

DEPARTMENT OF COMMERCE

PROGRAMME OUTCOMES

PO1: **Commerce Knowledge:** After completing Masters of Commerce students would gain a thorough grounding in the fundamentals of Commerce, Finance, Statistics, Taxation, Economy and International Business etc.

PO2: **Student Exposure:** Students will be able to demonstrate progressive learning of various tax issues and tax forms related to individuals. Students will be able to demonstrate knowledge in setting up a computerized set of accounting books.

PO3: **Individual and Team Work:** Through management function student always work effectively as an individual; and he is also aware; how to do better work in diverse teams being a team leader.

PO4: **Ethics:** Apply ethical principles and commit to professional ethics and complete the responsibility towards society.

PO5: **Entrepreneurship Development:** To develop entrepreneurial spirit among students and to empower students with sufficient knowledge to start up their venture with confidence. Further it also motivates young minds to take up challenges and become employer than seeking employment and to make them aware of the opportunities and support for entrepreneurship in India.

PROGRAMME SPECIFIC OUTCOMES:

PSO1: This course offer a stimulating, challenging as well as a supportive learning environment for our students to encourage autonomous learning and independent thinking making it a relevant fit for market and economy.

PSO2: It prepares a student for latest economic challenges, trends and market. It also helps in understanding the commerce, trade, business and provides

PSO3: This program focuses on preparing the individual for the modern financial and accounting field. Some of the career options include accounting, marketing and advertising, banking, management consulting, business management, business development, economic analysis, fund management, international business and trade analysis, policy formulation, portfolio management in the private and public sectors.

PSO4: It helps in understanding the commerce, trade, business and provides foundation for a fully functional individual fit for a corporate or academia.

PSO5: Students are able to understand the Indian Financial System and various principles and theories on which the system is based on.

PSO6: It is designed to enable student to understand economy as a whole and as an interdependent chain of activities. It provides in depth national and international perspectives of the economy.

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

B.Com-I (Ist Semester)

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

Total Marks = 600

B.Com-I (IInd Semester)

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

Total Marks = 600

Environmental Studies (Qualifying Paper)

Total marks of Ist Year (1st and 2nd Semester) = 600 + 600 =1200

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

B.Com-II -IIIrd Semester

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

Total Marks = 600

om-II –IVth Semester

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

Total Marks = 600

Total Marks of IInd Year (3rd and 4th Semester) = 600 + 600 = 1200

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

B.Com-III –Vth Semester

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

Total Marks = 600

B.Com-III –VIth Semester

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

Total Marks = 600

Total Marks of IIIrd Year(5th & 6th Semester) = 600 + 600 = 1200

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

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

**Financial Accounting –I
Code: 1.01**

**Time: 3 Hours
80**

Theory Paper Max Marks:

**Internal marks:
20**

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

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

Unit-I

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

Unit-II

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

Unit-III

Final Accounts with adjustments; Rectification of errors

Unit-IV

Accounting for non-profit organizations; Consignment accounts.

Suggested Readings:

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

Course Objective:

1. To give an insight into the basics of Accounting Concepts and Principles.
2. To enable the students to prepare different kinds of Financial Statements.

Learning Outcomes

After the completion of the course, Students will be able:

1. To record the basic journal entries, entries under hire purchase method.
2. To calculate depreciation by applying various methods.
3. To maintain the financial statements of a profit making and non- profit making business entity.
4. To rectify errors in accounts.

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

Time: 3 Hours
80

Theory Paper Max Marks:

Internal marks:
20

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

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

Unit-I

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

Unit-II

Elementary idea of Permutations and Combinations.

Unit-III

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

Unit-IV

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

Suggested Readings:

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

Volra. N. D. Quantitative Techniques in Management, Tata McGraw Hill, New Delhi.

Kapoor V.K. Business Mathematics: Sultan chand and sons, Delhi.

Course Outcome:

After completion of course student will:

CO1: be able to demonstrate proficiency with Indices and Logarithms.

CO2: have deep knowledge of set theory.

CO3: Be able to solve and formulate problems related to Permutations and Combinations.

CO4: Students will be able to understand basic approaches to data interpretation and choose appropriate data structure for specified problem domain.

