

**SCHEME OF EXAMINATION  
&**

**DETAILED SYLLABUS**

**For**

**B.Com (Hons.)**

**FACULTY OF COMMERCE**

## Bachelor of Commerce Hons (3 yrs Programme)

<b>First Year</b>				
<b>Code No.</b>	<b>Subject</b>	<b>Internal Marks</b>	<b>End Term</b>	<b>Total</b>
BCOMH101	Financial Accounting	30	70	100
BCOMH102	Management Principles and Organization Behavior	30	70	100
BCOMH103	English-I	30	70	100
BCOMH104	Fundamentals of IT	30	70	100
BCOMH105-P	Fundamentals of IT Lab	20	30	50
BCOMH106	Economics-I	30	70	100
BCOMH107	Business Mathematics	30	70	100
BCOMH108	Hindi –I	30	70	100
BCOMH109	Business Statistics	30	70	100
	<b>Total</b>	<b>260</b>	<b>590</b>	<b>850</b>
<b>Second Year</b>				
<b>Code No.</b>	<b>Subject</b>	<b>Internal Marks</b>	<b>End Term</b>	<b>Total</b>
BCOMH201	Business Law	30	70	100
BCOMH202	Corporate Accounting	30	70	100
BCOMH203	Cost Accounting	30	70	100
BCOMH204	Company Law	30	70	100
BCOMH205	Money and Banking	30	70	100
BCOMH206	Financial Institutions	30	70	100
BCOMH207	Auditing	30	70	100
BCOMH208	Hindi-II	30	70	100
BCOMH209	English -II	30	70	100
BCOMH210	Environmental Science	30	70	100
	<b>Total</b>	<b>300</b>	<b>70</b>	<b>1000</b>

**Third Year**

<b>Code No.</b>	<b>Subject</b>	<b>Internal Marks</b>	<b>End Term</b>	<b>Total</b>
BCOMH301	Financial Management	30	70	100
BCOMH302	Investment Analysis	30	70	100
BCOMH303	Indian Economy : Growth & Management	30	70	100
BCOMH304	Retail Management & Sales Procedure	30	70	100
BCOMH305	Income Tax	30	70	100
BCOMH306	Insurance & Risk Management	30	70	100
BCOMH307	Accounting for Managers	30	70	100
BCOMH308	International Business	30	70	100
BCOMH309	Income Tax Law & Administration	30	70	100
BCOMH310	Business Environment	30	70	100
BCOMH311	English III	30	70	100
BCOMH312	Hindi-III	30	70	100
	<b>Total</b>	<b>360</b>	<b>840</b>	<b>1200</b>

**YEAR-1**

## Financial Accounting

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

### Unit: I

**Introduction:** Meaning and scope of financial accounting. Objectives, nature and functions. Relationship of accounting with other disciplines - accounting as an information system. Advantages and limitations of accounting, basis of accounting - cash vs. Accrual Accounting principles, concepts and conventions. Introduction to Accounting standards: concept, benefits, procedure for issuing accounting standards in India. Need and significance of International Financial Reporting Standards (IFRS), XBRL.

### Unit II

**Ledger Posting and Trial Balance:** Journal, Ledger, Posting and Subsidiary books of accounts and preparation of Trial Balance. Capital and Revenue: Classification of Income, Classification of Expenditure, Classification of Receipts.

### Unit III

**Depreciation Accounting:** Concept of Depreciation-Nature, Objectives, Methods of computing (straight line method and written down value method). Change of Method-Accounting standard 6 (ICAI), salient features of Accounting Standard (AS) - 6 (ICAI) (Revised)

**Final Accounts:** Preparation of Financial Accounts of Sole Proprietorship and Partnership Firms from a Trial Balance with adjustments. Preparation of Final Accounts of Non-Profit Organizations. Bank Reconciliation Statement.

### Unit IV

Consignment and Joint Venture Accounts, Hire Purchase and Installment Systems.

### Reference Books

1. Tulsian, P.C., (2011), Financial Accounting, S.Chand Publishers, New Delhi, 1<sup>st</sup> edition.
2. Maheshwari, S.N. and S. K. Maheshwari, (2008), Financial Accounting, Vikas Publishing House, New Delhi.
3. Jain, S.P. and Narang, K.L., (2010), Financial Accounting, Kalyani Publishers, New Delhi.
4. Gupta R. L. Radhaswami, M., (2010), Advance Accountancy Vol. I, Sultan Chand & Sons.
5. Sehgal, Ashok, and Sehgal, Deepak, (2011), Advanced Accounting Part –I, Taxmann Publishers, New Delhi.
6. Naraynaswami, R., (2011), Financial Accounting: A Managerial Prospective, Prentice Hall International, 4<sup>th</sup> Edition.

## Management Process and Organisational Behaviour

**Objectives:** The course aims at providing fundamental knowledge and exposure to the concepts, theories and practices in the field of management.

