

**BACHELOR OF COMMERCE**  
**FIRST YEAR**  
**First Semester**  
**Business Communication-I**  
**PAPER CODE: BM1001-I**

**Theory Paper Max Marks: 80**

**Time: 3Hrs**

**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**

**Introducing Business Communication:** Basic Forms of Communicating; communication Models and process; Effective communication; theories of communication, Audience analysis.

**Unit II**

**Self Development and Communication:** Development of positive personal attitude; SWOT analysis; Vote's model of interdependence; Whole communication.

**Unit III**

**Corporate Communication:** Formal and informal communication networks; Grapevine; Miscommunication (Barrier communication ); Group discussion; Mock interviews; seminars; Effective listening exercise; individual and group presentations and reports writing.

**Unit IV**

Principle of Effective Communication. **Writing Skills:** Planning business message; Rewriting and edition; The first draft; Reconstructing the final draft; business letters and memo formats; appearance request letters

**Suggested Readings:**

1. Murphy, Herta A., Herbert W. Hildebrandj and Jane P. Thomas, Effective Business Communication, Tata McGraw Hill, New Delhi.
2. Konera Arun, Professional Communication, Tata McGraw Hill, New Delhi.
3. McGrath, E. H., Basic Managerial Skills for All, PHI, New Delhi.
4. Meenakshi Raman and Parkash Singh, Business Communication, Oxford University Press, New Delhi.

**First Semester  
Business Economics-I  
PAPER CODE: BM1002-I**

**Theory Paper Max Marks: 80**

**Time: 3Hrs**

**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**

**Introduction:** Basic problems of an economy, working of price mechanism.

**Unit II**

**Elasticity of Demand:** Concept and measurement of elasticity of demand; Price, income and cross elasticity's; Average revenue, marginal revenue, and elasticity of demand; Determinants of elasticity of demand; Importance of elasticity of demand.

**Unit III**

**Production Function:** Law of variable proportions, Iso-quants; Economic regions and optimum factor combination; Expansion path; Returns to scale; Internal and external economies and dis-economies; Ridge lines.

**Unit IV**

**Theory of Costs:** Cost Classification, Short-run and long-run cost curves-traditional and modern approaches.

**Suggested Readings:**

1. Dr. Raj Kumar, Prof. Kuldeep Gupta, Business Economics, UDH Publishing and Distributors P(Ltd.), New Delhi.
2. R.K Lekhi, Business Economics, Kalyani Publishers.
3. V.G.Mankar, Business Economics, Himalaya Publishing House.
- 4.H.L.Ahuja, Business Economics, S. Chand and Company Ltd.

**First Semester  
Business Management-I  
PAPER CODE: BM1003-I**

**Theory Paper Max Marks: 80**

**Time: 3Hrs**

**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**

**Introduction to Management:** Concept, Nature, Process and Significance of Management; Managerial Roles (Mintzberg); Development of Management Thought, Classical and Neo-classical Systems; Contingency Approaches.

**Unit II**

**Planning:** Concept process and Types; Decision Making Concept and Process; Bounded Rationality; Management by Objectives; **Corporate planning Environment analysis** and diagnosis; Strategic formulation.

**Unit III**

**Organizing:** Concept Nature; Process and Significance; Authority and Responsibility Relationship; Centralization vs. Decentralization; Departmentation; Organisation Structure Forms and contingency factors.

**Unit IV**

**Motivating and Leading people at Work;** Motivating concept; Theories- Maslow, Herzberg, McGregor, a Ouchi; Financial and non-financial incentives.

**Suggested Readings:**

1. Druker. Peter F. Management Challenges for the 21<sup>st</sup> century; Butter worth Heinemann Oxford.
2. Wehrich and Koontz, O. Donnel: Essential of Management Tata Mc Graw Hill, New Delhi.
3. Parsad L. M., Principles and Practice of Management.: Sultan Chand and Sons.

**First Semester**  
**BUSINESS MATHEMATICS-I**  
**PAPER CODE: BM1004-I**

**Theory Paper Max Marks: 80**

**Time: 3Hrs**

**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**

**Calculus:** (Problems and theorems involving trigonometrically ratios are not to be done).

**Differentiation:** Partial derivatives up to second order; Homogeneity of functions and Euler's theorem; total differentials, Differentiation of implicit function with the help of total differentials. Maxima and Minima; Cases of one variable involving second or higher order derivatives; Cases of two variables involving not more than one constraint.

### **Unit-II**

**Integration:** Integration as anti-derivative process; Standard forms; Methods of integration- by substitution, by parts, and by use of partial fractions; Definite integration; Finding areas in simple cases; Consumers and producers surplus; Nature of Commodities learning Curve; Leontiff Input-Output Model.

### **Unit-III**

**Matrices:** Definition of matrix; Types of matrices; Algebra of matrices;

### **Unit-IV**

**Determinants:** Properties of determinants; calculation of values of determinants up to third order; Adjoint of a matrix, through Adjoint and elementary row or column operations; Solution of system of linear equations having unique solution and involving not more than three variables.

### **Suggested Readings:**

*Allen B.G.D: Basic Mathematics; Mcmillan, New Delhi.*

*Volra. N. D. Quantitative Techniques in Management, Tata McGraw Hill, New Delhi. Kapoor V.K. Business Mathematics: Sultan chand and sons, Delhi.*

**First Semester  
Financial Accounting –I  
PAPER CODE: BM1005-I**

**Theory Paper Max Marks: 80**

**Time: 3Hrs**

**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**

**Meaning and Scope of Accounting:** Need development, and definition of accounting; Book-keeping and accounting; Persons interested in accounting; Disclosures; Branches of accounting; Objectives of accounting.

