

**B.Com (Pass Course)**  
**Scheme of Examinations & Syllabi w.e.f session 2018-19**

**B.Com-I (Ist Semester)**

<b>S.No.</b>	<b>Nomenclature of the Paper</b>	<b>Theory Marks</b>	<b>Internal Assessment</b>	<b>Total Marks</b>	<b>Time</b>
1.01	Financial Accounting-I	80	20	100	3 Hrs.
1.02	Business Mathematics-I	80	20	100	3 Hrs.
1.03	Business Economics-I	80	20	100	3 Hrs.
1.04	Business Management –I	80	20	100	3 Hrs.
1.05	Business Communication Skills	80	20	100	3 Hrs.
1.06	Basics of computers-I	50	50 (Practical)	100	3 Hrs.
<b>Total Marks =</b>				<b>600</b>	

**B.Com-I (IInd Semester)**

<b>S.No.</b>	<b>Nomenclature of the Paper</b>	<b>Theory Marks</b>	<b>Internal Assessment</b>	<b>Total Marks</b>	<b>Time</b>
2.01	Financial Accounting -II	80	20	100	3 Hrs.
2.02	Business Mathematics-II	80	20	100	3 Hrs.
2.03	Business Economics-II	80	20	100	3 Hrs.
2.04	Business Management –II	80	20	100	3 Hrs.
2.05	Business Environment	80	20	100	3 Hrs.
2.06	Basics of computers-II	50	50 (Practical)	100	3 Hrs.
<b>Total Marks =</b>				<b>600</b>	

**Environmental Studies (Qualifying Paper)**

**Total marks of I<sup>st</sup> Year (1<sup>st</sup> and 2<sup>nd</sup> Semester) = 600 + 600 =1200**

**B.Com-II (Pass Course)**  
**Scheme of Examinations & Syllabi w.e.f. session 2018-19**

**B.Com-II -IIIrd Semester**

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

**Total Marks = 600**

**B.Com-II –IVth Semester**

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

**Total Marks = 600**

**Total Marks of II<sup>nd</sup> Year (3rd and 4th Semester) = 600 + 600 = 1200**

**B.Com (Pass Course)**  
**Scheme of Examinations w.e.f session 2018-19**

**B.Com-III –Vth Semester**

<b>S.No.</b>	<b>Nomenclature of the Paper</b>	<b>Theory Marks</b>	<b>Internal Assessment</b>	<b>Total Marks</b>	<b>Time</b>
5.01	Taxation Law -I	80	20	100	3 Hrs.
5.02	Cost Accounting-I	80	20	100	3 Hrs.
5.03	Accounting for Management	80	20	100	3 Hrs.
5.04	Financial Market Operations	80	20	100	3 Hrs.
5.05	Entrepreneurship and Small Scale Business	80	20	100	3Hrs.
5.06	Optional (Any one out of followings)	80	20	100	3 Hrs.
	i. International Trade				
	ii. Investment Management				
	iii. Computer: Essentials of E-Commerce-I				
	iv. International Business Environment				

**Total Marks = 600**

**B.Com-III –VIth Semester**

<b>S.No.</b>	<b>Nomenclature of the Paper</b>	<b>Theory Marks</b>	<b>Internal Assessment</b>	<b>Total Marks</b>	<b>Time</b>
6.01	Taxation Law-II	80	20	100	3 Hrs.
6.02	Cost Accounting -II	80	20	100	3 Hrs.
6.03	Financial Management	80	20	100	3 Hrs.
6.04	Auditing	80	20	100	3 Hrs.
6.05	Goods and Services Tax & Customs Law	80	20	100	3 Hrs.
6.06	Optional (any one out of the followings)	80	20	100	3 Hrs
	i. International Marketing				
	ii. Fundamentals of Operations Research				
	iii. Computer: Essentials of E-Commerce-II				
	iv. Tax Planning and Management				

**Total Marks = 600**

**Total Marks of IIIrd Year(5<sup>th</sup> & 6<sup>th</sup> Semester) = 600 + 600 = 1200**

**Grand Total of B.Com. (Pass Course) = 1200+1200+1200 = 3600 Marks**

**B.Com I First Semester w.e.f session 2018-19**

**Financial Accounting –I**

**Code: 1.01**

**Time: 3 Hours**

**Theory Paper Max Marks: 80**

**Internal marks: 20**

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

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

**Unit-I**

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

**Unit-II**

Capital and revenue items; Reserves and Provisions; Depreciation: Meaning, causes, accounting procedure, methods of computing depreciation – straight line method and diminishing balance method, change of method.

**Unit-III**

Final Accounts with adjustments; Rectification of errors

**Unit-IV**

Accounting for non-profit organizations; Consignment accounts.

**Suggested Readings:**

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

**B.Com I First Semester w.e.f session 2018-19**  
**Business Mathematics-I**  
**Code: 1.02**

**Time: 3 Hours**

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

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

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

**Unit-I**

**Indices and Logarithms;** Theory of Sets: Meaning, elements, types, presentation and equality of Sets, Union, Intersection, Complement and Difference of Sets, Venn Diagram, Cartesian Product of two Sets, Applications of Set Theory.

