

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

### **Scheme of Examinations w.e.f. session 2012-13**

#### **First Semester**

<b>Sr.No.</b>	<b>Paper No.</b>	<b>Nomenclature of the Paper</b>	<b>Theory Marks</b>	<b>Int. Ass. Marks</b>	<b>Total Marks</b>	<b>Time</b>
1.	BCH-1.01	An Introduction to Statistics	80	20	100	3 Hrs.
2.	BCH-1.02	Business Communication	80	20	100	3 Hrs.
3.	BCH-1.03	Business Organisation	80	20	100	3 Hrs.
4.	BCH-1.04	An Introduction to Accounting	80	20	100	3 Hrs.
5.	BCH-1.05	Fundamentals of Economics	80	20	100	3 Hrs.
6.	BCH-1.06	Business Law-I	80	20	100	3 Hrs.
	*Project- Work		50	--	50	
<b>Total Marks</b>					<b>650</b>	

#### **Second Semester**

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

#### **Environmental Studies (Qualifying Paper)**

**Total Marks 650**

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

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

### **Scheme of Examinations w.e.f. session 2013-14**

#### **Third Semester**

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

#### **Fourth Semester**

<b>Sr.No.</b>	<b>Paper No.</b>	<b>Nomenclature of the Paper</b>	<b>Theory Marks</b>	<b>Int. Ass. Marks</b>	<b>Total Marks</b>	<b>Time</b>
1.	BCH-4.01	Corporate Accounting-II	80	20	100	3 Hrs.
2.	BCH-4.02	Business Ethics	80	20	100	3 Hrs.
3.	BCH-4.03	Company Law-II	80	20	100	3 Hrs.
4.	BCH-4.04	Money and Banking	80	20	100	3 Hrs.
5.	BCH-4.05	Financial Institutions	80	20	100	3 Hrs.
6.	BCH-4.06	Auditing	80	20	100	3 Hrs.
	*Comprehensive Viva-Voce		--	--	50	
<b>Total</b>					<b>650</b>	

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

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

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

#### **Fifth Semester**

<b>Sr.No.</b>	<b>Paper No.</b>	<b>Nomenclature of the Paper</b>	<b>Theory Marks</b>	<b>Int. Ass. Marks</b>	<b>Total Marks</b>	<b>Time</b>
1.	BCH-5.01	Financial Management	80	20	100	3 Hrs.
2.	BCH-5.02	Investment Analysis	80	20	100	3 Hrs.
3.	BCH-5.03	Indian Economy: Growth & Management	80	20	100	3 Hrs.
4.	BCH-5.04	Retail Management & Sales Procedure	80	20	100	3 Hrs.
5.	BCH-5.05	Income Tax	80	20	100	3 Hrs.
6.	BCH-5.06	Insurance & Risk Management	80	20	100	3 Hrs.
		Viva-Voce of Training Report	--	--	50	
					<b>Total</b>	<b>650</b>

#### **Sixth Semester**

<b>Sr.No.</b>	<b>Paper No.</b>	<b>Nomenclature of the Paper</b>	<b>Theory Marks</b>	<b>Int. Ass. Marks</b>	<b>Total Marks</b>	<b>Time</b>
1.	BCH-6.01	Accounting for Managers	80	20	100	3 Hrs.
2.	BCH-6.02	International Business	80	20	100	3 Hrs.
3.	BCH-6.03	Income Tax Law & Administration	80	20	100	3 Hrs.
4.	BCH-6.04	Human Resource Management	80	20	100	3 Hrs.
5.	BCH-6.05	Business Environment	80	20	100	3 Hrs.
6.	BCH-6.06	Computer Programming	60	40(P)	100	3 Hrs.
		Comprehensive Viva-Voce	--	--	50	
					<b>Total</b>	<b>650</b>

(P) Practical

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

**\*PROJECT REPORT:** Every student of B.Com (Hons.) 1<sup>st</sup> & 3<sup>rd</sup> semesters shall be required to prepare a Project-Report on any subject of the concerned semester. The topic and the supervisor for the project will be decided by the College/Department. The project work shall consist of information collected from any kind / size of business / service entity. The work for project can be done after the classes are over and on holidays of the University because it is not based on training. Two copies of the Project - Report (in not more than two thousand words) shall be submitted by the student duly signed by the supervisor within 20 days after the commencement of theory examinations. The Principal of the concerned college/HOD shall place the Project-Reports for evaluation before the Board of Examiners comprising of supervisor and one external examiner to be appointed by the HOD Commerce, MDU Rohtak.