**Unit-II**

**Accounting Principles:** International accounting standards (only outlines); Accounting principles; Accounting standards in India (only outlines).

**Unit-III**

**Accounting Transactions:** Accounting Cycle; Journal; Rules of debit and credit; Compound journal entry; Opening entry; Sub-division of journal; Relationship between journal and ledger; Rules regarding posting; Trial balance.

**Unit-IV**

**Capital and Revenue:** Classification of Income; Classification of expenditure; Classification of receipts.

**Accounting concept of income:** Accounting-concepts and income measurement; Expired cost and income measurement.

**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, Arya Publications, New Delhi

**First Semester  
Basics of Computer-I  
PAPER CODE: BM1006-I**

**Theory Paper Max Marks: 80**

**Time: 3Hrs**

**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**

**Fundamentals of Computers:** Model of a digital computer, functioning of a digital computer, Historical evolution of computers, Classification of computers: According to Purpose, According to Technology, According to Size and Storage Capacity, Human being v/s Computer.

### **Unit-II**

#### **Input output devices Storage devices:**

Input Devices: Mouse, Keyboard, Light pen, Track Ball, Joystick, MICR, Optical Mark reader and Optical Character Reader Scanners, Voice system, Web Camera. Output Devices: Hard Copy Output Devices; Line Printers, Character Printers, Chain Printers, Dot-matrix Printers, Daisy Wheel Printer, Laser Printers, Ink Jet Printers; Plotters, Soft Copy device – Monitor, Sound Cards and speakers.

### **Unit-III**

**Introduction to windows:** Types of windows, Windows as an operating system, Windows explorer, using clipboard, using paint brush, control panel installing a printer.

### **Unit-IV**

**MS-WORD:** Fundamentals of MS-WORD: Menus, Toolbars, Ruler Scroll bar, creating, Editing saving. Importing Exporting and insert fig files; Working with Frames, Columns, Pictures, Tables, Macros and Mail Merge.

#### **Suggested Readings:**

1. Introduction of Information System ALEXISLEON,
2. Computer Fundamentals-Nasib Singh Gill.

**First Semester**  
**ENVIRONMENT STUDIES (QUALIFYING SUBJECT)**  
**PAPER CODE:BM1007-I**

**Theory Paper Max Marks: 80**

**Time: 3Hrs**

**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**

The Multidisciplinary nature of environmental studies. Definition, scope and importance.  
Need for Public awareness

**Unit II Natural Resources**

Renewable and non-renewable resources:

Natural resources and associated problems: Forest resources : Use and over-exploitation : deforestation, case studies. Timber extraction, mining, dams and their effects on forests and tribal people.

Water resources: Use and over-utilization of surface and ground water, floods, drought, conflicts over water, dams benefits & problems, Mineral resources: Use and exploitation, environmental effects of extracting and using mineral resources, case studies.

Food resources: World food problems, changes, caused by agriculture and overgrazing, effects of modern agriculture, fertilizer-pesticide problems, water logging, salinity, case studies.

Energy resources : Growing energy needs, renewable and non-renewable energy sources, use of alternate energy sources.

Case studies. Land resources : Land as a resource, land degradation, man induced landslides, soil erosion and desertification. Role of and individual in conservation of natural resources. Equitable use of resources for sustainable life styles.

**Unit III Ecosystems**

Concept of an ecosystem.

Structure and function of an ecosystem.

Producers, consumers and decomposers.

Energy flow in the ecosystem.

Ecological succession.

Food chains, food webs and ecological pyramids,

Introduction, types, characteristic features, structure and function of the following ecosystem :

a. Forest ecosystem.

b. Grassland ecosystem.

c. Desert ecosystem.

d. Aquatic ecosystems (ponds, streams, lakes, rivers, oceans, estuaries).

**Unit IV Biodiversity and Its Conservation**

Introduction - Definition: Genetic, species and ecosystem diversity.

Biogeographically classification of India.

Value of biodiversity: consumptive use, productive use, social, ethical, aesthetic and option values.

Biodiversity at global, National and local levels.

- India as a mega-diversity nation.
- Hot-spots of biodiversity.
- Threats to biodiversity: habitat loss, poaching of wildlife, man-wildlife conflicts.
- Endangered and endemic species of India.
- Conservation of biodiversity: In-situ and ex-situ conservation of biodiversity. (8 lectures)

### **Unit V Environmental Pollution**

Definition, causes, effects and control measures of:

- (a) Air pollution
- (b) Water pollution
- (c) Soil pollution
- (d) Marine pollution
- (e) Noise pollution
- (f) Thermal pollution
- (g) Nuclear hazards

Solid waste management: Causes, effects and control measures of urban and industrial wastes.

Role of an individual in prevention of pollution.

Pollution case studies Disaster management: floods, earthquake, cyclone and landslides.

### **Unit VI Social Issues and the Environment**

- From unsustainable to sustainable development.
- Urban problems related to energy.
- Water conservation, rain water harvesting, watershed management.
- Resettlement and rehabilitation of people: its problems and concerns, Case studies.
- Environmental ethics: Issues and possible solutions. Climate change, global warming, acid rain, ozone layer depletion, nuclear accidents and holocaust, Case studies.
- Wasteland reclamation.
- Consumerism and waste products.
- Environment Protection Act.
- Air (Prevention and Control of Pollution) Act.
- Water (Prevention and control of Pollution) Act.
- Wildlife Protection Act.
- Forest conservation Act.
- Issues involved in enforcement of environmental legislation.
- Public awareness.

### **Unit VII Human population and the Environment**

Population growth, variation among nations. Population explosion - Family Welfare Programme. Environment and human

health. Human Rights. Value Education.