**Unit-II**

**Elementary idea of** Permutations and Combinations.

**Unit-III**

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

**Unit-IV**

Data interpretation- Introduction, approaches to data interpretation, tabulation, Bar graphs, Pie charts, Line graphs, Mix graphs

**Suggested Readings:**

*Allen B.G.D: Basic Mathematics; Mcmillan, New Delhi.*

*Volra. N. D. Quantitative Techniques in Management, Tata McGraw Hill, New Delhi. Kapoor V.K. Business Mathematics: Sultan chand and sons, Delhi.*

**B.Com I First Semester w.e.f session 2018-19**  
**Business Economics-I**  
**Code: 1.03**

**Time: 3 Hours**

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

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

**Unit-I**

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

**Unit-II**

Production Function: Law of variable proportions; Isoquants; Economic regions and optimum factor combination; expansion path; returns to scale; Internal and external economies and diseconomies; Ridge lines; Theory of costs: concepts of cost; Short run and Long run cost curves- Traditional and Modern approaches.

**Unit- III**

**Theory of consumer behaviour, utility and indifference curve analysis**

**Unit-IV**

Market, classification and structure.

**Suggested Readings:**

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

**B.Com I First Semester w.e.f session 2018-19**  
**Business Management-I**  
**Code: 1.04**

**Time: 3 Hours**

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

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

**Unit-I**

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

**Unit-II**

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

**Unit-III**

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

**Unit-IV**

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

**Suggested Readings:**

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

**B.Com I First Semester w.e.f session 2018-19**  
**Business Communication Skills**  
**Code: 1.05**

**Time: 3 Hours**

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

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

**Unit-I**

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

**Unit-II**

Business Communication at workplace: Letter writing- component, layout and process, E- mail communication, bad news messages, persuasive written communication, memos, notice, agenda and minutes of meeting.

**Unit-III**

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

**Unit-IV**

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

**Suggested Readings:**

1. Murphy, Herta A., Herbert W. Hildebrandj and Jane P. Thomas, *Effective Business Communication*, Tata McGraw Hill, New Delhi.
2. Konera Arun, *Professional Communication*, Tata McGraw Hill, New Delhi.
3. McGrath, E. H., *Basic Managerial Skills for All*, PHI, New Delhi.
4. Meenakshi Raman and Parkash Singh, *Business Communication*, Oxford University Press, New Delhi.



**B.Com I First Semester w.e.f session 2018-19**  
**Basics of Computer-I**  
**Code: 1.06**

**Time : 3 Hrs**

**Theory Paper Max Marks-50**  
**Practical Marks = 50**

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

**Unit-1**

Introduction to Computers: Definition of Computer; Components of Computer; Characteristics of Computers; History evolution of Computers; Generation of computers; Classification of Computers- According to Purpose, According to Technology , According to Size and Storage Capacity ; Human being VS Computer; Difference between Computer and Calculator.

**Unit-2**

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

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

**Unit-3**

Memory and Mass Storage Devices: Characteristics of Memory Systems; Memory Hierarchy; Types of Primary Memory; RAM and ROM; Secondary and Back-up; Magnetic Disks, Characteristics and classification of Magnetic Disks; Optical Disks; Magnetic Taps.

**Unit-4**

MS- Word: Fundamentals of MS-Word, Features of MS-Word, Menus, Formatting and Standard Toolbars, Ruler, Scroll Bar, Creating, Editing, Saving, export and import files, inserting and copying the files, Working with frames, Paragraph formatting, Columns, Pictures, Tables, Macros and Mail Merge.

***Suggested Readings:***

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

**B.Com I Second Semester w.e.f session 2018-19**  
**Financial Accounting-II**  
**Code: 2.01**

**Time: 3 Hours**

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

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

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

**Unit-I**

Hire Purchase System and Installment Payment Systems.

**Unit-II**

Branch Accounts (including foreign branch) and Departmental Accounts.

**Unit-III**

Amalgamation and sale of partnership firms, Dissolution of Partnership Firm- Insolvency of Partners (including Garner v/s Murrey Rule), Gradual Realisation and Piecemeal Distribution.

**Unit-IV**

Joint-Venture Account; Royalty Account.

**Suggested Readings:**

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

**B.Com I Second Semester w.e.f session 2018-19**  
**Business Mathematics-II**  
**Code: 2.02**

**Time: 3 Hours**

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

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

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

### **Unit-I**

**Matrices and Determinants:** Definition of a Matrix ; Types of Matrices, Algebra of Matrices; Calculation of values of Determinants up to third order; adjoint of a Matrix, elementary row and column operations; Finding inverse matrix through adjoint and elementary row or column operations; Solution of a system of Linear equations having unique Solution and involving not more than three variables

### **Unit-II**

Differentiation (only algebraic problem) ; Application of differentiation

### **Unit-III**

Compound Interest and Annuities: Certain different types of interest rate; Concept of present value and amount of a sum; Types of annuities; Present value and amount of an annuity, including the case of continuous compounding

### **Unit-IV**

Ratio, Proportion and Percentage; Profit and Loss

**Suggested Readings:**

1. Allen B.G.D: *Basic Mathematics*; Mcmillan, New Delhi.
2. Vohra. N. D. *Quantitative Techniques in Management*, Tata McGraw Hill, New Delhi.
3. Kapoor V.K. *Business Mathematics: Sultan chand and sons, Delhi.*

**B.Com I Second Semester w.e.f session 2018-19**

**Business Economics-II**

**Code: 2.03**

**Time: 3 Hours**

**Theory Paper Max Marks: 80**

**Internal marks: 20**

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

**Unit-I**

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

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

**Unit-II**

**Monopolistic Competition:** Meaning and Characteristics; price and output determination under monopolistic Competition; Product differentiation; Selling cost; comparison with Perfect Competition; Excess capacity under Monopolistic Competition, **Oligopoly : features, price rigidity model, duopoly model, price leadership.**

**Unit-III**

Marginal Productivity Theory and demand for factors; nature of supply of factor inputs, Determination of wage rates under perfect competition and monopoly. Exploitation of labour; Rent- Concept, Ricardian concept and Modern Theories of rent; Quasi Rent.

