

# **Sri Dev Suman Uttarakhand University Badshahithaul, Tehri Garhwal**

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SCHOOL OF COMMERCE AND MANAGEMENT

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**Syllabus**

**For**

**B.com.(Honours) Semester Wise  
Effective from Academic Session 2018-2019 Onwards**

**Ordinances and Syllabus for B. Com (Honours)**

**(2018-19 onwards)**

**Bachelor of Commerce (Honours) – B. Com (Hons.)  
Three-Year (Six-semester) Full-Time Programme**

The examination for the Degree of Bachelor of Commerce (Honours) shall consist of six semesters.

**An academic year shall consist of two semesters:**

Odd Semester (I, III & V Semesters): July to December

Even Semester (II, IV and VI Semesters): January to June

The academic calendar for each semester shall be notified by the University well before the commencement of the semester.

**Maximum Number of Students in one section : 60**

**Eligibility:**

A candidate having passed the Intermediate (10+2) or equivalent Examination in any discipline, from a recognized Examination Board, shall be eligible to apply for admission to the course.

The minimum marks for admission to the B.Com (Hons.) programme shall be 50 % marks in the qualifying examination. The other terms and conditions, along with reservations rules, shall be applicable as per the University norms. The admission to the B.Com (Hons.) programme shall be made on the basis of merit in the qualifying examination.

The B.Com (Hons.) programme shall be introduced in those colleges only who have taken permission from university and who have sufficient infrastructure facilities such as qualified faculty, classrooms, labs, library etc .

The candidates are advised to carefully read the University Ordinances. These Ordinances are available on the official website of the University ([www.sdsuv.ac.in](http://www.sdsuv.ac.in)).

### **Semester Pattern:**

A semester shall normally extend over a period of 15 weeks. Each week shall have about 30 hours of instruction, including lab/field/project work as applicable. The lecture class size shall be limited to 60 students, tutorial group size shall be limited to 12 students and the laboratory practical batch shall consist of 20 students.

There shall be two sessional tests and one end-semester examination. The sessional tests shall carry 30% of the total marks of the course. The marks of sessional tests shall be taken into account for finalisation of result. The end-semester examination shall be of three hours' duration, carrying 70% of total marks. Evaluation shall be done on a continuous basis, three times during each semester. Minimum of 75% attendance shall be mandatory to appear for the end semester examination.

The two Sessional tests shall be conducted before the end-semester examination. Sessional tests may employ assessment tools, including objective-type tests, assignments, paper presentation and laboratory work suitable to the course. This requires an element of openness. Every student shall compulsorily give two sessional tests. The sessional test as a part of the continuous internal assessment shall be conducted and evaluated by the teacher offering the course.

Division is to be determined as under

### **Division Criteria**

Successful candidates will be classified on the basis of the combined results of all six semester examinations. Division will be determined on the following basis :

Candidates securing **60% and above**: I Division

Candidates securing **50% or more but less than 60%**: II Division

Candidates securing **40% or more but less than 50%**: III Division

### Maximum Duration of the course

No student shall be admitted as a candidate for the examination for any of the Parts/Semesters after the lapse of **six** years from the date of admission to the Part-I/Semester-I of the B.Com. (Honours) programme.

Use of simple calculator is allowed. Scientific calculators are not allowed

### B. Com. (Hons.): Three-Year (6-Semester) Course Structure

#### B. Com (Hons.) Semester I:

S. No.	Course Code	Course Name	Marks		Duration (Hrs.) (External)
			External	Internal	
1	BCH-1.1	Environmental Studies	70	30	3
2	BCH-1.2	Financial Accounting	70	30	3
3	BCH-1.3	Business Law	70	30	3
4	BCH-1.4	Micro Economics	70	30	3
5	BCH-1.5	Principles and Practices of Management	70	30	3
6	BCH-1.6	Business Environment	70	30	3

**B. Com (Hons.) Semester II:**

S. No.	Course Code	Course Name	Marks		Duration (Hrs.) (External)
			External	Internal	
1	BCH-2.1	Business Communication	70	30	3
2	BCH-2.2	Corporate Accounting	70	30	3
3	BCH-2.3	Corporate Laws	70	30	3
4	BCH-2.4	Macro Economics	70	30	3
5	BCH-2.5	Fundamentals of Financial Management	70	30	3
6	BCH-2.6	Business Statistics	70	30	3

**B. Com (Hons.) Semester III:**

S. No.	Course Code	Course Name	Marks		Duration (Hrs.) (External)
			External	Internal	
1	BCH-3.1	Human Resource Management	70	30	3
2	BCH-3.2	Cost Accounting	70	30	3
3	BCH-3.3	Computer Applications in Business	(a) 35	15	3
		Practical	(b) 35	15	--
4	BCH-3.4	Marketing Management	70	30	3
5	BCH-3.5	Banking and Insurance	70	30	3
6	BCH-3.6	Entrepreneurship	70	30	3

**Note for Practical Examination:**

In BCH-3.3 (a), there shall be an end semester examination of 35 marks. Work Book will be prepared by the student consisting of 7.5 marks and a written examination consisting of 7.5 marks, both will be evaluated internally.

In BCH-3.3 (b), there shall be a Practical examination of 35 marks which shall be conducted by the external examiner appointed by the University for the purpose. The practical examination consisting of 15 marks will be conducted internally.

**B. Com (Hons.) Semester IV:**

S. No.	Course Code	Course Name		Marks		Duration (Hrs.) (External)
				External	Internal	
1	BCH-4.1	Income Tax Law and Practice		70	30	3
2	BCH-4.2	E – Commerce	(a)	35	15	3
		Practical	(b)	35	15	-
3	BCH-4.3	Management Accounting		70	30	3
4	BCH-4.4	Organisation Behaviour		70	30	3
5	BCH-4.5	Indian Economy		70	30	3
6	BCH-4.6	Research Methods		70	30	3

**Note for Practical Examination:**

In BCH- 4.2 (a), there shall be an end semester examination of 35 marks. Work Book will be prepared by the student consisting of 7.5 marks and a written examination consisting of 7.5 marks, both will be evaluated internally.

In BCH- 4.2 (b), there shall be a Practical examination of 35 marks which shall be conducted by the external examiner appointed by the University for the purpose. The practical examination consisting of 15 marks will be conducted internally.

**B. Com (Hons.) Semester V:**

S. No.	Course Code	Course Name	Marks		Duration (Hrs.) (External)
			External	Internal	
1	BCH-5.1	Goods and Services Tax (GST)	70	30	3
2	BCH-5.2	Project Planning and Management	70	30	3
3	BCH-5.3	Auditing	70	30	3
4	BCH-5.4	Financial Markets and Institutions	70	30	3
5	BCH-5.5	Any one paper from Elective Group I*	70	30	3
6	BCH-5.6	Any one paper from Elective Group I *(Other than already selected in BCH-5.5)	70	30	3

**\*Elective Group I: Any two papers to be selected from the following as BCH - 5.5 and BCH - 5.6**

- (i) Working Capital Management
- (ii) Consumer Protection Laws
- (iii) Advertising and Personal Selling
- (iv) Computerised Accounting System
- (v) Corporate Tax Planning

**B. Com (Hons.) Semester VI:**

S. No.	Course Code	Course Name	Marks		Duration (Hrs.) (External)
			External	Internal	
1	BCH-6.1	International Business	70	30	3
2	BCH-6.2	Business Ethics and Corporate Governance	70	30	3
3	BCH-6.3	Any one paper from Elective Group II**	70	30	3
4	BCH-6.4	Any one paper from Elective Group II**(Other than already selected in BCH-6.3)	70	30	3
5	BCH-6.5	Project Report	70	30	----
6	BCH-6.6	Seminar and Comprehensive Viva-Voce	70	30	----

**\*\* Elective Group II: Any Two paper to be selected from the following as BCH - 6.3 and BCH-6.4**

- (i) Consumer Behaviour
- (ii) Fundamentals of Investment
- (iii) Industrial and Labour Laws
- (iv) Marketing of Services
- (v) Security Analysis and Portfolio Management

**The Project work (BCH-6.5) will be evaluated as under:**

- (a) Periodical Presentation: 30 marks (Internal Evaluation)
- (b) Project Evaluation: 40 marks (External Evaluation)
- (c) Viva voce: 30 marks (External Evaluation)

**Note for Seminar and Comprehensive Viva-Voce:**

In BCH- 6.6, there shall be 30 marks for two seminars which shall be conducted internally. Comprehensive Viva-Voce examination of 70 marks shall be conducted by an external examiner appointed by the University for the purpose.

**Use of simple calculator is allowed .Scientific calculators are not allowed**

**B. Com. (Hons.): Three-Year (6-Semester) Programme**

- 1 Ideal Lecture Class Size: 40-50 Students**
- 2 Ideal Tutorial group Size: 10-12 Students**
- 3 Ideal Laboratory Practical Batch Size: 15-20 Students**



## **B.Com. (Hons.): Semester - I**

### **Paper – BCH 1.1 : ENVIRONMENTAL STUDIES**

**Assessment: Internal 30 marks , End semester exam of three hours 70 marks**

**Objective:** To familiarize the students with the vulnerabilities of the environment and help them work in a manner which is environment friendly.

#### **CONTENTS**

##### **Unit 1: Introduction to Environmental Sciences**

Multidisciplinary nature of Environmental Sciences; Scope and importance; Concept of sustainability and sustainable development.

##### **Unit 2: Ecosystems**

What is an ecosystem? Structure and function of ecosystem; Energy flow in an ecosystem: food chains, food webs and ecological succession. Case studies of the following ecosystems: a. Forest ecosystem b. Grassland ecosystem c. Desert ecosystem d. Aquatic ecosystems (ponds, streams, lakes, rivers, oceans, estuaries)

##### **Unit 3: Natural Resources: Renewable and Non-renewable Resources**

Land resources and land use change; Land degradation, soil erosion and desertification.

Deforestation: Causes and impacts due to mining, dam building on environment, forests, biodiversity and tribal populations.

Water: Use and over exploitation of surface and ground water, floods, droughts, conflicts over water (international & inter---state).

Energy resources: Renewable and non renewable energy sources, use of alternate energy sources, growing energy needs.

##### **Unit 4: Biodiversity and Conservation**

Levels of biological diversity: genetic, species and ecosystem diversity; Biogeographic zones of India; Biodiversity patterns and global biodiversity hot spots. India as a mega-biodiversity nation; Endangered and endemic species of India. Threats to biodiversity: Habitat loss, poaching of wildlife, man-wildlife conflicts, biological invasions; Conservation of biodiversity: In-situ and Ex-situ conservation of biodiversity ;Ecosystem and biodiversity services: Ecological, economic, social, ethical, aesthetic and Informational value.

##### **Unit 5: Environmental Pollution**

Environmental pollution: types, causes, effects and controls; Air, water, soil and noise pollution. Nuclear hazards and human health risks.Solid waste management: Control measures of urban and industrial waste; Pollution case studies.

**Suggested Readings:**

1. Joseph Benny ; *Environmental Studies*; McGraw Hill
2. Rajagopalan R ; *Environmental Studies*; Oxford University Press
3. Manjunath D.L ; *Environmental Studies*; Pearson Education.
4. Batra Sanjay Kumar ; *Environmental studies*,Taxmann.
5. Bharocha Erach ; *Environmental Studies*,Orient Blackswan(UGC)

**Note: The pattern of setting the question paper is given at the end of the Syllabus, which is to be followed by the paper setter.**

## **B. Com. (Hons.): Semester – I**

### **Paper BCH 1.2: FINANCIAL ACCOUNTING**

**Assessment: Internal 30 marks , End semester examination of three hours 70 marks**

**Objectives:** The objective of this paper is to help students to acquire conceptual knowledge of the financial accounting and to impart skills for recording various kinds of business transactions.

#### **CONTENTS**

##### **Unit 1: (a) Theoretical Framework**

- i. Accounting as an information system, the users of financial accounting information and their needs. Qualitative characteristics of accounting, information. Functions, advantages and limitations of accounting. Branches of accounting. Bases of accounting; cash basis and accrual basis.
- ii. The nature of financial accounting principles – Basic concepts and conventions: entity, money measurement, going concern, cost, realization, accruals, periodicity, consistency, prudence (conservatism), materiality and full disclosures.
- iii. Financial accounting standards: Concept, benefits, procedure for issuing accounting standards in India. Salient features of First-Time Adoption of Indian Accounting Standard (Ind-AS) 101. International Financial Reporting Standards (IFRS): - Need and procedures.

##### **(b) Accounting Process**

From recording of a business transaction to preparation of trial balance including adjustments

##### **(c) Computerised Accounting System**

Computerised Accounting Systems: Computerized Accounts by using any popular accounting software: Creating a Company; Configure and Features settings; Creating Accounting Ledgers and Groups; Creating Stock Items and Groups; Vouchers Entry; Generating Reports - Cash Book, Ledger Accounts, Trial Balance, Profit and Loss Account, Balance Sheet, Funds Flow Statement, Cash Flow Statement

Selecting and shutting a Company; Backup and Restore data of a Company

##### **Unit 2: (a) Business Income**

- i. Measurement of business income-Net income: the accounting period, the continuity doctrine and matching concept. Objectives of measurement.
- ii. Revenue recognition: Recognition of expenses.
- iii. The nature of depreciation. The accounting concept of depreciation. Factors in the measurement of depreciation as per various methods , Various technique of Accounting for Depreciation ; Disposal of depreciable assets-change of method, change in useful life
- iv. Inventories: Meaning. Significance of inventory valuation. Inventory Record Systems: periodic and perpetual. Methods: FIFO, LIFO and Weighted Average. Salient features of Indian Accounting Standard (Ind-AS): 2

### **(b) Final Accounts**

Capital and revenue expenditures and receipts: general introduction only. Preparation of financial statements of non-corporate business entities, Preparation of Final Account of not for profit entities

### **Unit 3: Accounting for Hire Purchase and Instalment Systems**

Calculation of interest, partial and full repossession, Hire purchase trading (total cash price basis), Concepts of operating and financial lease

### **Unit 4: Accounting for Inland Branches**

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

### **Unit 5: Accounting for the Partnership Firm**

Accounting of Fundamentals , Admission, Retirement and Death of a partner , Dissolution of the Partnership Firm Including Insolvency of partners, sale to a limited company and piecemeal distribution

### **Suggested Readings:**

1. Anthony Robert N., Hawkins David, Merchant Kenneth A., *Accounting: Text and Cases*. McGraw-Hill Education, 13<sup>th</sup> Ed. 2013.
2. Horngren Charles T. and Philbrick Donna, *Introduction to Financial Accounting*, Pearson Education.
3. Monga J.R., *Financial Accounting: Concepts and Applications*. Mayur Paper Backs, New Delhi.
4. Shukla M.C., Grewal T.S. and Gupta S.C., *Advanced Accounts. Vol.-I*. S. Chand & Co., New Delhi.
5. Maheshwari S.N., and. Maheshwari S. K., *Financial Accounting*. Vikas Publishing House, New Delhi.
6. Sehgal Deepak., *Financial Accounting*. Vikas Publishing H House, New Delhi.
7. Goyal Bhushan Kumar and Tiwari HN, *Financial Accounting*, Taxmann Publications.
8. Goldwin, Alderman and Sanyal, *Financial Accounting*, Cengage Learning.
9. Tulsian P.C., *Financial Accounting*, Pearson Education.
10. *Compendium of Statements and Standards of Accounting*. The Institute of Chartered Accountants of India, New Delhi.

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## **B.Com. (Hons.): Semester – I**

### **Paper BCH 1.3: BUSINESS LAW**

**Assessment: Internal 30 marks , End semester examination of three hours 70 marks**

**Objective:** The objective of the course is to impart basic knowledge of the important business legislation along with relevant case laws.

#### **CONTENTS**

##### **Unit 1: The Indian Contract Act, 1872: General Principle of Law of Contract**

- a) Contract – meaning, characteristics and kinds
- b) Essentials of a valid contract - Offer and acceptance, consideration, contractual capacity, free consent, legality of objects.
- c) Void agreements
- d) Discharge of a contract – modes of discharge, breach and remedies against breach of contract.
- e) Contingent contracts
- f) Quasi - contracts

##### **Unit 2: The Indian Contract Act, 1872: Specific Contract**

- a) Contract of Indemnity and Guarantee
- b) Contract of Bailment
- c) Contract of Agency

##### **Unit 3: The Sale of Goods Act, 1930**

Contract of sale, meaning and difference between sale and agreement to sell.

