

B.Com (Pass Course)
Scheme of Examinations & Syllabi w.e.f session 2012-13

B.Com-I (Ist Semester)

S.No.	Name of the paper	Theory Marks	Internal Assessment	Total Marks	Time
1.01.	Financial Accounting-I	80	20	100	3Hrs.
1.02.	Business Mathematics-I	80	20	100	3 Hrs.
1.03.	Business Economics-I	80	20	100	3 Hrs..
1.04.	Business Management –I	80	20	100	3 Hrs.
1.05.	Business Communication Skill- Workshop	100	--	100	
1.06.	Basics of computers-I				
	Theory	50	--	50	3 Hrs.
			Total	550	

B.Com-I (IInd Semester)

S.No.	Name of the paper	Theory Marks	Internal Assessment	Total Marks	Time
2.01.	Financial Accounting -II	80	20	100	3 Hrs.
2.02.	Business Mathematics-II	80	20	100	3 Hrs.
2.03.	Business Economics-II	80	20	100	3 Hrs..
2.04.	Business Management –II	80	20	100	3 Hrs.
2.05.	Business Environment	80	20	100	3 Hrs.
2.06.	Basics of computers-II				
	Theory	50	--	50	3 Hrs.
	Practical (Covering the Syllabi of Ist & IInd Semester)	100	--	100	3 Hrs.
			Total	650	

Environmental Studies (Qualifying Paper)

Total marks of 1st and 2nd semester = 550 + 650 =1200

B.Com I First Semester w.e.f session 2012-13

Financial Accounting –I

1.01

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-I

Introduction: meaning, objectives, process, limitations and basic terms of Accounting; Generally accepted Accounting Principles; Journalizing, Posting and Preparation of trial balance.

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.

Unit-III

Final Accounts with adjustments. Rectification of errors

Unit-IV

Accounting for non-profit organizations. Accounts from incomplete records.

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 First Semester w.e.f session 2012-13
Business Mathematics-I
1.02

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-I

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.

Unit-II

Matrices and Determinants: Definition of a Matrix ; Types of Matrices, Algebra of Matrices; Properties of determinants; Calculation of values of Determinants upto 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; Leontief Input Output Model.

Unit-III

Permutations and Combinations.

Unit-IV

Sequence and Series, Indices and Logarithms, A.P, G.P.

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.
3. Kapoor V.K. Business Mathematics: Sultan chand and sons, Delhi.

B.Com I First Semester w.e.f session 2012-13
Business Economics-I
1.03

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-I

Introduction: Basic problem of an economy: working of price mechanism. Elasticity of demand; concept and measurement of elasticity of demand, price, income and cross elasticity; Average revenue; marginal revenue and elasticity of demand; determinants of elasticity of demand; importance of elasticity of demand.

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.

Unit-III

Theory of costs: concepts of cost; Short run and Long run cost curves- Traditional and Modern approaches.

Unit-IV

Market Structure: Market structures and Business decisions; objectives of business firm.

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 2012-13
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-I

Business: concept, nature and spectrum of business activities, business system, business objectives.

Unit-II

Management: Introduction, concept, nature, process and significance; Development of Management Thought; Classical and Neo-Classical systems, Contingency approaches.

Unit-III

Planning: concept, types and process, Decision Making: concept and process, Management by Objectives, Corporate Planning and Strategic Formulation.

Unit-IV

Organizing: concept, nature, process and significance; Authority and Responsibility relationship; Centralization and Decentralization; Departmentation; Firms of Organizing structure.

Suggested Readings:

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

B.Com I First Semester w.e.f session 2012-13
Business Communication Skill-Workshop
1.05

Max Marks-100

Note: The evaluation of this paper will be done jointly by the Internal and one External Examiner to be appointed by the Head, Department of Commerce, M.D. University, Rohtak on the basis of performance of the candidates in Group Discussion and Presentation Skills.

Unit-I

Introduction: Basics of communication, Seven C's of effective communication, barriers to communication, ethical context of communication.

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.

Unit-III

Report Writing: Types of business reports, structure of reports, short reports, long reports, abstracts and summaries, proposals.

Unit-IV

Communication Skills: Reading skills, listening skills, note making, persuasive speaking. Body language, Gestures.

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.