**Unit-IV**

**Interest-** concept and Theories of interest; Profit- nature, concept and theories of profit, **break-even point analysis.**

**Suggested Readings:**

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

**B.Com I Second Semester w.e.f session 2018-19**  
**Business Management-II**  
**Code: 2.04**

**Time: 3 Hours**

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

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

**Unit-I**

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

**Unit-II**

**Motivation and Leadership:** Motivation-concept, Theories-Maslow, Herzberg, Megregor and Quchi; Financial and Non-Financial Incentives.

**Leadership:** concept and Leadership styles, Leadership Theories.

**Unit-III**

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

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

**Unit-IV**

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

**Suggested Readings:**

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

**B.Com I Second Semester w.e.f session 2018-19**  
**Business Environment**  
**Code: 2.05**

**Time: 3 Hours**

**Theory Paper Max Marks: 80**

**Internal marks: 20**

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

**Unit-I**

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

**Unit-II**

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

**Unit-III**

Problems of Growth: Unemployment, regional imbalances, inflation, parallel economy and industrial sickness.

**Unit-IV**

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

***Suggested Readings:***

1. Agarwal A.N. , *Indian Economy*, Vikas Publishing House, New Delhi.
2. Mirsra and Puri; *Indian Economy*; Himalaya Publishing House, New Delhi.
3. Hedge Lanl, *Environmental Economics*; McMillan Hampshire.

**B.Com I Second Semester w.e.f session 2018-19**  
**Basics of Computer-II**  
**Code: 2.06**

**Time : 3 Hrs**

**Theory Paper Max Marks-50**  
**Practical Marks = 50**

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

**Unit-1**

Fundamental of computers: Model of a digital computer; Functioning of a digital computer; Types of a digital computer; Advantages of computers. Difference between digital computer and analog computer, Applications of computers: Computers in Commerce, Marketing, Education and Management.

**Unit-2**

Software concepts: Types of Software and their role, Different System Software types- Operating systems, Translators, System Utilities; Concept of Application Packages; Types of an Operating system- Multi-user O.S., Multi-tasking O.S., Multi-Processing O.S; Time – sharing O.S., Multi-Programming O.S. Operating System as a resource Manager, concept of GUI and CUI.

**Unit-3**

Introduction to Windows: Components of a Application Window; Types of Windows, Windows as an Operating System, Windows explorer, Using Paintbrush, Control Panel, Installing a printer. User interfaces- CUI and GUI; Concept of a Desktop and Taskbar, My Computer, Recycle Bin, My Documents and Internet Explorer icons.

**Unit-4**

MS-Excel: Applications of a Spreadsheet; Advantages of an Spreadsheet; Features of Excel; Rows, Columns, Cell, Menus, Creating worksheet, Formatting, Printing, establishing worksheet links, Table creating and printing graphs, Macros, Using Built-in-functions.

***Suggested Readings:***

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

**B.Com II - IIIrd Semester w.e.f. session 2018-19**  
**Paper: Corporate Accounting-I**  
**Code: 3.01**

**Time: 3 Hours**

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

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

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

**Unit- I**

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

**Unit- II**

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

**Unit-III**

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

**Unit- IV**

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

**Suggested Readings:**

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



**B.Com II - IIIrd Semester w.e.f. session 2018-19**  
**Paper: Business Statistics- I**  
**Code 3.02**

**Time: 3 Hours**

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

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

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

**Unit- I**

Introduction of Statistics: Origin, Development, Definition, Scope, Uses and Limitations.

Statistical Data: Types of Measurement scales- normal, Ordinal, Interval and Ratio level measurement; Collection, Classification and Tabulation of Primary and Secondary data.

Presentation of data: Diagrammatic and Graphical presentation of Data-Bar, Squares, rectangular and Circular diagrams; Histogram, frequency polygon, Ogives, Stem and Leaf displays box plots.

**Unit- II**

Central Tendency and Partition values; Concept and Measures of Central tendency, Quartiles, Deciles, Percentiles.

Dispersion: Concept and Its absolute as well as relative measures.

**Unit- III**

Moments, Skewness and Kurtosis: Moments about any point and about mean and the relationship between them.

Sheppard's Corrections for Moments. Concept of symmetrical distribution and skewness, measures and Co- efficient of skewness, Concept of Kurtosis and its measures.

**Unit- IV**

Analysis of Bivariate data:

Correlation-concept, scatter diagram, Karl Pearson's co-efficient of Correlation and its properties Spearman's rank Correlation, Concurrent deviation method

Regression: Meaning and Definition, Difference between Correlation and Regression, Principle of least squares and fitting of a line of best fit to the given data, Regression lines, Properties of regression Co-efficient and Regression lines, standard error of estimate, Co-efficient of determination.