**\*TRAINING REPORT:** Every student of B.Com (Hons.) of 4<sup>th</sup> semester, shall be sent on 4 weeks training after the respective semesters in any Commercial / Industrial / Service Entities. The student shall submit two typed copies of the training report within 20 days after the commencement of theory examinations. Every student shall have to affix the certificate of training – completion from the Organisation where he / she joined for training program.

The evaluation of Project- Report/Training Report shall be done on the basis of presentation of the Report by the candidate and performance in the viva-voce. In case of dispute on evaluation between the examiner and the supervisor, the HOD Commerce, MDU Rohtak shall act as moderator. The awards of the Project Report shall be sent by the Principal of the concerned college/HOD to the Controller of Examinations.

**COMPREHENSIVE VIVA-VOCE:** The Comprehensive viva – voce, where – ever applicable shall be conducted jointly by internal and external examiners. The comprehensive viva – voce of 2<sup>nd</sup>, 4<sup>th</sup> and 6<sup>th</sup> semesters shall contain the entire syllabi of 1<sup>st</sup>, 2<sup>nd</sup> and 3<sup>rd</sup> year courses respectively. The awards of the viva-voce shall be sent by the Principal of the concerned college/HOD to the Controller of Examinations.

**B.Com (Hons.)-Ist Semester w.e.f. session 2012-13**

**Paper : An introduction to Statistics**

**BCH-1.01**

**Max. Marks: 80**

**Time: 3 Hrs.**

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

**Unit-1**

Statistics: Meaning, Definition, Needs & Objectives

Collection of data – types, methods, classification and tabulation of data, graphic diagrammatic presentation.

**Unit-II**

Measurement of Central Tendency and Variation – Mathematical and fractional averages. Measures of absolute and relative variations.

**Unit-III**

Moments, skewness and kurtosis (with Sheppard's corrections), Index Numbers.

**Unit-IV**

Probability and Expected Value:

Meaning and Schools of thoughts, Importance of the Concept of the Probability; Calculation of Probability, Probability Theorems: Addition, Multiplication and Bayes' Theorem. Mathematical Expectations. Numericals of Probability. Probability Distribution.

Suggested Readings:

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

**B.Com (Hons.)-Ist Semester w.e.f. session 2012-13**

**Paper : Business Communications**

**BCH.1.02**

**Max. Marks: 80.**

**Time: 3 Hrs.**

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

**Unit-I**

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

**Unit-II**

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

**Unit-III**

E-Correspondence

**Unit-IV**

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

**Suggested Readings:**

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

**B.Com (Hons.)-Ist Semester w.e.f. session 2012-13**

**Paper : Business Organisation  
BCH.1.03**

**Max. Marks: 80.**

**Time: 3 Hrs.**

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

**Unit-I**

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

**Unit-II**

Entrepreneurial opportunities in contemporary business environment: Networking marketing, Franchising, Business Process Outsourcing, E-commerce and M-commerce. Process of setting up a business enterprise. Opportunity and idea generation – role of creativity and innovation. Feasibility study and preparation of business plan.

**Unit-III**

Functional aspects of business-I: Administrative: Choice of a suitable form of business ownership. Starting and operating small venturing enterprises Operations: business size and location decisions. Lay out: mass production and mass customization, productivity, quality and logistics.

**Unit-IV**

Functional Aspect of business-II

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

Suggested Readings:

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

**B.Com (Hons.)-Ist Semester w.e.f. session 2012-13**

**Paper : An Introduction to Accounting  
BCH.1.04**

**Max. Marks: 80.**

**Time: 3 Hrs.**

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

**Unit-I**

**Theoretical Framework:**

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

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

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

**Unit-II**

**Accounting Process and Subsidiary Books:**

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

**Unit-III**

**Business Income:**

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

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

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

**Unit-IV:**

**Final accounts with adjustments.**

Capital and revenue expenditures and receipts: general introduction only

Preparation of financial statements:

- a) of non-corporate business entities from a trial balance;
- b) of not-for-profit organizations;



Suggested Readings:

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

**B.Com (Hons.) - Ist Semester w.e.f. session 2012-13**

**Paper : Fundamentals of Economics**

**BCH.1.05**

**Max. Marks: 80.**

**Time: 3 Hrs.**

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

**Unit-I**

The concept of demand and the elasticity of demand and supply: Demand curves: individual's curve, market demand curve. Movements along versus shifts in the demand curve. Elasticity of demand: price, income and cross. Concept of revenue; Marginal and Average; Revenue and elasticity of demand.

