

ORDINANCE

BACHELOR OF COMMERCE (HONS.) PROGRAMME

1. The duration of the B.Com (Hons) programme shall be of three academic years. Each year shall be divided into two semesters. Thus, the programme shall comprise of 6 semesters.
2. A candidate can complete B.Com (Hons) within a maximum period of 5 years.
3. The examination for the 1st, 3rd, and 5th, semesters shall ordinarily be held in the month of December and / of the 2nd, 4th, and 6th semesters in the month of May / June or on such dates as may be fixed by the Vice-Chancellor.
4. The last date for receipt of admission forms and fees shall be fixed by the Vice-Chancellor from time to time.
5. The supplementary examinations for the first, third, and fifth semester's examination will be held along with their regular first, third and fifth semester's examinations in December / January and second, and fourth semesters examinations will be held along with regular second, and fourth semester's examinations which will be held ordinarily during the months of May/June. However, the reappear examination for 6th semester may be held in the month of December along with odd semester examinations. A candidate on the rolls of College or an ex-student shall submit his / her application for admission to an examination on the prescribed form with the requisite certificate duly countersigned by the Principal of the College or a senior member of the teaching staff nominated by him / her.
6. The Principal of the concerned college shall forward to the Controller of Examinations, at least two weeks before the commencement of the examinations of each semester, a list of the students who have satisfied the requirement of rules and are eligible to appear in the examinations.
7. Admission to the First Semester of the Bachelor of Commerce (Hons.) programme will be opened to candidates who have passed:-

- (a) Senior Secondary Examination (10+2) with 55% marks in aggregate from a recognized Board of School Education from any stream with Economics, Mathematics, Commerce as one of the subjects.
- (b) an equivalent examination from the education Board in India and from abroad.
- (c) In case of SC/ST, the applicant should have secured 50% marks.
8. Each candidate shall be examined in the subject(s) as laid down in the syllabi prescribed by the Academic Council from time to time.
9. 20% marks in each written paper, excluding Training Report, Project Report and Viva-Voce, shall be assigned for Internal Assessment.
10. The answer books will be examined only by the external examiner. The Principal of the concerned college shall forward the internal assessment marks obtained by the students in each paper to the Controller of Examinations at least two weeks before the commencement of the semester examination. This internal assessment will be done in different courses by the concerned teachers in the following manner:-
- (i) 5 Marks be allotted for participation in seminars, and Assignments.
 - (ii) 5 Marks be allotted for attendance as decided by the University
 - (iii) 10 Marks will be allotted for Internal Assessment Test. In each course, there will be at least one mid-semester test which would be arranged by the concerned faculty member.
- The concerned teachers shall preserve records on the basis of which the internal assessment awards have been given at least till the end of one month from the date of declaration of the semesters examination results. If needed, the same could be inspected by the University Authorities.
11. The Ist Semester's Examination shall be open to a regular student who;
- (i) has been on the rolls of the College during the first semester;
 - (ii) has attended not less than 75% of the lectures in the semester; and
 - (iii) has obtained pass marks in the internal assessment in the papers for which he/she is a candidate.

12. 2nd to 6th semesters examinations shall be open to a regular student who :-
 - i) has attended not less than 75% of lectures in the respective semester;
 - ii) has been on rolls of the College during the semester preceding the respective semester examinations;
 - iii) has obtained pass marks in the internal assessment in the papers of the relevant semester of which he / she is a candidate.
 - iv) A candidate shall be promoted to 2nd, 4th and 6th Semester automatically without any condition of passing minimum number of papers. For promotion from 2nd to 3rd Semester the candidate shall have to clear at least 50% papers of 1st and 2nd Semesters taken together. For promotion from 4th to 5th Semester the candidate shall have to clear at least 50% papers of 3rd and 4th Semesters taken together.
13. The medium of the instruction and the examination shall be English/Hindi.
14. (a) The minimum percentage of marks to pass the Examination in each semester will be:
 - i) 35% in each written paper and internal assessment separately;
 - ii) 35% in external and internal evaluation in case of Training Report;
 - iii) 35% in Viva-Voce Examination;
 - iv) 40% in the aggregate in each semester examination.
15. The amount of examination fee to be paid by a candidate for each semester examination shall be fixed by the University / Vice-Chancellor from time to time.
16. A candidate whose result is declared late without any fault on his/her part may attend classes for the next higher semester provisionally at his /her own risk and responsibility, subject to his /her passing the concerned semester examination. In case, a candidate fails to pass the concerned semester examination, his/her attendance/internal assessment in the next higher semester in which he / she was allowed to attend classes provisionally will stand cancelled.

