

Revised
Scheme with
EVS as per approval of AC

BPS Mahila Vishwavidyalaya, Khanpur Kalan
(Sonipat)

DEPARTMENT OF COMMERCE
CURRICULUM AND SCHEME OF EXAMINATIONS OF THREE
YEAR B. COM. (HONS.)
(w.e.f July, 2018 - CBCS)

B.Com 1 st semester									
Course Code	Course Title	Workload			No. of Credits	Max Marks			
		L	P	T		Internal Marks	External Marks	Total Marks	
BCH-101	Business Statistics-I	4	0	1	5 Credits	20	80	100	
BCH-103	Business Law-I	4	0	1	5 Credits	20	80	100	
BCH-105	Financial Accounting for Business-I	4	0	1	5 Credits	20	80	100	
BCH-107	Business Economics-I	4	0	1	5 Credits	20	80	100	
BCH-109	Linguistic proficiency (Hindi)	2	0	0	2 Credits	10	40	50	
BCH-111	Introduction to Computers	2	2	1	4 Credits	NIL	50 External Theory 50 External Practical	100	
Total Hours/Credit		20	2	5	26 Credits			550	

B.Com 2 nd Semester									
Course Code	Course Title	Workload			No. of Credits	Max Marks			
		L	P	T		Internal Marks	External Marks	Total Marks	
BCH-102	Business Statistics-II	4	0	1	5 Credits	20	80	100	
BCH-104	Business Laws-II	4	0	1	5 Credits	20	80	100	
BCH-106	Financial Accounting for Business-II	4	0	1	5 Credits	20	80	100	
BCH-108	Business Economics-II	4	0	1	5 Credits	20	80	100	
BCH-110	Linguistic proficiency (English)	2	0	0	2 Credits	10	40	50	
BCH-112	Business Management	4	0	1	5 Credits	20	80	100	
Total Hours/Credit		22	0	4	27 Credits			550	

Note:

1. All Courses are Core Courses in 1st, and 2nd Semester.
2. Practical Exam will be evaluated by External and Internal examiners, jointly.

Alakshya

B.Com 3 rd Semester									
Course Code	Course Title	Workload			No. of Credits	Max Marks			
		L	P	T		Internal Marks	External Marks	Total Marks	
BCH-201	Corporate Accounting	4	0	1	5 Credits	20	80	100	
BCH-203	Human Resource Management	4	0	1	5 Credits	20	80	100	
BCH-205	Marketing Management	4	0	1	5 Credits	20	80	100	
BCH-207	Corporate Law-I	4	0	1	5 Credits	20	80	100	
BCH-209	E Commerce	4	0	1	5 Credits	20	80	100	
BCH-211	Business Mathematics	4	0	1	5 Credits	20	80	100	
Total Hours/Credit		24	0	6	30 Credits			600	

B.Com 4 th Semester									
Course Code	Course Title	Workload			No. of Credits	Max Marks			
		L	P	T		Internal Marks	External Marks	Total Marks	
BCH-202	Cost Accounting	4	0	1	5 Credits	20	80	100	
BCH-204	Advertising and Sales Management	4	0	1	5 Credits	20	80	100	
BCH-206	Corporate Law-II	4	0	1	5 Credits	20	80	100	
BCH-208	Entrepreneurship Development	4	0	1	5 Credits	20	80	100	
BCH-210	Indian Economy – Performance and Policies	4	0	1	5 Credits	20	80	100	
BCH-212	*Comprehensive Viva-Voce				1 Credit		50	50	
Total Hours/Credit		20	0	5	26Credits			550	

Note:

- *Comprehensive Viva-Voce will be evaluated by External and Internal examiners, jointly.
- All Courses are Core Courses in 3rd and 4th Semester

Abhishek

B.Com 5th Semester

Course Code	Course Title	Workload			No. of Credits	Max Marks		
		L	P	T		Internal Marks	External Marks	Total Marks
BCH-301	Financial Management Core Course	4	0	1	5 Credits	20	80	100
BCH-303	Taxation Law-I Core Course	4	0	1	5 Credits	20	80	100
BCH	DSE-1 (Any one of Group A)	4	0	1	5 Credits	20	80	100
BCH	DSE-2 (Any one of Group A)	4	0	1	5 Credits	20	80	100
BCH- 313	Current Issues and Societal Development-I (Qualifying Paper) Foundation Compulsory Course	2	0	0	Non Credit	10	40	50
	*Open Elective Course	4	0	0	4 Credits	20	80	100
Total Hours/Credit		22	0	4	24 Credits			500
Discipline Specific Elective (DSE) Group A		BCH-305			Retail Management			
		BCH-307			Insurance & Risk Management			
		BCH-309			Investment Analysis			
		BCH-311			Financial Institutions			

B.Com 6th Semester

Course Code	Course Title	Workload			No. of Credits	Max Marks		
		L	P	T		Internal Marks	External Marks	Total Marks
BCH-302	Management Accounting Core Course	4	0	1	5 Credits	20	80	100
BCH-304	Taxation Law-II - Core Course	4	0	1	5 Credits	20	80	100
BCH-	DSE-3 (Any one of Group B)	4	0	1	5 Credits	20	80	100
BCH-	DSE-4 (Any one of Group B)	4	0	1	5 Credits	20	80	100
EVS 201	Environmental Studies Foundation Compulsory Course	4	0	0	4 Credits	20	80	100
	*Open Elective Course	4	0	0	4 Credits	20	80	100
Total Hours/Credit		24	0	4	28 Credits			500
Discipline Specific Elective (DSE)		BCH-306			International Business/ Trade			

Group B	BCH - 308	Accounting through Computers
	BCH - 310	Consumer Affairs and Customer Care
	BCH - 312	Project Work

Note:

1. *The open elective course shall be selected by the students from the Open Elective Courses List provided by the University.

Blashtat

Signature
Date
Place

-1286-

B.COM. (HONS.) 1ST SEMESTER

BCH-101

Max Marks = 100

External Marks 80 and 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 two marks each. The rest of the eight questions will be set from all the four units. The students will be required to attempt four questions (at least one question from each unit).

Total Credits 5

L-4 T-1 P-0

Time: 3 Hrs.

Learning Objectives: The aim of this course is to acquaint the students with concepts, techniques and develop expertise in the application of concepts for taking logical and sound decisions.

Unit-I

Statistics: concept, need, importance, Applications; Collection of data – types, methods, classification and tabulation of data, graphic diagrammatic presentation.

Unit-II

Measurement of Central Tendency and Variation: Mathematical and fractional averages. Measures of Absolute and Relative variations.

Unit-III

Moments, skewness and kurtosis (with Sheppard's corrections), Index Numbers.

Unit-IV

Probability and Expected Value: Meaning and Schools of thoughts, Importance of the Concept of the Probability; Calculation of Probability, Probability Theorems: Addition, Multiplication and Bayes' Theorem. Mathematical Expectations. Practical problems of Probability.

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.

Banshuhat
Incharge
Department of Commerce
24/7/18
K. K. Aggarwal

B.COM. Curriculum and Scheme w.e.f. July 2018 - CBCS
B.COM. (HONS.) 1ST SEMESTER
Business Law-I

BCH-103

Max Marks = 100

External Marks 80 and Internal Marks 20

Total Credits 5

L-4 T-1 P-0

Time: 3 Hrs.

Note: The Examiner shall set nine Questions in all covering the Whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 8 small questions of two marks each. The rest of the eight questions will be set from all the four units. The students will be required to attempt four questions (at least one question from each unit).

Learning Objectives: The aim of this course is to acquaint the students with theoretical and legal framework related to business and get equipped with business law criticalities to run a legal business or give legal advice related to business.

Unit-I

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

Unit-II

Void agreements: Discharge of contract- Modes of discharge and its remedies. Contingent contracts; Quasi – contracts. Contract of Indemnity and Guarantee; Contract of Bailment; Contract of Agency.

Unit-III

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

Unit-IV

Goods and Service Tax: Meaning. Importance. Levy and Collection of Central/State Goods and Services Tax, Composition Levy, Taxable person. Power to grant exemption from tax, Remission of tax on supplies found deficient in quantity.

Suggested Readings:

1. Kuchhal, M.C. and Vivek Kuchhal. *Business Law*, Vikas Publishing House, New Delhi.
2. Singh, Avtar, *Business Law*, Eastern Book Company, Lucknow.
3. Maheshwari & Maheshwari, *Business Law*, National Publishing House, New Delhi.
4. Chadha, P. R., *Business Law* Galgotia Publishing Company, New Delhi.
5. Aggarwal S K, *Business Law*, Galgotia Publishers Company, New Delhi.
6. Goyal Bhushan Kumar and Jain Kinneri, *Business Laws*, International Book House.

Blashtak
24/7/18

B.COM. Curriculum and Scheme w.e.f. July 2018 - CBCS
B.COM. (HONS.) 1ST SEMESTER

BCH-105

Max Marks = 100

External Marks 80 and Internal Marks 20

Financial Accounting for Business-I

Total Credits 5

L-4 T-1 P-0

Time: 3 Hrs.

Note: The Examiner shall set nine Questions in all covering the Whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 8 small questions of two marks each. The rest of the eight questions will be set from all the four units. The students will be required to attempt four questions (at least one question from each unit).

