

**Scheme of Examinations
Bachelor of Commerce**

B.Com-I –Ist Semester

S.No.	Name of the paper	Max Marks	Internal Assessment	Time
1.01.	Financial Accounting-I	90	10	3Hrs.
1.02.	Business Mathematics-I	90	10	3 Hrs.
1.03.	Business Economics-I	90	10	3 Hrs..
1.04	Business Management –I	90	10	3 Hrs.
1.05	Business Communication	90	10	3 Hrs.
1.06	Basics of computers-I			
	Theory	50	--	3 Hrs.
	Practical	50	--	3 Hrs.
B.Com-I IInd Semester				
2.01	Financial Accounting -II	90	10	3 Hrs.
2.02.	Business Mathematics-II	90	10	3 Hrs.
2.03.	Business Economics-II	90	10	3 Hrs..
2.04	Business Management –II	90	10	3 Hrs.
2.05	Business Environment	90	10	3 Hrs.
2.06	Basics of computers-II			
	Theory	50	--	3 Hrs.
	Practical	50	--	3 Hrs.

Environmental Studies (Qualifying Paper)

100 Marks

B.Com-II –IIIrd Semester

3.01.	Corporate Accounting-I	90	10	3 Hrs.
3.02	Business Statistics-I	90	10	3 Hrs.
3.03	Business Regulatory Framework-I	90	10	3 Hrs.
3.04	Corporate Law-I	90	10	3 Hrs.
3.05	Macro Economics	90	10	3 Hrs.
3.06	Optional: Any one of the following.			
	i. Fundamental of Insurance			
	ii. Human Resource Management			
	iii. Production Management			
	iv. Computer: Application of Information Technology and Business -I			

B.Com-II –IVth Semester

4.01	Corporate Accounting-II	90	10	3 Hrs.
4.02	Business Statistics-II	90	10	3 Hrs.
4.03	Business Regulatory Framework-II	90	10	3 Hrs.
4.04	Corporate Law-II	90	10	3 Hrs.
4.05	Marketing Management	90	10	3 Hrs.

4.06. **Optional: Any one of the following.**

- i. Business Ethics
- ii. Banking and Banking Law
- iii. Basics of Retailing
- iv. Computer: Application of Information Technology and Business - II

B.Com-III –Vth Semester

5.01.	Taxation Law-I	90	10	3 Hrs.
5.02.	Cost Accounting -I	90	10	3 Hrs.
5.03.	Accounting for Management	90	10	3 Hrs.
5.04	Financial Market Operations	90	10	3 Hrs.
5.05	International Business Environment	90	10	3Hrs.
5.06	Optional:			

- i. Secretarial Practices
- ii. Tax Planning and Management
- iii. Investment Management
- iv. Computer: Essentials of E-Commerce-I

B.Com-III –VIth Semester

6.01.	Taxation Law-II	90	10	3 Hrs.
6.02.	Cost Accounting -II	90	10	3 Hrs.
6.03	Financial Management	90	10	3 Hrs.
6.04	Auditing	90	10	3 Hrs.
6.05	Indirect Taxes	90	10	3Hrs.
6.06.	Optional:			

- i. International Trade
- ii. International Marketing
- iii. Fundamentals of Operations Research
- iv. Computer: Essentials of E-Commerce-II

B.Com II
IIIrd Semester
Paper: Corporate Accounting-I
Code: 3.01

Time: 3 Hours

Max Marks: 90
Internal Marks: 10

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 6 small questions of three marks each. The rest of the eight questions will be set from all the four units. The Examiner will set two questions from unit out of which the candidate shall attempt four questions selecting one question from each unit. All the questions shall carry 18 marks each.

Unit- I

Share Capital: Meaning, types, Accounting Treatment of issue, forfeiture and reissue of Share; Buy-back of equity shares; Redemption of preference share; Issue of Bonus Share.

Unit- II

Debenture: Meaning, Types.
Issue and Redemption of Debentures.

