

**PROGRAMME STRUCTURE AND SCHEME OF EXAMINATION
AS PER CHOICE BASED CREDIT SYSTEM (CBCS)
FOR
B.COM (HONS.) 3 YEARS COURSE
w. e. f. SESSION 2017-18**



**DEPARTMENT OF COMMERCE
INDIRA GANDHI UNIVERSITY MEERPUR,
REWARI (HARYANA)-123502**

B.COM (HONS.) 3 YEARS COURSE
w. e. f. SESSION 2017-18

Programme structure

a) Duration of the programme: Three years full time

b) No. of Semesters: The B.COM (Hons.) 3 years Programme is divided into Three academic years. Each Academic year will consist of two semesters- one odd semester and one even semester.

Course structure

- About six to eight course/papers will be offered in each semester for the full time programme.
- All the courses will be covered in Six semesters for full time which are categorized as:
 - Core course(C.C.) means compulsory course (paper),
 - Discipline Centric Elective Course(D.C.E.C)-optional course(Paper) within the department
 - Open Elective Course(O.E.C) related to other disciplines from the other departments.
 - Foundation Course(F.C)-An elective paper opted to enhance the understanding related to value education.
- The distribution of credits for both the programmes and the layout of courses is given in detail further.

**CURRICULUM AND SCHEME OF EXAMINATIONS FOR 3 YEARS B.COM (HONS.)
PROGRAMME
(ACCORDING TO CBCS and w. e. f THE SESSION 2017-2018)**

Scheme of Courses for B.COM. Hons.3 years as per choice based credit system (CBCS) under semester system for the batch admitted w.e.f. 2017-18 is as below. The complete course structure with grouping of subjects (Semester 1-10) will be applicable w.e.f. 2017-18.

First Semester (w.e.f. Session 2017-18)

Sr. No.	Paper Code	Nomenclature of the Paper	Course	External Marks	Internal Marks	Total Marks	Credits (L/T/P)
1	BCH-1.1	An Introduction to Accounting	CC	80	20	100	5
2	BCH-1.2	An Introduction to Statistics	CC	80	20	100	5
3	BCH-1.3	Business Communication	CC	80	20	100	5
4	BCH-1.4	Business Mathematics	CC	80	20	100	5
5	BCH-1.5	Business Laws-I	CC	80	20	100	5
6	BCH-1.6	Introduction to Computer & IT	CC	60	40P	100	5
7		Comprehensive Viva-Voce	CC	50		50	2
		Total				650	32

Second Semester (w.e.f. 2017-18)

Sr. No.	Paper Code	Nomenclature of the Paper	Course	External Marks	Internal Marks	Practical(Ext.)	Total Marks	Credits (L/T/P)
1	BCH-2.1	Financial Accounting for Business	CC	80	20		100	5
2	BCH-2.2	Business Statistics	CC	80	20		100	5
3	BCH-2.3	Principles of Management	CC	80	20		100	5
4	BCH-2.4	Human Resource Management	CC	80	20		100	5
5	BCH-2.5	Business Regulatory Framework	CC	80	20		100	5
6	BCH-2.6	Computer Application in Business	CC	50		50	100	5
7	BCH-2.7	Environmental Studies	FC	80	20		100	2
		Comprehensive Viva-Voce	CC	50			50	2
		Total					750	34

Third Semester (w.e.f. 2018-19)

Sr. No.	Paper Code	Nomenclature of the Paper	Course	External Marks	Internal Marks	Total Marks	Credits (L/T/P)
1	BCH-3.1	Corporate Accounting-I	CC	80	20	100	5
2	BCH-3.2	Cost Accounting	CC	80	20	100	5
3	BCH-3.3	Company Law-I	CC	80	20	100	5
4	BCH-3.4	Fundamental of Economics	CC	80	20	100	5
5	BCH-3.5	Principle of Marketing	CC	80	20	100	5
6	BCH-3.6	Business Ethics	CC	80	20	100	5
		Comprehensive Viva-Voce	CC	50		50	2
		Total				650	32

Fourth Semester (w.e.f. 2018-19)