- a) Conditions and warranties
- b) Transfer of ownership in goods including sale by a non-owner
- c) Performance of contract of sale
- d) Unpaid seller – meaning, rights of an unpaid seller against the goods and the buyer.

##### **Unit 4: Partnership Laws**

###### **A). The Partnership Act, 1932**

- a. Nature and Characteristics of Partnership
- b. Registration of a Partnership Firms
- c. Types of Partners
- d. Rights and Duties of Partners
- e. Implied Authority of a Partner
- f. Incoming and outgoing Partners
- g. Mode of Dissolution of Partnership

###### **B). The Limited Liability Partnership Act, 2008**

- a) Salient Features of LLP
- b) Differences between LLP and Partnership, LLP and Company
- c) LLP Agreement,
- d) Partners and Designated Partners
- e) Incorporation Document

- f) Incorporation by Registration
- g) Partners and their Relationship

**Unit 5: The Negotiable Instruments Act 1881**

- a) Meaning, Characteristics, and Types of Negotiable Instruments: Promissory Note, Bill of Exchange, Cheque
- b) Holder and Holder in Due Course, Privileges of Holder in Due Course.
- c) Negotiation: Types of Endorsements
- d) Crossing of Cheque, Types
- e) Dishonour of Cheque, Consequences

**Suggested Readings:**

1. Kuchhal M.C., and Kuchhal Vivek, *Business Law*, Vikas Publishing House, New Delhi.
2. Singh Avtar, *Business Law*, Eastern Book Company, Lucknow.
3. Kumar Ravinder, *Legal Aspects of Business*, Cengage Learning.
4. Maheshwari SN and Maheshwari SK, *Business Law*, National Publishing House, New Delhi.
5. Aggarwal S K, *Business Law*, Galgotia Publishers Company, New Delhi.
6. Goyal Bhushan Kumar and Kinneri Jain, *Business Laws*, International Book House.
7. Arora Sushma, *Business Laws*, Taxmann Publications.
8. Pathak Akhileshwar, *Legal Aspects of Business*, McGraw Hill Education, 6<sup>th</sup> ed.
9. Tulsian P C and Tulsian Bharat, *Business Law*, McGraw Hill Education.
10. Sharma J.P. and Kanojia Sunaina, *Business Laws*, Ane Books Pvt. Ltd., New Delhi.

**Note: The pattern of setting the question paper is given at the end of the Syllabus, which is to be followed by the paper setter.**

## **B.Com. (Hons.): Semester – I**

### **Paper – BCH 1.4: MICRO ECONOMICS**

**Assessment: Internal 30 marks , End semester examination of three hours 70 marks**

**Objective:** The objective of the course is to acquaint the students with the concepts of microeconomics dealing with consumer behaviour. The course also makes the student understand the supply side of the market through the production and cost behaviour of firms.

#### **CONTENTS**

##### **Unit 1: Demand and Consumer Behaviour**

Concepts of Revenue: marginal and average revenue under conditions of perfect and imperfect competition. Elasticity of demand: price, income and cross. Consumer Behaviour: Indifference curve analysis of consumer behavior; Consumer's equilibrium (necessary and sufficient conditions). Price elasticity and price consumption curve, income consumption curve and Engel curve, price change and income and substitution effects. Indifference curves as an analytical tool (cash subsidy v/s. kind subsidy). Revealed Preference Theory.

##### **Unit 2: Production and Cost**

Production isoquants, marginal rate of technical substitution, economic region of production, optimal combination of resources, the expansion path, isoclines, returns to scale using isoquants.

Cost of Production: Social and private costs of production, long run and short run costs of production. Economies and diseconomies of scale and the shape to the long run average cost. Learning curve and economies of scope.

##### **Unit 3: Perfect Competition**

Perfect competition: assumptions. equilibrium of the firm and the industry in the short and the long runs, including industry's long run supply curve. Measuring producer surplus under perfect competition. Stability Analysis- Walrasian and Marshallian. Demand - supply analysis including impact of taxes and subsidy.

##### **Unit 4: Monopoly**

Monopoly: Monopoly short run and long run equilibrium. Shifts in demand curve and the absence of the supply curve. Measurement of monopoly power and the rule of thumb for pricing. Horizontal and vertical integration of firms. The social costs of monopoly power including deadweight loss. Degrees of price discrimination.

##### **Unit 5: Imperfect Competition**

Monopolistic Competition and Oligopoly: Monopolistic competition price and output decision-equilibrium. Monopolistic Competition and economic efficiency Oligopoly and Interdependence – Cournot's duopoly model, Stackelberg model, Kinked demand model. Prisoner's dilemma, collusive oligopoly – price-leadership model – dominant firm, cartels, sales maximization, Contestable markets theory. PrPublic Utilities.

**Suggested Readings:**

1. Pindyck R.S., Rubinfeld D. L. and Mehta P. L.; *Microeconomics*, Pearson Education.
2. Mankiw, N. Gregory, *Principles of Micro Economics*, Cengage Learning
3. Maddala G.S. and Miller E.; *Microeconomics: Theory and Applications*, McGraw-Hill Education.
4. Salvatore D., *Schaum's Outline: Microeconomic Theory*, McGraw-Hill, Education.
5. Case and Fair, *Principles of Micro Economics*, Pearson Education
6. Koutsiyannis A., *Modern Micro Economic Theory*, Macmillan Press Ltd.
7. Snyder C, *Microeconomic Theory: Basic Principles and Extensions*, Cengage Learning
8. Bilas, Richard A., *Microeconomics Theory: A Graphical Analysis*, McGraw-Hill Education.
9. Paul A Samuelson, Nordhaus William D, *Microeconomics*, McGraw-Hill Education.
10. Sachdeva Amit, *Micro Economics*, Kusum Lata Publishers

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## **B.Com. (Hons.): Semester – I**

### **Paper – BCH 1.5: PRINCIPLES AND PRACTICES OF MANAGEMENT**

**Assessment: Internal 30 marks , End semester examination of three hours 70 marks**

**Objective:** The objective of the course is to provide the student with an understanding of basic management concepts, principles and practices.

#### **CONTENTS**

##### **Unit 1: Introduction**

- a. Concept: Need for Study, Managerial Functions – An overview; Co-ordination: Essence of Managership
- b. Evolution of the Management Thought, Classical Approach – Taylor, Fayol, Neo-Classical and Human Relations Approaches – Mayo, Hawthorne Experiments, Behavioural Approach, Systems Approach, Contingency Approach – Lawrence & Lorsch, MBO - Peter F. Drucker, Re-engineering - Hammer and Champy, Michael Porter – Five-force analysis, Three generic strategies and value-chain, analysis, Senge's Learning Organisation, 'Fortune at the Bottom of the Pyramid' – C.K. Prahalad.

##### **Unit 2: Planning**

- a. Types of Plan – An overview to highlight the differences
- b. Strategic planning – Concept, process, Importance and limitations
- c. Environmental Analysis and diagnosis (Internal and external environment) – Definition, Importance and Techniques (SWOT/TOWS/WOTS-UP, BCG Matrix, Competitor Analysis), Business environment; Concept and Components
- d. Decision-making – Concept, Importance; Committee and Group Decision-making, Process, Perfect rationality and bounded rationality, Techniques (qualitative and quantitative, MIS, DSS)

##### **Unit 3: Organising**

Concept and process of organising – An overview, Span of management, Different types of authority (line, staff and functional), Decentralisation, Delegation of authority  
Formal and Informal Structure; Principles of Organising; Network Organisation Structure

##### **Unit 4: Staffing and Leading**

- a. Staffing: Concept of staffing, staffing process
- b. Motivation: Concept, Importance, extrinsic and intrinsic motivation; Major Motivation theories - Maslow's Need-Hierarchy Theory; Herzberg's Two-factor Theory, Vroom's Expectation Theory.
- c. Leadership: Concept, Importance, Major theories of Leadership (Likert's scale theory, Blake and Mouten's Managerial Grid theory, House's Path Goal theory, Fred Fielder's situational Leadership), Transactional leadership, Transformational Leadership, Transforming Leadership.

- d. Communication: Concept, purpose, process; Oral and written communication; Formal and informal communication networks, Barriers to communication, Overcoming barriers to communication.

**Unit 5: Control**

- a. Control: Concept, Process, Limitations, Principles of Effective Control, Major Techniques of control - Ratio Analysis, ROI, Budgetary Control, EVA, PERT/CPM.
- b. Emerging issues in Management

**Suggested Readings:**

1. Koontz Harold and Weihrich Heinz, *Essentials of Management: An International and Leadership Perspective*, McGraw Hill Education.
2. Robbins Stephen P. and Agrawal Madhushree Nanda, *Fundamentals of Management: Essential Concepts and Applications*, Pearson Education.
3. Terry George, *Principles of Management*, Richard D. Irwin
4. Newman, Summer, and Gilbert, *Management*, PHI
5. Donnelly James H., *Fundamentals of Management*, Pearson Education.
6. Singh B.P. and Singh A.K., *Essentials of Management*, Excel Books
7. Griffin, *Management Principles and Application*, Cengage Learning
8. Kreitner Robert, *Management Theory and Application*, Cengage Learning
9. Chhabra TN, *Management Concepts and Practice*, Dhanpat Rai & Co. (Pvt. Ltd.), New Delhi
10. Drucker Peter F., *Practice of Management*, Mercury Books, London.
11. Gupta C.B., *Management Theory and Practice*, Sultan Chand.
12. Prasad L.M., *Principles and Practices of Management*, Sultan Chand & Sons.

**Note: The pattern of setting the question paper is given at the end of the Syllabus, which is to be followed by the paper setter.**

## **B.Com. (Hons.): Semester – I**

### **Paper – BCH 1.6 : BUSINESS ENVIRONMENT**

**Assessment: Internal 30 marks , End semester examination of three hours 70 marks**

**Objective:** The objective of this course to develop ability to understand and scan business Environment in order to analyse opportunities and take decisions under uncertainty.

#### **CONTENTS**

##### **Unit 1: Theoretical Framework of Business Environment**

Concept, significance and nature of business environment; Elements of environment micro and macro; Techniques of environmental scanning and monitoring.

##### **Unit 2: Economic Environment of Business**

Significance and elements of economic environment; Economic system and business environment; Economic planning in India; Government policies, industrial policy, fiscal policy, monetary policy, EXIM policy.

##### **Unit 3: New Economic Policy**

Privatization, Liberalization and Globalization and their Implications for Indian Business, Role of MNCs.

##### **Unit 4: Political and Legal Environment of Business**

Critical elements of political environment; Government and business; Competition Act 2002, FEMA and Consumer Protection Act.

##### **Unit 5 Technological Environment**

Factors Influencing Technological Environment. Role and Impact of Technology on Business. Digitalisation of Business ,Transfer of technology-Channels, Methods and limitations.

#### **Suggested Readings :**

1. Adhikary M.: *Economic Environment of Business* Sultan Chand & sons New Delhi.
2. Ashwathappa K.: *Legal Environment of Business* Himalaya Publication New Delhi.
3. Cherunilam Francis: *Business Environment* Himalaya Publishing House New Delhi.
4. Rajvaid: *Business Environment*.
5. Dhingra I.C., *Indian Economy: Environmental and Policy*, Sultan Chand & sons New Delhi.
6. Mishra S.K. and Puri V.K.: *Economic Environment of Business*.
7. Kumar Singh Shrawan, *Business Environment*, Taxmann.

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## **B.Com. (Hons.): Semester – II**

### **Paper – BCH 2.1: BUSINESS COMMUNICATION**

**Assessment: Internal 30 marks , End semester examination of three hours 70 marks**

**Objective:** To equip students effectively to acquire skills in reading, writing, comprehension and communication.

#### **CONTENTS**

##### **Unit 1: Introduction**

Nature of Communication, Process of Communication, Types of Communication (verbal & Non Verbal), Importance of Communication, Different forms of Communication Barriers to Communication Causes, Linguistic Barriers, Psychological Barriers, Interpersonal Barriers, Cultural Barriers, Physical Barriers, Organizational Barriers

##### **Unit 2: Business Correspondence**

Letter Writing, presentation, Inviting quotations, Sending quotations, Placing orders, Inviting tenders, Sales letters, claim & adjustment letters and social correspondence, Memorandum, Inter - office Memo, Notices, Agenda, Minutes, Job application letter, preparing the Resume.

##### **Unit 3: Report Writing**

Business reports, Types, Characteristics, Importance, Elements of structure, Process of writing, Order of writing, the final draft, check lists for reports.

##### **Unit 4: Communication and Customer Care/Customer Relations**

Introduction; Striving toward Competitive Advantage; The overall changing scenario; Customer as partner in production and distribution; Customer friendly orientation of employees; Implications for hiring the right people; A proposed framework for communication with customers.

##### **Unit 5: Oral Presentation**

Importance, Characteristics, Presentation Plan, Power point presentation, Visual aids.

#### **Suggested Readings:**

1. Bovee and Thill, *Business Communication Essentials*, Pearson Education
2. Shirley Taylor, *Communication for Business*, Pearson Education
3. Locker and Kaczmarek, *Business Communication: Building Critical Skills*, McGraw Hill Education
4. Murphy Herta A., Hildebrandt Herbert W., Thomas Jane P., *Effective Business Communication (SIE)*, McGraw Hill Education
5. Young Dona, *Foundations of Business Communication: An Integrative Approach*, McGraw Hill Education
6. Lesikar Raymond V., Flatley Marie E., Rentz Kathryn, Lentz Paula, and Pande Neerja, *Business Communication: Connecting in a Digital World (SIE)*, McGraw Hill Education.

7. Sinha K.K.,*Business Communication*, Galgotia Publishing Co.
8. Kumar Varinder,*Business communication*, Kalyani Publications.
9. Pal Rajendra, Korlahalli J.S.,*Essentials of Business Communication*, Sultan Chand & Sons.

**Note: The pattern of setting the question paper is given at the end of the Syllabus, which is to be followed by the paper setter.**

## **B.Com. (Hons.): Semester – II**

### **Paper – BCH 2.2: CORPORATE ACCOUNTING**

**Assessment: Internal 30 marks , End semester examination of three hours 70 marks**

**Objectives:** To help the students to acquire the conceptual knowledge of the corporate accounting and to learn the techniques of preparing the financial statements.

#### **CONTENTS**

##### **Unit 1: Accounting for Share Capital & Debentures**

Issue, forfeiture and reissue of forfeited shares: concept & process of book building; Issue of rights and bonus shares; Buy back of shares; Redemption of preference shares; Issue and Redemption of Debentures

##### **Unit 2: Final Accounts and Cash Flow Statement**

Preparation of profit and loss account and balance sheet of corporate entities, including calculation of managerial remuneration, Disposal of company profits, Concepts of funds. Preparation of cash flow statement as per Accounting Standard

##### **Unit 3: Valuation of Goodwill and Valuation of Shares**

Concepts and calculation, Various methods of valuation of Goodwill and Shares

##### **Unit 4: Amalgamation of Companies**

Concepts and accounting treatment as per Accounting Standard: 14 (ICAI) (excluding inter-company holdings). Internal reconstruction: concepts and accounting treatment including scheme of reconstruction

##### **Unit 5: Accounts of Holding Companies/Parent Companies**

Preparation of consolidated balance sheet with one subsidiary company. Relevant provisions of Accounting Standard: 21 (ICAI)

#### **Suggested Readings:**

1. Monga J.R., *Fundamentals of Corporate Accounting*. Mayur Paper Backs, New Delhi.
2. Shukla M.C., Grewal T.S., and Gupta S.C., *Advanced Accounts*. Vol.-II. S. Chand & Co., New Delhi.
3. Maheshwari S.N., and Maheshwari S. K., *Corporate Accounting*. Vikas Publishing House, New Delhi.
4. Sehgal Ashok, *Fundamentals of Corporate Accounting*. Taxman Publication, New Delhi.
5. Goyal V.K. and Goyal Ruchi., *Corporate Accounting*. PHI Learning.
6. Jain S.P. and Narang K.L., *Corporate Accounting*. Kalyani Publishers, New Delhi.
7. Goyal Bhushan Kumar, *Fundamentals of Corporate Accounting*, International Book House
8. Tulsian P. C. and Tulsian Bharat, *Corporate Accounting*, S.Chand
9. Mukherjee Amitabha, Hanif Mohammed, *Corporate Accounting*, McGraw Hill Education

10. Compendium of Statements and Standards of Accounting. The Institute of Chartered Accountants of India, New Delhi.
11. Bansal K.M., *Corporate Accounting*, Taxmann.
12. Goel D.K., Goel Shelly, *Corporate Accounting*, Arya Publications.