### Unit I

**Introduction:** Concept, Nature, Process and Significance of Management; Managerial levels, skills, Functions and Roles; Management vs. Administration; Coordination as Essence of Management; Development of Management Thought: Classical, Neo-Classical, Behavioural, Systems and Contingency Approaches; Management and Society: The External Environment, Social Responsibility, and Ethics: An Overview; Managerial Communication,; Role of technology in communication.

### Unit II

**Planning:** Nature, Scope and Objectives of Planning; Types of plans; Planning Process; Business Forecasting; MBO: Concept, Types, Process and Techniques of Decision-Making. **Organizing:** Concept, Nature, Process and Significance; Principles of an Organization; Span of Control; Departmentation; Types of an Organization; Authority-Responsibility; Delegation and Decentralization; Formal and Informal Organization. **Staffing:** Concept, Nature and Importance of Staffing; Motivating and Leading: Nature and Importance of Motivation; Types of Motivation; Theories of Motivation: Maslow, Herzberg, X, Y and Z; Leadership: Meaning and Importance; Traits of a leader; Leadership Styles – Likert's Systems of Management, Tannenbaum& Schmidt Model and Managerial Grid. **Controlling:** Nature and Scope of Control; Types of Control; Control Process; Control Techniques – Traditional and Modern.

### Unit III

**Individual & Group Behaviour in Organization:** Individual Determinants of OB: Perception, Learning, Emotions, Attitudes, Personality, Stress and Its Implication on Management Practices, Managing emotions in organizations; Structural Dynamics of work groups and Work Teams, Power, Politics, Conflict and Negotiation, Interpersonal Behaviour and Relations; concept of Psychological contract; Transactional Analysis; Organizational commitment; Determinants of Job satisfaction.

### Unit IV

**Organizational Processes:** Organizational change, Organizational Culture, innovation and creativity, Strategic change in organisations.

### Reference Books:

1. Nelson, Quick, Khandelwal, (2012), Organisational Behaviour, 2<sup>nd</sup> edition, Cengage Learning.
2. Robbins, (2009), Fundamentals of Management: Essentials Concepts and Applications, 6<sup>th</sup> edition, Pearson Education.
3. Koontz, H. (2008), Essentials of Management, McGraw Hill Education.
4. Gupta, C.B. (2008), Management Concepts and Practices, Sultan Chand and Sons, New Delhi.
5. Stoner, Freeman and Gilbert Jr. (2010) Management, 8th Edition, Pearson Education
6. Mukherjee, K, (2009), Principles of Management, 2<sup>nd</sup> Edition, McGraw Hill Education

**English-I**

**Objective:** The objective of this course is to familiarize students about the dynamics of business language and discourse.

**Unified Syllabus**  
**Class - B.Com./B.A./B.Sc. First Year**  
**Subject - Foundation Course**  
**English Language and Indian Culture**

**Unit -I****Texts: (Any Five)**

1. Nirendranath Chakrabarti, "Amalkanti". (From oxford Anthology of Modern Indian Poetry, eds. Dharwadkar and Ramanujan).
2. Toru Dutt, "Sita"
3. Jawaharlal Nehru, "Tryst with Destiny".
4. Mirza Ghalib, "Delhi in 1857". F2
5. C. Rajagopalachari, Preface to the Mahabharata.
6. Nibir K. Ghosh, "Spiritual Nationalism of Sri Aurobindo".
7. Madhumalati Adhikari, "The Heritage of Indian Culture".
8. Rabindranath Tagore, "Where the Mind is Without Fear".
9. Kabir, one song translated by Tagore.
- 10.M.K. Gandhi, extract from "Satyagraha". 11.R.K. Narayan, "Toasted English". 12.Ruskin Bond," The Old Lama". 13.Khushwant Singh, " The Portrait of a Lady".
- 14.Ashok Mahadevan and Sushan Shetty,"Discovering Babasaheb", Section on "Clash of Titans" (Reader's Digest, December 2006).

**Unit -II****Comprehension of an unseen passage:**

Questions should be objective/multiple choice, and should test (a) an understanding of the passage in question, and (b) a grasp of general language skills and issues with reference words and usage within the passage.

**Unit -III****Paragraph Writing:**

Based on expansion of an idea. Word Limit :100-150 words. Candidates to attempt any one of three alternative topics provided

**Unit –IV**

**Letter Writing:** formal and informal.

## **Unit –V**

### **Basic language skills-Vocabulary:**

Synonyms, antonyms, one- word substitution for phrases, prefixes, suffixes and word - derivation. Making sentences with idioms and phrases, corrections of sentences with words likely to be confused.

### **Basic language skills - Grammar and Usage:**

Modals, , tenses and prepositions. Verb forms and structures countable and uncountable nouns, adjectives and articles.



