

## **B.COM-I (HONS)**

### **Scheme of Examinations w.e.f. session 2014-15**

#### **First Semester**

<b>Sr.No.</b>	<b>Paper No.</b>	<b>Nomenclature of the Paper</b>	<b>Theory Marks</b>	<b>Int. Ass.</b>	<b>Total Marks</b>	<b>Time</b>
1.	BCH-1.01	An Introduction to Statistics	80	20	100	3 Hrs.
2.	BCH-1.02	Business Communication	80	20	100	3 Hrs.
3.	BCH-1.03	Business Organisation	80	20	100	3 Hrs.
4.	BCH-1.04	An Introduction to Accounting	80	20	100	3 Hrs.
5.	BCH-1.05	Fundamentals of Economics	80	20	100	3 Hrs.
6.	BCH-1.06	Business Law-I	80	20	100	3 Hrs.
		<b>*Comprehensive Viva-Voce</b>	--	--	50	

**Total Marks 650**

#### **Second Semester**

<b>Sr.No.</b>	<b>Paper No.</b>	<b>Nomenclature of the Paper</b>	<b>Theory Marks</b>	<b>Int. Ass.</b>	<b>Total Marks</b>	<b>Time</b>
1.	BCH-2.01	Financial Accounting for Business	80	20	100	3 Hrs.
2.	BCH-2.02	Business Economics	80	20	100	3 Hrs.
3.	BCH-2.03	Business Statistics	80	20	100	3 Hrs.
4.	BCH-2.04	Business Management	80	20	100	3 Hrs.
5.	BCH-2.05	Business Law-II	80	20	100	3 Hrs.
6.	BCH-2.06	Introduction to Computers	60	40 (P)	100	3 Hrs.
		<b>*Comprehensive Viva-Voce</b>		--	50	

**Environmental Studies (Qualifying Paper)**

**Total Marks 650**

**Total Marks of 1<sup>st</sup> and 2<sup>nd</sup> semester 650 + 650 = 1300**

**B.COM-II (HONS)**  
**Scheme of Examinations w.e.f. session 2015-16**

**Third Semester**

<b>Sr.No.</b>	<b>Paper No.</b>	<b>Nomenclature of the Paper</b>	<b>Theory Marks</b>	<b>Int. Ass.</b>	<b>Total Marks</b>	<b>Time</b>
1.	BCH-3.01	Business Mathematics	80	20	100	3 Hrs.
2.	BCH-3.02	Corporate Accounting-I	80	20	100	3 Hrs.
3.	BCH-3.03	Cost Accounting	80	20	100	3 Hrs.
4.	BCH-3.04	Company Law -I	80	20	100	3 Hrs.
5.	BCH-3.05	Principles of Marketing	80	20	100	3 Hrs.
6.	BCH-3.06	Basics of Information Technology	80	20	100	3 Hrs.
		<b>*Comprehensive Viva-Voce</b>		--	50	
			<b>Total</b>	<b>650</b>		

**Fourth Semester**

<b>Sr.No.</b>	<b>Paper No.</b>	<b>Nomenclature of the Paper</b>	<b>Theory Marks</b>	<b>Int. Ass.</b>	<b>Total Marks</b>	<b>Time</b>
1.	BCH-4.01	Corporate Accounting -II	80	20	100	3 Hrs.
2.	BCH-4.02	Business Ethics	80	20	100	3 Hrs.
3.	BCH-4.03	Company Law-II	80	20	100	3 Hrs.
4.	BCH-4.04	Statistical Analysis using MS Excel	50	50(P)	100	3 Hrs.
5.	BCH-4.05	Financial Institutions & Markets	80	20	100	3 Hrs.
6.	BCH-4.06	Auditing	80	20	100	3 Hrs.
		<b>*Comprehensive Viva-Voce</b>	--	--	50	
			<b>Total</b>	<b>650</b>		

**Total Marks of 3<sup>rd</sup> & 4<sup>th</sup> semester 650 + 650 = 1300**

### B.COM-III (HONS)

#### Scheme of Examinations w.e.f. session 2016-17

##### Fifth Semester

Sr.No.	Paper No.	Nomenclature of the Paper	Theory Marks	Int. Ass.	Total Marks	Time
1.	BCH-5.01	Financial Management	80	20	100	3 Hrs.
2.	BCH-5.02	Investment Analysis	80	20	100	3 Hrs.
3.	BCH-5.03	Money and Banking	80	20	100	3 Hrs.
4.	BCH-5.04	<b>Contemporary Issues in Commerce@</b>	50	--	50	3 Hrs.
5.	BCH-5.05	Income Tax	80	20	100	3 Hrs.
6.	BCH-5.06	<b>Entrepreneurship and Small Business</b>	<b>80</b>	<b>20</b>	<b>100</b>	<b>3 Hrs.</b>
		*Comprehensive Viva-Voce	--	--	50	
		@Report on Contemporary Issues in Commerce			50	
					<b>Total 650</b>	