Sr. No.	Paper Code	Nomenclature of the Paper	Course	External Marks	Internal Marks	Total Marks	Credits (L/T/P)
1	BCH-4.1	Corporate Accounting-II	CC	80	20	100	5
2	BCH-4.2	Financial Market Operations	CC	80	20	100	5
3	BCH-4.3	Company Law-II	CC	80	20	100	5
4	BCH-4.4	Business Economics	CC	80	20	100	5
5	BCH-4.5	Retail Management	CC	80	20	100	5
6	BCH-4.6	Auditing	CC	80	20	100	5
		Comprehensive Viva-Voce	CC	50		50	2
		Total				650	32

Fifth Semester (w.e.f. 2019-20)

Sr. No.	Paper Code	Nomenclature of the Paper	Course	External Marks	Internal Marks	Total Marks	Credits (L/T/P)
1	BCH-5.1	Income Tax	CC	80	20	100	5
2	BCH-5.2	Financial Management	CC	80	20	100	5
3	BCH-5.3	Financial Institutions	CC	80	20	100	5
4	BCH-5.4	Business Environment	CC	80	20	100	5
5	BCH-5.5	Indian Economy	CC	80	20	100	5
6	BCH-5.6	Principles of Insurance & Banking	CC	80	20	100	5
		Comprehensive Viva-Voce	CC	50		50	2
		Total				650	32

Sixth Semester (w.e.f. 2019-20)

Sr. No.	Paper Code	Nomenclature of the Paper	Course	External Marks		Internal Marks	Total Marks	Credits (L/T/P)
				Theory	Practical			
1	BCH-6.1	Income Tax Law & Administration	CC	80		20	100	5
2	BCH-6.2	Accounting for Managers	CC	80		20	100	5
3	BCH-6.3	Investment Analysis	CC	80		20	100	5
4	BCH-6.4	International Business	CC	80		20	100	5
5	BCH-6.5	Indirect Taxes	CC	80		20	100	5
6	BCH-6.6	Contemporary Issues in Commerce	CC	60	20*	20	100	5
		Comprehensive Viva-Voce	CC	50			50	2
		Total					650	32

1. In above tables, L stands for Lectures, T stands for tutorials, P for Practical and C means total credits for the papers.
2. Credits are defined as below:
One credit of subject is equivalent to = one hour of theory lecture per week/one hour of tutorial per week/two hours of practical per week.

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

In case of Open Elective Course (OEC) and Foundation Course (FC), the total credit will range from 2-3 and will be based on theory lectures only.

3. The duration of written examination for each course shall be three hours
4. The internal assessment marks shall be based on factors such as:-
5. 10 marks for one internal test 10 marks.
6. 5 marks for written assignments, and presentations, seminars
5 marks for Class attendance.
7. Each semester will consist a comprehensive Viva voce covering the whole syllabi of that semester. It will be of 50 marks and consist 2 credits . It will cover the whole syllabi for that semester. The comprehensive viva will be conducted by a panel of examiners which consists of one external examiner (From the panel of examiners given by University) and one internal Examiner

Core courses (C.C.)

B.COM.(Hons.)-Ist Semester w.e.f. session 2017-18
An Introduction to Accounting
(BCH-1.1)

Max.Marks:80
Time: 3 Hrs.

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

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

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

Capital and revenue items; Reserves and Provisions;

Unit-II

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

Unit-III

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

Unit-IV:

Accounting for non-profit organizations, Voyage Accounts.

Suggested Readings:

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

B.COM.(Hons.)-Ist Semester w.e.f. session 2017-18
An Introduction to Statistics
(BCH-1.2)

Max.Marks:80
Time: 3 Hrs.

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

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

Unit-1 Statistics: Meaning, Definition, Needs & Objectives Collection of data – types, methods, classification and tabulation of data, graphic and diagrammatic presentation.

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

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

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

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

Suggested Readings

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

B.COM.(Hons.)-Ist Semester w.e.f. session 2017-18
Business Communication
(BCH-1.3)

Max.Marks:80
Time: 3 Hrs.

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

Unit-II

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

Unit-II

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

Unit-III

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

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

Suggested Readings:

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

B.COM.(Hons.)-Ist Semester w.e.f. session 2017-18
Business Mathematics
(BCH-1.4)

Max.Marks:80
Time: 3 Hrs.