Learning Objectives: The aim of this course is to acquaint the students with concepts, techniques of accounting and develop expertise in the application of these concepts in real life.

Unit-I: Theoretical Framework: Accounting as an information system. The users of financial accounting information and their needs. Qualitative characteristics of accounting information. Functions, advantages and limitations of accounting. Branches of accounting. Bases of accounting: cash basis and accrual basis. The nature of financial accounting principle – Basic concepts and conventions: entity, money measurement, going concern, cost, realization, accruals, periodicity, consistency, prudence (conservatism), materiality and full disclosures. Financial accounting standards: concept, benefits, procedure for issuing accounting standards in India. Salient feature of Accounting Standard (AS): I (ICAI). Types of Accounting Standards.

Unit-II: Accounting Process and Subsidiary Books: From recording of business transactions to preparation of trial balance, an overview only). Journal Ledger Cash-Book and other subsidiary books.

Unit-III: Business Income: Measurement of business income-Net income: the accounting period, the continuity doctrine and matching concept. Objectives of measurement. Revenue recognition: Salient features of Accounting Standard (AS): 9 (ICAI) Recognition of expenses. The nature of depreciation. The accounting concept of depreciation. Factors in the measurement of depreciation. Methods of computing depreciation: straight line method and diminishing balance method: Disposal of depreciable assets - change of method. Salient features of Accounting Standard (AS): 6 (ICAI). Inventories: meaning. Significance of inventory valuation. Inventory Record systems: periodic and perpetual. Methods: FIFO, LIFO and Weighted Average. Salient features of Accounting Standard (AS): 2 (ICAI)

Unit-IV: Final accounts with adjustments: Capital and revenue expenditures and receipts: general introduction only Preparation of financial statements of business and Non-corporate business entities from a trial balance;

7

Bhaskar
24/7/18
Incharge
Department of Commerce
Bhogalpur High School, Bhogalpur,
Khanpur, Bihar (S)

799

Suggested Readings:

1. Anthony, R.N. Hawkins, and Merchant, Accounting: Text and Cases. McGraw-Hill Education.
2. Horngren, Introduction to Financial Accounting, Pearson Education.
3. Monga, J.R. Financial Accounting: Concepts and Applications. Mayoor Paper Backs, New Delhi.
4. Shukla, M.C., T.S. Grewal and S.C.Gupta. Advanced Accounts. Vol.-I. S. Chand & Co., New Delhi.
5. Maheshwari, S.N. and S. K. Maheshwari. Financial Accounting. Vikas Publishing House, New Delhi.
6. Sehgal. Ashok, and Deepak Sehgal. Advanced Accounting. Part -I. Taxmann Applied Services, New Delhi.
7. Bhushan Kumar Goyal and HN Tiwari, Financial Accounting, International Book House
8. Goldwin, Alderman and Sanyal, Financial Accounting, Cengage Learning.
9. Tulsian, P.C. Financial Accounting, Pearson Education.
10. Jain, S.P. and K.L. Narang. Financial Accounting, Kalyani Publishers, New Delhi
11. Gupta, Nirmal. Financial Accounting, Sahitya Bhawan, Agra.

Dr. Ashwini
24/7/18

B.COM. (HONS.) 1ST SEMESTER
Business Economics-I

BCH-107

Max Marks = 100

External Marks 80 and Internal Marks 20

Total Credits 5

L-4 T-1 P-0

Time: 3 Hrs.

Note: The Examiner shall set nine Questions in all covering the Whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 8 small questions of two marks each. The rest of the eight questions will be set from all the four units. The students will be required to attempt four questions (at least one question from each unit).

Learning Objectives: The aim of this course is to acquaint the students with concepts and theories in Economics and develop capability of understanding the economic changes critically.

Unit-I

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

Unit-II

Consumer Behavior: Notion of indifference and preference. Indifference curve analysis of consumer behavior; Consumer's equilibrium (necessary and sufficient conditions). Price elasticity and price consumption curve, income consumption curve and Engel curve, price change and income and substitution effects.

Unit-III

Consumer surplus. Indifference curves as an analytical tool (cash subsidy Vs kind subsidy). Revealed Preference Theory.

Unit-IV

Production: Fixed and variable inputs, production function, total, average and marginal products, law of variable proportions. Linear homogeneous production function. Production isoquants, marginal rate of technical substitution, economic region of production, optimal combination of resources, the expansion path, isoclines, return to scale.

Suggested Readings:

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

Ashish
24/7/18
Incharge

Paper BCH-109

B.COM. (HONS.) 1ST SEMESTER
Linguistic Proficiency (Hindi)

Max Marks = 50
External Marks 40 and Internal Marks 20

Time: 3 Hrs.

Note: The Examiner shall set nine Questions in all covering the Whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 8 small questions of one marks each. The rest of the eight questions will be set from all the four units. The students will be required to attempt four questions (one question from each unit)

इकाई एक: हिन्दी भाषा का विकास एवं महत्व, हिन्दी की उपभाषायें और बोलियाँ, कोष परिचय: समानांतर शब्द कोष।

इकाई दो: व्यवसायिक पत्र लेखन: विज्ञापन लेखन, संक्षेपण, टिप्पणी, नौकरी के लिए आवेदन पत्र।

इकाई तीन: निबंध लेखन (समसामयिक/ व्यापारिक/ व्यवसायिक विषयों पर)
पारिभाषिक शब्दावली : बैंकिंग, व्यापारिक और व्यावसायिक क्षेत्रों से संबंधित)
हिन्दी संवाद लेखन, हिन्दी रिपोर्ट लेखन।

इकाई चार: अशुद्धि शोधन, उपन्यास: कर्मभूमि (प्रेमचंद), सार लेखन, समानार्थक शब्द, प्रचलित मुहावरे और लोकोक्तियाँ।

Shekhar
24/1/18

B.COM. (HONS.) 1ST SEMESTER
Introduction to Computers

BCH-111

Max Marks = 100

External Theory Marks 50 and External Practical Marks 50

Total Credits 4

L-2 T-1 P-2

Time: 3 Hrs.

Note: The Examiner shall set nine questions for theory examination covering 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 students will be required to attempt four questions (at least one question from each unit) and each question carry 10 marks each.

Learning Objectives: The aim of this course is to acquaint the students with concepts, techniques and develop skill in the application of computers in the working of business.

UNIT-I

Computer Organization: Introduction, components, classification, capabilities characteristics & limitation. Operating System; Storage devices: Application of Computer in Business, Computer Languages.

UNIT-II

Use of MS-Office: Basics of MS-Word, Report Writing and MS Word
Introduction to MS-Excel: Excel Interface, Worksheet Area, Frequently used commands in Excel, Basic Functions in Excel: Sum & Sumif, Average & averageif, Count & countif, Relative & Absolute, Running Total, If & nestedif, Custom List, Filter, Conditional Formatting, V-Lookup & H-lookup. Preparation of tables and graphs.

UNIT-III

MS- Power Point; Applications in documentation preparation and making reports; preparation of questionnaires, presentation.

UNIT-IV

Internet: Internetworking, concepts, Internet Protocol Addresses, WWW Pages & Browsing, Security. Internet Applications, Analog & Digital Signals, Bandwidth, Network Topology, Packet Transmission, Long Distance communication, Network Application. E-mail. Preparation of Google Forms

Lab: Operating Systems Commands, Internet Surfing, MS Office, MS Word, MS Excel, MS Power point.

Suggested Readings:

1. Leon & Leon, Introduction to Computers, Vikas-Publishing House, New Delhi.
2. Junne Jamrich Parsons, Computer-Concepts 7th Edition, Thomson Learning, Bombay.
3. Comer 4e, Computer networks and Internet, Pearson Education
4. White, Data Communications & Computer Networks, Thomson Learning, Bombay.

Signature
Date: 24/7/18

B.COM. Curriculum and Scheme w.e.f. July 2018 - CBCS
B.COM. (HONS.) 2ND SEMESTER
Business Statistics-II

BCH-102

Max Marks = 100

External Marks 80 and Internal Marks 20

Total Credits 5

L-4 T-1 P-0

Time: 3 Hrs.

Note: The Examiner shall set nine Questions in all covering the Whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 8 small questions of two marks each. The rest of the eight questions will be set from all the four units. The students will be required to attempt four questions (at least one question from each unit).

Learning Objectives: The aim of this course is to acquaint the students with concepts, techniques and develop expertise in the application of concepts for taking logical and sound decisions in business.

Unit-I

Probability Distribution – Concept, types and importance. Discrete Probability distribution: Binomial and Poisson Distributions- Meaning, Assumptions, Characteristics, Importance and Application.

Continuous Probability Distributions: Normal Distribution- Meaning, Assumptions, Characteristics, Importance and Application. Comparison of discrete and continuous probability distributions.

Unit-II

Correlation Analysis – meaning, significance, types and methods, probable error, coefficient of determination, partial and multiple correlation.

Regression analysis – Meaning, equations, lines. Standard error of estimate. Difference between correlation and regression. Regression equation in case of Correlation Table.

Unit-III

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

Unit-IV

Statistical Decision Theory: Ingredients, expected opportunity loss, optimal decisions with maximin, minmax and Bayes' principle (with prior, pre-posterior and posterior analysis) Statistical Quality Control: Control Charts and Acceptance Sampling.

