

Scheme and Syllabi of

1st and 2nd Semesters

of

B.Com. (Honours)

Three Year (6 Semesters)

(Choice Based Credit System)

approved by

Under-Graduate Board of Studies in Commerce

in its meeting held on

September 12, 2018

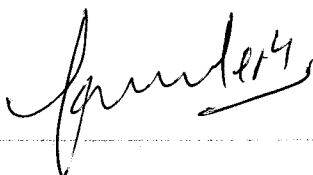
DEPARTMENT OF COMMERCE

Faculty of Commerce & Management

Chaudhary Devi Lal University, Sirsa

(Haryana)-India

PIN-125055







Scheme and Syllabi of B.Com. (Honours) Three Year (6 Semesters)

Semester I

Paper Code	Nomenclature of Paper	Nature of Course	Credits	External Marks	Internal Marks	Maximum Marks
BCH-A101	Environmental Studies	Ability Enhancement Compulsory Course (AECC-1)	4	70	30	100
BCH-C102	Financial Accounting-I	Core Course (CC-1)	4	70	30	100
BCH-C103	Business Management	Core Course (CC-2)	4	70	30	100
BCH-C104	Business Mathematics and Descriptive Statistics	Core Course (CC-3)	4	70	30	100
BCH-L104	Proficiency in English	Language-1	4	70	30	100
Total			20	350	150	500

Semester II

Paper Code	Nomenclature of Paper	Nature of Course	Credits	External Marks	Internal Marks	Maximum Marks
BCH-A201	Business Communication	Ability Enhancement Compulsory Course (AECC-2)	4	70	30	100
BCH-C202	Business Law	Core Course (CC-4)	4	70	30	100
BCH-C203	Corporate Law	Core Course (CC-5)	4	70	30	100
BCH-C204	Inferential Statistics	Core Course (CC-6)	4	70	30	100
BCH-L204	Hindi	Language-2	4	70	30	100
Total			20	350	150	500

NOTE:

- (i) The evaluation of students consists of both internal and external evaluation. Internal evaluation includes mid-term examination (20 marks) covering two units of the syllabus, an assignment (05 marks) and class attendance (05 marks). The external evaluation includes end-term examination of 70 marks covering the whole syllabus.
- (ii) For end-term examination, the examiner is required to set nine questions in all. Each question carries equal marks (14 marks). The distribution of marks will be as under: The first question will be compulsory consisting of 7 short-answer questions (2 marks each) covering the entire syllabus. In addition, eight questions will be set unit-wise comprising two questions from each unit.
- (iii) The student shall be required to attempt five questions in all selecting one question from each unit including the compulsory question.



**B. COM. (HONOURS): SEMESTER I
BCH-A101: ENVIRONMENTAL STUDIES**

DURATION: 3 HOURS

**MAXIMUM MARKS: 100
(EXTERNAL: 70, INTERNAL: 30)**

Objective: The objective of this paper is to create the awareness among the students towards environmental concepts and issues for smooth life of species and human at earth.

UNIT I

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

UNIT II

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

Biodiversity and its conservation: Introduction-Definition: genetic, species and ecosystem diversity. Bio-geographical classification of India. Value of diversity: consumptive use, productive use, social, ethical; aesthetic and option calls. Biodiversity at global, National and local levels. India as a mega-diversity nation. Hot-spots of biodiversity. Threats to biodiversity: habitat loss, poaching of wildlife, man-wildlife conflicts. Endangered and endemics. Conservation of biodiversity: In-situ and Ex-situ. Conservation of biodiversity.

UNIT III

Environmental Pollution: Definition-Causes, effects and control measures of Air pollution, Water pollution, Soil pollution, Marine pollution, Noise pollution, Thermal pollution, Nuclear hazards, Solid waste Management: Causes, effects and control measures of urban and industrial wastes. Role of an individual in prevention of pollution. Pollution case studies. Disaster Management: floods, earthquake, cyclone and landslides.

Social Issues and the environment: From Un-sustainable to Sustainable development. Urban problems related to energy. Water conservation, rain water harvesting, watershed management. Resettlement and rehabilitation of people: its problems and concerns. Case studies. Environmental ethics: Issues and possible solutions. Climate change, global warming, acid rain, ozone layer depletion, nuclear accidents and bioterrorism. Case studies. Wasteland reclamation. Consumerism and waste products. Air (Prevention and Control of Pollution) Act. Water (Prevention and control of pollution) Act. Wildlife Protection Act. Forest Conservation Act. Roles involved in enforcement of environmental legislation. Public awareness.