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

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

Unit-I

Compound Interest and Annuities: certain different types of interest rates, concept of present value and amount of a sum; types of annuities; present value and amount of an annuity, including the case of continuous compounding; valuation of simple loans and debentures; problems relating to sinking funds.

Unit-II

Matrices and Determinants: definition of a matrix; types of matrices; algebra of matrices; properties of determinants; calculation of values of determinants upto third order, adjoint of a matrix, elementary row or column operations; Finding inverse of a matrix through adjoint and elementary row or column operations; solution of a system of linear equations having unique solution and involving not more than three variables.

Unit-III

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

Unit-IV

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

B.COM.(Hons.)-Ist Semester w.e.f. 2017-18
Business Law
(BCH-1.5)

Max.Marks:80
Time: 3 Hrs.

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

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

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

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

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

Suggested Readings:

1. M.C.Kuchhal, Business Laws, Sultan Chand & Co., New Delhi.
- 2.N.D.Kapoor, Merchantile Law. Sultan Chand & Co., New Delhi
3. L.C.Mittal, Business Law, Mahavir Publications, Delhi
4. Ashok Sharma, Business Regulatory Framework, V.K. Publications, Delhi

B.COM.(Hons.)-Ist Semester w.e.f. session 2017-18
Introduction to Computers & IT
(BCH-1.6)

Max.Marks:60
Time: 3 Hrs.

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

Unit- I

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

Unit-2

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

Unit-3

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

Unit-4

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

PRACTICAL 40 Marks

References

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

B.COM.(Hons.)-2nd Semester w.e.f. session 2017-18
Financial Accounting for Business
(BCH-2.1)

Max.Marks:80
Time: 3 Hrs.

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

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

Unit-I

Hire Purchase System and Installment Payment Systems,

Unit-II

Joint Ventures Accounts, Royalty Account,

Unit-III

Branch Accounts (including foreign branch) and Departmental Accounts.

Unit-IV

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

Suggested Readings:

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

B.COM.(Hons.)-2nd Semester w.e.f. session 2017-18
Business Statistics
(BCH-2.2)

Max.Marks:80
Time: 3 Hrs.

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

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

Unit-1 Correlation Analysis – meaning, significance, types and methods, probable error, coefficient of determination;
Regression analysis – Meaning, equations, lines. Standard error of estimate. Difference between correlation and regression.

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

Unit-III Probability and Expected Value: Meaning and Schools of thoughts, Uses of Probability; Calculation of Probability in Business ,Probability Theorems: Addition, Multiplication and Bayes' Theorem. Mathematical Expectations. Numerical of Probability. Probability Distribution: Binomial, Poisson & Normal distribution

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

Suggested Readings:

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

B.COM.(Hons.)-2nd Semester w.e.f. session 2017-18
Principles of Management
(BCH-2.3)

Max.Marks:80
Time: 3 Hrs.

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

UNIT-I

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

UNIT-II

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

UNIT-III

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

UNIT-IV

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

Suggested Readings:

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

B.COM.(Hons.)-2nd Semester w.e.f. session 2017-18
Human Resource Management
(BCH-2.4)

Max.Marks:80
Time: 3 Hrs.

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

Unit-I

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.

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

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

Profit sharing and Labour Co-Partnership, Non Monetary Incentives, Essentials of Ideal Incentives system.

Unit- IV

Industrial Relations and Industrial Unrest

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

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

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

Suggested Readings:

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

B.COM.(Hons.)-2nd Semester w.e.f. session 2017-18
Business Regulatory Framework
(BCH-2.5)

Max.Marks:80
Time: 3 Hrs.

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

Unit-I

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

Unit-II

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

Unit-III

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-IV

RTI Act : features, rights and importance.

The Foreign Exchange Management Act: Salient features of FEMA.

Suggested Readings:

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

B.COM.(Hons.)-2nd Semester w.e.f. session 2017-18
Computer Applications in Business
(BCH-2.6)

Max.Marks:50
Time: 3 Hrs.

Note: The examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 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 questions shall carry 10 marks each.

Course Inputs

Unit-1 Word processing: Introduction and working with MS-Word in MS-Office; Word basic commands; Formatting-text and documents; Sorting and tables; Working with graphics; Introduction to mail merge.

