

**SCHEME OF EXAMINATION AND SYLLABUS OF
B.COM. HONS.PROGRAMME
w. e. f. ACADEMIC SESSION 2019-20**



**DEPARTMENT OF COMMERCE
INDIRA GANDHI UNIVERSITY MEERPUR,
REWARI (HARYANA)-123401**

B.COM-HONS. PROGRAMME
w. e. f. SESSION 2019-20

Programme structure

- a) **Duration of the programme:** Total duration of the course is 3 years full time .
- b) **Number of Semesters:** The .Com (Hons.) Degree Programme is divided into 3 academic years. Each Academic year will consist two semesters- one odd semester and one even semester.

SCHEME OF EXAMINATION

FIRST SEMESTER(w.e.f. Academic Session 2019-20)

Sr. No .	Course Code	Nomenclature of the Course	Type of Course	Contact Hours Per Week			Credits	External marks	Internal Marks	Total Marks
				L	T	P				
1	BCH-101	Fundamentals of Accounting	CC	4	1	0	5	80	20	100
2	BCH-102	Basics of Statistics	CC	4	1	0	5	80	20	100
3	BCH-103	Business Communication	CC	4	1	0	5	80	20	100
4	BCH-104	Fundamentals of Economics	CC	4	1	0	5	80	20	100
5	BCH-105	Indian Banking System	CC	4	1	0	5	80	20	100
6	BCH-106	Basics of Computer	CC	3	0	4	5	60(T) 40(P)	00	100
7	BCH-107	Comprehensive Viva-Voce	CC	0	0	4	2	50(P)	00	50
Total				23	5	8	32			650

SECOND SEMESTER (w.e.f. Academic Session 2019-20)

Sr. No .	Course Code	Nomenclature of the Course	Type of Course	Contact Hours Per Week			Credits	External marks	Internal Marks	Total Marks
				L	T	P				
1	BCH-201	Financial Accounting	CC	4	1	0	5	80	20	100
2	BCH-202	Business Statistics	CC	4	1	0	5	80	20	100
3	BCH-203	Principles of Management	CC	4	1	0	5	80	20	100
4	BCH-204	Business Economics	CC	4	1	0	5	80	20	100
5	BCH-205	Fundamentals of Insurance	CC	4	1	0	5	80	20	100
6	BCH-206	Computer Applications in Business	CC	3	0	4	5	60(T) 40(P)	00	100
7	BCH-207	Comprehensive Viva-Voce	CC	0	0	4	2	50(P)	00	50
8	BCH-208	Environmental Studies	FC	2	0	0	2	80	20	100
		Total		25	5	8	34			750

THIRD SEMESTER(w.e.f. Academic Session 2020-21)

Sr. No .	Course Code	Nomenclature of the Course	Type of Course	Contact Hours Per Week			Credits	External marks	Internal Marks	Total Marks
				L	T	P				
1	BCH-301	Corporate Accounting-I	CC	4	1	0	5	80	20	100
2	BCH-302	Cost Accounting-1	CC	4	1	0	5	80	20	100
3	BCH-303	Company Law-I	CC	4	1	0	5	80	20	100
4	BCH-304	Indian Economy	CC	4	1	0	5	80	20	100
5	BCH-305	Principles of Marketing	CC	4	1	0	5	80	20	100
6	BCH-306	Business Mathematics	CC	4	1	0	5	80	20	100
7	BCH-307	Comprehensive Viva-Voce	CC	0	0	4	2	50(P)	00	50
		Total		24	6	4	32			650

FOURTH SEMESTER(w.e.f. Academic Session 2020-21)

Sr. No .	Course Code	Nomenclature of the Course	Type of Course	Contact Hours Per Week			Credits	External marks	Internal Marks	Total Marks
				L	T	P				
1	BCH-401	Corporate Accounting-II	CC	4	1	0	5	80	20	100
2	BCH-402	Cost Accounting-II	CC	4	1	0	5	80	20	100
3	BCH-403	Company Law-II	CC	4	1	0	5	80	20	100
4	BCH-404	Goods and Services Tax	CC	4	1	0	5	80	20	100
5	BCH-405	Human Resource Management	CC	4	1	0	5	80	20	100
6	BCH-406	Auditing	CC	4	1	0	5	80	20	100
7	BCH-407	Comprehensive Viva-Voce	CC	0	0	4	2	50(P)	00	50
		Total		24	6	4	32			650

FIFTH SEMESTER(w.e.f. Academic Session 2021-22)

Sr. No .	Course Code	Nomenclature of the Course	Type of Course	Contact Hours Per Week			Credits	External marks	Internal Marks	Total Marks
				L	T	P				
1	BCH-501	Income Tax	CC	4	1	0	5	80	20	100
2	BCH-502	Financial Management	CC	4	1	0	5	80	20	100
3	BCH-503	Business Laws	CC	4	1	0	5	80	20	100
4	BCH-504	Business Environment	CC	4	1	0	5	80	20	100
5	BCH-505	Financial Market Operations	CC	4	1	0	5	80	20	100
6	BCH-506	Comprehensive Viva-Voce	CC	0	0	4	2	50(P)	00	50
7		Subject Elective Course ^{@@}	DCEC	4	1	0	5	80	20	100
		Total		24	6	4	32			650

@@In fifth semester the students will select any one of the following course offered under DCEC:

Sr. No .	Course Code	Nomenclature of the Course	Type of Course	Contact Hours Per Week			Credits	External marks	Internal Marks	Total Marks
				L	T	P				
1	BCH-507	E-Commerce	DCEC	4	1	0	5	80	20	100
2	BCH-508	Retail Management	DCEC	4	1	0	5	80	20	100
3	BCH-509	Business Ethics	DCEC	4	1	0	5	80	20	100

SIXTH SEMESTER (w.e.f. Academic Session 2021-22)

Sr. No.	Course Code	Nomenclature of the Course	Type of Course	Contact Hours Per Week			Credits	External marks	Internal Marks	Total Marks
				L	T	P				
1	BCH-601	Income Tax Law & Administration	CC	4	1	0	5	80	20	100
2	BCH-602	Accounting for Managers	CC	4	1	0	5	80	20	100
3	BCH-603	Business Regulatory Framework	CC	4	1	0	5	80	20	100
4	BCH-604	International Business	CC	4	1	0	5	80	20	100
5	BCH-605	Investment Analysis	CC	4	1	0	5	80	20	100
6	BCH-606	Comprehensive Viva-Voce	CC	0	0	4	2	50(P)	00	50
7		Subject Elective Course ^{@@}	CC	4	1	0	5	-	-	100
		Total		24	6	4	32			650

@@In Sixth semester the students will select any one of the following course offered under DCEC:

Sr. No.	Course Code	Nomenclature of the Course	Type of Course	Contact Hours Per Week			Credits	External marks	Internal Marks	Total Marks
				L	T	P				
1	BCH-607	Contemporary Issues in Commerce ^{&}	DCEC	4	1	0	5	60(T) 20(P) ^{&}	20	100
2	BCH-608	International Marketing	DCEC	4	1	0	5	80	20	100
3	BCH-609	Income Tax Planning	DCEC	4	1	0	5	80	20	100

& In this paper the students will be assigned a practical assignment of 20 marks on 'Contemporary Issues in Commerce' which may be a case study or any other practical application of theoretical knowledge. It will be evaluated by a panel of examiners which consists of one external examiner (From the panel of examiners given by University) and one internal Examiner.

IMPORTANT INFORMATION AND GUIDELINES

1. In above tables, L stands for Lectures, T stands for tutorials, P for Practical and C means total credits for the papers.
2. The courses are categorized in the following categories:
 - Core course(CC) means compulsory course (papers),
 - Discipline Centric Elective Course(DCEC) means Optional course (Papers) within the department
 - Foundation Course (FC)- A compulsory paper to enhance the understanding related to Environmental studies in second semester.

3. Credits are defined as below:

One credit of subject is equivalent to one hour of theory lecture per week/one hour of tutorial per week or two hours of practical per week.

In case of Core Courses (CC) and Department Centric Elective Course (DCEC) the Total credits of 5 will be divided into 4 hours of theory and one hour of **tutorial** per week. Or it may be 4 hours of theory and 2 hours of **practical** per week.

4. Size of Group of students
For Tutorials: 20 Students
For Practicals: 15 Students
5. The internal assessment marks shall be based on factors such as:
Ten marks for one internal test, five marks for written assignments and presentations and five marks for Class attendance (as per university ordinance).
6. The semester 1st to 6th will consist a paper namely comprehensive Viva-Voce covering the whole syllabi of that semester. It will be of 50 marks and consist 2 credits. The comprehensive viva will be conducted by a panel of examiners which consists of one external examiner (From the panel of examiners given by University) and one internal Examiner.
7. English shall be the medium of instruction.
8. The duration of written examination for each course shall be three hours.