Unit-III

Valuation of Goodwill: Meaning, objectives, determinates and main methods.
Valuation of Shares: Meaning, objectives, determinates and main methods.

Unit- IV

Profit or loss before and after incorporation.
Final accounts of companies.

B.Com II
IIIrd Semester
Paper: Business Statistics- I
Code 3.02

Time: 3 Hours

Max Marks: 90
Internal Marks: 10

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 6 small questions of three marks each. The rest of the eight questions will be set from all the four units. The Examiner will set two questions from unit out of which the candidate shall attempt four questions selecting one question from each unit. All the questions shall carry 18 marks each.

Unit- I

Introduction of Statistics: Origin, Development, Definition, Scope, Uses and Limitations.
Statistical Data: Types of Measurement scales- normal, Ordinal, Interval and Ratio level measurement; Collection, Classification and Tabulation of Primary and Secondary data.
Presentation of data: Diagrammatic and Graphical presentation of Data-Bar, Squares, rectangular and Circular diagrams; Histogram, frequency polygon, Ogives, Stem and Leaf displays box plots.

Unit- II

Central Tendency and Partition values: Concept and Measures of Central tendency, Quartiles, Deciles, Percentiles.
Dispersion: Concept and Its absolute as well as relative measures.

Unit- III

Moments, Skewness and Kurtosis: Moments about any point and about mean and the relationship between them.
Sheppard's Corrections for Moments. Concept of symmetrical distribution and skewness, measures and Co-efficient of skewness, Concept of Kurtosis and its measures.

Unit- IV

Analysis of Bivariate data:
Correlation-concept, scatter diagram, Karl Pearson's co-efficient of Correlation and its properties Spearman's rank Correlation, Concurrent deviation method
Regression: Meaning and Definition, Difference between Correlation and Regression, Principle of least squares and fitting of a line of best fit to the given data, Regression lines, Properties of regression Co-efficient and Regression lines, standard error of estimate, Co-efficient of determination.

B.Com II
IIIrd Semester
Paper: Business Regulatory Framework- I
Code: 3.03

Time: 3 Hours

Max Marks: 90
Internal Marks: 10

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 6 small questions of three marks each. The rest of the eight questions will be set from all the four units. The Examiner will set two questions from unit out of which the candidate shall attempt four questions selecting one question from each unit. All the questions shall carry 18 marks each.

Unit- I

Indian Contract Act: - Valid contract and its elements; Void and void able agreements; Void and illegal agreements; Offer and acceptance; Contractual capacity of parties; Free consent of parties; Lawful consideration and object; Agreements expressly declared as void.

Unit- II

Contingent Contracts: - Quasi contracts; Discharge of contracts: - methods of discharge of contracts; Consequences of Breach of contracts.

Contract of Indemnity and guarantee: - Elements of contract of Indemnity; Rights of Indemnity Holder and indemnifier Guarantee: - features of contract of guarantee; Rights and Liabilities of surely; Discharge of surety; Difference between contract of indemnity and Guarantee.

Unit- III

Contract of Bailment and Pledge: - Meaning; types of bailment, Termination of bailment, Duties and rights of bailor and bailee. Essentials of pledge, who may pledge, Rights and Duties of Pawnor and Pawnee.

Contract of Agency: - Methods of creation and termination of agency; Extent of agents authority; Sub-agent and Substituted agent; Agents duties to Principal and Rights of an agent against principal; Liability of principal to third party and agents personally liable to third party.

Unit- IV

Consumer protection Act 1986: - Salient features of consumer Protection Act; Rights of consumers; consumer Protection councils; consumer disputes redressal machinery.

B.Com II
IIIrd Semester
Paper: Corporate Law- I
Code: 3.04

Time: 3 Hours

Max Marks: 90
Internal Marks: 10

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 6 small questions of three marks each. The rest of the eight questions will be set from all the four units. The Examiner will set two questions from unit out of which the candidate shall attempt four questions selecting one question from each unit. All the questions shall carry 18 marks each.