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

Time: 3 Hours
80

Theory Paper Max Marks:

Internal marks: 20

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

Unit-I

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

Unit-II

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

Unit- III

Theory of consumer behaviour, utility and indifference curve analysis

Unit-IV

Market, classification and structure.

Suggested Readings:

Dr. Raj Kumar, Prof. Kuldeep Gupta, Business Economics, UDH Publishing and Distributors P(Ltd.), New Delhi.

R.K Lekhi, Business Economics, Kalyani Publishers.

V.G.Mankar, Business Economics, Himalaya Publishing

House. .H.L.Ahuja, Business Economics, S. Chand and Company Ltd.

Course Objective: To introduce students to the basic concepts of economics.. To help them to understand the Basic problem of an economy and concept of different market

Course Outcome:-

CO1: Student will learn Basic problem of an economy and concept of Elasticity of demand; elasticity of supply

CO2: Student will learn Production Function and Theory of cost

CO3: It helps to understand Theory of consumer behaviour, utility and indifference curve analysis

CO4: Student will become familiar with the and concept of different market

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

Time: 3 Hours
80

Theory Paper Max Marks:

Internal marks: 20

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

Unit-I

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

Unit-II

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

Unit-III

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

Unit-IV

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

Suggested Readings:

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

Course Outcome:-

CO1: Understands about Different aspects of Business

CO2: Described about different management theories – Taylor & Fayol

CO3: Acquired knowledge on scientific management – F.W.Taylor

CO4: Knowledge about Planning & forms of Organizing structure

CO5: Described about different concept like Centralization and Decentralization; Departmentation; Forms of Organizing structure.

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

Time: 3 Hours
80

Theory Paper Max Marks:

Internal marks: 20

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

Unit-I

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

Unit-II

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

Unit-III

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

Unit-IV

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

Suggested Readings:

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

Course Outcomes:

CO1: To make students about the basic concept of communication, Principles of effective communication and Barriers to it

CO2: To make students aware about Business Communication at workplace- Letter writing, memos, notice, agenda and minutes

CO3: To apprise students about types of Reports, Abstracts ,Summaries and Proposals

CO4: To give knowledge to students about Reading skills, listening skills, note making, persuasive

B.Com I First Semester w.e.f session 2018-19
speaking. Body language, Gestures.

4.

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

Time : 3 Hrs

Theory Paper Max Marks-50
Practical Marks = 50

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

Unit-1

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

Unit-2

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

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

Unit-3

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

Unit-4

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

Suggested Readings:

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

Course Outcomes:

CO1: Student will understand about the basic concept of Generation of computers; Classification of Computers

CO2: To make students aware about different types of input and Output devices.

CO3: To apprise students about types of Memory and Mass Storage Devices

CO4: To give knowledge to students about MS- Word

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

Time: 3 Hours
80

Theory Paper Max Marks:

Internal marks: 20

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

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

Unit-I

Hire Purchase System and Installment Payment Systems.

Unit-II

Branch Accounts (including foreign branch) and Departmental Accounts.

Unit-III

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

Unit-IV

Joint-Venture Account; Royalty Account.

Suggested Readings:

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

Course Objective:

The module aims at helping the students to understand

1. Royalty accounts & Departmental accounts
2. Joint venture account & Branch account
3. Partnership accounts

Learning Outcomes

After the completion of the course, Students will be able:

1. To maintain royalty, joint venture accounts & departmental accounts.
2. To prepare accounts of dissolution, amalgamations and sale of partnership firms
3. To familiarize the concept of Branch account and its system

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

Time: 3 Hours
80

Theory Paper Max Marks:

Internal marks: 20

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

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

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

Unit-II Differentiation (only algebraic problem) ; Application of differentiation

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

Unit-IV Ratio, Proportion and Percentage; Profit and Loss

Suggested Readings:

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

Course Outcome:

After completion of course student will:

CO1: Have deep knowledge of concepts of Matrices and Determinants

CO2: Be able to solve a system of Linear equations having unique Solution (involving not more than three variables)

CO3: Be able to solve problems related to differentiation.

CO4: Be able to understand the concepts of Ratio, Proportion and Percentage.

CO5: Be able to Work with Profit and Loss problems in various situations and formulate problems.

CO6: Analyze real world scenarios to recognize when simple and compound interest, annuities are appropriate, and formulate problems about the scenarios.