**Unit-II**

Consumer Behaviour: Notion of indifference and preference. Indifference curve analysis of consumer behaviour; Consumer's equilibrium (necessary and sufficient conditions). Price elasticity and price consumption curve, income consumption curve and Engel curve, price change and income and substitution effects.

**Unit-III**

Consumer surplus. Indifference curves as an analytical tool (cash subsidy Vs kind subsidy). Revealed Preference.

**Unit-IV**

Production: Fixed and variable inputs, production function, total, average and marginal products, law of variable proportions. Linear homogeneous production function. Production isoquants, marginal rate of technical substitution, economic region of production, optimal combination of resources, the expansion path, isoclines, return to scale.

Suggested Readings:

1. Dr.Raj Kumar, Prof. Kuldip Gupta, Business Economics, UDH, Publishing & Distributors P. Ltd, New Delhi.
2. Uddipto Roy, Managerial Economics, Asian Book Private Ltd., New Delhi.
3. R.L.Varshney, K.L.Maheshwari, Managerial Economics, Sultan Chand & Sons.
4. M.L.Trivedi, Managerial Economics, Tata Mcgraw Hill.

**B.Com (Hons.)-Ist Semester w.e.f. session 2012-13**

**Paper : Business Law-I**

**BCH. 1.06**

**Max. Marks: 80.**

**Time: 3 Hrs.**

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

**Unit-I**

The Indian Contract Act 1872: Contract – meaning, characteristics and kinds, essentials of valid contract – offer and acceptance, consideration, contractual capacity, free consent, legality of objects.

**Unit-II**

Void agreements, Discharge of contract – modes of discharge including and its remedies. Contingent contracts. Quasi – contracts.

**Unit-III**

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

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

**Suggested Readings:**

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

**B.Com (Hons.)-IInd Semester w.e.f. session 2012-13**

**Paper : Financial Accounting for Business  
BCH. 2.01**

**Max. Marks: 80.**

**Time: 3 Hrs.**

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

**Unit-I**

**Accounting for Higher Purchases and Leases**

Higher Purchase System and Installment Payment System.  
Lease accounting (with accounting standard-19)

**Unit-II**

**Accounting for Inland and Foreign Branches**

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

**Unit-III**

**Partnership Accounts**

Partnership: meaning, characteristics, treatment of goodwill, revaluation of assets and liabilities and adjustment of capital in case of admission, retirement and death of a partner.

Dissolution of partnership firm, insolvency of partners (including Garner V/s Murrey Rule), gradual realization of assets and piecemeal distribution.

**Unit-IV**

Royalty Accounts, Voyage Accounts, Accounting for insurance claims.

**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.

**B.Com (Hons.)-IInd Semester w.e.f. session 2012-13**

**Paper : Business Economics  
BCH.2.02**

**Max. Marks: 80.**

**Time: 3 Hrs.**

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

**Unit-I**

Cost of Production: Social and private costs of production, difference between economic and accounting costs, long run and short run costs of production. Economies and diseconomies of scale and the shape of the long run average cost. Learning curve.

**Unit-II**

Perfect Competition: Assumptions, price and output decisions. Equilibrium of the firm and the industry in the short and the long runs, including industry's long run supply, difference between accounting and economic profits, producer surplus.

**Unit-III**

Stability analysis – Walrasian and Marshallian. Demand – supply analysis. Other Monopoly and Monopolistic Competition and price determination therein.

**Unit-IV**

Factors in economic-Development: Physical and Capital Formation, role of Technology; Sustainability Institutional factors / variables in development.

**Suggested Readings:**

1. Dr.Raj Kumar, Prof. Kuldip Gupta, Business Economics, UDH, Publishing & Distributors P. Ltd, New Delhi.
2. Uddipto Roy, Managerial Economics, Asian Book Private Ltd., New Delhi.
3. R.L.Varshney, K.L.Maheshwari, Managerial Economics, Sultan Chand & Sons.
4. M.L.Trivedi, Managerial Economics, Tata Mcgraw Hill.