*Suggested Readings:*

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

**B.Com II - IIIrd Semester w.e.f. session 2018-19**  
**Paper: Business Regulatory Framework- I**  
**Code: 3.03**

**Time: 3 Hours**

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

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

**Unit- I**

Indian Contract Act: - Valid contract and its elements; Void and void able agreements; Void and illegal agreements; Offer and acceptance; Contractual capacity of parties; Free consent of parties; Lawful consideration and object; Agreements expressly declared as void.

**Unit- II**

Contingent Contracts: - Quasi contracts; Discharge of contracts: - methods of discharge of contracts; Consequences of Breach of contracts.

Contract of Indemnity and guarantee: - Elements of contract of Indemnity; Rights of Indemnity Holder and indemnifier Guarantee: - features of contract of guarantee; Rights and Liabilities of surely; Discharge of surety; Difference between contract of indemnity and Guarantee.

**Unit- III**

Contract of Bailment and Pledge: - Meaning; types of bailment, Termination of bailment, Duties and rights of bailor and bailee. Essentials of pledge, who may pledge, Rights and Duties of Pawnor and Pawnee.

**Unit- IV**

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

**Suggested Readings:**

1. M.C.Kuchhal, *Business Laws*, Sultan Chand & Co., New Delhi.
2. N.D.Kapoor, *Merchantile Law*. Sultan Chand & Co., New Delhi.
3. *Texman*
4. *Resai T.R. Partnership Act*, S.C.Sarkar and Sons, kolkata.

**Paper: Corporate Law- I**  
**Code: 3.04**

**Time: 3 Hours**

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

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

**Unit- I**

Company- Meaning and Characteristics; Features of company; Types of companies, advantages and disadvantages of incorporation; Lifting of corporate veil;

**Unit- II**

Formation of Company: - Promotion of company; Functions of promoter; importance of promoter; Promoter's remuneration; legal status of Promoter; Rights of promoters; Duties of promoters; Liabilities of promoters; Pre- incorporation contracts, Incorporation and commencement of Business.

Prospectus: - definition; Public offer, contents; misleading prospectus and its consequences.

**Unit- III**

Memorandum of Association: - Meaning; importance; clauses of memorandum of association and their Alteration; doctrine of ultra- virus.

Articles of Association: - Meaning; contents; alteration of articles of association; constructive notice and doctrine of indoor management.

**Unit- IV**

Borrowing Powers; Debentures and Charges.

**Suggested Readings:**

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

**Human Resource Management  
Code 3.05**

**Time: 3 Hours**

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

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

**Unit-I**

An Introduction to Human Resource Management

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

Function of Human Resource Management: - Managerial and Operative Functions. Qualification and Qualities of Human Resource manager in our organization.

Evolution and Growth of Human Recourse Management (HRM) India.

**Unit-II**

Recruitment Selection and Training

Recruitment: - Meaning, Steps in recruitment policy, sources and modes of recruitment, Factors affecting recruitment.

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

Training: - Concept, Need and importance of Training.

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

**Unit-III**

Wage and Wage Incentives

Wages: - Meaning, Objective and Theories of wages,

Methods of wage Programme: - Time wages and Piece wages methods

Concept of wages: - Fair, Minimum and Living wage, Factors determining wage

Structure of an organization, essentials of satisfactory wage policy.

Wage Incentives: - Concept, Need and Importance of Incentives. Special Incentives

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

**Unit- IV**

Industrial Relations and Industrial Unrest

Industrial Relations: - Concept, Importance and Objectives of industrial relations,

Contents of industrial relations. Participants of Industrial relation and Recruitment of good Industrial relation Programme.

Industrial Unrest: - Meaning, Forms and Causes of industrial disputes, Impact of Industrial unrest on the Economy, preventive and curative methods and Agencies for Reconciliation of Industrial unrest.

***Suggested Readings:***

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

**Optional Paper: Basics of Retailing**  
**Code: 3.06 (ii)**

**Time: 3 Hours**

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

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

**Unit-I**

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

**Unit-II**

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

**Unit-III**

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

**Unit-IV**

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

**B.Com – II- IVth Semester w.e.f. session 2018-19**  
**Paper: Corporate Accounting-II**  
**Code: 4.01**

**Time: 3 Hours**

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

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

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

**Unit- I**

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

**Unit- II**

Liquidation of a company ; Financial reporting for financial institutions.

**Unit- III**

Final Accounts of Banking Companies.

**Unit- IV**

Accounts of Holding Companies.

**Suggested Readings:**

*Shukla M.C, Grewal T.S and Gupta S.C **Advance Accounts:** S.Chand and Comp., New Delhi. Gupta R.L & Radha*

*Swami M. **Company Accounts:** Sultan Chand and sons, New Delhi.*

*Monga J.R. ,Ahuja Girish and Sehgal Ashok **Financial Accounting:** Mayur Paper Bags, Noida. Goel, D.K.,*

*Corporate Accounting. Arya Publications, New Delhi*

**B.Com – II- IVth Semester w.e.f. session 2018-19**  
**Paper: Business Statistics- II**  
**Code: 4.02**

**Time: 3 Hours**

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

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

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

**Unit – I**

Index Numbers:- Meaning, Types and Uses; Methods of Constructing price and Quantity indices (Simple and Aggregate); Tests of adequacy; Chain-base Index numbers, Base shifting, Splicing and Deflating; Problems in constructing index numbers; Consumer price index.

**Unit- II**

Analysis of Time Series: - Causes of Variations in time series data; Components of a time series.

Decomposition- Additive and Multiplicative models; determination of trend. Moving averages method and method of least squares (Including linear second degree, Parabolic and Exponential trend); Computation of seasonal indices by simple averages, Ratio to Trend, Ratio to moving average and link relative methods.