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-UNIT-IV-

Human Population and the Environment: Population growth, variation among nations. Population explosion- family Welfare Programme. Environment and human health. Human Rights. Value Education. HIV/AIDS. women and child welfare, role of information technology in environment and human health, Case Studies.
Field work: Visit to a local area to document environmental assets: river/forest grass land/hill/mountain, Visit to a local polluted site-Urban/Rural/Industrial/ Agricultural, Study of common plants, insects, birds. Study of simple ecosystems pond, river, hill slopes, etc.

Suggested Readings:

1. Agarwal, K.C. 2001 Environmental Biology, Nidhi Publ. Ltd. Bikaner.
2. Bharucha Erach. The Biodiversity of India, Mapin Publishing Pvt. Ltd., Ahmedabad-380013, India.
3. Clerk R.S., Marine Pollution; Clanderson Press Oxford.
4. Down to Earth, Centre for Science and Environment.
5. Hawkins R.E., Encyclopedia of Indian Natural History, Bombay Natural History Society, Bombay.
6. Mhaskar A.K. Matter Hazardous, Techno-Science Publications.
7. Townsend C., Harper J, and Michael Epton, Essentials of ecology, Blackwell Science.
8. Trivedi R.K and P.K Goel, Introduction to air pollution, Techno-Science Publications.
9. Trivedi R.K., Handbook of Environmental Laws, Rules, Guidelines Compliances and Standards, Vol I and II, Envirol Med.
10. Wagner KD., 1998. Environmental Management, W.B. Saunders Co. Philadelphia, USA 499.

Note:

- (i) The evaluation of students consists of both internal and external evaluation. Internal evaluation includes mid-term examination (20 marks) covering 20% of the syllabus, an assignment (05 marks) and class attendance (05 marks). The external evaluation includes end-term examination of 70 marks covering the whole syllabus.
- (ii) For end-term examination, the examiner is required to set nine questions in all. Each question carries equal marks (14 marks). The distribution of marks will be as under: The first question will be compulsory consisting of 7 short-answer questions (2 marks each) covering the entire syllabus. In addition, eight questions will be set unit-wise comprising 2 questions from each unit.
- (iii) The student shall be required to answer 8 questions in all, selecting one question from each unit including the compulsory question.

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**B. COM. (HONOURS): SEMESTER I
BCH-C102: FINANCIAL ACCOUNTING-I**

DURATION: 3 HOURS

**MAXIMUM MARKS: 100
(EXTERNAL: 70, INTERNAL: 30)**

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

UNIT I

Accounting as an information system, 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 principles - Basic concepts and conventions.

UNIT II

Financial accounting standards: Concept, benefits, procedure for issuing accounting standards in India. International Financial Reporting Standards (IFRS): - Need and procedures, Convergence to IFRS, Distinction between Indian Accounting Standards (IASs) and Accounting Standards (ASs). Accounting process from recording of a business transaction to preparation of trial balance including adjustments: Capital and Revenue expenditure & receipts, Preparation of Trial Balance, Profit and Loss Account and Balance Sheet (Sole Proprietorship only).

UNIT III

Measurement of business income-Net profit accounting period, continuity doctrine and matching concept. Objectives of measurement. Revenue: concept, revenue recognition principles, recognition of expenses.

UNIT IV

Depreciation Accounting concept, depreciation, Factors in the measurement of depreciation, Methods of computing depreciation: straight line method and diminishing balance method; Disposal of depreciable assets-change of value.

Suggested Readings:

1. Lal, Jawahar and Seema Srinivasan, Financial Accounting, Himalaya Publishing House.
2. Monga, J.R., Financial Accounting: Concepts and Applications, Mayoor Paper Backs, New Delhi.
3. Shukla, M.C., T.S. Grewal, Financial Accounting: Advanced Accounts. Vol.-I. S. Chand & Co., New Delhi.
4. S. N. Maheshwari, Financial Accounting: Principles and Practice, Vikas Publication, New Delhi. T.S, Grewal, Introduction to Accounting, Vikas, New Delhi.
5. P.C. Tulsian, Financial Accounting: Principles and Practice, Graw Hill, New Delhi.
6. Jain, S.P. and K.L. Narang, Financial Accounting, Kalyani Pubfishers, New Delhi.
7. Compendium of Statement of Financial Accounting, The Institute of Chartered Accountants of India, New Delhi.
8. Goldwin. Alderman and S. Grewal, Financial Accounting, Cengage Learning