– HIV/AIDS.

– Woman and Child Welfare.

Role of Information Technology in Environment and human health.

Case Studies.

### **Unit VIII Field Work**

- Visit to a local area to document environmental assets river/forest/grassland/hill/mountain.
- Visit to a local polluted site-urban/Rural/industrial/ Agricultural.
- Study of common plants, insects, birds.
- Study of simple ecosystem-pond, river, hill slopes, etc.

### **References**

1. Agarwal, K.C. 2001, Environmental Biology, Nidi Pub. Ltd. Bikaner.

2. Bharucha, Frach, The Biodiversity of India, Mapin Publishing Pvt: Ltd. Ahmedabad 380013, India, Email: mapin(g)jcenet.net (R).
3. Brunner R.C. 1989, Hazardous Waste Incineration, Mc.Graw Hill Inc. 480p.
4. Clark R.S., Marine Pollution, Slanderson Press Oxford (TB).
5. Cunningham, W.P. Cooper, T.H. Qorhani, E. & Hepworth, M.T. 2001, Environmental Encyclopedia, Jaico Pub. House, Mumbai 1196p.
6. De A.K. Environmental Chemistry, Wiley Eastern Ltd.
7. Down to Earth, Centre for Science and Environment (R).
8. Gleick, H.P., 1993. Water in crisis, Pacific Institute for Studies in Dev., Environment & Security. Stockholm Env. Institute. Oxford Univ. Press. 473p.
9. Hawkins R.E, Encyclopedia of Indian Natural History, Bombay Natural History Society, Bombay. (R)
10. Heywood, V.H. & Watson, R.T 1995. Global Biodiversity Assessment. Cambridge Uni.
11. Jadtrav, H and Bhosale.-VM-. 1995. Environmental Protection and Laws. Himalaya Pub. House, Delhi 284p.
12. Mckinney, M.L. and Schoch, RM 1996. Environmental Science Systems & Solutions, Web enhanced edition. 639p.
13. Mhaskar A.K., Matter Hazardous, Tekchno-Science Publications (TB).
14. Miller T.G. Jr. Environmental Sciences, Wadsworth Publishing Co. (TB).
15. Odum, E.P. 1971. Fundamentals of Ecology. W.B. Saunders Co. USA, 574p.
16. Rao M.N. and Datta, A.K; 1987. Waste Water Treatment. Oxford & IBH Publ. Co: Pvt. Ltd.
17. Sharma, B.K. 2001, Environmental Chemistry, Goel Publication House, Meerut.
18. Survey of the Environment, The Hindu (M).
19. Townsend C, Harper J, and Michael Begon, Essentials of Ecology, Blackwell Science (TB).

**Second Semester**  
**Business Communication-II**  
**PAPER CODE: BM2001-II**

**Theory Paper Max Marks: 80**

**Time: 3Hrs**

**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.

**Business Communication-II**

**Unit-I**

Good news and bad news letters; Persuasive letters; Sales letters; Collection letters; office memorandum.

**Unit-II**

**Report Writing:** introduction to a proposal, short report and formal report, report preparation.

**Oral presentation:** Principles of oral presentation factors affecting presentation, sales presentation. Training presentation, conducting surveys, speeches to motivate, effective presentation skills.

**Unit-III**

**Non Verbal Aspects of Communicating**

**Body language:** kinetics, Proxemics, Para language; effective listening; principles of effective listening; factors affecting listening exercise.

**Unit-IV**

**Latest methods of communication:** oral, written, and video conferencing; etc.  
**International Communication:** Cultural context; Writing and presenting in international situations; inter-cultural factors in interactions, Adapting to global business

**Suggested Readings:**

1. Murphy, Herta A., Herbert W. Hildebrandj and Jane P. Thomas, Effective Business Communication, Tata McGraw Hill, New Delhi.
2. Konera Arun, Professional Communication, Tata McGraw Hill, New Delhi.
3. McGrath, E. H., Basic Managerial Skills for All, PHI, New Delhi.
4. Meenakshi Raman and Parkash Singh, Business Communication, Oxford University Press, New Delhi.

**Second Semester  
Business Economics-II  
PAPER CODE: BM2002-II**

**Theory Paper Max Marks: 80**

**Time: 3Hrs**

**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**

**Market Structures:** Market Structures and business decisions; Objectives of a business firm.

**Perfect Competition:** Profit maximization and equilibrium of firm and industry; Short-run and long run supply curves; Price and output determination; Practical applications.

**Monopoly:** Determination of price under monopoly; Equilibrium of a firm; Comparison between perfect competition and monopoly; Multi-plant monopoly; Price discrimination. Practical applications.

**Unit-II Monopolistic Competition:** Meaning and characteristics; Price and output determination under monopolistic competition; Product differentiations; Selling costs; Comparison with perfect competition; Excess capacity under monopolistic competition.

**Oligopoly:** Characteristics, indeterminate pricing and output; Classical models of oligopoly; Price leadership; Collusive oligopoly; kinked demand curve.

### **Unit-III**

**Factor Pricing-I:** Marginal productivity theory and demand for factors; Nature of supply of factor inputs; Determination of wage rates under perfect competition and monopoly; Exploitation of labor; Rent-concept; Ricardian and modern theories of rent; Quasi rent.

### **Unit- IV**

**Factor Pricing-II:** Interests-concept and theories of interest; Profit-nature, concepts, and theories of profit.

#### **Suggested Readings:**

1. Dr. Raj Kumar, Prof. Kuldeep Gupta, Business Economics, UDH Publishing and Distributors P(Ltd.), New Delhi.
2. R.K Lekhi, Business Economics, Kalyani Publishers.
3. V.G.Mankar, Business Economics, Himalaya Publishing House.
- 4.H.L.Ahuja, Business Economics, S. Chand and Company Ltd.

