

**CURRICULUM AND SCHEME OF EXAMINATIONS OF THREE
YEAR B. COM. (HONS.) (w.e.f July, 2015)**

B.Com 1st semester									
Course Code	Course Title	Workload			No. of Credits	Mode of Evaluation	Max Marks		
		L	P	T			Internal Marks	External Marks	Total Marks
BCH-101	Business Statistics-I	4	0	1	5 Credits	IE@	20	80	100
BCH-103	Business Communication	4	0	1	5 Credits	IE@	20	80	100
BCH-105	Business Law-I	4	0	1	5 Credits	IE@	20	80	100
BCH-107	Financial Accounting for Business-I	4	0	1	5 Credits	IE@	20	80	100
BCH-109	Business Economics-I	4	0	1	5 Credits	IE@	20	80	100
BCH-111	Introduction to Computers	3	2	0	5 Credits	IEP@	20	80	100
Total Hours/Credit		23	2	5	30 Credits				600

B.Com 2nd Semester									
Course Code	Course Title	Workload			No. of Credits	Mode of Evaluation	Max Marks		
		L	P	T			Internal Marks	External Marks	Total Marks
BCH-102	Financial Accounting for Business-II	4	0	1	5 Credits	IE@	20	80	100
BCH-104	Business Economics-II	4	0	1	5 Credits	IE@	20	80	100
BCH-106	Business Statistics-II	4	0	1	5 Credits	IE@	20	80	100
BCH-108	Business Management & organisation	4	0	1	5 Credits	IE@	20	80	100
BCH-110	Cost Accounting	4	0	1	5 Credits	IE@	20	80	100
BCH-112	Business Laws-II	4	0	1	5 Credits	IE@	20	80	100
BCH-114	Comprehensive Viva-Voce				2 Credits	IP@		50	50
BCH-116	Current Issues and Societal Development-I (Qualifying Paper)	2	0	1	Non Credit	IE@	10	40	50
Total Hours/Credit		26	0	7	32 Credits				700

Note:

1. IE@ - End Semester Question Paper will be set Externally and evaluated Internally (Internal and end semester examination Weightage 20: 80)
2. IEP@ - End Semester Practical Question Paper will be set externally and evaluated internally (internal and end semester practical examination Weightage 20: 80). Practical Exam will be evaluated by External and Internal examiners, jointly.
3. IP@ - Student will be evaluated by External and Internal examiners, jointly.
4. To Clear Non- Credit Courses, The Students have to obtain at least 40% Marks.

B.Com 3rd Semester									
Course Code	Course Title	Workload			No. of Credits	Mode of Evaluation	Max Marks		
		L	P	T			Internal Marks	External Marks	Total Marks
BCH-201	Business Mathematics	4	0	1	5 Credits	IE@	20	80	100
BCH-203	Corporate Accounting-I	4	0	1	5 Credits	IE@	20	80	100
BCH-205	Human Resource Management	4	0	1	5 Credits	IE@	20	80	100
BCH-207	Corporate-Law-I	4	0	1	5 Credits	IE@	20	80	100
BCH-209	Marketing Management	4	0	1	5 Credits	IE@	20	80	100
BCH-211	Information Technology	4	0	1	5 Credits	IE@	20	80	100
BCH-213	Comprehensive Viva-Voce				2 Credits	IP@		50	50
Total Hours/Credit		24	0	6	32 Credits				650

B.Com 4th Semester									
Course Code	Course Title	Workload			No. of Credits	Mode of Evaluation	Max Marks		
		L	P	T			Internal Marks	External Marks	Total Marks
BCH-202	Corporate Accounting-II	4	0	1	5 Credits	IE@	20	80	100
BCH-204	Advertising and Personnel selling	4	0	1	5 Credits	IE@	20	80	100
BCH-206	Corporate Law-II	4	0	1	5 Credits	IE@	20	80	100
BCH-208	Financial Management-I	4	0	1	5 Credits	IE@	20	80	100
BCH-210	Current Issues and societal development-II(qualifying paper)	4	0	1	Non-credit	IE@	10	40	50
BCH-212	Auditing	4	0	1	5 Credits	IE@	20	80	100
BCH-214	*Comprehensive Viva-Voce				2 Credits	IP@		50	50
Total Hours/Credit		24	0	6	27 Credits				600

Note:

1. IE@ - End Semester Question Paper will be set Externally and evaluated Internally (Internal and end semester examination Weightage 20: 80)
2. IEP@ - End Semester Practical Question Paper will be set Externally and evaluated Internally (Internal and end semester Practical examination Weightage 20: 80). Practical Exam will be evaluated by External and Internal examiners, jointly.
3. IP@ - Student will be evaluated by External and Internal examiners, jointly.
4. To Clear Non- Credit Courses, The Students have to obtain at least 40% Marks.

B.Com 5th Semester									
Course Code	Course Title	Workload			No. of Credits	Mode of Evaluation	Max Marks		
		L	P	T			Internal Marks	External Marks	Total Marks
BCH-301	Financial Management-II	4	0	1	5 Credits	IE@	20	80	100
BCH-303	Accounting for Managers	4	0	1	5 Credits	IE@	20	80	100
BCH-305	Indian Economy: Growth & Management	4	0	1	5 Credits	IE@	20	80	100
BCH-307	Retail Management	4	0	1	5 Credits	IE@	20	80	100
BCH-309	Income Tax Act-I	4	0	1	5 Credits	IE@	20	80	100
BCH-311	Insurance & Risk Management	4	0	1	5 Credits	IE@	20	80	100
BCH-313	Project Report & Viva-Voce				2 Credits	IP@		50	50
Total Hours/Credit		24	0	6	32 Credits				650

B.Com 6th Semester									
Course Code	Course Title	Workload			No. of Credits	Mode of Evaluation	Max Marks		
		L	P	T			Internal Marks	External Marks	Total Marks
BCH-302	Investment Analysis	4	0	1	5 Credits	IE@	20	80	100
BCH-304	International Business/Trade	4	0	1	5 Credits	IE@	20	80	100
BCH-306	Financial Institutions	4	0	1	5 Credits	IE@	20	80	100
BCH-308	Income Tax-II	4	0	1	5 Credits	IE@	20	80	100
BCH-310	Business Environment	4	0	1	5 Credits	IE@	20	80	100
BCH-312	Accounting through Computers	4	0	1	5 Credits	IE@	20	80	100
BCH-314	Comprehensive Viva-Voce				2 Credits	IP@		50	50
Total Hours/Credit		24	0	6	32 Credits				650

Note:

1. IE@ - End Semester Question Paper will be set Externally and evaluated Internally (Internal and end semester examination Weightage 20: 80)
2. IEP@ - End Semester Practical Question Paper will be set externally and evaluated internally (Internal and end semester Practical examination Weightage 20: 80). Practical Exam will be evaluated by External and Internal examiners, jointly.
3. IP@ - Student will be evaluated by External and Internal examiners, jointly.
4. To Clear Non- Credit Courses, The Students have to obtain at least 40% Marks.

Note: The Examiner shall set nine Questions in all covering the Whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 8 small questions of two marks each. The rest of the eight questions will be set from all the four units. The students will be required to attempt four questions (one question from each unit).

Unit-1

Statistics: concept, need, importance, Applications; Collection of data – types, methods, classification and tabulation of data, graphic diagrammatic presentation.

Unit-II

Measurement of Central Tendency and Variation: Mathematical and fractional averages. Measures of Absolute and Relative variations.

Unit-III

Moments, skewness and kurtosis (with Sheppard's corrections), Index Numbers.

Unit-IV

Probability and Expected Value: Meaning and Schools of thoughts, Importance of the Concept of the Probability; Calculation of Probability, Probability Theorems: Addition, Multiplication and Bayes' Theorem. Mathematical Expectations. Practical problems of Probability. Probability Distribution.