**B.Com (Hons.)-IInd Semester w.e.f. session 2012-13**

**Paper : Business Statistics  
BCH.2.03**

**Max. Marks: 80.**

**Time: 3 Hrs.**

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

**Unit-I**

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

**Unit-II**

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

**Unit-III**

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

**Unit-IV**

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

**Suggested Readings:**

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

**B.Com (Hons.)-IInd Semester w.e.f. session 2012-13**  
**Paper : Business Management**  
**BCH.2.04**

**Max. Marks: 80.**

**Time: 3 Hrs.**

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

**Unit-I**

Development of Management Thought: Classical, Neo-classical, Systems, contingency and Contemporary Approach to Management – Drucker, Porter, Senge, Prahalad, Hammer and Tom Peters.

**Unit-II**

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

**Unit-III**

Organizing and Staffing: Contemporary Organizational Formats – Project, Matrix and Networking, (c) Management in Action: Motivation – Concept and Theories: Maslow, Herzberg, McGregor, and Ouchi; Leadership, Concept and Theories: Leadership Continuum, Managerial Grid, Situational Leadership, Transactional and Transformational leadership.

**Unit-IV**

Communication – formal and Informal Networks, Barriers and Principles (d) Control: Concept and Process, Effective Control System, Modern Control Techniques – Stakeholder Approaches (Balanced Score Card), Accounting Measures (Integrated Ratio Analysis), and Economic and financial Measures (Economic Value added and Market Value added), Behavioral Aspect of Management Control.

Management in Perspective: Management of Strategic Change, Knowledge Management, Learning Organization, Managing Diversity, Corporate Governance.

**Suggested Readings:**

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

**B.Com (Hons) IInd Sem. w.e.f. session 2012-13**

**Paper : Business Law-II  
BCH-2.05**

**Max Marks: 80.**

**Time: 3 Hrs.**

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

**Unit-I**

Indian Partnership Act 1932: Nature of Partnership firm, Test of Partnership, Partnership distinguishes from co-ownership and Joint Hindu Family, Relations of partners to third parties, Duties and rights of partners; Minor as a partner; Incoming and outgoing Partners; Registration of firms; Dissolution of firm-modes, Consequences of dissolution; Settlement of Accounts.

**Unit-II**

The Foreign Exchange Management Act: Salient feature of FEMA.

**Unit-III**

Industrial Dispute Act, 1947: causes & forms of Industrial Disputes; Authorities under the Act- their powers, duties etc. Adjudication Machinery- Powers, duties etc. Strikes and lockout; Layoff and Retrenchment.

**Unit-IV**

The Factories Act-1948: Approval, Licensing & Registration of Firms, Notice regarding occupier, Inspecting Staff, Certifying Surgeons, Health, Safety and Welfare of Workers. Working hours of Adults, Restrictions on Employment of women. Employment of young persons, Annual leave with Wages.

Suggested Readings:

1. Resai T.R. *Partnership Act*, S.C.Sarkar and Sons, kolkata.
2. Kuchal M.C. *Business Law*, Vikas Publishing House, New Delhi.
1. Kapoor N.D. *Business Law*, Sultan Chand and Sons, New Delhi



**B.Com (Hons.)-IInd Semester w.e.f. session 2012-13**

**Paper : Introduction to Computer (Theory)**

**BCH-2.06**

**Max Marks: 80.**

**Time: 3 Hrs.**

**Note:** The examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 6 small questions of two marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit. All questions shall carry 12 marks each.

**Unit-I**

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

**Unit-II**

Information Systems: Meaning, Need of an efficient Information system, Types of Information System. Information requirement for Planning, Coordination, and control for various levels in Business, Industry. Basic of data arrangement and access. Traditional file environment, Identification of relevant data, Evaluation of Database Technology, Databases: The Modern approach. Introduction to MS Access: Creating a database , Creating a Table, Database Objects, Components of a report, Designing Queries and reports, Relationship.

**Unit-III**

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

Introduction to MS Word: Features of MS Word, component of word document window, Creating and Printing a document, Formatting text and document, Mail Merge, Macro, Export and Import file, working with auto shapes, Adding pictures to a work document.

**Unit-IV**

Computer based Information System: Introduction to Accounting Information System(AIS), Management Information system, Decision support System: Knowledge-Based Information System: Expert system, Office automation System (OAS)- virtual office, Executive Information system, Marketing Information System, Manufacturing Information Systems, Financial Information System. Human Resource Information System.

Introduction to MS Excel: Features of Excel, Creating a table, Formatting worksheet, Types of graph, Excel functions, Printing a worksheet, Managing and Organizing data. Concept, applications, Advantages and Limitations with regard to: Word Processor, Spread Sheet and Database.