##### Sixth Semester

Sr.No.	Paper No.	Nomenclature of the Paper	Theory Marks	Int. Ass.	Total Marks	Time
1.	BCH-6.01	Accounting for Managers	80	20	100	3 Hrs.
2.	BCH-6.02	Project Planning & mgt.	80	20	100	3 Hrs.
3.	BCH-6.03	Income Tax Law & Administration	80	20	100	3 Hrs.
4.	BCH-6.04	Human Resource Management	80	20	100	3 Hrs.
5.	BCH-6.05	<b>Business Environment &amp; International Business</b>	80	20	100	3 Hrs.
6.	BCH-6.06	<b>Retail Management and Sales Procedures</b>	<b>80</b>	<b>20</b>	<b>100</b>	<b>3 Hrs.</b>
		Comprehensive Viva-Voce	--	--	50	
					<b>Total 650</b>	

**Total Marks of 5<sup>th</sup> & 6<sup>th</sup> semester 650 + 650 = 1300**

**\*REPORT:** Every student of B.Com (Hons.) 5th semester shall be required to prepare a Report on the Contemporary Issues in Commerce. The topic and the supervisor for the project will be decided by the College/Department. The work for project can be done after the classes are over and on holidays of the University because it is not based on training. Two copies of the Report (in not more than two thousand words) shall be submitted by the student duly signed by the supervisor within 20 days after the commencement of theory examinations. The Principal of the concerned college/HOD shall place the Project-Reports for evaluation before the Board of Examiners comprising of supervisor and one external examiner to be appointed by the HOD Commerce, MDU Rohtak.

**COMPREHENSIVE VIVA-VOCE:** The Comprehensive viva – voce, where – ever applicable shall be conducted jointly by internal and external examiners. The Internal examiner shall be appointed by the concerned Principal of the College/HOD of the University Teaching Department and the external examiner shall be appointed by the HOD Commerce, MDU, Rohtak. The awards of the viva-voce shall be sent by the Principal of the concerned college/HOD to the Controller of Examinations.

**B.Com (Hons.)-Ist Semester w.e.f. session 2014-15**  
**Paper : An introduction to Statistics**  
**BCH-1.01**

**Max. Marks: 80**

**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 examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit. All questions shall carry 16 marks each.

**Important:** *The Examiner will set at least THREE numerical and THREE theoretical questions in the question paper.*

**Unit-I**

Statistics: Meaning, Definition, Needs & Objectives

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. Numerical of Probability.

*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.*

**B.Com (Hons.)-Ist Semester w.e.f. session 2014-15**  
**Paper : Business Communications**  
**BCH.1.02**

**Max. Marks: 80.**

**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 examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit. All questions shall carry 16 marks each.

**Unit-I**

Essentials of Business communication: Introduction, Basic Patterns of Business Messages: Writing process, Directness and Indirectness in new s and messages of all types, sales Messages, Persuasion.

**Unit-II**

Writing a Project Report: Basics, writing Reports on Field Work visits to Industries /Business Concerns etc. Business-Negotiations.

**Unit-III**

E-Correspondence

**Unit-IV**

Spoken English for Business-communication: Presentation of Plans, Objectives; speech: Preparation, Mode of delivery presentation; Addressing the Audience. Oral Talking. Strategies to overcome Barriers in Address, speech.

*Suggested Readings:*

1. *Dr.Preeti Shukla, Business Communications, Shree Mahavir Book depot., Nai Sarak, New Delhi.*
2. *A.Kumar, Effective Business Communications, Khanna Book Publishing Co..P, Ltd..*
3. *John.M.Penrose, Robert W. Rosberry, Robert J. Myers, Advanced Business Communications, Thomsan South Western.*
4. *Urmila Rai, S.M.Rai – Business Communication – Himalya Publishing House.*

**B.Com (Hons.)-Ist Semester w.e.f. session 2014-15**  
**Paper : Business Organisation**  
**BCH.1.03**

**Max. Marks: 80.**

**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 examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit. All questions shall carry 16 marks each.

**Unit-I**

Foundation of Indian Business spectrum of Business Activities, Manufacturing and service Sectors. India's experience of globalization, liberalization and privatization. Multinational corporations and Indian transnational. Enterprises.

**Unit-II**

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-III**

Functional aspects of business-I: Administrative: 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.

**Unit-IV**

Functional Aspect of business-II

Marketing: marketing and consumer behaviour, Product and pricing decisions, Distribution and promotional decisions (d) Finance: Money and banking, financial management and securities markets, risk management and insurance (e) human resources: Sources of human capital, Strategies for attracting (staffing) and retaining (training and compensation).

**Suggested Readings:**

1. Griffin, Ricky W: ;*Organizational Behaviour*, Houghton Mifflin co., Boston.
2. Hellreigel, Don, John W. Slocum, Jr., and Richards W. Woodman: *Organizational Behavior*, south western college Publishing, Ohio.
3. Hersey, Paul, Kenneth H. Blanchard and Dewey E Johnson: *Management of Organisational Behaviour*:
4. Utilizing Human Resources, Prentice Hall, New Delhi.
5. Ivancevich; John and Micheool T. Matheson: *Organisational Behaviour and Management*, Tata McGraw- New Delhi.Hill,

**B.Com (Hons.)-Ist Semester w.e.f. session 2014-15**  
**Paper : An Introduction to Accounting**  
**BCH.1.04**

**Max. Marks: 80.**

**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 examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit. All questions shall carry 16 marks each.