CONSOLIDATED SCHEMES

Semester	Total Marks	Total Credits	Total Contact Hours Per Week		
			L	T	P
B.Com(H) 1 st	650	32	23	5	8
B.Com(H) 2 nd	750	34	25	5	8
B.Com(H) 3 rd	650	32	24	6	4
B.Com(H) 4 th	650	32	24	6	4
B.Com(H) 5 th	650	32	24	6	4
B.Com(H) 6 th	650	32	24	6	4
Total	4000	194	144	34	32

Core courses (C.C.)

B.Com(Hons.)-Ist Semester w.e.f. session 2019-20
Fundamentals of Accounting
Course Code: BCH-101

Time: 3 Hrs
Max.Marks:80

Note: The examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory and consist 8 small questions of two marks each, covering the whole syllabus. The remaining 8 questions will be set from the syllabus on two questions from each unit basis; out of which the students will attempt four questions selecting one from each unit. All questions carry 16 marks each

Important: The Examiner will set at least three numerical questions in question paper.

Unit-1

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

Financial accounting standards: concept, benefits, procedure for issuing accounting standards in India. Types of Accounting Standards.

Capital and revenue items; Reserves and Provisions;

Unit-2

The nature of depreciation. The accounting concept of depreciation. Factors in the measurement of depreciation. Methods of computing depreciation: straight line method and diminishing balance method; Disposal of depreciable assets - change of method.

Unit-3

Final Accounts of non corporate business entities with adjustments; Rectification of errors

Unit-4

Accounting for non-profit organizations, Voyage Accounts.

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.
6. Gupta & Chaturvedi, Financial Accounting, Mahavir Publications, Delhi
7. Goel, D.K., Financial Accounting, Arya Publications, New Delhi

B.Com(Hons.)-Ist Semester w.e.f. session 2019-20
Basics of Statistics
Course Code: BCH-102

Time: 3 Hrs
Max.Marks:80

Note: The examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory and consist 8 small questions of two marks each, covering the whole syllabus. The remaining 8 questions will be set from the syllabus on two questions from each unit basis; out of which the students will attempt four questions selecting one from each unit. All questions carry 16 marks each

Important: The Examiner will set at least three numerical questions in question paper.

Unit-1

Statistics: Meaning, Definition, Needs & Objectives Collection of data – types, methods, classification and tabulation of data, graphic and diagrammatic presentation.

Unit-2

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

Unit-3

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

Unit-4

Index Numbers-Methods of constructing, Test of adequacy, base shifting and splicing, consumer price index.

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

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 2019-20
Business Communication
Course Code: BCH-103

Time: 3 Hrs
Max.Marks:80

Note: The examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory and consist 8 small questions of two marks each, covering the whole syllabus. The remaining 8 questions will be set from the syllabus on two questions from each unit basis; out of which the students will attempt four questions selecting one from each unit. All questions carry 16 marks each

Unit-1

Basics and essentials of Communication: Meaning, Objectives of Communication, Role of Communication, Process and Elements of Communication, Communication Networks, Types and Media of Communication, Corporate Communication - Communication Training for Managers, Barriers to Communication

Unit-2

Basic Patterns of Business Messages: Writing process,. Business Letter; Kinds of Business Letter; Essentials of effective Business Letter - Language and Layout - Planning the Letters - Enquiries and Replies - Sales Letter - Orders, Tender and Notice - Complaints - Letter of Appointment, Business Negotiations, E-Correspondence.

Unit-3

Report Writing: Meaning and Importance of Reports - Purpose of a Report - Types of Business Reports - Characteristics of a Good Report - Preparing a Report - Report by Individual and Committees - Agenda and Minutes of Meeting, Reports on Field Work visits to Industries/Business Concerns etc

Unit-4

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. Namita Gopal, Business Communication, Galgotia Publications Pvt., Ltd., New Delhi.
2. Shinley Taylor, Communication for Business, Pearson Education, New Delhi.
3. Lesicar & Flatley, Basic Business Communication, Tata McGraw-Hill, publishing Company Limited, New Delhi.
4. Rajeev Kumar, Business Communication, Mahavir Publications, Delhi
5. P.D.Chaturvedi & Mukesh Chaturvedi, Pearson Education.
6. R.C.Sharma & Krishna Mohan, Business Correspondence and Report Writing, Tata McGraw-Hill Publishing Company Limited, New Delhi.

B.Com(Hons.)-Ist Semester w.e.f. session 2019-20
Fundamentals of Economics
Course Code: BCH-104

Time: 3 Hrs.
Max.Marks:80

Note: The examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory and consist 8 small questions of two marks each, covering the whole syllabus. The remaining 8 questions will be set from the syllabus on two questions from each unit basis; out of which the students will attempt four questions selecting one from each unit. All questions carry 16 marks each

Unit-I

Meaning and Nature of Economics; Basic Problems of an Economy, Micro Economics Vs. Macro Economics. Nature and scope of micro economics.

Demand Analysis: Determinants of demand and law of demand, Exceptions of Law of Demand, Elasticity of Demand- Price, Cross and Income Elasticity.

Law of Supply, Elasticity of Supply.

Unit-2

Utility Analysis and Consumer's Equilibrium: Cardinal Approach-Law of Diminishing Marginal Utility, Law of Equi-Marginal Utility.

The Ordinal Approach-Indifference Curve Analysis and Consumer's Equilibrium.

Unit-3

Theory of Production: Law of Variable Proportion, Law of Returns to Scale, Economies and Diseconomies of Scale.

Theory of Cost: Basic Concepts of Cost. Cost Curves-Short Run Cost Curves, Long Run Cost Curves.

Unit-4

Market Structure-Criteria of Market Classification. Meaning of Perfect Competition, Imperfect Competition, Monopoly and Oligopoly Markets. Revenue: Meaning of Revenue –Total Revenue, Marginal Revenue and Average Revenue, Revenue Curves.

Price Determination under Perfect Competition Market.

Equilibrium of Firm and Industry under Perfect Competition

Suggested Readings:

1.M.L.Jhingan, Micro Economics.

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.

5. T.R. Jain, Business Economics, VK Global Publications Pvt. Ltd. New Delhi.

B.Com(Hons.)-Ist Semester w.e.f. session 2019-20
Indian Banking System
Course Code: BCH-105

Time: 3 Hrs.
Max.Marks:80

Note: The examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory and consist 8 small questions of two marks each, covering the whole syllabus. The remaining 8 questions will be set from the syllabus on two questions from each unit basis; out of which the students will attempt four questions selecting one from each unit. All questions carry 16 marks each

Unit-1

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. Banking Sector Reforms and Latest Developments.

Unit-2

Regional Rural Banks, Cooperative Banking in India. Export-Import (EXIM) Bank of India and its functions.

Reserve bank of India: Functions, regulation and control of credit, Monetary policy (Latest).

Unit-3

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..

Unit-4.

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

Development Banks: Concept, objectives, and functions of development banks; Operational and promotional activities of development banks; IFCI, ICICI, IDBI, IRBI, SIDBI, NABARD; State Development Banks, State Financial Corporations.

Suggested Readings:

1. M.L.Tannan, revised by C.R. Datta & S.K. Kataria : Banking Law and Practice, Wadhwa & Company, Nagpur
- 2.. R.K. Gupta : BANKING Law and Practice in 3 Vols.Modern Law Publications.
3. Shekhar, K.C. and Shekhar, Lekshmy , Banking Theories and practices , Vikas Publication
4. J.M. Holden : The Law and Practice of Banking, Universal Law Publishing.
5. Nidhi Garg : Banking and Banking Law (Hindi Medium), Shree Mahavir Book Depot, Publishers.

B.Com(Hons.)-Ist Semester w.e.f. session 2019-20
Basics of Computers
Course Code: BCH-106

Time: 3 Hrs.
Max.Marks:60

Note: The examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory and consist 6 small questions of two marks each, covering the whole syllabus. The remaining 8 questions will be set from the syllabus on two questions from each unit basis; out of which the students will attempt four questions selecting one from each unit. All questions carry 12 marks each

Unit- 1

Computer basic concepts: Definition and characteristics of a computer ,Applications of computer
Computer Hardware: computer system as information processing system; Computer system differences- types of computer systems, hardware options-CPU, input devices, output devices, storage devices, communication devices, configuration of hardware devices and their applications.

Unit-2

Personal computers: PC and its main components, hardware configuration, CPU and clock speed, RAM and secondary storage devices, other peripherals used with PC; factors influencing PC performance; PC as a virtual office. Introduction to Operating systems: Software, needs, operating systems, System software and application software

Unit-3

Modern Information Technology: Basic idea of Local Area Networks (LAN) and Wide Area Networks (WAN); E-mail; Internet technologies, access devices, concept of a World Wide Web and Internet browsing; Multimedia.

Unit-4

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.