Suggested Readings:

1. Levin, Richard. David S. Rubin, Rastogi, and Siddiqui. *Statistics for Management*. 7th Edition. Pearson Education.
2. Berenson and Levine. *Basic Business Statistics: Concepts and Applications*. Pearson Education.
3. Siegel Andrew F. *Practical Business Statistics*. McGraw Hill.
4. Vohra N. D., *Business Statistics*, McGraw Hill.
5. Spiegel M.D. *Theory and Problems of Statistics*. Schaum's Outlines Series. McGraw Hill Publishing Co.
6. Gupta. S.P., and Archana Gupta. *Statistical Methods*. Sultan Chand and Sons, New Delhi.
7. Gupta, S.C. *Fundamentals of Statistics*. Himalaya Publishing House.

8. Anderson Sweeney and William, *Statistics for Students of Economics and Business*, Cengage Learning.
9. Thukral J. K., *Business Statistics*.

Bachawat
24/7/18
Incharge
Department of Commerce
Bharat Singh Mahila
Khanpur Kalan (Gorakhpur)

BCH-104

Max Marks = 100

External Marks 80 and Internal Marks 20

B.COM. (HONS.) 2ND SEMESTER
Business Law-II

Total Credits 5
L-4 T-1 P-0
Time: 3 Hrs.

Note: The Examiner shall set nine Questions in all covering the Whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 8 small questions of two marks each. The rest of the eight questions will be set from all the four units. The students will be required to attempt four questions (at least one question from each unit).

Learning Objectives: The aim of this course is to acquaint the students with concepts and legal framework of business to develop a knowhow of Partnership Act, FEMA, Industrial Dispute Act, Factories Act and other related laws and rules.

Unit-I

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

Unit-II

The Foreign Exchange Management Act: Salient feature of FEMA.

Unit-III

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

Unit-IV

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

Suggested Readings:

1. Resai T.R. *Partnership Act*, S.C.Sarkar and Sons, kolkata.
2. Kuchal M.C. *Business Law*, Vikas Publishing House, New Delhi.
3. Kapoor N.D. *Business Law*, Sultan Chand and Sons, New Delhi.

Handwritten signature

14

135

BCH-106

Max Marks = 100

External Marks 80 and Internal Marks 20

B.COM. (HONS.) 2ND SEMESTER
Financial Accounting for Business-II

Total Credits 5

L-4 T-1 P-0

Time: 3 Hrs.

Note: The Examiner shall set nine Questions in all covering the Whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 8 small questions of two marks each. The rest of the eight questions will be set from all the four units. The students will be required to attempt four questions (at least one question from each unit).

Learning Objectives: The aim of this course is to acquaint the students with concepts and rules of accounting which will develop the skill of managing accounts for business firms.

Unit-I

Accounting for Higher Purchases and Leases

Hire Purchase: Concept, Features, Preparation of accounts under Higher Purchase
Concepts of operating and financial lease with accounting standard-19.

Unit-II

Accounting for Inland Branches

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

Unit-III

Accounting the Partnership Firms

Meaning, requisites, partnership deed, Admission, Death and Dissolution, Revaluation and Realization Accounts, Garner v/s Murray Rules

Unit-IV

Royalty Accounts and Accounting for non-profit organizations

Suggested Readings:

1. A.Mukharjee, M.Hanif – Modern Accountancy - Tata Mcgraw Hill.
2. S.N.Maheshwari. S.K.Maheshwari – An Introduction to Accountancy – Vikas Publications.
3. Ravi.M.Kishore – Advanced Accounting – Taxman Allied Pvt. Ltd.

B.COM. (HONS.) 2ND SEMESTER
Business Economics-II

BCH-108

Max Marks = 100

External Marks 80 and Internal Marks 20

Total Credits 5

L-4 T-1 P-0

Time: 3 Hrs.

Note: The Examiner shall set nine Questions in all covering the Whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 8 small questions of two marks each. The rest of the eight questions will be set from all the four units. The students will be required to attempt four questions (at least one question from each unit).

Learning Objectives: The aim of this course is to acquaint the students with concepts and theories of Economics which will develop an understanding of various mechanisms prevalent in Economy and its development.

Unit-I

Cost of Production: Social and private costs of production, difference between economic and accounting costs, long run and short run costs of production. Economies and diseconomies of scale and the shape of the long run average cost. Learning curve.

Unit-II

Perfect Competition: Assumptions, price and output decisions. Equilibrium of the firm and the industry in the short and the long runs, including industry's long run supply, difference between accounting and economic profits, producer surplus.

Unit-III

Stability analysis – Walrasian and Marshallian. Demand – supply analysis. Other Monopoly and Monopolistic Competition and price determination therein.

Unit-IV

Factors in economic-Development: Physical and Capital Formation, role of Technology; Sustainability Institutional factors / variables in development.

Suggested Readings:

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

B.COM. (HONS.) 2ND SEMESTER
Linguistic Proficiency (English)

BCH-110

Max Marks = 50

External Marks 40 and Internal Marks 10

Total Credits 2

L-2 T-0 P-0

Time: 3 Hrs.

Note: The Examiner shall set nine Questions in all covering the Whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 8 small questions of two marks each. The rest of the eight questions will be set from all the four units. The students will be required to attempt four questions (at least one question from each unit).

Learning Objectives: The aim of this course is to accustom the students with proficient linguistic skills to have eloquent and appropriate business communication.

Unit 1: Introduction:

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

Unit 2: Business Correspondence:

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

Unit 3: Report Writing:

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

Unit 4: Vocabulary and Oral Presentation

Words often confused Words often misspelt, common errors in English.

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

Suggested Reading:

1. Kaul, Asha, Business Communication, PHI, New Delhi
2. Kaul, Asha, Effective Business Communication, PHI, New Delhi
3. Chaturvedi, P.D., and Mukesh Chaturvedi, Business Communication, Pearson Education
4. McGrath, E.H., Basic Managerial Skills for All, PHI, New Delhi

Blachhat
Incharge 24/7/18
Department of Commerce
Bharat Singh Mahila Vidyapeeth
Muzaffarpur

B.COM. (HONS.) 2ND SEMESTER
Business Management

BCH-112

Max Marks = 100

External Marks 80 and Internal Marks 20

Total Credits 4

L-4 T-0 P-0

Time: 3 Hrs.

Note: The Examiner shall set nine Questions in all covering the Whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 8 small questions of two marks each. The rest of the eight questions will be set from all the four units. The students will be required to attempt four questions (at least one question from each unit).

Learning Objectives: The aim of this course is to enlighten the students with concepts of Management, Management thoughts, Process of Management, theories of management which would inculcate better managerial skills in the future managers.

Unit-I

Development of Management Thought: Classical, Neo-classical, Systems, contingency and Contemporary Approach to Management – Drucker, Porter, Senge, Prahalad, Hammer and Tom Peters. Process of Managing: Planning

Unit-II

Organizing and Staffing: Contemporary Organizational Formats – Project, Matrix and Networking; Management in Action: Motivation – Concept and Theories: Maslow, Herzberg, McGregor, and Ouchi; Leadership, Concept and Theories: Leadership Continuum, Managerial Grid, Situational Leadership, Transactional and Transformational leadership.

Control: Concept and Process, Effective Control System, Modern Control Techniques – Stakeholder Approaches (Balanced Score Card), Accounting Measures (Integrated Ratio Analysis), and Economic and financial Measures (Economic Value added and Market Value added), Behavioral Aspect of Management Control.

Unit-III

Entrepreneurial opportunities in contemporary business environment: Networking marketing, Franchising, Business Process Outsourcing, E-commerce and M-commerce. Process of setting up a business enterprise. Opportunity and idea generation – role of creativity and innovation. Feasibility study and preparation of business plan.

Unit-IV

Choice of a suitable form of business ownership. Starting and operating small venturing enterprises Operations: business size and location decisions. Lay out: mass production and mass customization, productivity, quality and logistics.

Suggested Readings:

1. Nirmal Singh – Principles of Management – Deep & Deep Publications, Pvt. Ltd., Rajouri Gardn, New Delhi.
2. Gupta & Chaturvedi – Organisation & Management, Shree Mahavir Book Depot.

3. P. SubhaRao–Management & Organisational Behaviour, Himlya Publishing House.
4. Harold Koontz & Heinz Weihrich, Essentials of Management, Tata Mcgraw Hill.
5. Stephen F. Robbins Mary Coulter– Management – Prentice Hall of India Pvt. Ltd.
6. Ivancevich; John and Micheel T. Matheson: Organisational Behaviour and Management, Tata McGraw-Hill. New Delhi.

D. Ashishat
24/7/18
Incharge
Department of Commerce
Bhupendra Singh Mahila Mahavidyalaya
Kudgaon, Bikaner (Raj.)

B.COM. (HONS.) 3RD SEMESTER
Corporate Accounting

BCH-201

Max Marks = 100

External Marks 80 and Internal Marks 20

Total Credits 5

L-4 T-1 P-0

Time: 3 Hrs.

Note: The Examiner shall set nine Questions in all covering the Whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 8 small questions of two marks each. The rest of the eight questions will be set from all the four units. The students will be required to attempt four questions (at least one question from each unit).

Learning Objectives: The aim of this course is to understand and develop an expertise in accounting practices of corporate world. The students will get acquainted with issue, valuation and forfeiture of shares, managing final accounts and other accounts of different types of firms.