## Fundamentals of IT

Objectives: **This is a basic course for Commerce students to familiarize with computer and its applications in the relevant fields and exposes them to other related courses of IT.**

### UNIT – I

#### **Introduction to Computers:**

The evolution of computers - Computer Generation from First Generation to Fifth Generation, Classifications of Computers - Micro, Mini, Mainframe and Super Computers, Distributed Computer System, Parallel Computers.

Computer Hardware – Major Components of a Digital Computer, Block Diagram of Computer, Input-Output devices, Description of Computer Input Units, Output Units, CPU

Computer Memory - Memory Cell, Memory Organization, Read Only Memory, Serial Access Memory, Physical Devices Used to construct Memories, Magnetic Hard disk, floppy Disk Drives, Compact Disk Read Only Memory, Magnetic Tape Drives.

### UNIT – II

#### **Number System:**

Decimal, Binary, Octal, Hexa-decimal. Conversion - Decimal to all other number systems, Binary to octal and Hexa Decimal, Addition of binary numbers, Binary subtraction, Use of complements to represent negative numbers, Conversion of a binary fraction to a decimal fraction and decimal to binary fraction, Binary Coded Decimal(BCD), ASCII Codes, EBCDIC codes, Gray codes, Unicodes.

#### **Algorithm and Flowcharts:**

Algorithm: Definition, Characteristics, Advantages and disadvantages, Examples

Flowchart: Definition, Define symbols of flowchart, Advantages and disadvantages, Examples

### UNIT – III

#### **Computer Software:**

System software, assemblers, compilers, interpreters, linkers Elementary , Operating System concepts, different types of operating systems, Application Software.

Introduction to MS Office (MS-Word, MS PowerPoint, MS-Excel)

Computer Programming and Languages: Algorithms, flow chart, decision tables, pseudo code, Low level languages and introduction to high level languages.

### UNIT – IV

#### **Data Communication and Computer Networks:**

Data Transmission mode, Data transmission media, Digital and Analog Transmission

What is computer Network? Network types, Network Topologies, Communication Protocol, OSI Model

### UNIT - V

#### **The Internet:**

Definition, Brief History, Network Types (LAN, WAN and MAN), Client and Servers, Intranet, Extranet. Basic Services, Email, File Transfer Protocol, Telnet, Usenet News, Terminologies related to Internet: Protocol, Domain name, IP address, URL, World Wide Web.

Overview of various services on Internet: E-mail, FTP, Telnet, Chat, Instant Messaging

Internet Search Tools: Gopher, Archie, World Wide Web.

WWW Browsers: Line Browsers, Graphical Browsers, Java Enabled Browsers.

Uses of the Internet: Internet Service Providers and Types of Internet Connection: Direct/Leased line Connection, Remote Dial up Connection, SLIP/PPP Connection

**Text Books:**

1. Alex Leon & Mathews Leon, “Fundamentals of Information Technology”, LeonTechworld, 1999.
2. Vikas Gupta, “Comdex Computer Kit”, Wiley Dreamtech, Delhi, 2004
3. P. K. Sinha & Priti Sinha , “Computer Fundamentals”, BPB Publications, 1992.

**Reference Books:**

1. V. Raja Raman, “Introduction to Computers”, PHI, 1998.
2. Alex Leon & Mathews Leon, “Introduction to Computers”, Vikas Publishing House, 1999.
3. Norton Peter, “Introduction to computers”, 4<sup>th</sup> Ed., TMH, 2001.

## **Fundamentals of IT LAB**

### **MS-WORD**

1. Text Manipulations
2. Usage of Numbering, Bullets, Tools and Headers
3. Usage of Spell Check and Find and Replace
4. Text Formatting
5. Picture Insertion and Alignment
6. Creation of Documents Using Templates`
7. Creation of Templates
8. Mail Merge Concept
9. Copying Text and Picture From Excel
10. Creation of Tables, Formatting Tables
11. Splitting the Screen
12. Opening Multiple Document, Inserting Symbols in Documents

### **MS-EXCEL**

1. Creation of Worksheet and Entering Information
2. Aligning, Editing Data in Cell
3. Excel Function (Date, Time, Statistical, Mathematical, Financial Functions)
4. Changing of Column Width and Row Height (Column and Range of Column)
5. Moving, copying, Inserting and Deleting Rows and Columns
6. Formatting Numbers and Other Numeric Formats
7. Drawing Borders Around Cells
8. Creation of Charts Raising Moving
9. Changing Chart Type
10. Controlling the Appearance of a Chart

### **MS -POWER POINT**

#### Working With Slides

1. Creating, saving, closing presentation
2. Adding Headers and footers
3. Changing slide layout
4. Working fonts and bullets
5. Inserting Clip art: working with clipart,
6. Applying Transition and animation effects
7. Run and Slide Show

## Economics- I

**Objectives:** The objective of this subject is to give understanding of the basic concepts and issues in business economics and their application in business decisions.