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

#### **References**

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

**B.Com (Hons) IIIrd Sem w.e.f. session 2013-14**

**Paper : Business Mathematics  
BCH-3-01**

**Max Marks: 80.**

**Time: 3 Hrs.**

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

**Unit –I**

Algebra of Matrices, Determinants, Adjoint and Inverse of Matrices, Elementary operations on Matrices, System of Linear Equations, Leontief Input Output Model.

**Unit -II**

Compound Interest, Annuities, Time value of Money

**Unit –III**

Differentiation (algebraic values only); Integration by substitution and by parts (algebraic values only)

**Unit-IV**

Linear Programming: Graphic Method (Two variables only), Simplex Method (up to three variables), Set theory.

**B.Com (Hons) IIIrd Sem w.e.f. session 2013-14**  
**Paper : Corporate Accounting-I**  
**BCH-3-02**

**Max Marks: 80.**  
**Time: 3 Hrs.**

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

**Unit –I**

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

**Unit-II**

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

**Unit-III**

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

**Unit-IV**

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

Suggested Readings:

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

**B.Com (Hons) IIIrd Sem w.e.f. session 2013-14**  
**Paper : Cost Accounting**  
**BCH-3-03**

**Max Marks:80.**  
**Time: 3 Hrs.**

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

**Unit-I**

Cost Accounting: Meaning, nature, scope and limitations; Concept of cost- elements and types; Cost of Material, inventory control techniques. Pricing of issue of inventory/material.

**Unit-II**

Labour Cost: Idle time, Overtime, Labour turnover, Labour cost control, incentive wage plans.

Overheads: Meaning, Classification, Allocation, Apportionment and Absorption of overheads.

**Unit-III**

Unit Costing; Operating costing; Reconciliation of cost and Financial Accounts.

**Unit-IV**

Contract Costing and Process costing excluding equivalent production.

Suggested Reading:

1. Iyenger S.P. *Cost Accounting* Sultan Chand & Sons, New Delhi.
2. Maheshwari S.N. & Mittal S.N. *Cost Accounting* Shree Mahavir Book Depot, Delhi.
3. Jain S.P. & Narang K.L *Cost Accounting-Principles & Practice* Kalyani publishers

**B.Com (Hons) IIIrd w.e.f. session 2013-14**  
**Paper : Company Law- I**  
**BCH-3-04**

**Max Marks: 80.**

**Time: 3 Hrs.**

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

**Unit-I**

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

**Unit-II**

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

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

**Unit-III**

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

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

**Unit-IV**

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

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

Suggested Readings:

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

**B.COM.(HONS) IIIrd Sem w.e.f. session 2013-14**  
**Paper : Principles of Marketing**  
**BCH-3-05**

**Max Marks: 80.**

**Time: 3 Hrs.**

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

**Unit-I**

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

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

**Unit-II**

**Market Segmentation & Product:**

**Market Segmentation:** concept, importance, basis for market segmentation.

**Product:** concept, planning and development; Branding, trade-mark and product life cycle.

**Unit-III**

**Pricing & Distribution channel:**

**Pricing:** meaning, importance, factors affecting product pricing

**Distribution Channel:** concept, role, types and factors affecting choice of a distribution channel.

**Unit-IV**

**Promotion:** sales promotion- meaning & methods.

**Advertising:** concept, importance, salient features of an effective advertising, Personal selling.

Suggested reading:

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

**B.COM.(HONS) IIIrd Sem. w.e.f. session 2013-14**  
**Paper : Basics of Information Technology**  
**BCH-3-06**

**Max Marks: 80.**

**Time: 3 Hrs.**

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

**Unit-1**

Essentials of Computers: Concept of data, information and data processing, Levels or type of information, Uses of information, Business data Processing Cycle, Methods of data processing, Application of Electronic data processing.

Memory and Mass Storage Devices: Introduction of Memory System, Types of Memory-Primary and Secondary Memory, RAM and ROM, Types of Secondary Storage Devices; Software Concepts: Types of Software and their role, System Languages and Translators, Functions and Types an Operating System.

**Unit-2**

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

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

**Unit-3**

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

**Unit-4**

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

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



Suggested Readings:

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

**B.COM.(HONS) IVth Sem. w.e.f. session 2013-14**  
**Paper : Corporate Accounting-II**  
**BCH-4-01**

**Max Marks: 80.**  
**Time: 3 Hrs.**

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

**Unit-I**

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

**Unit-II**

Accounts of Banking Companies, Underwriting of shares and debentures.