**Note: The pattern of setting the question paper is given at the end of the Syllabus, which is to be followed by the paper setter.**

## **B.Com. (Hons.): Semester – II**

### **Paper – BCH 2.3: CORPORATE LAWS**

**Assessment: Internal 30 marks , End semester examination of three hours 70 marks**

**Objective:** The objective of the course is to impart basic knowledge of the provisions of the Companies Act 2013 and the Depositories Act, 1996. Case studies involving issues in corporate laws are required to be discussed.

#### **CONTENTS**

##### **Unit 1: Introduction**

Administration of Company Law [including National Company Law Tribunal (NCLT), National Company Law Appellate Tribunal (NCLAT), Special Courts]; Characteristics of a company; lifting of corporate veil; types of companies including one person company, small company, and dormant company; association not for profit; illegal association; formation of company, on-line filing of documents, promoters, their legal position, pre-incorporation contract; on-line registration of a company.

##### **Unit 2: Documents**

Memorandum of association, Articles of association, Doctrine of constructive notice and indoor management, prospectus-shelf and red herring prospectus, misstatement in prospectus, GDR; book-building; issue, allotment and forfeiture of share, transmission of shares, buyback and provisions regarding buyback; issue of bonus shares.

##### **Unit 3: Management**

Classification of directors, women directors, independent director, small shareholder's director; disqualifications, director identity number (DIN); appointment; Legal positions, powers and duties; removal of directors; Key managerial personnel, managing director, manager;

*Meetings:* Meetings of shareholders and board of directors; Types of meetings, Convening and conduct of meetings, Requisites of a valid meeting, postal ballot, meeting through video conferencing, e-voting.

Committees of Board of Directors - Audit Committee, Nomination and Remuneration Committee, Stakeholders Relationship Committee, Corporate Social Responsibility Committee

##### **Unit 4: Dividends, Accounts, Audit**

Provisions relating to payment of Dividend, Provisions relating to Books of Account, Provisions relating to Audit, Auditors' Appointment, Rotation of Auditors, Auditors' Report, Secretarial Audit.

**Winding Up:** Concept and modes of Winding Up.

**Insider Trading, Whistle Blowing:** Insider Trading; meaning & legal provisions;



Whistle-blowing: Concept and Mechanism.

**Unit 5: Depositories Law**

The Depositories Act 1996- Definitions; rights and obligations of depositories; participants issuers and beneficial owners; inquiry and inspections, penalty.

**Suggested Readings:**

1. Kuchhal MC, *Modern Indian Company Law*, Shri Mahavir Book Depot (Publishers), Delhi.
2. Kapoor GK and Dhamija Sanjay, *Company Law*, Bharat Law House, Delhi.
3. Kumar Anil, *Corporate Laws*, Indian Book House, Delhi
4. Chadha Reena and Chadha Sumant, *Corporate Laws*, Scholar Tech Press, Delhi.
5. Singh Avtar, *Introduction to Company Law*, Eastern Book Company
6. Ramaiya A., *Guide to Companies Act*, LexisNexis, Wadhwa and Buttersworth.
7. *Manual of Companies Act, Corporate Laws and SEBI Guideline*, Bharat Law House, New Delhi,.
8. *A Compendium of Companies Act 2013, along with Rules*, by Taxmann Publications.
9. Gower and Davies, *Principles of Modern Company Law*, Sweet & Maxwell.
10. Sharma J.P., *An Easy Approach to Corporate Laws*, Ane Books Pvt. Ltd., New Delhi.
11. Bhandari Munish, *Corporate and other Laws*, Bestword Publications Pvt.Ltd.

**Note: The pattern of setting the question paper is given at the end of the Syllabus, which is to be followed by the paper setter.**

## **B.Com. (Hons.): Semester – II**

### **Paper – BCH 2.4: MACRO ECONOMICS**

**Assessment: Internal 30 marks , End semester examination of three hours 70 marks**

**Objectives:** The course aims at providing the student with knowledge of basic concepts of the macro economics. The modern tools of macro-economic analysis are discussed and the policy framework is elaborated, including the open economy.

#### **CONTENTS**

##### **Unit 1: Introduction**

Concepts and variables of macroeconomics, income, expenditure and the circular flow, components of expenditure. Static macroeconomic analysis short and the long run – determination of supply, determination of demand and conditions of equilibrium.

##### **Unit 2: Economy in the short run**

IS–LM framework, fiscal and monetary policy, determination of aggregate demand, shifts in aggregate demand, aggregate supply in the short and long run, and aggregate demand-aggregate supply analysis.

##### **Unit 3: Inflation, Unemployment and Labour market**

Inflation: Causes of rising and falling inflation, inflation and interest rates, social costs of inflation; Unemployment – natural rate of unemployment, frictional and wait unemployment. Labour market and its interaction with production system; Phillips curve, the trade-off between inflation and unemployment, sacrifice ratio, role of expectations adaptive and rational

##### **Unit 4: Open economy**

Open economy – flows of goods and capital, saving and investment in a small and a large open economy, exchange rates, Mundell – Fleming model with fixed and flexible prices in a small open economy with fixed and with flexible exchange rates, interest-rate differentials case of a large economy. —

##### **Unit 5: Behavioral Foundations**

Behavioral Foundations- Investment –determinants of business fixed investment, effect of tax, determinants of residential investment and inventory investment. Demand for Money – Portfolio and transactions theories of demand for real balances, interest and income elasticities of demand for real balances. Supply of money

#### **Suggested Readings:**

1. Mankiw, Gregory.N., Principles of *Macroeconomics*. Cengage Learning
2. Gordon Robert J, *Macroeconomics*, Pearson Education

3. Branson, William H. *Macroeconomic Theory and Policy*. HarperCollins India Pvt. Ltd.
4. Dornbusch Rudiger and Fischer Stanley, *Macroeconomics*. McGraw-Hill Education.
5. Dornbusch Rudiger, Fischer Stanley, and Startz Richard, *Macroeconomics*. McGraw-Hill Education
6. Blanchard Oliver J., *Macroeconomics*, Pearson Education
7. Gupta G. S., *Macroeconomics: Theory and Applications*, McGraw-Hill Education
8. Edward Shapiro, *Macroeconomic Analysis*, Thomson Learning.
9. Samuelson Paul A., Nordhaus William D., and Chaudhuri Sudip, *Macroeconomic*, McGraw-Hill Education.

**Note: The pattern of setting the question paper is given at the end of the Syllabus, which is to be followed by the paper setter.**

## **B.Com. (Hons.): Semester – II**

### **Paper – BCH 2.5: FUNDAMENTALS OF FINANCIAL MANAGEMENT**

**Assessment: Internal 30 marks , End semester examination of three hours 70 marks**

**Objective:** To familiarize the students with the principles and practices of financial management.

#### **CONTENTS**

##### **Unit 1: Introduction**

Nature, scope and objective of Financial Management, Time value of money, Risk and return (including Capital Asset Pricing Model), Valuation of securities – Bonds and Equities

##### **Unit 2: Investment Decisions**

The Capital Budgeting Process, Cash flow Estimation, Payback Period Method, Accounting Rate of Return, Net Present Value (NPV), Net Terminal Value, Internal Rate of Return (IRR), Profitability Index, Capital budgeting under Risk – Certainty Equivalent Approach and Risk-Adjusted Discount Rate.

##### **Unit 3: Financing Decisions**

Cost of Capital and Financing Decision: Sources of long-term financing Estimation of components of cost of capital. Methods for Calculating cost of equity capital, Cost of Retained Earnings, Cost of Debt and Cost of Preference Capital, Weighted Average cost of capital (WACC) and Marginal cost of capital. Capital structure – Theories of Capital Structure (Net Income, Net Operating Income, MM Hypothesis, Traditional Approach). Operating and financial leverage; Determinants of capital structure

##### **Unit 4: Dividend Decisions**

Theories for Relevance and irrelevance of dividend decision for corporate valuation; Cash and stock dividends; Dividend policies in practice

##### **Unit 5: Working Capital Decisions**

Concepts of working capital, the risk-return trade off, sources of short-term finance, working capital estimation, cash management, receivables management, inventory management and payables management.

**Suggested Readings:**

1. Horne James C. Van and Dhamija Sanjay, *Financial Management and Policy*, Pearson Education
2. Levy H. and M. Sarnat . *Principles of Financial Management*. Pearson Education
3. Brigham and Houston, *Fundamentals of Financial Management*, Cengage Learning
4. Khan and Jain. *Basic Financial Management*, McGraw Hill Education
5. Chandra Prasanna, *Fundamentals of Financial Management*. McGraw Hill Education
6. Singh J.K., *Financial Management- text and Problems*. Dhanpat Rai and Company, Delhi.
7. Rustagi R.P., *Fundamentals of Financial Management*. Taxmann Publication Pvt. Ltd.
8. Singh Surender and Kaur Rajeev. *Fundamentals of Financial Management*. Mayur Paperback, New.
9. Pandey I.M. *Financial Management*. Vikas Publications.
10. Banerjee Bhabatosh, *Fundamentals of Financial Management*, PHI Learning.
11. Kishore Ravi M, *Strategic Financial Management*, Taxmann.

**Note: The pattern of setting the question paper is given at the end of the Syllabus, which is to be followed by the paper setter.**

## **B.Com. (Hons.): Semester – II**

### **Paper – BCH 2.6 : BUSINESS STATISTICS**

**Assessment: Internal 30 marks , End semester examination of three hours 70 marks**

**Objective:** The objective of this course is to familiarise students with the basic statistical tools used for managerial decision-making.

#### **CONTENTS**

##### **Unit 1: Statistical Data and Descriptive Statistics**

- a. Nature and Classification of data: univariate, bivariate and multivariate data; time-series and cross-sectional data
- b. Measures of Central Tendency
  - i. Mathematical averages including arithmetic mean, geometric mean and harmonic mean. Properties and applications.
  - ii. Positional Averages  
Mode and Median (and other partition values including quartiles, deciles, and percentiles) (including graphic determination)
- c. Measures of Variation: absolute and relative.  
Range, quartile deviation, mean deviation, standard deviation, and their coefficients, Properties of standard deviation/variance
- d. Skewness: Meaning, Measurement using Karl Pearson and Bowley's measures; Concept of Kurtosis

##### **Unit 2: Probability and Probability Distributions**

Theory of Probability: Approaches to the calculation of probability; Calculation of event probabilities. Addition and multiplication laws of probability (Proof not required); Conditional probability and Bayes' Theorem (Proof not required)

- a. Expectation and variance of a random variable
- b. Probability distributions:
  - i. Binomial distribution: Probability distribution function, Constants, Shape, Fitting of binomial distribution
  - ii. Poisson distribution: Probability function, (including Poisson approximation to binomial distribution), Constants, Fitting of Poisson distribution
  - iii. Normal distribution: Probability distribution function, Properties of normal curve, Calculation of probabilities

### **Unit 3: Simple Correlation and Regression Analysis**

- a. **Correlation Analysis:** Meaning of Correlation: simple, multiple and partial; linear and non-linear, Correlation and Causation, Scatter diagram, Pearson's co-efficient of correlation; calculation and properties (Proof not required). Correlation and Probable error; Rank Correlation
- b. **Regression Analysis:** Principle of least squares and regression lines, Regression equations and estimation; Properties of regression coefficients; Relationship between Correlation and Regression coefficients; Standard Error of Estimate and its use in interpreting the results.
- c. **Linear regression:** equations, coefficients, introduction to multiple regression analyses.

### **Unit 4: Index Numbers and Time Series**

Meaning and uses of index numbers; Construction of index numbers: fixed and chain base: univariate and composite. Aggregative and average of relatives – simple and weighted Tests of adequacy of index numbers, Base shifting, splicing and deflating. Problems in the construction of index numbers; Construction of consumer price indices: Important share price indices, including BSE SENSEX and NSE NIFTY, Meaning and components, Measurement of Trend.

### **Unit 5: Sampling methods & techniques**

Probability and non-probability methods, random, non random techniques, stratification, focus group.

Testing Hypothesis, Application in large and Small Sampling, 'T' and 'F' Tests. Analysis of variance (ANOVA). Coefficient of Association and contingency,  $\chi^2$  Test

### **Suggested Readings:**

1. Mankiw, Gregory N., Principles of *Macroeconomics*. Cengage Learning
2. Levin, Richard, Rubin David S., Rastogi Sanjay, and Siddiqui HM. *Statistics for Management*. 7<sup>th</sup> ed., Pearson Education.
3. Levine David M., Berenson Mark L., Krehbiel Timothy C., Viswanathan P.K., *Business Statistics: A First Course*, Pearson Education.
4. Siegel Andrew F. *Practical Business Statistics*. McGraw Hill Education.
5. Gupta S.P., and Agarwal Archana. *Business Statistics*, Sultan Chand and Sons, New Delhi.
6. Vohra N. D., *Business Statistics*, McGraw Hill Education.
7. Spiegel Murray R., Stephens Larry J., Kumar Narinder, *Statistics (Schaum's Outline Series)*, McGraw Hill Education.
8. Gupta S.C., *Fundamentals of Statistics*. Himalaya Publishing House.
9. Anderson, Sweeney, and Williams, *Statistics for Students of Economics and Business*, Cengage Learning.

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## **B.Com. (Hons.): Semester – III**

### **Paper – BCH 3.1: HUMAN RESOURCE MANAGEMENT**

**Assessment: Internal 30 marks , End semester examination of three hours 70 marks**

**Objective:** The objective of the course is to acquaint students with the techniques and principles to manage human resource of an organisation.

#### **CONTENTS**

##### **Unit 1: Introduction**

Human Resource Management: Concept and Functions, Role, Status and competencies of HR Manager, HR Policies, Evolution of HRM, HRM vs HRD. Emerging Challenges of Human Resource Management; Workforce diversity; Empowerment; Downsizing; VRS; Human Resource Information System

##### **Unit 2: Acquisition of Human Resource**

Human Resource Planning- Quantitative and Qualitative dimensions; job analysis – job description and job specification; Recruitment – Concept and sources; Selection – Concept and process; test and interview; placement and induction

##### **Unit 3: Training and Development**

Concept and Importance; Identifying Training and Development Needs; Designing Training Programmes; Role-Specific and Competency-Based Training; Evaluating Training Effectiveness; Training Process Outsourcing; Management Development; Career Development.

##### **Unit 4: Performance Appraisal**

Nature, objectives and importance; Modern techniques of performance appraisal; potential appraisal and employee counseling; job changes - transfers and promotions; Compensation: concept and policies; job evaluation; methods of wage payments and incentive plans; fringe benefits; performance linked compensation.

##### **Unit 5: Maintenance**

Employee health and safety; employee welfare; social security; Employer-Employee relations- an overview; grievance-handling and redressal; Industrial Disputes: causes and settlement machinery



**Suggested Readings:**

1. Dessler Gary., *A Framework for Human Resource Management*. Pearson Education.
2. DeCenzo D.A. and Robbins S.P., *Personnel/Human Resource Management*, Pearson Education.
3. Bohlander and Snell., *Principles of Human Resource Management*, Cengage Learning
4. Ivancevich, John M., *Human Resource Management*. McGraw Hill.
5. Wreather and Davis., *Human Resource Management*. Pearson Education.
6. Mathis Robert L. and Jackson John H., *Human Resource Management*. Cengage Learning.
7. Chhabra T.N., *Human Resource Management*, Dhanpat Rai & Co., Delhi
8. Patttanayak Biswajeet., *Human Resource Management*, PHI Learning.
9. Gupta C.B., *Human Resource Management*, Sultan Chand & Sons.
10. Prasad L.M., *Human Resource Management*, Sultan Chand & Sons.
11. Rao V.S.P., *Human Resource Management*, Taxmann.