Suggested Readings:

1. Dr.S.P.Gupta, Statistical methods, S.Chand & Co., New Delhi.
2. D.N.Elhance, Veena Elhance, B.M.Aggarwal, Fundamentals of Statistics, Kitab Mahal.
3. N.P.Aggarwal, Quantitative Techniques, Ramesh Book Depot., Jaipur.
4. R.P.Hooda, Statistics for Business and Economics, Mcmillan India Ltd., New Delhi.

Note: The Examiner shall set nine Questions in all covering the Whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 8 small questions of two marks each. The rest of the eight questions will be set from all the four units. The students will be required to attempt four questions (one question from each unit)

UNIT-I

Purpose and process of communication; myths and realities of communication; paths of communication; oral communication: noise, barriers to communication; listening-listening process, types of listening, deterrents to listening process, essentials of good listening; telephonic communication.

UNIT-II

Presentation skills: prerequisites of effective presentation; Assertiveness- indicators of assertive behavior, strategies of assertive behavior; communication skills for group discussion and interviews.

UNIT-III

Non verbal communication: gestures, handshakes, gazes, smiles, hand movement, styles of working, voices modulations, body sport for interviews; business etiquettes: business dining, business manners of people of different cultures, managing customer care.

UNIT-IV

Written communication: mechanics of writing ,report writing, circulars, notices, memos, agenda and minutes; business correspondence- business letter format, styles of letter arrangement, types of letters, telex manages, facsimiles, electronic mail; dairy writing; developing resumes.

Suggested Reading:

1. Kaul, Asha, Business Communication, PHI, New Delhi
2. Kaul, Asha, Effective Business Communication, PHI, New Delhi
3. Chaturvedi,P.D., and Mukesh Chaturvedi, Business Communication, Pearson Education
4. McGrath,E.H., Basic Managerial Skills for All, PHI, New Delhi

Paper BCH-105

Business Law-I

Max Marks = 100

External Marks 80 and Internal Marks 20

Time: 3 Hrs.

Note: The Examiner shall set nine Questions in all covering the Whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 8 small questions of two marks each. The rest of the eight questions will be set from all the four units. The students will be required to attempt four questions (one question from each unit)

Unit-I

The Indian Contract Act 1872: Contract – meaning, characteristics and kinds, essentials of valid contract – offer and acceptance, consideration, contractual capacity, free consent, legality of objects.

Unit-II

Void agreements; Discharge of contract- Modes of discharge and its remedies. Contingent contracts; Quasi – contracts.

Unit-III

Contract of Indemnity and Guarantee; Contract of Bailment; Contract of Agency. Indian Sale of Goods Act 1932: Contract of sale, meaning and difference between sale and agreement to sell. Conditions and warranties, Transfer of ownership in goods including sale by non-owners, Performance of contract of sale, unpaid seller – meaning and rights of an unpaid seller against the goods and the buyer.

Unit-IV

Negotiable Instrument Act: Kinds and characteristics of Negotiable Instruments, Holders and Holder in – due course, Privileges of Holders-in-due course. Negotiation and endorsement, crossing of cheques; types of crossing, bouncing of cheques. Consumer Protection Act.

Suggested Readings:

1. M.C.Kuchhal, Business Laws, Sultan Chand & Co., New Delhi.
- 2.N.D.Kapoor, Merchantile Law. Sultan Chand & Co., New Delhi.
- 3.Texman

Paper BCH.107 Financial Accounting for Business-I

Max Marks = 100

External Marks 80 and Internal Marks 20

Time: 3 Hrs.

Note: The Examiner shall set nine Questions in all covering the Whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 8 small questions of two marks each. The rest of the eight questions will be set from all the four units. The students will be required to attempt four questions (one question from each unit)

Unit-I: Theoretical Framework: Accounting as an information system. The users of financial accounting information and their needs. Qualitative characteristics of accounting, information. Functions, advantages and limitations of accounting. Branches of accounting. Bases of accounting; cash basis and accrual basis. The nature of financial accounting principle – Basic concepts and conventions: entity, money measurement, going concern, cost, realization, accruals, periodicity, consistency, prudence (conservatism), materiality and full disclosures. Financial accounting standards: concept, benefits, procedure for issuing accounting standards in India. Salient feature of Accounting Standard (AS): I (ICAI). Types of Accounting Standards.

Unit-II : Accounting Process and Subsidiary Books: From recording of business transactions to preparation of trial balance, an overview only). Journal Ledger Cash-Book and other subsidiary books.

Unit-III : Business Income: Measurement of business income-Net income: the accounting period, the continuity doctrine and matching concept. Objectives of measurement.Revenue recognition: Salient features of Accounting Standard (AS): 9 (ICAI) Recognition of expenses. The nature of depreciation. The accounting concept of depreciation. Factors in the measurement of depreciation. Methods of computing depreciation: straight line method and diminishing balance method; Disposal of depreciable assets - change of method. Salient features of Accounting Standard (AS): 6 (ICAI). Inventories: meaning. Significance of inventory valuation. Inventory Record systems: periodic and perpetual. Methods: FIFO, LIFO and Weighted Average. Salient features of Accounting Standard (AS): 2 (ICAI)

Unit-IV: Final accounts with adjustments: Capital and revenue expenditures and receipts: general introduction only Preparation of financial statements of:

- a) Non-corporate business entities from a trial balance;
- b) Not-for-profit organizations;
- c) Incomplete records: statement of affairs method and conversion method.

Suggested Readings:

1. T.P.Ghosh – Accounting Standards and Corporate Accounting Practices – Taxman Allied Services.
2. L.S.Porwal – Accounting Theory – Tata Mcgraw Hill.

Note: The Examiner shall set nine Questions in all covering the Whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 8 small questions of two marks each. The rest of the eight questions will be set from all the four units. The students will be required to attempt four questions (one question from each unit)

Unit-I

The concept of demand and the elasticity of demand and supply: Demand curves: individual's curve, market demand curve. Movements along versus shifts in the demand curve. Elasticity of demand: price, income and cross. Concept of revenue: Marginal and Average; Revenue and elasticity of demand.

Unit-II

Consumer Behavior: Notion of indifference and preference. Indifference curve analysis of consumer behavior; Consumer's equilibrium (necessary and sufficient conditions). Price elasticity and price consumption curve, income consumption curve and Engel curve, price change and income and substitution effects.

Unit-III

Consumer surplus. Indifference curves as an analytical tool (cash subsidy Vs kind subsidy). Revealed Preference Theory.

Unit-IV

Production: Fixed and variable inputs, production function, total, average and marginal products, law of variable proportions. Linear homogeneous production function. Production isoquants, marginal rate of technical substitution, economic region of production, optimal combination of resources, the expansion path, isoclines, return to scale.

Suggested Readings:

1. Dr.Raj Kumar, Prof. Kuldip Gupta, Business Economics, UDH, Publishing & Distributors P. Ltd, New Delhi.
2. Uddipto Roy, Managerial Economics, Asian Book Private Ltd., New Delhi.
3. R.L.Varshney, K.L.Maheshwari, Managerial Economics, Sultan Chand & Sons.
4. M.L.Trivedi, Managerial Economics, Tata Mcgraw Hill.

Paper BCH-111 Introduction to Computer (Theory)

Max Marks = 100

External Marks 80 and Internal Marks 20

Time: 3 Hrs.

Note: The Examiner shall set nine Questions in all covering the Whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 8 small questions of two marks each. The rest of the eight questions will be set from all the four units. The students will be required to attempt four questions (one question from each unit)

UNIT-I

Computer Organization: Introduction, components, classification, capabilities characteristics & limitation. Operating System; Storage devices: Application of Computer in Business, Computer Languages.

UNIT-II

Use of MS-Office: Basics of MS-Word. MS-Excel and MS- Power Point; Applications in documentation preparation and making reports; preparation of questionnaires, presentation, tables and graphs.

