

**Detailed Course Scheme  
Bachelor of Commerce (Hons.)  
B.Com (H)**

**Semester-III Examination  
(2016 - 2019)**

DOC201610140006



**RNB**  
GLOBAL UNIVERSITY  
Educating stars for tomorrow

**RNB GLOBAL UNIVERSITY**  
RNB Global City, Ganganagar Road,  
Bikaner, Rajasthan 334601

## **OVERVIEW**

RNB Global University follows Semester System along with Choice Based Credit System as per latest guidelines of University Grants Commission (UGC). Accordingly, each academic year is divided into two semesters, **Odd (July-December) and Even (January-June)**. Also, the university follows a system of continuous evaluation along with regular updating in course curricula and teaching pedagogy.

The curriculum for B.Com (H) program for Odd (July-December) Semester, 2016 along with Examination pattern is as follows:

### **Semester -III**

<b>S. No</b>	<b>Course Code</b>	<b>Course Name</b>	<b>Credits</b>
<b>1</b>	<b>11004500</b>	<b>HUMAN RESOURCE MANAGEMENT</b>	<b>6</b>
<b>2</b>	<b>11009400</b>	<b>FUNDAMENTALS OF FINANCIAL MANAGEMENT</b>	<b>6</b>
<b>3</b>	<b>11008600</b>	<b>Management Principles and Applications</b>	<b>6</b>
<b>4</b>	<b>11004700</b>	<b>BUSINESS STATISTICS</b>	<b>6</b>
<b>5</b>	<b>11008700</b>	<b>E - COMMERCE</b>	<b>4</b>
<b>6</b>	<b>11003600</b>	<b>Ability &amp; Skill Enhancement Module-III</b>	<b>3</b>
<b>7</b>	<b>99002000</b>	<b>NCC/NSS</b>	<b>-</b>
<b>8</b>	<b>99002100</b>	<b>Club Activity</b>	<b>-</b>
<b>Total Credits</b>			<b>31</b>

### **Evaluation Scheme:**

The evaluation of the B.Com program would be based on Internal and External Assessments. Internal Assessment would consist of 50% of the marks (50 marks) and external assessment (in form of End Term Exam) would consist of remaining 50% marks (50 marks). Detailed scheme of Internal and External Assessments as follows:

#### **Internal Assessment**

<b>Type</b>	<b>Details</b>	<b>Marks</b>
Mid Term	Two Mid-term Examinations	10+10
Marks obtained in various Tests, Assignments, Presentations, etc.	Average of marks obtained	15
Discipline	To be decided by concerned faculty	5
Attendance	80% - 5 marks and 0.25 percent for every one percent above 80 %	10
<b>TOTAL</b>		<b>50</b>

#### **External Assessment**

<b>Type</b>	<b>Marks</b>
Theory	50

# SYLLABUS

**Course Name: HUMAN RESOURCE MANAGEMENT**

**Course Code: 11004500**

**Objective:** The objective of the course is to acquaint students with the techniques and principles to manage human resource of an organisation.

## **Unit 1: Introduction**

Human Resource Management: Concept and Functions, Role, Status and competencies of HR Manager, HR Policies, Evolution of HRM, HRM vs HRD. Emerging Challenges of Human Resource Management; Workforce diversity; Empowerment; Downsizing; VRS; Human Resource Information System

## **Unit 2: Acquisition of Human Resource**

Human Resource Planning- Quantitative and Qualitative dimensions; job analysis – job description and job specification; Recruitment – Concept and sources; Selection – Concept and process; test and interview; placement and induction

## **Unit 3: Training and Development**

Concept and Importance; Identifying Training and Development Needs; Designing Training Programmes; Role-Specific and Competency-Based Training; Evaluating Training Effectiveness; Training Process Outsourcing; Management Development; Career Development.

## **Unit 4: Performance Appraisal**

Nature, objectives and importance; Modern techniques of performance appraisal; potential appraisal and employee counseling; job changes - transfers and promotions; Compensation: concept and policies; job evaluation; methods of wage payments and incentive plans; fringe benefits; performance linked compensation.