Note:

- (i) The evaluation of students will be done through mid-term examination (20 marks) and end-term examination (70 marks). The end-term examination will be of 70 marks covering the whole syllabus.
- (ii) For end-term examination, there will be a total of 14 marks. The distribution of marks will be as follows: 7 short-answer questions will be set unit wise and 7 long-answer questions will be set unit wise.
- (iii) The student shall be required to answer 14 questions including the compulsory question. The evaluation will be done through internal and external evaluation. Internal evaluation includes class test (10 marks) and assignment (05 marks) and class test (05 marks). The end-term examination will be of 70 marks covering the whole syllabus. The student will be required to set nine questions in all. Each question carries equal marks as under: The first question will be compulsory (10 marks) and the remaining eight questions (each) covering the entire syllabus. In addition, eight questions from each unit. The student will be required to select one question from each unit.

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B. COM. (HONOURS): SEMESTER I
BCH-C102: FINANCIAL ACCOUNTING-I

DURATION: 3 HOURS

MAXIMUM MARKS: 100

(EXTERNAL: 70, INTERNAL: 30)

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

UNIT I

Accounting as an information system, 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 principles - Basic concepts and conventions.

UNIT II

Financial accounting standards: Concept, benefits, procedure for issuing accounting standards in India. International Financial Reporting Standards (IFRS): - Need and procedures, Convergence to IFRS, Distinction between Indian Accounting Standards (IAsSs) and Accounting Standards (ASs). Accounting process from recording of a business transaction to preparation of trial balance including adjustments: Capital and Revenue expenditure & receipts, Preparation of Trial Balance, Profit and Loss Account and Balance Sheet (Sole Proprietorship only).

UNIT III

Measurement of business income-Net income: accounting period, continuity doctrine and matching concept. Objectives of measurement. Revenue: concept, revenue recognition principles, recognition of expenses.

UNIT IV

Depreciation 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.

Suggested Readings:

1. Lal, Jawahar and Seema Srivastava, Financial Accounting, Himalaya Publishing House.
2. Monga, J.R., Financial Accounting: Concepts and Applications, Mayoor Paper Backs, New Delhi.
3. Shukla, M.C., T.S. Grewal and S. C. Gupta. Advanced Accounts. Vol.-I. S. Chand & Co., New Delhi.
4. S. N. Maheshwari, Financial Accounting, Vikas Publication, New Delhi. T.S, Grewal, Introduction to Accounting, S. Chand and Co., New Delhi.
5. P.C. Tulsian, Financial Accounting, Tata McGraw Hill, New Delhi.
6. Jain, S.P. and K.L. Narang. Financial Accounting, Kalyani Publishers, New Delhi.
7. Compendium of Statements and Standards of Accounting. The Institute of Chartered Accountants of India, New Delhi.
8. Goldwin, Alderman and Sanyal, Financial Accounting, Cengage Learning

Note:

- (i) The evaluation of students consists of both internal and external evaluation. Internal evaluation includes mid-term examination (20 marks) covering two units of the syllabus, an assignment (05 marks) and class attendance (05 marks). The external evaluation includes end-term examination of 70 marks covering the whole syllabus.
- (ii) For end-term examination, the examiner is required to set nine questions in all. Each question carries equal marks (14 marks). The distribution of marks will be as under: The first question will be compulsory consisting of 7 short-answer questions (2 marks each) covering the entire syllabus. In addition, eight questions will be set unit-wise comprising two questions from each unit.
- (iii) The student shall be required to attempt five questions in all selecting one question from each unit including the compulsory question.

B. COM. (HONOURS): SEMESTER I
BCH- C103: BUSINESS MANAGEMENT

DURATION: 3 HOURS

MAXIMUM MARKS: 100
(EXTERNAL: 70, INTERNAL: 30)

Objective: The objective of the course is to help the students in understanding the process of business management and its functions.

UNIT I

Management: Nature, Definitions, Scope, Levels, Process and Significance of Management; Development of Management Thoughts: Classical, Neo-Classical Systems, Contingency and Contemporary Approaches to Management.