UNIT-III

Internet: Internetworking, concepts, Internet Protocol Addresses, WWW Pages & Browsing, Security, Internet Applications, Analog & Digital Signals, Bandwidth, Network Topology, Packet Transmission, Long Distance communication, Network Application. E-mail.

UNIT-IV

Introduction to database: Concept, Characteristics, Objectives, Advantage & limitations, entity, attribute, schema, subschema.

Lab: Operating Systems Commands, Internet Surfing, MS Office, MS Word, MS Excel, MS Power point.

Suggested Readings:

1. Leon & Leon, Introduction to Computers, Vikas Publishing House, New Delhi.
2. Junne Jamrich Parsons, Computer Concepts 7th Edition , Thomson Learning , Bombay.
3. Comer 4e, Computer networks and Internet, Pearson Education
4. White, Data Communications & Computer Networks, Thomson Learning, Bombay.

Paper BCH-102

Financial Accounting for Business-II

Max Marks = 100

External Marks 80 and Internal Marks 20

Time: 3 Hrs.

Note: The Examiner shall set nine Questions in all covering the Whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 8 small questions of two marks each. The rest of the eight questions will be set from all the four units. The students will be required to attempt four questions (one question from each unit)

Unit-I

Accounting for Higher Purchases and Leases

Concepts of operating and financial lease with accounting standard-19.

Unit-II

Accounting for Inland Branches

Concept of dependent branches; accounting aspects; debtors system, stock and debtors system, branch final accounts system and whole sale basis system- Independent branches: concept-accounting treatment: important adjustment entries and preparation of consolidated profit and loss account and balance sheet.

Unit-III

Accounting the Partnership Firms

Unit-IV

Royalty Accounts, Voyage Accounts, Self-planning and Sectional balancing system. Accounting, Accounting for Claims.

Suggested Readings:

1. A.Mukharjee, M.Hanif – ModernAccountancy - Tata Mcgraw Hill.
2. S.N.Maheshwari, S.K.Maheshwari – An Introduction to Accountancy – Vikas Publications.
3. Ravi.M.Kishore – Advanced Accounting – Taxaman Allied Pvt. Ltd.

Note: The Examiner shall set nine Questions in all covering the Whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 8 small questions of two marks each. The rest of the eight questions will be set from all the four units. The students will be required to attempt four questions (one question from each unit)

Unit-I

Cost of Production: Social and private costs of production, difference between economic and accounting costs, long run and short run costs of production. Economies and diseconomies of scale and the shape of the long run average cost. Learning curve.

Unit-II

Perfect Competition: Assumptions, price and output decisions. Equilibrium of the firm and the industry in the short and the long runs, including industry's long run supply, difference between accounting and economic profits, producer surplus.

Unit-III

Stability analysis – Walrasian and Marshallian. Demand – supply analysis. Other Monopoly and Monopolistic Competition and price determination therein.

Unit-IV

Factors in economic-Development: Physical and Capital Formation, role of Technology; Sustainability Institutional factors / variables in development.

Suggested Readings:

1. Dr.Raj Kumar, Prof. Kuldip Gupta, Business Economics, UDH, Publishing & Distributors P. Ltd, New Delhi.
2. Uddipto Roy, Managerial Economics, Asian Book Private Ltd., New Delhi.
3. R.L.Varshney, K.L.Maheshwari, Managerial Economics, Sultan Chand & Sons.
4. M.L.Trivedi, Managerial Economics, Tata Mcgraw Hill.

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Unit-I

Correlation Analysis – meaning, significance, types and methods, probable error, co-efficient of determination, leads and lags, partial correlation.

Unit-II

Regression analysis – Meaning, equations, lines. Standard error of estimate. Difference between correlation and regression. Regression equation in case of Correlation Table, partial regression.

Unit-III

Time series - components, models, trend analysis including second degree parabola and exponential formula measurement and of seasonal cyclical and irregular variations, shifting the trend origin.

Unit-IV

Statistical Decision Theory:: Ingredients, expected opportunity loss, optimal decisions with maximin, minmax and Bayes' principle (with prior, pre-posterior and posterior analysis) Statistical Quality Control.

Suggested Readings:

1. Dr.S.P.Gupta, Statistical methods, S.Chand & Co., New Delhi.
2. D.N.Elhance, Veena Elhance, B.M.Aggarwal, Fundamentals of Statistics, Kitab Mahal.
3. N.P.Aggarwal, Quantitative Techniques, Ramesh Book Depot., Jaipur.
4. R.P.Hooda, Statistics for Business and Economics, Mcmillan India Ltd., New Delhi.

Paper BCH.108

Business Management and Organization

Max Marks = 100

External Marks 80 and Internal Marks 20

Time: 3 Hrs.

Note: The Examiner shall set nine Questions in all covering the Whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 8 small questions of two marks each. The rest of the eight questions will be set from all the four units. The students will be required to attempt four questions (one question from each unit)

Unit-I

Development of Management Thought: Classical, Neo-classical, Systems, contingency and Contemporary Approach to Management – Drucker, Porter, Senge, Prahalad, Hammer and Tom Peters. Process of Managing: Planning

Unit-II

Organizing and Staffing: Contemporary Organizational Formats – Project, Matrix and Networking; Management in Action: Motivation – Concept and Theories: Maslow, Herzberg, McGregor, and Ouchi; Leadership, Concept and Theories: Leadership Continuum, Managerial Grid, Situational Leadership, Transactional and Transformational leadership.

Control: Concept and Process, Effective Control System, Modern Control Techniques – Stakeholder Approaches (Balanced Score Card), Accounting Measures (Integrated Ratio Analysis), and Economic and financial Measures (Economic Value added and Market Value added), Behavioral Aspect of Management Control.

Unit-III

Entrepreneurial opportunities in contemporary business environment: Networking marketing, Franchising, Business Process Outsourcing, E-commerce and M-commerce. Process of setting up a business enterprise. Opportunity and idea generation – role of creativity and innovation. Feasibility study and preparation of business plan.

Unit-IV

Choice of a suitable form of business ownership. Starting and operating small venturing enterprises Operations: business size and location decisions. Lay out: mass production and mass customization, productivity, quality and logistics.

Suggested Readings:

1. Nirmal Singh – Principles of Management – Deep & Deep Publications, Pvt. Ltd., Rajouri Gardn, New Delhi.
2. Gupta & Chaturvedi – Organisation & Management, Shree Mahavir Book Depot.
3. P.SubhaRao–Management & Organisational Behaviour,HimlyaPublishing House.
4. Harold Koontz & Heinz Weihrich, Essentials of Management, Tata McGraw Hill.
5. Stephen F.Robbins Mary Coulter– Management – Prentice Hall of India Pvt. Ltd.
6. Ivancevich; John and Micheol T. Matheson: Organisational Behaviour and Management, Tata McGraw-Hill, New Delhi.

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Unit-I

Cost Accounting: Meaning, nature, scope and limitations; Concept of cost- elements and types; Cost of Material, inventory control techniques. Pricing of issue of inventory/material.

Unit-II

Labour Cost: Idle time, Overtime, Labour turnover, Labour cost control, incentive wage plans. Overheads: Meaning, Classification, Allocation, Apportionment and Absorption of overheads.

Unit-III

Unit costing: Operating costing; Reconciliation of cost and Financial Accounts.

Unit-IV

Contract Costing and Process costing excluding equivalent production.

Suggested Reading:

1. Iyenger S.P. *Cost Accounting* Sultan Chand & Sons, New Delhi.
2. Maheshwari S.N. & Mittal S.N. *Cost Accounting* Shree Mahavir Book Depot, Delhi.
3. Jain S.P. & Narang K.L *Cost Accounting-Principles & Practice* Kalyani publishers.

Max Marks = 100

External Marks 80 and Internal Marks 20

Time: 3 Hrs.