**Note: The pattern of setting the question paper is given at the end of the Syllabus, which is to be followed by the paper setter.**

## B.Com. (Hons.): Semester – III

### Paper – BCH 3.2 : COST ACCOUNTING

**Assessment: Internal 30 marks , End semester examination of three hours 70 marks**

**Objective:** To acquaint the students with basic concepts used in cost accounting, various methods involved in cost ascertainment and cost accounting book keeping systems.

#### CONTENTS

##### Unit 1: Introduction

Meaning, objectives and advantages of cost accounting; Difference between cost accounting and financial accounting; Cost concepts and classifications; Elements of cost; Installation of a costing system; Role of a cost accountant in an organisation

##### Unit 2: Elements of Cost: Material and Labour

- a. **Materials:** Material/inventory control techniques. Accounting and control of purchases, storage and issue of materials. Methods of pricing of materials issues- FIFO, LIFO, Simple Average, Weighted Average, Replacement, Standard Cost. Treatment of Material Losses
- b. **Labour:** Accounting and Control of labour cost. Time keeping and time booking. Concept and treatment of idle time, over time, labour turnover and fringe benefits. Methods of wage payment and the Incentive schemes- Halsey, Rowan, Taylor's Differential piece wage.

##### Unit 3: Elements of Cost: Overheads

Classification, allocation, apportionment and absorption of overheads; Under- and over-absorption; Capacity Levels and Costs; Treatments of certain items in costing like interest on capital, packing expenses, bad debts, research and development expenses; Activity based cost allocation.

##### Unit 4: Methods of Costing

Unit costing, Job costing, Contract costing, Process costing (process losses, valuation of work in progress, joint and by-products), Service costing (only transport).

##### Unit 5: Book Keeping in Cost Accounting

Integral and non-integral systems; Reconciliation of cost and financial accounts

#### Suggested Readings:

1. Horngren Charles T. , Datar Srikant M., Rajan Madhav V. , *Cost Accounting: A Managerial Emphasis*, Pearson Education.
2. Drury, Colin. *Management and Cost Accounting*. Cengage Learning.
3. Lal Jawahar, *Cost Accounting*. McGraw Hill Education
4. Nigam, B.M. Lall and I.C. Jain. *Cost Accounting: Principles and Practice*. PHI Learning
5. Singh Surender. *Cost Accounting*, Scholar Tech Press, New Delhi.

6. Jain S.P. and Narang K.L., *Cost Accounting: Principles and Methods*. Kalyani Publishers
7. Arora M.N., *Cost Accounting – Principles and Practice*. Vikas Publishing House, New Delhi.
8. Maheshwari S.N. and Mittal S.N., *Cost Accounting: Theory and Problems*. Shri Mahavir Book Depot, New Delhi.
9. Iyengar S.P., *Cost Accounting*. Sultan Chand & Sons
10. Jhamb H.V., *Fundamentals of Cost Accounting*, Ane Books Pvt. Ltd.
11. Tulsian P.C., *Cost accounting*, S.Chand .
12. Kalra Ashish, *Cost Accounting*, IGP Publications.

**Note: The pattern of setting the question paper is given at the end of the Syllabus, which is to be followed by the paper setter.**

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**Paper – BCH 3.3: COMPUTER APPLICATIONS IN BUSINESS**

**Assessment: End semester examination of three hours 35 marks. Internal 15 marks**

**Practical by External Examiner 35 marks, Internal practical 15 marks**

**Objectives:** To provide computer skills and knowledge for commerce students and to enhance the student understanding of usefulness of information technology tools for business operations.

**CONTENTS**

**Unit 1: Word Processing**

Introduction to word Processing, Word processing concepts, Use of Templates, Working with word document: Editing text, Find and replace text, Formatting, spell check, Autocorrect, Autotext; Bullets and numbering, Tabs, Paragraph Formatting, Indent, Page Formatting, Header and footer, Tables: Inserting, filling and formatting a table; Inserting Pictures and Video; Mail Merge: including linking with Database; Printing documents

**Creating Business Documents using the above facilities**

**Unit 2: Preparing Presentations**

Basics of presentations: Slides, Fonts, Drawing, Editing; Inserting: Tables, Images, texts, Symbols, Media; Design; Transition; Animation; and Slideshow.

**Creating Business Presentations using above facilities**

**Unit 3: Spreadsheet and its Business Applications**

**Spreadsheet concepts**, Managing worksheets; Formatting, Entering data, Editing, and Printing a worksheet; Handling operators in formula, Project involving multiple spreadsheets, Organizing Charts and graphs

**Generally used Spreadsheet functions:** Mathematical, Statistical, Financial, Logical, Date and Time, Lookup and reference, Database, and Text functions

**Unit 4: Creating Business Spreadsheet**

**Creating spreadsheet in the area of:** Loan and Lease statement; Ratio Analysis; Payroll statements; Capital Budgeting; Depreciation Accounting; Graphical representation of data; Frequency distribution and its statistical parameters; Correlation and Regression

**Unit 5: Database Management System**

**Database Designs for Accounting and Business Applications:** Reality- Expressing the Application; Creating Initial design in Entity Relationship(ER) Model; Transforming ER Model to Relational data model concepts; Implementing RDM design using an appropriate DBMS.

**SQL and Retrieval of Information:** Basic Queries in SQL; Embedded Queries in SQL; Insert, Delete and Update statements in SQL

**DBMS Software:** Environment; Tables; Forms; Queries; Reports; Modules;

Applying DBMS in the areas of Accounting, Inventory, HRM and its accounting, Managing the data records of Employees, Suppliers and Customers.

**Suggested Readings:**

1. Bharihoka Deepak, *Fundamentals of Information Technology*. Excel Book.
2. Saxena Sanjay. *A First Course in Computers*. Vikas Publishing House.
3. Fitzgerald & Dennis –. *Business Data Communication and Networking*, Wiley.
4. Rajaraman V., *Analysis and design of information Systems*. PHI.
5. Sadagopan S. *Management Information Systems*. PHI.
6. Laudon Kenneth C. and Laudon Jane P. (2003). *Management Information Systems*.
7. Sinha P. K. and Sinha Priti; *Computer Fundamentals*; BPB Publications.
8. Leon Alex and Leon Mathews; *Fundamentals of Information Technology*; Vikas Publishing House.
9. Norton Peter; *Computing Fundamentals*; Tata McGraw Hill.
10. Madan Sushila, *Computer Applications in Business*, MKM Publisher Pvt. Ltd. New Delhi.

**Note: The pattern of setting the question paper is given at the end of the Syllabus, which is to be followed by the paper setter.**

**Note for Practical Examination:**

In BCH-3.3 (a), there shall be an end semester examination of 35 marks. Work Book will be prepared by the student consisting of 7.5 marks and a written examination consisting of 7.5 marks, both will be evaluated internally.

In BCH-3.3 (b), there shall be a Practical examination of 35 marks which shall be conducted by the external examiner appointed by the University for the purpose. The practical examination consisting of 15 marks will be conducted internally

## B.Com. (Hons.): Semester – III

### Paper – BCH 3.4 : MARKETING MANAGEMENT

**Assessment: Internal 30 marks , End semester examination of three hours 70 marks**

**Objective:** The objective of this course is to provide basic knowledge of concepts, principles, tools and techniques of marketing.

#### CONTENTS

##### Unit 1: Introduction

Nature, scope and importance of marketing; Evolution of marketing; Selling vs Marketing; Marketing mix, Marketing environment: concept, importance, and components (Economic, Demographic, Technological, Natural, Socio-Cultural and Legal).

##### Unit 2:

- a. **Consumer Behaviour:** Nature and Importance, Consumer buying decision process; Factors influencing consumer buying behaviour.
- b. **Market segmentation:** concept, importance and bases; Target market selection; Positioning concept, importance and bases; Product differentiation vs. market segmentation.

##### Unit 3: Product

Concept and importance, Product classifications; Concept of product mix; Branding, packaging and labeling; Product-Support Services; Product life-cycle; New Product Development Process; Consumer adoption process.

##### Unit 4:

- a. **Pricing:** Significance. Factors affecting price of a product. Pricing policies and strategies.
- b. **Distribution Channels and Physical Distribution:** Channels of distribution - meaning and importance; Types of distribution channels; Functions of middle man; Factors affecting choice of distribution channel; Wholesaling and retailing; Types of Retailers; e-tailing, Physical Distribution.

##### Unit 5:

- a. **Promotion:** Nature and importance of promotion; Communication process; Types of promotion: advertising, personal selling, public relations & sales promotion, and their distinctive characteristics; Promotion mix and factors affecting promotion mix decisions;
- b. **Recent developments in marketing:** Social Marketing, online marketing, direct marketing, services marketing, green marketing, Rural marketing; Consumerism

**Suggested Readings:**

1. Sharma Kavita and Aggarwal Swati ,Principles of Marketing,Taxmann Publications
2. Kotler, Philip, Armstrong Gary, Agnihotri Prafulla and Haque Ehsanul. *Principles of Marketing*. 13<sup>th</sup> edition. Pearson Education.
3. Michael, J. Etzel, Walker Bruce J., Stanton William J and Pandit Ajay., *Marketing: Concepts and Cases*. (Special Indian Edition)., McGraw Hill Education
4. Perreault William D., and McCarthy, E. Jerome., *Basic Marketing*. Pearson Education.
5. Majaro, Simon. *The Essence of Marketing*. Pearson Education, New Delhi.
6. Iacobucci and Kapoor, *Marketing Management: A South Asian Perspective*. Cengage Learning.
7. Grewal Dhruv and Levy Michael, *Marketing*, McGraw Hill Education.
8. Chhabra T.N., and Grover S. K.. *Marketing Management*. Fourth Edition. Dhanpat Rai & Company.
9. Kapoor Neeru, *Principles of Marketing*, PHI Learning
10. Maheshwari Rajendra, *Principles of Marketing*, International Book House.
11. Ramaswami Namakumari, *Marketing Management*,McSGraw Hill Education.
12. Gupta C.B., Nair N.Rajan, *Marketing Management*,Sultan Chand & Sons.

**Note: The pattern of setting the question paper is given at the end of the Syllabus, which is to be followed by the paper setter.**

**B.Com. (Hons.): Semester - III**  
**Paper – BCH 3.5 : BANKING AND INSURANCE**

**Assessment: Internal 30 marks , End semester examination of three hours 70 marks**

**Objective:** To impart knowledge about the basic principles of the banking and insurance

**CONTENTS**

**Unit 1: Introduction**

Origin of banking: definition, banker and customer relationship, General and special types of customers, Types of deposits, Origin and growth of commercial banks in India. Financial Services offered by banks, changing role of commercial banks, types of banks.

**Unit 2: Cheques and Paying Banker**

Crossing and endorsement - meaning, definitions, types and rules of crossing. Duties, Statutory protection in due course, collecting bankers: duties, statutory protection for holder in due course, Concept of negligence.

**Unit 3: Bank's Lending and Internet Banking**

Principles of sound lending, Secured vs. unsecured advances, Types of advances, Advances against various securities.

Internet Banking, Meaning, Benefits, Home banking, Mobile banking, Virtual banking, E-payments, ATM Card/ Biometric card, Debit/Credit card, Smart card, NEFT, RTGS, ECS (credit/debit), E-money, Electronic purse, Digital cash.

**Unit 4: Basic Concept of Insurance**

Basic concept of risk, Types of business risk, Assessment and transfer, Basic principles of Insurance - utmost good faith, Indemnity, Proximate cause, Subrogation contribution, warranty and insurable interest etc., Types of Insurance: Life and Non-life, Re-insurance, Risk and return relationship, Need for coordination. Power, functions and Role of IRDA, Online Insurance.

**Unit 5: Life Insurance**

Life Insurance: Features, Importance, Advantages, contract of life insurance, Hazards; Procedure of effecting life insurance (from proposal to policy); Selection, Substandard Lives; Kinds of policies, Annuities, Policy conditions; Computation of premium, numericals of premium computations Mortality table ,kinds ,methods of construction of mortality table, investment of life fund, valuation and bonus, Organization and working of the Life Insurance Corporation of India. Entry of private sector.



**Suggested readings:**

1. Agarwal O.P., *Banking and Insurance*, Himalaya Publishing House
2. Satyadevi C., *Financial Services Banking and Insurance*, S.Chand
3. Suneja H.R., *Practical and Law of Banking*, Himalaya Publishing House
4. Chabra T.N., *Elements of Banking Law*, Dhanpat Rai and Sons
5. Arthur C. and C. William Jr., *Risk Management and Insurance*, McGraw Hill
6. Saxena G.S; *Legal Aspects of Banking Operations*, Sultan Chand and Sons
7. Varshney P.N., *Banking Law and Practice*, Sultan Chand and Sons
8. Sethi Jyotsna and Bhatia Nishwan, *Elements of Banking and Insurance*, PHI Learning

**Note: The pattern of setting the question paper is given at the end of the Syllabus, which is to be followed by the paper setter.**

## **B.Com. (Hons.): Semester – III**

### **Paper – BCH 3.6 : ENTREPRENEURSHIP**

**Assessment: Internal 30 marks , End semester examination of three hours 70 marks**

**Objective:** The purpose of the paper is to orient the learner toward entrepreneurship as a career option and creative thinking and behavior.

#### **CONTENTS**

##### **Unit 1:Foundation of Entrepreneurship**

Concept and need of entrepreneurship, Characteristics and types of entrepreneurship, Charm of becoming an entrepreneur, Entrepreneurial decision process, Entrepreneurship as a career, Entrepreneurship as a style of management, Changing role of the entrepreneur, Entrepreneurial traits, Factors affecting entrepreneur.

##### **Unit 2:Theories of Entrepreneurship**

Influences on entrepreneurship development, External influences on entrepreneurship development: socio-cultural, political and economical, Personal entrepreneurial success and failure, Reasons and remedies, Women entrepreneurs, Challenges and achievements of women entrepreneurs.

##### **Unit 3:Entrepreneurial Motivation and Competencies**

Meaning of entrepreneurial motivation, Motivation cycle or process, Theories of entrepreneurial motivation, Entrepreneurial motivating factors, Changes in entrepreneurial motivation, Entrepreneurial motivation behavior, Meaning of entrepreneurial competencies, Major entrepreneurial competencies, Developing entrepreneurial competencies.

##### **Unit 4:Opportunities Identification and Selection**

Need for opportunities identification and selection, Environmental dynamics and changes, Business Opportunities in various sectors, Identification of business opportunities, opportunity selection.

##### **Unit 5:Business Planning Process**

The business plan as an entrepreneurial tool, Elements of business planning, Objectives, Market analysis, Development of product/idea, Marketing, Finance, Organization and management, Ownership, Critical risk contingencies of the proposal, Scheduling and milestones.Entrepreneurship Development and Government,Role of central government and state governments in promoting entrepreneurship with various incentives, Subsidies and grants, Programmed schemes and challenges, Government initiatives and inclusive entrepreneurial growth.

**Suggested Readings:**

1. Kuratko and Rao, *Entrepreneurship: A South Asian Perspective*, Cengage Learning.
2. Hisrich Robert, Michael Peters, Shepherd Dean, *Entrepreneurship*, McGraw-Hill Education
3. Desai Vasant., *Dynamics of Entrepreneurial Development and Management*. Mumbai, Himalaya Publishing House.
4. Dollinger Mare J., *Entrepreneurship: Strategies and Resources*. Illinois, Irwin.
5. Holt David H., *Entrepreneurship: New Venture Creation*. Prentice-Hall of India, New Delhi.
6. Desai Vasant; *Dynamics of Entrepreneurship: New Venture Creation*; Prentice Hall of India.
7. Mathur Abha., *Entrepreneurship*, Taxmann Publication Pvt. Ltd.

**Note: The pattern of setting the question paper is given at the end of the Syllabus, which is to be followed by the paper setter.**

**B.Com. (Hons.): Semester – IV**

**Paper – BCH 4.1 : INCOME TAX LAW AND PRACTICE**

**Assessment: Internal 30 marks , End semester examination of three hours 70 marks**

**Objective:** To provide basic knowledge and equip students with application of principles and provisions of Income-tax Act, 1961 and the relevant Rules.