**Second Semester  
Business Management-II  
PAPER CODE: BM2003-II**

**Theory Paper Max Marks: 80**

**Time: 3Hrs**

**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**

**Leadership:** concept and leadership styles; Leadership theories (Tannenbaum and Schmidt); Likert's System Management;

**Unit- II**

**Communication-** Nature, Process, importance, networks and barriers; Effective communication.

**Unit- III**

**Managerial Control;** Concept and process; effective control system; **Techniques of control:** traditional and modern.

**Unit- IV**

**Management of Change:** Concept, Nature and process of planned change; resistance to change; Emerging horizons of management in a changing environment.

**Suggested Readings:**

1. Druker. Peter F. Management Challenges for the 21<sup>st</sup> century; Butter worth Heinemann Oxford.
2. Wehrich and Koontz, O. Donnel: Essential of Management Tata Mc Graw Hill, New Delhi.
3. Parsad L. M., Principles and Practice of Management.: Sultan Chand and Sons.

**Second Semester**  
**BUSINESS MATHEMATICS-II**  
**PAPER CODE: BM2004-II**

**Theory Paper Max Marks: 80**

**Time: 3Hrs**

**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**

**Linear Programming-Formulation of LPP:** Graphical method of solution; Problems relating to two variables including the case of mixed constraints; Cases having no solution, multiple solutions, unbounded solution and redundant constraints.

**Unit-II**

Simplex Method—Solution of problems up to three variables, including cases of mixed constraints; Duality; Transportation Problem.

**Unit-III**

**Compound Interest:** Certain different types of interest rates; Concept of present value and amount of a sum

**Unit-IV**

**Annuities:** Types of annuities; Present value and amount of an annuity, including the case of continuous compounding; Valuation of simple loans and debentures; Problems relation to sinking funds.

***Suggested Readings:***

*Allen B.G.D: Basic Mathematics; Mcmillan, New Delhi.*

*Volra. N. D. Quantitative Techniques in Management, Tata McGraw Hill, New Delhi. Kapoor V.K. Business Mathematics: Sultan chand and sons, Delhi.*

**Second Semester**  
**Financial Accounting –II**  
**PAPER CODE: BM2005-II**

**Theory Paper Max Marks: 80**

**Time: 3Hrs**

**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**

**Final Accounts:** Manufacturing account; Trading account; Profit and Loss account; Balance Sheet; Adjustment entries. **Rectification of Errors:** Classification of errors; Location of errors; Rectification of errors; Suspense account; Effect on profit.

**Unit-II**

**Depreciation Provisions and Reserves:** Concept of depreciation, causes of Depreciation, depletion, amortization and dilapidation; Depreciation accounting; methods of recording depreciation; Methods for providing depreciation;

**Unit-III**

Depreciation of different assets; Depreciation of replacement cost; Depreciation policy as per Accounting Standard:

**Unit-IV**

Depreciation Accounting; Provision and reserves. Accounts of Non-Trading institutions  
Single Entry System Voyage Account

**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, Arya Publications, New Delhi

**Second Semester**  
**Basics of Computer-II**  
**PAPER CODE: BM2006-II**

**Theory Paper Max Marks: 80**

**Time: 3Hrs**

**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**

Types of software; Application and system software, multi programme, operating-system and its functions, Tirrie sharing, multiprocessing.

**Unit-II**

**Computer Applications:** Computer application in Education, Commerce & Marketing and Management.

**Unit-III**

**Introduction to windows:** Types of windows, Windows as an operating system, Windows explorer, using clipboard, using paint brush, control panel installing a printer.

**Unit-IV**

**Ms-Excel:** Worksheet overview : Rows, Columns, Cell, Menus Creating worksheet, opening and saving worksheets, Formatting printing. Establishing Worksheet Links, Tables Creating and printing graphs. Macros, using V built-in functions.

**Suggested Readings:**

1. Introduction of Information System ALEXISLEON
2. Introduction to essential tools. Sushila Madan.

**SECOND YEAR**  
**Third Semester**  
**BUSINESS REGULATORY FRAMEWORK-I**  
**PAPER CODE: BM3001-III**

**Theory Paper Max Marks: 80**

**Time: 3Hrs**

**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**

**Law of Contract (1872):** Nature of Contract, Classification and Essentials of a valid contract, Offer and Acceptance

**Unit-II**

Capacity of Parties to Contract; Performance of Contracts, Discharge of Contract; Remedies for Breach of Contract.

**Unit-III**

Special Contrasts: Contingent and Quasi contracts, Contracts of Indemnity & Guarantee, Bailment and Pledge

**Unit-IV**

**Agency:** Contracts of Agency, Creation and Termination of Agency

**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
4. Resai T.R. **Partnership Act**, S.C.Sarkar and Sons, kolkata.

**Third Semester  
BUSINESS STATISTICS-I  
PAPER CODE: BM3002-III**

**Theory Paper Max Marks: 80**

**Time: 3Hrs**

**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**

Introduction; Statistics as a Subject, Statistical Data-Meaning and Types, Collection and Rounding of Data, Classification and Presentation of Data

**Unit-II**

Diagrammatic Presentation of Data, Graphic Presentation of Data

**Unit-III**

Statistical Averages and Measures of Dispersion

**Unit-IV**

Correlation: Types, Degree, Methods of determining Correlation, Coefficient of determination. Association of Attributes, Regression Analysis (Linear), Uses of Regression Analysis, Regression Lines, Regression Equations, Standard Error of Estimate

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.