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Unit-I

Indian Partnership Act 1932: Nature of Partnership firm, Test of Partnership, Partnership distinguishes from co-ownership and Joint Hindu Family, Relations of partners to third parties, Duties and rights of partners; Minor as a partner; Incoming and outgoing Partners; Registration of firms; Dissolution of firm-modes, Consequences of dissolution; Settlement of Accounts.

Unit-II

The Foreign Exchange Management Act: Salient feature of FEMA.

Unit-III

Industrial Dispute Act, 1947: causes & forms of Industrial Disputes; Authorities under the Act- their powers, duties etc. Adjudication Machinery- Powers, duties etc.
Strikes and lockout;
Layoff and Retrenchment.

Unit-IV

The Factories Act-1948: Approval, Licensing & Registration of Firms, Notice regarding occupier, Inspecting Staff, Certifying Surgeons, Health, Safety and Welfare of Workers. Working hours of Adults, Restrictions on Employment of women. Employment of young persons, Annual leave with Wages.

Suggested Readings:

1. Resai T.R. *Partnership Act*, S.C.Sarkar and Sons, kolkata.
2. Kuchal M.C. *Business Law*, Vikas Publishing House, New Delhi.
3. Kapoor N.D. *Business Law*, Sultan Chand and Sons, New Delhi.

BCH-116

Current Issues and Societal Development-I

To be supplied by the committee constituted for the same.

B.COM.(HONS), IIIrd Sem

BCH-201

Business Mathematics

Max Marks = 100

External Marks 80 and Internal Marks 20

Time: 3 Hrs.

Note: The Examiner shall set nine Questions in all covering the Whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 8 small questions of two marks each. The rest of the eight questions will be set from all the four units. The students will be required to attempt four questions (one question from each unit)

Unit –I

Algebra of Matrices, Determinants, Adjoint and Inverse of Matrices, Elementary operations on Matrices, System of Linear Equations, Leontief Input Output Model.

Unit -II

Compound Interest, Annuities, Time value of Money

Unit –III

Differentiation (Algebraic values only); Integration by substitution and by parts (algebraic values only)

Unit-IV

Linear Programming: Graphic Method (Two variables only), Simplex Method (up to three variables), Set theory.

Suggested Readings:

1. Business mathematics by Dr. Amarnath Dikshit & Dr. Jitendra Kumar Jain.
2. Business mathematics by Dr. V.K. Kapoor – Sultan Chand & sons, Delhi
3. Business mathematics by Bari-New Literature publishing company, Mumbai.

B.COM.(HONS), IIIrd Sem

BCH-203

Corporate Accounting-I

Max Marks = 100

External Marks 80 and Internal Marks 20

Time: 3 Hrs.

Note: The Examiner shall set nine Questions in all covering the Whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 8 small questions of two marks each. The rest of the eight questions will be set from all the four units. The students will be required to attempt four questions (one question from each unit)

Unit –I

Issue and forfeiture of shares; Redemption of Preference Shares ; Buy back of Shares.

Unit-II

Valuation of Goodwill; Valuation of Securities; Issue and Redemption of Debentures.

Unit-III

Amalgamation and Internal Reconstruction of Companies as per AS-14.

Unit-IV

Holding Companies Accounts; Profit or loss prior and subsequent to incorporation.

Suggested Readings:

1. Shukla M.C, Grewal T.S and Gupta S.C. *Advance Accounts*: S.Chand & comp., New Delhi.
2. Gupta R.L & Radha Swami M. *Company Account*: Sultan Chand, New Delhi.
3. Monga J.R ,.Ahuja Girish and sehgal Ashok *Financial Accounting*: Mayur paper backs, Noida

BCH-205

Paper: Human Resource Management

Max External Marks: 80; Internal marks: 20

Time: 3 Hours

Note: The Examiner shall set nine Questions in all covering the Whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 8 small questions of two marks each. The rest of the eight questions will be set from all the four units. The students will be required to attempt four questions (one question from each unit)

Unit- I

Human Resource Management and Human Resource Planning Human Resource Management: -Definition, Importance, Objective and Scope of Human Resource Management (HRM). Function of HRM: - Operative and Managerial functions, Qualification and Qualities of Human Resource Manager, Changing role of Human Recourse Management. Total Quality Mgt., Business Process Reengineering.

Human Resource Planning: - Meaning + Nature of Human Resource Planning (HRP), Objectives, Benefits, Factors affecting HRP, Process of HRP, Quantitative aspects of HRP, Supply fore casting. Human Resource Analysis, Qualitative Aspects of HRP. Utilization of Human Resource and its problems, Recent trends in HRP.

Unit- II

Recruitment, Selection, Training and Management Development Recruitment: - Meaning, Steps in recruitment Techniques, Recruitment policy, Sources and methods/techniques of recruitment, Factors affecting recruitment. **Selection:** - Meaning Essentials of selection procedure, Stages in Selection Procedure. **Training:** - Concept, Need and importance of Training. **Methods of Training:** - On the job Training and off the job Training, Principles of training, Evaluation of training Programme. **Management Development (M.D):** - Meaning and Nature of M.D, Methods of M.D and Evaluation of M.D Programmes.

Unit- III

Wage and Salary Administration and Wage Incentives Wage/Salary: - Meaning Objectives and Theories of wage. **Methods of wage payments:** - Time wage and Piece wage methods; Factors affecting Wage/salary levels wage and salary administration wage and salary polices. **Wage Incentives:** - Concept, Need and Importance of incentives; Types of incentive Plans; Special incentive profit sharing and worker's co-partnership; Essentials of ideal Incentive system.

Unit- IV

Human Resources Development, Industrial Relationship and Industrial Unrest Human Resources Development (HRD): - Concept; significance, features, Need and Scope of HRD. Techniques of HRD; Functions of HRD manager and Attributes of our HRD manager. **Industrial Relationship (IR):** - Concept; Importance and objective of Industrial relations; Contents, Participants of Industrial relationship (IR); Requirements of good Industrial relations Programme. **Industrial Unrest (UN):** - Meaning, Forms and Causes of industrial unrest. Impact of Industrial unrest on the Economy. Machinery for prevention and settlement of industrial unrest in India and Agencies for reconciliation of industrial unrest.

Suggested Readings:

1. K. Aswathappa, Human Resource and Personnel Management, Tata McGraw Hill, New Delhi.
2. V.S.P. Rao: Human Resource Management: Text and Cases, Excel Books.
3. C.B. Mamoria, Personnel Management, Himalaya Publishing House, New Delhi.
4. B.P. Singh, T.N. Chhabra and P.L. Taneja, Personnel Management and Industrial Relations, Dhanpat Rai and Co., New Delhi.
5. R.S. Dwivedi, Management of Human Resources, Galgotia Publications.

B.COM.(HONS), IIIrd Sem

BCH-207

Corporate Law-I

Max Marks = 100

External Marks 80 and Internal Marks 20

Time: 3 Hrs.

Note: The Examiner shall set nine Questions in all covering the Whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 8 small questions of two marks each. The rest of the eight questions will be set from all the four units. The students will be required to attempt four questions (one question from each unit)

Unit-I

Concept of corporate body; Advantages of company, features of company, types of company; Privileges of private company; Conversion of private company into public company and vice versa; Formation of company.

Unit-II

Memorandum of Association- meaning, importance, clauses of memorandum of association and their alteration; Doctrine of ultra - virus. Articles of Association- meaning, contents, alteration of articles of association; Constructive notice and doctrine of indoor management.

Unit-III

Prospectus- Definition, contents of prospectus; Statement in lieu of prospectus; Misstatement in prospectus and its consequences.

Share Capital- Types of Share Capital, Alteration of share capital, Reduction of Share Capital; Share and Stock.

Unit-IV

Application and Allotment of Shares; Shares certificate and Share Warrant; Calls & Forfeiture. Shareholders & Members: - Difference between members and shareholders, modes of acquiring membership in a company, termination of membership; Who may be a member? Register of members, Rights and liabilities of members.