**CONTENTS**

**Unit 1: Introduction**

**Basic concepts:** Income, agricultural income, person, assessee, assessment year, previous year, gross total income, total income, maximum marginal rate of tax; Permanent Account Number (PAN)

**Residential status:** Scope of total income on the basis of residential status Exempted income under section 10

**Unit 2: Computation of Income under different heads-1**

Income from Salaries; Income from house property

**Unit 3: Computation of Income under different heads-2**

Profits and gains of business or profession; Capital gains; Income from other sources

**Unit 4: Computation of Total Income and Tax Liability**

Income of other persons included in assessee's total income; Aggregation of income and set-off and carry forward of losses; Deductions from gross total income; Rebates and reliefs

Computation of total income of individuals and firms; Tax liability of an individual and a firm; Five leading cases decided by the Supreme Court

**Unit 5: Preparation of Return of Income**

Filing of returns: Manually, On-line filing of Returns of Income & TDS; Provision & Procedures of Compulsory On-Line filing of returns for specified assesses.

**Suggested Readings:**

1. Singhanian Vinod K. and Singhanian Monica. *Students' Guide to Income Tax, University Edition*. Taxmann Publications Pvt. Ltd., New Delhi.
2. Ahuja Girish and Gupta Ravi. *Systematic Approach to Income Tax*. Wolter's Kluwer India Pvt. Ltd.
3. Pagare Dinakar, *Law and Practice of Income Tax*, Sultan Chand.
4. Harbhajanka Atin, *Tax Laws and Practice*, Bharat Law House.
5. Goel Manusha, *Students guide to Income Tax*, Bharat Law House.
6. Agrawal Raj K. and Agrawal Shivani, *Handbook on Income Tax*, Bharat Law House.

**Note: The pattern of setting the question paper is given at the end of the Syllabus, which is to be followed by the paper setter.**

## **B.Com. (Hons.): Semester – IV**

### **Paper – BCH 4.2 : e-COMMERCE**

**Assessment: End semester examination of three hours 35 marks. Internal 15 marks**

**Practical by External Examiner 35 marks, Internal practical 15 marks**

**Objectives:** To enable the students to become familiar with the mechanism for conducting business transactions through electronic means.

#### **CONTENTS**

##### **Unit 1: Introduction**

Meaning, nature, concepts, advantages, disadvantages and reasons for transacting online, types of e-Commerce, e-commerce business models (introduction , key elements of a business model and categorizing major E-commerce business models), forces behind e-commerce.

##### **Technology used in e-commerce:**

The dynamics of world wide web and internet(meaning, evolution and features) ; Designing, building and launching e-commerce website (A systematic approach involving decisions regarding selection of hardware, software, outsourcing vs. in-house development of a website)

##### **Unit 2: Security and Encryption**

Need and concepts, the e-commerce security environment: (dimension, definition and scope of e-security), security threats in the E-commerce environment (security intrusions and breaches, attacking methods like hacking, sniffing, cyber-vandalism etc.), technology solutions (Encryption, security channels of communication, protecting networks and protecting servers and clients),

##### **Unit 3: IT Act 2000 and Cyber Crimes**

IT Act 2000: Definitions, Digital signature, Electronic governance, Attribution, acknowledgement and dispatch of electronic records, Regulation of certifying authorities, Digital signatures certificates, Duties of subscribers, Penalties and adjudication, Appellate Tribunal, Offences and Cyber-crimes

##### **Unit 4: E-payment System**

Models and methods of e-payments (Debit Card, Credit Card, Smart Cards, e-money), digital signatures (procedure, working and legal position), payment gateways, online banking (meaning, concepts, importance, electronic fund transfer, automated clearing house, automated ledger posting), risks involved in e-payments.

##### **Unit 5: On-line Business Transactions**

Meaning, purpose, advantages and disadvantages of transacting online, E-commerce applications in various industries like {banking, insurance, payment of utility bills, online marketing, e-tailing (popularity, benefits, problems and features), online services (financial, travel and career),

auctions, online portal, online learning, publishing and entertainment} Online shopping (amazon, snapdeal, alibaba, flipkart, etc.) Website designing ,Introduction to HTML; tags and attributes: Text Formatting, Fonts, Hypertext Links, Tables, Images, Lists, Forms, Frames, Cascading Style Sheets.

**Suggested Readings:**

1. Laudon Kenneth C. and Traver Carlo Guercio, *E-Commerce*, Pearson Education.
2. Whiteley David, *E-commerce: Strategy, Technology and Applications*, McGraw Hill Education
3. Bhaskar Bharat, *Electronic Commerce: Framework, Technology and Application*, 4<sup>th</sup> Ed., McGraw Hill Education
4. Joseph P.T., *E-Commerce: An Indian Perspective*, PHI Learning
5. Bajaj K.K. and Nag Debjani, *E-commerce*, McGraw Hill Education
6. Chhabra T.N., *E-Commerce*, Dhanpat Rai & Co.
7. Madan Sushila, *E-Commerce*, Taxmann.
8. Chhabra T.N., Jain Hem Chand, and Jain Aruna, *An Introduction to HTML*, Dhanpat Rai & Co.

**Note: The pattern of setting the question paper is given at the end of the Syllabus, which is to be followed by the paper setter.**

**Note for Practical Examination:**

In BCH- 4.2 (a), there shall be an end semester examination of 35 marks. Work Book will be prepared by the student consisting of 7.5 marks and a written examination consisting of 7.5 marks, both will be evaluated internally.

In BCH- 4.2 (b), there shall be a Practical examination of 35 marks which shall be conducted by the external examiner appointed by the University for the purpose. The practical examination consisting of 15 marks will be conducted internally.

**B.Com. (Hons.): Semester – IV**

**Paper – BCH 4.3 : MANAGEMENT ACCOUNTING**

**Duration: 3 hrs.**

**Objective:** To impart the students, knowledge about the use of financial, cost and other data for the purpose of managerial planning, control and decision making.

**CONTENTS**

**Unit 1: (a) Management Accounting**

Concept, Importance, Nature and Functions, Financial vs Management Accounting, Cost vs Management Accounting, Role of Management Accountant.

**(b) Basic Concepts of Costing**

Basic Cost Terms and Concepts, Type and Elements of Cost, Cost Allocation- Absorption Costing, Marginal Costing, Activity Based Costing.

**Unit 2: Financial Statement Analysis**

Trend Analysis, Ratio Analysis, Preparation and Analysis of Fund Flow Statement and Cash Flow Statement (Revised AS).

**Unit 3: (a) Use of Marginal Costing in Decision Making.**

**(b) Cost Volume Profit (CVP) Analysis:** Contribution Margin, Break-Even Analysis, Profit Volume (P/V) Analysis, Multiple Product Analysis, Optimal Use of Limited Resources.

**Unit 4: Budget and Budgetary Control**

Preparation of Different Types of Budgets, Fixed Versus Flexible Budgets.

**Unit 5: (a) Standard Costing**

Concept, Advantage, Types of Standards, Variance Analysis-Material, Labour, Overheads, Managerial Use of Variances.

**(b) Responsibility Accounting**

Concept of Responsibility Accounting, Responsibility Central-Cost Centre, Revenue Centre, Profit Centre, Investment Centre.

**Suggested Readings:**

1. Horngren Charles T., Sundem Gary L., Burgstahler Dave, Schatzberg Jeff O., *Introduction to Management Accounting*, Pearson Education.
2. Atkinson Anthony A., Kaplan Robert S., Matsumura Ella Mae, Young S. Mark. *Management Accounting*. Dorling Kindersley(India) Pvt. Ltd.
3. Hilton Ronald W. and Platt David E., *Managerial Accounting: Creating Value in a Global Business Environment*, Mc Graw Hill Education.
4. Singh Surender. *Management Accounting*, Scholar Tech Press, New Delhi.
5. Goel Rajiv, *Management Accounting*. International Book House,
6. Arora M.N., *Management Accounting*. Vikas Publishing House, New Delhi.
7. Maheshwari S.N. and Mittal S.N., *Management Accounting*. Shree Mahavir Book Depot, New Delhi.
8. Singh S. K. and Gupta Lovleen. *Management Accounting – Theory and Practice*. Pinnacle Publishing House.
9. Khan M.Y. and Jain P.K. *Management Accounting*. McGraw Hill Education
10. Jhamb H.V., *Fundamentals of Management Accounting*, Ane Books Pvt. Ltd.
11. Rustagi R.P., *Fundamentals of Management Accounting*, Taxmann Publication Pvt. Ltd.

**Note: The pattern of setting the question paper is given at the end of the Syllabus, which is to be followed by the paper setter.**



## **B.Com. (Hons.): Semester – IV**

### **Paper – BCH 4.4 : ORGANISATION BEHAVIOUR**

**Assessment: Internal 30 marks , End semester examination of three hours 70 marks**

**Objective:** To develop the basic understanding of students about basic concepts, theories and techniques in the field of human behavior at individual, group and organizational levels.

#### **CONTENTS**

##### **Unit 1:Introduction**

Concept of organizational behavior, Scope, Evolution, Conceptual models, Challenges and opportunities, Interdisciplinary role of organizational behavior.

##### **Unit 2:Foundation of Individual Behavior**

Factors affecting perception, Motivation theories (Maslow, Herzberg, and Mc Gregor X and Y theory), Financial and non financial motivation, Personality types and important theories, Attitude: change of attitude and determinants of attitude, Learning, Conditioning, Learning curve, Reinforcement types, Job satisfaction: meaning, factors affecting job satisfaction.

##### **Unit 3:Concept of Group Dynamics**

Concept and features of group, Process of group formation, Concept of punctuated equilibrium model, Types of group behavior: formal and informal groups, Concept of punctuated equilibrium model, Conflict: types of conflict and resolution of conflict.

##### **Unit 4:Leadership**

Styles and behaviors, Theories: trait, managerial grid, and Harsey Blanchard situational leadership, Transformational leadership behavior, Power and influence, Counselling and guidance.

##### **Unit 5:Stress Management**

Concepts of stress, Sources, Consequences and techniques for management of stress.

#### **Suggested Readings:**

1. Mankiw Gregory N., Principles of *Macroeconomics*. Cengage Learning
2. Luthans Fred ; *Organizational Behavior*; Tata McGraw Hill
3. Robbins S. P., Judge T. A., Vohra Niharika; *Organizational Behavior*; Pearson Education.
4. Pareek Udai; *Understanding Organizational Behavior*; Oxford University Press.
5. Newstorm John; *Human Behavior at Work*; Tata McGraw Hill.
6. McShane Steven L., Glinow Mary Von and Sharma Radha R.; *Organizational Behavior*; Tata McGraw Hill.
7. Singh Kavita; *Organization Behavior: Text and Cases*; Pearson Education.
8. Rao V.S.P., *Business Organisation & Management*, Taxmann.

**Note: The pattern of setting the question paper is given at the end of the Syllabus, which is to be followed by the paper setter.**

## **B.Com. (Hons.): Semester – IV**

### **Paper – BCH 4.5: INDIAN ECONOMY**

**Assessment: Internal 30 marks , End semester examination of three hours 70 marks**

**Objective:** This course seeks to enable the student to grasp the major economic problems in India and their solution.

#### **CONTENTS**

##### **Unit 1: Basic Issues in Economic Development**

Concept and Measures of Development and Underdevelopment; Human Development

##### **Unit 2: Basic Features of the Indian Economy at Independence**

Composition of national income and occupational structure, the agrarian scene and industrial structure

##### **Unit 3: Policy Regimes**

- a. The evolution of planning and import substituting industrialization.
- b. Economic Reforms since 1991.
- c. Monetary and Fiscal policies with their implications on economy

##### **Unit 4: Growth, Development and Structural Change**

- a. The experience of Growth, Development and Structural Change in different phases of growth and policy regimes across sectors and regions.
- b. The Institutional Framework: Patterns of assets ownership in agriculture and industry; Policies for restructuring agrarian relations and for regulating concentration of economic power;
- c. Changes in policy perspectives on the role of institutional framework after 1991.
- d. Growth and Distribution; Unemployment and Poverty; Human Development; Environmental concerns.
- e. Demographic Constraints: Interaction between population change and economic development.

##### **Unit 5: Sectoral Trends and Issues**

- a. Agriculture Sector: Agrarian growth and performance in different phases of policy regimes i.e. pre green revolution and the two phases of green revolution; Factors influencing productivity and growth; the role of technology and institutions; price policy, the public distribution system and food security.
- b. Industry and Services Sector: Phases of Industrialisation – the rate and pattern of industrial growth across alternative policy regimes; Public sector – its role, performance and reforms; The small scale sector; Role of Foreign capital.
- c. Financial Sector: Structure, Performance and Reforms. Foreign Trade and balance of Payments: Structural Changes and Performance of India's Foreign Trade and
- d. Balance of Payments; Trade Policy Debate; Export policies and performance; Macro Economic Stabilisation and Structural Adjustment; India and the WTO, Role of FDI, Capital account convertibility.

**Suggested Readings:**

1. Mishra and Puri, *Indian Economy*, Himalaya Publishing House
2. Dhingra IC, *Indian Economics*, Sultan Chand & Sons
3. Dutt Gaurav and Sundarum KPM, *Indian Economy*, S. Chand & Company.
4. Bhagwati J., and Desai P., *India: Planning for industrialization*, OUP, Ch 2.
5. Patnaik Prabhat., *Some Indian Debates on Planning*. T. J. Byres (ed.). *The Indian Economy: Major Debates since Independence*, OUP.
6. Ahluwalia Montek, *S. State-level Performance under Economic Reforms in India* in A. O. Krueger. (ed.). *Economic Policy Reforms and the Indian Economy*, The University of Chicago Press.
7. Dreze, Jean and Sen Amartya. *Economic Development and Social Opportunity*. Ch. 2. OUP.
8. Khanna Sushil., *Financial Reforms and Industrial Sector in India*. *Economic and Political Weekly*. Vol. 34. No. 45.
9. Kapila Uma (ed), “*Indian Economy since Independence*”, Relevant articles.
10. Rangarajan C., and Jadhav N., *Issues in Financial Sector Reform*. Bimal Jalan. (ed). *The Indian Economy*. Oxford University Press, New Delhi.

**Note: The pattern of setting the question paper is given at the end of the Syllabus, which is to be followed by the paper setter.**

**Paper – BCH 4.6 :RESEARCH METHODS**

**Assessment: Internal 30 marks , End semester examination of three hours 70 marks**

**Objective:** This course aims at providing the general understanding of business research and the methods of business research. The course will impart learning about how to collect, analyze, present and interpret data.

**CONTENTS**

**Unit 1: Introduction**

Definition, Importance, Scope and Limitations of Research, Objectives, Types of Research.

**Research Design**

Meaning, Need, Important concept related to research design, Types of Research Design, Basic principles of Experimental Design.

**Unit 2: Sources of Data Collection**

Primary and Secondary Data Collection: Source and their types, Methods of Data Collection, Data preparation-Validation, Editing Coding, Tabulation and Cross Tabulation of Data, Data Analysis and interpretation, Hypothesis Testing.

**Unit 3: Sampling methods & techniques**

Probability and non- probability methods, random, non random techniques, stratification, focus group.

**Unit 4: Questionnaire Construction:**

Questionnaire Design, Attitude Measurement, Types of Scales for Attitude Measurement.

**Unit 5 Analysis and Interpretation of Data and Research Report**

Meaning of Interpretation, Techniques of Interpretation, Significance of Report writing, Steps and Layout of the Research report, Types of Reports, Precautions while writing Research report.

**Suggested Readings:**

1. William Zikmund, *Business Research Methods*, Cengage Learning India Pvt. Ltd.
2. Malhotra Naresh, Dash Satyabhushan, *Marketing research*, Pearson.
3. Swamy O.R Krishna, *Methodology of Research in Social Sciences*, Himalaya Publishing House.
4. Kumar Rajendar, *Research Methodology*, APH Publishing.
5. Chawla Deepak, Sondhi Neena, *Research Methodology*, Vikas Publications.

**Note: The pattern of setting the question paper is given at the end of the Syllabus, which is to be followed by the paper setter.**

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**Paper – BCH 5.1 : GOODS AND SERVICES TAX (GST)**

**Assessment: Internal 30 marks , End semester examination of three hours 70 marks**

**Objective:** To provide the basic knowledge of GST and to equip students with the provisions of Goods and Services Tax Act.