**Third Semester**  
**COMPANY LAW AND AUDITING-I**  
**PAPER CODE: BM3003-III**

**Theory Paper Max Marks: 80**

**Time: 3Hrs**

**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**

**Introduction:** Meaning, characteristics & Types of companies, **Promotion and incorporation** of companies

**Unit-II**

Memorandum of association, Articles of Association, Prospectus; Borrowing power, debentures and charges.

**Unit-III**

Management and Administration: Directors- appointment, powers and Legal position.

**Unit-IV**

Company Meetings and Resolution: Characteristics, kinds, procedure, quorum, voting, resolutions, and minutes

**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.
4. Sharma T.R. Principles of Auditing Sahitya Bhawan, Agra.
5. Tondon B.N. Principles of Auditing, S. Chand and Co., New Delhi.
6. Gupta Kamal contemporary Auditing Tata Mc Graw hill, New Delhi.

**Third Semester  
Corporate Accounting-I  
PAPER CODE: BM3004-III**

**Theory Paper Max Marks: 80**

**Time: 3Hrs**

**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**

Issue, Forfeiture and Re-issue of Shares; Redemption of Preference Shares, Issue of Bonus shares

**Unit-II**

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

**Unit-III**

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

**Unit-IV**

Final accounts of Companies: Excluding Computation of Managerial Remuneration; Profit/Loss prior 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
4. Goel, D.K., Corporate Accounting. Arya Publications, New Delhi

**Third Semester**  
**PRINCIPLES OF MARKETING-I**  
**PAPER CODE: BM3005-III**

**Theory Paper Max Marks: 80**

**Time: 3Hrs**

**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**

**Introduction:** Meaning, Nature, scope and functions of marketing; Importance of marketing as a business function and in the economy, Marketing concepts- Pillars of marketing concepts, traditional and modern concepts, marketing as a philosophy of management

**Unit-II**

Marketing Mix: Elements. Marketing environment: major components, Government and marketing in India

**Unit-III**

**Consumer Behaviour:** Meaning, Nature, scope, and significance of consumer behaviour, determinants, techniques and buying motives.

**Unit-IV**

**Market Segmentation:** Meaning, concept and importance; Bases for market segmentation, application of segmentation variables

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.

**Third Semester**  
**HUMAN RESOURCE MANAGEMENT-I**  
**PAPER CODE: BM3006-III**

**Theory Paper Max Marks: 80**

**Time: 3Hrs**

**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**

**Human Resource Development:** Concept, benefits and prerequisites. Difference between human resource development and human resource management. Role, functions and status of human resource manager. Role of chief executive, Line managers and HRD managers in developing human resources.

**Unit-II**

Personnel policies, procedures and programmes. Human resource planning. Job evaluation.

**Unit-III**

**Recruitment:** steps in recruitment, recruitment policy, sources and methods of recruitment. Selection process and policy.

**Unit-IV**

Career planning: objectives and responsibilities; process, prerequisites advantages and limitations of career planning; career problems and their solutions.

**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.

**Fourth Semester**  
**BUSINESS REGULATORY FRAMEWORK-II**  
**PAPER CODE: BM4001-IV**

**Theory Paper Max Marks: 80**

**Time: 3Hrs**

**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**

**Sales of Goods Act 1930:** Formation of Contracts of Sale; Goods and their Classification, Price; Conditions, and Warranties, Negotiable Instruments Act. Transfer of Property in Goods; Performance of the Contract of Sales Unpaid Seller and his Rights, Sale by Auction, Hire Purchase Agreement.

**Unit-II**

**Negotiable Instrument Act 1881:** Definition of Negotiable Instruments; Features; Promissory Note, Bill Exchange & Cheque. Types of Crossing; Dishonor and Discharge of Negotiable Instrument.

**Unit-III**

**The Consumer Protection Act 1986:** Salient Features; Definition of Consumer; Grievance Redressal Machinery.

**Unit-IV**

**Foreign Exchange Management Act 1999:** Definition and Main Provisions

**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
4. Resai T.R. **Partnership Act**, S.C.Sarkar and Sons, kolkata.

**Fourth Semester**  
**BUSINESS STATISTICS-II**  
**PAPER CODE: BM4002-IV**

**Theory Paper Max Marks: 80**

**Time: 3Hrs**

**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**

Index Number: Definition and Characteristics, Problems involved in the construction of Index numbers, the uses of averages, Construction of different type of indices. Simple aggregate method, Simple average of relatives, Weighted aggregate, method, Test of adequacy, Time reversal test, Factor reversal test and the Circular test, Consumer price index number, Value index numbers.

**Unit-II**

Time Series Analysis: Definition, Utility and Components of time series analysis, Time series models: Additive and Multiplicative model, concepts: series-secular trend, Seasonal variations. Cyclical variations, irregular variations. Measurement of trend. Moving average and Least Square Methods,

**Unit-III**

Interpolation and Extrapolation: Difference, Assumptions, importance and methods

**Unit IV**

**Probability:** Concept, development, and importance, various approaches of defining probability. Additive rule. Applicative theorem, Permutation and Combination in the theory of probability. Conditional probability and Bayes Theorem, Theoretical Probability distributions: Binomial, Poisson and Normal distributions

**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.

**Fourth Semester**  
**COMPANY LAW AND AUDITING-II**  
**PAPER CODE: BM4003-IV**

**Theory Paper Max Marks: 80**

**Time: 3Hrs**

**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**

Introduction of Auditing: Meaning, Objectives, Scope, and limitations of auditing, Types of audit, Audit of Limited companies; Company Auditor: appointment, powers, duties and liabilities

**Unit-II**

**Investigation:** meaning, nature, objective and importance of investigation, Inquiry and investigation, special audit and investigation

**Unit-III**

**Audit Process and Internal Audit:** types of audit report, Audit Plan, Audit Programme; Working paper and evidences, Audit Techniques: Routine checking and test checking

**Unit-IV**

**Internal Check System:** Elements, Objective, Advantages. Vouching, Verification of assets and liabilities.

**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.
4. Sharma T.R. Principles of Auditing Sahitya Bhawan, Agra.
5. Tondon B.N. Principles of Auditing, S. Chand and Co., New Delhi.
6. Gupta Kamal contemporary Auditing Tata Mc Graw hill, New Delhi.