Suggested Readings:

1. Kuchal M.C. *Modern Indian Company Law* Shri Mahavir Books, Noida.
2. Kapoor N.D. *Company Law* Incorporating the provisions of the companies Amendment Act.
3. Singh Avtar *Company Law* Eastern Book Company, Lucknow.

B.COM.(HONS), IIIrd Sem

BCH-209

Marketing Management

Max Marks = 100

External Marks 80 and Internal Marks 20

Time: 3 Hrs.

Note: The Examiner shall set nine Questions in all covering the Whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 8 small questions of two marks each. The rest of the eight questions will be set from all the four units. The students will be required to attempt four questions (one question from each unit)

Unit-I

Introduction to Marketing: meaning, nature, scope, importance; Marketing concepts: - traditional and modern. Consumer Behavior: nature, scope and significance of consumer behavior.

Unit-II

Market Segmentation & Product: Market Segmentation: concept, importance, basis for market segmentation. Product: concept, planning and development; Branding, trade-mark and product life cycle.

Unit-III

Pricing & Distribution channel: Pricing: meaning, importance, factors affecting product pricing Distribution Channel: concept, role, types and factors affecting choice of a distribution channel.

Unit-IV

Promotion: sales promotion- meaning & methods. Advertising: concept, importance, salient features of an effective advertising, Personal selling.

Suggested reading:

1. Kotler Philip *Marketing Management* Prentice Hall of India New Delhi,1986
2. Pride William M and Ferrel O.C. *Marketing* Houghton-Mifflin Boston
3. Stanton W.J., Etzel Michael J. and Walker Bruce J. *Fundamentals of Marketing* MC Graw-Hill,New York.

INFORMATION TECHNOLOGY**Max Marks = 100****External Marks 80 and Internal Marks 20****Time: 3 Hrs.**

Note: The Examiner shall set nine Questions in all covering the Whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 8 small questions of two marks each. The rest of the eight questions will be set from all the four units. The students will be required to attempt four questions (one question from each unit)

Unit-1

Essentials of Computers: Concept of data, information and data processing, Levels or type of information, Uses of information, Business data Processing Cycle, Methods of data processing, Application of Electronic data processing.

Software Concepts: Types of Software and their role, Different System Software Types- Operating Systems, Translators, System Utilities, Concept of Application Packages, Concept of Operating Systems: Functions of an Operating System, types of an Operating System.

Unit-2

Data Communications: Basic elements of a Communication System, Forms of Data Transmission, Data transmission speed, Modes of Data Transmission, Analog and Digital data transmissions, Data Transmission Media; Wire Cables, Microwave, Fiber-optics, Communication Satellites,

Computer Networks: Introduction to Computer Network, Types of Network; Local Area Network, Wide Area Network, Hardware and Software requirements of LAN and WAN, Types of Public and Private Network, Network Topology, client- server concept

Unit-3

Internet and its Application: History of Internet, Benefits of Internet, Hardware and Software Requirements for internet, Internet Accounts, Types of Internet Connections.

Information Technology: Impact of IT on Business environment; Applications of IT.

Unit-4

Computer-based Business Applications using MS-Access: Components of Data Base System, Advantage of Data Base, concept of DBMS, Functions of DBMS, Components of DBMS; Data field, records and files, Sorting and Searching records, Designing queries and report;

Multimedia: Concept of Multimedia, Multimedia Components, Multimedia Applications.

Suggested Readings:

1. *Introduction to Essential Tools*, Dr. Sushila Madan,
2. *Introduction to Information Systems*, ALEXIS LEON

BCH-202

B.COM.(HONS),IVth Sem.

Corporate Accounting-II

Max Marks = 100

External Marks 80 and Internal Marks 20

Time: 3 Hrs.

Note: The Examiner shall set nine Questions in all covering the Whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 8 small questions of two marks each. The rest of the eight questions will be set from all the four units. The students will be required to attempt four questions (one question from each unit)

Unit-I

Final Accounts of a company as per schedule VI; Investment Accounts.

Unit-II

Accounts of Banking Companies, Underwriting of shares and debentures.

Unit-III

Accounts of Insurance Companies; Liquidation of companies.

Unit-IV

Double Account System, Accounts of Electricity Companies.

Suggested Readings:

- 1 .Shukla M.C, Grewal T.S and Gupta S.C *Advance Accounts*: S.Chand and Comp., New Delhi.
2. Gupta R.L & Radha Swami M. *Company Accounts*: Sultan Chand and sons, New Delhi.
3. Monga J.R. ,Ahuja Girish and Sehgal Ashok *Financial Accounting*: Mayur Paper Bags, Noida.

Advertising and personnel selling**Max Marks = 100****External Marks 80 and Internal Marks 20****Time: 3 Hrs.**

Note: The Examiner shall set nine Questions in all covering the Whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 8 small questions of two marks each. The rest of the eight questions will be set from all the four units. The students will be required to attempt four questions (one question from each unit)

Objective: The aim of this course is to acquaint the students with concepts, techniques and give experience in the application of concepts for developing effective advertising programme.

Unit-I

Advertising: Concept, Types, Forms and Importance. Role of advertising in the Marketing Process: Legal Ethical and Social Aspects of Advertising;

Unit-II

Advertising Programme - Message, Headlines, Copy, Logo, Illustration, Appeal, Layout; Campaign Planning, Role of Creativity in Advertising, Views of advertising authorities on copy-writing; Media Planning, Media Mix; Budgeting; Measurement of Advertising Effectiveness;

Advertising Agency-types, functions, selection criteria, organizational structure, compensation and appraisal, Client-agency and media agency relationships; History and current scenario of advertising agencies in India.

Unit-III

Personal selling: Meaning; objectives; theories of selling; personal selling process; size of sales force; social and ethical responsibilities in sales management; compensation and motivation of sales force

Unit-IV

Sales meetings; sales contests; sales quotas; sales territories; evaluating and controlling the sales personnel; analysis of sales, costs and profitability.

Suggested Readings:

1. Belch, George E and Belch, Michael A. Introduction to Advertising and Promotion. 3rd ed. Chicago; Irwin, 2012.
2. Arens and Bovee, Contemporary Advertising, Irwin,
3. Sandage and Fryberger, Advertising, AITBS, Delhi,
4. Batra, Rajeev, Myers, Johan G. and Aaker, David A. Advertising Management. 4th ed. New Delhi, Prentice Hall of India, 2012.
5. O' Guinn, Advertising & Integrated Brand Production; Vikas Publishing House, New Delhi.
6. Wells, William, Burnett, John & Moriarty Sandra, PHI, 2012.

Corporate Law-II

Max Marks = 100

External Marks 80 and Internal Marks 20

Time: 3 Hrs.

Note: The Examiner shall set nine Questions in all covering the Whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 8 small questions of two marks each. The rest of the eight questions will be set from all the four units. The students will be required to attempt four questions (one question from each unit)

Unit-I

Company Meetings and Resolution: Kinds of Company Meetings, Requisites of valid Meeting; proxy; voting; Agenda; Minutes of Meetings. Specimens of notice, Agenda and Minutes. Resolution-meaning and types.

Unit-II

Directors: meaning, numbers of directors, Position, appointment, qualification, disqualification, restrictions on the number of directorship, vacation of office of director, removal of directors, managerial remuneration; powers and duties, liabilities of directors.

Unit-III

Company Secretary: Meaning of company secretary, qualifications, qualities, functions, position, role and importance of company secretary, Appointment, powers and rights, duties and liabilities of company secretary.

Unit-IV

Winding Up: meaning, compulsory winding up; voluntary winding up, winding up under the supervision of Court, consequences of winding up.

Suggested Readings:

1. Kuchal M.C. *Modern Indian Company Law* Shri Mahavir Books, Noida.
2. Kapoor N.D. *Company Law*: Incorporating the provisions of the companies Amendment Act.
3. Singh Avtar *Company Law*, Eastern Book Company, Lucknow.