**Unit- III**

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

**Unit- IV**

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

**Suggested Readings:**

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

**B.Com – II- IVth Semester w.e.f. session 2018-19**

**Paper: Business Regulatory Framework – II**

**Code: 4.03**

**Time: 3 Hours**

**Theory Paper Max Marks: 80**

**Internal marks: 20**

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

**Unit- I**

Indian Partnership Act – Nature of Partnership firm; test of partnership; Duties and Rights of partners; Relations of partners to third parties; position of minor in partnership; Reconstitution of a partnership firm; Registration of firm.

Dissolution of firm: - Modes of dissolution; consequences of dissolution of firm; settlement of accounts after dissolution.

**Unit- II**

Negotiable Instruments Act: - Negotiable Instrument an introduction Promissory notes; Bills of Exchange; cheques, Parties to negotiable Instruments; Discharge of parties from Liability; Dishonour of Negotiable Instruments. Instruments; Presentment of Negotiable Instrument; Negotiation.

**Unit- III**

Sales of Goods Act: - Introduction; Formation of contract of sale of Goods; conditions and warranties; Transfer of property or ownership; Performance of contract- Delivery and Payment; Rights of unpaid seller; suits of Breach of contract.

**Unit- IV**

RTI Act : features, rights and importance.

**Suggested Readings:**

1. *M.C.Kuchhal, Business Laws, Sultan Chand & Co., New Delhi.*
2. *N.D.Kapoor, Merchantile Law. Sultan Chand & Co., New Delhi.*
3. *Texman*
4. *Resai T.R. Partnership Act, S.C.Sarkar and Sons, kolkata.*



**B.Com – II- IVth Semester w.e.f. session 2018-19**  
**Paper: Corporate Law- II**  
**Code: 4.04**

**Time: 3 Hours**

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

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

**Unit- I**

Depository System –meaning and importance; Shares: -; Types of shares; Allotment of Shares;; Transfer and Transmission of shares; Paperless Trading – Benefits and Procedure; Need for educating investors

**Unit- II**

Share capital: - Meaning and forms of capital; Alteration of share capital; Reduction of share capital; Further issue of share capital; Rights of pre-emption of shares. Shareholders and Members: - Difference between Shareholders and members; Modes of acquiring membership; termination of membership; who may be members? Rights and Liabilities of members.

**Unit- III**

Meeting of Company: - Essentials of valid meeting; meetings of Shareholders: - Annual general meeting; Extra-ordinary general meeting; meetings of board of directors; Proxy; Voting, Notice, Agenda and Minutes of meetings.

Directors: - Duties, Powers, Liabilities, Appointment and removal of directors.

**Unit- IV**

Winding Up: - Meaning; Winding up by the Tribunal-Petition for winding up; Voluntary winding up; Powers and Duties of company Liquidator, consequences of winding up..

***Suggested Readings:***

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

**Paper: Marketing Management**  
**Code: 4.05**

**Time: 3 Hours**

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

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

**Unit- I**

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

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

**Unit- II**

Consumer Behavior: - Nature, Scope, Importance, Factors affecting buyer behavior.

Product Planning and Development: - Importance and scope of product Planning in marketing; Stages of New product development.

Product Lifecycle: - Stages of Product life cycle; factors affecting product life cycle.

**Unit- III**

Branding and Trademark: - Difference between brand and trademark; advantages and criticism of branding; types of branding; Brand Polices and Strategies.

Pricing: - Meaning; Importance, Factors affecting pricing, pricing objectives, Types of price policy and pricing strategies.

**Unit- IV**

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

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

*Suggested reading:*

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

**Optional Paper : Secretarial Practices**  
**Code : 4.06 (iii)**

**Time: 3 Hours**

**Theory Paper Max Marks: 80**

**Internal marks: 20**

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

**Unit – I**

**Secretary** : Meaning, definitions, functions, duties, responsibilities, powers, appointment, procedure; qualifications and disqualifications; position and removal of secretary.

**Unit – II**

**Promotion of Company and Secretary**: Duties of Secretary regarding formation of M/A and A/A and their alterations. Duties of secretary regarding issue of share certificate, share warrant and share stock, calls-in-arrear, forfeiture and re-issue of shares, transfer and transmission of shares.

**Unit – III**

**Company Meeting & Secretary**: Duties of Secretary regarding meetings, requisites of a valid meeting, secretarial duties regarding meetings of shareholders, meetings of Board of directors.

**Unit - IV**

Company Secretary and motion and Resolution, voting and proxy.

***Suggested Readings:-***

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

**B.Com.III Pass Vth Sem w.e.f. from 2018-19**  
**Paper: Taxation Law-I**  
**Code 5.01**

**Time: 3 Hours**

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

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

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

**Unit-I**

Income Tax: An introduction and Important Definitions, Agriculture Income, Residential status and incidence of Tax Liability, Exempted incomes.

**Unit-II**

Income from Salaries (including retirement benefits); Income from House property.

**Unit-III**

Profits and Gains from Business or Profession; Depreciation; Capital Gains.