17. The internal assessment awards of a candidate re-appear in any semester examination shall be carried forward to the next examination of the same semester provided that the candidate has obtained the pass marks in the internal assessment.
18. As soon as possible, after the termination of the semester examination, Controller of Examinations shall publish a list of the candidates who have passed the semester examination.
19. Project: Every student of B.Com(Hons.) 1st & 3rd semesters shall be required to prepare a Project-Report on any subject of the concerned semester. The topic and the supervisor for the project will be decided by the College. The project work shall consist of information collected from any kind / size of business / service entity. 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 Project - Report (in not more than two thousand words) shall be submitted by the student duly signed by the supervisor at least one week before the commencement of 1st and 3rd semester examinations as the case may be. The Principal of the concerned college 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. The evaluation of Project- Report shall be done on the basis of presentation of the Report by the candidate and performance in the viva-voce. In case of dispute on evaluation between the examiner and the supervisor, the HOD Commerce, MDU Rohtak shall act as moderator. The awards of the Project Report shall be sent by the Principal of the concerned college to the Controller of Examinations.
20. The Comprehensive viva – voce, where – ever applicable shall be conducted jointly by internal and external examiners. The comprehensive viva – voce of 2nd,

- 4th and 6th semesters shall contain the entire syllabi of 1st, 2nd and 3rd year courses respectively
21. Training Report: Every student of B.Com (Hons.) of 4th semester, shall be sent on 4 weeks training after the respective semesters in any Commercial / Industrial / Service Entities. The student shall submit two typed copies of the training report at least one week before the commencement of 5th semester examination. Every student shall have to affix the certificate of training – completion from the Organisation where he / she joined for training program. The Principal of the concerned college shall forward the training reports to the Controller of Examinations for getting the same evaluated from the external examiner.
 22. The practical examination of Computer Paper in Semester 1 and semester 6 shall be conducted jointly by the internal and external examiners.
 23. The list of successful candidates after the 6th semester examination shall be arranged, as under in three divisions on the basis of the aggregate marks obtained in his / her Bachelor's Degree of B.Com (Honors)
 - a) those who obtain 60% or more marks First Division
 - b) those who obtain 50% or more marks but less than 60% Second Division
 - c) Those who obtained less than 50% Third Division
 - d) Candidates who pass all the six semester examinations in the first attempt obtaining 70% or more marks of the total aggregate shall be declared to have passed with distinction.
 24. The improvement facility shall be provided to students of B.Com (Honors) Course within the period of two years after the 6th semester. However, the grace marks will be allowed as per University rules.
 25. Notwithstanding the nature of this course which is spread over more than one academic year, the ordinance in force at the time a student joins the course shall hold good only for the examination held during or at the end of the academic year

and nothing in this ordinance shall be deemed to debar the University from amending the ordinance, if any, shall apply to all students whether old or new.

B.COM (HONS)

Scheme of Examinations

First Semester

Sr.No.	Paper No.	Nomenclature of the Paper	Max. Marks		Time
			Theory	Int.Ass.	
1.	MCH-1-01	Business Statistics-I	80	20	3 Hrs.
2.	MCH-1-02	Business Communication	80	20	3 Hrs.
3.	MCH-1-03	Business Organisation	80	20	3 Hrs.
4.	MCH-1-04	Financial Accounting for Business-I	80	20	3 Hrs.
5.	MCH-1-05	Business Economics-I	80	20	3 Hrs.
6.	MCH-1-06	Introduction to Computers	60	40(P)	3 Hrs.
	*Project- Work		50		