UNIT II

Planning: Concept, Process, Nature, Steps in Planning, Significance and Types; Decision Making: Concept and Process, Types of Decisions, Management by Objectives (MBO); Organization: Concept, Nature, Process, Significance, Types, Organizational Structure, Committees, Span of Control; Authority and Responsibility; Delegation, Decentralization and Departmentalization.

UNIT III

Direction: Concept, Elements, Features, Importance and Limitations; Supervision, Motivation, Leadership and Communication; Coordination: Concept, Features, Types, Importance and Limitations.

UNIT IV

Control: Concept, Features, Importance and Limitations of Control and Control Process, Essentials of a Good Control System, Techniques of Control, Relationship between Planning and Control.

Suggested Readings:

1. Peter F. Drucker, 'The Practice of Management'
2. Wehrich and Koontz, 'Essentials of Management'
3. Stoner and Freeman, 'Management'
4. David R Hampton, 'Modern Management'
5. Stephen P Robbins, David A DeCenzo, 'Fundamentals of Management, Essential Concepts and Applications'

Note:

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- (ii) For end-term examination, the examiner is required to set nine questions in all. Each question carries equal marks (14 marks). The distribution of marks will be as under: The first question will be compulsory consisting of 7 short-answer questions (2 marks each) covering the entire syllabus. In addition, eight questions will be set unit-wise comprising two questions from each unit.
- (iii) The student shall be required to attempt five questions in all selecting one question from each unit including the compulsory question.

B. COM. (HONOURS): SEMESTER I
BCH- C104: BUSINESS MATHEMATICS AND DESCRIPTIVE STATISTICS

DURATION: 3 HOURS

MAXIMUM MARKS: 100
(EXTERNAL: 70, INTERNAL: 30)

Objective: The objective of this course is to help the students in understanding mathematical and statistical tools and their application in business decisions.

UNIT I

Matrices and Determinants. Definition of a Matrix. Types of Matrices; Algebra of Matrices; Properties of Determinants; Calculation of Values of Determinants upto Third Order, Ad-Joint of a Matrix, Elementary Row or Column Operations; Inverse of a Matrix. Solution of a System of Linear Equations having Unique Solution and involving not more than three Variables

UNIT II

Differentiation: Idea of Simple Derivative of different Functions (excluding trigonometric function). Maxima and Minima of Functions of One Variable only

UNIT III

Introduction: Statistics as a Subject; Statistical Data: Meaning and Types, Collection and Rounding of Data. Classification and Presentation of Data- Significance of Diagrams and Graphs, Types of Diagrams, Graphs. Graphs of Frequency Distribution

UNIT IV

Analysis of Univariate Data: Construction of a Frequency Distribution; Concept of Central Tendency and Dispersion-and Their Measures; Measures of Skewness; Concept of Kurtosis.

Suggested Readings:

1. Dowling E.T.: Mathematics for Economics; Shaum Series, McGraw Hill, London.
2. Holden: Mathematics for Business and Economics, Macmillan India, New Delhi.
3. Kapoor, V.K.: Business Mathematics; Sultan Chand & Sons, Delhi.
4. Vohra, N.D.: Quantitative Techniques in Management; Tata McGraw Hill, New Delhi.
5. Aczel, Amir D.: Complete Business Statistics, Irwin.
6. Chou-Ya-Lun: Statistical Analysis, Holt, Rinehart and Winston.
7. Heinz, Kohler: Statistics for Business & Economics, Harper Collins.
8. Levin, Richard I. & David S Rubin: Statistics for Management, Prentice Hall of India, Delhi.

Note:

- (i) The evaluation of students consists of both internal and external evaluation. Internal evaluation includes mid-term examination (20 marks) covering two units of the syllabus, an assignment (05 marks) and class attendance (05 marks). The external evaluation includes end-term examination of 70 marks covering the whole syllabus.
- (ii) For end-term examination, the examiner is required to set nine questions in all. Each question carries equal marks (14 marks). The distribution of marks will be as under: The first question will be compulsory consisting of 7 short-answer questions (2 marks each) covering the entire syllabus. In addition, eight questions will be set unit-wise comprising two questions from each unit.
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B. COM. (HONOURS): SEMESTER I
BCH- L104: PROFICIENCY IN ENGLISH

DURATION: 3 HOURS

MAXIMUM MARKS: 100
(EXTERNAL: 70, INTERNAL: 30)

Objective: The objective of this course is to help the students in develop the communication skills with the use of English language.