CO7: Work with simple and compound interest, annuities and depreciation problems in various situations and use correct mathematical terminology, notation, and symbolic processes in order to be prepared for future coursework in business and mathematics that requires the use of and an understanding of the concepts of business mathematics.

B.Com I Second Semester w.e.f session 2018-19
Business Economics-II
Code: 2.03

Time: 3 Hours
80

Theory Paper Max Marks:

Internal marks: 20

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

Unit-I

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

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

Unit-II

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

Unit-III

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

Unit-IV

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

Suggested Readings:

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

Course Outcome:

After completion of course student will:

CO1: Have deep knowledge of perfect compition and monopoly

CO2: student will be understand Monopolistic Competition and oligopoly market features.

CO3: To Described about different concepts of Marginal Productivity Theory and Modern Theories of rent; Quasi Rent.

CO4: To Acquired knowledge about Theories of interest

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

Business Management-II Code: 2.04

Time: 3 Hours
80

Theory Paper Max Marks:

Internal marks: 20

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

Unit-I

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

Unit-II

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

Leadership: concept and Leadership styles, Leadership Theories.

Unit-III

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

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

Unit-IV

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

Suggested Readings:

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

Course Outcome:-

CO1: To Enable the students to understand the about staffing & Recruitment

CO2: To Learn about the different theories of Motivation & Leadership

CO3: To Acquired knowledge about Communication & Control – Process, Techniques

CO4: To Described about different concepts of Management of Change

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

Time: 3 Hours
80

Theory Paper Max Marks:

Internal marks: 20

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

Unit-I

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

Unit-II

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

Unit-III

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

Unit-IV

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

Suggested Readings:

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

COURSE OUTCOMES:

CO1: To give an insight about meaning of business environment, factors affecting business environment and concept of swot analysis.

CO2: To enable the students about indicators of Indian Economy and Trends of Income, Savings and Investment

CO3: To make the students aware about concepts of Unemployment, regional imbalances, inflation, parallel economy and industrial sickness.

CO4: To make the students aware about role of Govt. in Indian Economy by framing different policies such as Monetary and Fiscal Policy, Industrial Policy. Concept of Privatisation.

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

Time : 3 Hrs

Theory Paper Max Marks-50
Practical Marks = 50

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

Unit-1

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

Unit-2

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

Unit-3

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

Unit-4

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

Suggested Readings:

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

Course Outcome:-

CO1: Student will learn about Fundamental of computers and Applications of computers

CO2: Student will understand about Software concepts: Types of Software and their role

CO3: To Learn about the Types of Windows and . User interfaces- CUI and GUI

CO4: Student will be able To Described about MS-Excel

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

**Time: 3 Hours
80**

Theory Paper Max Marks:

**Internal marks:
20**

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

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

Unit- I

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

Unit- II

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

Unit-III

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

Unit- IV

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

Suggested Readings:

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

COURSE OUTCOME:

CO1: To apprise students about Meaning of share capital-Treatment of its issue, Forfeiture, Reissue, Buy Back of shares Bonus Shares, Sweat Shares and Redemption of Preference shares.

CO2: To give the meaning of Debentures-its issue and Redemption.

CO3: To give students knowledge about the Valuation of Goodwill and Valuation of Shares. Main methods of determining Goodwill and shares.

CO4 : To give knowledge about Final Accounts of Companies as per companies Act,2013.

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

Time: 3 Hours
80

Theory Paper Max Marks:

Internal marks:
20

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

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

Unit- I

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

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

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

Unit- II

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

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

Unit- III

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

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

Unit- IV

Analysis of Bivariate data:

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

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

Course Objective: To impact the basis in Statistics to help students acquire new skills on the application of statistical tools and techniques in Business decision-making.

Course Outcome:-

CO-I : To familiarizes the concept of statistics

CO-II: To provide a basic knowledge of the application of statistics to business disciplines. CO-III:

To provide practical exposure on calculation of measures of average

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CO-IV: To learn how to calculate and apply measures of location and measures of dispersion grouped and ungrouped data cases.

COV: How to calculate and apply measures of location and measures of dispersion grouped and ungrouped data cases.