Unit -I

Accounting for Share Capital & Debentures: Issue, forfeiture and reissue of forfeited shares- concept & process of book building. Issue of rights and bonus shares. Buy back of shares. Redemption of preference shares. Issue and Redemption of Debentures.

Unit-II

Final Accounts: Preparation of profit and loss account and balance sheet of corporate entities, excluding calculation of managerial remuneration. Disposal of company profits. **Valuation of Goodwill and Valuation of Shares:** Concepts and calculation - simple problem only.

Unit-III

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

Unit-IV

Accounts of Holding Companies/Parent Companies: Preparation of consolidated balance sheet with one subsidiary company. Relevant provisions of Accounting Standard: 21 (ICAI). **Banking Companies:** Difference between balance sheet of banking and non banking company; prudential norms. Asset structure of a commercial bank. Non-performing assets (NPA).

Suggested Readings:

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

B.COM. (HONS.) 3RD SEMESTER
Human Resource Management

BCH-203

Max Marks = 100

External Marks 80 and Internal Marks 20

Total Credits 5

L-4 T-1 P-0

Time: 3 Hrs.

Note: The Examiner shall set nine Questions in all covering the Whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 8 small questions of two marks each. The rest of the eight questions will be set from all the four units. The students will be required to attempt four questions (at least one question from each unit).

Learning Objectives: The aim of this course is to acquaint the students with concepts and techniques of acquiring, understanding, retaining, compensating and managing the human resource in any firm.

Unit 1: Introduction

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

Unit 2: Acquisition of Human Resource

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

Unit 3: Training and Development

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

Unit 4: Performance Appraisal and Maintenance

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

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

Suggested Readings:

1. Gary Dessler. *A Framework for Human Resource Management*. Pearson Education.
2. DeCenzo, D.A. and S.P. Robbins, *Personnel/Human Resource Management*, Pearson Education.
3. Bohlendar and Snell. *Principles of Human Resource Management*, Cengage Learning
4. Ivancevich, John M. *Human Resource Management*. McGraw Hill.

5. Wreather and Davis. *Human Resource Management*. Pearson Education.
6. Robert L. Mathis and John H. Jackson. *Human Resource Management*. Cengage Learning.
7. TN Chhabra, *Human Resource Management*. Dhanpat Rai & Co., Delhi
8. Biswajeet Pattanayak. *Human Resource Management*, PHI Learning

Bashishat
24/7/18
Incharge
General
Office
Kashipur

B.COM. (HONS.) 3RD SEMESTER
Marketing Management

BCH-205

Max Marks = 100

External Marks 80 and Internal Marks 20

Total Credits 5

L-4 T-1 P-0

Time: 3 Hrs.

Note: The Examiner shall set nine Questions in all covering the Whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 8 small questions of two marks each. The rest of the eight questions will be set from all the four units. The students will be required to attempt four questions (at least one question from each unit).

Learning Objectives: The aim of this course is to acquaint the students with concepts related to marketing, understanding the processes and mechanisms in creating a better management mix which will in turn harness the marketing expertise of the future marketers.

Unit-I

Introduction to Marketing: meaning, nature, scope, importance; Marketing Mix, Marketing concepts: - traditional and modern. Consumer Behaviour: nature, scope and significance of consumer behaviour.

Unit-II

Market Segmentation & Product: Market Segmentation: concept, importance, basis for market segmentation. Product: concept, planning and development; Branding, trade-mark and product life cycle.

Unit-III

Pricing & Distribution channel: Pricing: meaning, importance, factors affecting product pricing. Distribution Channel: concept, role, types and factors affecting choice of a distribution channel.

Unit-IV

Promotion: sales promotion- meaning & methods. Advertising: concept, importance, salient features of an effective advertising. Personal selling: Meaning, importance, process, advantages, disadvantages, requisites for a good sales person. Recent developments in marketing: Social Marketing, Digital marketing, direct marketing, services marketing, green marketing.

Suggested reading:

1. Kotler, Philip, Gary Armstrong, Prafulla Agnihotri and Ahsan Ul Haque. *Principles of Marketing*. 13th edition. Pearson Education.
2. Michael. J. Etzel, Bruce J. Walker, William J Staton and Ajay Pandit. *Marketing Concepts and Cases*. (Special Indian Edition).
3. McCarthy, E. Jerome., and William D. Perreault. *Basic Marketing*. Richard D. Irwin.
4. Lamb, Charles W., Joseph F. Hair, Dheeraj Sharma and Carl McDaniel. *Marketing: A South Asian Perspective*. Cengage Learning.

Handwritten:
24/7/18
10-

5. Pride, William M., and D.C. Ferrell. *Marketing: Planning, Implementation & Control*. Cengage Learning.
6. Majaro, Simon. *The Essence of Marketing*. Prentice Hall, New Delhi.
7. Zikmund William G. and Michael D'Amico. *Marketing: Creating and Keeping Customers in an E-Commerce World*. Thomson Learning.
8. Chhabra, T.N., and S. K. Grover. *Marketing Management*, Fourth Edition. Dhanpat Rai & Company.
9. The Consumer Protection Act 1986.
10. Iacobucci and Kapoor, *Marketing Management: A South Asian Perspective*. Cengage Learning.

Note: Latest edition of text books may be used.

B.COM. (HONS.) 3RD SEMESTER
Corporate Law-I

BCH-207

Max Marks = 100

External Marks 80 and Internal Marks 20

Total Credits 5

L-4 T-1 P-0

Time: 3 Hrs.

Note: The Examiner shall set nine Questions in all covering the Whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 8 small questions of two marks each. The rest of the eight questions will be set from all the four units. The students will be required to attempt four questions (at least one question from each unit).

Learning Objectives: The aim of this course is to acquaint the students with concepts and legal framework of business to develop a knowhow of Partnership Act, FEMA, Industrial Dispute Act, Factories Act and other related laws, rules and regulations.

Unit-I

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

Unit-II

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

Unit-III

Prospectus- Definition, contents of prospectus; Statement in lieu of prospectus; Misstatement in prospectus and its consequences.

Share Capital- Types of Share Capital, Alteration of share capital, Reduction of Share Capital; Share and Stock.

Unit-IV

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

Suggested Readings:

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

Handwritten signature
24/11/18
Inch
Date
Page
Total

**B.COM. (HONS.) 3RD SEMESTER
E-COMMERCE**

BCH 209

Max Marks = 100

External Marks 80 and Internal Marks 20

Total Credits 4

L-4 T-1 P-0

Time: 3 Hrs.

Note: The Examiner shall set nine Questions in all covering the Whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 8 small questions of two marks each. The rest of the eight questions will be set from all the four units. The students will be required to attempt four questions (at least one question from each unit).

Learning Objectives: The aim of this course is to develop the skills of the students to use commerce for e transactions and business enhancement.

Unit 1: Introduction:

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

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

Unit 2: Security and Encryption:

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

Unit 3: IT Act 2000 and Cyber Crimes

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

Unit 4: E-payment System:

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

On-line Business Transactions

Meaning, purpose, advantages and disadvantages of transacting online, E-commerce applications in various industries like {banking, insurance, payment of utility bills, online

Blair
24/7/18

B.COM.(HONS), 3RD SEMESTER
Business Mathematics

BCH-211

Max Marks = 100

External Marks 80 and Internal Marks 20

Total Credits 4

L-4 T-0 P-0

Time: 3 Hrs.

Note: The Examiner shall set nine Questions in all covering the Whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 8 small questions of two marks each. The rest of the eight questions will be set from all the four units. The students will be required to attempt four questions (at least one question from each unit).

Learning Objectives: The aim of this course is to acquaint the students with mathematical knowhow to use it in business applications for better and robust decision making.

Unit -I

Algebra of Matrices, Determinants, Adjoint and Inverse of Matrices, Elementary operations on Matrices, System of Linear Equations, Leontief Input Output Model.

Unit -II

Compound Interest, Annuities, Time value of Money

Unit -III

Differentiation (Algebraic values only); Integration by substitution and by parts (algebraic values only)

Unit-IV

Linear Programming: Graphic Method (Two variables only), Simplex Method (up to three variables), Set theory.

Suggested Readings:

1. Business mathematics by Dr. Amarnath Dikshit & Dr. Jitendra Kumar Jain.
2. Business mathematics by Dr. V.K. Kapoor – Sultan Chand & sons, Delhi
3. Business mathematics by Bari-New Literature publishing company, Mumbai.

Blashtat
24/11/13
Date: _____
Page: _____
Khadija

B.COM (HONS.) 4TH SEMESTER
Cost Accounting

BCH-202

Max Marks = 100

External Marks 80 and Internal Marks 20

Total Credits 5

L-4 T-1 P-0

Time: 3 Hrs.

Note: The Examiner shall set nine Questions in all covering the Whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 8 small questions of two marks each. The rest of the eight questions will be set from all the four units. The students will be required to attempt four questions (at least one question from each unit).

Learning Objectives: The aim of this course is to educate the students in cost accounting to be applied in business and industry.

Unit I:

Introduction: Meaning, objectives and advantages of cost accounting, Difference between financial, cost, and management accounting. Cost concepts and classifications, Role of a cost accountant in an organization.

