

B.Com I First Semester w.e.f session 2014-15
Financial Accounting –I
1.01

Internal Assessment-20 Marks

Time: 3Hrs.

Theory Paper Max Marks-80

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.

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

Unit	Contents	No. of Periods
Unit-I	Introduction: meaning, objectives, process, limitations and basic terms of Accounting; Generally accepted Accounting Principles; Journalizing, Posting and Preparation of trial balance.	23
Unit-II	Capital and revenue items; Reserves and Provisions; Depreciation: Meaning, causes, accounting procedure, methods of computing depreciation – straight line method and diminishing balance method, change of method.	23
Unit-III	Final Accounts with adjustments; Rectification of errors	22
Unit-IV	Accounting for non-profit organizations; Consignment accounts.	22

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
5. Jain & Narang by Kalyani Publishers
6. P.C.Tulsian

B.Com I First Semester w.e.f session 2014-15
Business Mathematics-I
1.02

Theory Paper Max Marks-80
Internal Assessment-20 Marks

Time: 3Hrs.

Note:- The Examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 8 small questions of 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.

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

Unit	Contents	No. of Periods
Unit-I	Indices and Logarithms ; Theory of Sets: Meaning, elements, types, presentation and equality of Sets, Union, Intersection, Complement and Difference of Sets, Venn Diagram, Cartesian Product of two Sets, Applications of Set Theory.	24
Unit-II	Elementary idea of Permutations and Combinations.	22
Unit-III	Sequence and Series, A.P, G.P.	22
Unit-IV	Data interpretation- Introduction, approaches to data interpretation, tabulation, Bar graphs, Pie charts, Line graphs, Mix graphs	22

Suggested Readings:

1. Allen B.G.D: Basic Mathematics; Mcmillan, New Delhi.
2. Volra. N. D. Quantitative Techniques in Management, Tata McGraw Hill, New Delhi. Kapoo
3. V.K. Business Mathematics: Sultan chand and sons, Delhi
4. Elements of Business Mathematics Semester-I : Jeevan Sons Publications

Internal Assessment: 20

- | | |
|---------------------------|----------|
| 1. Attendance | 5 Marks |
| 2. Assignment | 5 Marks |
| 3. Class Test/ House Exam | 10 Marks |

B.Com I First Semester w.e.f session 2014-15
Business Economics-I
1.03

Internal Assessment-20 Marks
Theory Paper Max Marks-80

Time: 3Hrs.

Note:- The Examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 8 small questions of 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	Contents	No. of Periods
Unit-I	Introduction: Basic problem of an economy: working of price mechanism, concept of Elasticity of demand; measurement, importance, determinants of elasticity of demand , Average revenue; marginal revenue and elasticity of demand and elasticity of supply	24
Unit-II	Production Function: Law of variable proportions; Isoquants; Economic regions and optimum factor combination; expansion path; returns to scale; Internal and external economies and diseconomies; Ridge lines; Theory of costs: concepts of cost; Short run and Long run cost curves- Traditional and Modern approaches.	23
Unit-III	Theory of consumer behaviour, utility and indifference curve analysis	28
Unit-IV	Market, classification and structure.	15

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.

B.Com I First Semester w.e.f session 2014-15
Business Management-I
1.04

Internal Assesment-20 Marks
Theory Paper Max Marks-80

Time: 3Hrs

Note:- The Examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 8 small questions of 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	Contents	No. of Periods
Unit-I	Business: concept, nature and spectrum of business activities, business system, business objectives.	20
Unit-II	Management: Introduction, concept, nature, process and significance; Development of Management Thought; Classical and Neo-Classical systems, Contingency approaches.	24
Unit-III	Planning: concept, types and process, Decision Making: concept and process, Management by Objectives, Corporate Planning and Strategic Formulation.	24
Unit-IV	Organizing: concept, nature, process and significance; Authority and Responsibility relationship; Centralization and Decentralization; Departmentation; Firms of Organizing structure.	22

Suggested Readings:

1. Druker. Peter F. Management Challenges for the 21st century; Butter worth Heinemann Oxford.
2. Weihrich 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.
4. R.K.Singla by V.K.Publication

B.Com I First Semester w.e.f session 2014-15
Business Communication Skills
1.05

Internal Assessment-20 Marks

Theory Paper Max Marks-80

Time: 3Hrs

Note:- The Examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 8 small questions of 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	Contents	No. of Periods
Unit-I	Introduction: Basics of communication, Seven C's of effective communication, barriers to communication, ethical context of communication.	23
Unit-II	Business Communication at workplace: Letter writing-component, layout and process, E-mail communication, bad news messages, persuasive written communication, memos, notice, agenda and minutes of meeting.	25
Unit-III	Report Writing: Types of business reports, structure of reports, short reports, long reports, abstracts and summaries, proposals.	21
Unit-IV	Communication Skills: Reading skills, listening skills, note making, persuasive speaking. Body language, Gestures.	21

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.
5. C.K.Raydu
6. Jin Khushal by V.K.Publications
7. Herald A Murphy by Tata McGrawHill

B.Com I First Semester w.e.f session 2014-15
Basics of Computer-I
1.06

Time : 3 Hrs

Theory Paper Max Marks-50 Marks

Note:- The Examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 5 small questions of two marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit. All the questions shall carry 10 marks each.

Unit	Contents	No. of Periods
Unit-I	Introduction to Computers: Definition of Computer; Components of Computer; Characteristics of Computers; History evolution of Computers; Generation of computers; Classification of Computers- According to Purpose, According to Technology , According to Size and Storage Capacity ; Human being VS Computer; Difference between Computer and Calculator.	20
Unit-II	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.	24
Unit-III	Memory and Mass Storage Devices: Characteristics of Memory Systems; Memory Hierarchy; Types of Primary Memory; RAM and ROM; Secondary and Back-up; Magnetic Disks, Characteristics and classification of Magnetic Disks; Optical Disks; Magnetic Taps.	18
Unit-IV	MS- Word: Fundamentals of MS-Word, Features of MS-Word, Menus, Formatting and Standard Toolbars, Ruler, Scroll Bar, Creating, Editing, Saving, export and import files, inserting and copying the files, Working with frames, Paragraph formatting, Columns, Pictures, Tables, Macros and Mail Merge.	28

Practical (Examination will be held in 2nd semester)

MS-Word: Practical knowledge of MS-Word package.