CO-VI: To provide practical exposure on calculation of measures of correlation and regression

COVII: Compute and interpret the results of Bivariate and Multivariate Regression and Correlation Analysis

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

Time: 3 Hours
80

Theory Paper Max Marks:

Internal marks: 20

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

Unit- I

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

Unit- II

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

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

Unit- III

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

Unit- IV

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

Suggested Readings:

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

Course Objective

To make the students understand the basic laws related with business

Learning Outcomes

After the completion of the course, Students will be able:

1. To know the about the Indian contract act 1872 and what are the essential provisions.
2. To know the meaning and the importance of contingent contracts and the consequences of breach of breach of contract.
3. To memorize difference between contract of guarantee and indemnity.

B.Com II - IIIrd Semester w.e.f. session 2018-19

4. To understand the concept of contract of Bailment and pledge.
5. To learn how to pursue the consumer rights under consumer protection act 1986.

B.Com II - IIIrd Semester w.e.f. session 2018-19
Paper: Corporate Law- I
Code: 3.04

Time: 3 Hours
80

Theory Paper Max Marks:

Internal marks:
20

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

Unit- I

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

Unit- II

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

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

Unit- III

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

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

Unit- IV

Borrowing Powers; Debentures and Charges.

Suggested Readings:

1. *Kuchal M.C. Modern Indian Company Law Shri Mahavir Books, Noida.*
2. *Kapoor N.D. Company Law Incorporating the provisions of the companies*

Course objective

The main objectives of this subject to provide the knowledge of company, shares and kinds of the company, depository system ,formation of a company ,Memorandum of association, articles of association, content of prospectus and borrowing powers of company.

Learning Outcomes

After the completion of the course, Students will be able to

1. Know about the concept of company and shares.
2. Know about the company law in the India.

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3. Understand the use of the memorandum of association and article of association in a company.
4. Use of prospectus in a company.
5. Understand the company's borrowing powers, directors' borrowing powers and ultra vires borrowings.

B.Com II - IIIrd Semester w.e.f. session 2018-19

**Human Resource Management
Code 3.05**

**Time: 3 Hours
80**

Theory Paper Max Marks:

**Internal marks:
20**

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

Unit-I

An Introduction to Human Resource Management

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

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

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

Unit-II

Recruitment Selection and Training

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

Selection: - Meaning, Essentials of Selection Procedure, Stages in Selection Procedure. Training: - Concept, Need and importance of Training.

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

Unit-III

Wage and Wage Incentives

Wages: - Meaning, Objective and Theories of wages,

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

Concept of wages: - Fair, Minimum and Living wage, Factors determining wage Structure of an organization, essentials of satisfactory wage policy.

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

Unit- IV

Industrial Relations and Industrial Unrest

Industrial Relations: - Concept, Importance and Objectives of industrial relations, Contents of industrial relations. Participants of Industrial relation and Recruitment of good Industrial relation Programme.

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

Course Objective: Student : Understand basic human resource development skill .Enable the student about the Participants of Industrial relation and Recruitment of good Industrial relation Programme.

Course Outcome:-

B.Com II - IIIrd Semester w.e.f. session 2018-19

CO1: Student will learn about the Importance, objectives and scope of Human Resource Management **CO2:** Student will gain knowledge about Recruitment, Selection, Training. Concept, Need and importance of Training. Methods of Training

CO3: Student will become familiar with the Concept of wages, Theories of wages ,Wage structure, wage incentives. Profit sharing and Labour Co. Partnership and Essentials of Ideal Incentives system.

CO4: Students will know about the Industrial Relations and Industrial Unrest Industrial Relations, Industrial Unrest: - Its meaning, Forms and Causes of industrial disputes, what is the Impact of Industrial unrest on the Economy, preventive and curative methods and different agencies for Reconciliation of Industrial unrest in India.

B.Com II - IIIrd Semester w.e.f. session 2018-19

Optional Paper: Fundamentals of Insurance

Code: 3.06 (i)

Time: 3 Hours
80

Theory Paper Max Marks:

Internal marks:
20

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

Unit- I

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-II

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

Unit- III

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

Agriculture Insurance: History, Meaning, Main problems, Policies.

Unit-IV

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

Course Outcome:-

CO1: Students will get knowledge about meaning of insurance-Its nature, importance, Different principles of insurance.

CO2: Students will be familiar with elements of life insurance, main policies under life insurance, determination of premium under it.

CO3: Students will gain understanding about General insurance, Marine insurance-its elements, Types of policies, Marine losses, Agriculture insurance – its meaning, policies and main problems coming under it.