Unit- I

Company- Meaning and Characteristics; Features of company; advantages and disadvantages of incorporation; Lifting of corporate veil; Privileges of private company.

Unit- II

Formation of Company: - Promotion of company; Functions of promoter; importance of promoter; Promoter's remuneration; legal status of Promoter; Rights of promoters; Duties of promoters; Liabilities of promoters; Pre- incorporation contracts, Incorporation and commencement of Business.

Prospectus: - definition; contents; statement in lieu of prospectus; misleading prospectus and its consequences.

Unit- III

Memorandum of Association: - Meaning; importance; clauses of memorandum of association and their Alteration; doctrine of ultra- vires.

Articles of Association: - Meaning; contents; alteration of articles of association; constructive notice and doctrine of indoor management.

Unit- IV

Borrowing Powers; Debentures and Charges.

B.Com II
IIIrd Semester
Paper: Macro Economics
Code: 3.05

Time: 3 Hours

Max Marks: 90
Internal Marks: 10

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 6 small questions of three marks each. The rest of the eight questions will be set from all the four units. The Examiner will set two questions from unit out of which the candidate shall attempt four questions selecting one question from each unit. All the questions shall carry 18 marks each.

Unit-I

National Income: - Concepts and Measurement; Say's Law of Markets and the classical theory of Employment.

Unit-II

Keynesian Theory of employment, consumption function and its determinants. Investment; induced and autonomous investment, Marginal efficiency of capital.

Unit-III

Investment multiplier, investment Theory of Accerlator, trade cycle theories:- Samuelson and Hicks, control of trade cycles.

Unit-IV

Economic growth and Development, Determinants and Measurement of development; Vicious circle of poverty.

B.Com II
IIIrd Semester
Paper: Fundamental of Insurance
Paper code: - 3.06(i)

Time: 3 Hours

Max Marks: 90
Internal marks: 10

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 6 small questions of three marks each. The rest of the eight questions will be set from all the four units. The Examiner will set two questions from unit out of which the candidate shall attempt four questions selecting one question from each unit. All the questions shall carry 18 marks each.

Unit- I

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

Unit-II

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

Unit- III

General Insurance, Marine Insurance- Main Elements, Marine Losses, Types of Marine Insurance policies.

Agriculture Insurance: History, Meaning, Main problems, Policies.

Unit-IV

Fire Insurance- Elements, Premium Determination, Types of Policies.

Important Provisions of Motor Insurance, Aircraft Insurance

B.Com II (Optional)
IIIrd Semester
Paper: Human Resource Management
Code 3.06(ii)

Time: 3 Hours

Max Marks: 90
Internal Marks: 10

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 6 small questions of three marks each. The rest of the eight questions will be set from all the four units. The Examiner will set two questions from unit out of which the candidate shall attempt four questions selecting one question from each unit. All the questions shall carry 18 marks each.

Unit-I

An Introduction to Human Resource Management

Definition, Importance objectives and scope of Human Resource Management (HRM).

Functions of Human Resource Management Managerial and Operative

Functions. Qualification and Qualities of Human Resource manager in our organization.

Evolution and Growth of Human Recourse Management (HRM) India.

Unit-II

Recruitment Selection and Training

Recruitment: - Meaning, Steps in recruitment policy, sources and modes 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 + off the job Training, Principles of training, Evaluation of training Programme in India.

Unit-III

Wage and Wage Incentives

Wages: - Meaning, Objective and Theories of wages,

Methods of wage Programme: - Time wages and Piece wages methods

Concept of wages: - Fair, Minimum and Living wage, Factors determining wage

Structure of an organization, essentials of satisfactory wage policy.

Wage Incentives: - Concept, Need and Importance of Incentives. Special Incentives

Perfect sharing and Labour Co. Partnership and Essentials of Ideal Incentives system.