Suggested Readings:

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

B.Com I Second Semester w.e.f session 2014-15
Financial Accounting-II
2.01

Internal Assessment-20 Marks

Time: 3Hrs.

Theory Paper Max Marks-80 Marks

Note:- The Examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 8 small questions of 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.

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

Unit	Contents	No. of Periods
Unit-I	Hire Purchase System and Installment Payment Systems.	22
Unit-II	Branch Accounts (including foreign branch) and Departmental Accounts.	22
Unit-III	Amalgamation and sale of partnership firms, Dissolution of Partnership Firm- Insolvency of Partners (including Garner v/s Murrey Rule), Gradual Realisation and Piecemeal Distribution.	24
Unit-IV	Joint-Venture Account; Royalty Account.	22

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

B.Com I Second Semester w.e.f session 2014-15
Business Mathematics-II
2.02

Internal Assessment-20 Marks

Time: 3Hrs.

Theory Paper Max Marks-80

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.

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

Unit	Contents	No. of Periods
Unit-I	Matrices and Determinants: Definition of a Matrix ; Types of Matrices, Algebra of Matrices; Calculation of values of Determinants up to third order; adjoint of a Matrix, elementary row and column operations; Finding inverse matrix through adjoint and elementary row or column operations; Solution of a system of Linear equations having unique Solution and involving not more than three variables	23
Unit-II	Differentiation (only algebraic problem) ; Application of differentiation	23
Unit-III	Compound Interest and Annuities: Certain different types of interest rate; Concept of present value and amount of a sum; Types of annuities; Present value and amount of an annuity, including the case of continuous compounding	22
Unit-IV	Ratio, Proportion and Percentage; Profit and Loss	22

Suggested Readings:-

1. Allen B.G.D: *Basic Mathematics*; Mcmillan, New Delhi.
2. Vohra. N. D. *Quantitative Techniques in Management*, Tata McGraw Hill, New Delhi.
3. Kapoor V.K. *Business Mathematics: Sultan chand and sons, Delhi.*
4. Elements of Business Mathematics Semester-II: Jeevan Sons Publications

Internal Assessment: 20

- | | |
|---------------------------|----------|
| 1. Attendance | 5 Marks |
| 2. Assignment | 5 Marks |
| 3. Class Test/ House Exam | 10 Marks |

B.Com I Second Semester w.e.f session 2014-15
Business Economics-II
2.03

Internal Assessment-20 Marks

Time: 3Hrs.

Theory Paper Max Marks-80 Marks

Note:- The Examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 8 small questions of 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	Contents	No. of Periods
Unit-I	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 Monopoly and Perfect Competition; Price Discrimination; Multi-Plant Monopoly, Practical Applications.	24
Unit-II	Monopolistic Competition: Meaning and Characteristics; price and output determination under monopolistic Competition; Product differentiation; Selling cost; comparison with Perfect Competition; Excess capacity under Monopolistic Competition, Oligopoly : features, price rigidity model, duopoly model, price leadership.	23
Unit-III	Marginal Productivity Theory and demand for factors; nature of supply of factor inputs, Determination of wage rates under perfect competition and monopoly. Exploitation of labour; Rent- Concept, Ricardian concept and Modern Theories of rent; Quasi Rent.	22
Unit-IV	Interest- concept and Theories of interest; Profit- nature, concept and theories of profit, break-even point analysis.	21

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, *Advance Economic Theory*.

B.Com I Second Semester w.e.f session 2014-15
Business Management-II
2.04

Internal Assessment-20 Marks

Time: 3Hrs.

Theory Paper Max Marks-80 Marks

Note:- The Examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 8 small questions of 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	Contents	No. of Periods
Unit-I	Staffing: concept, nature and scope, Matching job and people; Recruitment; Selection and Training of employees.	20
Unit-II	Motivation and Leadership: Motivation-concept, Theories-Maslow, Herzberg, Megregor and Quchi; Financial and Non-Financial Incentives. Leadership: concept and Leadership styles, Leadership Theories.	24
Unit-III	Communication and Control: Communication Concept, Nature, Types and Process, Barriers and Remedies. Control: Concept, Process and Techniques, Effective Control System.	22
Unit-IV	Management of Change: Concept, Nature and Process of Planned Change: Resistance to Change; Emerging Horizons of management in a changing environment.	24

Suggested Readings:

1. Druker. Peter F. *Management challenges for the 21st century*; Butter worth Heinemann Oxford.
2. Weihrich and Koontz, O. Donnel: *Essential of Management*. Tata McGraw Hill, New Delhi.
3. Parsad L. M., *Principles and Practice of Management.*: Sultan Chand and Sons.

B.Com I Second Semester w.e.f session 2014-15
Business Environment
2.05

Internal Assessment-20 Marks

Time: 3Hrs.

Theory Paper Max Marks-80 Marks

Note:- The Examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 8 small questions of 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	Contents	No. of Periods
Unit-I	Business Environment: concept; components and importance; SWOT Analysis.	24
Unit-II	Economic Trends (overview): income; savings and investment; industry; Trade and balance of payments.	22
Unit-III	Problems of Growth: Unemployment, regional imbalances, inflation, parallel economy and industrial sickness.	22
Unit-IV	Role of Govt. in Indian Economy: Monetary and Fiscal Policy; Industrial Policy; Privatization.	22

Suggested Readings:

1. Agarwal A.N. , Indian Economy, Vikas Publishing House, New Delhi.

1. Mirsra and Puri; Indian Economy; Himalaya Publishing House, New Delhi.

2. Hedge Lanl, Environmental Economics; McMillan Hampshire.

B.Com I Second Semester w.e.f session 2014-15
Basics of Computer-II
2.06

Time: 3Hrs.

Theory Paper Max Marks-50 Marks

Practical Paper Max Marks-100 Marks

Note:- The Examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 5 small questions of two marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit. All the questions shall carry 10 marks each.