Material Control: Meaning and objectives of material control, material purchase procedure, and fixation of inventory levels- reorder level, Minimum level, Maximum level, Danger level. EOQ analysis. **Labour Cost Control :** Importance, methods of time keeping and Time Booking: Treatment and control of Labour Turnover, Idle Time, Overtime, **Overheads :** Meaning and Types. Collection, Classification; Allocation, Apportionment and Absorption of Overheads – Main methods.

Unit II:

Unit and output costing: meaning and objectives; cost sheet – meaning, Performa, types preparation of cost sheet; determination of tender price.

Contract Costing: Meaning, main features, preparation of contract account, Escalation clause; contract near completion; cost plus contract. Job and Batch Costing.

Unit III:

Process costing (process losses, valuation of work-in progress, joint and by-products)
Service costing (only transport). Accounting Systems: Integral and non-integral systems, Reconciliation of cost and financial accounts.

Unit IV:

Standard costing and variance analysis: Meaning of standard cost and standard costing: Advantages, limitations and applications, Variance analysis – Material, labour variances, Overhead & Sales variances.

Suggested Reading:

1. Horngreen, Charles T., George Foster and Srikant M. Dattar. *Cost Accounting: A Managerial Emphasis*. Prentice Hall of India Ltd., New Delhi.

Bashirhat
24/1/18

100000

100000

100000

100000

100000

100000

100000

2. Horngreen, Charles T., Gary L. Sundem. *Introduction to Management Accounting*. Prentice Hall.
 3. Jain, S.P. and K.L. Narang. *Cost Accounting: Principles and Methods*. Kalyani Publishers, Jalandhar.
 4. Lal, Jawahar. *Cost Accounting*. Tata McGraw Hill Publishing Co., New Delhi.
 5. Nigam, B.M. Lall and I.C. Jain. *Cost Accounting: Principles and Practice*. Prentice Hall of India, New Delhi.
 6. Arora, M.N. *Cost Accounting – Principles and Practice*. Vikas Publishing House, New Delhi.
 7. Maheshwari, S.N. and S.N. Mittal. *Cost Accounting: Theory and Problems*. Shri Mahabir Book Depot, New Delhi.
 8. Singh, S. K. and Gupta Lovleen. *Management Accounting – Theory and Practice*. Pinnacle Publishing House.
 9. Usry, Milton E. and Lawrence H. Hammer. *Cost Accounting: Planning and Control*. South Western Publishing Co.
 10. Barfield, Jesset T., Cecily A. Raibarn and Michael R. Kinney. *Cost Accounting: Traditions and Innovations*. Thomson Learning.
 11. Lucey, T. Costing. ELST, London.
 12. Garrison H., Ray and Eric W. Noreen. *Managerial Accounting*. McGraw Hill.
 13. Drury, Colin. *Management and Cost Accounting*. Cengage Learning.
 14. Lal, Jawahar. *Advanced Management Accounting Text and Cases*. S. Chand & Co., New Delhi.
 15. Khan, M.Y. and P.K. Jain. *Management Accounting*. Tata McGraw Hill, Publishing Co., New Delhi.
 16. Hansen, *Managerial Accounting*, Cengage Learning
- Note: Latest edition of text books may be used.

Shreshth
24/11/18
Page 30
Date 24/11/18

B.COM. (HONS), 4TH SEM.

Advertising and Sales Management

Total Credits 5

BCH-204

Max Marks = 100

External Marks 80 and Internal Marks 20

L-4 T-1 P-0

Time: 3 Hrs.

Note: The Examiner shall set nine Questions in all covering the Whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 8 small questions of two marks each. The rest of the eight questions will be set from all the four units. The students will be required to attempt four questions (at least one question from each unit).

Learning Objectives: The aim of this course is to develop marketing skills among students through understanding of advertising and personal selling concepts, forms, legal aspects, copy designing and promotion tactics

Unit-I

Advertising: Concept, Types, Forms and Importance, Advertising as a component of promotion.

Legal Ethical and Social Aspects of Advertising, Advertising objectives, DAGMAR approach.

Advertising Budget and Appropriation: Steps in preparation, items included, factors influencing size of advertising budget.

Unit-II

Advertising Message design and development- Advertising copy, approaches to copy writing, types of advertising copy, Components of Advertising copy: Message, Layout, Headlines, Logo, Illustration, Appeal.

Media Planning. Buying and Scheduling: Meaning, importance, problems of media planning; Steps in media buying, Principles of Media Scheduling, Methods of Media Scheduling.

Measurement of Advertising Effectiveness: Objectives, Importance and Methods.

Unit-III

Sales Management: Meaning and concept of Selling, Personal Selling, Sales Management. Objectives of Sales Management, Characteristics, Importance and Functions of Sales Management.

Sales Force Recruitment and Selection: Meaning, Significance, Aspects, Process and Sources of recruitment. Tenets of a sound selection plan, methods and procedure of selection.

Unit-IV

Sales Force Management and Compensation: Steps involved in sales force management, Methods of Sales Force Motivation. Methods of Sales Force Compensation, Components of Sales Force Compensation.

Sales Territory and Quotas: Meaning and Objectives of Sales Territory, Bases for designing sales territory, Procedure for setting up and revising sales territory, Assignment

Bain
24/11/18

of sales personnel to sales territories, Meaning and Objectives of Sales Quota, Methods of setting sales quota, factors considered while designing sales quotas

Sales Force Control: Tools and Techniques of control, Methods and Significance of Sales force Appraisal.

Suggested Readings:

1. Belch, George E and Belch, Michael A. Introduction to Advertising and Promotion. 3rd ed. Chicago; Irwin, 2012.
2. Arens and Bovee, Contemporary Advertising, Irwin,
3. Sandage and Fryberger, Advertising, AITBS, Delhi,
4. Batra, Rajeev, Myers, Johan G. and Aaker, David A. Advertising Management. 4th ed. New Delhi, Prentice Hall of India, 2012.
5. O' Guinn, Advertising & Integrated Brand Production; Vikas Publishing House, New Delhi.
6. Wells, William, Burnett, John & Moriarty Sandra, PHI, 2012.

B.COM. (HONS), 4TH SEMESTER
Corporate Law-II

BCH-206

Max Marks = 100

External Marks 80 and Internal Marks 20

Total Credits 5

L-4 T-1 P-0

Time: 3 Hrs.

Note: The Examiner shall set nine Questions in all covering the Whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 8 small questions of two marks each. The rest of the eight questions will be set from all the four units. The students will be required to attempt four questions (at least one question from each unit).

Learning Objectives: The aim of this course is to develop an understanding and knowhow of laws, rules and regulations related to corporate world.

Unit-I

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

Unit-II

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

Unit-III

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

Unit-IV

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

The Companies Act 2013 (Main Amendments and provisions).

Suggested Readings:

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

Wastichat
24/7/18
Incharge
Examination of Candidates
Faculty of Commerce, University of Lucknow

B.COM. (HONS.) 4TH SEMESTER
Entrepreneurship Development

BCH-208

Max Marks = 100

External Marks 80 and Internal Marks 20

Total Credits 4

L-4 T-0 P-0

Time: 3 Hrs.

Note: The Examiner shall set nine Questions in all covering the Whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 8 small questions of two marks each. The rest of the eight questions will be set from all the four units. The students will be required to attempt four questions (at least one question from each unit).

Learning Objectives: The aim of this course is to develop entrepreneur skills among students through understanding of entrepreneurship concepts, dimensions, forms, source of business ideas.

Unit 1

Meaning, elements, determinants and importance of entrepreneurship and creative behavior. Entrepreneurship and creative response to the society's problems and at work. Dimensions of entrepreneurship: intrapreneurship, technopreneurship, cultural entrepreneurship, international entrepreneurship, netpreneurship, ecopreneurship, and social entrepreneurship.

Unit 2

Entrepreneurship and Micro, Small and Medium Enterprises. Concept of business groups and role of business houses and family business in India. . The contemporary role models in Indian business: their values, business philosophy and behavioural orientations. Conflict in family business and its resolution.

Unit 3.

Public and private system of stimulation, support and sustainability of entrepreneurship. Requirement, availability and access to finance, marketing assistance, technology, and industrial accommodation, Role of industries/entrepreneur's associations and self-help groups. The concept, role and functions of business incubators, angel investors, venture capital and private equity fund.

Unit 4.

Sources of business ideas and tests of feasibility. Significance of writing the business plan/ project proposal. Contents of business plan/ project proposal. Designing business processes, location, layout, operation, planning & control; preparation of project report (various aspects of the project report such as size of investment, nature of product, market potential may be covered). Project submission/ presentation and appraisal thereof by external agencies, such as financial/non-financial institutions.

Suggested Readings:

1. Kuratko and Rao, *Entrepreneurship: A South Asian Perspective*, Cengage Learning.

Blasnet
24/7/18
High School, Mysore, Kerala
(Soc. Sci.)