**Fourth Semester  
Corporate Accounting-II  
PAPER CODE: BM4004-IV**

**Theory Paper Max Marks: 80**

**Time: 3Hrs**

**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**

Accounting for Amalgamation, absorption and Reconstruction of Companies as per Indian Accounting Standard

**Unit-II**

Liquidation of companies

**Unit-III**

Accounts of Banking and Insurance companies

**Unit-IV**

Consolidated Balance Sheet of Holding Companies with one Subsidiary only

**Suggested Readings:**

1.Shukla M.C, Grewal T.S and Gupta S.C **Advance Accounts:** S.Chand and Comp., New Delhi. Gupta R.L & Radha Swami M. **Company Accounts:** Sultan Chand and sons, New Delhi.

2.Monga J.R. ,Ahuja Girish and Sehgal Ashok **Financial Accounting:** Mayur Paper Bags, Noida. Goel, D.K., Corporate Accounting. Arya Publications, New Delhi

**Fourth Semester**  
**PRINCIPLES OF MARKETING-II**  
**PAPER CODE: BM4005-IV**

**Theory Paper Max Marks: 80**

**Time: 3Hrs**

**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**

**Product Planning and Development:** Concepts, consumer, and industrial goods; product planning and development; Packaging-role and functions; Brand name and trade market; after-sales service; Product life cycle concept.

**Unit-II**

**Pricing:** Meaning, Importance of pricing in marketing process, pricing objectives and policies, Factors affecting price of a product/service; Discounts and rebates

**Unit-III**

**Distribution Channels and Physical Distribution:** Distribution channels-concept and role; Types of distribution channels; Factors affecting choice of a distribution channel; Retailer and wholesaler; Physical distribution of goods; transportation; Warehousing; Inventory control; Order processing.

**Unit-IV**

**Promotion Mix:** Methods of promotion; Optimum Promotion Mix; Advertising Media-, their relative merits and limitations, characteristics of an effective advertisement, advertising copy, Personal Selling, Publicity: Sales promotion and public relations.

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

**Fourth Semester**  
**HUMAN RESOURCE MANAGEMENT-II**  
**PAPER CODE: BM4006-IV**

**Theory Paper Max Marks: 80**

**Time: 3Hrs**

**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**

Training and development: concept and importance of training; training methods/techniques.

**Unit-II**

Performance Appraisal

**Unit-III**

**Wage and salary administration:** Promotion, transfer, demotion, separation and absenteeism; labor turnover. Personnel records and audit

**Unit-IV**

**Industrial relations in India:** HD practices in Indian industries. Concept and forms of industrial democracy

**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.

**THIRD YEAR**  
**Fifth Semester**  
**ADVERTISEMENT & SALES MANAGEMENT-I**  
**PAPER CODE: BM5001-V**

**Theory Paper Max Marks: 80**

**Time: 3Hrs**

**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**

**Advertisement:** Meaning, concept, nature, and importance of advertisement. Communication Process: Basic communication process, role and source; Encoding and decoding of message, media, audience, feedback, and noise, Feedback and Symbiotic Interactionism

**Unit-II**

**Advertising and Communication Mix:** Different advertising functions; Types of advertising, Economic social aspects of advertising; Advertising process-an overview setting advertising objectives and budget.

**Unit-III**

**Creative Aspects of Advertising:** Advertising appeals, Preparation of Advertising Copy: writing headlines, illustration, message, copy types

**Unit-IV**

**Advertising Media:** Different types of media; Media planning and scheduling, **Impact of Advertising:** Advertising Agency roles, relationship with clients, advertising department; measuring advertising effectiveness

Suggested Readings:

1. Mukesh Trehan and Ranju Trehan, Advertising and Sales Management, V K Publications
2. Mehta, J., Advertising, and Sales Management, Book Enclave

**Fifth Semester  
BUSINESS ENVIRONMENT-I  
PAPER CODE: BM5002-V**

**Theory Paper Max Marks: 80**

**Time: 3Hrs**

**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**

**Business environment:** concept, components and importance, **Economic trends (overview):** Income, savings and investment Industry trade balance of payments, Money finance; prices in India

**Unit-II**

**Problems of growth:** Unemployment, Poverty and Regional Imbalances

**Unit-III**

Social Injustice, Inflation, Parallel Economy, Industrial Sickness

**Unit-IV**

**Role of Government in Indian Economy:** Monetary and Fiscal Policy, Industrial Policy, Industrial Licensing, Privatization

Suggested Readings:-

- 1.S.K.Bedi – Business Environment
- 2.Fransis Cherunilam – Business Environment – Himalaya Publishing House.
3. P.K.Ghosh – Business & Government – Sultan chand & Sons.
4. Adhikiary, M: Economic environment of Business, sultan Chand & sons, New Delhi.
5. Ahluwalia. I.J. Industrial Growth in India, Oxford University Press, Delhi.