Unit	Contents	No. of Periods
Unit-I	Fundamental of computers: Model of a digital computer; Functioning of a digital computer; Types of a digital computer; Advantages of computers. Difference between digital computer and analog computer, Applications of computers: Computers in Commerce, Marketing, Education and Management.	20
Unit-II	Software concepts: Types of Software and their role, Different System Software types- Operating systems, Translators, System Utilities; Concept of Application Packages; Types of an Operating system- Multi-user O.S., Multi-tasking O.S., Multi-Processing O.S; Time –sharing O.S., Multi-Programming O.S. Operating System as a resource Manager, concept of GUI and CUI.	27
Unit-III	Introduction to Windows: Components of a Application Window; Types of Windows, Windows as an Operating System, Windows explorer, Using Paintbrush, Control Panel, Installing a printer. User interfaces- CUI and GUI; Concept of a Desktop and Taskbar, My Computer, Recycle Bin, My Documents and Internet Explorer icons.	15
Unit-IV	MS-Excel: Applications of a Spreadsheet; Advantages of an Spreadsheet; Features of Excel; Rows, Columns, Cell, Menus, Creating worksheet, Formatting, Printing, establishing worksheet links, Table creating and printing graphs, Macros, Using Built-in-functions.	28

Practical Examination will be held on the syllabi of 1st and 2nd Semesters taken together.

Suggested Readings:

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

B.Com II -IIIrd Semester w.e.f. session 2015-16

Paper: Corporate Accounting-I Code: 3.01

Time: 3 Hours

Theory Marks: 80

Internal Marks: 20

Note: - The Examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 8 small questions of 2 marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit. All the questions shall carry 16 marks each. **Important:** *The Examiner will set at least THREE numerical and THREE theoretical questions in the question paper.*

Unit	Contents	No. of Periods
Unit-I	Share Capital: Meaning, types, Accounting Treatment of issue, forfeiture and reissue of Share; Buy-back of equity shares & Sweat shares ; Redemption of preference share; Issue of Bonus Share.	30
Unit-II	Debenture: Meaning, Types. Issue and Redemption of Debentures.	25
Unit-III	Valuation of Goodwill: Meaning, objectives, determinates and main methods. Valuation of Shares: Meaning, objectives, determinates and main methods.	20
Unit-IV	Profit or loss before and after incorporation. Final accounts of companies.	15

Suggested Readings:

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

B.Com II - IIIrd Semester w.e.f. session 2015-16**Paper: Business Statistics- I****Code 3.02****Time: 3 Hours****Max Marks: 80****Internal Marks: 20**

Note: - The Examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 8 small questions of 2 marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit. All the questions shall carry 16 marks each. **Important:** The Examiner will set at least THREE numerical and THREE theoretical questions in the question paper.

Unit	Contents	No. of Periods
Unit-I	Introduction of Statistics: Origin, Development, Definition, Scope, Uses and Limitations. Statistical Data: Types of Measurement scales- normal, Ordinal, Interval and Ratio level measurement; Collection, Classification and Tabulation of Primary and Secondary data. Presentation of data: Diagrammatic and Graphical presentation of Data-Bar, Squares, rectangular and Circular diagrams; Histogram, frequency polygon, Ogives, Stem and Leaf displays box plots.	23
Unit-II	Central Tendency and Partition values; Concept and Measures of Central tendency, Quartiles, Deciles, Percentiles. Dispersion: Concept and Its absolute as well as relative measures.	22
Unit-III	Moments, Skewness and Kurtosis: Moments about any point and about mean and the relationship between them. Sheppard's Corrections for Moments. Concept of symmetrical distribution and skewness, measures and Co-efficient of skewness, Concept of Kurtosis and its measures.	22
Unit-IV	Analysis of Bivariate data: Correlation-concept, scatter diagram, Karl Pearson's co-efficient of Correlation and its properties Spearman's rank Correlation, Concurrent deviation method Regression: Meaning and Definition, Difference between Correlation and Regression, Principle of least squares and fitting of a line of best fit to the given data, Regression lines, Properties of regression Co-efficient and Regression lines, standard error of estimate, Co-efficient of determination.	23

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.
5. Elements of Business Statistics Semester-III Jeevan Sons Publications

Internal Assessment: 20

- | | |
|---------------------------|----------|
| 1. Attendance | 5 Marks |
| 2. Assignment | 5 Marks |
| 3. Class Test/ House Exam | 10 Marks |

B.Com II - IIIrd Semester w.e.f. session 2015-16**Paper: Business Regulatory Framework- I****Code: 3.03****Time: 3 Hours****Max Marks: 80 Internal****Marks: 20**

Note: - The Examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 8 small questions of 2 marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit. All the questions shall carry 16 marks each.

Unit	Contents	No. of Periods
Unit-I	Indian Contract Act: - Valid contract and its elements; Void and void able agreements; Void and illegal agreements; Offer and acceptance; Contractual capacity of parties; Free consent of parties; Lawful consideration and object; Agreements expressly declared as void.	22
Unit-II	Contingent Contracts: - Quasi contracts; Discharge of contracts: - methods of discharge of contracts; Consequences of Breach of contracts. Contract of Indemnity and guarantee: - Elements of contract of Indemnity; Rights of Indemnity Holder and indemnifier Guarantee: - features of contract of guarantee; Rights and Liabilities of surely; Discharge of surety; Difference between contract of indemnity and Guarantee.	24
Unit-III	Contract of Bailment and Pledge: - Meaning; types of bailment, Termination of bailment, Duties and rights of bailor and bailee. Essentials of pledge, who may pledge, Rights and Duties of Pawnor and Pawnee.	24
Unit-IV	Consumer protection Act 1986: - Salient features of consumer Protection Act; Rights of consumers; consumer Protection councils; consumer disputes redressal machinery.	20

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.
5. Ashok Sharma by V.K.Publications

B.Com II - IIIrd Semester w.e.f. session 2015-16**Paper: Corporate Law- I****Code: 3.04****Time: 3 Hours****Max Marks: 80****Internal Marks: 20**

Note: - The Examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 8 small questions of 2 marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit. All the questions shall carry 16 marks each.