Financial Management-I

Max Marks = 100

External Marks 80 and Internal Marks 20

Time: 3 Hrs.

Note: The Examiner shall set nine Questions in all covering the Whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 8 small questions of two marks each. The rest of the eight questions will be set from all the four units. The students will be required to attempt four questions (one question from each unit)

Unit-I:

Financial Management: Evolution of Finance, Meaning; Objectives (Profit Max and Wealth max); Functions of Financial Management; Organization of the Finance Function.

Financial Planning: Over capitalization and under capitalization.

Unit-II:

Cost of capital: Meaning; significance and Measurement: cost of equity, Debt, preference shares, retained earning and the weighted average Cost of Capital. **Leverage analysis:** Operating, financial and composite leverage; EBIT-EPS Analysis and point of Indifference.

Unit-III:

Capital Structure: Meaning, importance, determinants; Theories of capital structures.

Unit-IV

Dividend policy: meaning; types, determinants and importance. Dividend model: Walter Model; Gordon model and MM hypotheses.

Suggested Readings:

1. M.Y. Khan and P.K. Jain 'Financial Management'
2. I.M. Pandey 'Financial Management Theory and Practice'
3. Parsana Chandra 'Financial Management Theory and Practice'.
4. Aggarwal and Aggarwal 'Financial Management' Hindi Medium.
5. Van Horse, James C 'Financial Management and Policy'

B.COM.(HONS), IVth Sem.

Current Issues and societal Development-II

BCH-210

To be supplied by the committee constituted for the same in the university.

Auditing**Max Marks = 100****External Marks 80 and Internal Marks 20****Time: 3 Hrs.**

Note: The Examiner shall set nine Questions in all covering the Whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 8 small questions of two marks each. The rest of the eight questions will be set from all the four units. The students will be required to attempt four questions (one question from each unit)

Unit-I

Auditing: Meaning, objectives, importance and types of Auditing,
Audit Process: internal control, internal check & internal audit, audit programmer.

Unit-II

Audit Procedure: Routine checking, vouching, verification & valuation of assets & liabilities.

Unit-III

Audit of Public company: Qualification, Appointment of company Auditors, their powers, duties and liabilities, Audit of depreciation and reserves, Divisible profits & dividends.

Unit-IV

Audit Report and Investigation

Audit Report: Meaning, objectives, contents and types.

Investigation: meaning, Nature and objectives.

Suggested Readings:

1. Sharma T.R. *Principles of Auditing* Sahitya Bhawan Agra.
2. Tondon B.N. *Principles of Auditing*, S. Chand and Co., New Delhi.
3. Gupta Kamal *contemporary Auditing* Tata Mc Graw Hill, New Delhi.

BCH- 301

**B.Com (Hons) Vth Semester
Paper: Financial Management-II**

Max External Marks: 80; Internal marks: 20

Time: 3 Hours

Note: The Examiner shall set nine Questions in all covering the Whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 8 small questions of two marks each. The rest of the eight questions will be set from all the four units. The Examiner will set two questions from each unit of which the candidate shall attempt four questions selecting one question from each unit. All questions shall carry 16 marks each.

Unit-I:

Working Capital: meaning; determinants, nature, significance and estimation. Practical problems in working capital management. Management of working capital in India.

Unit-II:

Management of Cash and Marketable securities: Objectives; motives for holding cash; factors determining cash needs; cash management models. Marketable securities: Meaning, characteristics and selection criterion.

Unit-III:

Receivable Management: objectives; credit and collection policies; credit terms. Practical problems.

Inventory management: objectives; various methods of valuation of inventories; techniques. Practical problems.

Unit- IV:

Working Capital Financing: approaches of financing working capital. Various short-term and long-term sources of financing working capital.

Suggested Readings:

1. Archer, Stephen H. etc. Financial Management. New York, John Wiley. 1990.
2. Bhalla. V.K. Financial Management and Policy. 2nd ed. New Delhi, Anmol, 1998.
3. Brealey, Richard A and Myers Stewart C. Principles of Corporate Finance. 5th ed., New Delhi, McGraw Hill, 1996.
4. Hampton, John. Financial Decision Making. Englewood Cliffs, New Jersey, Prentice Hall Inc., 1997.
5. Van Home. James C. Financial Management and Policy. 10th ed., New Delhi, Prentice Hall of India, 1997.
6. Winger, Bernard and Mohan, Nancy. Principles of Financial Management, New York, Macmillan Publishing Company, 1991.

Max External Marks: 80; Internal marks: 20**Time: 3 Hours**

Note: The Examiner shall set nine Questions in all covering the Whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 8 small questions of two marks each. The rest of the eight questions will be set from all the four units. The Examiner will set two questions from each unit of which the candidate shall attempt four questions selecting one question from each unit. All questions shall carry 16 marks each.

Unit- I

Management Accounting: - evolution, meaning, nature, objectives, scope, functions, techniques and limitations. **Financial Statements:** -Forms of financial statements, nature, importance, Limitations, approaches and tools of analysis. **Ratio analysis:** meaning, objectives, types and limitations of ratios.

Unit- II

Funds Flow Statement: meaning, objectives, limitations and accounting procedure.

Cash Flow Statement: meaning, objectives, limitations and accounting procedure.

Unit-III

Accounting for Price level Changes and Valuation of Assets. Marginal Costing: meaning, advantages, marginal costing and absorption costing. Cost-Profit-Volume Analysis: Break Even Point, Margin of Safety, P/V Ratio, Concept of key factor. Break-Even Chart and its types.

Unit- IV

Capital Budgeting: Meaning, nature, need, importance, the appraisal methods, Capital Rationing.

Standard Costing: Meaning, advantages, limitation, applications, setting of standards, variance analysis, Including material variance, Labour variance and Overhead variance.

Suggested Readings:

1. Arora M.N., Cost Accounting-Principles and Practice; Vikas, New Delhi.
2. Jain S.P. and Narang K.L., Cost Accounting, Kalyani, New Delhi.
3. Anthony Robert, Reece, Principles of Management Accounting; Richard D. Irwin Inc. Illinois.
4. Horngren, Charles, Foster and Dalar, Cost Accounting – A Managerial Emphasis, Prentice Hall of India, 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 India International, New Delhi.

BCH -305

B.Com (Hons) Vth Semester
Paper: Indian Economy: Growth and Management
Max External Marks: 80; Internal marks: 20
Time: 3 Hours

Note: The Examiner shall set nine Questions in all covering the Whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 8 small questions of two marks each. The rest of the eight questions will be set from all the four units. The Examiner will set two questions from each unit of which the candidate shall attempt four questions selecting one question from each unit. All questions shall carry 16 marks each.

Unit-I

Basic Features of Indian Economy; Unemployment problem in India; Poverty Problem; Regional imbalances.

Unit-II

Parallel Economy, money supply, Industrial sickness, prices and Inflation.

Unit-III

Monetary policy of India, Fiscal policy of India; industrial policy in India, Industrial Licensing policy; EXIM policy.

Unit-IV

New Economical policy: - Privatization, Liberalization, Globalization. **Eleventh five years plan:** - Major Polices and Resource allocation.

Suggested Readings:

1. Sundaram & Black, The International Business Environment, Prentice Hall, New Delhi.
2. Aggarwal A.N., Indian Economy, Vikas Publishing House, Delhi.
3. Khan Farooq A.L., Business and Society, S.Chand, Delhi.
4. Dutt R. and Sundharam K.P.M., Indian Economy, S. Chand, Delhi.
5. Misra S.K. and Puri V.K., Indian Economy, Himalaya Publishing House, New Delhi.
6. Hedge Ianl, Environment Economics, Macmillan, Hampshire.
7. Dutt Ruddar: Economic Reforms in India-A Critique; S. Chand, New Delhi.