CO4: Students will understand the concept of fire insurance, elements in it, determination of premium under it. Motor insurance and Aircraft insurance.

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

Time: 3 Hours
80

Theory Paper Max Marks:

Internal marks:
20

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

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

Unit- I

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

Unit- II

Liquidation of a company ; Financial reporting for financial institutions.

Unit- III

Final Accounts of Banking Companies.

Unit- IV

Accounts of Holding Companies.

Suggested Readings:

Shukla M.C, Grewal T.S and Gupta S.C Advance Accounts: S.Chand and Comp., New Delhi.

Gupta R.L & Radha Swami M. Company Accounts: Sultan Chand and sons, New Delhi.

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

Goel, D.K., Corporate Accounting. Arya Publications, New Delhi

COURSE OUTCOME:

CO1: To make students aware regarding Internal Reconstruction and External Reconstruction in the nature of merger and purchase.

CO2: To make them know about the Liquidation of a company ; Financial reporting for financial institutions.

CO3: To make understand about Final Accounts of Banking Companies.

CO4: To make understand about the Accounts of Holding Companies.

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

Time: 3 Hours
80

Theory Paper Max Marks:

Internal marks:
20

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

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

Unit – I

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

Unit- II

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

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

Unit- III

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

Unit- IV

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

Suggested Readings:

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

Course Objective: To enable the students about different aspects regarding Index Number and Time Series applications, Techniques, Causes of Variations in time series data; Components of a time series, Probability & Probability distributions.

Course Outcome:-

CO-I : To familiarizes the concept of Index Number & Time Series and provide practical exposure on calculation of trend analysis

CO-II: To provide the basic knowledge of Tests of adequacy

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CO-III: To provide practical exposure on calculation of measures of Index Number & Time Series analysis

COIV: To know how to apply discrete and continuous probability distributions to various business problems.

CO-V:To learn how to calculate probability & probability distributions.

B.Com – II- IVth Semester w.e.f. session 2018-19
Paper: Business Regulatory Framework – II
Code: 4.03

Time: 3 Hours
80

Theory Paper Max Marks:

Internal marks:
20

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

Unit- I

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

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

Unit- II

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

Unit- III

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

Unit- IV

RTI Act : features, rights and importance.

Suggested Readings:

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

Course Objective

The module aims at helping the students to understand:

1. The partnership act 1932 and its provisions.
2. The concept of sale of goods act 1930.
3. The negotiable instrument act 1881.
4. The provisions of RTI 2005.

Learning Outcomes

1. To learn the conditions of partnership act.

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2. To evaluate conditions and warranties of sale of goods act.
3. To know about rights to information act 2005.
4. To use negotiable instrument in practical life.

Paper: Corporate Law- II
Code: 4.04

Time: 3 Hours
80

Theory Paper Max Marks:

Internal marks:
20

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

Unit- I

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

Unit- II

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

Unit- III

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

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

Unit- IV

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

Suggested Readings:

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

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3. *Singh Avtar Company Law, Eastern Book Company, Luckno*

Course objective

1. To impart students with the knowledge of fundamentals of Company Law.
2. To acquaint the students with the duties and responsibilities of Key Managerial Personnel.
3. To impart students the provisions and procedures under company law.

Learning Outcomes

After the completion of the course, students will be

1. To understand share capital, difference between members and shareholders.
2. Meetings of company ,agenda, proxy, quorum
3. Directors' appointment, qualification, disqualification, duties and responsibility.

**Paper: Marketing Management
Code: 4.05**

**Time: 3 Hours
80**

Theory Paper Max Marks:

**Internal marks:
20**

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

Unit- I

Introduction: - Nature, Scope, Importance of marketing; Marketing concepts- Traditional and Modern. Market Segmentation: - Concept, Importance and basis of market segmentation.

Unit- II

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

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

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

Unit- III

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

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

Unit- IV

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

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

Suggested reading:

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

COURSE OUTCOME:

CO1: To make students aware regarding Marketing concepts

CO2: To make them know about the Consumer Behaviour and Stages of Product life cycle

CO3: To make understand about Branding and Trademark: Types of price policy and pricing strategies.