### Unit I

Introduction to Business Economics and Fundamental concepts: Nature, Scope, Definitions of Business Economics, Difference between Business Economics and Economics, Contribution and Application of Business Economics to Business. Micro vs. Macro Economics. Opportunity Costs, Time Value of Money, Marginalism, Incrementalism, Market Forces and Equilibrium, Risk, Return and Profits.

### Unit II

Consumer Behavior and Demand Analysis: Cardinal Utility Approach: Diminishing Marginal Utility, Law of Equi-Marginal Utility. Ordinal Utility Approach: Indifference Curves, Marginal Rate of Substitution, Budget Line and Consumer Equilibrium. Theory of Demand, Law of Demand, Movement along vs. Shift in Demand Curve, Concept of Measurement of Elasticity of Demand, Factors Affecting Elasticity of Demand, Income Elasticity of Demand, Cross Elasticity of Demand, Advertising Elasticity of Demand. Demand Forecasting: Need, Objectives and Methods (Brief)

### Unit III

Theory of Production: Meaning and Concept of Production, Factors of Production and Production function, Fixed and Variable Factors, Law of Variable Proportion (Short Run Production Analysis), Law of Returns to a Scale (Long Run Production Analysis) through the use of ISO QUANTS.

### Unit IV

Cost Analysis & Price Output Decisions: Concept of Cost, Cost Function, Short Run Cost, Long Run Cost, Economies and Diseconomies of Scale, Explicit Cost and Implicit Cost, Private and Social Cost. Pricing Under Perfect Competition, Pricing Under Monopoly, Control of Monopoly, Price Discrimination, Pricing Under Monopolistic Competition, Pricing Under Oligopoly.

### Reference Books

- a) Samuelson, P & Nordhaus, W. (2009) Economics, 18<sup>th</sup> Edition, McGraw Hill Education.
  - b) Dwivedi, D.N.( 2008) Managerial Economics, 7<sup>th</sup> edition, Vikas Publishing House.
  - c) Salvatore, D. ((2006)) Managerial Economics in a Global Economy, 6<sup>th</sup> edition, Oxford University Press.
  - d) Kreps, D.( 2009). Micro Economics for Managers, 1<sup>st</sup> edition, Viva Books Pvt. Ltd.
  - e) Peterson, L. and Jain ((2006)) Managerial Economics, 4<sup>th</sup> edition, Pearson Education.
- Colander, D, C (2008) Economics, McGraw Hill Education.

## Business Mathematics

**Objective:** The basic objective of this paper is to equip students with simple techniques of algebra and calculus which will help them in advanced courses in finance.

### Unit I

**Basics of Counting:** Permutations and Combination, Concept of Factorial, Principle of Counting, Permutation with Restriction, Circular Permutation and Combination with Restriction; Mathematics Induction: Principle, Sequences & Series -A.P. & G.P.

### Unit II

**Linear Algebra:** Determinants; Minors and Co-factors, Laplace Expansions; Matrices-Special types; operations, Rank and Elementary Transformations; Inverse and Normal form; Consistency of linear system of equations (Up to three variables); Application to Business Problems.

### Unit III

**Differential Calculus:** Concepts of function, limit and continuity, graphs of functions, definition of derivative; Derivative as a Rate Measure and Measure of slope; Functions of more than one variable; Partial Derivatives(up to second order); Homogenous Functions and Euler's Theorem; Differentiation of Implicit functions; Maxima- minima of Functions of one and two variables; Applications in Business Problems.

### Unit IV

**Integral Calculus:** Concept of Integration- as anti-derivative process; Standard forms; Methods of integration-by substitution, by parts, and partial fractions; Definite integration; Finding areas in simple cases; Consumers' and producers' surplus.

### Reference Books:

1. Trivedi C. and Kashyap Trivedi, (2010), Business Mathematics, 1st edition, Pearson Education.
2. Hazarika, P. (2010), A textbook of Business Mathematics, S. Chand Publication
3. Holden, (2011), Introductory Mathematics for Business and Economics, 1<sup>st</sup> Edition, Palgrave Publication.
4. Tuttle, Michael, D., (2008) Practical Business Math: An Applications Approach, 8th Edition, Prentice Hall.
5. Bradley, T. and Paul Patton, (2006) Essential Mathematics for Economics and Business, 2<sup>nd</sup> Edition, Wiley India Pvt. Ltd.
6. Stanley A, Salzman, Charles D. Miller and Gary Clendenen, (2011), Business Mathematics, Addison Wesley Longman Publication

**Unified Syllabus  
BA/B.Com/B.Sc  
Hindi-I**

**आधार पाठ्यक्रम**

प्रश्न पत्र - प्रथम

**पाठ्य विषय**

**इकाई-1** पल्लवन, पत्राचार तथा अनुवाद एवं पारिभाषिक शब्दावली ।

**इकाई-2** मुहावरे-लोकोक्तियाँ, शब्दशुद्धि, वाक्य शुद्धि, शब्द ज्ञान-पर्यायवाची, विलोम, अनेकार्थी, समश्रुत (समानोचरित) अनेक शब्दों के लिए एक शब्द ।