2. Desai, Vasant. *Dynamics of Entrepreneurial Development and Management*. Mumbai, Himalaya Publishing House.
 3. Dollinger, Mare J. *Entrepreneurship: Strategies and Resources*. Illinois, Irwin.
 4. Holt, David H. *Entrepreneurship: New Venture Creation*. Prentice-Hall of India, New Delhi.
 5. Jain, Arun Kumar. *Competitive Excellence: Critical Success Factors*. New Delhi: Viva Books Limited. ISBN-81-7649-272-8.
 6. Panda, Shiba Charan. *Entrepreneurship Development*. New Delhi, Anmol Publications. (Latest Editions)
 7. Plsek, Paul E. *Creativity, Innovation and Quality*. (Eastern Economic Edition), New Delhi: Prentice-Hall of India. ISBN-81-203-1690-8.
 8. SIDBI Reports on Small Scale Industries Sector.
 9. Singh, Nagendra P. *Emerging Trends in Entrepreneurship Development*. New Delhi: ASEED.
 10. SS Khanka, *Entrepreneurial Development*, S. Chand & Co, Delhi.
- Note: Latest edition of text books may be used.

Blasruvat
24/7/21
Inchance
DEPT
B...

7. Ahluwalia, Montek S. *State-level Performance under Economic Reforms in India* in A. O. Krueger. (ed.). *Economic Policy Reforms and the Indian Economy*, The University of Chicago Press.
8. Nagaraj, R. *Indian Economy since 1980: Vitrious Growth or Polarisation?* *Economic and Political Weekly*. pp. 2831-39.
9. Ray, S. K. *Land Systems and its Reforms In India. Sections II & III*, *Indian Journal of Agricultural Economics*. Vol. 51. Nos. 1 & 2.
10. Visaria, Pravin. *Demographic Aspects of Development: The Indian Experience*. *Indian Journal of Social Sciences*. Vol. 6. No. 3.
11. Dreze, Jean and Amartya Sen. *Economic Development and Social Opportunity*. Ch. 2. OUP.
12. Vaidyanathan, A. *India's Agricultural Development Policy*. *Economic and Political Weekly*.
13. Sawant, S. D. and C. V. Achuthan. *Agricultural Growth Across Crops and Regions: Emerging Trends and Patterns*. *Economic and Political Weekly*. Vol. 30 A2-A13.
14. Krishnaji, N. *Agricultural Price Policy: A Survey with Reference to Indian Foodgrain Economy*. *Economic and Political Weekly*. Vol. 25. No. 26.
15. Chaudhuri, Sudip. *Debates on Industrialisation*. in T.J. Byres (ed.). *The Indian Economy: Major Debates since Independence*, OUP.
16. Chandra, Nirmal K. *Growth of Foreign Capital and its Importance in Indian Manufacturing*. *Economic and Political Weekly*. Vol. 26. No. 11.
17. Khanna, Sushil. *Financial Reforms and Industrial Sector in India*. *Economic and Political Weekly*. Vol. 34. No. 45.
18. Vaidyanathan, A. *Poverty and Development Policy*. *Economic and Political Weekly*.

B.COM. Curriculum and Scheme w.e.f. July 2018 - CBCS

B.COM. (HONS) 4TH SEMESTER

BCH-212

Comprehensive Viva Voce

Total credit 1

Max Marks = 50

External Marks 50

An external examiner as approved from the panel of examiners will be invited for comprehensive viva voce examination along with an internal examiner as approved by the Chairperson. Students are to prepare the syllabi from the all subjects taught in all semester of the Program for the same. The objective is to improve the presentation skills and confidence of the students to face mock interviews.

-159-
37

Abhishek
24/7/18
Incharge
Department of Commerce
Bachchanand College

B.COM. (HONS) 5TH SEMESTER

BCH-301

Financial Management-I

Max Marks = 100

Total Credits 5

External Marks 80 and Internal Marks 20

L-4 T-1 P-0

Time: 3 Hrs.

Note: The Examiner shall set nine Questions in all covering the Whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 8 small questions of two marks each. The rest of the eight questions will be set from all the four units. The students will be required to attempt four questions (at least one question from each unit).

Learning Objectives: The aim of this course is to develop an understanding of finance, financial objectives, financial management, financial decisions, financial theories to enhance the skills required to manage finance and take financial decisions

Unit-I:

Financial Management: Evolution of Finance, Meaning; Objectives (Profit Max and Wealth max); Functions of Financial Management; Organization of the Finance Function.

Financial Planning: Over capitalization and under capitalization.

Cost of capital: Meaning; significance and Measurement: cost of equity, Debt, preference shares, retained Earning and the weighted average Cost of Capital.

Unit-II:

Leverage analysis: Operating, financial and composite leverage; EBIT-EPS Analysis and point of Indifference.

Capital Structure: Meaning, importance, determinants; Theories of capital structures

Dividend policy: meaning; types, determinants and importance. Dividend model: Walter Model; Gordon model and MM hypotheses.

Unit-III:

Working Capital: meaning; determinants, nature, significance and estimation. Practical problems in working capital management. Management of working capital in India.

Working Capital Financing: approaches of financing working capital. Various short-term and long-term sources of financing working capital.

Unit-IV

Management of Cash and Marketable securities: Objectives; motives for holding cash; factors determining cash needs; cash management models. Marketable securities: Meaning, characteristics and selection criterion.

Receivable Management: objectives; credit and collection policies; credit terms. Practical problems.

Inventory management: objectives; various methods of valuation of inventories; techniques. Practical problems.

Suggested Readings:

1. M.Y. Khan and P.K. Jain 'Financial Management'
2. I.M. Pandey 'Financial Management Theory and Practice'
3. Parsana Chandra 'Financial Management Theory and Practice'
4. Aggarwal and Aggarwal 'Financial Management' Hindi Medium.

Blackboard
24/11/18

B.COM. (HONS) 5TH SEMESTER

BCH-301

Financial Management-I

Total Credits 5

Max Marks = 100

L-4 T-1 P-0

External Marks 80 and Internal Marks 20

Time: 3 Hrs.

Note: The Examiner shall set nine Questions in all covering the Whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 8 small questions of two marks each. The rest of the eight questions will be set from all the four units. The students will be required to attempt four questions (at least one question from each unit).

Learning Objectives: The aim of this course is to develop an understanding of finance, financial objectives, financial management, financial decisions, financial theories to enhance the skills required to manage finance and take financial decisions

Unit-I:

Financial Management: Evolution of Finance, Meaning; Objectives (Profit Max and Wealth max); Functions of Financial Management; Organization of the Finance Function.

Financial Planning: Over capitalization and under capitalization.

Cost of capital: Meaning; significance and Measurement: cost of equity, Debt, preference shares, retained Earning and the weighted average Cost of Capital.

Unit-II:

Leverage analysis: Operating, financial and composite leverage; EBIT-EPS Analysis and point of Indifference.

Capital Structure: Meaning, importance, determinants; Theories of capital structures

Dividend policy: meaning; types, determinants and importance. Dividend model: Walter Model; Gordon model and MM hypotheses.

Unit-III:

Working Capital: meaning; determinants, nature, significance and estimation. Practical problems in working capital management. Management of working capital in India.

Working Capital Financing: approaches of financing working capital. Various short-term and long-term sources of financing working capital.

Unit-IV

Management of Cash and Marketable securities: Objectives; motives for holding cash; factors determining cash needs; cash management models. Marketable securities: Meaning, characteristics and selection criterion.

Receivable Management: objectives; credit and collection policies; credit terms. Practical problems.

Inventory management: objectives; various methods of valuation of inventories; techniques. Practical problems.

Suggested Readings:

1. M.Y. Khan and P.K. Jain 'Financial Management'
2. I.M. Pandey 'Financial Management Theory and Practice'
3. Parsana Chandra 'Financial Management Theory and Practice'
4. Aggarwal and Aggarwal 'Financial Management' Hindi Medium.

Blasius
24/11/18

B.COM (HONS) 5TH SEMESTER
Income Tax Act-I

BCH- 303

Max Marks = 100

External Marks 80 and Internal Marks 20

Total Credits 5

L-4 T-1 P-0

Time: 3 Hrs.

Note: The Examiner shall set nine Questions in all covering the Whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 8 small questions of two marks each. The rest of the eight questions will be set from all the four units. The students will be required to attempt four questions (at least one question from each unit).

Learning Objectives: The aim of this course is to understand the concept related to income tax and learn its application in real life.

Unit-I

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

Unit-II

Income from Salaries, Income from Salaries (including retirement benefits).

Unit-III

Income from House property, Profits and Gains of 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. Direct Taxes law & Practice – Dr. H.C.Mehrotra & Dr. S.P. Goyal, Sahitya Bhawan Publications, Agra.
2. Direct Taxes & Practice – Dr. V.K. Singhania Taxmann Publication.
3. Direct Taxes law & Practice – Dr. Bhagwati Prasad – Wishwa Prakashan, N.Delhi.
4. Simplified Approach to income Tax: Dr. Girish ahuja & Dr. Ravi Gupta – Sahitya Bhawan Publishes & Distributors, Agra.

Atash
Incharge
Department of
B.Com. (Hons) 5th Sem
Khanpur, Agra

B.COM. (HONS.) 5th SEMESTER

DISCIPLINE SPECIFIC ELECTIVES

Discipline Specific Elective (DSE) Group A	Code	Subject Name
	BCH - 305	Retail Management
	BCH - 307	Insurance & Risk Management
	BCH - 309	Investment Analysis
	BCH - 311	Financial Institutions

Dashrath
24/7/18

B.COM (HONS.) 5TH SEMESTER

BCH- 307

Insurance and Risk Management

Total Credits 5

Max Marks = 100

L-4 T-1 P-0

External Marks 80 and Internal Marks 20

Time: 3 Hrs.