**Important:** *The Examiner will set at least THREE numerical and THREE theoretical questions in the question paper.*

**Unit-I**

Accounting: meaning, objectives, basic terms, functions, advantages and limitations of accounting, branches of accounting, bases of accounting- cash basis and accrual basis; Accounting as an information system, users of financial accounting information and their needs; Qualitative characteristics of accounting information.

Generally accepted Accounting Principles; 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: Journal, Ledger, Cash Book and other subsidiary books; preparation of trial balance.

**Unit-III**

Capital and revenue expenditures and receipts; Depreciation: nature, causes of depreciation, factors in the measurement of depreciation, accounting concept of depreciation, methods of computing depreciation- straight line method and diminishing balance method, change of method, disposal of depreciable assets. Salient features of Accounting Standard (AS): 6 (ICAI); Self and sectional balancing system.

**Unit-IV:**

Preparation of financial statements:

- a) of non-corporate business entities.
- b) of not-for-profit organizations;

Accounting Errors: meaning, types and their rectification.

**Suggested Readings:**

1. T.P.Ghosh – *Accounting Standards and Corporate Accounting Practices – Taxman Allied Services.*
2. L.S.Porwal – *Accounting Theory – Tata Mcgraw Hill.*
3. Gupta R.L. and Radha Swami M., *Financial Accounting, Sultan Chand and Sons., New Delhi.*
4. Monga J.R., Ahuja Girish and Sehgal Ashok: *Financial Accounting, Mayur Paper Back, Noida.*
5. Shukla M.C., Grewal T.S. and Gupta S.C.; *Advanced Accounts, S. Chand and Company, New Delhi.*
6. Goel, D.K., *Financial Accounting, Avichal Publishing company, New Delhi*



**B.Com (Hons.) - Ist Semester w.e.f. session 2014-15**  
**Paper : Fundamentals of Economics**  
**BCH.1.05**

**Max. Marks: 80.**

**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 examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit. All questions shall carry 16 marks each.

**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 Behaviour: Notion of indifference and preference. Indifference curve analysis of consumer behaviour; 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.

**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.*

**B.Com (Hons.)-Ist Semester w.e.f. session 2014-15**  
**Paper : Business Law-I**  
**BCH. 1.06**

**Max. Marks: 80.**

**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 examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit. All questions shall carry 16 marks each.

**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 including and its remedies. Contingent contracts. Quasi – contracts.

**Unit-III**

Contract of Indemnity and Guarantee, Contract of Bailment, Contract of Agency. Consumer Protection Act.

**Unit-IV** Sale of Goods Act 1930. 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.

*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*

**B.Com (Hons.)-IInd Semester w.e.f. session 2014-15**  
**Paper : Financial Accounting for Business**  
**BCH. 2.01**

**Max. Marks: 80.**

**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 examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit. All questions shall carry 16 marks each.

**Important:** *The Examiner will set at least THREE numerical and THREE theoretical questions in the question paper.*

**Unit-I**

Higher Purchase System and Installment Payment System.

Lease accounting (with accounting standard-19)

**Unit-II**

Branch: Meaning, 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 & loss account and balance sheet. Departmental accounts.

**Unit-III**

Partnership Accounts: Dissolution of partnership firm- insolvency of partners (including Garner v/s Murray Rule), gradual realisation of assets and piecemeal distribution; amalgamation and sale of partnership firms.

**Unit-IV**

Royalty Accounts; An introduction to Tally.

**Suggested Readings:**

1. Gupta R.L. and Radha Swami M., *Financial Accounting, Sultan Chand and Sons., New Delhi.*
2. Monga J.R., Ahuja Girish and Sehgal Ashok: *Financial Accounting, Mayur Paper Back, Noida.*
3. Shukla M.C., Grewal T.S. and Gupta S.C.; *Advanced Accounts, S. Chand and Company, New Delhi.*
4. Goel, D.K., *Financial Accounting, Avichal Publishing company, New Delhi*

**B.Com (Hons.)-IInd Semester w.e.f. session 2014-15**  
**Paper : Business Economics**  
**BCH.2.02**

**Max. Marks: 80.**

**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 examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit. All questions shall carry 16 marks each.

**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.*

**B.Com (Hons.)-IInd Semester w.e.f. session 2014-15**  
**Paper : Business Statistics**  
**BCH.2.03**

**Max. Marks: 80.**

**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 examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit. All questions shall carry 16 marks each.

**Important:** *The Examiner will set at least THREE numerical and THREE theoretical questions in the question paper.*

**Unit-I**

Probability Distribution: Binomial, Poisson & Normal distribution

**Unit-II**

Correlation Analysis – meaning, significance, types and methods, probable error, coefficient of determination; Regression analysis – Meaning, equations, lines. Standard error of estimate. Difference between correlation and regression. .

**Unit-III**

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

**Unit-IV**

Statistical Decision Theory: Ingredients, expected opportunity loss, optimal decisions with maximin, minimax 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*, Memillan India Ltd., New Delhi.

**B.Com (Hons.)-IInd Semester w.e.f. session 2014-15**  
**Paper : Business Management**  
**BCH.2.04**

**Max. Marks: 80.**

**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 examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit. All questions shall carry 16 marks each.