PRACTICAL 40 Marks

References

1. Date, C.J: An Introduction to Database Systems, Addison Wesley, Massachusetts.
2. Dienes, Sheila S: Microsoft office, Professional for Windows 95; Instant Reference; BPB publication, Delhi.
3. Mansfield, Ron: The Compact Guide to Microsoft office; BPB publication, Delhi.
4. Norton, peter: Working with IBM-PC,BPB Publications Delhi.
5. O'Brian, J.A: Management Information Systems, Tata McGraw Hill, New Delhi
6. Renu Gupta, Computer applications in business, Mahavir Publications, Delhi

B.Com(Hons.)-2nd Semester w.e.f. session 2019-20
Financial Accounting
Course Code: BCH-201

Time: 3 Hrs.
Max.Marks:80

Note: The examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory and consist 8 small questions of two marks each, covering the whole syllabus. The remaining 8 questions will be set from the syllabus on two questions from each unit basis; out of which the students will attempt four questions selecting one from each unit. All questions carry 16 marks each

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

Unit-1

Hire Purchase System and Installment Payment Systems,

Unit-2

Joint Ventures Accounts, Royalty Account,

Unit-3

Branch Accounts (including foreign branch) and Departmental Accounts.

Unit-4

Partnership Accounts: Dissolution of partnership firm- insolvency of partners (including Garner v/s Murray Rule), gradual realisation of assets and piecemeal distribution; amalgamation and sale of partnership firms.

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
6. Gupta & Chaturvedi, Financial Accounting, Mahavir Publications, Delhi

B.Com(Hons.)-2nd Semester w.e.f. session 2019-20
Business Statistics
Course Code: BCH-202

Time: 3 Hrs.
Max.Marks:80

Note: The examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory and consist 8 small questions of two marks each, covering the whole syllabus. The remaining 8 questions will be set from the syllabus on two questions from each unit basis; out of which the students will attempt four questions selecting one from each unit. All questions carry 16 marks each

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

Unit-1

Correlation Analysis – meaning, significance, types and methods, probable error, co-efficient of determination;

Regression analysis – Meaning, equations, lines. Standard error of estimate. Difference between correlation and regression.

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Unit-2

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

Unit-3

Probability and Expected Value: Meaning and Schools of thoughts, Uses of Probability; Calculation of Probability in Business ,Probability Theorems: Addition, Multiplication and Bayes' Theorem. Mathematical Expectations. Numerical of Probability.

Probability Distribution: Binomial, Poisson & Normal distribution

Unit-4

Statistical Quality Control- Process Control, use of Control Charts and Acceptance Sampling. Vital Statistics- Uses, methods of obtaining vital statistics, measurement of fertility, reproduction rates and mortality rate, use of life tables

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. R.P.Hooda, Statistics for Business and Economics, Mcmillan India Ltd., New Delhi.
4. N.P.Aggarwal, Quantitative Techniques, Ramesh Book Depot., Jaipur
- 5.Ishwar Sharma, Statistical Analysis, Mahavir Book Depot, New Sarak, Delhi

B.Com(Hons.)-2nd Semester w.e.f. session 2019-20
Principles of Management
Course Code: BCH-203

Time: 3 Hrs.
Max.Marks:80

Note: The examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory and consist 8 small questions of two marks each, covering the whole syllabus. The remaining 8 questions will be set from the syllabus on two questions from each unit basis; out of which the students will attempt four questions selecting one from each unit. All questions carry 16 marks each

Unit-1

Nature and Functions of Management - Importance and Process of Management - Historical Roots of Contemporary Management Practices, Development of Management Thoughts-Classical, Neo-classical, Systems, contingency and Contemporary Approach to Management Managerial Roles: Role of a Manager - Levels of Management - Managerial Skills - Social Responsibilities of Business.

Unit-2

Nature and Importance of Planning -Types of Plans - Steps in Planning-Making Planning Effective - Strategic Considerations in Planning - Management by Objectives - Decision Making: Rationality in Decision Making - Decision Making and MIS - Forecasting: Techniques of Forecasting.

Unit-3

Need for Organization - Principles and Process of Organizing - Span of Management - Organization Structure - Contemporary Organizational Formats – Project, Matrix and Networking Variables affecting Structure - Departmentalization - Authority, Delegation and Decentralization - Committees.

Unit-4

Staffing and Directing: Staffing as a Function of Management – Motivation – Concept and Theories: Maslow, Herzberg, McGregor, and Ouchi; Leadership, Concept and Theories: Leadership Continuum, Managerial Grid, Situational Leadership, Transactional and Transformational leadership. Co-Ordination and Control- Need for Co-Ordination - Principles and Techniques of Co-ordination - Control: Need for Control - Steps in Control Process - Control Techniques.

Suggested Readings:

1. Harold Koontz & Heinz Weihrich, Essentials of Management, Tata Mcgraw Hill
2. J.S. Chandan, Management Concepts and Strategies, Vikas Publishing House Private Limited, Delhi
3. Nirmal Singh – Principles of Management – Deep & Deep Publications, Pvt. Ltd. Rajouri Garden, New Delhi.
4. Stephen F.Robbins Mary Coulter– Management – Prentice Hall of India Pvt. Ltd
5. F.C.Sharma, Business Management, Mahavir Publications, Delhi.

B.Com(Hons.)-2nd Semester w.e.f. session 2019-20
Business Economics
Course Code: BCH-204

Time: 3 Hrs.
Max.Marks:80

Note: The examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory and consist 8 small questions of two marks each, covering the whole syllabus. The remaining 8 questions will be set from the syllabus on two questions from each unit basis; out of which the students will attempt four questions selecting one from each unit. All questions carry 16 marks each

Unit-1

Price Determination and Equilibrium of Firm under Monopoly. Price Discrimination-Meaning, Types and its effect.

Price Determination and Equilibrium of Firm under Monopolistic Competition.

Unit-2

Oligopoly Market: Characteristics of Oligopoly, Price and Output Determination under Oligopoly. Price Rigidity and Kinked Demand Curve, Collusive Oligopoly.

Pricing Practices: Cost-Plus Pricing, Marginal Cost Pricing, Rate of Return (or Target) Pricing, Going Rate Pricing, Customary Pricing, Cyclical Pricing, Administered Pricing, Dual Pricing, Psychological Pricing, Limit Pricing, Peak Load Pricing, Pricing over the Life Cycle of the Product.

Unit-3

Nature and Scope of Macroeconomics, Theory of Factor Pricing: Various Factors of Production and their Characteristics, Marginal Productivity Theory and Modern Productivity Theory of Distribution.

Circular flow of income; National Income Accounting– alternative concepts and the measures of National Income.

Unit-4

Inflation-Meaning, Inflationary Gap. Types of Inflation, Cost Push and Demand Pull Inflation, Causes and Control of Inflation.

Trade Cycle- Meaning and Causes of trade cycles. Different Phases of Trade Cycles.

Suggested Readings:

1. M.L.Jhingan, Micro Economics.
2. Raj Kumar & Kuldip Gupta, Business Economics, UDH, Publishing & Distributors P. Ltd, New Delhi.
3. Uddipto Roy, Managerial Economics, Asian Book Private Ltd., New Delhi.
4. R.L.Varshney, K.L.Maheshwari, Managerial Economics, Sultan Chand & Sons.
5. M.L.Trivedi, Managerial Economics, Tata Mcgraw Hill.
6. T.R. Jain, Business Economics, VK Global Publications Pvt. Ltd. New Delhi

B.Com(Hons.)-2nd Semester w.e.f. session 2019-20
Fundamentals of Insurance
Course Code: BCH-205

Time: 3 Hrs.
Max.Marks:80

Note: The examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory and consist 8 small questions of two marks each, covering the whole syllabus. The remaining 8 questions will be set from the syllabus on two questions from each unit basis; out of which the students will attempt four questions selecting one from each unit. All questions carry 16 marks each

Unit-1

Origin and development of insurance sector: Insurance- Meaning; Importance; Nature, Main principles of Insurance - Principles of Cooperation, Probability, at most good faith. Proximate cause, Insurable interest, Indemnity, Subrogation, Warranty.

Unit-2

Life Insurance: - Main Elements, Importance, Popular life Insurance Policies and plans, Term Insurance Plans Vs. Endowment Plans. Annuities, Premium determination under life Insurance. Agriculture Insurance: History, Meaning, Main problems, Policies and latest developments.

Unit- 3

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

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

Unit-4

Risk management in Insurance Sector, Investment patterns and policies of insurance companies, challenges of insurance marketing. Pension Funds in India.

Role of IRDA in Insurance Sector. Latest reforms and developments in Insurance Sector.