B.Com I First Semester w.e.f session 2012-13
Basics of Computer-I
1.06

Time : 3 Hrs

Theory Paper Max Marks-50 Marks

Practical 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-1

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.

Unit-2

Input Devices: Mouse, Keyboard, Light pen, Track Ball, Joystick, MICR, Optical Mark reader and Optical Character Reader Scanners, Voice system, Web Camera.

Output Devices: Hard Copy Output Devices; Line Printers, Character Printers, Chain Printers, Dot-matrix Printers, Daisy Wheel Printer, Laser Printers, Ink Jet Printers; Plotters, Soft Copy device –Monitor, Sound Cards and speakers.

Unit-3

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.

Unit-4

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.

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 2012-13
Financial Accounting-II
2.01

Internal Assesment-20 Marks
Theory Paper 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 2 marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit. All the questions shall carry 16 marks each.

Unit-I

Hire Purchase System and Installment Payment Systems.
Royalty Account.

Unit-II

Branch Accounts and Departmental Accounts.

Unit-III

Partnership Accounts: 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, Gradual Realisation and Piecemeal Distribution (including Garner v/s Murrey Rule)

Unit-IV

Joint-Venture Account; Consignment Account

Suggested Readings:

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

B.Com I Second Semester w.e.f session 2012-13
Business Mathematics-II
2.02

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-I

Differentiation (only algebraic Problems)

Unit-II

Integration: Standard form; Methods of Integration by substitution, by parts and by use of partial fractions and Definite Integration (excluding area).

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.

Unit-IV

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

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.

B.Com I Second Semester w.e.f session 2012-13
Business Economics-II
2.03

Internal Assesment-20 Marks
Theory Paper 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 2 marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit. All the questions shall carry 16 marks each.

Unit-I

Perfect Competition: Profit Maximization and equilibrium of firm and industry; Short run and Long run Supply Curves; Price and output determination, Practical Applications.

Unit-II

Monopoly: Determination of price under Monopoly; Equilibrium of a firm; comparison between Monopoly and Perfect Competition; Price Discrimination; Multi-Plant Monopoly, Practical Applications.

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.

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.

Unit-IV

Interest- concept and Theories of interest; Profit- nature, concept and theories of profit.

Suggested Readings:

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

B.Com I Second Semester w.e.f session 2012-13
Business Management-II
2.04

Internal Assesment-20 Marks
Theory Paper 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 2 marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit. All the questions shall carry 16 marks each.

Unit-I

Staffing: concept, nature and scope, Matching job and people; Recruitment; Selection and Training of employees.

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.

Unit-III

Communication and Control: Communication Concept, Nature, Types and Process, Barriers and Remedies.

Control: Concept, Process and Techniques, Effective Control System.

Unit-IV

Management of Change: Concept, Nature and Process of Planned Change: Resistance to Change; Emerging Horizons of management in a changing environment.

Suggested Readings:

1. Druker. Peter F. Management challenges for the 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 2012-13
Business Environment-II
2.05

Internal Assesment-20 Marks
Theory Paper 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 2 marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit. All the questions shall carry 16 marks each.

Unit-I

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

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;

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 2012-13
Basics of Computer-II
2.06

Time: 3Hrs.

Theory Paper Max Marks-50 Marks
Practical 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-1

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.

Unit-2

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.

Unit-3

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.

Unit-4

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.

Practical (Examination will be held in 2nd semester)

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

Suggested Readings:

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

B.Com-II (Pass Course)
Scheme of Examinations & Syllabi w.e.f. session 2012-13

B.Com-II -IIIrd Semester

Paper No.	Nomenclature of the Paper	Theory Marks	Int. Ass.	Total Marks	Time
3.01.	Corporate Accounting-I	80	20	100	3 Hrs.
3.02	Business Statistics-I	80	20	100	3 Hrs.
3.03	Business Regulatory Framework-I	80	20	100	3 Hrs.
3.04	Corporate Law-I	80	20	100	3 Hrs.
3.05	Macro Economics	80	20	100	3 Hrs.
3.06	Optional (Any one from the followings)	80	20	100	3 Hrs.
	i. Fundamental of Insurance				
	ii. Human Resource Management				
	iii. Production Management				
	iv. Computer: Application of Information Technology and Business -I				