Unit	Contents	No. of Periods
Unit-I	Company- Meaning and Characteristics; Features of company; Types of companies, advantages and disadvantages of incorporation; Lifting of corporate veil;	20
Unit-II	Formation of Company: - Promotion of company; Functions of promoter; importance of promoter; Promoter's remuneration; legal status of Promoter; Rights of promoters; Duties of promoters; Liabilities of promoters; Pre- incorporation contracts, Incorporation and commencement of Business. Prospectus: - definition; Public offer, contents; misleading prospectus and its consequences.	23
Unit-III	Memorandum of Association: - Meaning; importance; clauses of memorandum of association and their Alteration; doctrine of ultra-virus. Articles of Association: - Meaning; contents; alteration of articles of association; constructive notice and doctrine of indoor management.	23
Unit-IV	Borrowing Powers; Debentures and Charges.	24

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. D.P.Jain Dhanapat Rai Publications
5. M. Bansal & Sonia Narula Kalyani Publishers

B.Com II- IIIrd Semester w.e.f. session 2015-16

Paper: Macro Economics

Code: 3.05

Time: 3 Hours

Max Marks: 80 Internal

Marks: 20

Note: - The Examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 8 small questions of 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	Contents	No. of Periods
Unit-I	National Income: - Concepts and Measurement; Classical and Keynesian Theory of Employment	24
Unit-II	Consumption function and its determinants; theories of consumption-Absolute, Relative and permanent ; Investment determinants & Marginal efficiency of capital.	28
Unit-III	Investment multiplier, investment Theory of Accelerator, trade cycle theories:- Samuelson and Hicks, control of trade cycles.	22
Unit-IV	Economic growth and Development, Determinants, Measurement and obstacles of development; Vicious circle of poverty.	16

Suggested Readings:

1. Macro Economics M.L.Jhingan
2. Macro Economics Theory & Policy : Aggarwal Vanita Pearson Publications
3. Principals of Macro Economics: C. Rangarajna
4. Macro Economis Theory and Policy: H.L. Ahuja, S.Chand Publications
5. Development Economics: Debroy Ray

B.Com II - IIIrd Semester w.e.f. session 2015-16
Optional Paper: Human Resource Management
Code 3.06 (ii)

Time: 3 Hours

Max Marks: 80

Internal Marks: 20

Note: - The Examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 8 small questions of 2 marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit. All the questions shall carry 16 marks each.

Unit	Contents	No. of Periods
Unit-I	An Introduction to Human Resource Management Definition, Importance objectives and scope of Human Resource Management (HRM). Function of Human Resource Management: - Managerial and Operative Functions. Qualification and Qualities of Human Resource manager in our organization. Evolution and Growth of Human Resource Management (HRM) India.	22
Unit-II	Recruitment Selection and Training Recruitment: - Meaning, Steps in recruitment policy, sources and modes of recruitment, Factors affecting recruitment. Selection: - Meaning, Essentials of Selection Procedure, Stages in Selection Procedure. Training: - Concept, Need and importance of Training. Methods of Training: - On the job Training + off the job Training, Principles of training, Evaluation of training Programme in India.	21
Unit-III	Wage and Wage Incentives Wages: - Meaning, Objective and Theories of wages, Methods of wage Programme: - Time wages and Piece wages methods Concept of wages: - Fair, Minimum and Living wage, Factors determining wage Structure of an organization, essentials of satisfactory wage policy. Wage Incentives: - Concept, Need and Importance of Incentives. Special Incentives Profit sharing and Labour Co. Partnership and Essentials of Ideal Incentives system.	23
Unit-IV	Industrial Relations and Industrial Unrest Industrial Relations: - Concept, Importance and Objectives of industrial relations, Contents of industrial relations. Participants of Industrial relation and Recruitment of good Industrial relation Programme. Industrial Unrest: - Meaning, Forms and Causes of industrial disputes, Impact of Industrial unrest on the Economy, preventive and curative methods and Agencies for Reconciliation of Industrial unrest.	24

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.
4. K. Aswathappa , 5. Ashok Khurana by V.K.Publications
6. V.S.P.Rao, 7. Shashi K. Gupta by Kalyani Publishers

B.Com – II- IVth Semester w.e.f. session 2015-16

Paper: Corporate Accounting-II

4.01

Time: 3 Hours

Max Marks: 80

Internal Marks: 20

Note: - The Examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 8 small questions of 2 marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit. All the questions shall carry 16 marks each.

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

Unit	Contents	No. of Periods
Unit-I	Internal Reconstruction; External Reconstruction in the nature of merger and purchase.	25
Unit-II	Liquidation of a company ; Financial reporting for financial institutions.	20
Unit-III	Final Accounts of Banking Companies.	15
Unit-IV	Accounts of Holding Companies.	30

Suggested Readings:

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. Monga J.R. ,Ahuja Girish and Sehgal Ashok

Financial Accounting: Mayur Paper Bags, Noida. Goel, D.K., Corporate Accounting. Arya Publications, New Delhi

B.Com II - IVth Semester w.e.f. session 2015-16**Paper: Business Statistics- II****4.02****Time: 3 Hours****Max Marks: 80****Internal Marks: 20**

Note: - The Examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 8 small questions of 2 marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit. All the questions shall carry 16 marks each.

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

Unit	Contents	No. of Periods
Unit-I	Index Numbers:- Meaning, Types and Uses; Methods of Constructing price and Quantity indices (Simple and Aggregate); Tests of adequacy; Chain-base Index numbers, Base shifting, Splicing and Deflating; Problems in constructing index numbers; Consumer price index.	23
Unit-II	Analysis of Time Series: - Causes of Variations in time series data; Components of a time series. Decomposition- Additive and Multiplicative models; determination of trend. Moving averages method and method of least squares (Including linear second degree, Parabolic and Exponential trend); Computation of seasonal indices by simple averages, Ratio to Trend, Ratio to moving average and link relative methods.	23
Unit-III	Theory of Probability: - Probability as a Concept; Approaches to defining probability, Addition and Multiplication laws of probability; Conditional probability, Baye's Theorem.	22
Unit-IV	Probability Distribution : - Probability distribution as a concept; Binomial, Poisson and Normal Distribution- Their Properties and Parameters.	22

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.
5. Elements of Business Statistics Semester-IV: Jeevan Sons Publications

Internal Assessment: 20

- | | |
|---------------------------|----------|
| 1. Attendance | 5 Marks |
| 2. Assignment | 5 Marks |
| 3. Class Test/ House Exam | 10 Marks |

B.Com II - IVth Semester w.e.f. session 2015-16**Paper: Business Regulatory Framework – II****4.03 Time: 3 Hours****Max Marks: 80****Internal Marks: 20**

Note: - The Examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 8 small questions of 2 marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit. All the questions shall carry 16 marks each.