Suggested Readings:

1. Black, Kenneth jr. & Skipper, Harold D. jr., Life and Health Insurance, Pearson Education, Delhi
2. Rejda, George E, Principles of Risk Management and Insurance, Pearson Education, Delhi
3. . Financial Intermediation, Indian Institute of Banking and Finance
4. Trieschmann, Risk Management & Insurance, Thomson Learning

B.Com(Hons.)-2nd Semester w.e.f. session 2019-20
Computer Applications in Business
Course Code: BCH-206

Time: 3 Hrs.
Max.Marks:60

Note: The examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory and consist 6 small questions of two marks each, covering the whole syllabus. The remaining 8 questions will be set from the syllabus on two questions from each unit basis; out of which the students will attempt four questions selecting one from each unit. All questions carry 12 marks each

Course Inputs

Unit-1

Word processing: Introduction and working with MS-Word in MS-Office; Word basic commands; Formatting-text and documents; Sorting and tables; Working with graphics; Introduction to mail merge.

Unit-2

Spread Sheets: Working with EXCEL-formatting, functions, chart features; Working with graphics in Excel; Using worksheets as database in accounting, marketing, finance and personnel areas.

Unit-3.

Presentation with Power-Point: Power-point basics, creating presentations the easy way; Working with graphics in Power-Point; show time, sound effects and animation effects.

Unit-4.

Introduction to Accounting Packages: Preparation of vouchers, invoice and salary statements; Maintenance of inventory records; Maintenance of accounting books and final accounts; financial reports generation. Practical knowledge on Wings accounting and wings Trade (Softwares), Talley etc

COMPUTER PRACTICAL: 40 MARKS

Suggested Readings:

1. Date, C.J: An Introduction to Database Systems, Addison Wesley, Massachusetts

2. Dienes, Sheila S: Microsoft office, Professional for Windows 95; Instant Reference; BPB publication, Delhi.

1. Date, C.J: An Introduction to Database Systems, Addison Wesley, Massachusetts.

2. Dienes, Sheila S: Microsoft office, Professional for Windows 95; Instant Reference; BPB publication, Delhi.

3. Mansfield, Ron: The Compact Guide to Microsoft office; BPB publication, Delhi.

4. Norton, peter: Working with IBM-PC,BPB Publications Delhi.

5. O'Brian, J.A: Management Information Systems, Tata McGraw Hill, New Delhi

6. Renu Gupta, Computer applications in business, Mahavir Publications, Delhi

B.Com(Hons.)-2nd Semester w.e.f. session 2019-20

ENVIRONMENTAL STUDIES

FOUNDATION COURSE (FC)

Course Code: BCH-208

Total Credits:02

L - T - P

2 -0 - 0

Time: 3 Hrs.

Max.Marks:100

Ext. Marks, Theory: 80

Internal Marks : 20

Note: There will be 09 questions in all. The question no. 01 is compulsory consisting of 08 short answer questions covering the whole syllabus. The remaining 08 questions will be from Unit 1 to Unit 7. The students are required to attempt any four questions out of these eight questions. All questions carry equal marks.

Unit 1: The Multidisciplinary Nature of Environmental Studies:

Definition, scope and importance, Need for public awareness

Unit 2: Natural Resources:

Renewable and Non-renewable Resources: Natural resources and associated problems.**Forest resources:** Use and over-exploitation, deforestation, case studies. Timber extraction, mining, dams and their effects on forests and tribal people; **Water resources:** Use and over-utilization of surface and ground water, floods, drought, conflicts over water, dams-benefits and problems; **Mineral resources:** Use and exploitation, environmental effects of extracting and using mineral resources, case studies; **Food resources:** World food problems, changes caused by agriculture and overgrazing, effects of modern agriculture, fertilizer-pesticide problems, water logging, salinity, Case studies; **Energy resources:** Growing energy needs, renewable and non-renewable energy sources, use of alternate energy sources. Case studies; **Land resources:** Land as a resource, land degradation, man induced landslides, soil erosion and desertification. Role of an individual in conservation of natural resources. Equitable use of resources for sustainable lifestyles.

Unit 3: Ecosystems:

Concept of an ecosystem, Structure and function of an ecosystem, Producers, consumers and decomposers, Energy flow in the ecosystem, Ecological succession, Food chains, food webs and ecological pyramids, Introduction, types, characteristic features, structure and function of the following ecosystem: Forest ecosystem, Grassland ecosystem, Desert ecosystem, Aquatic ecosystems (ponds, streams, lakes, rivers, oceans, estauries).

Unit 4: Biodiversity and Its Conservation

Introduction, definition: genetic, species and ecosystem diversity. Biogeographical classification of India. Value of biodiversity: consumptive use, productive use, social, ethical, aesthetic and option values. Biodiversity at global, National and local levels. India as a mega-diversity nation. Hot-spots of biodiversity. Threats to biodiversity: habitat loss, poaching of wildlife, man-wildlife conflicts. Endangered and endemic species of India. Conservation of biodiversity: in-situ and ex-situ conservation of biodiversity.

Unit 5: Environmental Pollution

Definition. Causes, effects and control measures of Air pollution, Water Pollution, Soil Pollution, Marine Pollution, Noise Pollution, Thermal Pollution, Nuclear Hazards. Solid waste management: Causes, effects and control measures of urban and industrial wastes. Role of an individual in prevention of pollution. Pollution case studies. Disaster management: Floods, earthquake, cyclone and landslides.

Unit 6: Social Issues and the Environment: From unsustainable to sustainable development.

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

Unit 7: Human Population and the Environment

Population growth, variation among nations. Population explosion—Family Welfare Programme. Environment and human health. Human rights. Value education. Value education. HIV/AIDS. Women and Child Welfare. Role of Information Technology in environment and human health. Case Studies.

Unit 8: Field Work

Visit to a local area to document environmental assets—river/forest/grassland/hill/ mountain. Visit to a local polluted site—Urban/Rural/Industrial/Agricultural. Study of common plants, insects, birds. Study of simple ecosystems—pond, river, hill slopes, etc.

B.Com(Hons.) 3rd Semester w.e.f. 2020-21
Corporate Accounting-1
Course Code: BCH-301

Time: 3 Hrs.
Max.Marks:80

Note: The examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory and consist 8 small questions of two marks each, covering the whole syllabus. The remaining 8 questions will be set from the syllabus on two questions from each unit basis; out of which the students will attempt four questions selecting one from each unit. All questions carry 16 marks each

Important: The examiner will set at least three numerical questions.

Unit –1

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

Unit-2

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

Unit-3

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

Unit-4

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

Suggested Readings:

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

B.Com Hons. 3rd Semester w.e.f. 2020-21
Cost Accounting-1
Course Code: BCH-302

Time: 3 Hrs.
Max.Marks:80

Note: The examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory and consist 8 small questions of two marks each, covering the whole syllabus. The remaining 8 questions will be set from the syllabus on two questions from each unit basis; out of which the students will attempt four questions selecting one from each unit. All questions carry 16 marks each

Important: The examiner will set at least three numerical questions.

Unit-1

Cost Accounting: Meaning, nature, scope and limitations; Concept of cost- Elements of Cost and classification, Types of costing.

Costing for Material-Purchase Procedure, Stores Control and Pricing of Material Issues inventory control techniques. Material Losses.

Unit-2

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

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

Unit-3

Machine Hour Rate Methods, Unit or Output Costing Costing, Determination of Tender Price.

Unit-4

Contract Costing, Job and Batch Costing, Reconciliation of cost and Financial Accounts.

Suggested Reading:

1. Maheshwari S.N.& Mittal S.N. *Cost Accounting* Shree Mahavir Book Depot, Delhi.
2. Jain S.P.& Narang K.L *Cost Accounting-Principles & Practice* Kalyani publishers
3. Sexena & Vashisth, Cost accounting
4. Aggrawal, M.L. Cost Accounting, Sahitya Bhawan Publications Agra.
5. Gupta S.P. Cost Accounting, VK Global Publications Pvt. Ltd. Delhi

B.Com. Hons. 3rd Semester w.e.f. 2020-21
Company Law-1
Course Code: BCH-303

Time: 3 Hrs.
Max.Marks:80

Note: The examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory and consist 8 small questions of two marks each, covering the whole syllabus. The remaining 8 questions will be set from the syllabus on two questions from each unit basis; out of which the students will attempt four questions selecting one from each unit. All questions 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-2

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-3

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-4

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.) 3rd Sem.,w.e.f. 2020-21

**Indian Economy
Course Code: BCH-304**

Time: 3 Hrs.

Max.Marks:80

Note: The examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory and consist 8 small questions of two marks each, covering the whole syllabus. The remaining 8 questions will be set from the syllabus on two questions from each unit basis; out of which the students will attempt four questions selecting one from each unit. All questions carry 16 marks each

Unit-1

Introduction of Indian Economy: Nature and Characteristics of Indian economy; Features of Indian economy;. Basic economic indicators-National income, performance of different sectors. Trends in prices and money supply.