Second Semester

1.	MCH-2-07	Financial Accounting for Business-II	80	20	3 Hrs.
2.	MCH-2-08	Business Economics-II	80	20	3 Hrs.
3.	MCH-2-09	Business Statistics-II	80	20	3 Hrs.
4.	MCH-2-10	Business Management	80	20	3 Hrs.
5.	MCH-2-11	Business Ethics and Social Responsibility	80	20	3 Hrs.
6.	MCH-2-12	Business Laws-I	80	20	3 Hrs.
	*Comprehensive Viva-Voce		50		
	Environmental Studies (Qualifying Paper)		100		

Third Semester

1.	MCH-3-13	Business Mathematics	80	20	3 Hrs.
2.	MCH-3-14	Corporate Accounting-I	80	20	3 Hrs.
3.	MCH-3-15	Cost Accounting	80	20	3 Hrs.
4.	MCH-3-16	Corporate-Law-I	80	20	3 Hrs.
5.	MCH-3-17	Marketing Management	80	20	3 Hrs.
6.	MCH-3-18	Information Technology	80	20	3 Hrs.
	*Project Report		50		
	(P) Practical				

Fourth Semester

1.	MCH-4-19	Corporate Accounting-II	80	20	3 Hrs.
2.	MCH-4-20	Business Laws-II	80	20	3 Hrs.
3.	MCH-4-21	Corporate Law-II	80	20	3 Hrs.
4.	MCH-4-22	Money Banking	80	20	3 Hrs.
5.	MCH-4-23	Compensation Management	80	20	3 Hrs.
6.	MCH-4-24	Auditing	80	20	3 Hrs.
		*Comprehensive Viva-Voce	50		

Fifth Semester

1	MCH-5-25	Financial Management	80	20	3 Hrs.
2.	MCH-5-26	Accounting for Managers	80	20	3 Hrs.
3.	MCH-5-27	Indian Economy: Growth & Management	80	20	3 Hrs.
4.	MCH-5-28	Retail Management & Sales Procedure	80	20	3 Hrs.
5.	MCH-5-29	Income Tax Act	80	20	3 Hrs.
6.	MCH-5-30	Insurance & Risk Management	80	20	3 Hrs.
		Viva-Voce of Training Report	50		

Sixth Semester

1.	MCH-6-31	Investment Analysis	80	20	3 Hrs.
2.	MCH-6=32	International Business / Trade	80	20	3 Hrs.
3.	MCH-6-33	Financial Institutions	80	20	3 Hrs.
4.	MCH-6-34	Human Resource Management	80	20	3 Hrs.
5.	MCH-6-35	Business Environment	80	20	3 Hrs.
6.	MCH-6-36	Computer Programming	60	40(P)	3 Hrs.
		Comprehensive Viva-Voce	50		
		(P) Practical			

Paper MCH-1.01

**B.Com (Hons.)-Ist Semester
Business Statistics-I**

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-1

*Statistics what and why?

*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. Numericals of Probability. Probability Distribution.

Suggested Readings:

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

B.Com (Hons.)-Ist Semester
Paper MCH.1.02 Business Communications

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.

Paper MCH.1.03

**B.Com (Hons.)-Ist Semester
Business Organisation-I**

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 Micheol T. Matheson: Organisational Behaviour and Management, Tata McGraw-Hill, New Delhi.

B.Com (Hons.)-Ist Semester
Paper MCH.1.04 Financial Accounting for Business-I

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

Theoretical Framework:

Accounting as an information system. The users of financial accounting information and their needs. Qualitative characteristics of accounting, information. Functions, advantages and limitations of accounting. Branches of accounting. Bases of accounting; cash basis and accrual basis.

The nature of financial accounting principle – Basic concepts and conventions: entity, money measurement, going concern, cost, realization, accruals, periodicity, consistency, prudence (conservatism), materiality and full disclosures.

Financial accounting standards: concept, benefits, procedure for issuing accounting standards in India. Salient feature of Accounting Standard (AS): I (ICAI). Types of Accounting Standards.

Unit-II

Accounting Process and Subsidiary Books:

From recording of business transactions to preparation of trial balance, an overview only). Journal Ledger Cash-Book and other subsidiary books.

Unit-III

Business Income:

Measurement of business income-Net income: the accounting period, the continuity doctrine and matching concept. Objectives of measurement.

Revenue recognition: Salient features of Accounting Standard (AS): 9 (ICAI)
Recognition of expenses.