**Unit-III**

Accounts of Insurance Companies; Liquidation of companies.

**Unit-IV**

Double Account System, Accounts of Electricity Companies.

**Suggested Readings:**

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

**B.Com (Hons.)-IVth Semester w.e.f. session 2013-14**  
**Paper : Business Ethics**  
**BCH.4.02**

**Max. Marks: 80.**

**Time: 3 Hrs.**

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

**Unit-I**

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

**Unit-II**

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

**Unit-III**

Politics and Ethics in Business: Corporate Code of Ethics.

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

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

**Unit-IV**

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

Suggested Readings:

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

**B.COM.(HONS) IVth Sem. w.e.f. session 2013-14**  
**Paper : Company Law -II**  
**BCH-4-03**

**Max Marks: 80.**  
**Time: 3 Hrs.**

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

**Unit-I**

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

**Unit-II**

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

**Unit-III**

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

**Unit-IV**

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

Suggested Readings:

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

**B.COM.(HONS) IVth Sem. w.e.f. session 2013-14**  
**Paper :Money and Banking**  
**BCH-4-04**

**Max Marks: 80.**

**Time: 3 Hrs.**

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

**Unit-I**

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

**Unit-II**

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

**Unit-III**

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

**Unit-IV**

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

**B.Com (Hons.) - IVth Semester w.e.f. session 2013-14**  
**Paper: Financial Institutions**  
**BCH-4.05**

**Time: 3 Hours**

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

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

**Unit-I**

Financial Institutions an Overview: Meaning; Special characteristics; Broad categories; Money Market Institutions; Capital Market Institutions; Indian Financial Institutions- A profile.

Export-Import (EXIM) Bank of India: History, Functions, Business profile, Project & Services, Exports, Fund-based Facilities, FREPEC, Operating procedure, Export Capability Creation Programmes.

NABARD- History, Functions & Working ACD, ARC and ARDC, The NABARD, Refinancing Assistance, Major Activities, Rural Infrastructure Development fund (RIDF), Rural Non-Farm Sector, District Rural Industries Project (DRIP).

**Unit-II**

Money Market: Definition, Money Market Vs Capital Market, Features, Objectives, Features of a Developed Money Market, Importance of Money Market, Composition of Money Market, Call Money Market, Operations in Call Market, Transactions and Participants, Advantages, Drawbacks, Commercial Bills Market-Definition, Types of Bills, Operations in Bill Market, Discount Market, Acceptance Market, Importance of Bill Market, Drawbacks, Bill Market Scheme, Treasury Bill Market, Types of Treasury Bills, Operations and Participants- Importance, Defects, Money Market Instruments, Commercial Paper, Certificate of Deposit, Inter Bank Participation Certificate, Repo Instrument.

**Unit-III**

Capital Market: Meaning, Characteristics, Functions- Indian Capital Market-Evolution and Growth, Primary and Secondary Market, New Financial Instruments in Indian Capital Market, Indian Capital Market- Major Issues, Rebound in Indian Capital market. Merchant Banking: Definition, Origin, Services, Progress in India, Problems, Scope , Qualities required for Merchant Banker, Merchant Banker as lead managers, guidelines.

**Unit-IV**

Venture Capital: Meaning, Concept, Origin, Features, Importance, Activities, Scope, Initiative in India, Guidelines, Methods.

Hire Purchase and Leasing: Meaning, Origin, Types, Legal Position, Hire Purchase and Leasing, Problems and Prospects of Leasing Industry in India.

**B.COM.(HONS) IVth Sem. w.e.f. session 2013-14**  
**Paper : Auditing**  
**BCH-4-06**

**Max Marks: 80.**

**Time: 3 Hrs.**

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

**Unit-I**

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

**Unit-II**

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

**Unit-III**

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

**Unit-IV**

**Audit Report** and Investigation

**Audit Report:** Meaning, objectives, contents and types.

**Investigation:** meaning, Nature and objectives.

Suggested Readings:

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

**B.Com (Hons) Vth Semester w.e.f. session 2014-15**

**Paper: Financial Management**

**BCH- 5.01**

**Max Marks: 80**

**Time: 3 Hours**

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

**Unit-I:**

Introduction: Meaning, function, scope and objectives.