**इकाई-3** देवनागरी लिपि की विशेषता, देवनागरी लिपि एवं वर्तनी का मानक रूप ।

**इकाई-4** कम्प्यूटर में हिन्दी का अनुप्रयोग, हिन्दी में पदनाम ।

**इकाई-5** हिन्दी अपठित, संक्षेपण, हिन्दी में संक्षिप्तीकरण ।

**पाठ्य क्रम के लिए पुस्तकें -**

- |                                      |   |                                      |
|--------------------------------------|---|--------------------------------------|
| 1. भारतीयता के स्वर साधन धनंजय वर्मा | - | म. प्र. ग्रंथ अकादमी ।               |
| 2. नागरी लिपि और हिन्दी              | - | अनंत चौधरी - ग्रंथ अकादमी पटना ।     |
| 3. कम्प्यूटर और हिन्दी               | - | हरिमोहन - तक्षशिला प्रकाशन, दिल्ली । |

## Business Statistics

**Objectives:** The objective of this course is to familiarize students with the basic statistical tools used to summarize and analyze quantitative information for decision making.

### Unit I

**Statistical Data and Descriptive Statistics:** Measures of Central Tendency: Mathematical averages including arithmetic mean, geometric mean and harmonic mean, properties and applications, positional averages, mode, median (and other partition values including quartiles, deciles, and percentile);

### Unit II

**Measures of variation:** absolute and relative, range, quartile deviation, mean deviation, standard deviation, and their co-efficient, properties of standard deviation/variance; Moments: calculation and significance; Skewness, Kurtosis and Moments.

### Unit III

**Simple Correlation and Regression Analysis:** Correlation Analysis, meaning of correlation simple, multiple and partial; linear and non-linear, Causation and correlation, Scatter diagram, Pearson co-efficient of correlation; calculation and properties, probable and standard errors, rank correlation; Simple Regression Analysis: Regression equations and estimation.

### Unit IV

**Index Numbers:** Meaning and uses of index numbers, construction of index numbers, Univariate and composite, aggregative and average of relatives – simple and weighted, tests of adequacy of index numbers, Base shifting, problems in the construction of index numbers.

### Reference Books:

1. Levin, Richard and David S. Rubin. (2011), Statistics for Management. 7th Edition. PHI.
2. Gupta, S.P., and Gupta, Archana, (2009), Statistical Methods. Sultan Chand and Sons, New Delhi.
3. Berenson and Levine, (2008), Basic Business Statistics: Concepts and Applications. Prentice Hall.
4. Spiegel M.D., (2007) Theory and Problems of Statistics. Schaums Outlines Series. McGraw Hill Publishing Co.
5. Hooda, R.P., (2012), Statistics for Business and Economics, Vikas Publishing House, New Delhi, 5<sup>th</sup> Edition.
6. Anderson, N., David, (2011), Statistics for Business and Economics, Cengage Learning.

**YEAR-2**



## **Business Law**

### **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.

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

### **Unit-II**

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

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.

### **Unit-III**

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.

The Foreign Exchange Management Act: Salient feature of FEMA.

### **Unit-IV**

Industrial Dispute Act, 1947: causes & forms of Industrial Disputes; Authorities under the Act- their powers, duties etc. Adjudication Machinery- Powers, duties etc.

Strikes and lockout;

Layoff and Retrenchment.

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.

### **Reference Books:**

1. M.C.Kuchhal, Business Laws, Sultan Chand & Co., New Delhi.
2. N.D.Kapoor, Merchantile Law. Sultan Chand & Co., New Delhi.

## **Corporate Accounting**

### **Unit –I**

Issue and forfeiture of shares ; Redemption of Preference Shares ; Buy back of Shares.  
Valuation of Goodwill; Valuation of Securities; Issue and Redemption of Debentures.

### **Unit-II**

Amalgamation and Internal Reconstruction of Companies as per AS-14.  
Holding Companies Accounts ; Profit or loss prior and subsequent to incorporation.

### **Unit-III**

Final Accounts of a company as per schedule VI; Investment Accounts. Accounts of Banking Companies,  
Underwriting of shares and debentures.

### **Unit-IV**

Accounts of Insurance Companies; Liquidation of companies. Double Account System, Accounts of  
Electricity Companies.

### **Reference Books:**

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

## **Cost Accounting**

### **Unit-I**

Cost Accounting: Meaning, nature, scope and limitations; Concept of cost- elements and types; Cost of Material, inventory control techniques. Pricing of issue of inventory/material.

### **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; Operating costing; Reconciliation of cost and Financial Accounts.

### **Unit-IV**

Contract Costing and Process costing excluding equivalent production.