Note: The Examiner shall set nine Questions in all covering the Whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 8 small questions of two marks each. The rest of the eight questions will be set from all the four units. The students will be required to attempt four questions (at least one question from each unit).

Learning Objectives: The aim of this course is to develop an understanding of concepts, importance, types of insurance and procedures related to insurance and risk management.

Unit- I

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

Unit- II

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

Unit-III

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

Unit- IV

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

Suggested Readings:

1. Karam Pal, Bodla B.S. & Garg M.C., Insurance Management, Deep & Deep Publications, New Delhi.
2. Mishra, M.N., Insurance Principles and Practice; S. Chand and Co., New Delhi.
3. Insurance Regulatory Development Act, 1999.
4. Life Insurance Corporation Act, 1956.
5. Gupta, O.S., Life Insurance, Frank Brothers; New Delhi.
6. Vinayakam N. Radhaswamy and Vasudevan, S.V.: Insurance-Principles and Practice, S. Chand and Co., New Delhi.
7. Mishra, M.N., Life Insurance Corporation of India, Vols. I, II & III, Raj Books, Jaipur.

Blattner
24/11/20

B.COM (HONS) 5TH SEMESTER

BCH- 309

Investment Analysis

Total Credits 5

Max Marks = 100

L-4 T-1 P-0

External Marks 80 and Internal Marks 20

Time: 3 Hrs.

Note: The Examiner shall set nine Questions in all covering the Whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 8 small questions of two marks each. The rest of the eight questions will be set from all the four units. The students will be required to attempt four questions (at least one question from each unit).

Learning Objectives: The aim of this course is to develop the knowledge and interest with regard to investment through imparting understanding of investment avenues, market theories, investment analysis, options, derivatives and Bombay Stock Exchange.

Unit-I

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

Unit-II

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

Unit-III

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

Unit-IV

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

Suggested Readings:

1. Fischer, Donald E. and Jordon, Ronald J., Security analysis and Portfolio Management, Prentice Hall, New Delhi.
2. Sharpe, William F., Alexander, Gordon J. and Baily, Jafery V.S., Investments, Prentice Hall of India, New Delhi.
3. Bhalla, V.K. security analysis and Portfolio management, Sultan Chand, New Delhi.
4. Fuller, Russell J. and Farrell, James L., Modern Investments and Security analysis. McGraw Hill. International Edition (finance Services) New York.

B.COM (HONS.) 5TH SEMESTER
Financial Institutions

BCH- 311

Max Marks = 100

External Marks 80 and Internal Marks 20

Total Credits 5

L-4 T-1 P-0

Time: 3 Hrs.

Note: The Examiner shall set nine Questions in all covering the Whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 8 small questions of two marks each. The rest of the eight questions will be set from all the four units. The students will be required to attempt four questions (at least one question from each unit).

Learning Objectives: The aim of this course is to impart learning on financial institutions in India, their functions and significance in mobility of resources and economic development.

Unit-I

Financial Institutions an Overview: Meaning; Special characteristics; Broad categories; Money Market Institutions; Capital Market Institutions; Indian Financial Institutions- A profile. Export-Import (EXIM) Bank of India: History, Functions, Business profile, Exports, Project & Services, Fund-based Facilities, FREPEC, Operating procedure, Export Capability Creation Programmes. NABARD- History, Functions & Working ACD, ARC and ARDC, The NABARD, Refinancing Assistance, Major Activities, Rural Infrastructure Development fund (RIDF), Rural Non-Farm Sector, District Rural Industries Project (DRIP).

Unit-II

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

Unit-III

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

Unit-IV

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

Blachhant
24/2/13
In charge
Department
BCHS
KUMAR

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

Suggested Readings:

1. Chandler M.V. and Goldfeld S.M., Economics of Money and Banking, Harper and Row, New York.
2. Gupta Suraj B., Monetary economics, S. Chand and Co., New Delhi.
3. Gupta Suraj B, Monetary Planning in India, Oxford, Delhi.
4. Bhole L.M., Financial Markets and Institutions; Tata McGraw Hill, New Delhi.
5. Hooda R.P., Indian Securities Market-Investors view point, Excel Books, New Delhi.
6. R.B.I., Functions and Working.
7. R.B.I., Report on currency and finance.
8. R.B.I., Report of the Committee to Review the Working of the Monetary System: Chakravarty Committee.

Handwritten signature
Date: 24/12/18
Dr. ...
...

B.COM (HONS) 6TH SEMESTER

BCH- 313 CURRENT ISSUES & SOCIETAL DEVELOPMENT - I (CSD 001)

NO Credits

Max Marks = 50

L-2 T-0 P-0

External Marks 40 and Internal Marks 10

Time: 3 Hrs.

Note: The Examiner shall set nine Questions in all covering the Whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 8 small questions of two marks each. The rest of the eight questions will be set from all the four units. The students will be required to attempt four questions (at least one question from each unit).

Course Objectives: Have a brief knowledge of laws of India and an understanding of the formal dispute redressal mechanisms that exist in India.

Unit - I

- Law relating to Hindu Marriage- Conditions of valid marriage, Prohibited degree, grounds of divorce, Rights of wife.
- Dowry- Definition, outlines of law relating to dowry.
- Sexual Harassment of Women – Guidelines by Supreme Court in Vishaka and other V. State of Rajasthan and others.
- Consumer Protection Act, 2000- meaning of consumer, Rights of consumer, Remedies available in the Act, Consumer Forums.

Unit - II

- Fundamental Rights of citizens- meaning, types & enforcement of fundamental rights.
- Rights in relation to police- rights in relation to arrest, bail, search & seizure and rights of women against police.
- Right to information- meaning, how we can ask for information, which information can be denied, remedies for not furnishing the information.
- Lokayukt – object, function, powers and duties.
- Right of Children to Free and Compulsory Education Act, 2009- Object, Scope and main features.

Unit - III

- Property Rights- Women's property right of inheritance, stridhan,
- Human rights- What is human rights, international conventions on human rights.
- Right to Maintenance- Maintenances under Hindu Law. Under Section 125 of Criminal Procedure Code.
- Object and Scope of Motor Vehicle Claim Tribunals, Procedure of obtaining Driving License.

Unit - IV

- Environment and Pollution- The Environment (Protection) Act, 1986- What is environment, Outlines of different Indian laws on Environment.
- Labour Law- Object and scope of Workmen Compensation Act, Trade Union Act, Payment of Wages Act, Minimum Wages Act, Equal Remuneration Act, Maternity Benefit Act.

Blair
2015/18
2015/18
2015/18

- Trafficking in human Bring- Human Trafficking and Sexual exploitation, United Nations Global Initiative to Fight Human Trafficking, Forced Labor and Human Trafficking.

Suggested Readings:-

- Towards Legal Literacy : An Introduction to Law in India, Kamala, sanakaran & Ujjwal Kumar Singh ISBN: 9780195692228
- Creating Lagal Awareness, edited by Kamala Sankaran and Ujjwal Singh(Delhi: OUP, 2007)
- Multiple Action Research Group, Our Laws Vols 1-10, Delhi. Available in Hindi also.
- Indian Social Institute, New Delhi, Legal Literacy Serials Booklets. Available in Hindi also.
- S.P. Sathe. TOWARDS Gender Justice, Research Centre for Women's Studies, SND Women's University, Bombay. 1993.

Blashishy
24/7/18
2018

B.COM (HONS) 6TH SEMESTER

BCH- 302

Management Accounting

Total Credits 5

Max Marks = 100

L-4 T-1 P-0

External Marks 80 and Internal Marks 20

Time: 3 Hrs.

Note: The Examiner shall set nine Questions in all covering the Whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 8 small questions of two marks each. The rest of the eight questions will be set from all the four units. The students will be required to attempt four questions (at least one question from each unit).

Learning Objectives: The aim of this course is to educate the students in management accounting to be applied in business and industry.

Unit I:

Management Accounting-An Introduction: Definition; Place, Financial Accounting vs. Cost Accounting vs. Management Accounting; Functions, Techniques, Principles; Scope; Utility; Limitations; Essentials for Success. Management Accountant: Position, Role and Responsibility;

Unit II:

Marginal Costing and Break even analysis : Marginal Cost; Marginal Costing and Differential Costing Marginal Costing and Absorption Costing; Contribution Analysis; Cost - Volume- Profit Analysis; Different types of Break-even Points and Charts; Advantages and limitations of BE Charts; and Marginal Costing, Applications of BE regarding sales-Mix, Product Lines.

Budgeting and budgetary control: Concept of budget and budgetary control, objectives, merits, and limitations, Budget administration, Functional budgets, Fixed and flexible budgets, Cash Budget, Zero base budget, Programme and performance budgets.

Unit III:

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

Ratio Analysis: meaning of ratios, classification of ratios: Liquidity Ratios, profitability ratios, Solvency ratios, Turnover ratios, Advantages and limitations of ratio analysis.

Unit IV:

Fund Flow Statement: Meaning, objectives and advantages, limitations and accounting procedure

Cash Flow Statement: Meaning, objectives, limitations and accounting procedure, AS-3 Provisions, Difference between Fund Flow Statement and Cash Flow Statement

Suggested Reading:

1. Horngreen, Charles T., George Foster and Srikant M. Dattar. *Cost Accounting: A Managerial Emphasis*. Prentice Hall of India Ltd., New Delhi.