The nature of depreciation. The accounting concept of depreciation. Factors in the measurement of depreciation. Methods of computing depreciation: straight line method and diminishing balance method; Disposal of depreciable assets - change of method. Salient features of Accounting Standard (AS): 6 (ICAI)

Inventories: meaning. Significance of inventory valuation. Inventory Record systems: periodic and perpetual. Methods: FIFO, LIFO and Weighted Average. Salient features of Accounting Standard (AS): 2 (ICAI)

Unit-IV:

Final accounts with adjustments .

Capital and revenue expenditures and receipts: general introduction only

Preparation of financial statements:

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

Suggested Readings:

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

Paper MCH.1.05

**B.Com (Hons.)-Ist Semester
Business Economics-I**

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

Paper MCH-1.06 Introduction to Computer (Theory)

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 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

Basic Concepts: What is computer, Characteristics of a Computer, Advantages of Computer, Limitations of Computer, Types of computer, Applications of computer, Data Representation, Hardware, firmware, Live-ware, Software: Relationship between hardware and software, System software: Operating system, Translators, Interpreter, Compiler, Assemblers, Linkers. Overview of operating system, Functions of operating system. Application software: General Purpose, Packaged Software and tailor made software.

Unit-II

Information Systems: Meaning, Need of an efficient Information system, Types of Information System. Information requirement for Planning, Coordination, and control for various levels in Business, Industry. Basic of data arrangement and access. Traditional file environment, Identification of relevant data, Evaluation of Database Technology. Databases: The Modern approach.

Unit-III

Net works: LAN, WAN. Wireless Network, Introduction networking, Importance of networking, Communication devices such as Modem, Features of Networking, Introduction to Internet: Meaning of Internet, Growth of Internet, Owner of Internet, Anatomy of Internet, Basic Internet Terminology, Net Etiquette, World Wide Web, Internet Protocols, Usage of Internet to society, Search Engines.

Unit-IV

Computer based Information System: Accounting Information System(AIS):Meaning, characteristics, diagrams to depict AIS and its major subsystems. Management Information system: Meaning, concepts, input and output of MIS with illustration. Decision support System: Introduction, Decision making, DSS concept, objective. Knowledge-Based Information System: Introduction, Expert system, User interface, knowledge-base, advantages and disadvantages, illustrating an expert system. Concept of virtual office: introduction, office automation (OA), virtual office, OA application ; visualizing paperless office illustration. Executive Information system: introduction, peculiar information requirements of executives. Marketing Information: introduction, evolution and need of marketing information system. Manufacturing Information System: introduction, need and characteristics. Introduction to Financial Information system. Introduction to Human Resource Information System. Concept, applications, Advantages and Limitations with regard to; Word Processor, spread Sheet and Database.

Practical of 40 Marks covering the whole syllabus
References

1. Date, C.J: An Introduction to Database Systems, Addison Wesley, Massachusetts.
2. Dienes, Sheila S: Microsoft office, Professional for Windows 95; Instant Reference; BPB publication, Delhi.
3. Mansfield, Ron: The Compact Guide to Microsoft office; BPB publication, Delhi.
4. Norton, peter: Working with IBM-PC,BPB Publications 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.

Paper MCH.2.07

**B.Com (Hons.)-IInd Semester
Financial Accounting for Business-II**

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

Accounting for Higher Purchases and Leases

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

Unit-II

Accounting for Inland Branches

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

Unit-III

Accounting the Partnership Firms

Unit-IV

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

Suggested Readings:

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

Paper MCH.2.08

**B.Com (Hons.)-IInd Semester
Business Economics-II**

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.

Paper MCH.2.09

**B.Com (Hons.)-IInd Semester
Business Statistics-II**

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

Correlation Analysis – meaning, significance, types and methods, probable error, coefficient of determination, legs and leads, partial correlation.

Unit-II

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

Unit-III

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

Unit-IV

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

Suggested Readings:

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

Paper MCH.2.10

**B.Com (Hons.)-IInd Semester
Business Management**

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, Hammer and Tom Peters.

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, (c) Management in Action: Motivation – Concept and Theories: Maslow, Herzberg, McGregor, and Ouchi; Leadership, Concept and Theories: Leadership Continuum, Managerial Grid, Situational Leadership, Transactional and Transformational leadership.