### **Reference Books:**

1. Iyenger S.P. *Cost Accounting* Sultan Chand & Sons, New Delhi.
2. Maheshwari S.N. & Mittal S.N. *Cost Accounting* Shree Mahavir Book Depot, Delhi.
3. Jain S.P. & Narang K.L. *Cost Accounting-Principles & Practice* Kalyani publishers

## Company Law

### 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.

### Reference Books:

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

BCOMH205

External Marks: 70

Internal Marks: 30

## **Money and Banking**

### **Unit-I**

Definition of money, functions and importance of money, role of money in various economic systems, evils of money, classification of money, circular flow of money.

### **Unit-II**

The Quantity Theory of Money-fisher, cambridge and Keynesian theory of money.

Inflation: Types of inflation, Theories of inflation, effects and consequences of inflation, control of inflation.

### **Unit-III**

Credit, its definition, types, merits and demerits, credit and economic development.

Functions of commercial Banks & Central Banks, process of credit creation and its limitations.

### **Unit-IV**

Control of money supply, Reserve Bank of India: its functions- Traditional and Development

## Financial Institutions

### Unit-I

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

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

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).

### Unit-II

Money Market: Definition, Money Market Vs Capital Market, Features, Objectives, Features of a Developed Money Market, Importance of Money Market, Composition of Money Market, Call Money Market, Operations in Call Market, Transactions and Participants, Advantages, Drawbacks, Commercial Bills Market-Definition, Types of Bills, Operations in Bill Market, Discount Market, Acceptance Market, Importance of Bill Market, Drawbacks, Bill Market Scheme, Treasury Bill Market, Types of Treasury Bills, Operations and Participants- Importance, Defects, Money Market Instruments, Commercial Paper, Certificate of Deposit, Inter Bank Participation Certificate, Repo Instrument.

### Unit-III

Capital Market: Meaning, Characteristics, Functions- Indian Capital Market-Evolution and Growth, Primary and Secondary Market, New Financial Instruments in Indian Capital Market, Indian Capital Market- Major Issues, Rebound in Indian Capital market. Merchant Banking: Definition, Origin, Services, Progress in India, Problems, Scope , Qualities required for Merchant Banker, Merchant Banker as lead managers, guidelines.

### Unit-IV

Venture Capital: Meaning, Concept, Origin, Features, Importance, Activities, Scope, Initiative in India, Guidelines, Methods.

Hire Purchase and Leasing: Meaning, Origin, Types, Legal Position, Hire Purchase and Leasing, Problems and Prospects of Leasing Industry in India.

## **Auditing**

### **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.

### **Reference Books:**

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.

## Hindi –II

### भाग - दो, आधार पाठ्यक्रम ( हिन्दी भाषा )

**खण्ड-क** निम्नलिखित 5 लेखकों के एक-एक निबंध पाठ्यक्रम में सम्मिलित होंगे -

1. महात्मा गांधी - सत्य और अहिंसा
2. विनोबा भावे - ग्राम सेवा
3. आचार्य नरेन्द्र देव - युवकों का समाज में स्थान
4. वासुदेव शरण अग्रवाल - मातृ-भूमि
5. भगवतशरण उपाध्याय - हिमालय की व्युत्पत्ति
6. हरि ठाकुर - डॉ. खूबचंद बघेल

**खण्ड-ख** हिन्दी भाषा और उसके विविध रूप

- कार्यालयीन भाषा
- मीडिया की भाषा
- वित्त एवं वाणिज्य की भाषा
- मशीनी भाषा

**खण्ड-ग** अनुवाद व्यवहार : अंग्रेजी से हिन्दी में अनुवाद

हिन्दी की व्यवहारिक कोटियाँ-

रचनागत प्रयोगगत उदाहरण, संज्ञा, सर्वनाम, विशेषण, क्रिया विशेषण, समास, संधि एवं संक्षिप्तियाँ, रचना एवं प्रयोगगत विवेचन ।

- dkO; lkSUn;Z ds rRo



**English-II Unified Syllabus**  
**Class - B.Com./B.A./B.Sc. Second Year**  
**Subject - Foundation Course**

**Unit-I (Any Five)**

1. Walt Whitman – O Captain! My Captain!
2. George Orwell – What is Science
3. J. Bronowski - The Dilemma of The Scientist
4. Will Durant – The Origin of Science
5. Somerset Maugham – The Luncheon s
  - Henry The Last Leaf
6. Major Ancient Indian Scientist Adopted
7. C.P Snow- Ramanujan
8. Aldous Huxley – J.C.Bose
9. Human Rights
10. R.K Narayan – The Axe
11. Dr. C.V Raman - Water
12. Robert Frost – stopping by Woods on a Snow evening
13. Dr. Yashodhara Mishra – Understanding Gender issues.

**Unit-II**

Tense & transformation of sentences.

**Unit-III**

Expression of an idea : - Based on expansion word limit 100-150 words. Candidates to attempt any one of three alternative topics provided.

**Unit-IV**

Practical application of articles , models, prepositions and conjunctions.