Unit-2

Institutional structure: Land-reforms in India; role of agriculture in Indian Economy, nature of Indian's agriculture. Agriculture marketing in India. Issues in food security - policies for sustainable agriculture; Agricultural finance policy; Agricultural price policy.
Land acquisition, SEZ and industrialisation

Unit-3

Study of Indian Demography: Meaning of population Explosion, India's population: Size and Growth Trends, Causes of their Rapid Growth of Population , Malthusian theory of population, optimum theory of population, theory of demographic transition .Concepts of Demography- Vital rates, life tables, composition and uses.

Demographic features and Human Resource Development in India, Problems of Poverty, Unemployment, income inequality and regional imbalance, Black money in India.

Unit-4

Economic planning: Planning Commission and its functions, Planning exercises in India, Planning commission v/s NITI Aayog, Industrial Policies,Industrial finance; Industrial labour EXIM Policy and FDI in India.

Suggested Readings:

- Bardhan. P.K. (9th Edition) (1999), The Political Economy of Development in India, Oxford University Press, New Delhi.
- Brahmanada, P.R. and V.R. Panchmukhi (Eds.) (2001), Development Experience in the Indian Economy: Inter-State Perspectives, Bookwell, Delhi.
- Datta, R. and K.P.M. Sundhram (2003), Indian Economy. S. Chand & Company Ltd. New Delhi.
- Government of India, Economic Survey, (Annual), Ministry of Finance, New Delhi.
- Mishra, S.K and V.K Puri Indian Economy- 151 Development Experience, Himalaya Publishing House, Mumbai, Latest Edition.
- Economic Surveys, Government of India, various issues.
- Reserve Bank of India, Report on Currency and Finance (Annual).
- Indian economy –Rudar Datt and K.P.M Sundharam (S Chand ,New Delhi)

B.Com. (Hons.) 3rd Sem.,w.e.f. 2020-21
Principles of Marketing
Course Code: BCH-305

Time: 3 Hrs.
Max.Marks:80

Note: The examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory and consist 8 small questions of two marks each, covering the whole syllabus. The remaining 8 questions will be set from the syllabus on two questions from each unit basis; out of which the students will attempt four questions selecting one from each unit. All questions carry 16 marks each

Unit-1

Introduction to Marketing: meaning, nature, scope, importance, Product vs Services - Evolution of Marketing, Marketing concepts: -traditional and modern

Consumer Behaviour: nature, scope and significance of consumer behaviour. Factors influencing consumer behavior - Buying decision process - Organisational buying - Value creation to consumer

Unit-2

Market Segmentation & Product:

Market Segmentation: concept, importance, basis for market segmentation, Targeting, Positioning.

Product: concept, planning and development; New Product Development, Branding, Packaging, labeling trade-mark, product life cycle.

Unit-3

Pricing & Distribution channel:

Pricing: meaning, importance, factors affecting product pricing, Pricing policies and Strategies.

Distribution Channel: concept, role, types and factors affecting choice of a distribution channel. Distribution - direct and indirect channel - retailing and wholesaling - channel decision.

Unit-4

Promotion: Promotion mix, sales promotion- meaning & methods, tools, techniques

Advertising: concept, importance, salient features of an effective advertising, designing copy - media selection 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. 3rd Semester w.e.f. 2020-21
Business Mathematics
Course Code: BCH-306

Time: 3 Hrs.
Max.Marks:80

Note: The examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory and consist 8 small questions of two marks each, covering the whole syllabus. The remaining 8 questions will be set from the syllabus on two questions from each unit basis; out of which the students will attempt four questions selecting one from each unit. All questions carry 16 marks each

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

Unit-1

Compound Interest and Annuities: certain different types of interest rates, 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; valuation of simple loans and debentures; problems relating to sinking funds.

Unit-2

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 or column operations; Finding inverse of a 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.

Unit-3

Permutation and combination
Sequences and Series: arithmetic and geometric progression
Set theory

Unit-4

Linear Programming-formulation of LPP: Graphical method of solution; problems relating to two variables including the case of mixed constraints; cases having no solution, multiple solutions; unbounded solution and redundant constraints; simplex method - solution of problems up to three variables, including cases of mixed constraints, duality in L.P.P.

B.Com. Hons. 4th Semester w.e.f. 2020-21
Corporate Accounting-II
BCH-401

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 and consist 8 small questions of two marks each, covering the whole syllabus. The remaining 8 questions will be set from the syllabus on two questions from each unit basis; out of which the students will attempt four questions selecting one from each unit. All questions carry 16 marks each

Important: The examiner will set at least three numerical questions.

Unit-1

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

Unit-2

Accounts of Banking Companies, Underwriting of shares and debentures.

Unit-3

Accounts of Insurance Companies; Liquidation of companies.

Unit-4

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.

B.Com. Hons. 4th Semester w.e.f. 2020-21
Cost Accounting-II
BCH-402

Time: 3 Hrs.
Max.Marks:80

Note: The examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory and consist 8 small questions of two marks each, covering the whole syllabus. The remaining 8 questions will be set from the syllabus on two questions from each unit basis; out of which the students will attempt four questions selecting one from each unit. All questions carry 16 marks each

Important: The examiner will set at least three numerical questions.

Unit-1

Process Costing-Normal and Abnormal losses, Inter Process Profit, Work in Progress and Equivalent Production, Costing for Joint Products and By-Products.

Unit-2

Operating or Service Costing-Transport Operating Costing, Power Operating Costing, Hotel Operating Costing.
Budgeting and Budgetary Control-Types of Budgets, Fixed Vs. Flexible Budget, Master Budget.

Unit-3

Cost Control Accounts- Non-Integrated Accounts and Integrated Accounts.

Unit-4

Uniform Costing and Inter-Firm Comparison, Cost Audit.

Suggested Reading:

1. Maheshwari S.N.& Mittal S.N. Cost Accounting Shree Mahavir Book Depot,Delhi.
2. Jain S.P.& Narang K.L Cost Accounting-Principles & Practice Kalyani publishers
3. Sexena & Vashisth, Cost accounting.
4. Aggrawal, M.L. Cost Accounting, Sahitiya Bhawan Publications Agra.
5. Gupta S.P. Cost Accounting, VK Global Publications Pvt. Ltd. Delhi.
6. Ishwar Sharma, Cost Accounting and Cost Management Part-1, Shree Mahavir Book Depot,Delhi.

B.Com. Hons. 4th Semester w.e.f. 2020-21
Company Law-II
BCH-403

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 and consist 8 small questions of two marks each, covering the whole syllabus. The remaining 8 questions will be set from the syllabus on two questions from each unit basis; out of which the students will attempt four questions selecting one from each unit. All questions carry 16 marks each

Unit-1

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-2

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-3

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-4

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

Limited Liability Partnership: Structure and procedure of formation of LLP in India

Suggested Readings:

Kuchal M.C. Modern Indian Company Law Shri Mahavir Books, Noida.

Kapoor N.D. Company Law Incorporating the provisions of the companies Amendment Act.

Singh Avtar Company Law Eastern Book Company, Lucknow.

B.Com. Hons. 4th Semester w.e.f. 2020-21
Goods and Services Tax
BCH-404

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 and consist 8 small questions of two marks each, covering the whole syllabus. The remaining 8 questions will be set from the syllabus on two questions from each unit basis; out of which the students will attempt four questions selecting one from each unit. All questions carry 16 marks each

Unit -1

Goods and Services Tax (GST): Meaning and Introduction, World Wide GST, GST Vs. Old Indirect Tax System, Justification of GST, Requirement of One Nation One Tax, Objectives, Opportunities and Challenges, Taxable Person under GST. Important definitions

Unit-2

GST Models in India: CGST, SGST, IGST;

Supply under GST- Meaning and Scope of Supply , Composite and Mixed Supply, Time of Supply or Services, Place of Supply, Valuation rules for supply, Exempted Goods and Services.

Unit-3

Rates of GST, Functioning of GST with examples- Manufacturer, Wholesalers and Retailer. Input Tax Credit (ITC), Concept of IGST, GST on Import and Export. Latest reforms and developments in GST.

Unit-4

Registration under GST, Filing Returns, GST Administration, Offences and Penalties, Appeals and Revision, Use of Information Technology in GST.

Suggested reading:-

1. The Central Goods and Services Tax Act, 2017.
2. Goods and Services Tax- Parveen Gupta and R.K. Tyagi, SBPD Publishing House, Agra
3. GST and Custom Law- Anoop Modi and Mahesh Gupta, SBPD Publication, Agra
4. Goods and Services Tax including Customs Duty Act- Prof. C.K. Shah and Prof. S.K. Mangal, RBD Publishing House, Jaipur
5. Goods and Services Tax (GST) – Dr. H.C. Mahrotra and Prof. V.P. Aggarwal, Sahitya Bhawan Publications.

B.Com(Hons.)-4th Semester w.e.f. session 2020-21
Human Resource Management
(BCH-405)

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 and consist 8 small questions of two marks each, covering the whole syllabus. The remaining 8 questions will be set from the syllabus on two questions from each unit basis; out of which the students will attempt four questions selecting one from each unit. All questions carry 16 marks each

Unit-1

Human Resource Management (HRM): Definition, Importance objectives and scope.