BCH- 307

**B.Com (Hons) Vth Semester
Paper: Retail Management**

Max External Marks: 80; Internal marks: 20

Time: 3 Hours

Note: The Examiner shall set nine Questions in all covering the Whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 8 small questions of two marks each. The rest of the eight questions will be set from all the four units. The Examiner will set two questions from each unit of which the candidate shall attempt four questions selecting one question from each unit. All questions shall carry 16 marks each.

Unit-I

Introduction: Meaning, nature, scope, importance, growth and present size. Future of retailing in India Career option in retailing; Technology induction in retailing.

Unit-II

Types of Retailing: Stores classified by owners; Stores classified by merchandising categories; Wheel of retailing; Traditional retail formats vs. modern retail formats in India; Store and non-store based formats; **Cash and carry business** - Meaning, nature and scope; Retailing models - Franchiser franchisee, directly owned; Wheel of retailing and retailing life cycle; Co-operation and conflict with other retailers.

Unit-III

Management of Retailing Operations: Retailing management and "the total performance model; Functions of retail management; Strategic retail management process.

Unit-IV

Retail planning - importance and process; objectives, Developing retailing strategies, action plans, pricing strategies and location strategies.

Suggested Readings:

1. Retailing Management – Swapna Pradhan
2. Retail Management – Gibson Vedamani
3. Channel Management & Retail Management – Meenal Dhotre

BCH- 309

B.Com (Hons) Vth Semester

Paper: Income Tax Act-I

Max External Marks: 80; Internal marks: 20

Time: 3 Hours

Note: The Examiner shall set nine Questions in all covering the Whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 8 small questions of two marks each. The rest of the eight questions will be set from all the four units. The Examiner will set two questions from each unit of which the candidate shall attempt four questions selecting one question from each unit. All questions shall carry 16 marks each.

Unit-I

Income Tax: An introduction and Important Definitions, Agriculture Income, Residence & Tax

Liability (Basis of charge), Exemptions from Tax (Non-Taxable income).

Unit-II

Income from Salaries, Income from Salaries (including retirement benefits).

Unit-III

Income from House property, Profits and Gains of Business or Profession, Depreciation, Capital Gains.

Unit IV

Income from other sources, clubbing of incomes & Aggregation of incomes, set off and carry

forward of Losses, Deductions to be made in computing total income.

Suggested Readings:

1. Direct Taxes law & Practice – Dr. H.C.Mehrotra & Dr. S.P. Goyal, Sahitya Bhawan Publications, Agra.
2. Direct Taxes & Practice – Dr. V.K. Singhanian Taxmann Publication.
3. Direct Taxes law & Practice – Dr. Bhagwati Prasad – Wishwa Prakashan, N.Delhi.
4. Simplified Approach to income Tax: Dr. Girish ahuja & Dr. Ravi Gupta – Sahitya Bhawan Publishes & Distributors, Agra.

BCH -311

**B.Com (Hons.) Vth semester
Paper: Insurance and Risk Management**

Max External Marks: 80; Internal marks: 20

Time: 3 Hours

Note: The Examiner shall set nine Questions in all covering the Whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 8 small questions of two marks each. The rest of the eight questions will be set from all the four units. The Examiner will set two questions from each unit of which the candidate shall attempt four questions selecting one question from each unit. All questions shall carry 16 marks each.

Unit- I

Fundamentals of Risks: Basic concepts, classification; Identification and Evaluation of risk, Process of risk management; Risk control loss prevention and its importance; Risk financing and transfer of risk; Risk retention and its importance.

Unit- II

Insurance- History and Development; Meaning; Nature; Importance; Main principles- Principles of Cooperation, Probability, at most good faith. Proximate cause, Insurable interest, Indemnity, Subrogation, Warranty.

Unit-III

Life Insurance: Main Elements, Importance, Important life Insurance Policies, Annuities, Premium Determination under life Insurance.

Unit- IV

General Insurance, Marine Insurance- Main Elements, Types of Marine Insurance policies, Marine Losses. Fire Insurance- Elements, Premium Determination, Types of Policies.

Suggested Readings:

1. Karam Pal, Bodla B.S. & Garg M.C., Insurance Management, Deep & Deep Publications, New Delhi.
2. Mishra, M.N., Insurance Principles and Practice; S. Chand and Co., New Delhi.
3. Insurance Regulatory Development Act, 1999.
4. Life Insurance Corporation Act, 1956.
5. Gupta, O.S., Life Insurance, Frank Brothers, New Delhi.
6. Vinayakam N. Radhaswamy and Vasudevan, S.V.: Insurance-Principles and Practice, S. Chand and Co., New Delhi.
7. Mishra, M.N., Life Insurance Corporation of India, Vols. I, II & III, Raj Books, Jaipur.

BCH-302

B.Com (Hons) VIth Semester

Paper: Investment Analysis

Max External Marks: 80; Internal marks: 20

Time: 3 Hours

Note: The Examiner shall set nine Questions in all covering the Whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 8 small questions of two marks each. The rest of the eight questions will be set from all the four units. The Examiner will set two questions from each unit of which the candidate shall attempt four questions selecting one question from each unit. All questions shall carry 16 marks each.

Unit-I

Investment: Meaning, nature and process. Investment avenues, concept and Measurement of Investment risk and return; Identification of Investment Opportunities; Speculation, Gambling and Investment activities.

Unit-II

Efficient Market theory or Hypothesis. Technical Analysis: Down theory, Charting techniques, volume indicators.

Unit-III

Fundamental Analysis: Company Analysis, Industry Analysis and Economy Analysis, Technical us Fundamental analysis.

Unit-IV

Trading mechanism in Bombay Stock Exchange. Derivatives: Meaning, Types, uses, Derivatives in Indian capital market. Option Contracts: Meaning uses, Types (Elementary Introduction).

Suggested Readings:

1. Fischer, Donald E. and Jordon, Ronald J., Security analysis and Portfolio Management, Prentice Hall, New Delhi.
2. Sharpe, William F., Alexander, Gordon J. and Baily, Jafery V.S., Investments, Prentice Hall of India, New Delhi.
3. Bhalla, V.K. security analysis and Portfolio management, Sultan Chand, New Delhi.
4. Fuller, Russell J. and Farrell, James L., Modern Investments and Security analysis. McGraw Hill, International Edition (finance Services) New York.

BCH-304

B.Com (Hons.) Vith Semester
Paper: International Business/Trade
Max External Marks: 80; Internal marks: 20
Time: 3 Hours

Note: The Examiner shall set nine Questions in all covering the Whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 8 small questions of two marks each. The rest of the eight questions will be set from all the four units. The Examiner will set two questions from each unit of which the candidate shall attempt four questions selecting one question from each unit. All questions shall carry 16 marks each.

Unit -I

International Business: - An overview; Domestic various International Business; Major risks and challenges of International Business; International Business Environment- Components and determinants; stages of internationalization of business; international business approaches, concept of globalization.

Unit- II

Modes of entering into international business; nature of multinational enterprise and international direct investment; foreign exchange; determination of exchange rate; Balance of payments.

Unit-III

Theories of International Trade- Absolute advantage theory; comparative advantage theory; factor proportions theory; Product life cycle theory of trade; government influence on trade; rationale for government intervention, instruments of trade control; role of WTO,IMF and World Bank in international trade.

Unit-IV

Assessing International markets; designing products for foreign markets; branding decisions; international promotions policy; international pricing; international logistics and distribution.

Suggested Readings:

1. Daniels, J.D.and H. LEE Radesbaugh, International Business-Environment and Operations (New Delhi; Pearson Education).
2. Hill, Charles W.L., International Business-competency in the Global Marketplace (New Delhi: Tata McGraw Hill).
3. Sundaram, Anant K and Steward J. Black, The International Business Environment: Text and Cases (New Delhi: Prentice Hall of India).
4. Sharan, V., International Business: Concept, Environment and Strategy (new Delhi; Pearson Education).
5. Beth V. Yarbrough and Robert H. Yarbrough, The World Economy – Trade and Finance Thomson Learning Singapore.