**Fifth Semester  
INCOME TAX-I  
PAPER CODE: BM5003-V**

**Theory Paper Max Marks: 80**

**Time: 3Hrs**

**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**

**Definitions:** Agricultural Income, Previous year, Assessment year, Assesses, Person, Casual Income, Total Income, Residence of assesses and incidence of Tax liability, Exempted Income.

**Unit-II**

Income from Salaries; Income from House property

**Unit-III**

Income from business and profession (including depreciation allowance and investment allowance etc.), capital gains and other sources.

**Unit IV**

Deduction from gross total income, set-off and carry forward of losses

Suggested Readings:

1. Income Tax Law and Accounts- Dr. Parveen Gupta, Dr.N.K.Garg and R.K.Tyagi, SBPD Publishing House, Agra
2. Direct Taxes law & Practice – Dr. H.C.Mehrotra & Dr. S.P. Goyal, Sahitya Bhawan Publications, Agra.
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.

**Fifth Semester  
COST ACCOUNTING-I  
PAPER CODE: BM5004-V**

**Theory Paper Max Marks: 80**

**Time: 3Hrs**

**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**

**Introduction:** Nature and scope of cost accounting, Cost concepts and classification, methods and techniques, Installation of costing system, Concept of cost audit.

**Unit-II**

**Material:** Material control, Concept, basic principles and techniques, pricing of material issued, Treatment of material losses.

**Unit-III**

**Labour:** Labour cost control procedure, labour turnover, idle time and overtime; Methods of Wage Payment; time and piece rates; Incentive Plans

**Unit-IV**

**Overheads:** Classification and departmentalization; absorption of overheads; Determination of overhead rates: Under and over absorption, and its treatment.

**Suggested Readings:-**

1. S.P. Iyengar – Cost Accounting, Sultan Chand & Sons, Educational Publishers, New Delhi.
2. Jain & Narang – Cost Accounting – Principles and Practice Kalyani Publishers, Ludhiana.
3. Maheshwari and Mittal – Cost Accounting – Sh. Mahavir Book Depot, Delhi

**Fifth Semester  
INTERNATIONAL MARKETING-I  
PAPER CODE: BM5005-V**

**Theory Paper Max Marks: 80**

**Time: 3Hrs**

**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**

International Marketing: Nature, Definition, and Scope of International marketing, Domestic Marketing vs. International Marketing, International Marketing Environment: Economic Cultural, Political & Legal Environment.

**Unit-II**

Identifying and Selecting Foreign Markets: Marketing Research, Foreign Market entry mode decisions

**Unit-III**

Product Planning and Development: Product designing, standardization vs. adoption; Branding, and packaging; Labeling and quality issues; After sales services

**Unit-IV**

**International Pricing:** Factors influencing international price; Pricing process and methods, International price quotation and payment terms

**Suggested Readings:**

1. Bhattacharya R.L and Varshney B: International Marketing Management: Sultan Chand, New Delhi.
2. Keegan W.J, Multinational Marketing Management, Prentice Hall, New Delhi.
3. Kotler Phillip: Moder Mott M.C: The Essence of International Business, Prentice Hall, New Delhi.
4. Caterora P.M. and Keavenay S.M: Marketing and International Perspective, Ervind Homewood Illinois.

**Fifth Semester**  
**MANAGEMENT ACCOUNTING AND FINANCIAL MANAGEMENT-I**  
**PAPER CODE: BM5006-V**

**Theory Paper Max Marks: 80**

**Time: 3Hrs**

**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**

**Management Accounting:** Meaning, nature, scope and functions of management accounting in decision making; Management accounting vs financial accounting; Tools and techniques of management accounting

**Unit-II**

**Financial Statement:** Meaning and types of financial statement; Limitations of financial statements; Objectives and Methods of financial statements analysis

**Unit-III**

**Ratio Analysis:** Classification of ratios-Profitability ratios, turnover ratios, liquidity ratios, turnover ratios advantages of ratio analysis, Limitations of accounting ratios

**Unit-IV**

Fund Flow Statement, Cash flow statement as per Indian Accounting standard

**Suggested Readings**

1. I.J.K.Aggarwal, R.K.Aggarwal, M.L.Sharma – Accounting for Managerial Decisions – Ramesh Book Depot., Jaipur.
2. R.Kishore – Advance Management Accounting – Taxam allied Services Pvt. Ltd.
3. M.Y.Khan, P.K.Jain – Management Account – Tata Mcgraw Hill.
4. Morngren, Sundem, Stratton – Introduction to Management Accounting - Pearson Accounting
5. S.S.N.Mittal – Accounting & Financial Management – Shree Mahavir Book Depot, Nai Sarak, New Delhi.

**Sixth Semester**  
**ADVERTISEMENT & SALES MANAGEMENT-II**  
**PAPER CODE: BM6001-VI**

**Theory Paper Max Marks: 80**

**Time: 3Hrs**

**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**

Advertising: Consumer Orientation in Advertising, Legal and ethical aspects of advertising

**Unit-II**

**Sales Management:** Introduction of Sales Management, Personal Selling and Salesmanship, Organization of sales efforts department, Salesman: Types and Qualities

**Unit-III**

**Sales Force Management:** Recruitment, Selection, Training and Motivation

**Unit-IV**

Remunerating Sales Personnel, Control and supervision of sales personnel, Sales Budget, Sales quotas and Sales Territories

**Suggested Readings:**

1. Mukesh Trehan and Ranju Trehan, Advertising and Sales Management, V K Publications
2. Mehta, J., Advertising, and Sales Management, Book Enclave

**Sixth Semester**  
**BUSINESS ENVIRONMENT-II**  
**PAPER CODE: BM6002-VI**

**Theory Paper Max Marks: 80**

**Time: 3Hrs**

**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**

Devaluation, EXIM policy

**Unit-II**

Foreign Investment; and collaborations, **Tenth five year plan:** Major policies; resource allocation.