## **Unit 5: Maintenance**

Employee health and safety; employee welfare; social security; Employer-Employee relations- an overview; grievance-handling and redressal; Industrial Disputes: causes and settlement machinery

## **Suggested Readings:**

1. Gary Dessler. *A Framework for Human Resource Management*. Pearson Education.
2. DeCenzo, D.A. and S.P. Robbins, *Personnel/Human Resource Management*, Pearson Education.
3. Bohlendar and Snell, *Principles of Human Resource Management*, Cengage Learning
4. Ivancevich, John M. *Human Resource Management*. McGraw Hill.
5. Wreather and Davis. *Human Resource Management*. Pearson Education.
6. Robert L. Mathis and John H. Jackson. *Human Resource Management*. Cengage Learning.
7. TN Chhabra, *Human Resource Management*, Dhanpat Rai & Co., Delhi
8. Biswajeet Patttanayak, *Human Resource Management, PHI Learning*

## **Course Name: FUNDAMENTALS OF FINANCIAL MANAGEMENT**

### **Course Code: 11009400**

**Objective:** To familiarize the students with the principles and practices of financial management.

#### **CONTENTS**

##### **Unit 1: Introduction**

Nature, scope and objective of Financial Management, Time value of money, Risk and return (including Capital Asset Pricing Model), Valuation of securities – Bonds and Equities

##### **Unit 2: Investment Decisions**

The Capital Budgeting Process, Cash flow Estimation, Payback Period Method, Accounting Rate of Return, Net Present Value (NPV), Net Terminal Value, Internal Rate of Return (IRR), Profitability Index, Capital budgeting under Risk – Certainty Equivalent Approach and Risk-Adjusted Discount Rate.

##### **Unit 3: Financing Decisions**

Cost of Capital and Financing Decision: Sources of long-term financing Estimation of components of cost of capital. Methods for Calculating cost of equity capital, Cost of Retained Earnings, Cost of Debt and Cost of Preference Capital, Weighted Average cost of capital (WACC) and Marginal cost of capital. Capital structure –Theories of Capital Structure (Net Income, Net Operating Income, MM Hypothesis, Traditional Approach). Operating and financial leverage; Determinants of capital structure.

##### **Unit 4: Dividend Decisions**

Theories for Relevance and irrelevance of dividend decision for corporate valuation; Cash and stock dividends; Dividend policies in practice

##### **Unit 5: Working Capital Decisions**

Concepts of working capital, the risk-return trade off, sources of short-term finance, working capital estimation, cash management, receivables management, inventory management and payables management.

#### **Suggested Readings**

1. James C. Van Horne and Sanjay Dhamija, *Financial Management and Policy*, Pearson Education
2. Levy H. and M. Sarnat . *Principles of Financial Management*. Pearson Education
3. Brigham and Houston, *Fundamentals of Financial Management*, Cengage Learning
4. Khan and Jain. *Basic Financial Management*, McGraw Hill Education
5. Prasanna Chandra, *Fundamentals of Financial Management*. McGraw Hill Education
6. Singh, J.K. *Financial Management- text and Problems*. Dhanpat Rai and Company, Delhi.
7. Rustagi, R.P. *Fundamentals of Financial Management*. Taxmann Publication Pvt. Ltd.
8. Singh, Surender and Kaur, Rajeev. *Fundamentals of Financial Management*. Mayur Paperback, New Delhi.
9. Pandey, I.M. *Financial Management*. Vikas Publications.
10. Bhabatosh Banerjee, *Fundamentals of Financial Management*, PHI Learning

## **Course Name: MANAGEMENT PRINCIPLES AND APPLICATION**

### **Course Code: 11008600**

**Objective:** The objective of the course is to provide the student with an understanding of basic management concepts, principles and practices.

#### **Unit 1: Introduction**

- a. Concept: Need for Study, Managerial Functions - An overview; Co-ordination: Essence of Managership
- b. Evolution of the Management Thought, Classical Approach - Taylor, Fayol, Neo-Classical and Human Relations Approaches - Mayo, Hawthorne Experiments, Behavioural Approach, Systems Approach, Contingency Approach - Lawrence & Lorsch, MBO - Peter F. Drucker, Re-engineering - Hammer and Champy, Michael Porter - Five-force analysis, Three generic strategies and value-chain, analysis, Senge's Learning Organisation, 'Fortune at the Bottom of the Pyramid' - C.K. Prahalad.

#### **Unit 2: Planning**

- a. Types of Plan - An overview to highlight the differences
- b. Strategic planning - Concept, process, Importance and limitations
- c. Environmental Analysis and diagnosis (Internal and external environment) - Definition, Importance and Techniques (SWOT/TOWS/WOTS-UP, BCG Matrix, Competitor Analysis), Business environment; Concept and Components
- d. Decision-making - concept, importance; Committee and Group Decision-making, Process, Perfect rationality and bounded rationality, Techniques (qualitative and quantitative, MIS, DSS)

#### **Unit 3: Organising**

Concept and process of organising - An overview, Span of management, Different types of authority (line, staff and functional), Decentralisation, Delegation of authority

Formal and Informal Structure; Principles of Organising; Network Organisation Structure

#### **Unit 4: Staffing and Leading**

*Staffing:* Concept of staffing, staffing process

- a. *Motivation:* Concept, Importance, extrinsic and intrinsic motivation; Major Motivation theories - Maslow's Need-Hierarchy Theory; Herzberg's Two-factor Theory, Vroom's Expectation Theory.
- b. *Leadership:* Concept, Importance, Major theories of Leadership (Likert's scale theory, Blake and Mouten's Managerial Grid theory, House's Path Goal theory, Fred Fielder's situational Leadership), Transactional leadership, Transformational Leadership, Transforming Leadership.
- c. *Communication:* Concept, purpose, process; Oral and written communication; Formal

and informal communication networks, Barriers to communication, Overcoming barriers to communication.