**Unit IV**

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

*Suggested Readings:*

1. *Income Tax Law and Accounts- Dr. Parveen Gupta, Dr.N.K.Garg and R.K.Tyagi, SBPD Publishing House, Agra*
2. *Direct Taxes law & Practice – Dr. H.C.Mehrotra & Dr. S.P. Goyal, Sahitya Bhawan Publications, Agra.*
3. *Direct Taxes law & Practice – Dr. Bhagwati Prasad – Wishwa Prakashan, N.Delhi.*
4. *Simplified Approach to income Tax: Dr. Girish ahuja & Dr. Ravi Gupta – Sahitya Bhawan Publishes & Distributors, Agra.*

**B.Com.III Pass Vth Sem w.e.f. from 2018-19**

**Paper: Cost Accounting – I**

**Code: 5.02**

**Time: 3 Hours**

**Theory Paper Max Marks: 80**

**Internal marks: 20**

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

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

**Unit-I**

Cost Accounting : Meaning, Features, Scope, Techniques, Methods, Objectives, Importance and Limitations. Costing; cost accountancy; cost centres and profit centres, Difference and similarities of cost accounting system with financial accounting system. Cost: main elements and types.

Material Control: Meaning and objectives of material control, material purchase procedure, fixation of inventory levels- reorder level, Minimum level, Maximum level, Danger level. EOQ analysis. Methods of Valuing Material Issues. Wastage of material – main types.

Unit – II

Labour Cost Control : Importance, methods of time keeping and Time Booking; Treatment and control of Labour Turnover, Idle Time, Overtime, Systems of Wage Payment-Time Wage System, Piece Wage System. Incentive Wage plans – Individual plans and group plans.

Unit – III

Overheads : Meaning and Types. Collection, Classification; Allocation, Apportionment and Absorption of Overheads – Main methods.

**Unit – IV**

Unit and output costing : meaning and objectives; cost sheet – meaning, Preparation, types preparation of cost sheet; determination of tender price; production account – types. Reconciliation of cost and financial accounts : Meaning. Objectives and procedure.

**Suggested Readings:-**

1. S.P. Iyengar – Cost Accounting, Sultan Chand & Sons, Educational Publishers, New Delhi.
2. Jain & Narang – Cost Accounting – Principles and Practice Kalyani Publishers, Ludhiana.
3. Maheshwari and Mittal – Cost Accounting – Sh. Mahavir Book Depot, Delhi.

**B.Com.III Pass Vth Sem w.e.f. from 2018-19**  
**Paper: Accounting For Management**  
**Code : 5.03**

**Time: 3 Hours**

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

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

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

**Unit – I**

**Management Accounting:** Nature and Scope of Management Accounting: Meaning, functions, Scope of Management Accounting, The Management Accountant, The Controller, The Treasurer, Management Accounting Principles, Management Accounting vs Financial Accounting vs. Cost-Accounting, Utility of management Accounting, Limitations of Management Accounting, Tools of Management Accounting.

**Unit – II**

**Analysis and Interpretation of Financial Statements:** meaning and types of financial statements, analysis and interpretation of financial statements, Types of financial analysis, steps involved in financial analysis, techniques of financial analysis. Ratio Analysis : meaning of ratios, classification of ratios, profitability ratios, balance sheet ratios and turnover ratios, advantages and limitations of ratio analysis.

**Unit – III**

Cash Flow Statement : Meaning, objectives, limitations and accounting procedure; Financial planning

**Unit – IV**

Capital Budgeting : Meaning, nature, need, importance, appraisal methods, capital rationing.

**Suggested Readings**

1. J.K.Aggarwal, R.K.Aggarwal, M.L.Sharma – *Accounting for Managerial Decisions* – Ramesh Book Depot., Jaipur.
2. R.Kishore – *Advance Management Accounting* – Taxam allied Services Pvt. Ltd.
3. M.Y.Khan, P.K.Jain – *Management Account* – Tata Mcgraw Hill.
4. Mornngren, Sundem, Stratton – *Introduction to Management Accounting* - Pearson Accounting
5. S.N.Mittal – *Accounting & Financial Management* – Shree Mahavir Book Depot, Nai Sarak, New Delhi.

**B.Com.III Pass Vth Sem w.e.f. from 2018-19**  
**Paper: Financial Market Operations**  
**Code : 5.04**

**Time: 3 Hours**

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

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

**Unit – I**

**Money Market:** Indian Money Markets Composition and Structure; (a) Acceptance houses (b) Discount houses and (c) Call money market; Recent trends in Indian money market.

**Capital Market :** Security market- (a) New Issue Market (b) Secondary market; functions and role of stock exchange listing, procedure and legal requirements Public issue pricing and marketing, Stock exchange – National Stock Exchange and over the Counter exchangers.

**Unit – II**

SEBI – Introduction, Role, Its powers, Objectives, Scope & Functions.

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

**Unit - III**

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

**Financial Services:-** Merchant Banking – Functions and Roles; SEBI guidelines; credit rating – concept, functions, and types.

**Unit – IV**

Role, Policy measures relating to Development Financial Institution in India. Products & Services offered by IFCI, IDBI, IIBI, SIDBI, IDFC, EXIM, NABARD & ICICI.

Meaning and benefits of mutual funds, types, SEBI guidelines.