Unit	Contents	No. of Periods
Unit-I	Indian Partnership Act – Nature of Partnership firm; test of partnership; Duties and Rights of partners; Relations of partners to third parties; position of minor in partnership; Reconstitution of a partnership firm; Registration of firm. Dissolution of firm: - Modes of dissolution; consequences of dissolution of firm; settlement of accounts after dissolution.	20
Unit-II	Negotiable Instruments Act: - Negotiable Instrument an introduction Promissory notes; Bills of Exchange; cheques, Parties to negotiable Instruments; Discharge of parties from Liability; Dishonour of Negotiable Instruments. Instruments; Presentment of Negotiable Instrument; Negotiation.	24
Unit-III	Sales of Goods Act: - Introduction; Formation of contract of sale of Goods; conditions and warranties; Transfer of property or ownership; Performance of contract- Delivery and Payment; Rights of unpaid seller; suits of Breach of contract.	24
Unit-IV	RTI Act : features, rights and importance.	22

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.
5. Ashok Sharma by V.K.Publications

B.Com II - IVth Semester w.e.f. session 2015-16
Paper: Corporate Law- II
4.04

Time: 3 Hours
Max Marks: 80
Internal Marks: 20

Note: - The Examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 8 small questions of 2 marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit. All the questions shall carry 16 marks each.

Unit	Contents	No. of Periods
Unit-I	Depository System –meaning and importance; Shares: -, Types of shares; Allotment of Shares;; Transfer and Transmission of shares; Paperless Trading – Benefits and Procedure; Need for educating investors	20
Unit-II	Share capital: - Meaning and forms of capital; Alteration of share capital; Reduction of share capital; Further issue of share capital; Rights of pre-emption of shares. Shareholders and Members: - Difference between Shareholders and members; Modes of acquiring membership; termination of membership; who may be members? Rights and Liabilities of members.	22
Unit-III	Meeting of Company: - Essentials of valid meeting; meetings of Shareholders: - Statutory meeting; Annual general; meeting; Extra-ordinary general meeting; meetings of board of directors; Proxy; Voting, Notice, Agenda and Minutes of meetings. Directors: - Duties, Powers, Liabilities, Appointment and removal of directors.	24
Unit-IV	Winding Up: - Meaning; Winding up by the Tribunal-Petition for winding up; Voluntary winding up; Powers and Duties of company Liquidator, consequences of winding up..	24

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
3. D.P.Jain by Dhanapat Rai publications
4. M.Bansal & Sonia Narula Kalyani Publishers

B.Com II - IVth Semester w.e.f. session 2015-16
Paper: Marketing Management
4.05

Time: 3 Hours

Max Marks: 80

Internal Marks: 20

Note: - The Examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 8 small questions of 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	Contents	No. of Periods
Unit-I	Introduction: - Nature, Scope, Importance of marketing; Marketing concepts- Traditional and Modern. Market Segmentation: - Concept, Importance and basis of market segmentation.	20
Unit-II	Consumer Behavior: - Nature, Scope, Importance, Factors affecting buyer behavior. Product Planning and Development: - Importance and scope of product Planning in marketing; Stages of New product development. Product Lifecycle: - Stages of Product life cycle; factors affecting product life cycle.	24
Unit-III	Branding and Trademark: - Difference between brand and trademark; advantages and criticism of branding; types of branding; Brand Policies and Strategies. Pricing: - Meaning; Importance, Factors affecting pricing, pricing objectives, Types of price policy and pricing strategies.	24
Unit-IV	Advertising: - Concept; Importance and criticism of advertising; Media of advertising; Evaluating advertising effectiveness. Sales Promotion: - Importance, Methods, Functions and Publicity.	22

Suggested reading:

1. Kotler Philip **Marketing Management** Prentice Hall of India New Delhi, 1986
2. Pride William 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.
4. Ashok Jain by V.K.Publication
5. T.N. Chabra
6. Rama Swami Nama Kumari

B.Com II - IVth Semester w.e.f. session 2015-16**Optional Paper: Banking and Banking Law****4.06 (ii)****Time: 3 Hours****Max Marks: 80****Internal Marks: 20**

Note: - The Examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 8 small questions of 2 marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit. All the questions shall carry 16 marks each.

Unit	Contents	No. of Periods
Unit-I	Definition of Bank, Commercial Banks-importance, functions and problems of Non-performing Assets, structure of Commercial Banking system in India. Credit Creation: Process of Credit Creation and its Limitations.	23
Unit-II	Regional Rural Banks, Cooperative Banking in India. Reserve bank of India: Functions, regulation and control of credit, monetary policy.	24
Unit-III	Determination and Regulation of Interest Rates in India. Relationship between banker and Customer, Definition of Customer, General Relationship between banker and customer, obligation of banker, Garnishee order, banker's rights. Special types of Bankers Customers Minor, Married Women, Illiterate persons, Lunatics, Trustees, Executors and Administrators, Customer's attorney, Joint Account, Joint Hindu family, partnership Firm, Joint stock companies, Clubs, Societies and Charitable Institutions.	20
Unit-IV	Negotiable Instruments: Definition of Negotiable instruments, Essential features of Negotiable instruments, holder and Holder in Due course. Rights and Liabilities of parties for Negotiable instruments: Capacity of parties: Minor's position, legal representative, Liability of parties, Drawer of Bill or Cheque, Liability of Maker of note & Acceptor of Bill, Liability of endorsed Negotiable Instruments without Consideration, Instrument obtained by Unlawful means. Endorsements: Meaning of Negotiation, Definition of Endorsement, Legal provisions regarding Endorsement, General rules regarding forms of endorsement, regular forms of Endorsement, Kinds of Endorsement.	23

Suggested reading:

1. T.R.Jain & O.P.Khanna by V.K.Publishers

B.Com II - IVth Semester w.e.f. session 2015-16
Optional Paper: Basics of Retailing
4.06 (iii)

Time- 3 Hrs

Max Marks- 80

Internal Marks- 20

Note: - The Examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 8 small questions of 2 marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit. All the questions shall carry 16 marks each.

Unit	Contents	No. of Periods
Unit-I	Introduction: Meaning, nature, scope, importance, growth and present size. Career option in retailing; Technology induction in retailing; Future of retailing in India.	18
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.	24
Unit-III	Management of Retailing Operations: Retailing management and "the total performance model; Functions of retail management; Strategic retail management process.	24
Unit-IV	Retail planning - importance and process; Developing retailing strategies, objectives, action plans, pricing strategies and location strategies.	24

Suggested reading:

1. Swapna Pradhan
2. Bajaj & Tuli by Oxford press
3. Dr. Rekha Goel & Dr. Jyoti Rana Avichal Publications

B.Com.III Pass Vth Sem w.e.f. from 2013-14

Paper: Taxation Law-I

Code 5.01

Time: 3 Hours

Theory Marks: 80

Internal Marks: 20

Note:- The Examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 8 small questions of 2 marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit. All the questions shall carry 16 marks each.