**Unit-I** Development of Management Thought: Classical, Neo-classical, Systems, contingency and Contemporary Approach to Management – Drucker, Porter, Senge, Prahalad

**Unit-II** Process of Managing: Planning: Corporate Strategy – Environmental analysis and Diagnosis, Formulation of Strategic Plan; Growth strategies – internal and external; Decision-making – Concept, Process, Rationality and Techniques, Information Technology and Decision-Making, Decision support system

**Unit-III** Organizing and Staffing: Contemporary Organizational Formats – Project, Matrix and Networking, Management in Action: Motivation – Concept and Theories: Maslow, Herzberg, McGregor, and Ouchi;

**Unit-IV** Communication – formal and Informal Networks, Barriers and Principles 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.

***Suggested Readings:***

1. Gupta C B – business organization and management, Mayur Paperbacks, New Delhi.
2. Gupta & Chaturvedi – Organisation & Management, Shree Mahavir Book Depot.
3. P.SubhaRao–Management & Organisational Behaviour, Himlya Publishing 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.

**B.Com (Hons) IInd Sem. w.e.f. session 2014-15**

**Paper : Business Law-II**

**BCH-2.05**

**Max Marks: 80.**

**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 examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one questions from each unit. All questions shall carry 16 marks each.

**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.
1. Kapoor N.D. **Business Law**, Sultan Chand and Sons, New Delhi

**B.Com (Hons.)-IInd Semester w.e.f. session 2014-15**  
**Paper : Introduction to Computer (Theory)**  
**BCH-2.06**

**Max Marks: 60.**  
**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 6 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 out of which the candidate shall attempt four questions selecting one question from each unit. All questions shall carry 12 marks each.

Unit- I

Computer basic concepts: Definition and characteristics of a computer, Advantages of computer, Components of computer, Human-being Vs computer, Difference between Computer and Calculator, Applications of computer, Generations of Computer, Types of computer: Analog, Digital and Hybrid computers, Micro, Mini, Mainframe and Super Computers, Input devices and Output devices, Introduction to Computer memories: Primary storage, Secondary storage. Introduction to Software: Software Types, Systems Software, Types of Operating System, Application Software, Introduction to Programming Language: Types of Programming Language, Language Translators.

Unit-II

Computer Network: Introduction, Network Elements, Advantages of Networking, Network Topologies, Communication Channels, Types of Computer Networks- LAN, MAN and WAN , Public and Private Network., Communication devices, Introduction to MS Word: Features of MS Word, Components of Word document window, Menu Bars, Creating own document-, Formatting text and document, Mail Merge, Creating a Macro, Working with auto shapes, Export and Import File, Finding and replacing text, Spell Check and Grammar Check, Working within tables- Adding, deleting, modifying rows and columns, Printing documents.

Unit-III

Internet: Introduction, History of Internet, Benefits of the Internet, Hardware and Software requirement for Internet, Internet Applications or services of Internet, Types of Internet Connection, Internet Addressing, Extranet and E-Mail, Mobile Computing. MS Excel: Features of MS Excel, Components of Worksheet, Menu Bars, Working with worksheets-cells-Entering ,editing, moving, copying, cutting, pasting, Inserting and deleting of cells, rows and columns, Formatting a worksheet, Formatting textual data, Creating and editing charts, Types of Chart, Excel Functions, Goal Seek, validation, Pivot Table and Pivot Chart, Sort, Filter, Print the worksheet.

Unit-IV

Introduction to Database Systems: Basic concepts, Components of database, Advantages of database, DBMS, Components of DBMS, Database Models, Microsoft Access: Create a database, Database Objects, Creating tables, Data Types, Sorting, Filtering and



Creating a relationships, Format a table, Creating and modifying a Form, Operators in Access, Designing Queries and Reports.

**Practical of 40 Marks covering the whole syllabus**

**Max Marks 40**

***References***

1. *Introduction to Information Technology, ITL ,Pearson education, delhi.*
- 2 *Introduction to Information Systems, Alexis Leon.*
3. *Date, C.J: An Introduction to Database Systems, Addison Wesley, Massachusetts.*
4. *Dienes, Sheila S: Microsoft office, Professional for Windows 95; Instant Reference; BPB publication, Delhi.*
5. *O'Brian, J.A: Management Information Systems, Tata McGraw Hill, New Delhi.*
6. *Ullman, J.O. Principles of Database Systems, Galgotia Publications, New Delhi.*

**B.Com (Hons) IIIrd Sem w.e.f. session 2015-16**  
**Paper : Business Mathematics**  
**BCH-3-01**

**Max Marks: 80.**

**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 examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one questions from each unit. All questions shall carry 16 marks each.

**Important:** *The Examiner will set at least THREE numerical and THREE theoretical questions in the question paper.*

**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.

**B.Com (Hons) IIIrd Sem w.e.f. session 2015-16**  
**Paper : Corporate Accounting-I**  
**BCH-3-02**

**Max Marks: 80.**  
**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 examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one questions from each unit. All questions shall carry 16 marks each.

***Important:** The Examiner will set at least THREE numerical and THREE theoretical questions in the question paper.*

**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**

Final Accounts of a company as per schedule VI; Profit or loss prior and subsequent to incorporation.

