchange (EDI): introduction, basics, standards, financial EDI, application of EDI, advantages of EDI, future of EDI, information audit, difference with traditional concept of audit.

Unit V: the internet and its basic concepts: history, development in India, technological foundation of internet, distributed computing, internet protocol suite, client-server computing, domain name system, domain name service, generic top-level domain, country code top-level domain, application of internet in business, education, governance etc.

Course XVII: Principles of Marketing: C 305:

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

Contents:

Unit I: Introduction, nature and scope of marketing, importance of marketing as a business function and in the economy, marketing concepts-traditional and modern, selling vs. marketing, marketing mix, marketing environment.

Unit II: Consumer behavior and market segmentation: nature, scope and significance of consumer behavior, market segmentation-concept and importance, bases for market segmentation.

Unit III: Product: concept of product, consumer and industrial goods, product planning and development, packaging-role and functions, brand name and trade mark, after-sale-service, product life cycle concept.

Pricing: importance of price in marketing mix, factors affecting price of a product/service, discounts, and rebates

Unit IV: Distribution channels: concept and role, types of distribution channels, factors affecting choice of a distribution channel, retailer and wholesaler,
Physical distribution: concept, transportation, warehousing, inventory control, order processing.

Unit V: Promotion: methods of promotion, optimum promotion mix, advertising media- their relative merits and limitations, characteristics of an affective advertisement, personal selling. Selling as a career, classification of a successful sales person, functions of a salesman.

**Course XVIII: Principles of Finance C 306:**
Objective: The objective of this course is to help students understand the conceptual framework of financial management.

Contents:
Unit I: Financial management: financial goals, profit vs. wealth maximization, financial function- investment, financing, dividend decisions, financial planning.
Unit II: capital budgeting-nature of investment decisions, investment evaluation criteria-payout period, accounting rate of return, net present value, internal rate of return, profitability index, NPV and IRR comparison.
Cost of capital, significance of cost of capital, calculating cost of debt, preference shares, equity capital and retained earnings, combined (weighted) cost of capital.
Unit III: operating and financial leverage, their measure, effect on profit, analyzing alternate financial plans, combined financial and operating leverage, capital structure-theories and determinants.
Unit IV: Dividend policies, issues in dividend policies, Walter’s model, Gordon’s model, MM hypothesis, form 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 or working capital requirements, management of working capital- cash, receivables and inventories.

**Course XIX: Fundamentals of Insurance: C 307:**
Objective: This course enables the students to know the fundamentals of insurance.

Contents:
Unit I: Introduction to insurance: purpose and need of insurance, insurance as a social security co-l, insurance and economic development, fundamentals of agency law, definition of an agent, agent regulations, insurance intermediaries, agent’s compensation.
Unit II: procedure for becoming an agent, Pre-requisites for obtaining a license, duration of license, cancellation of license, revocation or suspension/termination of agent appointment, code of conduct, unfair practices.
Unit III: functions of an 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: fundamental principles of life insurance, marine, fire, medical, general insurance, contracts of various kinds, insurable interest.

**Course XX: Indian Banking System: Code 308:**
Objective: This course enables the students to know the working of the Indian banking system.

Contents:
Unit I: Indian banking system: structure and organization of banks, Reserve bank of India, apex banking institutions, commercial banks, regional rural banks, co-operative banks, development banks-NABARD, IFCI and ICICI.

Unit II: State bank of India, brief history, objectives, functions, structure and organization, working and progress. Unit III: Banking Regulation Act, 1949: history, social control, banks regulation act as applicable to banking companies, public sector banks and to co-operative banks.

Unit IV: regional rural and co-operative banks in India: function, role, progress and performance.

Unit V: Reserve Bank of India: objectives, organization, functions and working, monetary policy, credit control measures and their effectiveness.

Course XXI: Internet & World Wide Web: C 309:

Objective: This course aims at familiarizing the students with the basic concepts and ground rules of internet and the various services it offers including a website, security of data/ information of the internet and how to access information from depositaries in the world wide web.

Contents:

Unit I: The mechanism of the internet: distributed computing, client-server computing, internet protocol suite, protocol stack, open system interconnection reference model based on the international organization for standardization(ISO), application layer, presentation layer, session, layer, transport layer, network layer, data link layer and physical layer, TCP/IP protocol suite model, mechanism of transmission of data at the destination, mechanism to log onto the network, mechanism of sending and receiving e-mail.

Unit II: Internet enabled services: electronic mail(E-mail), Usenet and newsgroup, file transfer protocol(FTP), talent, finger, internet chat(IRC), frequently asked questions(FAQ), the world wide web consortium(W3C)- origin and evolution, standardizing the web, W3C members, W3C recommendations, browsing and searching, browsing and information retrieval, exploring the world wide web, architecture of world wide web, HYPERLINK, hypertext markup language(HTML), hypertext transfer protocol(HTTP), address-URL.


Unit IV: security of data/ information, security, network security, PINA factor- privacy, integrity, non-repudiation, authentication, SSL, encryption, digital signature, digital certificate, server security, firewall, password, biometrics, payment security, virus protection, hacking.

Unit V: Web browsing, browsers, basic functions of web browsers, browsers with advanced facility, internet explorer, Netscape navigator, Netscape communicator, search engine/ directories, directory, general features of the search engines, approached to website selection, major search engines, specialized search engines, popular search engines/ directories, guidelines for effective searching, a general approach to searching.

Course XXII: Essentials of E-Commerce: Code 310:

Objective: The objective of this course is to familiarize the students with the basics of e- commerce and to comprehend its potential.
Contents:
Unit I: Internet and Commerce: business operations, e-commerce practices vs. traditional business practices, concepts b2b, b2c, c2c, b2g, g2h, g2c, benefits of e-commerce to organization, consumers and society, limitations of e-commerce, management issues relating to e-com., operations of e-commerce, credit card transaction, secure hypertext, transfer protocol(SHTTP), electronic payment system, secure eelecting transaction(SET), SSL's encryption, process, cyber cash, smart cards, Indian payment models.
Unit II: applications in B2C: consumers' shopping procedure on the internet, impact on disintermediation, global market, strategy of traditional departmental stores, products in b2c model, success factors of e-brokers, broker-based service online, online travel tourism services, benefits and impact of e-com. on travel industry, real estate market, online stock trading and its benefits, online banking and its benefits, online financial services and their future, e-auctions benefits, implementation and impact.
Unit III: applications in B2B: application 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 V: emerging business models: retail model, media model, advisory model, made to order manufacturing model, do it yourself model, information service model, emerging hybrid models, emerging models in India.