Unit- IV

Industrial Relations and Industrial Unrest

Industrial Relations: - Concept, Importance and Objectives of industrial relations, Contents of industrial relations. Participants of Industrial relation and Recruitment of good Industrial relation Programme.

Industrial Unrest: - Meaning, Forms and Causes of industrial disputes, Impact of Industrial unrest on the Economy, preventive and curative methods and Agencies for Reconciliation of Industrial unrest.

B.Com II
IIIrd Semester
Paper: Production Management
Code: 3.06 (iii)

Time: 3 hours

Max. Marks: 90
Internal marks: 10

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 6 small questions of three marks each. The rest of the eight questions will be set from all the four units. The Examiner will set two questions from unit out of which the candidate shall attempt four questions selecting one question from each unit. All the questions shall carry 18 marks each.

Unit-I:

Introduction: Concept, nature and scope of Production Management; Evolution of production function; Production Process, Organization of production function; Relationship between production and other functions.

Unit-II:

Location and Layout:

Location: nature, objectives and significance, Theories of location; factors influencing location.

Layout: Meaning, objectives and types; principles of layout; factors affecting layout.

Unit-III:

Production Planning and Control:

Production Planning: Concept, need and Types of Production planning; Production planning techniques. Factors influencing Production Planning.

Production Control: - Meaning, objectives and elements; Control techniques, Production Control in different Production Systems; Benefits & limitations.

Unit-IV:

Quality Control and Plan Maintenance.

Quality control: Meaning, scope, objectives and organization; Quality Control Techniques.

Plant Maintenance: Meaning, scope, objectives, types; Maintenance programme techniques & Organization.

B.Com II
IIIrd Semester
Paper: Application of IT in Business
Code: 3.06(iv)

Time: 3 Hours

Max Marks: 90
Internal marks: 10

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 6 small questions of three marks each. The rest of the eight questions will be set from all the four units. The Examiner will set two questions from unit out of which the candidate shall attempt four questions selecting one question from each unit. All the questions shall carry 18 marks each.

Unit-I

Information Technology Basics: Introduction, Types of Information, Quality of Information, Levels of Information, Information processing life cycle, Components of IT, Role of Information technology; Information Technology and Internet services, Multimedia: Definition, Multimedia Systems, Multimedia Applications. Electronic Data Interchange Basics, EDI Financial EDI Advantages and Applications of EDI

Unit-II

Data Communication and Computer Networks: Introduction , Modes of Data Communication, Forms of Data Transmission, Data Transmission measurement, Synchronous and Asynchronous Communication, Data Transmission Media: Wire-Cable, Fiber- Optics, Microwave , Communication Satellite, Switching Techniques:- Circuit switching, Message and Packet Switching. Computer Networks: Introduction, Types of Network, LAN, MAN, WAN, Wireless Network, Network Topologies, Public and Private Networks, Communication Protocol- OSI Model.

Unit-III

Internet Concept and Technologies: Concept and evolution of Internet, Benefit of Internet, Hardware and Software requirement for the Internet, Intranet and Extranet Uses of the Internet, ISPs, Ways to Access the Internet, Internet Accounts, Internet Addressing, Internetworking Tools: Bridges, Routers, Gateways, Basic Internet Services: E-Mail, FTP, Mailing List, , IRC, Telnet, Usenet News group, WWW, Internet Phone, Uploading and Downloading Information from the Internet, Web Search Engines.

Unit-IV

Applications Software Packages:- Features of word Processing Packages, Spreadsheet Packages, Graphics Packages and Personal Assistance Packages, Database Software (MS Access); Creating data tables, Editing a database, Performing Queries, Generating Reports, Creating and Customizing a Form, Features of MS Access.

Suggested Books:

- (1) Introduction to IT, IITL education (Pearson), Published by Dorling Kinderslay (India) Pvt.Ltd., Office:14 Local Shopping Centre, Panchsheel Park, New Delhi-110017, India.
- 2) Information Technology and Computer Fundamental, Dr. Nasib Singh Gill.
(3)Computer Networks and Internets:Dougleas E.Comer,MS.Narayanan, Published by Dorlling Kinderslay,
- (3) Introduction to Information System:Alexis Leon,McGraw-Hill Education(India)pvt.Ltd. B-4, Sector-63, Dist.Gautam Budh Nagar, Noida, Uttar Pardesh,-201301.