**CONTENTS**

**Unit 1: Introduction**

Indirect taxes before the GST; Concept of VAT: Meaning and Methods; Major Defects in the structure of Indirect taxes prior to GST; Need of GST in India; Genesis and salient features of GST; Taxes subsumed in GST; Advantages and challenges of GST; Innovation and best practices; Structure of GST including SGST, CGST, UTGST and IGST; Procedure of Registration; Compulsory Registration; Deemed Registration; Cancellation and Revocation of registration

**Unit 2: Levy and Collection of GST**

Taxable event ; “Supply” of Goods and Services; Place of Supply: Within State, Interstate, Import and Export; Time of supply; Valuation for GST; Valuation rules, taxability of

reimbursement of expenses; Exemption from GST; Small supplies and Composition Scheme; Classification of Goods and Services; Composite and Mixed Supplies.

**Unit 3: Input Tax Credit**

Eligible and Ineligible Input Tax Credit; Apportionment of Credit and Blocked Credits; Tax Credit in respect of Capital Goods; Recovery of Excess Tax Credit; Availability of Tax Credit in special circumstances; Transfer of Input Credit (Input Service Distribution); Payments of Tax; Refund; Doctrine of unjust enrichment; TDS, TCS. Reverse Charge Mechanism, Job work.

**Unit 4: Procedures**

Tax Invoice, Credit and Debit Notes, Returns, Audit in GST, Assessment: Types of Assessment, Summary and Scrutiny, Payment of Taxes, Maintenance of Records and Submission of Return

**Unit 5: Special Provisions**

Taxability of e-Commerce, Anti-Profiteering, Avoidance of dual control.

**Suggested Readings:**

1. Chaudhary, Dalmia and Girdharwal, *GST – A Practical Approach*, Taxmann Publications
2. Haldia Arpit, *GST made easy*, Taxmann Publications.
3. Datey V.S., *GST Ready Reckoner*, Taxmann Publications.
4. Singhaia Vinod K. & Singhania Monica, (2016), *Students Guide to Indirect Tax Laws*, Taxman Publications.
5. Gupta S.S., *GST-How to meet your obligations (April 2017)*, Taxman Publications
6. Manual, Taxmann Publications.
7. Garg Keshav , *GST Ready Reckoner*, Bharat Law House.
8. Rafi Mohd., *Indirect Taxes*, Bharat Law House.
9. Bangar Vandana, Yogendra Bangar, *Indirect Tax Laws*, Aadhya Prakashan.
10. Halakhandi Sudhir, *GST in Hindi (Vastu avam Sevakar)*.

**Note: The pattern of setting the question paper is given at the end of the Syllabus, which is to be followed by the paper setter.**

## **B.Com. (Hons.): Semester – V**

### **Paper – BCH 5.2 : PROJECT PLANNING AND MANAGEMENT**

**Assessment: Internal 30 marks , End semester examination of three hours 70 marks**

**Objective:**To provide adequate knowledge to the students for formulating and handling of project.

#### **CONTENTS**

##### **Unit 1: Project Management**

Nature, Scope, Process, Elements, Significance and Emerging Issues. Identification of Investment Opportunities and their Feasibility. Market and Demand Analysis.

##### **Unit 2: Technical Analysis**

Choice of Technology, Analysis of Materials and Inputs, Plant Locations and Layout Pollution Control and Government Regulations. **Financial Analysis:** Fund flow analysis and sources of funds.

##### **Unit 3: Project Appraisal**

Cash Flow estimate under different financing pattern ( LTF, TF)capital expenditure decisions(using capital budgeting techniques).

##### **Unit 4: Risk Analysis**

Different techniques, project evaluation under special circumstances,CAPM model.

##### **Unit 5: Net Work Techniques for Project Management**

PERT / CPM Techniques. Time-Cost Trade-off. Resource Leveling. Social cost benefit analysis; SCBA approach,UNIDO approach,shadow pricing.

#### **Suggested Readings:**

1. Chandra Prasanna: Project: Preparation, Appraisal, Budgeting and Implementation.
2. Matto P.K.: Project Formulation in Developing Countries
3. Gupta Dass & Sen : Guideline for Project Evaluation
4. Jain D.K.: Project Planning and Appraisal in Planned Economy

**Note: The pattern of setting the question paper is given at the end of the Syllabus, which is to be followed by the paper setter.**

## **B.Com. (Hons.): Semester – V**

### **Paper – BCH 5.3 : AUDITING**

**Assessment: Internal 30 marks , End semester examination of three hours 70 marks**

**Objective:** To provide knowledge of auditing principles, procedures and techniques in accordance with current legal requirements and professional standards.

#### **CONTENTS**

##### **Unit 1:Introduction**

Meaning and objectives of auditing, Types of audit, Internal audit: internal check systems and internal control.

##### **Unit 2:Audit Process**

Audit Program, Audit and books of accounts, Working papers and evidences, Consideration of commencing audit, Routine checking and test checking.

##### **Unit 3:Audit Procedure**

Vouching, Verification of assets and liabilities.

##### **Unit 4:Audit of Limited Companies**

Company auditor: appointment, powers, duties, and liabilities, Divisible profits and dividend, Auditor's report: standard reports and qualified report, Special audit of banking companies, Audit of insurance companies, Audit of nonprofit companies.

##### **Unit 5:Investigations**

Nature and methodology especially where fraud is suspected.

#### **Suggested Readings:**

1. Kumar Ravinder and Sharma Virender, *Auditing Principles and Practice*, PHI Learning
2. Jha Aruna, *Auditing*. Taxmann Publication.
3. Singh A. K. and Gupta Lovleen. *Auditing Theory and Practice*. Galgotia Publishing Company
4. Relevant Publications of ICAI on *Auditing (CARO)*
5. Gupta Kamal; *Contemporary Auditing*; Tata McGraw Hill
6. Pagare Dinkar; *Principles and Practice of Auditing*; S Chand and Co.
7. Tandon B.N.; *Principles of Auditing*; S. Chand and Co.
8. Bansal Surbhi, *Auditing and Assurance*, Bestword Publications Pvt. Ltd.

**Note: The pattern of setting the question paper is given at the end of the Syllabus, which is to be followed by the paper setter.**



## **B.Com. (Hons.): Semester – V**

### **Paper – BCH 5.4 : FINANCIAL MARKETS AND INSTITUTIONS**

**Assessment: Internal 30 marks , End semester examination of three hours 70 marks**

**Objective:** To provide the students a basic knowledge of financial markets and institutions and to familiarise them with major financial services in India.

#### **CONTENTS**

##### **Unit 1: Introduction**

**Financial System and its Components** – financial markets and institutions; Financial intermediation; Flow of funds matrix; Financial system and economic development; An overview of Indian financial system

##### **Unit 2: Financial Markets**

Money market – functions, organisation and instruments. Role of central bank in money market; Indian money market – An overview

Capital Markets – functions, organisation and instruments. Indian debt market; Indian equity market – primary and secondary markets; Role of stock exchanges in India

##### **Unit 3: Financial Institutions**

Commercial banking – introduction, its role in project finance and working capital finance; Development Financial institutions (DFIs) – An overview and role in Indian economy; Life and non-life insurance companies in India; Mutual Funds – Introduction and their role in capital market development. Non-banking financial companies (NBFCs).

##### **Unit 4: Financial Services**

Overview of financial services industry: Merchant banking – pre and post issue management, underwriting. Regulatory framework relating to merchant banking in India

##### **Unit 5: Leasing and hire–purchase**

Consumer and housing finance; Venture capital finance; Factoring services, bank guarantees and letter of credit; Credit rating; Financial counseling.

##### **Suggested Readings:**

1. Bhole L. M., and Mahakud Jitendra., *Financial Institution and Markets*, McGraw-Hill Education
2. Khan M.Y., *Indian Financial System*, McGraw-Hill Education.
3. Dhanekar., *Pricing of Securities*. New Delhi: Bharat Publishing House.
4. Chandra Prasanna., *Financial Management: Theory and Practice*. McGraw-Hill Education.
5. Gomez Clifford, *Financial Markets, Institutions and Financial Services*, PHI Learning
6. Khan M.Y. and Jain P.K., *Financial Services*. McGraw Hill Education.
7. Singh J.K., *Venture Capital Financing in India*. Dhanpat Rai and Company, New Delhi.
8. Annual Reports of Major Financial Institutions in India.

**Note: The pattern of setting the question paper is given at the end of the Syllabus, which is to be followed by the paper setter.**

**Paper – BCH Elective Group I(i) :WORKING CAPITAL MANAGEMENT**

**Assessment: Internal 30 marks , End semester examination of three hours 70 marks**

**Objective :**To impart knowledge about the basic principles, tools and techniques of working capital management with a view to develop skills to take informed business decisions.

**CONTENTS**

**Unit 1:Introduction**

Concept of Working Capital. Approaches of Working Capital. Liquidity Vs Profitability Trade – Off. Working Capital Policies. Operating Cycle. Weighted Average Duration of Operating Cycle. Estimating Working Capital Requirements – Various Techniques.

**Unit 2:Inventory Management**

Purpose of Holding Inventory. Cost of Holding Inventory. Cost Benefit Trade Off. Economic Order Quantity, Economic Lot Size, Reorder Point and Safety Stock. Inventory Management and Monitoring Techniques.

**Unit 3:Receivable Management**

Basic Issues in Receivable Management. Credit Standards. Evaluating Credit Worthiness. Terms of Credit. Evaluating Changes in Credit Policy. Techniques of Credit Monitoring.

**Unit 4:Management of Cash**

Motives of Holding Cash. Cost Benefit Trade Off of Liquidity. Cash Management Models. Cash Planning and Budgeting. Management of Collection and Disbursement.

**Unit 5:Financing Working Capital Requirement**

Various Sources of Working Capital Financing. Trade Credit, Bank Financing – Recent Policies of Bank Financing. Market Based Financing.

**Suggested Readings:**

1. Khanna Sri Ram, Hanspal Savita, Kapoor Sheetal, and Awasthi H.K., *Consumer Affairs*” (2007) Delhi University Publication.
2. Pandey I.M : *Financial Management*, V. Publication.
3. Chandra Prashana : *Financial Management*. TMH.
4. Agrawal Manju : *Working Capital Management*. IIF
5. Bhalla V.K., *Working Capital Management*, Vikas Publishing.

**Note: The pattern of setting the question paper is given at the end of the Syllabus, which is to be followed by the paper setter.**

**Paper – BCH Elective Group I(ii) :CONSUMER PROTECTION LAWS**

**Assessment: Internal 30 marks , End semester examination of three hours 70 marks**

**Objective:** This paper seeks to familiarize the students with of their rights as a consumer, the social framework of consumer rights and legal framework of protecting consumer rights. It also provides an understanding of the procedure of redress of consumer complaints, and the role of different agencies in establishing product and service standards. The student should be able to comprehend the business firms' interface with consumers and the consumer related regulatory and business environment

**CONTENTS**

**Unit 1: Conceptual Framework**

**Consumer and Markets:** Concept of Consumer, Nature of markets, Concept of Price in Retail and Wholesale, Maximum Retail Price (MRP) and Local Taxes, Fair Price, labeling and packaging **Experiencing and Voicing Dissatisfaction:** Consumer

Satisfaction/dissatisfaction-Grievances-complaint, Consumer Complaining Behaviour: Alternatives available to Dissatisfied Consumers; Internal and External Complaint handling: Corporate Redress Systems and Public Redress Systems.

**Unit 2: The Consumer Protection Act, 1986 (CPA)**

**Objectives and Basic Concepts:** Consumer, goods, service, defect in goods, deficiency in service, spurious goods and services, unfair trade practice, restrictive trade practice.

**Organizational set-up under the Consumer Protection Act:** Advisory Bodies: Consumer Protection Councils at the Central, State and District Levels, Basic Consumer Rights; Adjudicatory Bodies: District Forums, State Commissions, National Commission: Their Composition, Powers, and Jurisdiction (Pecuniary and Territorial), Role of Supreme Court under the CPA.

**Unit 3: Grievance Redress Mechanism under the Consumer Protection Act, 1986**

Who can file a complaint? Grounds of filing a complaint; Limitation period; Procedure for filing and hearing of a complaint; Disposal of cases, Relief/Remedy to be provided; Temporary Injunction, Enforcement of order, Appeal, frivolous and vexatious complaints; Offences and penalties.

**Seven Leading Cases decided under Consumer Protection Act:** Medical Negligence; Banking; Insurance; Housing & Real Estate; Electricity, Water, and Telecom Services; Education; Defective Product; Unfair Trade Practice.

#### **Unit 4: Industry Regulators and Consumer Complaint Redress Mechanism**

- i. Banking: RBI and Banking Ombudsman
- ii. Insurance: IRDA and Insurance Ombudsman
- iii. Telecommunication: TRAI
- iv. Food Products: FSSAI (an overview)
- v. Electricity Supply: Electricity Regulatory Commission
- vi. Advertising: ASCI

#### **Unit 5: Consumerism in India**

**Consumer Movement in India:** Evolution of Consumer Movement in India. Formation of consumer organizations and their role in consumer protection, Recent developments in Consumer Protection in India, National Consumer Helpline, Citizens Charter, Product testing.

**Quality and Standardization:** Voluntary and Mandatory standards; Role of BIS, Indian Standards Mark (ISI), Ag-mark, Hallmarking, Licensing and Surveillance; ISO: An overview

#### **Suggested Readings:**

1. Khanna Sri Ram, Hanspal Savita, Kapoor Sheetal, and Awasthi H.K., *Consumer Affairs*” (2007) Delhi University Publication.
2. Aggarwal V. K., (2003). *Consumer Protection: Law and Practice*. 5<sup>th</sup> ed. Bharat Law House, Delhi, or latest edition.
3. Girimaji Pushpa (2002). *Consumer Right for Everyone* Penguin Books.
4. Nader Ralph (1973). *The Consumer and Corporate Accountability*. USA, Harcourt Brace Jovanovich, Inc.
5. Sharma Deepa (2011). *Consumer Protection and Grievance-Redress in India: A Study of Insurance Industry* (LAP LAMBERT Academic Publishing GmbH & Co.KG, Saarbrucken, Germany.
6. Rao Rajyalaxmi, *Consumer is King*, Universal Law Publishing Company
7. Empowering Consumers e-book, [www.consumeraffairs.nic.in](http://www.consumeraffairs.nic.in)
8. ebook, [www.bis.org](http://www.bis.org)

**Note: The pattern of setting the question paper is given at the end of the Syllabus, which is to be followed by the paper setter.**

## **B.Com. (Hons.): Semester – V**

### **Paper – BCH Elective Group I (iii) :ADVERTISING AND PERSONAL SELLING**

**Assessment: Internal 30 marks, End semester examination of three hours 70 marks**

**Objective:** The objective of this course is to familiarize the students with the basic concepts, tools and techniques of Advertising and Personal Selling used in marketing.

#### **CONTENTS**

##### **Unit 1: Advertising**

Introduction: meaning, nature and importance of advertising, Types of advertising, Advertising objectives and audience selection, Setting of advertising budget, Media decisions: major media types and their merits and demerits, Factors influencing media choice.

##### **Unit 2:Message Development**

Message development, Advertising appeals, Advertising copy and elements. Measuring advertising effectiveness, Evaluating communication and sales effects, Pre-and Post-testing techniques. Advertising Agency: role, types and selection of advertising agency, Ethical and legal aspects of advertising.

##### **Unit 3:Personal Selling**

Nature and importance of personal selling, Types of personal selling: situations and selling jobs, Personal selling and salesmanship, Characteristics of a successful salesman, Customer knowledge, Buying motives and selling appeals, Product and market knowledge, Process of effective selling: prospecting, pre-approach, and approach, Presentation and demonstration, Handling objections, Closing the sales, Customer follow-up.

##### **Unit 4:Sales Planning and Control**

An overview, Sales forecasting, Sales budget, Sales quota, Sales territories.

##### **Unit 5:Management of Sales Force**

Recruitment and selection, Training and development, Direction and supervision, Sales force motivation and compensation, Sales force performance appraisal.