**Unit-V**

Basic language Skill- Grammar and Usage modals linking devices, tenses, and preposition verb forms Structures Gerunds Participles and infinitive, verbs followed by a preposition and phrasal verbs, articles and determines Countable and uncountable nouns adjectives, and adverbs.

Active and passive voice. Direct and indirect speech.

## **Environmental Science**

### **UNIT – I**

General: Environmental segments, environmental degradation, environmental impact assessment.

Concept of Ecosystem: Fundamental of Ecology and Ecosystem, components of ecosystem, food-chain, food-web, trophic levels, energy flow, cycling of nutrients, major ecosystem types (forest, grass land and aquatic ecosystem).

### **UNIT – II**

Air Pollution: Atmospheric composition, energy balance, classification of air pollutants, source and effect of pollutants – Primary (CO, SO<sub>x</sub>, NO<sub>x</sub>, particulates, hydrocarbons), Secondary [photochemical smog, acid rain, ozone, PAN (Peroxy Acetyl Nitrate)], green house effect, ozone depletion, atmospheric stability and temperature inversion, Techniques used to control gaseous and particulate pollution, ambient air quality standards.

### **UNIT – III**

Water Pollution: Hydrosphere, natural water, classification of water pollutants, trace element contamination of water, sources and effect of water pollution, types of pollutants, determination and significance of D.O., B.O.D., C.O.D. in waste water, Eutrophication, methods and equipment used in waste water treatment preliminary, secondary and tertiary.

### **UNIT – IV**

Land Pollution & Noise Pollution: Lithosphere, pollutants (agricultural, industrial, urban waste, hazardous waste), their origin and effect, collection of solid waste, solid waste management, recycling and reuse of solid waste and their disposal techniques (open dumping, sanitary land filling, thermal, composting).

Noise Pollution: Sources, effect, standards and control.

### **UNIT – V**

Environmental Biotechnology: Definition, current status of biotechnology in environmental protection, bio-fuels, bio-fertilize, bio-surfactants, bio-sensor, bio-chips, bio-reactors.

Pollution Prevention through Biotechnology: Tannery industry, paper and pulp industry, pesticide industry, food and allied industry.

### **Text Books**

1. Environment and Ecology by Piyush Kant Pandey and Dipti Gupta (Sum India Publication)
2. A Textbook of Environmental Chemistry and Pollution Control by S.S. Dara (S. Chand and Company)

### **Reference Books:**

1. Masters, G.M. Introduction to Environment Engineering and Science (Prentice Hall of India).
2. Environmental Chemistry by A.K. Dey (Eastern Ltd.).
3. Environmental Chemistry by B.K. Sharma (Krishna Prakashan).
4. Nebel B.J. Environmental Science (Prentice Hall of India-1987).
5. Environmental Biotechnology by S.N. Jogdand (Himalaya Publishing House).
6. Introduction to Environmental Biotechnology by A.K. Chatterji (Prentice Hall of India).

**YEAR-3**

BCOMH301

External Marks: 70

Internal Marks: 30

## **Financial Management**

### **Unit-I:**

Introduction: Meaning, function, scope and objectives.

Financial Planning: Over capitalization and under capitalization.

### **Unit-II:**

Cost of capital: Significance and determination.

Leverage analysis: Operating, financial and composite leverage; ABIT-EPS Analysis.

### **Unit-III:**

Capital Structure: Meaning, theories, determinants;

Working Capital: meaning; nature, determinants, significance and estimation.

### **Unit- IV:**

Working Capital Management: Cash management, Receivable management and inventory management.

Dividend Decisions: Meaning; types, determinants and theories.

BCOMH302

External Marks: 70

Internal Marks: 30

## **Investment Analysis**

### **Unit-I**

Investment: Meaning, nature and process. Investment avenues, concept and Measurement of Investment risk and return; Identification of Investment Opportunities; Speculation, Gambling and Investment activities.

### **Unit-II**

Efficient Market theory or Hypothesis. Technical Analysis: Down theory, Charting techniques, volume indicators.

### **Unit-III**

Fundamental Analysis: Company Analysis, Industry Analysis and Economy Analysis, Technical us Fundamental analysis.

### **Unit-IV**

Trading mechanism in Bombay Stock Exchange. Derivatives: Meaning, uses, Types, Derivatives in Indian capital market.  
Option Contracts: Meaning uses, Types (Elementary Introduction).

BCOMH303

External Marks: 70

Internal Marks: 30

## **Indian Economy : Growth & Management**

### **Unit-I**

Basic Features of Indian Economy; Unemployment problem in India; Problem of Poverty; Regional imbalances.

### **Unit-II**

Parallel Economy, Industrial sickness, money supply, prices and Inflation.

### **Unit-III**

Monetary policy of India, Fiscal policy of India; industrial policy in India , Industrial Licensing policy; EXIM policy.

### **Unit-IV**

New Economical policy: - Privatization, Liberalization, Globalization.