Unit	Contents	No. of Periods
Unit-I	Income Tax: An introduction and Important Definitions, Agriculture Income, Residence & Tax Liability (Basis of charge), Exemptions from Tax (Non-Taxable income).	15
Unit-II	Income from Salaries, Income from Salaries (including retirement benefits).	30
Unit-III	Income from House property, Profits and Gains of Business or Profession, Depreciation Capital Gains.	25
Unit-IV	Income from other sources, clubbing of incomes & Aggregation of incomes, set off and carry forward of Losses, Deductions to be made in computing total income.	20

Suggested Readings:

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

B.Com.III Pass Vth Sem w.e.f. from 2013-14

Paper: Cost Accounting – I

Code: 5.02

Time: 3 Hours

Theory Marks: 80

Internal Marks: 20

Note: The Examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 8 small questions of 2 marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit. All the questions shall carry 16 marks each.

Unit	Contents	No. of Periods
Unit-I	Cost Accounting : Meaning, Features, Scope, Techniques, Methods, Objectives, Importance and Limitations. Costing; cost accountancy; cost centres and profit centres, Difference and similarities of cost accounting system with financial accounting system. Cost : main elements and types.	21
Unit-II	Material Control : Meaning and objectives of material control, material purchase procedure, fixation of inventory levels- reorder level, Minimum level, Maximum level, Danger level. EOQ analysis. Methods of Valuing Material Issues. Wastage of material – main types.	24
Unit-III	Labour Cost Control : Importance, methods of time keeping and Time Booking; Treatment and control of Labour Turnover, Idle Time, Overtime, Systems of Wage Payment-Time Wage System, Piece Wage System. Incentive Wage plans – Individual plans and group plans.	23
Unit-IV	Overheads : Meaning and Types. Collection, Classification; Allocation, Apportionment and Absorption of Overheads – Main methods. Elementary knowledge of Activity Based Costing	22

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.
4. S.P.Gupta by V.K.Publications
5. M.L.Agarwal Sahitaya Bhawan Agra
6. Shukla & Grewal S. Chand & Company
7. A.K.Jain

B.Com.III Pass Vth Sem w.e.f. from 2013-14
Paper: Accounting For Management
Code : 5.03

Time: 3 Hours

Theory Marks: 80

Internal Marks: 20

Note:- The Examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 8 small questions of 2 marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit. All the questions shall carry 16 marks each.

Unit	Contents	No. of Periods
Unit-I	Management Accounting: Nature and Scope of Management Accounting: Meaning, functions, Scope of Management Accounting, The Management Accountant, The Controller, The Treasurer, Management Accounting Principles, Management Accounting vs Financial Accounting vs. Cost-Accounting, Utility of management Accounting, Limitations of Management Accounting, Tools of Management Accounting.	20
Unit-II	Analysis and Interpretation of Financial Statements: meaning and types of financial statements, analysis and interpretation of financial statements, Types of financial analysis, steps involved in financial analysis, techniques of financial analysis. Ratio Analysis : meaning of ratios, classification of ratios, profitability ratios, balance sheet ratios and turnover ratios, advantages and limitations of ratio analysis.	20
Unit-III	Budgetary Control: meaning of budget and budgetary control, budgetary control as a management tool, Limitations of budgetary control, forecasts and budgets, Installation of budgetary control system, classification of budgets, fixed and flexible budgeting, Performance budgeting, Zero base budgeting and Responsibility Accounting. Standard Costing : Meaning, limitations, standard costs and budgeted costs, determination of standard costs, cost variances, direct material and direct labour only.	25
Unit-IV	Marginal Costing and Profit Planning: Marginal costing, Absorption costing, Marginal cost, Cost volume profit Analysis, BEP Analysis, Key factor, BE chart, angle of incidence, concept of decision –making and steps involved, determination of sales mix, make or buy decisions.	25

Suggested Readings

- 1.J.K.Aggarwal, R.K.Aggarwal, M.L.Sharma – Accounting for Managerial Decisions – Ramesh Book Depot., Jaipur.
- 2.R.Kishore – Advance Management Accounting – Taxamn 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.N.Mittal – Accounting & Financial Management – Shree Mahavir Book Depot, Nai Sarak, New Delhi.
6. Shashi K.Gupta by Kalyani Publishers, 7. R.K.Mittal by V.K. Publications

B.Com.III Pass Vth Sem w.e.f. from 2013-14
Paper: Financial Market Operations
Code : 5.04

Time: 3 Hours

Theory Marks: 80

Internal Marks: 20

Note:- The Examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 8 small questions of 2 marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit. All the questions shall carry 16 marks each.

Unit	Contents	No. of Periods
Unit-I	Money Market: Indian Money Markets Composition Composition and Structure; (a) Acceptance houses (b) Discount houses and (c) Call money market; Recent trends in Indian money market. Capital Market : Security market- (a) New Issue Market (b) Secondary market; functions and role of stock exchange listing, procedure and legal requirements Public issue pricing and marketing, Stock exchange – National Stock Exchange and over the Counter exchangers.	24
Unit-II	SEBI – Introduction, Role, Its powers, Objectives, Scope & Functions. Investors Protection:- Grievances concerning stock exchange and dealings and their removal; grievance cell in stock exchange SEBI: Company law Board: Press remedy through courts.	22
Unit-III	Functionaries on stock exchanges:- Brokers, Sub brokers, Market makers, Jobbers, Portfolio Consultants, Institutional Investors, Depository. Financial Services:- Merchant Banking – Functions and Roles; SEBI guidelines; credit rating – concept, functions, and types.	20
Unit-IV	Role, Policy measures relating to Development Financial Institution in India. Products & Services offered by IFCI, IDBI, IBI, SIDBI, IDFC, EXIM, NABARD & ICICI. Meaning and benefits of mutual funds, types, SEBI guidelines.	24

Suggested Readings:

1. Chandler M.V. and Goldfield S.M.: Economics of Money and Banking & Harper & Row Newyork.
2. Gupta Sural b: Monetary Planning in India: Oxford, Delhi.
3. Gupta Sural b: Monetary Economics: S.Chand & Co. New Delhi.
4. Bhole L.M.: Financial Market Institutions; Tata Mc Graw-Hill, New Delhi.
5. Hooda, R.P.: Indian Securities Markets- Investors View Point; Excell Books, New Delhi.
6. Alok Goyal by V.K.Publications

B.Com.III Pass Vth Sem w.e.f. from 2013-14
Paper: International Business Environment
Code : 5.05

Time: 3 Hours Theory

Marks: 80 Internal

Marks: 20

Note:- The Examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 8 small questions of 2 marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit. All the questions shall carry 16 marks each.