Financial Planning: Over capitalization and under capitalization.

**Unit-II:**

Cost of capital: Significance and determination.

Leverage analysis: Operating, financial and composite leverage; ABIT-EPS Analysis.

**Unit-III:**

Capital Structure: Meaning, theories, determinants;

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

**Unit- IV:**

Working Capital Management: Cash management, Receivable management and inventory management.

Dividend Decisions: Meaning; types, determinants and theories.



**B.Com (Hons) Vth Semester w.e.f. session 2014-15**

**Paper: Investment Analysis  
BCH-5.02**

**Max Marks: 80  
Time: 3 Hours**

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

**Unit-I**

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

**Unit-II**

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

**Unit-III**

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

**Unit-IV**

Trading mechanism in Bombay Stock Exchange. Derivatives: Meaning, uses, Types, Derivatives in Indian capital market.  
Option Contracts: Meaning uses, Types (Elementary Introduction).

**B.Com (Hons) Vth Semester w.e.f. session 2014-15**

**Paper: Indian Economy: Growth and Management  
BCH 5.03**

**Max Marks: 80**

**Time: 3 Hours**

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

**Unit-I**

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

**Unit-II**

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

**Unit-III**

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

**Unit-IV**

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

**B.Com (Hons) Vth Semester w.e.f. session 2014-15**

**Paper : Retail Management & Sales Procedure  
BCH- 5.04**

**Max Marks: 80  
Time 3 Hours**

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

**Unit-I**

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

**Unit-II**

Types of Retailing: Stores classified by owners; Stores classified by merchandising categories; Wheel of retailing; Traditional retail formats vs. modern retail formats in India; Store and non-store based formats; Cash and carry business - Meaning, nature and scope; Retailing models – Franchiser franchisee, directly owned; Wheel of retailing and retailing life cycle; Co-operation and conflict with other retailers.

**Unit-III**

Management of Retailing Operations: Retailing management and "the total performance model; Functions of retail management; Strategic retail management process.

**Unit-IV**

Retail planning - importance and process; Developing retailing strategies, objectives, action plans, pricing strategies and location strategies.

**B.Com (Hons) Vth Semester w.e.f. session 2014-15**

**Paper: Income Tax  
BCH- 5.05**

**Max Marks: 80  
Time 3 Hours**

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

**Unit-I**

**Income Tax:** An introduction and Important Definitions, Agriculture Income, Residence & Tax Liability (Basis of charge), Exemptions from Tax (Non-Taxable income).

**Unit-II**

Income from Salaries, Income from House Property.

**Unit-III**

Profits and Gains from Business or Profession, (Including Depreciation) Capital Gains.

**Unit IV**

Income from other sources, clubbing of incomes & Aggregation of incomes, set off and carry forward of Losses, Deductions to be made in computing total income.

**Suggested Readings:**

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

**B.Com (Hons.) Vth semester w.e.f. session 2014-15**

**Paper: Insurance and Risk Management  
BCH 5.06**

**Max Marks: 80**

**Time: 3 Hours**

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

**Unit- I**

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

**Unit- II**

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

**Unit-III**

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

**Unit- IV**

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

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

**B.Com. (Hons) VI<sup>th</sup> Semester w.e.f. session 2014-15**

**Paper: Accounting for Managers  
BCH 6.01**

**Max Marks: 80**

**Time: 3 Hours**

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

**Unit- I**

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

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

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

**Unit- II**

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

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

**Unit-III**

Accounting for Price level Changes and Valuation of Assets.

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

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

**Unit- IV**

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

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

**B.Com (Hons.) VIth Semester w.e.f. session 2014-15**

**Paper: International Business  
BCH-6.02**

**Max Marks: 80  
Time: 3 Hours**

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

**Unit –I**

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

**Unit- II**

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

**Unit-III**

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

**Unit-IV**

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

**B Com (Hons.) VIth Semester w.e.f. session 2014-15**

**Income Tax Law and Administration  
Paper Code BCH 6.03**

**Max Marks-80 Marks**

**Time: 3Hrs.**

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

**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)

**Unit – II**

Assessment of Hindu undivided families, Assessment of firms & Association of persons.

**Unit – III**

Income Tax Authorities & their powers, procedure for assessment, Deduction of Tax at source (TDS) Advance payment of Tax.

**Unit – IV**

Recovery & Refund of Tax, Appeals & Revision, Penalties, Offences & Prosecutions.