Function of Human Resource Manager: - Managerial and Operative Functions. Qualification and Qualities of Human Resource manager. HRM in India.

Unit-2

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, Training Programme in India.

Unit-3

Wages: - Meaning, Methods of wage Programme: - Time wages and Piece wages methods

Wage Incentives: - Concept, Need and Importance of Incentives. Special Incentives Profit sharing and Labour Co-Partnership, Non Monetary Incentives, Essentials of Ideal Incentives system.

Unit- 4

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, 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.) 4th Sem.,w.e.f. 2020-21

**Auditing
BCH-406**

**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 and consist 8 small questions of two marks each, covering the whole syllabus. The remaining 8 questions will be set from the syllabus on two questions from each unit basis; out of which the students will attempt four questions selecting one from each unit. All questions carry 16 marks each

Unit-1

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

Unit-2

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

Unit-3

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

Unit-4

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.
4. Ashok Sharma, *Auditing*, V.K. Global Publications Pvt. Ltd. New Delhi.
5. Pardeep Kumar, *Auditing*, Kalyani Publishers, Ludhiyana

B.Com. Hons. 5th Semester w.e.f. 2021-22
Income Tax
BCH-501

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 and consist 8 small questions of two marks each, covering the whole syllabus. The remaining 8 questions will be set from the syllabus on two questions from each unit basis; out of which the students will attempt four questions selecting one from each unit. All questions carry 16 marks each

Important: The examiner will set at least three numerical questions.

Unit-1

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

Unit-2

Income from Salaries, Income from House Property.

Unit-3

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

Unit -4

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. Singhania Taxmann Publication.
3. Direct Taxes law & Practice – Dr. Bhagwati Prasad – Wishwa Prakashan, N.Delhi.
4. Simplified Approach to income Tax: Dr. Girish ahuja & Dr. Ravi Gupta – Sahitya Bhawan Publishes & Distributors, Agra.
5. Income Tax : Law and Accounts, P.K.Gupta and N.K.Garg, Sanjay Sahitya Bhawan Agra.

B.Com. Hons. 5th Semester w.e.f. 2021-22
Financial Management
BCH-502

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 and consist 8 small questions of two marks each, covering the whole syllabus. The remaining 8 questions will be set from the syllabus on two questions from each unit basis; out of which the students will attempt four questions selecting one from each unit. All questions carry 16 marks each

Important: The examiner will set at least three numerical questions.

Unit-1

Financial Management: Meaning, Traditional vs. Modern Approach, Functions, scope and objectives.

Financial Planning: Over capitalization and under capitalization.

Unit-2

Cost of capital: Meaning and Significance, Determination of Specific and Overall Cost of Funds, Book Value vs. Market Value Weights.

Leverage analysis: Operating, financial and combined leverage; Financial BEP, Indifference Level of EBIT

Unit-3

Capital Structure: Meaning and determinants, Optimal Capital Structure, Theories of Capital Structure.

Dividend Decisions: Meaning; types of Dividend, Fixed Dividend Policy, Factors Affecting Dividend Decisions of a Firm, Theories of Dividend.

Unit- 4

Working Capital: meaning; nature, determinants, significance, Methods of Forecasting Working Capital Requirements of a Firm.

Management of Cash and Marketable Securities, Techniques of Cash Management.

Receivable Management- Cost of Receivables, Process of Receivable Management

Suggested Readings

1. M.Y.Khan and P.K.Jain 'Financial Management'
2. I.M.Pandey 'Financial Management'
3. Parsana Chandra 'Financial Management Theory and Practice'
4. Ishwar Sharma, Financial Management, Shree Mahavir Book Depot..
5. M.D.Aggarwal, Financial Management, Hindi Medium.
- 6.S.N.Maheshwari, Financial Management.

B.Com(Hons.)-5th Semester w.e.f. 2021-22
Business Law
(BCH-503)

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 and consist 8 small questions of two marks each, covering the whole syllabus. The remaining 8 questions will be set from the syllabus on two questions from each unit basis; out of which the students will attempt four questions selecting one from each unit. All questions carry 16 marks each

Unit-1

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-2

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

Unit-3

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

Unit-4

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. L.C.Mittal, Business Law, Mahavir Publications, Delhi
4. Ashok Sharma, Business Regulatory Framework, V.K. Publications, Delhi

B.Com. Hons. 5th Semester w.e.f. 2021-22
Business Environment
BCH-504

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 and consist 8 small questions of two marks each, covering the whole syllabus. The remaining 8 questions will be set from the syllabus on two questions from each unit basis; out of which the students will attempt four questions selecting one from each unit. All questions carry 16 marks each

Unit-1 Concept of Business Environment and its significance, Elements of environment-internal and external; Techniques of environmental scanning and monitoring.
Consumerism in India; Consumer Protection Act. Competition Policy and Competition Act;

Unit-2 Economic Reforms in India (LPG)-Liberalization, Privatization and Disinvestment of Public Enterprises, Globalization.
Fiscal Policy; Monetary Policy; Problem of NPA in the Banking Sector; SEBI functions, Objectives and Powers;

Unit-3 Government Business Relationship:- Roles of government in business; Economic Implications of Indian Constitution- Preamble, Directive Principles of State Policy, Fundamental Rights, Centre-state relationship; Foreign Investment Policy; FEMA.

Unit-4 Small Scale Industries – Importance, Problems and Policies; Industrial Sickness– problem, magnitude and remedies. Multinational Corporations and its role; EXIM Policy (Latest)
Intellectual Property Rights (IPRs) : Patents, trademarks and copyrights; Emerging issues in intellectual property

Suggested Readings:-

1. S.K.Bedi – Business Environment
2. Fransis Cherunilam – Business Environment – Himalya Publishing House.
3. P.K.Ghosh – Business & Government – Sultan Chand & Sons.
4. Adhikiary, M: Economic Environment of Business, Sultan Chand & Sons, New Delhi.
5. Ahluwalia. I.J. Industrial Growth in India, Oxford University Press, Delhi.
6. Aswathappa, K: Legal environment of Business, Himalaya Publication, delhi.
7. Chakravarty, S: Development Planning, Oxford University Press, Delhi.
8. Ghosh, Biswanath: Economic environment of Business, Vikas Pub, New Delhi.

B.Com. Hons. 5th Semester w.e.f. 2021-22
Financial Marketing Operations
BCH-505

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 and consist 8 small questions of two marks each, covering the whole syllabus. The remaining 8 questions will be set from the syllabus on two questions from each unit basis; out of which the students will attempt four questions selecting one from each unit. All questions carry 16 marks each

Unit-1

Brief Overview of Indian financial system - Financial markets: Money Market Vs.Capital Market.

Money Market: Indian Money Markets : Composition and Structure; Operations and Participants; Acceptance Market, Discount Market, Call money market, Commercial Bills Market, Treasury Bill Market; Money Market Instruments Recent trends in Indian money market.

Unit -2

Capital Market: Primary Market and Secondary market: Concept, Evolution, Functions and Role, Type and Procedure of Issues in New Issue Market;

Stock exchanges: Trading and Settlement, Listing of Securities in Stock Exchange.

Functionaries on stock exchanges: Brokers, Sub brokers, Market makers, Jobbers, Portfolio Consultants, Institutional Investors, Depository System.

Unit -3

Credit Rating: Concept, Functions of Credit Rating, Benefits, Rating Process, Types of Rating, Credit Rating Agencies in India.

Merchant Banking – Functions and Roles, Merchant Banking Vs. Commercial Banking.

Unit -4

SEBI: Role, Powers, Objectives, Scope & Functions.

Investors Protection: Grievances concerning stock exchange and dealings and their removal; grievance cell in stock exchange SEBI: Company law Board: Press remedy through courts.

Mutual Funds: Types, Benefits, Risk Associated with Mutual Funds, General Guidelines for selection of Funds, Reasons for slow growth

Suggested Readings:

1. Chandler M.V. and Goldfield S.M.: Economics of Money and Banking & Harper & Row Newyork.
2. Gupta Sural b: Monetary Planning in India: Oxford, Delhi.
- 3.Gupta Sural b: Monetary Economics: S.Chand & Co. New Delhi.
- 4.Bhole L.M.: Financial Market Institutions; Tata Mc Graw-Hill, New Delhi.

**OPTIONAL PAPERS (DCEC COURSES)
OFFERED IN FIFTH SEMESTER**

B.Com. Hons. 5th Semester w.e.f. 2021-22
E-Commerce
(DCEC Course)
BCH-507

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 and consist 8 small questions of two marks each, covering the whole syllabus. The remaining 8 questions will be set from the syllabus on two questions from each unit basis; out of which the students will attempt four questions selecting one from each unit. All questions carry 16 marks each

Unit-1

E-commerce : Introduction, Definition, Evolution, Major areas of Application and Major Issues in Implementing, Traditional Commerce Vs. E-Commerce, Economic Potential, Driving Forces behind E-Commerce, Advantages and Disadvantages of E-Commerce. Obstacles in Success of e E-Commerce, Types of E-Commerce- B2B, B2C,C2B, C2C,B2G, Architectural Framework for E-Commerce.