#### **Suggested Readings:**

1. Belch George E., Belch Michael A., Purani Keyoor, *Advertising and Promotion : An Integrated Marketing Communications Perspective (SIE)*, McGraw Hill Education
2. Dunn S. Wats, and Barban Arnold M., *Advertising: Its Role in Marketing*. Dryden Press
3. Burnett, Wells, and Moriatty. *Advertising: Principles and Practice*. 5<sup>th</sup> ed. Prentice Hall of India, New Delhi.
4. Batra, Myers and Aakers. *Advertising Management*. PHI Learning.
5. Shimp Terence A., *Advertising and Promotion: An IMC Approach*. Cengage Learning.
6. Sharma Kavita., *Advertising: Planning and Decision Making*, Taxmann Publications
7. Jethwaney Jaishree and Jain Shruti., *Advertising Management*, Oxford University Press, 2012
8. Chunawala and Sethia, *Advertising*, Himalaya Publishing House
9. Gupta Ruchi, *Advertising*, S. Chand & Co.

**Note: The pattern of setting the question paper is given at the end of the Syllabus, which is to be followed by the paper setter.**

**Paper – BCH Elective Group I (iv) : COMPUTERISED ACCOUNTING SYSTEM**

**Assessment: Internal 30 marks , End semester examination of three hours 70 marks**

**Objectives:** This course seeks to enhance the skills needed for computerized accounting system and to enable the students to develop simple accounting applications.

**CONTENTS**

**Unit 1: Tally and Fundamentals of Accounting**

Tally Fundamentals, Basic & Advanced Accounting, Accounting fundamentals, Types of Accounts and their rules, Company Create Alter and Delete, Types of Accounting Vouchers  
Basic rules of journal entries, ledgers, trial balance and final accounts.

**Unit 2: MS Excel and Basic Statistical Analysis**

Introduction to MsExcel, Calculations, Formula, Functions, Insert Row/Columns, Create Chart, Format Sheet Tools Menu : Goal Seek, Scenario, Auditing Data Menu : Sort, Filter, Advance Filter, Subtotal, Forms, Validations, Table, Consolidate, Pivot table, Window, Help, Treatment of Data and Basic Statistical Analysis: Mean, Median and Mode.

**Unit 3: Computerized Accounting: Using Generic Software Lab**

Taxation: TDS, GST in Computerized Accounting system: Statutory Audit, Voucher verification, Verification of related party transaction, CAAT: Various Tools.

**Unit 4: Designing Computerised Accounting System**

Designing Computerised Accounting System using a DBMS Package  
Creating a voucher entry Form,  
Preparing ledgers with SQL, Form, and Report  
Preparing Trial Balance with SQL and Report.

**Unit 5: Designing Accounting Support System**

Designing Supplier and customers System for Accounting using Form, Query, Module, and Report; Designing Payroll System for Accounting using Form, Query, Module, and Report.

**Suggested Readings:**

1. Sinha P. K. and Sinha Priti; Computer Fundamentals; BPB Publications.
2. Leon Alex and Leon Mathews; Fundamentals of Information Technology; Vikas Publishing House.
3. Saxena S.; Computer Applications in Management; Vikas Publishing House.
4. Norton, Peter; Computing Fundamentals; Tata McGraw Hill.
5. *Official Guide to Financial Accounting using Tally.ERP 9with GST*, BPB Publications.

**Note: The pattern of setting the question paper is given at the end of the Syllabus, which is to be followed by the paper setter.**

**Paper– BCH Elective Group I (v): CORPORATE TAX PLANNING**

**Assessment: Internal 30 marks , End semester examination of three hours 70 marks**

**Objective:** To provide Basic knowledge of corporate tax planning and its impact on decision-making.

**CONTENTS**

**Unit 1: Introduction**

Tax planning, tax management, tax evasion, tax avoidance; Corporate tax in India; Types of companies; Residential status of companies and tax incidence; Tax liability and minimum alternate tax; Tax on distributed profits

**Unit 2: Tax Planning-1**

Tax planning with reference to setting up of a new business: Locational aspect, nature of business, form of organization;  
Tax planning with reference to financial management decision - Capital structure, dividend including deemed dividend and bonus shares;  
Tax planning with reference to sale of scientific research assets

**Unit 3: Tax Planning-2**

Tax planning with reference to specific management decisions - Make or buy; own or lease; repair or replace  
Tax planning with reference to employees' remuneration  
Tax planning with reference to receipt of insurance compensation  
Tax planning with reference to distribution of assets at the time of liquidation

**Unit 4: Special provisions relating to non-residents**

Double taxation relief; Provisions regulating transfer pricing; Advance rulings; Advance pricing agreement

**Unit 5: Tax Planning with reference to Business Restructuring**

Amalgamation, Demerger, Slump sale, Conversion of sole proprietary concern/partnership firm into company, Conversion of company into LLP, Transfer of assets between holding and subsidiary companies

**Suggested Readings:**

1. Singhania Vinod K. and Singhania Monica, *Corporate Tax Planning*. Taxmann Publications Pvt. Ltd., New Delhi.
2. Ahuja Girish and Gupta Ravi. *Corporate Tax Planning and Management*. Bharat Law House, Delhi.
3. Acharya Shuklendra and Gurha M.G., *Tax Planning under Direct Taxes*. Modern Law Publication, Allahabad.
4. Mittal D.P., *Law of Transfer Pricing*. Taxmann Publications Pvt. Ltd., New Delhi.
5. IAS – 12 and AS – 22.
6. Ghosh T.P., *IFRS*, Taxmann Publications Pvt. Ltd. New Delhi.

**Note: The pattern of setting the question paper is given at the end of the Syllabus, which is to be followed by the paper setter.**

**Paper – BCH 6.1 : INTERNATIONAL BUSINESS**

**Assessment: Internal 30 marks , End semester examination of three hours 70 marks**

**Objective:** The objective of the course is to familiarise the students with the concepts, importance and dynamics of international business and India's involvement with global business. The course also seeks to provide theoretical foundations of international business to the extent these are relevant to the global business operations and developments.

**CONTENTS**

**Unit 1:**

- a. Introduction to International Business:** Globalisation and its importance in world economy; Impact of globalization; International business vs. domestic business: Complexities of international business; Modes of entry into international business.
- b. International Business Environment:** National and foreign environments and their components - economic, cultural and political-legal environments

**Unit 2:**

- a. Theories of International Trade :**  
An overview ( Classical Theories, Product Life Cycle theory, Theory of National Competitive Advantage); Commercial Policy Instruments - tariff and non-tariff measures – difference in Impact on trade, types of tariff and non tariff barriers ( Subsidy, Quota and Embargo in detail) ; Balance of payment account and its components.
- b. International Organizations and Arrangements:**  
WTO – Its objectives, principles, organizational structure and functioning; An overview of other organizations – UNCTAD, Commodity and other trading agreements (OPEC).

**Unit 3:**

- a. Regional Economic Co-operation:** Forms of regional groupings; Integration efforts among countries in Europe, North America and Asia (NAFTA, EU , ASEAN and SAARC) .
- b. International Financial Environment:** International financial system and institutions (IMF and World Bank – Objectives and Functions) ; Foreign exchange markets and risk management; Foreign investments - types and flows; Foreign investment in Indian perspective

**Unit 4:**

- a.** Organisational structure for international business operations; International business negotiations.
- b. Developments and Issues in International Business:** Outsourcing and its potentials for India; Role of IT in international business; International business and ecological considerations.

**Unit 5:**

- a.** Foreign Trade Promotion Measures and Organizations in India; Special economic zones (SEZs) and export oriented units (EOUs), ; Measures for promoting foreign investments



into and from India; Indian joint ventures and acquisitions abroad.

- b. Financing of foreign trade and payment terms :** sources of trade finance ( Banks, factoring, forfeiting, Banker's Acceptance and Corporate Guarantee) and forms of payment (Cash in advance, Letter of Credit, Documentary Collection, Open Account)

**Suggested Readings:**

1. Hill Charles W.L. and Jain Arun Kumar, *International Business*. New Delhi: McGraw Hill Education
2. John Daniels, Radenbaugh D. Lee H. and Sullivan David P.. *International Business*. Pearson Education
3. Johnson, Derbe. and Turner Colin., *International Business - Themes & Issues in the Modern Global Economy*. London: Roulledge.
4. Varma Sumati, *International Business*, Pearson Education.
5. Cherunilam, Francis. *International Business: Text and Cases*. PHI Learning
6. Czinkota Michael R.,. et al. *International Business*. Fortforth: The Dryden Press.
7. Bennett, Roger. *International Business*. Pearson Education.
8. Peng and Srivastav, *Global Business*, Cengage Learning
9. Rao P. Subba, *International Business*, Himalayan Publishing House.
10. Aswathappa, *International Business*, Tata McGraw Hill.
11. Varma, *International Business*, Pearson.

**Note: The pattern of setting the question paper is given at the end of the Syllabus, which is to be followed by the paper setter.**

**Paper – BCH 6.2 : BUSINESS ETHICS AND CORPORATE GOVERNANCE**

**Assessment: Internal 30 marks , End semester examination of three hours 70 marks**

**Objective :** To acquaint students with business ethics, corporate governance and corporate social responsibility.

**CONTENTS**

**Unit 1:Business Ethics: Concepts**

Business ethics, Theories of business ethics, Utilitarian views on business ethics, Indian ethos, concept, culture and management.

**Unit 2:Impact of Ethics on Business**

Ethics impact in business, Ethical issues in capitalism and market systems, Ethics and social responsibility, Ethics and marketing, Ethics in finance, Ethics and human resource, Ethics and information technology, Intellectual property rights, Designs, Patents, Trademarks, Copy rights.

**Unit 3:Introduction: Corporate Governance**

Corporate governance: issues and need of corporate governance code, Major corporate governance failures, Major codes and standards on corporate governance.

**Unit 4:Corporate Governance in India**

Corporate governance framework in India, Corporate governance and the role of board (BOD), Corporate boards and its powers, Responsibilities, Disqualifications, Board committees and their functions: Remuneration Committee, Nomination Committee, Compliance Committee, Shareholders Grievance Committee, Investors Relation Committee, Investment Committee, Risk Management Committee, and Audit Committee, Clause 49 of listing agreement, Corporate governance in public sector undertakings.

**Unit 5:Corporate Social Responsibility**

Meaning, Corporate philanthropy, CSR and CR, CSR and Corporate sustainability, CSR and Business ethics, CSR and Corporate governance, Environmental aspect of CSR, CSR Models, Drivers of CSR, Global Reporting Initiatives, ISO 26000.

**Suggested readings:**

1. Velasquez; *Business Ethics – Concepts and Cases*; Prentice Hall of India
2. Mallin Christine A.; *Corporate Governance (Indian Edition)*; Oxford University Press
3. Laura P. Hartman and Chatterjee Abha; *Business Ethics*; Tata McGraw Hill
4. Blowfield Michael and Alan Murray; *Corporate Responsibility*; Oxford University Press
5. Rani Geeta D. and Mishra R.K.; *Corporate Governance-Theory and Practice*; Excel Books
6. Sharma J.P.; *Corporate Governance; Business Ethics and CSR*; Ane Books
7. Frenando A.C.; *Business Ethics and Corporate Governance*; Pearson Education

**Note: The pattern of setting the question paper is given at the end of the Syllabus, which is to be followed by the paper setter.**

## **B.Com. (Hons.): Semester – VI**

### **Paper – BCH Elective Group II (i) : CONSUMER BEHAVIOUR**

**Assessment: Internal 30 marks , End semester examination of three hours 70 marks**

**Objective:** The course helps students to develop basic understanding of the concepts and theories of consumer behaviour and their applications in marketing decision making.

#### **CONTENTS**

##### **Unit 1: Introduction**

Defining consumer behaviour; reasons for studying behaviour, applying consumer behaviour knowledge; scope of consumer behaviour; market segmentation; bases of segmentation, criteria for effective targeting of market segments.

##### **Unit 2: Consumer as an Individual**

Consumer motivation; consumer involvement, personality and self concept; perception consumer learning and memory; information processing, attitudes and changing attitudes.

##### **Unit 3: Consumer in Social and cultural settings**

Reference groups and family influences; Social class, cultural; sub cultural and cross cultural influences on consumer behaviour; personal influences and diffusion of innovations; impact of media and globalization.

##### **Unit 4: Consumer Decision Process**

Problem recognition; search and evaluating; purchasing processes; post purchase behaviour; consumer behaviour models; consumerism; organizational buying behaviour.

##### **Unit 5: Consumer Satisfaction**

Measurement of consumer satisfaction and dis-satisfaction, repeat buying, brand switching and loyalty, opinion leadership, complaining behaviour.

#### **Suggested Readings:**

1. Schiffman and Kanuk: *Consumer Behaviour*
2. Engle, Blackwell and Miniard: *Consumer Behaviour*
3. Zaltman and Wallendorf: *Consumer Behaviour*
4. Mellot, Douglas W. Tr. : *Consumer Behaviour*
5. Loudon and Bitta Della: *Consumer Behaviour*
6. Benneton: *Consumer Behaviour*

**Note: The pattern of setting the question paper is given at the end of the Syllabus, which is to be followed by the paper setter.**

**Paper – BCH Elective Group II (ii) : FUNDAMENTALS OF INVESTMENT**

**Assessment: Internal 30 marks , End semester examination of three hours 70 marks**

**Objective:** To familiarize the students with different investment alternatives, introduce them to the framework of their analysis and valuation and highlight the role of investor protection.

**CONTENTS**

**Unit 1: The Investment Environment**

The investment decision process, Types of Investments – Commodities, Real Estate and Financial Assets, the Indian securities market, the market participants and trading of securities, security market indices, sources of financial information, Concept of return and risk, Impact of Taxes and Inflation on return.

**Unit 2: Fixed Income Securities**

Bond features, types of bonds, estimating bond yields, Bond Valuation types of bond risks, default risk and credit rating.

**Unit 3: Approaches to Equity Analysis**

Introductions to Fundamental Analysis, Technical Analysis and Efficient Market Hypothesis, dividend capitalisation models, and price-earnings multiple approach to equity valuation.

**Unit 4: Portfolio Analysis and Financial Derivatives**

Portfolio and Diversification, Portfolio Risk and Return; Mutual Funds; Introduction to Financial Derivatives; Financial Derivatives Markets in India

**Unit 5: Investor Protection**

Role of SEBI and stock exchanges in investor protection; Investor grievances and their redressal system, insider trading, investors' awareness and activism.

**Suggested Readings:**

1. Jones C.P., *Investments Analysis and Management*, Wiley, 8<sup>th</sup> ed.
2. Chandra Prasanna, *Investment Analysis and Portfolio Management*, McGraw Hill Education
3. Rustogi R.P., *Fundamentals of Investment*, Sultan Chand & Sons, New Delhi.
4. Vohra N.D. and Bagri B.R., *Futures and Options*, McGraw Hill Education
5. Mayo, *An Introduction to Investment*, Cengage Learning.

**Note: The pattern of setting the question paper is given at the end of the Syllabus, which is to be followed by the paper setter.**

## **B.Com. (Hons.): Semester – VI**

### **Paper – BCH Elective Group II (iii) : INDUSTRIAL AND LABOUR LAWS**

**Assessment: Internal 30 marks , End semester examination of three hours 70 marks**

**Objective:** To enable the students to learn various laws relating to Labour and Personnel .  
**CONTENTS**

#### **Unit 1: Factories Act, 1948**

Meaning of – Factory , Adolescent , Child , Young person , Hazardous process , Manufacturing process , Worker , Occupier , Inspector ;

Power of Inspector; Health provisions; Safety provisions; Welfare provisions; Working hours of an adult; Certificate of fitness; Working hours of Children.

#### **Minimum Wages Act, 1948**

Applicability, Objectives of the Act; Meaning of various terms used in the Act; Fixing Minimum Rates of Wages; Minimum Rate of Wages; Procedure for fixing and revising minimum wages; Payment of minimum wages; Maintenance of registers and records; Inspectors. Claims.

#### **Payment of Wages Act, 1936**

Applicability, Objectives of the Act; Regulation contemplated by the Act; Scope of Payment of Wages Act; Rules for Payment of Wages; Deductions; Fine and Penalties; Maintenance of registers and records; Inspectors; Payment of undisturbed wages in case of death of employed person; Rule-making Power to Appropriate Government.