O4: Student will understand about the concept of Advertising and sales promotion

B.Com – II- IVth Semester w.e.f. session 2018-19
Optional Paper: Banking and Banking Law
Code: 4.06 (ii)

Time: 3 Hours
80

Theory Paper Max Marks:

Internal marks:
20

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

Unit-I

Definition of Bank, Commercial Banks-importance, functions and problems of Non-performing Assets, structure of Commercial Banking system in India. Credit Creation: Process of Credit Creation and its Limitations.

Unit-II

Regional Rural Banks, Cooperative Banking in India.

Reserve bank of India: Functions, regulation and control of credit, monetary policy.

Unit-III

Determination and Regulation of Interest Rates in India.

Relationship between banker and Customer, Definition of Customer, General Relationship between banker and customer, obligation of banker, Garnishee order, banker's rights.

Special types of Bankers Customers Minor, Married Women, Illiterate persons, Lunatics, Trustees, Executors and Administrators, Customer's attorney, Joint Account, Joint Hindu family, partnership Firm, Joint stock companies, Clubs, Societies and Charitable Institutions.

Unit-IV

Negotiable Instruments: Definition of Negotiable instruments, Essential features of Negotiable instruments, holder and Holder in Due course.

Rights and Liabilities of parties for Negotiable instruments: Capacity of parties: Minor's position, legal representative, Liability of parties, Drawer of Bill or Cheque, Liability of Maker of note & Acceptor of Bill, Liability of endorsed Negotiable Instruments without Consideration, Instrument obtained by Unlawful means.

Endorsements:

Meaning of Negotiation, Definition of Endorsement, Legal provisions regarding Endorsement, General rules regarding forms of endorsement, regular forms of Endorsement, Kinds of Endorsement.

COURSE OUTCOME:

CO1: To make students familiar with the concept of Banks, Commercial Banks, Non Performing assets, Process of credit creation and its limitations.

CO2: To give knowledge about Regional Rural Banks, Cooperative Banking in India, Reserve bank of India: Functions, regulation and control of credit, monetary policy.

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

CO3: To make students equipped with the knowledge of determination and Regulation of Interest Rates in India. Relationship between banker and Customer, obligation of banker, Concept of Garnishee order, banker's rights. Special types of Banks Customers.

CO4: To enable students to know the concept of Negotiable Instruments in depth, all the facets related to it, different parties related to it - their rights and liabilities. Meaning of Endorsements- Kinds of Endorsement and legal provisions regarding it.

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

Paper: Taxation

Law-I Code 5.01

Time: 3 Hours
80

Theory Paper Max Marks:

Internal marks:
20

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

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

Unit-I

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

Unit-II

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

Unit-III

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

Unit IV

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

Suggested Readings:

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

Course Objective: To introduce students to the basic concepts in Income-Tax. To help them to apply the provisions and computation of total incomes under various heads.

Course Outcome:-

CO1: Student will learn the keywords of Income Tax Act and exempted incomes.

CO2: Student will gain with the provisions regarding determination of salary income and house property income.

CO3: It helps to build an idea about income from house property as a concept

CO4: Student will become familiar with the provisions of income tax regarding assessment of business income and capital gains.

CO5: Students will know about the circumstances under which income of others will be clubbed in the income of assessee.

CO6: Students will aware about the treatment of losses as per income tax law.

B.Com.III Pass Vth Sem w.e.f. from 2018-19
Paper: Cost Accounting –
I Code: 5.02

Time: 3 Hours
80

Theory Paper Max Marks:

Internal marks:
20

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

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

Unit-I

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

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

Unit – II

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

Unit – III

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

Unit – IV

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

Suggested Readings:-

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

COURSE OBJECTIVE: : To familiarize the students with the basic concepts of Cost, various methods and techniques of costing.

COURSE OUTCOMES:

CO1: Demonstrate domain knowledge in installation of costing system

CO2: To facilitate the idea and meaning of material control with pricing methods

CO3: Better knowledge about Treatment and control of Labour Turnover, overtime and idle time, Systems of Wage Payment

CO4: Understanding the distribution scheme of different overheads

CO5: Getting the deep knowledge about the types & preparation of cost sheet, determination of tender price, Meaning and procedure of Reconciliation of cost and financial accounts

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

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

Time: 3 Hours
80

Theory Paper Max Marks:

Internal marks:
20

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

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

Unit – I

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

Unit – II

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

Unit – III

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

Unit – IV

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

Suggested Readings

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

6. COURSE OUTCOME:

CO1: To give insights to students on meaning of management accounting, its scope, Functions, Principals, Limitations and tools.