B.Com (Part- II)
IVth Semester
Paper: Corporate Accounting-II
Code: 4.01

Time: 3 Hours

Max Marks: 90
Internal Marks: 10

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Unit- I

Internal Reconstruction; External Reconstruction in the nature of merger and purchase.

Unit- II

Liquidation of a company.
Financial reporting for financial institutions.

Unit- III

Final Accounts of Banking Companies.
Final Accounts of Insurance Companies.

Unit- IV

Accounts of Holding Companies.

B.Com II
IVth Semester
Paper: Business Statistics- II
Code: 4.02

Time: 3 Hours

Max Marks: 90
Internal Marks: 10

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 6 small questions of three marks each. The rest of the eight questions will be set from all the four units. The Examiner will set two questions from unit out of which the candidate shall attempt four questions selecting one question from each unit. All the questions shall carry 18 marks each.

Unit – I

Index Numbers:- Meaning, Types and Uses; Methods of Constructing price and Quantity indices (Simple and Aggregate); Tests of adequacy; Chain-base Index numbers, Base shifting, Splicing and Deflating; Problems in constructing index numbers; Consumer price index.

Unit- II

Analysis of Time Series: - Causes of Variations in time series data; Components of a time series.

Decomposition- Additive and Multiplicative models; determination of trend. Moving averages method and method of least squares (Including linear second degree, Parabolic and Exponential trend); Computation of seasonal indices by simple averages, Ratio to Trend, Ratio to moving average and link relative methods.

Unit- III

Theory of Probability: - Probability as a Concept; Approaches to defining probability, Addition and Multiplication laws of probability; Conditional probability, Baye's Theorem.

Unit- IV

Probability Distribution : - Probability distribution as a concept; Binomial, Poisson and Normal Distribution- Their Properties and Parameters.

B.Com II
IVth Semester
Paper: Business Regulatory Framework – II
Code: 4.03

Time: 3 Hours

Max Marks: 90
Internal Marks: 10

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 6 small questions of three marks each. The rest of the eight questions will be set from all the four units. The Examiner will set two questions from unit out of which the candidate shall attempt four questions selecting one question from each unit. All the questions shall carry 18 marks each.

Unit- I

Indian Partnership Act – Nature of Partnership firm; test of partnership; Duties and Rights of partners; Relations of partners to third parties; position of minor in partnership; Reconstitution of a partnership firm; Registration of firm.

Dissolution of firm: - Modes of dissolution; consequences of dissolution of firm; settlement of accounts after dissolution.

Unit- II

Negotiable Instruments Act: - Negotiable Instrument an introduction Promissory notes; Bills of Exchange; cheques, Parties to negotiable Instruments; Discharge of parties from Liability; Dishonour of Negotiable Instruments. Instruments; Presentment of Negotiable Instrument; Negotiation.

Unit- III

Sales of Goods Act: - Introduction; Formation of contract of sale of Goods; conditions and warranties; Transfer of property or ownership; Performance of contract- Delivery and Payment; Rights of unpaid seller; suits of Breach of contract.

Unit- IV

Carriage of Goods by land, sea and air.

B.Com II
IVth Semester
Paper: Corporate Law- II
Code: 4.04

Time: 3 Hours

Max Marks: 90
Internal Marks: 10

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 6 small questions of three marks each. The rest of the eight questions will be set from all the four units. The Examiner will set two questions from unit out of which the candidate shall attempt four questions selecting one question from each unit. All the questions shall carry 18 marks each.

Unit- I

Shares: - share and stock; Allotment of Shares; Share certificate and share warrant; Transfer and Transmission of shares; calls and Forfeiture of shares. Surrender of shares.