Unit-2 Spread Sheets: Working with EXCEL-formatting, functions, chart features; Working with graphics in Excel; Using worksheets as database in accounting, marketing, finance and personnel areas.

Unit-3. Presentation with Power-Point: Power-point basics, creating presentations the easy way; Working with graphics in Power-Point; show time, sound effects and animation effects.

Unit-4. Introduction to Accounting Packages: Preparation of vouchers, invoice and salary statements; Maintenance of inventory records; Maintenance of accounting books and final accounts; financial reports generation. Practical knowledge on Wings accounting and wings Trade (Softwares), Talley etc

Practical Max. Marks: 50

References

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

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

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

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

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

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

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

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

B.COM.(Hons.)-2nd Semester w.e.f. session 2017-18

ENVIRONMENTAL STUDIES

(BCH-2.7)

FOUNDATION COURSE (FC)

Total Credit-2

Time - 3 Hours

Max. Marks 100

External Marks 80

Internal Marks 20

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

Unit 1: The Multidisciplinary Nature of Environmental Studies:

Definition, scope and importance, Need for public awareness

Unit 2: Natural Resources:

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

Unit 3: Ecosystems:

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

Unit 4: Biodiversity and Its Conservation

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

Unit 5: Environmental Pollution

Definition. Causes, effects and control measures of Air pollution, Water Pollution, Soil Pollution, Marine Pollution, Noise Pollution, Thermal Pollution, Nuclear Hazards. Solid waste management: Causes, effects

and control measures of urban and industrial wastes. Role of an individual in prevention of pollution. Pollution case studies. Disaster management: Floods, earthquake, cyclone and landslides.

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

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

Unit 7: Human Population and the Environment

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

Unit 8: Field Work

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

B.COM Hons. 3rd Semester w.e.f. 2018-19
Corporate Accounting-1
BCH-3.1

Max. Marks 80
Time 3 Hrs.

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

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

Unit –I

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

Unit-II

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

Unit-III

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

Unit-IV

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

Suggested Readings:

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

B.COM Hons. 3rd Semester w.e.f. 2018-19
Cost Accounting
BCH-3.2

Max. Marks 80
Time 3 Hrs.

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

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

Unit-I

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

Cost of Material, inventory control techniques. Pricing of issue of inventory.

Unit-II

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

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

Unit-III

Unit Costing and Tender Price, Reconciliation of cost and Financial Accounts.

Unit-IV

Contract Costing and Process costing excluding equivalent production.

Suggested Reading:

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

B.COM Hons. 3rd Semester w.e.f. 2018-19
Company Law-1
BCH-3.3

Max. Marks 80
Time 3 Hrs.

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

Unit-I

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

Unit-II

Memorandum of Association- meaning, importance, clauses of memorandum of association and their alteration; Doctrine of ultra - vires. Articles of Association- meaning, contents, alteration of articles of association; Constructive notice and doctrine of indoor management.

Unit-III

Prospectus- Definition, contents of prospectus; Statement in lieu of prospectus; Misstatement in prospectus and its consequences. Share Capital- Types of Share Capital, Alteration of share capital, Reduction of Share Capital; Share and Stock.

Unit-IV

Application and Allotment of Shares; Shares certificate and Share Warrant; Calls & Forfeiture. Shareholders & Members: - Difference between members and shareholders, modes of acquiring membership in a company, termination of membership; Who may be a member? Register of members, Rights and liabilities of members.

Suggested Readings:

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

B.COM Hons. 3rd Semester w.e.f. 2018-19
Fundamentals of Economics
BCH-3.4

Max. Marks 80
Time 3 Hrs.

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

Unit-I

Meaning and Nature of Economics; Scope of Economics; The Fundamental concepts: Marginal Analysis, Incremental Principle, The Discounting Principle, Opportunity Cost, Concept of Contribution, Time Perspective; Theory of Firm: Profit Maximization and Sales Revenue Maximization.

Unit-II

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

Unit-III

Consumer Behaviour: Cardinal Approach- Utility Analysis, Law of Diminishing Marginal Utility, Law of Equi-Marginal Utility, Consumer's Equilibrium.
The Ordinal Approach- Indifference Curve, Consumer's Equilibrium, price consumption curve, income consumption curve and Engelcurve, price, income and substitution effects.
Consumer's surplus.