**Unit-IV**

Holding Companies Accounts

***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
4. Goel, D.K., **Corporate Accounting.** Arya Publications, New Delhi

**B.Com (Hons) IIIrd Sem w.e.f. session 2015-16**  
**Paper : Cost Accounting**  
**BCH-3-03**

**Max Marks:80.**  
**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 examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one questions from each unit. All questions shall carry 16 marks each.

***Important:** The Examiner will set at least THREE numerical and THREE theoretical questions in the question paper.*

**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*

**B.Com (Hons) IIIrd w.e.f. session 2015-16**  
**Paper : Company Law- I**  
**BCH-3-04**

**Max Marks: 80.**

**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 examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one questions from each unit. All questions shall carry 16 marks each.

Unit- I

Company- Meaning and Characteristics; Features of company; Types of companies, advantages and disadvantages of incorporation; Lifting of corporate veil;

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; Public offer, contents;; misleading prospectus and its consequences.

Unit- III

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

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

Unit- IV

Borrowing Powers; Debentures and Charges.

***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 w.e.f. session 2015-16**  
**Paper : Principles of Marketing**  
**BCH-3-05**

**Max Marks: 80.**

**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 examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one questions from each unit. All questions shall carry 16 marks each.

**Unit-I**

**Introduction to Marketing:** meaning, nature, scope, importance; Marketing concepts: - traditional and modern.

**Consumer Behaviour:** nature, scope and significance of consumer behaviour.

**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. *Stantan W.J., Etzel Michael J. and Walker Bruce J. Fundamentals of Marketing MC Graw-Hill, New York.*

**B.COM.(HONS) IIIrd Sem. w.e.f. session 2015-16**  
**Paper : Basics of Information Technology**  
**BCH-3-06**

**Max Marks: 80.**

**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 examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one questions from each unit. All questions shall carry 16 marks each.

**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.

Memory and Mass Storage Devices: Introduction of Memory System, Types of Memory-Primary and Secondary Memory, RAM and ROM, Types of Secondary Storage Devices;

Software Concepts: Types of Software and their role, System Languages and Translators, Functions and Types 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.

Emerging Trends in IT: Electronic Commerce(E-Commerce), Types of E-Commerce, Advantages and Disadvantages of E-commerce, Application of E-commerce, process in e-commerce, Types of an Electronic Payment System, Security issues in E-commerce, Security Schemes; Electronic data Interchange (EDI); Mobile communication, Bluetooth Communication, Infrared communication, Smart Card.

**Unit-3**

Computer Networks: Introduction to Computer Network, Types of Network; Local Area Network, Wide Area Network, Types of Public and Private Network, Network Topology; Internet and its Application, History of Internet, Benefits of Internet, ISP, Internet Accounts, Internet Addressing, Information Technology: Impact of IT on Business environment; Applications of IT. Multimedia: Concept of Multimedia, Multimedia Components, Multimedia Applications.

**Unit-4**

Presentation with Power- Point: Features of Power-point, Creating presentation the easy way, Working with different views, working with graphics in Power Point, Sound effects and Animations effects, Printing in Power-point.

Introduction to Accounting Packages-Tally: Features of Tally, Preparation of Vouchers, Salary statement, Maintaining of Inventory records, Maintenance of Accounting Books and final Accounts, Generating and Printing reports.

***Suggested Readings:***

1. *Introduction to Essential Tools, Dr. Sushila Madan,*
2. *Introduction to Information Systems, ALEXIS LEON*
3. *Introduction to Information Introduction Technology,ITL Pearson education,Delhi.*

**B.COM.(HONS) IVth Sem. w.e.f. session 2015-16**  
**Paper : Corporate Accounting-II**  
**BCH-4-01**

**Max Marks: 80.**  
**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 examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one questions from each unit. All questions shall carry 16 marks each.

**Important:** *The Examiner will set at least THREE numerical and THREE theoretical questions in the question paper.*

**Unit-I**

Amalgamation and internal reconstruction of companies as per AS-14

**Unit-II**

Accounts of Banking Companies, Underwriting of shares and debentures.

**Unit-III**

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.
4. Goel, D.K., **Corporate Accounting.** Arya Publications, New Delhi



**B.Com II - IVth Semester w.e.f. session 2016-17**  
**Optional Paper: Business Ethics**  
**BCH-4.02**

**Time: 3 Hours**

**Max Marks: 80**  
**Internal Marks: 20**

**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 2 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 out of which the candidate shall attempt four questions selecting one question from each unit. All the questions shall carry 16 marks each.

**Unit-I**

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

**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**

Corruption, corporate scandals, whistle blowing, insider trading, discrimination:  
Gender Sensitization: Meaning, Definition, Gender Roles, Gender Equality, Gender Differentiation, Crucial Role of Gender Sensitization in Gender Mainstreaming, , Sex Ratio as per Census of India 2011, Role of Government in Gender Sensitization

*Suggested Readings:*

1. *Dr.F.C.Sharma, Business Values & Ethics – Shree Mahavir Book Depot, Nai Sarak, New Delhi.*
2. *C.S.V Murthy – Business Ethics, Himalya Publishing House.*
3. *Shina Parkashan – Managerial Ethics – Rajat Publications.*
4. *C.L.Dave – Social Accounting – Renuka Publishers, Jodhpur.*

**B.COM.(HONS) IVth Sem. w.e.f. session 2015-16**

**Paper : Company Law -II  
BCH-4-03**

**Max Marks: 80.  
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 examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one questions from each unit. All questions shall carry 16 marks each.