Business Models: Introduction and Key Components of Business Models, Types of Business Models, e-Shops, e-Procurement, e-Auctions-Basic Operating Rules for e-Auction Participants, Advantages of e-Auction.

Unit -2

Electronic Payment Systems: Introduction, Limitations of Traditional Payment, Comparison of Conventional and Electronic Payment System, Usage of E-Payment Systems, Critical Success Factors, Types of Electronic Payment Systems, Credit Card, Electronic Cheque System, Electronic Cash System, Smart Card, their advantages, disadvantages and comparison, Other Electronic Payments systems-P2P payment, Electronic wallets , E-Banking , Online Fund Transfer, ATM card, Security in Electronic Payments-Encryption, Electronic Certificates, Payment protocols .

Unit-3

Email Marketing- Introduction, Use of Email, Social networking-marketing tool, Social Media, Social Media Marketing-objectives, risks, Viral Marketing-Introduction, The Viral Effect, working, Introduction of E-Retailing and its Components.

Advertisements: Introduction, Web Based Advertising, Types of Web-Based Advertising, Advantage, Disadvantages, Search Engine Advertisements- Advantages and Disadvantages, Search Engine Optimisation (SEO)-SEO Techniques, Advantages, Online Marketing-Introduction, Definition, Importance, types and advantages.

Unit -4

Customer Relationship Management(CRM)-Introduction, Purpose, Levels, Features, Importance, Goals, relation with IT, e-CRM, difference from CRM, Data Mining, Social Media-Types of Social Networking Sites, Data Mining from Social Networking Sites.

Cloud Computing: Introduction and Characteristics, E-Commerce Security and Privacy: Introduction, Online Fraud-Types, Privacy- Privacy Issues, Cyber Laws:- Need of Cyber Laws, Introduction of IT Act 2000.

Suggested Readings:

1. Greenstein and Feinman, "E-Commerce", TMH
2. Ravi Kalakota, Andrew Whinston, "Frontiers of Electronic Commerce", Addison Wesley
3. Denieal Amor, " The E-Business Revolution", Addison Wesley
4. Gupta, Satinder Bal, " IT and E-Commerce", Mahavir Publications, Delhi
5. Bajaj & Nag, "E-Commerce: The Cutting Edge of Business", TMH
6. G.S.V.Murthy, "E-Commerce Concepts, Models, Strategies", Himalaya Publishing House
7. Gray P. Schneider, "Electronic commerce", Pearson.

B.Com. Hons. 5th Semester w.e.f. 2021-22
Retail Management
(DCEC Course)
BCH-508

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 and consist 8 small questions of two marks each, covering the whole syllabus. The remaining 8 questions will be set from the syllabus on two questions from each unit basis; out of which the students will attempt four questions selecting one from each unit. All questions carry 16 marks each

Unit-1

Introduction to Retailing, Evolution of Retail Environment, growth and present size, retailing mix, Emerging trends in retailing in India. Legal, Security Issues & Ethical Dimensions in Retail

Unit-2

Retail planning & development; Understanding the Retail Customer, Marketing Research for Retailing, Formats of Retailing, Traditional retail formats vs. modern emerging retail formats in India;, Retailing models – Franchiser franchisee, directly owned, retailing life cycle

Unit-3

Retail Mix: Product Merchandise, Pricing, Promotion and Communication Mix

Unit-4

Management of Retailing Operations. Sourcing, Financial Management Issues in Retailing, Organization Structure and Management of Human Resources. Issues Impacting Retail Business in India, CRM Customer Relationship Marketing, Monitoring and Controlling Retail Operations

Suggested Readings :

1. Berman, Berry & Evans, Joel & R. : Retail Management : A Strategic Approach, PHI/Pearson Education, New Delhi.
2. Levy Michael & Weitz Barten W. : Retailing Management, Tata McGraw Hill, New Delhi.
3. Newiman, Andrew J. & Cullen, Peter : Retailing Environment & Operations; Vikas Publishing House, NewDelhi.
4. Duane: Retailing Thomson Leaming, Mumbai.
5. Gilber, David : Retail Marketing Management, Paerson Education, New Delhi.
6. Diamond, Jay and Gerald Pintel : Retailing, Prentice-Hall, NJ, 1996.
7. Morgenstein, Melvin and Harriat : Strong in Modern Retailing, Prentice-Hall, NJ,1992.

B.Com. Hons. 5th Semester w.e.f. 2021-22
Business Ethics
(DCEC Course)
BCH-509

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 and consist 8 small questions of two marks each, covering the whole syllabus. The remaining 8 questions will be set from the syllabus on two questions from each unit basis; out of which the students will attempt four questions selecting one from each unit. All questions carry 16 marks each

Unit-1

Business Ethics – Concept, Characteristics, Importance and Need for business ethics. Indian Ethos, Ethics and Values, Work Ethos, Ethical decision making in business –models and processes, personal and corporate values and ethical decision making. Globalization and business ethics; Creating an ethical organization – corporate governance, corporate culture, CSR, code of conduct. Sources of Ethics, Concept of Corporate Ethics, Code of Ethics-Guidelines for developing code of ethics, Ethics Management Programme, Ethics Committee.

Unit-2

Various approaches to Business Ethics - Theories of Ethics- Friedman's Economic theory, Kant's Deontological theory, Mill & Bentham's Utilitarianism theory , Gandhian Approach in Management and Trusteeship, Importance and relevance of trusteeship principle in Modern Business, Gandhi's Doctrine of Satya and Ahimsa, Emergence of new values in Indian Industries after economic reforms of 1991 .

Unit-3

Indian Ethical Practices: Ethics in Marketing and Advertising, Human Resources Management, Finance and Accounting, Production, Information Technology, Copyrights and, Employment, Gender Discrimination.

Unit-4

Broader ethical issues in society-- corruption, ecological concerns, discrimination on the basis of gender, caste or race; ethics and information technology, impact of Govt. policies and laws on ethics, resolving ethical dilemmas.

Suggested Readings:

- Sekhar, R.C., Ethical Choices in Business, Response Books, New Delhi, 1997.
- S.K.Chakraborty, Managerial Transformation by Values, Sage Publications, New Delhi, 1993.
- Campbell Jones, Martin Parker & Rene ten Bos (2005) For Business Ethics, Routledge, New York
- Fernando A.C. (2009) Business Ethics: An Indian Perspective, Pearson Education, New Delhi
- R.C. Sekhar, Ethical choices in Business, Sage Publications, New Delhi
- Business Ethics, Andrew Crane and Dirk Matten, Oxford University Press.
- Business Ethics, Text and Cases, C.S.V. Murthy, Himalaya Publication House.

CORE COURSES (CC):
SIXTH SEMESTER

B.Com. Hons. 6th Semester w.e.f.2021-22
Income Tax Law & Administration
BCH-601

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 and consist 8 small questions of two marks each, covering the whole syllabus. The remaining 8 questions will be set from the syllabus on two questions from each unit basis; out of which the students will attempt four questions selecting one from each unit. All questions carry 16 marks each

Unit – I

Rebate & Relief of Tax, computation of Total income of individuals, computation of Tax liability of individuals.

Unit – 2

Assessment of Hindu Un-divided Families, Assessment of firms & Association of persons.

Unit – 3

Income Tax Authorities & their powers, procedure for assessment, Deduction of Tax at source (TDS) Advance payment of Tax. Filing of online Income Tax Returns (ITR – I and II)

Unit – 4

Recovery & Refund of Tax, Appeals & Revision, Penalties, Offences & Prosecutions. Concept of Tax Planning, Tax Planning Vs. Tax Evasion, Need of Tax Planning.

Suggested Readings:

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

B.Com. Hons. 6th Semester w.e.f.2021-22
Accounting for Managers
BCH-602

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 and consist 8 small questions of two marks each, covering the whole syllabus. The remaining 8 questions will be set from the syllabus on two questions from each unit basis; out of which the students will attempt four questions selecting one from each unit. All questions carry 16 marks each

Important: *The Examiner Shall Set at least Three Numerical Questions in Question Paper.*

Unit-1

Accounting for Managers-Meaning, nature, scope, techniques and limitations. Financial Statements Analysis-Comparative, Common Size and Trend Analysis. Ratio Analysis-Meaning, objectives limitations and types of Ratios.

Unit-2:

Capital Budgeting: Meaning, Nature, Importance, Appraisal methods-Traditional methods and Discounting Cash Flow Techniques, Capital Rationing. Inflation and Capital Budgeting.