#### **Unit 5: Control**

- a. *Control*: Concept, Process, Limitations, Principles of Effective Control, Major Techniques of control - Ratio Analysis, ROI, Budgetary Control, EVA, PERT/CPM.
- b. Emerging issues in Management

#### **Suggested Readings:**

1. Harold Koontz and Heinz Weihrich, *Essentials of Management: An International and Leadership Perspective*, McGraw Hill Education.
2. Stephen P Robbins and Madhushree Nanda Agrawal, *Fundamentals of Management: Essential Concepts and Applications*, Pearson Education.
3. George Terry, *Principles of Management*, Richard D. Irwin
4. Newman, Summer, and Gilbert, *Management*, PHI
5. James H. Donnelly, *Fundamentals of Management*, Pearson Education.
6. B.P. Singh and A.K.Singh, *Essentials of Management*, Excel Books
7. Griffin, *Management Principles and Application*, Cengage Learning
8. Robert Kreitner, *Management Theory and Application*, Cengage Learning
9. TN Chhabra, *Management Concepts and Practice*, Dhanpat Rai & Co. (Pvt. Ltd.), New Delhi
10. Peter F Drucker, *Practice of Management*, Mercury Books, London

### **Course Name: BUSINESS STATISTICS Course Code: 11004700**

**Objective:** The objective of this course is to familiarise students with the basic statistical tools used for managerial decision-making.

#### **Unit 1: Statistical Data and Descriptive Statistics**

- a. Nature and Classification of data: univariate, bivariate and multivariate data; time-series and cross-sectional data
- b. Measures of Central Tendency
  - i. Mathematical averages including arithmetic mean, geometric mean and harmonic mean. Properties and applications.
  - ii. Positional Averages  
Mode and Median (and other partition values including quartiles, deciles, and percentiles) (including graphic determination)
- c. Measures of Variation: absolute and relative.  
Range, quartile deviation, mean deviation, standard deviation, and their coefficients, Properties of standard deviation/variance
- d. Skewness: Meaning, Measurement using Karl Pearson and Bowley's measures; Concept of Kurtosis

#### **Unit 2: Probability and Probability Distributions**

Theory of Probability. Approaches to the calculation of probability; Calculation of event

probabilities. Addition and multiplication laws of probability (Proof not required); Conditional probability and Bayes' Theorem (Proof not required)

- a. Expectation and variance of a random variable
- b. Probability distributions:
  - i. Binomial distribution: Probability distribution function, Constants, Shape, Fitting of binomial distribution
  - ii. Poisson distribution: Probability function, (including Poisson approximation to binomial distribution), Constants, Fitting of Poisson distribution
  - iii. Normal distribution: Probability distribution function, Properties of normal curve, Calculation of probabilities

### **Unit 3: Simple Correlation and Regression Analysis**

- a. **Correlation Analysis:** Meaning of Correlation: simple, multiple and partial; linear and non-linear, Correlation and Causation, Scatter diagram, Pearson's co-efficient of correlation; calculation and properties (Proof not required). Correlation and Probable error; Rank Correlation
- b. **Regression Analysis:** Principle of least squares and regression lines, Regression equations and estimation; Properties of regression coefficients; Relationship between Correlation and Regression coefficients; Standard Error of Estimate and its use in interpreting the results.

### **Unit 4: Index Numbers**

Meaning and uses of index numbers; Construction of index numbers: fixed and chain base: univariate and composite. Aggregative and average of relatives – simple and weighted

Tests of adequacy of index numbers, Base shifting, splicing and deflating. Problems in the construction of index numbers; Construction of consumer price indices: Important share price indices, including BSE SENSEX and NSE NIFTY.