**Suggested Readings:**

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

**B.Com.III Pass Vth Sem w.e.f. from 2018-19**  
**Paper: Entrepreneurship and Small Scale Business**  
**Code : 5.05**

**Time: 3 Hours**

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

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

**Unit – I**

Entrepreneur-Entrepreneurship-Enterprise: Conceptual issues. Entrepreneurship vs. Management. Roles and functions of entrepreneurs in relation to the enterprise and in relation to the economy. Entrepreneurship as a interactive process between the individual and the environment. Small business as the seedbed of entrepreneurship. (The teachers should emphasize to students the desirability as well as feasibility of a career in entrepreneurship in the Indian scenario.) Entrepreneurial competencies. Entrepreneurial motivation, performance and rewards. (The teachers may make use of Entrepreneurship Development Institute of India's Inventory of Entrepreneurial Competencies and National Institute of Entrepreneurship and Small Business Development's training kit for arousing entrepreneurial motivation and capacity and capability building).

**Unit – II**

Opportunity scouting and idea generation: role of creativity & innovation and business research. Sources of business ideas. Entrepreneurial opportunities in contemporary business environment, for example opportunities in network-marketing, franchising, business process outsourcing in the early 21st century. (The students be advised to visit various product/service franchisees, BPO concerns and meet up/down links in the Network Marketing.) The process of setting up a small business: preliminary screening and aspects of the detailed study of the feasibility of the business idea and financing/non-financing support agencies to familiarize themselves with the policies/programmes and procedures and the available schemes.) Preparation of Project Report and Report on Experiential Learning of successful/unsuccessful entrepreneurs. (The students may be advised to develop a structured instrument (questionnaire) for conducting survey of the various aspects of entrepreneurs/enterprise. They may also be advised to prepare a comprehensive business plan. The desirability and feasibility of liaison with relevant funding/non-funding agencies may also be explored.) **Unit**

**– III**

Managerial roles and functions in a small business. Designing and redesigning business processes, location, layout, operations planning & control. Basic awareness of the issues impinging on quality, productivity and environment. Managing business growth. The pros and cons of alternative growth options: internal expansion, acquisitions & mergers, integration & diversification. Crises in business growth.

**Unit – IV**

Issues in small business marketing. The concept and application of product life cycle (ptc), advertising & publicity, sales & distribution management. The idea of consortium marketing, competitive bidding/tender marketing, negotiation with principal customers. The contemporary perspectives on Infrastructure Development, Product and Procurement Reservation, Marketing Assistance, Subsidies and other Fiscal & Monetary Incentives. National, state level and grass-root level financial and nonfinancial institutions in support of small business development.



**Suggested Readings Books:**

1. Brandt, Steven C., *The 10 Commandments for Building a Growth Company*, Third Edition, Macmillan Business Books, Delhi, 1977
2. Bhide, Amar V., *The Origin and Evolution of New Businesses*, Oxford University Press, New York, 2000.
3. Desai, Vasant, *Small Scale Enterprises Vols. 1-12*, Mumbai, Himalaya Publishing House. (Latest edition).
4. Dollinger, Mare J., *Entrepreneurship: Strategies and Resources*, Illinois, Irwin, 1955.
5. Holt, David H., *Entrepreneurship: New Venture Creation*, Prentice-Hall of India, New Delhi, latest Edition.
6. Panda, Shiba Charan, *Entrepreneurship Development*, New Delhi, Anmol Publications. (Latest Editions)
8. SIDBI Report on Small Scale Industries Sector (Latest Editions)

**Optional Paper : International Trade**

**Code: 5.06 (i)**

**Time: 3 Hours**

**Theory Paper Max Marks: 80**

**Internal marks: 20**

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

**Unit – I**

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

**Unit – II**

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

**Unit – III**

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

**Unit – IV**

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

**Suggested Readings:**

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

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**B.Com.III Pass VIth Sem w.e.f. from 2018-19**  
**Paper: Taxation Law – II**  
**Code: 6.01**

**Time: 3 Hours**

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

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

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

**Unit – I**

Rebate & Relief of Tax, computation of Total income and Tax liability of individuals. Filing and Filing of return (ITR – I and II)

**Unit – II**

Assessment of Hindu Undivided Families, Assessment of Firms & Association of Persons.

**Unit – III**

Income Tax authorities & their powers; procedure for assessment; Deduction of Tax at Source (TDS); advance payment of tax.

**Unit – IV**

Recovery & refund of tax; appeals & revision; penalties, offences & prosecutions.

**Suggested Readings:**

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

**B.Com.III Pass VIth Sem w.e.f. from 2018-19**  
**Paper: Cost Accounting -II**  
**Code: 6.02**

**Time: 3 Hours**

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

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

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

**Unit – I**

**Process Costing :** Meaning; Uses; Preparation of process account, Treatment of Normal Wastage, Abnormal Wastage, Abnormal Effectiveness; Treatment of opening and closing stock (Excluding Work in Progress): Joint - Product and By - Product: Main methods of apportionment of Joint cost. Inter process profits.

**Unit – II**

**Contract Costing –** meaning, main features, preparation of contract account, Escalation clause; contract near completion; cost plus contract. Job and batch costing.

**Unit- III**

**Budgetary control –** meaning of budget and budgetary control, budgetary control as a management tool, limitations of budgetary control, forecasts and budgets, installation of budgetary control system, classification of budgets, fixed and flexible budgeting, performance budgeting, zero based budgeting and responsibility accounting.

**Standard Costing :** meaning, limitations, standard costs and budgeted costs, determination of standard cost, cost variances, direct material and direct labour only.

**Unit – IV**

**Marginal Costing and Profit planning:** Marginal costing, Absorption costing, Marginal cost, Cost volume Profit analysis, BEP Analysis, Key factor, BE chart, angle of incidence, concept of decision-making and steps involved, determination of sales mix, make or buy Decisions.