CO2: To give idea about analysis and interpretations of Financial Statements and types and techniques of financial analysis.

CO3: To introduce the concept of Cash Flow Statement and Financial Planning

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

CO4: To give knowledge about meaning and methods of capital budgeting and capital rationing with practical problems.

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

Time: 3 Hours
80

Theory Paper Max Marks:

Internal marks:
20

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

Unit – I

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

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

Unit – II

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

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

Unit - III

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

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

Unit – IV

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

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

Suggested Readings:

Chandler M.V. and Goldfield S.M.: Economics of Money and Banking & Harper & Row Newyork.

Gupta Sural b: Monetary Planning in India: Oxford, Delhi.

Gupta Sural b: Monetary Economics: S.Chand & Co. New Delhi.

Bhole L.M.: Financial Market Institutions; Tata Mc Graw-Hill, New Delhi.

Hooda, R.P.; Indian Securities Markets- Investors View Point; Excell Books, New Delhi.

COURSE OUTCOME:

CO1: To give understanding about Indian Money Markets and its Composition .Call money market, Capital Market, Security market- (a) New Issue Market (b) Secondary market, Stock exchange – National Stock Exchange and over the Counter exchanges.

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CO2: Students will be fully aware about Indian Money Markets and their Composition. Call money market, Capital Market, Security market- (a) New Issue Market (b) Secondary market and about Stock exchange – National Stock Exchange and over the Counter exchange.

CO3: Students will be fully equipped with the concepts and functions of brokers, Market makers, Jobbers, Portfolio Consultants, Institutional Investors, Depository. Financial Services, Merchant Banking , credit rating – concept, functions, and types.

CO4: To make students understand about the role and functions of major Financial Institutions in India . Meaning and benefits of mutual funds and their types.

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

Time: 3 Hours
80

Theory Paper Max Marks:

Internal marks:
20

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

Unit – I

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

Unit – II

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

– III

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

Unit – IV

Issues in small business marketing. The concept and application of product life cycle (ptc), advertising & publicity, sales & distribution management. The idea of consortium marketing, competitive bidding/tender marketing, negotiation with principal customers.

The contemporary perspectives on Infrastructure Development, Product and Procurement Reservation, Marketing Assistance, Subsidies and other Fiscal & Monetary Incentives. National, state level and grass-root level financial and nonfinancial institutions in support of small business development.

Suggested Readings:

Suggested Readings Books:

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

COURSE OUTCOMES:

CO1: Aiming to develop students about Entrepreneurship –its conceptual issues, roles and function.

CO2: To create an awareness on Entrepreneurial Opportunities and entrepreneurial development.

CO3: To aware about the managerial roles in small business and managing business growth.

CO4: To familiarize the students with small business marketing and concepts and applications of PLC

Optional Paper : International Trade
Code: 5.06 (i)

Time: 3 Hours
80

Theory Paper Max Marks:

Internal marks:
20

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

Unit – I

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

Unit – II

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

Unit – III

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

Unit – IV

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

Suggested Readings:

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

Course Objective: To AWARE Students about concept of International business.

Course Outcome:-

CO1: Student will learn about the procedure of International business.

CO2: Student will gain about the Modes of entering into international trade

CO3: Student will become familiar with Theories of international trade

CO4: Students will know about the International promotions policy

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

Time: 3 Hours
80

Theory Paper Max Marks:

Internal marks:
20

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

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

Unit – I

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

Unit – II

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

Unit – III

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

Unit – IV

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

Suggested Readings:

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

Course Objective: To make the students competent to compute the total income and tax liability of individual assesses and firms. To give them the necessary expertise to file return of income tax and to take up job in filing of tax.

Course Outcome:-

CO1: Student will learn about the procedure regarding furnishing of Income Tax Returns.

CO2: Student will gain about the provisions for assessment of firm, HUF and Association of Person.

CO3: Student will become familiar with the powers and duties of Income Tax Authorities and Assessment Procedure.

CO4: Students will know about the TDS and Advance Payment of Tax Provisions.

CO5: Students will aware about the various issues regarding Income Tax administration.