Unit-IV

Production: Fixed and variable inputs, production function, total, average and marginal products, Law of Variable Proportions. Linear homogeneous production function. Production isoquants, marginal rate of technical substitution, economic region of production, optimal combination of resources, the expansion path; Laws of returns to scale.

Suggested Readings:

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

B.COM (Hons.) 3rd Sem.,w.e.f. 2018-19
Principles of Marketing
BCH-3.5

Max. Marks 80
Time 3 Hrs.

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

Unit-I

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

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

Unit-II

Market Segmentation & Product:

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

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

Unit-III

Pricing & Distribution channel:

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

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

Unit-IV

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

Advertising: concept, importance, salient features of an effective advertising, designing copy - media selection Personal selling.

Suggested reading:

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

B.COM (Hons.) 3rd Sem.,w.e.f. 2018-19
BUSINESS ETHICS
BCH-3.6

Max. Marks 80
Time 3 Hrs.

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

Unit I

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

Unit II

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

Unit III

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

Unit IV

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

Suggested Readings:

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

B.COM Hons. 4th Semester w.e.f. 2018-19
Corporate Accounting-II
BCH-4.1

Max. Marks 80
Time 3 Hrs.

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

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

Unit-I

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

Unit-II

Accounts of Banking Companies, Underwriting of shares and debentures.

Unit-III

Accounts of Insurance Companies; Liquidation of companies.

Unit-IV

Double Account System, Accounts of Electricity Companies.

Suggested Readings:

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

B.COM Hons. 4th Semester w.e.f. 2018-19
Financial Marketing Operations
BCH-4.2

Max. Marks 80
Time 3 Hrs.

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

Course Inputs

Unit-I

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

Unit –II

Capital Market: Primary Market and Secondary market: Concept, Evolution, Functions and Role, Type and Procedure of Issues in New Issue Market; Stock exchanges: Trading and Settlement Functionaries on stock exchanges: Brokers, Sub brokers, Market makers, Jobbers, Portfolio Consultants, Institutional Investors, Depository System, Credit rating agencies in India: concept and types

Unit –III

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

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

Unit –IV

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

Mutual Funds: Types, Benefits, SEBI's Role

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.

B.COM Hons. 4th Semester w.e.f. 2018-19
Company Law-II
BCH-4.3

Max. Marks 80
Time 3 Hrs.

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

Unit-I

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

Unit-II

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

Unit-III

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

Unit-IV

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

Suggested Readings:

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

B.COM Hons. 4th Semester w.e.f. 2018-19
Business Economics
BCH-4.4

Max. Marks 80
Time 3 Hrs.

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

Unit-I

Cost of Production: Social and private costs of production, Cost Concepts, difference between economic and accounting costs, long run and short run costs of production, Cost Curves, Cost Output Function; Economies and diseconomies of scale; Learning curve.

Unit-II

The Market and The Criteria of Market Classification, Equilibrium of a Firm.

Perfect Competition: Main Features, price and output decisions. Equilibrium of the firm and the industry in the short and the long runs including industry's long run supply curve.

Monopoly: Pure Monopoly, Main Features, price and output decisions, Equilibrium, Discriminating Monopoly.

Unit-III

Monopolistic Competition: Meaning, Main Features, price and output decisions, Group Equilibrium, Non-Price Competition: Product Differentiation and Advertising.

Duopoly: Meaning, Models of Duopoly; Oligopoly: Main Features, Collusive and Non-Collusive Oligopoly, Price Leadership Model, Sweezy's Kinky Demand Curve Model.

Unit-IV

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

Factors in Economic Development: Physical factors and Capital Formation, role of Technology; Sustainability Issue, Institutional factors.

Suggested Readings:

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

B.COM (Hons.) 4th Sem.,w.e.f. 2018-19

**Retail Management
BCH-4.5**

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

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

Unit-I

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

Unit-II

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

Unit-III

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

Unit-IV

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

Suggested Readings :

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

B.COM (Hons.) 4th Sem.,w.e.f. 2018-19

**Auditing
BCH-4.6**

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

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

Unit-I

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

Unit-II

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

Unit-III

Audit of Public company: Qualification, Appointment and Remuneration 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.
4. Ashok Sharma, *Auditing*, V.K. Global Publications Pvt. Ltd. New Delhi.
5. Pardeep Kumar, *Auditing*, Kalyani Publishers, Ludhiyana

B.COM Hons. 5th Semester w.e.f. 2019-20
Income Tax
BCH-5.1

Max. Marks 80
Time 3 Hrs.