Unit- II

Share capital: - Meaning and forms of capital; Alteration of share capital; Reduction of share capital; Further issue of share capital; Rights of pre-emption of shares.

Shareholders and Members: - Difference between Shareholders and members; Modes of acquiring membership; termination of membership; who may be members? Rights and Liabilities of members.

Unit- III

Meeting of Company: - Essentials of valid meeting; meetings of Shareholders: - Statutory meeting; Annual general; meeting; Extra-ordinary general meeting; meetings of board of directors; Proxy; Voting, Notice, Agenda and Minutes of meetings.

Directors: - Duties, Powers, Liabilities, Appointment and removal of directors.

Unit- IV

Winding Up: - Meaning; Compulsory winding up; Voluntary winding up; Winding up under the supervision of court; consequences of winding up.

B.Com II
IVth Semester
Paper: Marketing Management
Code: 4.05

Time: 3 Hours

Max Marks: 90
Internal Marks: 10

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 6 small questions of three marks each. The rest of the eight questions will be set from all the four units. The Examiner will set two questions from unit out of which the candidate shall attempt four questions selecting one question from each unit. All the questions shall carry 18 marks each.

Unit- I

Introduction: - Nature, Scope, Importance of marketing; Marketing concepts- Traditional and Modern.

Market Segmentation: - Concept, Importance and basis of market segmentation.

Unit- II

Consumer Behavior: - Nature, Scope, Importance, Factors affecting buyer behavior.

Product Planning and Development: - Importance and scope of product Planning in marketing; Stages of New product development.

Product Lifecycle: - Stages of Product life cycle; factors affecting product life cycle.

Unit- III

Branding and Trademark: - Difference between brand and trademark; advantages and criticism of branding; types of branding; Brand Polices and Strategies.

Pricing: - Meaning; Importance, Factors affecting pricing, pricing objectives, Types of price policy and pricing strategies.

Unit- IV

Advertising: - Concept; Importance and criticism of advertising; Media of advertising; Evaluating advertising effectiveness.

Sales Promotion: - Importance, Methods, Functions and Publicity.

B.Com II
IVth Semester
Paper: Business Ethics
Code: 4.06(i)

Time: 3 Hours

Max Marks: 90
Internal Marks: 10

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Unit-I

Thinking conceptually about Politics: Liberty, Equality, Justice, Rights and Recognition, The idea of a good society. Concept of Business Ethics and Corporate Social Responsibility.

Unit-II

Domain of Politics and ethics: Democracy and Welfare State, Market and Globalization. Approaches to Moral Reasoning: Consequentialism, Deontology, Teleological reasoning.

Unit-III

Politics and Ethics in Business: Corporate Code of Ethics.

- a) Environment
- b) Accountability
- c) Responsibility
- d) Leadership
- e) Diversity

Corporate Social Responsibility. Arguments For and Against; Strategic Planning and corporate social Responsibility; Corporate Philanthropy.

Unit-IV

Cases of corruption, corporate Scandals, Whistle Blowing, Insider Trading, Discrimination, Advertising, Consumer Rights etc.

B.Com II
IVth Semester
Paper: Banking and Banking Law
Code: 4.06 (ii)

Time: 3 Hours

Max Marks: 90
Internal Marks: 10

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 6 small questions of three marks each. The rest of the eight questions will be set from all the four units. The Examiner will set two questions from unit out of which the candidate shall attempt four questions selecting one question from each unit. All the questions shall carry 18 marks each.

Unit-I

Definition of Bank, Commercial Banks-importance, functions and problems of Non-performing Assets, structure of Commercial Banking system in India.
Credit Creation: Process of Credit Creation and its Limitations.

Unit-II

Regional Rural Banks, Cooperative Banking in India.
Reserve bank of India: Functions, regulation and control of credit, monetary policy.