UNIT I

Grammar and Usage: A Detailed Study of Nouns, Pronouns, Adjectives, Articles, Verbs, Adverbs, Prepositions, Conjunctions and their Correct Usage.

UNIT II

Grammar and Usage: Tenses: Active and Passive Voice; Transformation of Sentences from Simple to Compound/Complex Sentences; Narration/Reported Speech.

UNIT III

Vocabulary: Antonyms and Synonyms; Words Often Confused, Important Latin and English Prefixes and Affixes; Common Legal Terms (Meaning and Usage).

UNIT IV

Composition Skills: Formal Letter Writing, Writing of Business Letters, Official Letters and CVs, Paragraph Writing and Punctuation.

Suggested Readings:

1. Wren and Martin : High School English Grammer and Composition
2. Tickoo and Subramaniam: A Functional Grammar with Usage and Composition
3. Murphy, Raymond : Essential English Grammar, Cambridge University Press
4. Maison, Margaret M. : Examine Your English
5. Allen. W. S. : Living English Structure
6. Flewings, Hartin : Advanced Emglish Grammer, Cambridge University Press
7. 50 Ways to Improve Your Business English...without too much effort, Ken Taylor, Hyderabad: Orient Blackswan.
8. Business Communication, Ed., Om P. Juneja & Aarti Mujumdar, Hyderabad: Orient Blackswan.

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- (iii) The student shall be required to attempt five questions in all selecting one question from each unit including the compulsory question.

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**B. COM. (HONOURS): SEMESTER II
BCH- A201: BUSINESS COMMUNICATION**

DURATION: 3 HOURS

**MAXIMUM MARKS: 100
(EXTERNAL: 70, INTERNAL: 30)**

Objective: The objective of this paper is to help the students in develop the communication skills.

UNIT I

Business Communication: meaning, concept and process of communication. Types of communication, and significance of positive attitude in improving communication.

UNIT II

Writing Skills: Letters of all kinds, tender notices, auction notices, public notices, memos and advertisements relating to sales/marketing. Précis writing, curriculum vitae, short formal reports.

UNIT III

Effective Listening, importance of effective listening, barriers to effective listening, types of effective listening, benefits and use of effective listening skills, non-verbal communication, group discussion, etc.

UNIT IV

Modern Forms of Communication: Here special emphasis shall be given to teaching the format of e-mails, Fax Messages, Teleconferencing, Audio-Visual Aids and Power-Point Presentations.

Suggested Readings:

1. Business Communication, Ed., Om P. Juneja & Aarti Mujumdar, Hyderabad: Orient Blackswan.
2. Textbook of Business Communication. Anjali Kalkar, R.B. Suryawanshi, Amlanjyoti Sengupta, Hyderabad: Orient Blackswan.
3. 50 Ways to Improve Your Business English...without too much effort, Ken Taylor, Hyderabad: Orient Blackswan
4. Business Communication, Ed., Om P. Juneja & Aarti Mujumdar, Hyderabad: Orient Blackswan.

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- (iii) The student shall be required to attempt five questions in all selecting one question from each unit including the compulsory question.

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B. COM. (HONOURS): SEMESTER II
BCH- C202 BUSINESS LAW

DURATION: 3 HOURS

MAXIMUM MARKS: 100
(EXTERNAL: 70, INTERNAL: 30)

Objective: The objective of the course is to impart basic knowledge along with relevant case law of the important business laws.

UNIT I

The Indian Contract Act, 1872: Contract – meaning, characteristics and kinds, Essentials of valid contract - Offer and acceptance, consideration, contractual capacity, free consent, legality of objects. Void agreements, Discharge of contract - modes of discharge including breach and its remedies. Contingent contracts, Quasi – contracts

UNIT II

Special Contracts: Contract of Indemnity and Guarantee, Contract of Bailment and Pledge, Contract of Agency

UNIT III

The Sale of Goods Act, 1930: 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. Auction Sale

UNIT IV

The Information Technology Act 2000: Definitions under the Act, 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.

Suggested Readings:

1. Singh, Avtar, The Principles of Mercantile Law, Eastern Book Company, Lucknow.
2. Kuchhal M C, Business Laws, Vikas Publishing House, New Delhi
3. Tulsian P.C., Business Law, Tata McGraw Hill, New Delhi.
4. Sharma, J.P. and Sunaina Kanojia, Business Laws, Ane Books Pvt. Ltd., New Delhi.
5. Sharma, J.P. and Sunaina Kanojia, Vyavsayik Sanniyam, Delhi University Hindi Cell.
6. Chadha P R Business Law, Galgotia Publishing Company, New Delhi
7. Maheshwari & Maheshwari, Business Law, National Publishing House, New Delhi.
8. Information Technology Rules 2000 with Information Technology Act 2000, Taxmann Publications Pvt. Ltd., New Delhi.