Unit-IV

Communication – formal and Informal Networks, Barriers and Principles (d) 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.
Management in Perspective: Management of Strategic Change, Knowledge Management, Learning Organization, Managing Diversity, Corporate Governance.

Suggested Readings:

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

Paper MCH.2.11

**B.Com (Hons.)-IInd Semester
Business Ethics and Social Responsibility**

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

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.

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.

Paper MCH. 2.12

**B.Com (Hons.)-IInd Semester
Business Law-I**

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

Unit-IV

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

Suggested Readings:

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

B.COM.(HONS), IIIrd Sem

MCH-3-13

Business Mathematics

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

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

MCH-3-14

Corporate Accounting-I

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

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

Unit-II

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

Unit-III

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

Unit-IV

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

Suggested Readings:

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

B.COM.(HONS), IIIrd Sem

MCH-3-15

Cost Accounting

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

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 Sem

MCH-3-16

Corporate Law-I

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

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

Unit-II

Memorandum of Association- meaning, importance, clauses of memorandum of association and their alteration; Doctrine of ultra - vires.

Articles of Association- meaning, contents, alteration of articles of association; Constructive notice and doctrine of indoor management.

Unit-III

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

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

Unit-IV

Application and Allotment of Shares; Shares certificate and Share Warrant; Calls & Forefeiture.

Shareholders & Members: - Difference between members and shareholders, modes of acquiring membership in a company, termination of membership; Who may be a member? Register of members, Rights and liabilities of members.

Suggested Readings:

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

B.COM.(HONS), IIIrd Sem

MCH-3-17

Marketing Management

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

B.COM.(HONS), IIIrd Sem.

INFORMATION TECHNOLOGY

MCH-3-18

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.

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

Unit-2

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

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

Unit-3

Internet and its Application: History of Internet, Benefits of Internet, Hardware and Software Requirements for internet, Internet Accounts, Types of Internet Connections. Information Technology: Impact of IT on Business environment; Applications of IT.

Unit-4

Computer-based Business Applications using MS-Access: Components of Data Base System, Advantage of Data Base, concept of DBMS, Functions of DBMS, Components

of DBMS; Data field, records and files, Sorting and Searching records, Designing queries and report;
Multimedia: Concept of Multimedia, Multimedia Components, Multimedia Applications.

Suggested Readings:

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

B.COM.(HONS),IVth Sem.

Corporate Accounting-II

MCH-4-19

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

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

Unit-II

Accounts of Banking Companies, Underwriting of shares and debentures.

Unit-III

Accounts of Insurance Companies; Liquidation of companies.

Unit-IV

Double Account System, Accounts of Electricity Companies.

Suggested Readings:

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

B.COM.(HONS), IVth Sem.

Business Law-II

MCH-4-20

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

B.COM.(HONS), IVth Sem.

Corporate Law-II

MCH-4-21

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

Unit-II

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

Unit-III

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

Unit-IV

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

Suggested Readings:

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

B.COM.(HONS), IVth Sem.

Money and Banking

MCH-4-22

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

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

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B.COM.(HONS), IVth Sem.

Compensation Management

MCH-4-23

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

Compensation Management: Concept, Principles & Practices, consequence of pay dissatisfaction.

Unit-II

Foundation of compensation: performance evaluation, job evaluation, job grading and job design; Theories of compensation, executive compensation.

Unit-III

Compensation Strategy and Policy: Developing Strategic compensation alternatives; challenges of compensation design; broad bending; compensation policies in India.

Unit-IV

Components of Compensation: Basic pay, D.A, incentives plans, profit sharing schemes, employees stock ownership; Fringe benefits, retirement benefits, provident fund, gratuity; pension.

B.COM.(HONS), IVth Sem.

Auditing

MCH-4-24

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

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

Unit-II

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

Unit-III

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

Unit-IV

Audit Report and Investigation

Audit Report: Meaning, objectives, contents and types.

Investigation: meaning, Nature and objectives.

Suggested Readings:

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

B.Com (Hons)
Vth Semester
Paper: Financial Management
MCH- 5.25

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:

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
Paper: Accounting for Managers
MCH 5.26

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

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

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

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

Unit-III

Accounting for Price level Changes and Valuation of Assets.