Total 600

B.Com-II –IVth Semester

Paper No.	Nomenclature of the Paper	Theory Marks	Int. Ass.	Total Marks	Time
4.01	Corporate Accounting-II	80	20	100	3 Hrs.
4.02	Business Statistics-II	80	20	100	3 Hrs.
4.03	Business Regulatory Framework-II	80	20	100	3 Hrs.
4.04	Corporate Law-II	80	20	100	3 Hrs.
4.05	Marketing Management	80	20	100	3 Hrs.
4.06.	Optional:(Any one from the followings)	80	20	100	3 Hrs.
	i. Business Ethics				
	ii. Banking and Banking Law				
	iii. Basics of Retailing				
	iv. Computer: Application of Information Technology and Business -II				

Total 600

Total Marks of 3rd and 4th semester 600 + 600 = 1200

B.Com II -IIIrd Semester w.e.f. session 2012-13
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.

Unit- I

Share Capital: Meaning, types, Accounting Treatment of issue, forfeiture and reissue of Share; Buy-back of equity shares; Redemption of preference share; Issue of Bonus Share.

Unit- II

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

Unit-III

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

Unit- IV

Profit or loss before and after incorporation.
Final accounts of companies.

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 2012-13
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.

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.

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.

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.

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.

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 II - IIIrd Semester w.e.f. session 2012-13
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- 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.

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.

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 nay pledge, Rights and Duties of Pawnor and Pawnee.

Contract of Agency: - Methods of creation and termination of agency; Extent of agents authority; Sub-agent and Substituted agent; Agents duties to Principal and Rights of an agent against principal; Liability of principal to third party and agents personally liable to third party.

Unit- IV

Consumer protection Act 1986: - Salient features of consumer Protection Act; Rights of consumers; consumer Protection councils; consumer disputes redressal machinery.

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.

B.Com II - IIIrd Semester w.e.f. session 2012-13
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- I

Company- Meaning and Characteristics; Features of company; advantages and disadvantages of incorporation; Lifting of corporate veil; Privileges of private company.

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; contents; statement in lieu of prospectus; misleading prospectus and its consequences.

Unit- III

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- IV

Borrowing Powers; Debentures and Charges.

Suggested Readings:

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

B.Com II- IIIrd Semester w.e.f. session 2012-13
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-I

National Income: - Concepts and Measurement; Say's Law of Markets and the classical theory of Employment.

Unit-II

Keynesian Theory of employment, consumption function and its determinants. Investment; induced and autonomous investment, Marginal efficiency of capital.

Unit-III

Investment multiplier, investment Theory of Accerlator, trade cycle theories:- Samuelson and Hicks, control of trade cycles.

Unit-IV

Economic growth and Development, Determinants and Measurement of development; Vicious circle of poverty.

B.Com II - IIIrd Semester w.e.f. session 2012-13
Paper: Fundamental of Insurance
3.06 (i)

Time: 3 Hours

Max Marks: 80
Internal marks: 20

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

Unit- I

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-II

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

Unit- III

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

Agriculture Insurance: History, Meaning, Main problems, Policies.

Unit-IV

Fire Insurance- Elements, Premium Determination, Types of Policies. Important Provisions of Motor Insurance, Aircraft Insurance

B.Com II - IIIrd Semester w.e.f. session 2012-13
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-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 Recourse Management (HRM) India.

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.

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
Prefect sharing and Labour Co. Partnership and Essentials of Ideal Incentives system.

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.

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 II -IIIrd Semester w.e.f. session 2012-13
Paper: Production Management
3.06 (iii)

Time: 3 hours

Max. Marks: 80
Internal marks: 20

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

Unit-I:

Introduction: Concept, nature and scope of Production Management; Evolution of production function; Production Process, Organization of production function; Relationship between production and other functions.

Unit-II:

Location and Layout:

Location: nature, objectives and significance, Theories of location; factors influencing location.

Layout: Meaning, objectives and types; principles of layout; factors affecting layout.

Unit-III:

Production Planning and Control:

Production Planning: Concept, need and Types of Production planning; Production planning techniques. Factors influencing Production Planning.

Production Control: - Meaning, objectives and elements; Control techniques, Production Control in different Production Systems; Benefits & limitations.