BCH-306

B.Com (Hons.) VIth Semester

Paper: Financial Institutions

Max External Marks: 80; Internal marks: 20

Time: 3 Hours

Note: The Examiner shall set nine Questions in all covering the Whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 8 small questions of two marks each. The rest of the eight questions will be set from all the four units. The Examiner will set two questions from each unit of which the candidate shall attempt four questions selecting one question from each unit. All questions shall carry 16 marks each.

Unit-I

Financial Institutions an Overview: Meaning; Special characteristics; Broad categories; Money Market Institutions; Capital Market Institutions; Indian Financial Institutions- A profile. Export-Import (EXIM) Bank of India: History, Functions, Business profile, Exports, Project & Services, Fund-based Facilities, FREPEC, Operating procedure, Export Capability Creation Programmes. NABARD- History, Functions & Working ACD, ARC and ARDC, The NABARD, Refinancing Assistance, Major Activities, Rural Infrastructure Development fund (RIDF), Rural Non-Farm Sector, District Rural Industries Project (DRIP).

Unit-II

Money Market: Definition, Money Market Vs Capital Market, Features, Objectives, Features of a Developed Money Market, Importance of Money Market, Composition of Money Market, Call Money Market, Operations in Call Market, Transactions and Participants, Advantages, Drawbacks, Commercial Bills Market-Definition, Types of Bills, Operations in Bill Market, Discount Market, Acceptance Market, Importance of Bill Market, Drawbacks, Bill Market Scheme, Types of Treasury Bills, Treasury Bill Market, Operations and Participants- Importance, Defects, Money Market Instruments, Commercial Paper, Certificate of Deposit, Inter Bank Participation Certificate, Repo Instrument.

Unit-III

Capital Market: Meaning, Characteristics, Functions- Indian Capital Market-Evolution and Growth, Primary and Secondary Market, New Financial Instruments in Indian Capital Market, Indian Capital Market- Major Issues, Rebound in Indian Capital market. Merchant Banking: Definition, Origin, Services, Progress in India, Problems, Scope, Merchant Banker as lead managers, guidelines.

Unit-IV

Venture Capital: Meaning, Concept, Origin, Features, Importance, Activities, Scope, Initiative in India, Guidelines, Methods. Hire Purchase and Leasing: Meaning, Origin, Types, Legal Position, Hire Purchase and Leasing, Problems and Prospects of Leasing Industry in India, Qualities required for Merchant Banker.

Suggested Readings:

1. Chandler M.V. and Goldfeld S.M., Economics of Money and Banking, Harper and Row, New York.
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, Excel Books, New Delhi.
6. R.B.I., Functions and Working.
7. R.B.I., Report on currency and finance.
8. R.B.I., Report of the Committee to Review the Working of the Monetary System: Chakravarty Committee.

BCH-308

**B.Com (Hons.) Vth Semester
Income Tax-II**

Max External Marks: 80; Internal marks: 20

Time: 3 Hours

Note: The Examiner shall set nine Questions in all covering the Whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 8 small questions of two marks each. The rest of the eight questions will be set from all the four units. The Examiner will set two questions from each unit of which the candidate shall attempt four questions selecting one question from each unit. All questions shall carry 16 marks each.

Unit – I

Rebate & Relief of Tax, computation of Total income of individuals, computation of Tax liability of individuals. Filling and Filing of return (ITR – I and II)

Unit – II

Assessment of Hindu undivided families; Assessment of firms & Association of persons.

Unit – III

Income Tax Authorities & their powers, procedure for assessment, Deduction of Tax at source (TDS), Advance payment of Tax.

Unit – IV

Recovery & Refund of Tax, Appeals & Revision, Penalties, Offences & Prosecutions. Guidelines relating to filling up of various forms of income tax- Form-16 & other.

Suggested Readings:

1. Direct Taxes Law & Practice: Dr. H C Mehrotra & Dr. S P Goyal, Sahitya Bhawan Publications, Agra.
2. Direct Taxes & Practice: Dr. V K Singhania, Taxman Publications.
3. Direct Taxes Law & Practice: Dr. Bhagwati Prasad, Wishva Prakashan, New Delhi
4. Simplified Approach to Income Tax: Dr. Girish Ahuja & Dr. Ravi Gupta – Sahitya Bhawan Publishes & Distributors, Agra

BCH- 310

B.Com (Hons.) V1th Semester

Paper: Business Environment

Max External Marks: 80; Internal marks: 20

Time: 3 Hours

Note: The Examiner shall set nine Questions in all covering the Whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 8 small questions of two marks each. The rest of the eight questions will be set from all the four units. The Examiner will set two questions from each unit of which the candidate shall attempt four questions selecting one question from each unit. All questions shall carry 16 marks each.

Unit-I

Business Environment: concept; components and importance; SWOT Analysis. Agriculture in India- Problems, Importance, and contribution in national economy, remedial measures.

Unit-II

Economic Trends (overview): income; savings and investment; industry; Trade and balance of payments.

Unit-III

Problems of Growth: Unemployment, Poverty; regional imbalances, social injustice, inflation, parallel economy and industrial sickness.

Unit-IV

Role of Govt. in Indian Economy: Monetary and Fiscal Policy; Industrial Policy; Industrial Licensing; Privatization and Devaluation;

Suggested Readings:

1. Sundaram & Black, The International Business Environment, Prentice Hall, New Delhi.
2. Aggarwal A.N., Indian Economy, Vikas Publishing House, Delhi.
3. Khan Farooq A.L., Business and Society, S.Chand, Delhi.
4. Dutt R. and Sundharam K.P.M., Indian Economy, S. Chand, Delhi.
5. Misra S.K. and Puri V.K., Indian Economy, Himalaya Publishing House, New Delhi.
6. Hedge Ianl, Environment Economics, Macmillan, Hampshire.
7. Dutt Ruddar: Economic Reforms in India-A Critique; S. Chand, New Delhi.
- 8.

BCH- 312

**B.Com. (Hons) VIth Semester
Paper: Accounting through Computers**

**Max External Marks: 80; Internal marks: 20
Time: 3 Hours**

Note: The Examiner shall set nine Questions in all covering the Whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 8 small questions of two marks each. The rest of the eight questions will be set from all the four units. The Examiner will set two questions from each unit of which the candidate shall attempt four questions selecting one question from each unit. All questions shall carry 16 marks each.

Unit-I

MS-Word & MS-Excel- Complete knowledge of working on MS Word and Excel Worksheet , creating Macros, opening Non-Excel files in Excel, Import of Excel data sheet and attaching spreadsheets in MS Word, Using Help Topics available on computer.

Unit-II

Financial Analysis Tools using computer - Cash Flow/Fund Flow analysis, Ratio Analysis, Frequently used Checks/ Validation of Inputs.

Financial Reports- Financial Statement Analysis and Presentation the data through reports (i.e. horizontal analysis, vertical analysis and comparative periods)

Unit-III

Introduction to Tally, Journal Entry, Ledger posting and Trial Balance through Tally.

Unit-IV

Preparation of Final Accounts through Tally.

Suggested Readings:

1. Donald Cooper and Pamela Schindler, Business Research Methods, Tata McGraw Hill.
2. Gujarati D N and Sangeetha, Basic Econometrics, Tata McGraw Hill.
3. Marketing Research, Rajendra Nargundagkar, Tata McGraw Hill.
4. Leon & Leon, Introduction to Computers, Vikas Publishing House, New Delhi.
5. Junne Jamrich Parsons, Computer Concepts 7th Edition , Thomson Learning , Bombay.
6. Comer 4e, Computer networks and Internet, Pearson Education
7. White, Data Communications & Computer Networks, Thomson Learning, Bombay