Eleventh five years plan: - Major Policies and Resource allocation.

## **Retail Management & Sales Procedure**

### **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.

BCOMH305

External Marks: 70

Internal Marks: 30

## **Income Tax**

### **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.

### **Reference Books:**

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.



## **Insurance & Risk Management**

### **Unit- I**

Fundamentals of Risks: Basic concepts, classification; Process of risk management; Identification and Evaluation of risk; Risk control loss prevention and its importance; Risk financing and transfer of risk; Risk retention and its importance.

### **Unit- II**

Insurance- History and Development; Meaning; Importance; Nature; Main principles- Principles of Cooperation, Probability, at most good faith. Proximate cause, Insurable interest, Indemnity, Subrogation, Warranty.

### **Unit-III**

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

### **Unit- IV**

General Insurance, Marine Insurance- Main Elements, Marine Losses, Types of Marine Insurance policies. Fire Insurance- Elements, Premium Determination, Types of Policies.

## **Accounting for Managers**

### **Unit- I**

Management Accounting: - evolution, meaning, objectives, nature, scope, functions, techniques and limitations.

Financial Statements: -Forms of financial statements, uses, nature, importance, Limitations, approaches and tools of analysis.

Ratio analysis: meaning, objectives, limitations; and types of ratios.

### **Unit- II**

Funds Flow Statement: meaning, objectives, limitations and accounting procedure.

Cash Flow Statement: meaning, objectives, limitations and accounting procedure.

### **Unit-III**

Accounting for Price level Changes and Valuation of Assets.

Marginal Costing: meaning, advantages, marginal costing and absorption costing.

Cost-Profit-Volume Analysis: Break Even Point, Margin of Safety, P/V Ratio, Concept of key factor. Break-Even Chart and its types.

### **Unit- IV**

Capital Budgeting: Meaning, nature, need, importance, the appraisal methods, Capital Rationing.

Standard Costing: Meaning, advantages, limitation, applications, setting of standards, variance analysis, Including material variance, Labour variance and Overhead variance.

## **International Business**

### **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.

### **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.

BCOMH309

External Marks: 70

Internal Marks: 30

## **Income Tax Law & Administration**

### **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.

### **Reference Books:**

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

BCOMH310

External Marks: 70

Internal Marks: 30

## **Business Environment**

### **Unit-I**

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

Agriculture in India- Problems, Importance, contribution in national economy, remedial measures.

### **Unit-II**

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

### **Unit-III**

Problems of Growth: Unemployment, Poverty; regional imbalances, social injustice, inflation, parallel economy and industrial sickness.

### **Unit-IV**

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

## English -III

### Unit-1

Essay type answers in about 200 words. Four essay types question to be asked and two be attempted.

#### Poetry:

1. Kamala Das – The Middle Age.
2. William Wordsworth's – The Solitary Reaper.
3. Sarojani Naidu's- Palanquin Bearers.

**Unit-2** Writing skills for composition- Essay writing.

**Unit-3** Précis writing.

**Unit-4** (a) reading comprehension of an unseen passages.

(b) Vocabulary based on text.

**Unit-5** Grammar: Advanced Exercises.

Note- Question on unit I and IV (b) shall be asked from the prescribed text. Which will comprise of popular creative writings and the following items.

Minimum needs: Housing and transport, Geo-economic profile of C.G. of education and culture, Women empowerment , Management of change (Physical quality of life) . War and human survival. The question of human social value, new Economic philosophy recent liberalization methods democratic decentralization (with reference to 73, 74 constitutional amendment.)

Hindi-III

हिन्दी भाषा

॥ सम्प्रेषण कौशल, हिन्दी भाषा और सामान्य ज्ञान ॥

- इकाई - 1 (क) भारत माता : सुमित्रानंदन पंत, परशुराम की प्रतीज्ञा : रामधारी सिंह दिनकर, बहुत बड़ा सवाल : मोहन राकेश, संस्कृति और राष्ट्रीय एकीकरण : योगेश अटल ।  
(ख) कथन की शैलियाँ : रचनागत उदाहरण और प्रयोग ।
- इकाई -2 (क) विकासशील देशों की समस्यायें, विकासात्मक पुनर्विचार, और प्रौद्योगिकी एवं नगरीकरण ।  
(ख) विभिन्न संरचनाएँ ।
- इकाई - 3 (क) आधुनिक तकनीकी सभ्यता, पर्यावरण प्रदूषण तथा धारणीय विकास ।  
(ख) कार्यालयीन पत्र और आलेख ।
- इकाई - 4 (क) जनसंख्या : भारत के संदर्भ में और गरीबी तथा बेरोजगारी ।  
(ख) अनुवाद ।
- इकाई - 5 (क) ऊर्जा और शक्तिमानता का अर्थशास्त्र ।  
(ख) घटनाओं, समारोहों आदि का प्रतिवेदन और विभिन्न प्रकार के निमंत्रण-पत्र ।