**Unit-III**

**International Environment:** International Environment (overview); Trends in world trade and the problems of developing countries; foreign trade and economic growth.

**Unit-IV**

GATT, WTO, UNCTAD, World Bank, IMF.

Suggested Readings:-

- 1.S.K.Bedi – Business Environment
- 2.Fransis Cherunilam – Business Environment – Himalaya Publishing House.
3. P.K.Ghosh – Business & Government – Sultan chand & Sons.
4. Adhikiary, M: Economic environment of Business, sultan Chand & sons, New Delhi.
5. Ahluwalia. I.J. Industrial Growth in India, Oxford University Press, Delhi.

**Sixth Semester  
INCOME TAX-II  
PAPER CODE: BM6003-VI**

**Theory Paper Max Marks: 80**

**Time: 3Hrs**

**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**

Rebate & Relief of Tax, Aggregation of incomes, Assessment of individuals

**Unit-II**

Hindu undivided families and Firms (including computation of tax)

**Unit III**

Income Tax Administration: Income Tax Authorities, Assessment procedure

**Unit-IV**

Recovery and refund of tax, appeals and revision, penalties and prosecutions, Computation Filling and Return filing by the individuals

**Suggested Readings:**

1. Income Tax Law and Accounts- Dr. Parveen Gupta, Dr.N.K.Garg and R.K.Tyagi, SBPD Publishing House Agra
2. Direct Taxes Law & Practice : Dr. H C Mehrotra & Dr. S P Goyal, Sahitya Bhawan Publications,Agra.
3. Direct Taxes & Practice : Dr. V K Singhania, Taxman Publications.
4. Direct Taxes Law & Practice : Dr. Bhagwati Prasad, Wishva Prakashan, New Delhi
5. Simplified Approach to Income Tax : Dr. Girish Ahuja & Dr. Ravi Gupta – Sahitya Bhawan Publishes & Distributors, Agra

**Sixth Semester**  
**COST ACCOUNTING-II**  
**PAPER CODE: BM6004-VI**

**Theory Paper Max Marks: 80**

**Time: 3Hrs**

**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**

**Cost Ascertainment:** Process costing including inter-process profits and excluding equivalent production and joint and by-products, Unit costing, Operating Costing

**Unit – II**

**Contract Costing** – meaning, main features, preparation of contract account, Escalation clause; contract near completion; cost plus contract, Job and batch costing

**Unit-III**

**Cost Records: Integrated Accounts;** Integral and non-integral system, Reconciliation of Cost and Financial Accounts. **Standard Costing and variance analysis:** Material and Labour variances only

**Unit-IV**

Budgetary Control, Marginal Costing and Break-Even Analysis

**Suggested Readings:-**

1. S.P. Iyengar – Cost Accounting, Sultan Chand & Sons, Educational Publishers, New Delhi.
2. Jain & Narang – Cost Accounting – Principles and Practice Kalyani Publishers, Ludhiana.
3. Maheshwari and Mittal – Cost Accounting – Sh. Mahavir Book Depot, Delhi

**Sixth Semester**  
**INTERNATIONAL MARKETING-II**  
**PAPER CODE: BM6005-VI**

**Theory Paper Max Marks: 80**

**Time: 3Hrs**

**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**

Export Marketing and Promotion, Personnel Selling and Export Personnel Management, Export Advertisement and Sales

Promotion

**Unit-II**

**International Distribution:** Distribution channels and logistics decisions; selection and appointment of foreign sales agents, Direct and Indirect Trading

**Unit-III**

Planning, Organizing and Controlling of International Marketing, EXIM Policy- An Overview Trends in India's foreign trade.

**Unit-IV**

India's Foreign Trade Policy and Foreign Trade: Volume, Composition, Direction

**Suggested Readings:**

1. Bhattacharya R.L and Varshney B: International Marketing Management: Sultan Chand, New Delhi.
2. Keegan W.J, Multinational Marketing Management, Prentice Hall, New Delhi.
3. Kotler Phillip: Moder Mott M.C: The Essence of International Business, Prentice Hall, New Delhi.
4. Caterora P.M. and Keavenay S.M: Marketing and International Perspective, Ervind Homewood Illinois.

**Sixth Semester**  
**MANAGEMENT ACCOUNTING AND FINANCIAL MANAGEMENT-II**  
**PAPER CODE: BM6006 -VI**

**Theory Paper Max Marks: 80**

**Time: 3Hrs**

**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**

**Financial management:** Financial goal; Profit vs. Wealth maximization: financial function, investment, financing and dividend decision; financial planning, over-capitalization and under capitalization.

**Unit-II**

**Capital Budgeting:** Nature of investment decision; investment evaluation criteria, net present value; internal rate of return profitability index payback period accounting rate of return NPV and IRR comparison, excluding risk analysis. **Cost of Capital:** Significance of cost of capital; calculating cost of debt; Preference, Equity and retained earnings, Combined (weighted) Cost of capital

**Unit-III**

Capital Structure: Theories and determinants, **Dividend Policy:** forms of dividends and stability in dividends; determinants.

**Unit-IV**

**Management of Working Capital:** Nature of working capital significance of working capital operating cycle and factors determining of working capital requirements, Estimation of working capital, **Management of Current Assets**

**Suggested Readings:-**

1. Financial Management Accounting by : I.M.Pandey, Vikas Publications House New Delhi.
2. Financial Management Accounting by Khan & Jain, Tata Mc Graw Hill, Publications New Delhi.