Unit	Contents	No. of Periods
Unit-I	Recent global trends in international trade and finance; dimensions and modes of IB; structure of IB environment; risk in IB; motives for internationalization of firms; organizational structure for IB; world trading system and impact of WTO; exchange rate systems; global financial system; barriers to IB; international business information and communication.	24
Unit-II	Foreign market entry strategies; country evaluation and selection; factors affecting foreign investment decisions; impact of FDI on home and host countries; types and motives for foreign collaboration; control mechanisms in IB.	28
Unit-III	Decisions concerning global manufacturing and material management; outsourcing factors; managing global supply chains; product and branding decisions; managing distribution channels; international promotion mix and pricing decisions; counter trade practices; mechanism of international trade transactions.	22
Unit-IV	Harmonizing accounting difference across countries; currency translation methods for consolidating financial statements; the LESSARD-LORANGE Model; cross cultural challenges in IB; international staffing decisions; compensation and performance appraisal of expatriate staff; ethical dilemmas and social responsibility issues.	16

Suggested Readings:

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

B.Com.III Pass Vth Sem w.e.f. from 2013-14
Paper : Secretarial Practices
Code : 5.06 (i)

Time: 3 Hours

Theory Marks: 80

Internal Marks: 20

Note: The Examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 8 small questions of 2 marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit. All the questions shall carry 16 marks each.

Unit	Contents	No. of Periods
Unit-I	Secretary : Meaning, definitions, functions, duties, responsibilities, powers, appointment, procedure; qualifications and disqualifications; position and removal of secretary.	22
Unit-II	Promotion of Company and Secretary: Duties of Secretary regarding formation of M/A and A/A and their alterations. Duties of secretary regarding issue of share certificate, share warrant and share stock, calls-in-arrear, forfeiture and re-issue of shares, transfer and transmission of shares.	24
Unit-III	Company Meeting & Secretary: Duties of Secretary regarding meetings, requisites of a valid meeting, secretarial duties regarding meetings of shareholders, meetings of Board of directors.	23
Unit-IV	Company Secretary and motion and Resolution, voting and proxy.	21

Suggested Readings:-

1. Company Secretarial Practice – N.D.Kapoor
2. Text Book of Company Secretarial Practice – P.K.Ghosh
3. Company Law & Secretarial Practice – Dr. M.R.Sreenivasan.
4. Company Law Secretarial Practice Manual by – K.R. Chandratre.

B.Com.III Pass Vth Sem w.e.f. from 2013-14
Paper : Tax Planning and Management
Code: 5.06 (ii)

Time: 3 Hours

Theory Marks: 80

Internal Marks: 20

Note:- The Examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 8 small questions of 2 marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit. All the questions shall carry 16 marks each.

Unit	Contents	No. of Periods
Unit-I	Concepts of Tax Planning, Tax Evasion, Tax Avoidance, Tax Management Feature of Tax Planning, Need for Tax planning, Precautions in Tax planning, Limitations of Tax planning, Difference between Tax planning, Tax evasion, Tax avoidance, Tax Management.	20
Unit-II	Tax planning in relation to residential status and non-residents Tax-planning in relation to Employees remuneration: Tax planning for employer, Tax planning for employees. Tax Planning in relation to income from House Property Tax planning in relation to income from Business & profession.	24
Unit-III	Tax planning in relations to income from capital gains and other sources. Tax planning in relation to individuals and H.U.Fs.	23
Unit-IV	Tax planning in relation to partnership firms, Body of Individuals or Associations of Persons. Tax planning in relation to setting up of a new business: Nature and Size of Business, location of Business.	23

Suggested Readings:

1. Direct Taxes Law & Practice – Dr.H.C.Mehrotra & Dr.S.P.Goyal Sahitya Bhawan Publications, Agra.
2. Corporate Tax Planning & management – Dr.H.C.Mehrotra and Dr.S.P.Goyal – Sahitya Bhawan Publications, Agra.
3. Direct Taxes & Practice – Dr.V.K.Singhania Taxman's Publications.
4. Saklecha & Saklecha by Satish Printers & Publishers

B.Com.III Pass (Pass Course) VIth Sem w.e.f. from 2013-14

Paper: Taxation Law – II

Code: 6.01

Time: 3 Hours

Theory Marks: 80

Internal Marks: 20

Note:- The Examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 8 small questions of 2 marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit. All the questions shall carry 16 marks each.

Unit	Contents	No. of Periods
Unit-I	Rebate & Relief of Tax, computation of Total income of individuals, computation of Tax liability of individuals. Filling and Filing of return (ITR – I and II)	30
Unit-II	Assessment of Hindu undivided families, Assessment of firms & Association of persons.	24
Unit-III	Income Tax Authorities & their powers, procedure for assessment, Deduction of Tax at source (TDS) Advance payment of Tax.	18
Unit-IV	Recovery & Refund of Tax, Appeals & Revision, Penalties, Offences & Prosecutions	18

Suggested Readings:

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

B.Com.III Pass (Pass Course) VIth Sem w.e.f. from 2013-14

Paper: Cost Accounting -II

Code: 6.02

Time: 3 Hours

Theory Marks: 80

Internal Marks: 20

Note:- The Examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 8 small questions of 2 marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit. All the questions shall carry 16 marks each.