**Unit- I**

Depository System -meaning and importance; Shares: -; Types of shares (add); Allotment of Shares;; Transfer and Transmission of shares; Paperless Trading - Benefits and Procedure; Need for educating investors

**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: - 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; Winding up by the Tribunal-Petition for winding up; Voluntary winding up; Powers and Duties of company Liquidator, 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

**B.COM.(HONS) IVth Sem. w.e.f. session 2015-16**  
**Paper :Statistical analysis with MS Excel**  
**BCH-4-04**

**Time: 3 Hours**

**Theory Marks: 50**  
**Practical Marks: 50**

**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 5 small questions of 2 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 out of which the candidate shall attempt four questions selecting one question from each unit. All the questions shall carry 10 marks each.

**Unit – I**

Data collection- Meaning, Experiments and Surveys, Collection of Primary data, Questionnaires, schedules, collection of secondary data, selection of appropriate methods of data collection. Data preparation process, missing values and outliers

**Unit – II**

Descriptive statistics and steps involved in calculation of descriptive statistics in MS Excel. Mean, Median, mode, range, Standard deviation, skewness, kurtosis. Sampling and statistical inference – parameter and statistic, sampling and non-sampling errors, sampling distribution of mean and proportion, degree of freedom, standard error, central limit theorem.

**Unit – III**

Testing of Hypothesis with the help of MS Excel; hypothesis testing – meaning, types, type 1 and type 2 errors, level of significance, two tailed and one tailed tests. Procedure for hypothesis testing for mean, proportion and variance, limitations of the test of hypothesis.

**Unit –IV**

Chi-square test and analysis of variance with the help of MS Excel; An introduction to SPSS- coding, graphs, pivot tables, assign weight, missing values etc.

**Practical:**

Preparing a data file i.e. entering data and saving file in MS Excel, calculating descriptive statistics, T-Test and ANOVA with the help of MS Excel.

**B.Com (Hons.) - IVth Semester w.e.f. session 2015-16**  
**Paper: Financial Institutions & Markets**  
**BCH-4.05**

**Time: 3 Hours**

**Max Marks: 80**  
**Internal marks: 20**

**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, Project & Services, Exports, 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).

Credit, its definition, types, merits and demerits, credit and economic development.

Functions of commercial Banks & Central Banks, process of credit creation and its limitations  
Control of money supply, Reserve Bank of India: its functions- Traditional and Development

**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, Treasury Bill Market, Types of Treasury Bills, 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 , Qualities required for Merchant Banker, 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.

**B.COM.(HONS) IVth Sem. w.e.f. session 2015-16**  
**Paper : Auditing**  
**BCH-4-06**

**Max Marks: 80.**

**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 examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one questions from each unit. All questions shall carry 16 marks each.

**Unit-I**

Introduction: Meaning, objectives, basic principles and techniques, classification of audit.  
Audit Planning: Internal control, Internal check & Internal audit.

**Unit-II**

Audit Procedure: Routine checking, Vouching, Verification & Valuation of Assets & Liabilities.

**Unit-III**

Audit of Limited Companies: Qualification, Appointment of company Auditors, their powers, duties and liabilities, Audit committees, Audit of depreciation and reserves.

**Unit-IV**

Audit Report: Meaning, objectives, contents and types. Investigation: Meaning, Nature and Objectives. Tax audit, Management audit and Cost audit; Relevant Auditing and Assurance Standards (AASs).

***Suggested Readings:***

1. Kumar Ravinder and Sharma Virender, Auditing, Principles and Practice, PHI Learning Private Limited, New Delhi.
2. Tondon B.N., Principles of Auditing, S. Chand and Co., New Delhi.
3. Gupta Kamal, Contemporary Auditing, Tata Mc Graw Hill, New Delhi.
4. Sharma T.R., Principles of Auditing, Sahitya Bhawan, Agra.
5. Jha Aruna, Auditing , Taxmann's Publications Pvt. Ltd.

**B.Com (Hons) Vth Semester w.e.f. session 2016-17**  
**Paper: Financial Management**  
**BCH- 5.01**

**Max Marks: 80**  
**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.  
**Important: The Examiner will set at least THREE numerical and THREE theoretical questions in the question paper.**

**Unit-I:**

Introduction: Meaning, function, scope and objectives.  
Financial Planning: Over capitalization and under capitalization.

**Unit-II:**

Cost of capital: Significance and determination.  
Leverage analysis: Operating, financial and composite leverage; ABIT-EPS Analysis.

**Unit-III:**

Capital Structure: Meaning, theories, determinants;  
Working Capital: meaning; nature, determinants, significance and estimation.

**Unit- IV:**

Working Capital Management: Cash management, Receivable management and inventory management.  
Dividend Decisions: Meaning; types, determinants and theories.

**B.Com (Hons) Vth Semester w.e.f. session 2016-17**  
**Paper: Investment Analysis**  
**BCH-5.02**

**Max Marks: 80**  
**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: Dow theory, Charting techniques, volume indicators.