#### **Unit 2: Employees' State Insurance Act, 1948**

Applicability, non applicability and Objective of the Act; Relevant Definitions in the Act; Contribution; Rate of Contribution; ESI Benefits; ESI Court.

#### **Employees' Provident Funds and Miscellaneous Provisions Act, 1952**

Applicability and non applicability of the Act; Executive Committee; Employees Provident Fund Scheme; Contributions; Investment; Full Withdrawal; Employee's Pension Scheme; Employee's Deposit Link Insurance Scheme; Determination about application of Act; Interest payable by employer; Recovery of money from employer; Transfer of accounts; Transfer of establishment; Protection of fund from attachment.

#### **Unit 3: Payment of Bonus Act, 1965**

Object, Applicability, non applicability of the Act; Steps for computing Bonus; Eligibility for Bonus; Disqualifications for Bonus; Minimum Bonus; Maximum Bonus; Ceiling on salary or wages; Set on and set off of allocable surplus; Adjustment of customary bonus or deduction from bonus; Time limit for payment of bonus. Recover of bonus from employer; Bonus linked with production; Special provision for new establishment; Establishment in public sector.

#### **Payment of Gratuity Act, 1972**

Applicability of the Act; Payment of Gratuity; Calculation of Gratuity; Mode or method of payment; Forfeiture of Gratuity; Nomination; Recovery of Gratuity; Protection of Gratuity.

#### **Unit 4: Employees Compensation Act, 1923**

Object, Applicability of the Act; Liability of an Employer to pay Compensation; Liability for Occupational Disease - Liability out of Employment and in the course of

Employment; Employer's liability when contractor is engaged; Compensation; Obligation and Responsibility of Employer; Rules about Medical Examination.

**Industrial Disputes Act, 1947**

Objective and Applicability of the Act; Settlement of Industrial Disputes – Works Committee, Conciliation Officers, Power of Conciliation Officer, Duty of Conciliation Officer, Board of Conciliation, Power of Board, Duties of Board, Court of Inquiry, Labour Court, Industrial Tribunal, National Tribunal; Types of Strike ; General prohibition of strikes and lock out.

**Unit 5: Maternity Benefit Act, 1961**

Object and Applicability of the Act.

**Child and Adolescent Labour (Prohibition and Regulation) Act, 1986**

Object and Applicability of the Act.

**Trade Unions Act, 1926**

Object and Applicability of the Act; Mode of Registration; Applicability of Registration; Certificate of Registration or provisions contained in rules of Trade Union; Cancellation of Registration; Objects on which general funds may be spent; Fund for political purpose; Returns; Disqualification of office-bearers of Trade Union; Criminal conspiracy in Trade Disputes; Immunity from Civil Suit; Change in name of Registered Trade Union; Amalgamation of Trade Unions; Dissolution of Trade Union.

**Suggested Readings:**

1. Kumar H.L., *Compliance under Labour Laws*, Universal Law Publishing.
2. Monappa Arun, *Industrial Relations and Labour Law*, McGraw Hill Education
3. Srivastav SC., *Industrial Relations and Labour Law*, Vikas Publishing House
4. Ratnam C.S Venkata, *Industrial Relations*, Oxford University Press
5. Malik P.L., *Handbook of Labour and Industrial Law, Vol 1 and 2*, Eastern Book Company
6. Sharma JP., *Simplified Approach to Labour Laws*, Bharat Law House (P) Ltd.
7. Sheth Tejpal and Thakkar Jigisha, *Industrial, Labour & General Laws*, Taxmann Publications.
8. Zad N.S., *Industrial, Labour & General Laws*, Taxmann Publications.
9. Padhi P.K., *Labour and Industrial Law*, PHI Learning.

**Note: The pattern of setting the question paper is given at the end of the Syllabus, which is to be followed by the paper setter.**

**Paper – BCH Elective Group II (iv) : MARKETING OF SERVICES**

**Assessment: Internal 30 marks , End semester examination of three hours 70 marks**

**Objective:** To enable the students to understand the conceptual aspects of services marketing.

**CONTENTS**

**Unit 1: Introduction to Services Marketing**

Services as a marketing concept; factors for the growth of service sector; characteristics of services; dimensions of services; classification of services; managing customer expectations: level of expectations; zone of tolerance; segmentation, targeting and positioning of service.

**Unit 2: Services Marketing Mix**

Product: service package, core and supplementary services; Product levels, service levels and delivery; price: pricing concepts and issues in pricing, pricing policy, pricing approaches, price and customer values; Promotion: Internal and external communication, issues in services promotion; place: Service distribution, channel options, service distribution strategy.

**Unit 3: Service Design**

Essentials of a service system; components of services; designing the service package; front office interface; back office interface; operations system; service delivery system; customer satisfaction and conflicts; service recovery system; service quality; concept of service quality, measuring service quality; SERVQUAL system; concept of CRM: CRM objectives, technology impact on services, concept of e-CRM.

**Unit 4: Globalization of services**

Stages of globalization; international marketing services; emerging trends; principal driving forces in global marketing of services; key decisions in global marketing; services strategy and organizing for global marketing.

**Unit 5: Marketing of Financial and Hospitality Services**

Application of the component of marketing of services in marketing of financial, tourism, travel and transport services.

**Suggested Readings:**

1. Khanna Sri Ram, Hanspal Savita, Kapoor Sheetal, and Awasthi H.K.. *Consumer Affairs*” (2007) Delhi University Publication.
2. Zeithaml, Gremler, Bitner, and Pandit Ajay., *Services Marketing*, Tata McGraw- Hill, 4<sup>th</sup> ed., 2008.
3. Lovelock, *Services Marketing: People, Technology and Strategy*, Pearson Education, 5<sup>th</sup> ed., 2007.
4. Baron S and Harris K, *Services Marketing: Text and Cases*, Palgrave, 2003
5. Nargundkar Rajendra, *Services Marketing: Text and Cases*, Tata McGraw- Hill, 2<sup>nd</sup> ed., 2007.
6. Verma Harsh V., *Services Marketing: Text and Cases*, Pearson Education, 2008.

**Note: The pattern of setting the question paper is given at the end of the Syllabus, which is to be followed by the paper setter.**

## **B.Com. (Hons.): Semester – VI**

### **Paper – BCH Elective Group II (v) :SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT**

**Assessment: Internal 30 marks , End semester examination of three hours 70 marks**

**Objective:** Security Analysis & Portfolio Management, as an academic discipline, is constantly changing and stimulating. The main objective of paper is to explain the investment decision making and investment process. It focuses on the investment analyses.

#### **CONTENTS**

##### **Unit 1: Securities and Risk and Return:**

Meaning, nature and types of securities, concept of portfolio management, Measurement of return, meaning of risk, types of risk-systematic and unsystematic risk, Basic valuation models (with numerical).

##### **Unit 2: Fundamental Analysis:**

Economic Company and industry analysis. Technical analysis and random walk hypothesis, efficient market hypothesis.

##### **Unit 3: Valuation of Shares and Debentures.**

**Unit 4:** Concepts of portfolio diversification and its effects, Theories of Portfolio:Capital Asset Pricing Model, arbitrary pricing model.

##### **Unit 5: Portfolio Performance Evaluation and Revision**

##### **Suggested Readings:**

1. Apte Govind, *Services Marketing*, Oxford Univ. Press
2. Fisher & Jordon: *Security Analysis and Portfolio Management*
3. Francis Jack Clark: *Management of Investments* Mc Graw hill.
4. Markowitz: *Portfolio Selection* Yale University Press.
5. Boltem: *Security analysis and Portfolio Management*.
6. Tuttle Jones, Heaton: *Essentials of Modern Investments*.
7. Prasannachandra, *International management*, Tata McGraw Hill New Delhi.
8. Avdhani V.A, *Investment and Security Market in India*, Himalaya Publishing House, 3<sup>rd</sup> Edition.

**Note: The pattern of setting the question paper is given at the end of the Syllabus, which is to be followed by the paper setter.**



## **B.Com. (Hons.): Semester – VI**

### **Paper – BCH 6.5: PROJECT REPORT**

As part of the B.Com(Hons.) curriculum, all students are required to undertake the Project Report (PR) in their chosen area. For this purpose, each student shall be assigned a Faculty member as his/her Project Guide.

**Objective:** Project report writing trains a student to communicate information in an effective and convincing way.. PR in itself is a complete and compact training programme.

The PR would commence at the beginning of the VI th semester. To carry out the study students can associate themselves with any business organization or can do the study independently.

The student would choose a topic of his/her choice, conduct an investigative research into the nature, reasons, causes, effect of the problem on different aspects of business and carry out a detailed research based on the current literature and collected data and compile a comprehensive report on the topic. The essential aspect shall be to analyze the existing knowledge and data to present new findings or propose a new model.

**Final Report Submission:** This part would involve data collection, tabulation, data analysis, findings, suggestions, limitations, conclusion, and scope for further studies. Students should Use appropriate data analysis tools and software.

**Hard copy shall be submitted according to prescribed format.**

Every report must be hard bounded with Black Leatherette cover duly embossed in Golden in BOLD letters with the Project Title, Student's name & roll no., class, batch and year and must be submitted to the Head.

Following should be the chapterization scheme of the report. The list of chapters is indicative in nature and can be modified by the Faculty guide if required.

#### **Indicative chapters for Final Research Report**

- Introduction (Background and significance)
- Literature Review & Theoretical background
- Objectives
- Hypothesis (if required)
- Research Design and sampling design & Theoretical model
- Data Analysis
- Findings
  
- Suggestion & Limitations
- Conclusion
- Appendix, Bibliography & Reference, Questionnaires, Scales

#### **Plagiarism/ Cheating/ Unfair Means in Projects/ Assignments**

Plagiarism is when you steal the thoughts or writing of others and offer them as your own. Everyone repeats someone else's ideas at some point in their academic career but when doing so,

it is important to acknowledge it. You can avoid plagiarism by quoting within inverted commas and acknowledging the source. But mostly the reference must be in your own words.

**The Project work (BCH-6.5) will be evaluated as under:**

- (a) Periodical Presentation: 30 marks (Internal Evaluation)
- (b) Project Evaluation: 40 marks (External Evaluation)
- (c) Viva voce: 30 marks (External Evaluation)

## **B.Com. (Hons.): Semester – VI**

### **Paper – BCH 6.6: SEMINAR AND COMPREHENSIVE VIVA-VOCE**

#### **(a) Seminar (30 marks)**

**Objective:** The objective is to develop the art of public speaking among the students to face interviews.

Two seminars to be held which shall be conducted internally. The students shall be expected to give several presentations during the semester with the final one on the day of the examination. The viva voce shall give them an opportunity to experience an interview. Regular quizzing sessions shall be held with the students throughout the semester under this course.

#### **(b) Viva Voce (70 marks)**

**Objective:** The objective is to help them gain the experience of a final interview before they go out seeking jobs in industry and also develop confidence in a face to face interaction in a formal setting.

At the end of the semester, a viva voce shall be conducted with an external examiner appointed by the University for the purpose, wherein the students shall be expected to answer questions related to both their project report and the courses studied in the VI th semester, as well as, previous semesters.

# Pattern of Question Papers

**Note: Instruction for pattern of paper setting is required to be followed by the examiner while setting the question paper.**

There are three categories of subjects for the purpose of paper setting. Their names and instructions are as under.

## **1.Numerical papers (External Exam)**

**Instruction:** Numerical papers mentioned below in B.Com.honours end semester examination will follow the under mentioned pattern of question paper. Maximum marks will be 70. Maximum time allowed will be three hours. Use of simple calculator is allowed.

### SECTION – A (Short Answer Questions)

This section shall consist of 8 small questions of 3 marks each. Student has to attempt any 6 Questions out of 8 questions. Each question shall carry 3 marks. Answer should not exceed 50 words. Questions shall be formed covering all five units of syllabus. This portion may have some numerical questions .

[3 Marks X 6 Questions]

### SECTION – B (Long Answer Questions)

This section shall consist of 7 Questions. All seven questions will be numerical. Student has to attempt any 4 Questions out of 7 questions. Each question shall carry 13 marks. Questions shall be formed covering all five units of syllabus.

[13 Marks X 4 Questions]

## **List of Numerical Paper is as under:**

### **B COM (H) FIRST SEMESTER:**

BCH-1.2 FINANCIAL ACCOUNTING

### **B COM (H) SECOND SEMESTER:**

BCH-2.2 CORPORATE ACCOUNTING

BCH-2.6 BUSINESS STATISTICS

### **B COM (H) THIRD SEMESTER:**

BCH-3.2 COST ACCOUNTING

### **B COM (H) FOURTH SEMESTER:**

BCH-4.1 INCOME TAX LAW AND PRACTICE

BCH-4.3 MANAGEMENT ACCOUNTING

## **2.Semi Numerical papers (External Exam)**

**Instruction:** Semi numerical papers mentioned in B.Com.honours end semester examination will follow the under mentioned pattern of question paper. Maximum marks will be 70. Maximum time allowed will be three hours. Use of simple calculator is allowed .

### SECTION – A (Short Answer Questions)

This section shall consist of 8 small questions of 3 marks each. Student has to attempt any 6 Questions out of 8 questions. Each question shall carry 3 marks. Answer should not exceed 50 words. Questions shall be formed covering all five units of syllabus. This portion may have some numerical questions.

[3 Marks X 6 Questions]

### SECTION – B (Long Answer Questions)

This section shall consist of 7 Questions. This portion may have some numerical questions. Student has to attempt any 4 Questions out of 7 questions. Each question shall carry 13 marks. Questions shall be formed covering all five units of syllabus.

[13 Marks X 4 Questions]

### **List of Semi-numerical Paper is as under:**

#### **B COM (H) SECOND SEMESTER:**

BCH-2.5 FUNDAMENTALS OF FINANCIAL MANAGEMENT

#### **B COM (H) FIFTH SEMESTER:**

BCH-4.6 RESEARCH METHODS

#### **B COM (H) FIFTH SEMESTER:**

BCH-5.2 PROJECT PLANNING AND MANAGEMENT

BCH-ELECTIVE GROUP I (i) WORKING CAPITAL MANAGEMENT

BCH-ELECTIVE GROUP I (iv) COMPUTERISED ACCOUNTING SYSTEM

#### **B COM (H) SIXTH SEMESTER:**

BCH-ELECTIVE GROUP II (v) SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT

**3.Theoretical papers (External Exam): Papers which are not covered in the category of numerical or semi numerical are termed as theoretical paper**

**Instruction:** Theoretical papers in each semester of B.Com will follow the under mentioned pattern of question paper. Maximum marks will be 70.Maximum time allowed is 3 hours.

**SECTION – A (Short Answer Questions)**

This section shall consist of 8 small questions of 3 marks each. Student has to attempt any 6 questions out of 8 questions. Each question shall carry 3 marks. Answer should not exceed 50 words. Questions shall be formed covering all five units of syllabus.

[3 Marks X 6 Questions]

**SECTION – B (Long Answer Questions)**

This section shall consist of 7 Questions. Student has to attempt any 4 Questions out of 7 questions. Each question shall carry 13 marks. Questions shall be formed covering all five units of syllabus.

[13 Marks X 4 Questions]

**External exam of the following two theoretical paper will be for 35 marks as there is practical in these papers.**

**BCH-3.3-Computer Applications In Business**

**BCH 4.2- e-Commerce**

**Their Pattern is as under**

**Instruction:** Theoretical papers carrying code **BCH-3.3 and BCH 4.2** will follow the under mentioned pattern of question paper. Maximum marks will be 35.Maximum time allowed is 3 hours.

**SECTION – A (Short Answer Questions)**

This section shall consist of 8 small questions of 1.5 marks each. Student has to attempt any 6 questions out of 8 questions. Each question shall carry 1.5 marks. Answer should not exceed 50 words. Questions shall be formed covering all five units of syllabus.

[1.5 Marks X 6 Questions]

**SECTION – B (Long Answer Questions)**

This section shall consist of 7 Questions. Student has to attempt any 4 Questions out of 7 questions. Each question shall carry 6.5 marks. Questions shall be formed covering all five units of syllabus.

[6.5 Marks X 4 Questions]