Marginal Costing: meaning, advantages, marginal costing and absorption costing.

Cost-Profit-Volume Analysis: Break Even Point, Margin of Safety, P/V Ratio, Concept of key factor. Break-Even Chart and its types.

Unit- IV

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

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

B.Com (Hons)
Vth Semester
Paper: Indian Economy: Growth and Management
MCH 5.27

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

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

Unit-II

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

Unit-III

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

Unit-IV

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

B.Com (Hons)
Vth Semester
Paper: Retail Management
MCH- 5.28

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

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 (Hons)
Vth Semester
Paper: Income Tax Act
MCH- 5.29

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:

Introduction: Definitions of important terms, Determination of Residential Status and incidence of tax. Exempted incomes; Computation of salary income.

Unit-II:

Computation of income from House Property; Business and Profession (Including Depreciation) and Capital Gains.

Unit-III:

Income from Other Sources; Clubbing provision; Set-off and Carry forward of losses; Deductions allowed from Gross Total Income.

Unit-IV:

Computation of Total Income and Tax Liability of Individual, HUF and Firm.

B.Com (Hons.)
Vth semester
Paper: Insurance and Risk Management
MCH 5.30

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

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

Unit- II

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

Unit-III

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

Unit- IV

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

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

B.Com (Hons)
VIth Semester
Paper: Investment Analysis
MCH-6.31

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

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

Unit-II

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

Unit-III

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

Unit-IV

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

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

B.Com (Hons.)
Vlth Semester
Paper: International Business/Trade
MCH-6.32

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

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

Unit- II

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

Unit-III

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

Unit-IV

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

B.Com (Hons.)
Vlth Semester
Paper: Financial Institutions
MCH-6.33

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).

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.)
Vith Semester
Paper: Human Resource Management
MCH 6.34

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

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.

B.Com (Hons.)
Vith Semester
Paper: Business Environment
MCH 6.35

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 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 of which the candidate shall attempt four questions selecting one question from each unit. All questions shall carry 12 marks each.

Unit-I

Business Environment: concept; components and importance; SWOT Analysis.

Agriculture in India- Problems, Importance, contribution in national economy, remedial measures.

Unit-II

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

Unit-III

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

Unit-IV

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

B.Com.(Hons)
Vith Semester
Paper: Computer Programming
MCH 6.36

Time: 3 hours

Max Marks- 60
Practical-40

Note: There will be three sections of the question papers. In section A there will be 5 short answer questions of 2 marks each. All questions of this section are compulsory. Section B will comprise of 6 questions of 5 marks each out of which candidates are required to attempt any four questions. Section C will be having 5 questions of 10 marks each out of which candidates are required to attempt any three questions. The examiner will set the questions in all the three sections by covering the entire syllabus of the concerned subject.

Unit-I

Introduction to 'C' Language: History of C Language, Advantages of C Language, Basic concept of Programming, Problem solving techniques, Algorithm designing and Flowcharting, Levels of Flowcharts, Flowcharting Rules, Advantage and Limitations of Flowcharts, Concept of Structured Programming, Basic Constructs of Structured Programming-Sequence, Selection and Repetition, Structure of a C Program.

Unit-II

Elements of C: C character set, Constants and Variables, Keywords, Data Types: declaration and definition.
C Programming Operators: Arithmetic, Relational, Logical, Bitwise, Unary, Assignment and Conditional Operators and their Hierarchy and Associativity.

Unit-III

Input/Output Functions: Console I/O Functions, Unformatted console I/O Functions, Disk I/O functions, Port I/O functions.
Controls and Loops: Control statements, Conditional statements, Loops in C, Break, Continue and Go to statement, Exit () Function;

Unit-IV

Data Structures: Arrays, Struct, Union, String, Data Files.
Pointers: Introduction to Pointers, Pointer declaration and initialization,
Functions: Definition, Prototype, Passing Parameters, Recursion.
Overview of Compilers and Interpreters.

Program development in C.

Practical (B)

Max Marks: 40

(Developing Programming in 'C')

Viva-Voca: 10 Marks

Suggested Book:- (1) Programming with ANSI and Turbo 'C', Ashok N.Kamthea, Published by Dorling Kindersley Pvt. Ltd.

(2) Programming in C: - Vikas Publication House.