**Unit-III**

Fundamental Analysis: Company Analysis, Industry Analysis and Economy Analysis, Technical v/s Fundamental analysis.

**Unit-IV**

Trading mechanism in Bombay Stock Exchange. Derivatives: Meaning, uses, Types, Derivatives in Indian capital market.

Option Contracts: Meaning uses, Types (Elementary Introduction).

**B.Com (Hons) Vth Semester w.e.f. session 2016-17**  
**Paper: Money and Banking**  
**BCH 5.03**

**Max Marks: 80**  
**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**

Definition of money, functions and importance of money, role of money in various economic systems, evils of money, classification of money, circular flow of money.

**Unit-II**

The Quantity Theory of Money-fisher, Cambridge and Keynesian theory of money.  
Inflation: Types of inflation, Theories of inflation, effects and consequences of inflation, control of inflation.

**Unit-III**

Credit, its definition, types, merits and demerits, credit and economic development.  
Functions of commercial Banks & Central Banks, process of credit creation and its limitations.

**Unit-IV**

Control of money supply, Reserve Bank of India: its functions- Traditional and Development

**:Suggested Readings**

1. KPM Sundram. Money Banking and International Trade. Sultan Chand & Sons
2. T R Jain. Money and Banking, Jain Publications



**B.Com (Hons) Vth Semester w.e.f. session 2016-17**  
**Paper : Contemporary Issues in Commerce**  
**BCH- 5.04**

**Max Marks: 50**

**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 5 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 10 marks each.

***UNIT-I***

***General Issues***

Balance of Payment and Deficit Financing, Tax Regulations & Economic Growth, Role of Micro Finance in Rural Development, Corporate Social Responsibility: Ethics and Accountability

Information and Communication Technology: E- Learning : An Effective Tool in Present Educational Scenario, Mobile Communication : A Revolutionary tool in I.T.

***UNIT-II***

***Finance Issues***

Financial Innovations, Global Financial Crisis, Recent trends in Banking and Financial Services

***UNIT-III***

***Marketing Issues***

Reshaping Rural Marketing; Modern Retailing Challenges in India, Marketing through Social Networking Websites, Evolving E- Marketing in India

***UNIT-IV***

***Human Resource Issues***

Challenges in Managing Workforce Diversity, Human Resource Accounting and Audit, HR challenges in Managing Technological Changes

**NOTE:**

**Report on Contemporary Issues in Commerce is required to be submitted by the students at the end of the semester as per guidelines given in the scheme of examination. The Report shall carry 50 marks.**

**B.Com (Hons) Vth Semester w.e.f. session 2016-17**  
**Paper: Income Tax**  
**BCH- 5.05**

**Max Marks: 80**  
**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 out of which the candidate shall attempt four questions selecting one question from each unit. All the questions shall carry 16 marks each.

**Important:** *The Examiner will set at least THREE numerical and THREE theoretical questions in the question paper.*

**Unit-I**

Income Tax: An introduction and important definitions; agriculture income; residential status & incidence of tax liability; exempted incomes.

**Unit-II**

Income from Salaries(including retirement benefits); Income from House Property.

**Unit-III**

Profits and Gains from Business or Profession, (Including 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. Singhania 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.*

**B.Com (Hons.) Vth semester w.e.f. session 2016-17**  
**Paper: Entrepreneurship and Small Scale Business**  
**BCH 5.06**

**Max Marks: 80**  
**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**

Entrepreneur-Entrepreneurship-Enterprise: Conceptual issues. Entrepreneurship vs. Management. Roles and functions of entrepreneurs in relation to the enterprise and in relation to the economy. Entrepreneurship as a interactive process between the individual and the environment. Small business as the seedbed of entrepreneurship. (The teachers should emphasize to students the desirability as well as feasibility of a career in entrepreneurship in the Indian scenario.) Entrepreneurial competencies. Entrepreneurial motivation, performance and rewards. (The teachers may make use of Entrepreneurship Development Institute of India's Inventory of Entrepreneurial Competencies and National Institute of Entrepreneurship and Small Business Development's training kit for arousing entrepreneurial motivation and capacity and capability building).

**Unit – II**

Opportunity scouting and idea generation: role of creativity & innovation and business research. Sources of business ideas. Entrepreneurial opportunities in contemporary business environment, for example opportunities in network-marketing, franchising, business process outsourcing in the early 21st century. (The students be advised to visit various product/service franchisees, BPO concerns and meet up/down links in the Network Marketing.) The process of setting up a small business: preliminary screening and aspects of the detailed study of the feasibility of the business idea and financing/non-financing support agencies to familiarize themselves with the policies/programmes and procedures and the available schemes.) Preparation of Project Report and Report on Experiential Learning of successful/unsuccessful entrepreneurs. (The students may be advised to develop a structured instrument (questionnaire) for conducting survey of the various aspects of entrepreneurs/enterprise. They may also be advised to prepare a comprehensive business plan. The desirability and feasibility of liaison with relevant funding/non-funding agencies may also be explored.)

**Unit – III**

Managerial roles and functions in a small business. Designing and redesigning business processes, location, layout, operations planning & control. Basic awareness of the issues impinging on quality, productivity and environment. Managing business

growth. The pros and cons of alternative growth options: internal expansion, acquisitions & mergers, integration & diversification. Crises in business growth.