Unit	Contents	No. of Periods
Unit-I	Unit and output costing : Meaning and objectives. Cost sheet – Meaning, Performa, Types, Preparation of Cost sheet. Determination of tender price. Production account – main types. Job and Batch Costing.	24
Unit-II	Reconciliation of cost and Financial accounts : Meaning, objectives, procedure. Contract Costing - Meaning; Main features; preparation of contract account, Escalation clause; Contract near completion; Cost plus contract.	23
Unit-III	Process Costing : Meaning; Uses; Preparation of process account, Treatment of Normal Wastage, Abnormal Wastage, Abnormal Effectiveness; Treatment of opening and closing stock (Excluding Work in Progress): Joint - Product and By - Product: Main methods of apportionment of Joint cost. Inter process profits.	22
Unit-IV	Operating Costing : Transport Costing, Hotel Costing, Cinema Costing and Power House Costing. Cost Control Account : Non-Integrated and Integrated	21

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.
4. S.P.Gupta by V.K.Publications
5. M.L.Aggarwal Sathiya Bhawan Agra
6. Shukla & Grewal S. Chand & Company

B.Com.III Pass (Pass Course) VIth Sem w.e.f. from 2013-14

Paper : Financial Management

Code: 6.03

Time: 3 Hours

Theory Marks: 80

Internal Marks: 20

Note:- The Examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 8 small questions of 2 marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit. All the questions shall carry 16 marks each.

Unit	Contents	No. of Periods
Unit-I	Nature of Financial Management : Scope of Finance, Finance functions, Financial Manager's role, Financial goal; Profit maximization Vs Wealth maximization, Objective of financial Management, Finance and related disciplines.	20
Unit-II	Working Capital Management : Meaning, nature and planning of Working Capital. Permanent and variable Working Capital. Balanced working position, determinates of working Capital, Issues of working Capital Management. Management of cash and Marketable Securities and Receivables Management.	24
Unit-III	Capital Market Efficiency and Capital Markets in India : Capital market efficiency, Capital Markets in India, Primary and secondary capital markets in India, Merchant Banking : Role in Capital markets, mutual funds and Capital Markets. Long-term Finance: Shares, debentures and Terms loans (including right issue of shares), Zero-interest-debentures, Secure Premium notes (SPN) with warrants.	18
Unit-IV	Capital structure theory and policy : Relevance of capital structure; Net income and traditional views, Irrelevance of capital structure; NO 1 Approach and the MM Hypothesis without taxes, capital structure planning and policy. Dividend Theory and Policy : Issues in dividend policy, Walter's and Golden's model of dividend relevance objections of dividend policy, considerations in dividend policy, stability of dividends, forms of dividend.	28

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.
3. Shashi k.Gupta by Kalyani Publishers
4. D.K.Goel by Avichal Publishers

B.Com.III Pass (Pass Course) VIth Sem w.e.f. from 2013-14

Paper: Auditing

Code: 6.04

Time: 3 Hours

Theory Marks: 80

Internal Marks: 20

Note:- The Examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 8 small questions of 2 marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit. All the questions shall carry 16 marks each.

Unit	Contents	No. of Periods
Unit-I	Auditing : Meaning, objectives, importance and types of Auditing. Audit Process: internal control, internal check & internal audit, audit programmer.	22
Unit-II	Audit Procedure : Routine checking, vouching, verification & valuation of assets & liabilities.	20
Unit-III	Audit of Public Company : Qualification, Appointment of company Auditors, their powers, duties and liabilities, Audit of depreciation and reserves, Divisible profits & dividends	24
Unit-IV	Audit Report and Investigation Audit Report : Meaning, objectives, contents and types. Investigation : Meaning, Nature and objectives.	24

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.
4. Ashok Jain by V.K.Publications

B.Com.III Pass (Pass Course) VIth Sem w.e.f. from 2013-14

Paper: Indirect Taxes

Code: 6.05

Time: 3 Hours

Theory Marks: 80

Internal Marks: 20

Note:- The Examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 8 small questions of 2 marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit. All the questions shall carry 16 marks each.

Unit	Contents	No. of Periods
Unit-I	Indirect Taxes: Introduction, meaning, features, merits and demerits. Central Excise Duty Act 1944: Central Excise: meaning, features, nature, kinds, important definitions, general procedure for excisable goods and obtaining registration. Provisions regarding Central Excise Duty, exemptions to small scale industries.	24
Unit-II	Customs Act 1962 : Customs duty : Important definitions, types, importance, documents required for import and export procedure : Export Promotion Scheme, Customs Authority and their powers.	21
Unit-III	Central Sale Tax Act 1956 : Meaning, growth, objects and important definitions; principles for determining different categories of sales, collection of tax. Registration of Dealers : Procedure for obtaining registration certificate; Amendment in Certificate of Registration, cancellation of Certificate of Registration	23
Unit-IV	Service Tax 2007: Service Tax; Historical development, features, scope, taxable services and exempted services, Service Tax Credit, Administrative mechanism of service tax; procedure regarding valuation of taxable services, compensation of tax of different services, provisions regarding registration and furnishing the returns of service tax.	22

Suggested Readings:-

1. V.S.Datey, Indirect Taxes, Taxmann's Publications Pvt. Ltd. New Rohtak Road, New Delhi – 110005.
2. Dr. H.C.Mehrota, Indirect Taxes Law and Practice, Sahitya Bhawan Publications, Hospital Road, Agra - 282003.
3. Dr. Girish Ahuja and Dr. Ravi Gupta, Systematic Approach to Income Tax, Bharat Law House Pvt. Ltd., New Delhi – 10083.
4. Dr. V.K. Singhania and Dr. Monika Singhania, Students' Guide to Income Tax, Taxmann's Publication Pvt. Ltd, New Rohtak Road, New Delhi- 110005.
5. Dr. Girish Ahuja and Dr. Ravi Gupta, Simplified Approach to Corporate Tax Planning and Management, Bharat Law House Pvt. Ltd., New Delhi – 110083.
6. Saklecha & Saklecha by Satish Printers & Publishers

B.Com.III Pass (Pass Course) VIth Sem w.e.f. from 2013-14
Paper : International Trade
Code: 6.06 (i)

Time: 3 Hours

Theory Marks: 80

Internal Marks: 20

Note:- The Examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 8 small questions of 2 marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit. All the questions shall carry 16 marks each.

Unit	Contents	No. of Periods
Unit-I	International Business:- An overview; Domestic business; 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.	24
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.	22
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.	24
Unit-IV	Assessing International markets; designing products for foreign markets branding decisions; International promotions policy; international pricing; international logistics and distribution	22

Suggested Readings:

1. International Business : Francis Cherunilam (Himalaya Publishing House)
2. International Trade and Export Management: Francis Cherunilam (Himalaya Publishing House)
3. International Business: Dr. P. SubbaRao (Himalaya Publishing House)
4. International Trade: Raj Aggarwal (Excel Publication)