2. Horngreen, Charles T., Gary L. Sundem. *Introduction to Management Accounting*. Prentice Hall.
 3. Arora, M.N. *Cost Accounting – Principles and Practice*. Vikas Publishing House, New Delhi.
 4. Maheshwari, S.N. and S.N. Mittal. *Cost Accounting: Theory and Problems*. Shri Mahabir Book Depot, New Delhi.
 5. Singh, S. K. and Gupta Lovleen. *Management Accounting – Theory and Practice*. Pinnacle Publishing House.
 6. Garrison H., Ray and Eric W. Noreen. *Managerial Accounting*. McGraw Hill.
 7. Drury, Colin. *Management and Cost Accounting*. Cengage Learning.
 8. Lal, Jawahar. *Advanced Management Accounting Text and Cases*. S. Chand & Co., New Delhi.
 9. Khan, M.Y. and P.K. Jain. *Management Accounting*. Tata McGraw Hill, Publishing Co., New Delhi.
 10. Hansen, *Managerial Accounting*, Cengage Learning
- Note: Latest edition of text books may be used.

Shri Mahabir
Incharge
Dept
Bhas
Khan
24/12/18

B.COM (HONS.) 6TH SEMESTER

BCH- 304

Income Tax-II

Total Credits 5

Max Marks = 100

L-4 T-1 P-0

External Marks 80 and Internal Marks 20

Time: 3 Hrs.

Note: The Examiner shall set nine Questions in all covering the Whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 8 small questions of two marks each. The rest of the eight questions will be set from all the four units. The students will be required to attempt four questions (at least one question from each unit).

Learning Objectives: The aim of this course is to improve the skills and knowhow related to Income tax filling and filing of return, rebates, relief, recovery refund and functions of Income Tax agencies.

Unit – I

Rebate & Relief of Tax, computation of Total income of individuals, computation of 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. Guidelines relating to filling up of various forms of income tax- Form-16 & other.

Suggested Readings:

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

A. Ashuhat
24/7/18

50

DISCIPLINE SPECIFIC ELECTIVE GROUP B

Discipline Specific Elective (DSE) Group B	BCH - 306	International Business/ Trade
	BCH - 308	Accounting through Computers
	BCH - 310	Consumer Affairs and Customer Care
	BCH - 312	Business Research Methods and Project Work

Blashekhat
24/7/18

In-charge
Department of Commerce
St. Xavier's College, Palani

B.COM (HONS.) 6TH SEMESTER

BCH- 306

International Business/Trade

Total Credits 5

Max Marks = 100

L-4 T-1 P-0

External Marks 80 and Internal Marks 20

Time: 3 Hrs.

Note: The Examiner shall set nine Questions in all covering the Whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 8 small questions of two marks each. The rest of the eight questions will be set from all the four units. The students will be required to attempt four questions (at least one question from each unit).

Learning Objectives: The aim of this course is to impart knowledge on International business and trade, its modes, challenges, components, theories, approaches, logistics and distribution in order to prepare the students to enter the arena of globalization with an understanding of its working environment.

Unit -I

International Business: - An overview: Domestic various 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. Daniels, J.D. and H. LEE Radesbaugh, International Business-Environment and Operations (New Delhi; Pearson Education).
2. Hill, Charles W.L., International Business-competency in the Global Marketplace (New Delhi: Tata McGraw Hill).
3. Sundaram, Anant K and Steward J. Black, The International Business Environment: Text and Cases (New Delhi: Prentice Hall of India).

Blashtinat
24/7/18

B.COM. Curriculum and Scheme w.e.f. July 2018 - CBCS

4. Sharan, V., International Business: Concept, Environment and Strategy (New Delhi; Pearson Education).
5. Beth V. Yarbrough and Robert H. Yarbrough, The World Economy – Trade and Finance Thomson Learning Singapore.

52-175-

Shanishat
24/7/18
Institute
of
Management
Studies
New
Delhi

B.COM. (HONS) 6TH SEMESTER

BCH- 308

Max Marks = 100

External Marks 80 and Internal Marks 20

Accounting through Computers

Total Credits 5

L-4 T-1 P-0

Time: 3 Hrs.

Note: The Examiner shall set nine Questions in all covering the Whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 8 small questions of two marks each. The rest of the eight questions will be set from all the four units. The students will be required to attempt four questions (at least one question from each unit).

Learning Objectives: The aim of this course is to acquaint the students with essential skills of using computer and its packages in business data processing, analysis and accounting.

Unit-I

MS-Word & MS-Excel- Complete knowledge of working on MS Word and Excel Worksheet , creating Macros, opening Non-Excel files in Excel, Import of Excel data sheet and attaching spreadsheets in MS Word, Using Help Topics available on computer.

Unit-II

Financial Analysis Tools using computer - Cash Flow/Fund Flow analysis, Ratio Analysis, Frequently used Checks, Validation of Inputs.
Financial Reports- Financial Statement Analysis and Presentation the data through reports (i.e. horizontal analysis, vertical analysis and comparative periods)

Unit-III

Introduction to Tally, Journal Entry, Ledger posting and Trial Balance through Tally.

Unit-IV

Preparation of Final Accounts through Tally.

Suggested Readings:

1. Donald Cooper and Pamela Schindler, Business Research Methods, Tata McGraw Hill.
2. Gujarati D N and Sangeetha, Basic Econometrics, Tata McGraw Hill.
3. Marketing Research, Rajendra Nargundagkar, Tata McGraw Hill.
4. Leon & Leon, Introduction to Computers, Vikas Publishing House, New Delhi.
5. Junne Jamrich Parsons. Computer Concepts 7th Edition , Thomson Learning. Bombay.
6. Comer 4e, Computer networks and Internet, Pearson Education
7. White. Data Communications & Computer Networks, Thomson Learning, Bombay

Dasturhat
24/7/18
2018

Unit 4: Consumer Movement in India; Evolution of Consumer Movement in India. Formation of consumer organizations and their role in consumer protection, Recent developments in Consumer Protection in India, National Consumer Helpline, Citizens Charter, Product testing.

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

Suggested Readings:

1. Khanna, Sri Ram, Savita Hanspal, Sheetal Kapoor, and H.K. Awasthi. *Consumer Affairs* (2007) Delhi University Publication. 334 pp.
2. Aggarwal, V. K. (2003). *Consumer Protection: Law and Practice*. 5th ed. Bharat Law House, Delhi, or latest edition.
3. Girimaji, Pushpa (2002). *Consumer Right for Everyone* Penguin Books.
4. Nader, Ralph (1973). *The Consumer and Corporate Accountability*. USA, Harcourt Brace Jovanovich, Inc.
5. Sharma, Deepa (2011). *Consumer Protection and Grievance-Redress in India: A Study of Insurance Industry* (LAP LAMBERT Academic Publishing GmbH & Co.KG, Saarbrücken, Germany. 263 pp.
6. Empowering Consumers e-book, www.consumeraffairs.nic.in
7. ebook, www.bis.org
8. *The Consumer Protection Act. 1986*

Articles

1. Verma, D. P. S. (2002). Developments in Consumer Protection in India. *Journal of Consumer Policy*. Vol. 25. No. pp 107-123.
2. Verma, D.P.S. (2002). Regulating Misleading Advertisements, Legal Provisions and Institutional Framework. *Vikalpa*. Vol. 26. No. 2. pp. 51-57.

Periodicals

1. Consumer Protection Judgments (CPJ) (Relevant cases reported in various issues)
2. Recent issues of magazines: *Insight*, published by CERC, Ahmedabad 'Consumer Voice', Published by VOICE Society, New Delhi.
3. *Upbhokta Jagran*, Ministry of Consumer Affairs, Govt, of India. New Delhi.

Websites:

- www.ncdr.nic.in
- www.fcamin.nic.in
- www.consumeraffairs.nic.in
- www.iso.org.in
- www.bis.org
- www.ascionline.org.in
- www.trai.gov.in
- www.irda.gov.in

Wadhwa
24/7/18

BCH- 312

Max Marks = 100

B.COM. (HONS) 6TH SEMESTER

Project work

Total Credits 5

L-0 T-0 P-0

A student who opts for 'Project Work' as a Discipline Specific Elective Course in 6th semester of B. Com. (Hons.) shall prepare a Project – Report on any one subject (latest Development) of the concerned semester. The faculty members will submit a list of the titles of the Project Reports (to be allotted to the students) to the Chairperson in the first week after commencement of 6th semester. The work for project shall be done after the classes are over and on holidays of the University because it is not based on training. The candidate shall be required to submit three copies of his Project Report duly signed by the supervisor at least one week before the commencement of 6th semester examinations as the case may be.

The written part of the Project Report shall account for 80% of marks and the viva-voce/presentation to be conducted by a duly constituted examiners board for the remaining 20% of marks.

The viva-voce/presentation of the Project Report shall be conducted by the following board of examiners: -

- a) The Chairperson or Coordinator
- b) One External Academician belonging to the discipline of Commerce to be nominated by the Chairperson, Department of Commerce
- c) One Internal faculty member

The Project Report shall be evaluated jointly by the external examiner.

Black
24/7/18
2018