Unit-IV:

Quality Control and Plan Maintenance.

Quality control: Meaning, scope, objectives and organization; Quality Control Techniques.

Plant Maintenance: Meaning, scope, objectives, types; Maintenance programme techniques & Organization.

Suggested Reading

1. Chaturvedi, M: New Product Development, Wheeler Publications, New Delhi.
2. Majumdar, ramanuj: Product Management in India, Prentice Hall, New Delhi.
3. Moise, S: Successful Product Management, Kogan page, New York.
4. Moore, W.I: Product Planning Management, McGraw Hill, Boston.
5. Quelch, J.A: Cases in Product Management, Irwin, London.
6. Urban, Glen L., John R. Haqnser and Nikilesh Dholakia: Essentials of New Product Management, Prentice Hall, Englewood Cliff, New York.

B.Com II - IIIrd Semester w.e.f. session 2012-13

Paper: Application of IT in Business

3.06 (iv)

Time: 3 Hours

Max Marks: 80

Internal marks: 20

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

Unit-I

Information Technology Basics: Introduction, Types of Information , Quality of Information, Levels of Information, Information processing life cycle, Components of IT, Role of Information technology; Information Technology and Internet services, Multimedia: Definition, Multimedia Systems, Multimedia Applications.

Electronic Data Interchange: - Basics of EDI, Financial EDI, Advantages and Applications of EDI

Unit-II

Data Communication and Computer Networks: Introduction , Modes of Data Communication, Forms of Data Transmission, Data Transmission measurement, Synchronous and Asynchronous Communication, Data Transmission Media: Wire-Cable, Fiber- Optics, Microwave , Communication Satellite, Switching Techniques:- Circuit switching, Message and Packet Switching.

Computer Networks: Introduction, Types of Network, LAN, MAN, WAN, Wireless Network, Network Topologies, Public and Private Networks, Communication Protocol-OSI Model.

Unit-III

Internet Concept and Technologies: Concept and evolution of Internet, Benefit of Internet, Hardware and Software requirement for the Internet, Intranet and Extranet Uses of the Internet, ISPs, Ways to Access the Internet, Internet Accounts, Internet Addressing, Internetworking Tools: Bridges, Routers, Gateways, Basic Internet Services: E-Mail, FTP, Mailing List, , IRC, Telnet, Usenet News group, WWW, Internet Phone, Uploading and Downloading Information from the Internet, Web Search Engines.

Unit-IV

Applications Software Packages:- Features of word Processing Packages, Spreadsheet Packages, Graphics Packages and Personal Assistance Packages, Database Software (MS Access); Creating data tables, Editing a database, Performing Queries, Generating Reports, Creating and Customizing a Form, Features of MS Access.

Suggested Books: (1) Introduction to IT, ITL education (Pearson), Published by Dorling Kinderslay (India) Pvt.Ltd., Office:14 Local Shopping Centre, Panchsheel Park, New Delhi-110017, India.

2) Information Technology and Computer Fundamental, Dr. Nasib Singh Gill.

(3)Computer Networks and Internets:Dougleas E.Comer,MS.Narayanan, Published by Dorlling Kinderslay,

(4)) Introduction to Information System:Alexis Leon,McGraw-Hill Education(India)pvt.Ltd. B-4, Sector-63, Dist.Gautam Budh Nagar, Noida, Uttar Pardesh,-201301.

B.Com – II- IVth Semester w.e.f. session 2012-13
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.

Unit- I

Internal Reconstruction; External Reconstruction in the nature of merger and purchase.

Unit- II

Liquidation of a company.
Financial reporting for financial institutions.

Unit- III

Final Accounts of Banking Companies.
Final Accounts of Insurance Companies.

Unit- IV

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

B.Com II - IVth Semester w.e.f. session 2012-13
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.

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.

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.

Unit- III

Theory of Probability: - Probability as a Concept; Approaches to defining probability, Addition and Multiplication laws of probability; Conditional probability, Baye's Theorem.

Unit- IV

Probability Distribution : - Probability distribution as a concept; Binomial, Poisson and Normal Distribution- Their Properties and Parameters.

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 II - IVth Semester w.e.f. session 2012-13
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- 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.

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.

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.

Unit- IV

Carriage of Goods by land, sea and air.