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A.P. (under Sharma, J.P. and Sunaina Kanojia)

B. COM. (HONOURS): SEMESTER II
BCH- C203 CORPORATE LAW

DURATION: 3 HOURS

MAXIMUM MARKS: 100
(EXTERNAL: 70, INTERNAL: 30)

Objective: The objective of the course is to impart basic knowledge corporate law and its provisions.

UNIT I

Characteristics of a company; lifting of corporate veil; types of companies including one-person company, small company, associate company, dormant company, producer company; association not for profit; illegal association; formation of company, promoters and their legal position, pre-incorporation contract and provisional contracts; on-line registration of a company.

UNIT II

Memorandum of association and its alteration, articles of association and its alteration, doctrines of constructive notice and indoor management, prospectus, shelf prospectus and red herring prospectus, misstatement in prospectus; issue, allotment and forfeiture of share, calls on shares; issue of sweat capital, employee stock option; issue of bonus shares; transfer and transmission of shares, buyback; share certificate; D-Mat system.

UNIT III

Classification of directors, director identity number (DIN); appointment, removal of directors; legal positions, powers and duties; key managerial personnel, managing director, manager; committees of board of directors – audit committee, nomination and remuneration committee, stakeholders' relationship committee, corporate social responsibility committee; prohibition of insider trading.

UNIT IV

Meetings of shareholders and board: types of meeting, convening and conduct of meetings, requisites of a valid meeting- notice, agenda, chairman, quorum, proxy, resolutions, minutes; postal ballot, meeting through video conferencing, e-voting.

Suggested Readings:

1. Gowar, LCB, Principles of Modern company Law, Stevens & Sons, London.
2. Hanningan, Brenda, Company Law, Oxford University Press, U.K.
3. Kuchhal M C, Corporate Laws, ShriMahaveer Book Depot, New Delhi.
4. Sharma, J.P., An Easy Approach to Corporate Laws, Ane Books Pvt. Ltd., New Delhi
5. Ramaiya, A Guide to Companies Act, LexisNexis, Wadhwa and Buttersworth.
6. Kannal, S., & V.S. Sowrirajan, Company Law Procedure, Taxman's Allied Services (P) Ltd., New Delhi.
7. Singh, Harpal, Indian Company Law, Galgotia Publishing, Delhi.
8. Companies Act and Corporate Laws. Bharat Law House Pvt Ltd, New Delhi.

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- (iii) The student shall be required to attempt five questions in all selecting one question from each unit including the compulsory question.

B. COM. (HONOURS): SEMESTER II
BCH- C204 INFERENCE STATISTICS

DURATION: 3 HOURS

MAXIMUM MARKS: 100
(EXTERNAL: 70, INTERNAL: 30)

Objective: The objective of this course is to help the students in understanding various analytical tools and their application in business decisions.

UNIT I

Sampling: Populations and samples, Parameters and Statistics, Descriptive and inferential statistics; Sampling methods (including Simple Random sampling, Stratified sampling, Systematic sampling, Judgement sampling, and Convenience sampling). Concept of Sampling distributions and Theory of Estimation: Point and Interval estimation of means (large samples) and proportions.

UNIT II

Testing of Hypothesis: Introduction, Procedure of testing of hypothesis, Tests of Significance for Large samples, Tests of Significance for Small Samples.

UNIT III

χ^2 Test and Goodness of fit: Introduction, Chi-square distribution, conditions for applying Chi-square test, Yates's Corrections, Uses and limitations of Chi-square test.

UNIT IV

F-test and Analysis of Variance: Introduction, Applications of F-test, Techniques of Analysis of Variance. Applications of SPSS in Statistics.