Unit-III

Determination and Regulation of Interest Rates in India.
Relationship between banker and Customer, Definition of Customer, General Relationship between banker and customer, obligation of banker, Garnishee order, banker's rights.
Special types of Bankers Customers Minor, Married Women, Illiterate persons, Lunatics, Trustees, Executors and Administrators, Customer's attorney, Joint Account, Joint Hindu family, partnership Firm, Joint stock companies, Clubs, Societies and Charitable Institutions.

Unit-IV

Negotiable Instruments:

Definition of Negotiable instruments, Essential features of Negotiable instruments, holder and Holder in Due course.

Rights and Liabilities of parties for Negotiable instruments:

Capacity of parties: Minor's position, legal representative, Liability of parties, Drawer of Bill or Cheque, Liability of Maker of note & Acceptor of Bill, Liability of endorsed Negotiable Instruments without Consideration, Instrument obtained by Unlawful means.

Endorsements:

Meaning of Negotiation, Definition of Endorsement, Legal provisions regarding Endorsement, General rules regarding forms of endorsement, regular forms of Endorsement, Kinds of Endorsement.

B.Com II
IVth Semester
Paper: Basics of Retailing
Code: D 4.06 (iii)

Time- 3 Hrs

Max Marks- 90
Internal Marks- 10

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 6 small questions of three marks each. The rest of the eight questions will be set from all the four units. The Examiner will set two questions from unit out of which the candidate shall attempt four questions selecting one question from each unit. All the questions shall carry 18 marks each.

Unit-I

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

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; Developing retailing strategies, objectives, action plans, pricing strategies and location strategies.

B.Com.II
IVth Semester
Paper: Application of IT in Business-II
Code: 4.06(iv)

Time: 3 Hours

Max Marks: 90
Internal marks:10

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Unit-I

Information System: Information, Information Processing Life Cycle, Methods of data processing, Application of Electronic Data Processing. Need of an efficient Information System, Types of an Information system, Information requirement for Planning, Coordination, and Control for various levels in Business, Industry.

Computer Fundamentals: Types of Computer, Hardware option-CPU, Input and Output devices, Storage devices, Configuration of Hardware Devices and their applications

Unit-II

Database Fundamentals: Database: Definition, Main Component of Database, DBMS: Architecture of DBMS, Benefits of DBMS, Data Models: Hierarchical, Network and Relational Model, Client-Server Concept.

Business Data Processing: Data Storage Hierarchy, File Management System: File Types, File Organization Techniques: Direct File, Sequential File and Index Sequential File; DBMS, Role of DBA, Main components of a DBMS: DDL, DML, Query Language and Report Generator, Creating and Using a Database.

Unit-III

Emerging Trends in IT: Introduction, E-Commerce and E-Business, Types of Electronic Commerce(E-Commerce), Processes in E-commerce, Types of an Electronic Payment System, E-Case, E-Cheque, Credit Card, Advt. and Disadvantages of E-Commerce, Security Schemes of an Electronic Payment Systems, Electronic Fund Transfer, Electronic Data Interchange(EDI), Mobile Communication, Infrared Communication, Smart Card.

Unit-IV

Computer Software: Definition, Categories of Software: System Software, Operating System Software, Application Software, Operating System:- Characteristics, Functions of an O.S., Types of an Operating System, System Utilities Programs: Editor, Loader, Linker, File Manager, Operating System as a Resource Manager, Concept of CUI and GUI.

Computer Languages: Definition, Machine Language, Assembly Language, High-Level Language, Compiler, Interpreter, Assembler.

Suggested Books: (1) Introduction to IT, ITL Education Solutions Limited, Pearson education, 482, F.I.EmPatnarganj, Delhi, India.

(2) Inf. Technology and Computer fundamental, Dr. Nasib Singh Gill,

(3) Introduction to Information System: Alexis Leon, McGraw-Hill Education (India) pvt.Ltd. B-4, Sector-63, Dist. Gautam Budh Nagar, Noida, Uttar Pradesh, -201301.

(4) Computer Networks and Internets: Douglas E. Comer, Pearson Education.