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

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

Unit-I

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

Unit-II

Income from Salaries, Income from House Property.

Unit-III

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

Unit IV

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

Suggested Readings:

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

B.COM Hons. 5th Semester w.e.f. 2019-20
Financial Management
BCH-5.2

Max. Marks 80
Time 3 Hrs.

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

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

Unit-I:

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

Financial Planning: Over capitalization and under capitalization.

Unit-II:

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

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

Unit-III:

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

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

Unit- IV:

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

Management of Cash and Marketable Securities, Techniques of Cash Management. Receivable Management- Cost of Receivables, Process of Receivable Management

Suggested Readings

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

B.COM Hons. 5th Semester w.e.f. 2019-20
Financial Institutions
BCH-5.3

Max. Marks 80
Time 3 Hrs.

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

Unit-I

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

SIDBI: Financial Products, Subsidiaries, Resources Raised.

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

Unit-II

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

IDFC: Capitalization of IDFC, Subsidiaries, IDFC's Operations

Unit-III

Banking Institutions, Functions of Bank, Development Banking in India, Scheduled Commercial Banks: Public Sector, Private Sector, Foreign Banks, Refrms in Banking Sector, Investment of Banks.

Cooperative Banking, Non-Banking Financial Companies, Management of Non-Performing Assets by Banks.

Unit-IV

Mutual Funds: History, MF Investors, Organization of MF, Risk and Return in MF, Debt Funds, Equity Funds, Other Funds, UTI.

Insurance: Origin & Development, IRDA, Insurance Intermediaries, Risk Management, General Insurance, Life Insurance, Health Insurance, Reinsurance, Micro Insurance.

B.COM Hons. 5th Semester w.e.f. 2019-20
Business Environment
BCH-5.4

Max. Marks 80
Time 3 Hrs.

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

Unit-1

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

Unit-2

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

Unit-3

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

Unit-4

Small Scale Industries – Importance, Problems and Policies; Industrial Sickness – problem, magnitude and remedies. Multinational Corporations and its role; RTI Act and its salient features

Suggested Readings:-

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

B.COM (Hons.) 5th Sem.,w.e.f. 2019-20

**Indian Economy
BCH-5.5**

Max. Marks 80

Time 3 Hrs.

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

Unit I

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

Unit II

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

Unit III

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

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

Unit IV

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

Suggested Readings:

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

B.COM Hons. 5th Semester w.e.f. 2019-20
Principles of Insurance & Banking
BCH-5.6

Max. Marks 80
Time 3 Hrs.

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

Unit-I

An overview of the banking sector- growth and structure; function and operations – Commercial Banks, RRBs, Cooperative Banks and NABARD; regulatory issues for governance of banking sector– role of RBI and Ministry of Finance; marketing in banking industry - component of bank marketing strategy; role of technology in banking

Unit-II

Control of money supply, Reserve Bank of India: its functions- Traditional and Development; managing NPAs.

Unit-III

Origin and development of insurance sector; objective and process of risk management; types and structure of insurance plans; investment pattern and policies of insurance companies; challenges of insurance marketing; role of IRDA; pension funds in India

Unit-IV

Organizational forms, structure and administration of life and non life insurance companies; life and nonlife insurance management – strategic management, planning and control cycle, use of life insurance in personal and business planning; life and non-life (health and motor vehicle) insurance underwriting; financial management of life insurance companies

Suggested Readings:

1. Black, Kenneth jr. & Skipper, Harold D. jr., Life and Health Insurance, Pearson Education, Delhi
2. Rejda, George E, Principles of Risk Management and Insurance, Pearson Education, Delhi
3. Shekhar, K.C. and Shekhar, Lekshmy , Banking Theories and practices , Vikas Publication
4. Besis Joel Risk Management in Banking , John Mily & Sons
5. Risk Management, Indian Institute of Banking and Finance, McMillan Publisher
6. The New Basel Record, ICFAI Publication
7. Financial Intermediation, Indian Institute of Banking and Finance
8. Trieschmann, Risk Management & Insurance, Thomson Learning

B.COM Hons. 6th Semester w.e.f.2019-20
Income Tax Law & Administration
BCH-6.1

Max. Marks 80
Time 3 Hrs.