**Suggested Readings:-**

1. S.P. Iyengar – Cost Accounting, Sultan Chand & Sons, Educational Publishers, New Delhi.,
2. Jain & Narang – Cost Accounting – Principles and Practice Kalyani Publishers, Ludhiana.,
3. Maheshwari and Mittal – Cost Accounting – Sh. Mahavir Book Depot, Delhi.

**B.Com.III Pass VIth Sem w.e.f. from 2018-19**  
**Paper : Financial Management**  
**Code: 6.03**

**Time: 3 Hours**

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

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

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

Unit – I

**Nature of Financial Management** : Scope of Finance, Finance functions, Financial Manager's role, Financial goal; Profit maximization Vs Wealth maximization, Objective of financial Management, Finance and related disciplines, Financial planning

Unit – II

**Working Capital Management** : Meaning, nature and planning of Working Capital. Permanent and variable Working Capital. Balanced working position, determinates of working Capital, Issues of working Capital Management. Management of cash and Marketable Securities and Receivables Management.

Unit –III

**Cost of capital** : Significance and determination, capitalisation;  
leverage analysis: operating, financial and composite leverage: EBIT-EPS Analysis.

Units – IV

**Capital structure theory and policy**: Relevance of capital structure; Net income and traditional views, Irrelevance of capital structure; NOI Approach and the MM Hypothesis without taxes, capital structure planning and policy.

**Dividend Theory and Policy** : Issues in dividend policy, Walter's and Golden's model of dividend relevance objections of dividend policy, considerations in dividend policy, stability of dividends, forms of dividend.

**Suggested Readings:-**

1. *Financial Management Accounting by : I.M.Pandey, Vikas Publications House New Delhi.*
2. *Financial Management Accounting by Khan & Jain, Tata Mc Graw Hill, Publications New Delhi.*

**B.Com.III Pass VIth Sem w.e.f. from 2018-19**  
**Paper: Auditing**  
**Code: 6.04**

**Time: 3 Hours**

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

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

**Unit – I**

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

**Unit – II**

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

**Unit – III**

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

**Unit – IV**

Audit Report and Investigation  
Audit Report : Meaning, objectives, contents and types.  
Investigation : Meaning, Nature and objectives.

**Suggested Readings:**

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

**B.Com.III Pass VIth Sem w.e.f. from 2018-19**

**Paper: Goods and Services Tax (GST) & Customs Law  
Code: 6.05**

**Time: 3 Hours**

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

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

**Goods and services tax (GST):**

**Unit – I**

Introduction:- Salient feature of GST, Benefit of GST, Constitutional Framework of Goods and Services tax, concept of GST; Important definitions; Supply under GST:- Meaning and scope of supply including composite and mixed supply ; levy and collection including reverse charge mechanism, Tax on electronic commerce operator (ECO); Exemption from GST; Composition levy;

**Unit – II**

Place of Supply:- Within state/Union territory, Interstate, Import and export; Time of Supply of goods and services; Value of supply including valuation rules; Input tax credit:- Eligibility and conditions for taking Input Tax Credit, Apportionment of credit and blocked credit, ITC in case of banking company and financial institutions, ITC availability in special circumstances, Reversal of ITC on switching to composition levy or exit from tax-paying status, Transfer of ITC on account of change in constitution of registered person, Input service distributors;

**Unit – III**

Registration; Issue of invoices:- tax invoice, revised tax invoice, credit note, debit note, bill of supply, receipt voucher, refund voucher, payment voucher, invoices in special cases. ; E-way bill; Payment of Taxes; Returns; Job work; Provision of TDS and TCS; Record keeping, Assessment and Audit;

**Customs Act 1962:**

**Unit – IV**

Customs duty: Important definitions, types, importance, documents required for import and export procedure : Export Promotion Scheme.

**Suggested reading:-**

1. *The Central Goods and Services Tax Act, 2017.*
2. *The Integrated Goods and Services Tax Act, 2017.*
3. *The Union Territory Goods and Services Tax Act, 2017.*
4. *Custom Act, 1962*
5. *Goods and Services Tax- Parveen Gupta and R.K. Tyagi, SBPD Publishing House, Agra*
6. *GST and Custom Law- Anoop Modi and Mahesh Gupta, SBPD Publication, Agra*
7. *Goods and Services Tax including Customs Duty Act- Prof. C.K. Shah and Prof. S.K. Mangal, RBD Publishing House, Jaipur*
8. *Goods and Services Tax (GST) – Dr. H.C. Mahrotra and Prof. V.P. Aggarwal, Sahitya Bhawan Publications.*

**B.Com.III Pass VIth Sem w.e.f. from 2018-19**

**Optional Paper: International Marketing**

**Code: 6.06 (i)**

**Time: 3 Hours**

**Theory Paper Max Marks: 80**

**Internal marks: 20**

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

**Unit – I**

**International Marketing:**

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

**Unit – II**

**Product Planning and Pricing:**

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

**Unit – III**

**International Distribution:**

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

**Unit – IV**

**Product Promotion:**

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

***Suggested Readings:***

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

**B.Com.III Pass VIth Sem w.e.f. from 2018-19**  
**Paper : Tax Planning and Management**  
**Code: 6.06 (iv)**

**Time: 3 Hours**

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

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

**Unit – I**

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

**Unit – II**

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

**Unit – III**

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

**Unit –IV**

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

Suggested Readings:

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