Suggested Readings:

1. Levin, Richard, David S. Rubin, Sanjay Rastogi, and HM Siddiqui. Statistics for Management. 7th ed., Pearson Education.
2. David M. Levine, Mark L. Berenson, Timothy C Krehbiel, P. K. Viswanathan, Business Statistics: A First Course, Pearson Education. Siegel Andrew F. Practical Business Statistics. McGraw Hill Education.
3. Gupta, S.P., and Archana Agarwal. Business Statistics, Sultan Chand and Sons, New Delhi.
4. Vohra N. D., Business Statistics, McGraw Hill Education.
5. Murray R Spiegel, Larry J. Stephens, Narinder Kumar. Statistics (Schaum's Outline Series), McGraw Hill Education.
6. Gupta, S.C. Fundamentals of Statistics. Himalaya Publishing House.
7. Anderson, Sweeney, and Williams, Statistics for Students of Economics and Business, Cengage Learning.

Note:

- (i) The evaluation of students consists of both internal and external evaluation. Internal evaluation includes mid-term examination (20 marks) covering two units of the syllabus, an assignment (05 marks) and class attendance (05 marks). The external evaluation includes end-term examination of 70 marks covering the whole syllabus.
- (ii) For end-term examination, the examiner is required to set nine questions in all. Each question carries equal marks (14 marks). The distribution of marks will be as under: The first question will be compulsory consisting of 7 short-answer questions (2 marks each) covering the entire syllabus. In addition, eight questions will be set unit-wise comprising two questions from each unit.
- (iii) The student shall be required to attempt five questions in all selecting one question from each unit including the compulsory question.

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B. COM. (HONOURS): Semester II
BCH- L204: Hindi

Duration: 3 Hrs.

MAXIMUM MARKS: 100
(EXTERNAL: 70, INTERNAL: 30)

UNIT-I

प्रयोजनमूलकं हिन्दी : अर्थ एवं स्वरूप, महत्त्व, हिन्दी भाषा की प्रयोजकीयता।

UNIT-II

व्यवसायिक पत्र: शिकायत पत्र, सरकारी पत्र, वित्त अनियमितता सम्बंधी पत्र, बजट सम्बंधी मांग पत्र, बीमा पत्र।

UNIT-III

कम्प्यूटर: स्वरूप, महत्त्व, ईमेल, इन्टरनेट, साफ्टवेयर, हार्डवेयर।

UNIT-IV

अनुवाद: स्वरूप, महत्त्व, प्रक्रिया, हिन्दी भाषा में रचित साहित्य का अनुवाद।

UNIT-V

व्यावसायिक शब्दावली :

Depreciation	Internet	Commercial Letter
Bad-Debts	Quorum	Publicity
Outstanding Expenses	Bank Reconciliation	Market Segmentation
Prepaid wages	Share Capital	Finance
Propaganda	Dividend	Negotiable Instrument
Physical Distribution	Auditing	Bank overdraft
Personal Selling	Taxation	Interim Dividend
Terminology	Rebate	Trade Discount
Balance Sheet	Discount	Bank
Cheque	Software	Demand Letter
Central Processing Unit	Trial Balance	Memorandum
Auditor	Grievance	Resolution
Complaint	Addendum	Contract
Corrigendum	Arbitration	Opportunity Cost
Cattle Market	Square Deal	Shareholder
Asset	Entrepreneur	
Venture Capital	Investment	
Logistics	Agreement	
Stakeholder	Inventory	

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B.COM. (HONOURS)- TAX PROCEDURE AND PRACTICE: SEMESTER II
BCHT – L204: HINDI

DURATION: 3 HOURS

MAXIMUM MARKS: 100
(EXTERNAL: 70, INTERNAL: 30)

UNIT-I

प्रयोजनमूलक हिन्दी : अर्थ एवं स्वरूप, महत्त्व, हिन्दी भाषा की प्रयोजकीयता।

UNIT-II

व्यवसायिक पत्र: शिकायत पत्र, सरकारी पत्र, वित्त अनियमितता सम्बंधी पत्र, बजट सम्बंधी मांग पत्र, बीमा पत्र।

UNIT-III

कम्प्यूटर: स्वरूप, महत्त्व, ईमेल, इन्टरनेट, साफ्टवेयर, हार्डवेयर।

UNIT-IV

अनुवाद: स्वरूप, महत्त्व, प्रक्रिया, हिन्दी भाषा में रचित साहित्य का अनुवाद।

व्यावसायिक शब्दावली :

Depreciation	Internet	Commercial Letter
Bad-Debts	Quorum	Publicity
Outstanding Expenses	Bank Reconciliation	Market Segmentation
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Cattle Market	Square Deal	Shareholder
Asset	Entrepreneur	
Venture Capital	Investment	
Logistics	Agreement	
Stakeholder	Inventory	

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