### **Unit 5: Time Series Analysis**

Components of time series; Additive and multiplicative models; Trend analysis: Fitting of trend line using principle of least squares – linear, second degree parabola and exponential. Conversion of annual linear trend equation to quarterly/monthly basis and vice-versa; Moving averages; Seasonal variations: Calculation of Seasonal Indices using Simple averages, Ratio-to-trend, and Ratio-to-moving averages methods. Uses of Seasonal Indices

### **UNIT 6: Sampling Concepts, Sampling Distributions and Estimation:**

**Sampling:** Populations and samples, Parameters and Statistics, Descriptive and inferential statistics; Sampling methods (including Simple Random sampling, Stratified sampling, Systematic sampling, Judgement sampling, and Convenience sampling)

**Concept of Sampling distributions and Theory of Estimation:** Point and Interval estimation of means (large samples) and proportions.

### **Suggested Readings:**

1. Levin, Richard, David S. Rubin, Sanjay Rastogi, and HM Siddiqui. *Statistics for Management*. 7<sup>th</sup> ed., Pearson Education.
2. David M. Levine, Mark L. Berenson, Timothy C. Krehbiel, P. K. Viswanathan, *Business Statistics: A First Course*, Pearson Education.
3. Siegel Andrew F. *Practical Business Statistics*. McGraw Hill Education.
4. Gupta, S.P., and Archana Agarwal. *Business Statistics*, Sultan Chand and Sons, New Delhi.

5. Vohra N. D., *Business Statistics*, McGraw Hill Education.
6. Murray R Spiegel, Larry J. Stephens, Narinder Kumar. *Statistics (Schaum's Outline Series)*, McGraw Hill Education.
7. Gupta, S.C. *Fundamentals of Statistics*. Himalaya Publishing House.
8. Anderson, Sweeney, and Williams, *Statistics for Students of Economics and Business*, Cengage Learning.

**Course Name: E-COMMERCE**  
**Course Code: 11008700**

**Objectives:** To enable the student to become familiar with the mechanism for conducting business transactions through electronic means

**Contents**

**Unit 1: Introduction:**

Meaning, nature, concepts, advantages, disadvantages and reasons for transacting online, types of E-Commerce, e-commerce business models (introduction, key elements of a business model and categorizing major E-commerce business models), forces behind e-commerce.

**Technology used in E-commerce:** The dynamics of world wide web and internet( meaning, evolution and features) ; Designing, building and launching e-commerce website (A systematic approach involving decisions regarding selection of hardware, software, outsourcing vs. in-house development of a website)

**Unit 2: Security and Encryption:**

Need and concepts, the e-commerce security environment: (dimension, definition and scope of e-security), security threats in the E-commerce environment (security intrusions and breaches, attacking methods like hacking, sniffing, cyber-vandalism etc.), technology solutions (Encryption, security channels of communication, protecting networks and protecting servers and clients),

**Unit 3: IT Act 2000 and Cyber Crimes**

IT Act 2000: Definitions, Digital signature, Electronic governance, Attribution, acknowledgement and dispatch of electronic records, Regulation of certifying authorities, Digital signatures certificates, Duties of subscribers, Penalties and adjudication, Appellate Tribunal, Offences and Cyber-crimes

**Unit 4: E-payment System:**

Models and methods of e-payments (Debit Card, Credit Card, Smart Cards, e-money), digital signatures (procedure, working and legal position), payment gateways, online banking (meaning, concepts, importance, electronic fund transfer, automated clearing house, automated ledger posting), risks involved in e-payments.

**Unit 5: On-line Business Transactions:**

Meaning, purpose, advantages and disadvantages of transacting online, E-commerce applications in various industries like {banking, insurance, payment of utility bills, online marketing, e-tailing (popularity, benefits, problems and features), online services (financial, travel and career), auctions, online portal, online learning, publishing and entertainment} Online shopping (amazon, snapdeal, alibaba, flipkart, etc.)



## **Unit 6: Website designing**

Introduction to HTML; tags and attributes: Text Formatting, Fonts, Hypertext Links, Tables, Images, Lists, Forms, Frames, Cascading Style Sheets.

### **Suggested Readings**

1. Kenneth C. Laudon and Carlo Guercio Traver, *E-Commerce*, Pearson Education.
2. David Whiteley, *E-commerce: Strategy, Technology and Applications*, McGraw Hill Education
3. Bharat Bhaskar, *Electronic Commerce: Framework, Technology and Application, 4<sup>th</sup> Ed.*, McGraw Hill Education
4. PT Joseph, *E-Commerce: An Indian Perspective*, PHI Learning
5. KK Bajaj and Debjani Nag, *E-commerce*, McGraw Hill Education
6. TN Chhabra, *E-Commerce*, Dhanpat Rai & Co.
7. Sushila Madan, *E-Commerce*, Taxmann
8. TN Chhabra, Hem Chand Jain, and Aruna Jain, *An Introduction to HTML*, Dhanpat Rai & Co.