#### **Unit – IV**

Issues in small business marketing. The concept and application of product life cycle (ptc), advertising & publicity, sales & distribution management. The idea of consortium marketing, competitive bidding/tender marketing, negotiation with principal customers. The contemporary perspectives on Infrastructure Development, Product and Procurement Reservation, Marketing Assistance, Subsidies and other Fiscal & Monetary Incentives. National, state level and grass-root level financial and nonfinancial institutions in support of small business development.

#### ***Suggested Readings:***

1. Brandt, Steven C., *The 10 Commandments for Building a Growth Company, Third Edition, Macmillan Business Books, Delhi, 1977*
2. Bhide, Amar V., *The Origin and Evolution of New Businesses, Oxford University, Press, New York, 2000.*
3. Desai, Vasant, *Small Scale Enterprises Vols. 1-12, Mumbai, Himalaya Publishin, House. (Latest edition).*
4. Dollinger, Mare J., *Entrepreneurship: Strategies and Resources, Illinois, Irwin, 1955.*
5. Holt, David H., *Entrepreneurship: New Venture Creation, Prentice-Hall of India, New Delhi, latest Edition.*
6. Panda, Shiba Charan, *Entrepreneurship Development, New Delhi, Anmol Publications. (Latest Editions)*
8. *SIDBI Report on Small Scale Industries Sector (Latest Editions)*

**B.Com. (Hons) VI<sup>th</sup> Semester w.e.f. session 2016-17**  
**Paper: Accounting for Managers**  
**BCH 6.01**

**Max Marks: 80**  
**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.

***Important:** The Examiner will set at least THREE numerical and THREE theoretical questions in the question paper.*

**Unit- I**

Management Accounting: - evolution, meaning, objectives, nature, scope, functions, techniques and limitations.

Financial Statements: -Forms of financial statements, uses, nature, importance, Limitations, approaches and tools of analysis.

Ratio analysis: meaning, objectives, limitations; and types of ratios.

**Unit- II**

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

**Unit-III**

Accounting for Price level Changes.

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.

**B.Com (Hons.) VIth Semester w.e.f. session 2016-17**  
**Paper: Project Planning and Management**  
**BCH-6.02**

**Max Marks: 80**  
**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**

Project Planning: Planning, strategy and Capital Allocation, Generation and Screening of Project Ideas

Analysis: Market and Demand analysis, Technical Analysis, financial Estimates and Projections, Time Value Money, Investment Criteria

**Unit- II**

Project Cash Flows, The Cost of Capital, Stand Alone Risk analysis, Risk analysis- Market and Firm Risk, Special Decision Situations, Social Cost Benefit analysis, Multiple Projects and Constraints

**Unit- III**

Valuation of Real Options, Judgemental, Behavioural, Strategic and Organisational considerations.

Financing: Financing of Projects, financing Infrastructure Projects, Venture capital and Private Equity

**Unit -IV**

Implementation: Project Management, Network Techniques for Project Management  
Project Review and Administrative Aspects

***Suggested Readings:***

*Projects: Planning, Analysis, Selection, Financing, Implementation, and Review-Prasanna Chandra, Tata McGraw Hill.*

**B Com (Hons.) VIth Semester w.e.f. session 2016-17**  
**Income Tax Law and Administration**  
**Paper Code BCH 6.03**

**Max Marks-80 Marks**

**Time: 3Hrs.**

**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 out of which the candidate shall attempt four questions selecting one question from each unit. All the questions shall carry 16 marks each.

***Important:** The Examiner will set at least TWO numerical questions in the question paper*

**Unit – I**

Rebate & Relief of Tax; computation of total income and tax liability of individual; filling and filing of return (ITR – I and II).

**Unit – II**

Assessment of Hindu Undivided Family; 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.

***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*

**B.Com (Hons.) VIth Semester w.e.f. session 2016-17**  
**Paper: Human Resource Management**  
**BCH 6.04**

**Max Marks: 80**  
**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**

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 + 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. *Human Resource Management: Concepts and Issues*, by T.N. Chhabra, Dhanpat Rai & Co. New Delhi.
2. *Human Resource Management* by R. Wayne Mondy, Pearson Publications, Delhi.
3. *Human Resource Management* by C.B. Gupta.

**B.Com (Hons.) VIth Semester w.e.f. session 2016-17**  
**Paper: Business Environment and International Business**  
**BCH 6.05**

**Max Marks: 80**  
**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, contribution in national economy, remedial measures. Economic Trends (overview): income; savings and investment; industry; Trade and balance of payments.

**Unit-II**

Problems of Growth: Unemployment, Poverty; regional imbalances, social injustice, inflation, parallel economy and industrial sickness. Role of Govt. in Indian Economy: Monetary and Fiscal Policy; Industrial Policy; Industrial Licensing; Privatization and Devaluation;

**Unit III**

International Business: - An overview; Domestic versus 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. Modes of entering into international business; nature of multinational enterprise and international direct investment; foreign exchange; determination of exchange rate; Balance of payments.

**Unit IV**

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

**B.Com. (Hons) VIth Semester w.e.f. session 2016-17**  
**Paper: Retail Management and Sales Procedures**  
**BCH 6.06**

**Max Marks- 80**  
**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. 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.