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

Unit – I

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

Unit – II

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

Unit – III

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

Unit – IV

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

Suggested Readings:

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

B.COM Hons. 6th Semester w.e.f.2019-20
Accounting for Managers
BCH-6.2

Max. Marks 80
Time 3 Hrs.

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

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

Unit-1 Accounting for Managers-Meaning, nature, scope, techniques and limitations. Financial Statements Analysis-Comparative, Common Size and Trend Analysis. Ratio Analysis-Meaning, objectives limitations and types of Ratios.

Unit-2: Capital Budgeting: Meaning, Nature, Importance, Appraisal methods-Traditional methods and Discounting Cash Flow Techniques, Capital Rationing. Accounting for Price Level Changes.

Unit-3: Budgetary Control-Types of Budget, Functional Budgets, Master Budget, Flexible Budget, Zero Base Budgeting, Performance Budgeting. Standard Costing- Meaning, Advantages, Limitations, Budgetary Control Vs. Standard Costing. Setting of Standards, Variance analysis-Material Variance, Labour Variance and Overhead Variance.

Unit-4: Marginal Costing : Meaning, Marginal Costing and Absorption Costing, Cost-Volume-Profit Analysis, Break Even Point (BEP), Margin of Safety, Break Even Chart and its types. Angle of Incidence, Concept of Decision Making-Steps involved, Make or Buy Decision, Determination of Sales Mix, Key Factor Problem.

Suggested Readings:

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

B.COM Hons. 6th Semester w.e.f.2019-20
Investment Analysis
BCH-6.3

Max. Marks 80
Time 3 Hrs.

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

Course Inputs

Unit-I

Investment: Meaning and process. Investment avenues, Risk Return Analysis: Types and Measurement; Speculation, Gambling and Investment activities.

Unit-II

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

Unit-III

Technical Analysis: Dow theory, Charting techniques, volume indicators; Technical v/s Fundamental analysis.

Overview of Efficient Market theory or Hypothesis.

Unit-IV

Stock Exchanges in India: Trading mechanism and Indices of Bombay Stock Exchange and National Stock Exchange

Derivatives: Meaning, uses, Types, Derivatives in Indian capital market.

Suggested Readings

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

B.COM Hons. 6th Semester w.e.f.2019-20
International Business
BCH-6.4

Max. Marks 80
Time 3 Hrs.

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

Unit – I

International Business: - An overview; Domestic versus International Business; Major risks and challenges of International Business; International Business Environment- Components and determinants; stages of internationalization of business; international business approaches, concept of globalization. Modes of entering into international business; Recent global trends in international trade and finance;

Unit – II

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

Unit – III

Assessing International markets; designing products for foreign markets; branding decisions; international promotions policy; international pricing; counter trade practices international logistics and distribution. Cross cultural challenges in international business

Unit – IV

An overview of International Economic Institutions and their working – WTO, IMF, World Bank. Role of WTO,IMF and World Bank in international trade ; Ethical dilemmas and social responsibility issues

Suggested Readings:

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

B.COM Hons. 6th Semester w.e.f.2019-20
Indirect Taxes
BCH-6.5

Max. Marks 80
Time 3 Hrs.

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

Unit -1

Indirect Taxes: Introduction, meaning, features, merits and demerits. A brief introduction of Central levy and State levy Indirect Taxes- Custom Duty, Excise Duty, Service Tax, Sales Tax, VAT and Stamp Duty.

Unit-2

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

Unit-3

GST Models in India: CGST, SGST, IGST; Rates of GST, Functioning of GST with examples- Manufacturer, Wholesalers and Retailer. Input Tax Credit (ITC), GST on Import and Export.

Unit-4

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

B.COM Hons. 6th Semester w.e.f. 2019-20
Contemporary Issues in Commerce
BCH-6.6

Max. Marks 60
Time 3 Hrs.

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

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

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

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

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

PROJECT REPORT: 20 MARKS

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

Suggested Reading:

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