**Suggested Readings:**

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



**B.Com (Hons.) VIth Semester w.e.f. session 2014-15**

**Paper: Human Resource Management  
BCH 6.04**

**Max Marks: 80  
Time: 3 Hours**

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

**Unit- I**

Human Resource Management and Human Resource Planning

Human Resource Management: -Definition, Importance, Objective and Scope of Human Resource Management (HRM).

Function of HRM: - Operative and Managerial functions, Qualification and Qualities of Human Resource Manager, Changing role of Human Recourse Management. Total Quality Mgt., Business Process Reengineering.

Human Resource Planning: - Meaning + Nature of Human Resource Planning (HRP), Objectives, Benefits, Factors affecting HRP, Process of HRP, Quantitative aspects of HRP, Supply fore casting. Human Resource Analysis, Qualitative Aspects of HRP. Utilization of Human Resource and its problems, Recent trends in HRP.

**Unit- II**

Recruitment, Selection, Training and Management Development

Recruitment: - Meaning, Steps in recruitment Techniques, Recruitment policy, Sources and methods/techniques of recruitment, Factors affecting recruitment.

Selection: - Meaning Essentials of selection procedure, Stages in Selection Procedure.

Training: - Concept, Need and importance of Training.

Methods of Training: - On the job Training + off the job Training, Principles of training, Evaluation of training Programme.

Management Development (M.D): - Meaning and Nature of M.D, Methods of M.D and Evaluation of M.D Programmes.

**Unit- III**

Wage and Salary Administration and Wage Incentives

Wage/Salary: - Meaning Objectives and Theories of wage.

Methods of wage payments: - Time wage and Piece wage methods; Factors affecting Wage/salary levels wage and salary administration wage and salary polices.

Wage Incentives: - Concept, Need and Importance of incentives; Types of incentive Plans; Special incentive profit sharing and worker's co-partnership; Essentials of ideal Incentive system.

#### **Unit- IV**

##### Human Resources Development, Industrial Relationship and Industrial Unrest

Human Resources Development (HRD): - Concept; significance, features, Need and Scope of HRD. Techniques of HRD; Functions of HRD manager and Attributes of our HRD manager.

Industrial Relationship (IR): - Concept; Importance and objective of Industrial relations; Contents, Participants of Industrial relationship (IR); Requirements of good Industrial relations Programme.

Industrial Unrest (UN): - Meaning, Forms and Causes of industrial unrest. Impact of Industrial unrest on the Economy. Machinery for prevention and settlement of industrial unrest in India and Agencies for reconciliation of industrial unrest.

#### Suggested Readings:

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

**B.Com (Hons.) VIth Semester w.e.f. session 2014-15**

**Paper: Business Environment  
BCH 6.05**

**Max Marks: 80  
Time: 3 Hours**

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

**Unit-I**

Business Environment: concept; components and importance; SWOT Analysis.  
Agriculture in India- Problems, Importance, contribution in national economy, remedial measures.

**Unit-II**

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

**Unit-III**

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

**Unit-IV**

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

**B.Com. (Hons) VIth Semester w.e.f. session 2014-15**

**Paper: Computer Programming  
BCH 6.06**

**Max Marks- 60**

**Time: 3 hours**

**Note:** The Examiner shall set nine Questions in all covering the Whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 6 small questions of two marks each. The rest of the eight questions will be set from all the four units. The Examiner will set two questions from each unit of which the candidate shall attempt four questions selecting one question from each unit. All questions shall carry 12 marks each.

**Unit-I**

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

**Unit-II**

Elements of C: C character set, Constants and Variables, Keywords, Data Types: declaration and definition.

C Programming Operators: Arithmetic, Relational, Logical, Bitwise, Unary, Assignment and Conditional Operators and their Hierarchy and Associativity.

**Unit-III**

Input/Output Functions: Console I/O Functions, Unformatted console I/O Functions, Disk I/O functions, Port I/O functions.

Controls and Loops: Control statements, Conditional statements, Loops in C, Break, Continue and Go to statement, Exit ( ) Function;

**Unit-IV**

Data Structures: Arrays, Struct, Union, String, Data Files.

Pointers: Introduction to Pointers, Pointer declaration and initialization,

Functions: Definition, Prototype, Passing Parameters, Recursion.

Overview of Compilers and Interpreters.

Program development in C.

Practical (B)

Max Marks: 40

(Developing Programming in 'C')

Viva-Voca: 10 Marks

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

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