Unit-3

Standard Costing- Meaning, Advantages, Limitations, Budgetary Control Vs. Standard Costing. Setting of Standards, Variance analysis-Material Variance, Labour Variance , Overhead Variance and Sales Variances.

Unit-4:

Marginal Costing : Meaning, Marginal Costing and Absorption Costing, Break Even Point (BEP), Break Even Chart and its types. Angle of Incidence. Cost-Volume-Profit Analysis, Margin of Safety, Concept of Decision Making-Steps involved, Make or Buy Decision, Determination of Sales Mix, Key Factor Problem.

Suggested Readings:

1. S.N. Mittal: Accounting for Managerial Decisions-Shree Mahavir Book Depot, Nai Sarak, Delhi
2. Khan and Jain: Management Accounting-Tata Mcgraw Hill
3. Aggarwal and Aggarwal: Accounting for Managerial Decisions-Ramesh Book Depot, Jaipur.
4. Ravi.M.Kishore: Management Accounting-Taxman Publications Delhi.
5. Ishwar Sharma: Accounting for Managers- Shree Mahavir Book Depot,Nai Sarak Delhi

B.Com(Hons.)-6th Semester w.e.f. session 2021-22
Business Regulatory Framework
(BCH-603)

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 and consist 8 small questions of two marks each, covering the whole syllabus. The remaining 8 questions will be set from the syllabus on two questions from each unit basis; out of which the students will attempt four questions selecting one from each unit. All questions carry 16 marks each

Unit-1

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-2

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. Latest Amendments in the Act.

Unit-3

The Information Technology Act, 2000: Objectives and main provisions; Cyber crimes and penalties
RTI Act : features, rights and importance, Latest Amendments.

Unit-4

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.

Suggested Readings:

1. M.C.Kuchhal, Business Laws, Sultan Chand & Co., New Delhi.
2. N.D.Kapoor, Mercantile Law. Sultan Chand & Co., New Delhi.
3. Ashok Sharma, Mercantile Laws, V.K.Publications, Delhi
4. Business Law, L.C.Mittal, Mahavir Book Depot, Delhi
5. Resai T.R. Partnership Act, S.C.Sarkar and Sons, kolkata

B.Com. Hons. 6th Semester w.e.f.2021-22
International Business
BCH-604

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 and consist 8 small questions of two marks each, covering the whole syllabus. The remaining 8 questions will be set from the syllabus on two questions from each unit basis; out of which the students will attempt four questions selecting one from each unit. All questions 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. Modes of entering into international business

Unit – II

Foreign market entry strategies; country evaluation and selection; factors affecting foreign investment decisions; impact of FDI on home and host countries; types and motives for foreign collaboration; control mechanisms in international Business, India's FDI policy; foreign exchange; Balance of payments;

Unit – III

Global Trading and Investment Environment: World trade in goods and services –Major trends and developments; World trade and protectionism –Tariff and non-tariff barriers; Government intervention in international trade; India's foreign trade policy

Unit – IV

Regional Economic Integration: Levels of Regional Economic Integration; Trade creation and diversion effects; Regional Trade Agreements: European Union (EU), ASEAN, SAARC, NAFTA, International Economic institutions: IMF, World Bank, UNCTAD
World Trade Organisation (WTO): Functions and objectives of WTO; Agriculture Agreement; GATS; TRIPS; TRIMS, Corporate social responsibility (CSR)

Suggested Readings:

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

B.Com. Hons. 6th Semester w.e.f.2021-22
Investment Analysis
BCH-605

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 and consist 8 small questions of two marks each, covering the whole syllabus. The remaining 8 questions will be set from the syllabus on two questions from each unit basis; out of which the students will attempt four questions selecting one from each unit. All questions carry 16 marks each

Unit-1

Investment: Meaning and process. Investment vs. Speculation, Investment vs. Gambling. Investment avenues.

Risk Return Analysis : Types and Measurement

Unit-2

Stock Exchanges in India: Trading mechanism and Indices of Bombay Stock Exchange and National Stock Exchange. Listing of Securities and its process.

Unit-3

Fundamental Analysis: Economy, Industry and Company Analysis; Estimation of Intrinsic Value.

Option Contracts: Meaning and Types (Only Elementary Introduction).

Unit-4

Technical Analysis: Dow theory, Charting techniques, Technical v/s Fundamental analysis. Overview of Efficient Market Theory or Hypothesis.

Suggested Readings

1. V. A. Avadhani, Investment and Securities Market in India, Himalaya Publishing House.
2. Preeti Singh, Investment Management, Himalaya Publishing House
3. Dhanesh Khatri, Security Analysis and Portfolio Management, Macmillan Ltd
4. Punithavathy Pandian, Security Analysis and Portfolio Management, Vikas Publishing House Pvt. Ltd. Noida/New Delhi

**OPTIONAL PAPERS (DCEC COURSES)
OFFERED IN SIXTH SEMESTER**

B.Com. Hons. 6th Semester w.e.f. 2021-22
Contemporary Issues in Commerce
DCEC Course
BCH-607

Max. Marks 60
Time 3 Hrs.

Note: The examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory and consist 6 small questions of two marks each, covering the whole syllabus. The remaining 8 questions will be set from the syllabus on two questions from each unit basis; out of which the students will attempt four questions selecting one from each unit. All questions carry 12 marks each

UNIT-1

General Issues Balance of Payment and Deficit Financing, Tax Regulations & Economic Growth, Role of Micro Finance in Rural Development, Corporate Social Responsibility: Ethics and Accountability Information and Communication Technology: E- Learning : An Effective Tool in Present Educational Scenario, Mobile Communication : A Revolutionary tool in I.T.

UNIT-2

Finance Issues Financial Innovations, Global Financial Crisis, Recent trends in Banking and Financial Services

UNIT-3

Marketing Issues Reshaping Rural Marketing; Modern Retailing Challenges in India, Marketing through Social Networking Websites, Evolving E- Marketing in India

UNIT-4

Human Resource Issues Challenges in Managing Workforce Diversity, Human Resource Accounting and Audit, HR challenges in Managing Technological Changes

PROJECT REPORT: 20 MARKS

NOTE: Report on Contemporary Issues in Commerce is required to be submitted by the students at the end of the semester as per guidelines given in the scheme of examination. The Report shall carry 20 marks.

Suggested Reading:

Tej Singh & Parul Mittal : Contemporary issues in Commerce, Kalyani Publications.

B.Com. Hons. 6th Semester w.e.f. 2021-22
International Marketing
DCEC Course
BCH-608

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 and consist 8 small questions of two marks each, covering the whole syllabus. The remaining 8 questions will be set from the syllabus on two questions from each unit basis; out of which the students will attempt four questions selecting one from each unit. All questions carry 16 marks each

Unit -1

International Marketing:

Nature and Concept; Domestic Vs International Marketing; Opportunities and Challenges for marketing in International Environment ; Foreign market selection and entry modes.

Unit -2

Product Planning and Pricing:

International product life cycle research and informations; Product designing and packaging; Pricing process and methods; International price quotations and payment terms.

Unit-3

International Distribution:

Channel structure and selection decisions; Managing channel conflicts; Selection and appointment of foreign sales agents; Basic export procedure and documentation.

Unit -4

Product Promotion:

Methods of International product Promotion; challenges in International advertising and media strategy; Web marketing; Organising trade fairs and exhibitions.

Suggested Readings:

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

B.Com. Hons. 6th Semester w.e.f. 2021-22
Income Tax Planning
DCEC Course
BCH-609

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 and consist 8 small questions of two marks each, covering the whole syllabus. The remaining 8 questions will be set from the syllabus on two questions from each unit basis; out of which the students will attempt four questions selecting one from each unit. All questions carry 16 marks each

Unit – 1

Concepts of Tax Planning, Tax Evasion, Tax Avoidance, Tax Management Feature of Tax Planning, Need for Tax planning, Precautions in Tax planning, Limitations of Tax planning, Difference between Tax planning, Tax evasion, Tax avoidance, Tax Management.

Unit – 2

Tax planning in relation to residential status and non-residents Tax-planning in relation to Employees remuneration: Tax planning for employer, Tax planning for employees. Tax Planning in relation to income from House Property Tax planning in relation to income from Business & profession.

Unit – 3

Tax planning in relations to income from capital gains and other sources. Tax planning in relation to individuals and H.U.Fs.

Unit –4

Tax planning in relation to partnership firms, Body of Individuals or Associations of Persons. Tax planning in relation to setting up of a new business: Nature and Size of Business, location of Business.

Suggested Readings:

1. Direct Taxes Law & Practice – Dr.H.C.Mehrotra & Dr.S.P.Goyal Sahitya Bhawan Publications, Agra.
2. Corporate Tax Planning & management – Dr.H.C.Mehrota and Dr.S.P.Goyal – Sahitya Bhawan Publications, Agra.
3. Direct Taxes & Practice – Dr.V.K.Singhanian Taxman's Publications