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.

B.Com II - IVth Semester w.e.f. session 2012-13
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- I

Shares: - share and stock; Allotment of Shares; Share certificate and share warrant; Transfer and Transmission of shares; calls and Forfeiture of shares. Surrender of shares.

Unit- II

Share capital: - Meaning and forms of capital; Alteration of share capital; Reduction of share capital; Further issue of share capital; Rights of pre-emption of shares.

Shareholders and Members: - Difference between Shareholders and members; Modes of acquiring membership; termination of membership; who may be members? Rights and Liabilities of members.

Unit- III

Meeting of Company: - Essentials of valid meeting; meetings of Shareholders: - 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.

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 II - IVth Semester w.e.f. session 2012-13
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- I

Introduction: - Nature, Scope, Importance of marketing; Marketing concepts- Traditional and Modern.

Market Segmentation: - Concept, Importance and basis of market segmentation.

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.

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.

Unit- IV

Advertising: - Concept; Importance and criticism of advertising; Media of advertising; Evaluating advertising effectiveness.

Sales Promotion: - Importance, Methods, Functions and Publicity.

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 II - IVth Semester w.e.f. session 2012-13

Paper: Business Ethics

4.06 (i)

Time: 3 Hours

Max Marks: 80
Internal Marks: 20

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

Unit-I

Thinking conceptually about Politics: Liberty, Equality, Justice, Rights and Recognition, The idea of a good society. Concept of Business Ethics 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 II - IVth Semester w.e.f. session 2012-13
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-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.

Unit-II

Regional Rural Banks, Cooperative Banking in India.
Reserve bank of India: Functions, regulation and control of credit, monetary policy.

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.

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.

B.Com II - IVth Semester w.e.f. session 2012-13
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-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 II - IVth Semester w.e.f. session 2012-13
Paper: Application of IT in Business-II
4.06 (iv)

Time: 3 Hours

Max Marks: 80
Internal marks:20

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

Unit-I

Information System: Information, Information Processing Life Cycle, Methods of data processing, Application of Electronic Data Processing. Need of an efficient Information System, Types of an Information system, Information requirement for Planning, Coordination, and Control for various levels in Business, Industry.

Computer Fundamentals: Types of Computer, Hardware option-CPU, Input and Output devices, Storage devices, Configuration of Hardware Devices and their applications

Unit-II

Database Fundamentals: Database: Definition, Main Component of Database, DBMS: Architecture of DBMS, Benefits of DBMS, Data Models: Hierarchical, Network and Relational Model, Client-Server Concept.

Business Data Processing: Data Storage Hierarchy, File Management System: File Types, File Organization Techniques: Direct File, Sequential File and Index Sequential File; DBMS, Role of DBA, Main components of a DBMS: DDL, DML, Query Language and Report Generator, Creating and Using a Database.

Unit-III

Emerging Trends in IT: Introduction, E-Commerce and E-Business, Types of Electronic Commerce(E-Commerce), Processes in E-commerce, Types of an Electronic Payment System, E-Case, E-Cheque, Credit Card, Advt. and Disadvantages of E-Commerce, Security Schemes of an Electronic Payment Systems, Electronic Fund Transfer, Electronic Data Interchange(EDI), Mobile Communication, Infrared Communication, Smart Card.

Unit-IV

Computer Software: Definition, Categories of Software: System Software, Operating System Software, Application Software, Operating System:- Characteristics, Functions of an O.S., Types of an Operating System, System Utilities Programs: Editor, Loader, Linker, File Manager, Operating System as a Resource Manager, Concept of CUI and GUI.

Computer Languages: Definition, Machine Language, Assembly Language, High-Level Language, Compiler, Interpreter, Assembler.

Suggested Books: (1) Introduction to IT, ITL Education Solutions Limited, Pearson education, 482, F.I.EmPatnarganj, Delhi, India.
(2) Inf. Technology and Computer fundamental, Dr. Nasib Singh Gill,
(3) Introduction to Information System: Alexis Leon, McGraw-Hill Education (India) pvt.Ltd. B-4, Sector-63, Dist. Gautam Budh Nagar, Noida, Uttar Pradesh, -201301.
(4) Computer Networks and Internets: Douglas E. Comer, Pearson Education.