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

Time: 3 Hours
80

Theory Paper Max Marks:

Internal marks:
20

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

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

Unit – I

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

Unit – II

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

Unit- III

Budgetary control – meaning of budget and budgetary control, budgetary control as a management tool, limitations of budgetary control, forecasts and budgets, installation of budgetary control system, classification of budgets, fixed and flexible budgeting, performance budgeting, zero based budgeting and responsibility accounting.**Standard Costing :** meaning, limitations, standard costs and budgeted costs, determination of standard cost, cost variances, direct material and direct labour only.

Unit – IV

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

Suggested Readings:-

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

Course Objective: To enable the students about different Methods and techniques of Costing like process costing, contract costing, standard costing, budgetary control and marginal costing.

Course Outcomes:

CO-I : To familiarizes the concept of process costing: Preparation of process account, Treatment of Normal Wastage, Abnormal Wastage, contract costing, standard costing, budgetary control and marginal costing.

CO-II: To provide the knowledge about different techniques of standard costing & Marginal costing like Cost volume Profit analysis, BEP Analysis, Key factor, BE chart, angle of incidence

CO-III: To provide practical exposure on calculation of measures of cost variances:- direct material and direct labour

COIV: To know about budgetary control as managerial tool

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

Time: 3 Hours
80

Theory Paper Max Marks:

Internal marks:
20

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

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

Unit – I

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

Unit – II

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

Unit –III

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

Analysis. Units – IV

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

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

Suggested Readings:-

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

COURSE OUTCOME:

CO1: To introduce Financial Management of a company ,its scope, objectives and functions.

CO2: To make students understand about Working Capital Management.

CO3: To make student understand about the concept of cost of capital and leverage analysis.

CO4: To create an awareness about capital structure theories and policies and also dividend policy's theories.

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

**Paper:
Auditing
Code: 6.04**

**Time: 3 Hours
80**

Theory Paper Max Marks:

**Internal marks:
20**

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

Unit – I

Auditing : Meaning, objectives, importance and types of Auditing.

Audit Process: internal control, internal check & internal audit, audit programmer.

Unit – II

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

Unit – III

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

Unit – IV

Audit Report and Investigation

Audit Report : Meaning, objectives, contents and types.

Investigation : Meaning, Nature and objectives.

Suggested Readings:

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

Course Outcome

CO1: To apprise about the concept of auditing. audit Process. internal control, internal check & audit, audit programme.

CO2: To give in depth knowledge about routine checking, vouching, verification & valuation of assets & liabilities.

CO3: To give understanding about audit of public company, Qualification and Appointment of company Auditors, their powers, duties and liabilities.

CO4: To enable students to have complete knowledge about audit report and investigation and their contents.

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

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

**Time: 3 Hours
80**

Theory Paper Max Marks:

**Internal marks:
20**

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

Goods and services tax (GST): Unit – I

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

Unit – II

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

Unit – III

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

Customs Act 1962:

Unit – IV

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

Suggested reading:-

1. *The Central Goods and Services Tax Act, 2017.*
2. *The Integrated Goods and Services Tax Act, 2017.*
3. *The Union Territory Goods and Services Tax Act, 2017.*

COURSE OUTCOME:

CO1: To make students understand about Constitutional Framework of Goods and Services tax, concept of GST; Important definitions; Supply under GST

CO2: To make aware the students of Value of supply including valuation rules; Input tax credit:- Eligibility and conditions for taking Input Tax Credit, ITC in case of banking company and financial institutions, ITC availability in special circumstances

CO3: To give knowledge about Registration, Issue of invoices and Provision of TDS and TCS under GST.

CO4: To apprise about Customs duty, documents required for import and export procedure

**Optional Paper: International
Marketing Code: 6.06 (i)**

**Time: 3 Hours
80**

Theory Paper Max Marks:

**Internal marks:
20**

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

Unit – I
**International
Marketing:**

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

Unit – II

Product Planning and Pricing:

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

Unit – III
**International
Distribution:**

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

Unit – IV
**Product
Promotion:**

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

Suggested Readings:

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

Course Objective:

To develop the basic concept of International marketing

Course Outcomes:

CO-I : To familiarizes the concept Nature and Concept; Domestic Vs International Marketing

CO-II: To provide the knowledge about different Product Planning and Pricing:

CO-III: To provide knowledge about International Distribution system

COIV: Student will learn about different Methods of International product Promotion;