

**SCHEME OF EXAMINATIONS**  
**AND**  
**COURSE CURRICULUM**  
**FOR**  
**B. Com., B.Com (Honours) & B. Com (Vocational)**

**THREE YEAR DEGREE COURSE (6 Semesters)**

**(w.e.f. Session 2017-18)**



**(Approved by UGBOS on dated 21.12.2016)**

**DEPARTMENT OF COMMERCE**  
**CHAUDHARY DEVI LAL UNIVERSITY**  
**SIRSA (HARYANA)**

## Chaudhary Devi Lal University, Sirsa

<b>B. Com., B.Com (Honours), B. Com (Vocational): Three-Year (6-Semesters)</b>				
<b>B. Com 1<sup>st</sup> Semester</b>				
Course Code	Course Title	External	Internal	Total Marks
BC-1.1	English	80	20	100
BC-1.2	Financial Accounting	80	20	100
BC-1.3	Business Laws	80	20	100
BC-1.4	Micro Economics <b>(Vocational Papers)</b>	80	20	100
BCOM-1.4	Office Management and Methods	80	20	100
BCCA-1.4	Computer Fundamentals	80	Pr-20	100
BC-1.5	Business Mathematics <b>(Vocational Papers)</b>	80	20	100
BCOM-1.5	Computing Basics and its Applications – I	Th-50 Pr-50		100
BCCA-1.5	Business Mathematics	80	20	100
<b>B. Com 2<sup>nd</sup> Semester</b>				
BC-2.1	Proficiency in English	80	20	100
BC-2.2	Corporate Accounting	80	20	100
BC-2.3	Corporate Laws	80	20	100
BC-2.4	Macro Economics <b>(Vocational Papers)</b>	80	20	100
BCOM-2.4	Office Practice & Communication	80	20	100
BCCA-2.4	Business Data Processing	75		75
BC-2.5	Introduction to Computer Application <b>(Vocational Papers)</b>	80	Pr-20	100
COM-2.5	Computing Basics and its Applications – II	Th-50 Pr-50		100
BCCA-2.5	RDBMS (Database Management Systems)	75		75
BC-2.6	Commerce Practical & Viva-Voce <b>(Vocational Papers)</b>	50		50
BCOM-2.6	Computer Typing Practical	50		50
BCCA-2.6	Computer Practical	100		100
BC-2.7	Environmental Studies (Compulsory for all)	80	20	100

<b>B. Com 3<sup>rd</sup> Semester</b>				
BC-3.1	Hindi	40	10	50
BC-3.2	Business Statistics	80	20	100
BC-3.3	Income-tax Law and Practice-I	80	20	100
BC-3.4	Management Principles and Applications	80	20	100
BC-3.5(i)	(Any <i>one</i> from following :) Indian Economy	80	20	100
BC-3.5(ii)	Industrial Economics	80	20	100
BCOM-3.5	<b>(Vocational Papers)</b> Basic Phonography-I	Th-50		100
BCCA-3.5	Electronic Commerce and its Applications	Pr-50	20	100
BC-3.6(i)	(Any <i>one</i> from following :) Computer Application in Business	100		100
BC-3.6(ii)	Information Technology in Business	80	20	100
BCOM-3.6	<b>(Vocational Papers)</b> Secretarial Practice	80	20	100
BCCA-3.6	Data Base Management System-I	Th-50		100
		Pr-50		
BCH-3.7	<b>Honours Specific Elective (Any <i>one</i> from following )</b> Human Resource Management*	80	20	100
BCH-3.8	Goods and Services Tax Act **	80	20	100
BCH-3.9	Bank Legislation ***	80	20	100
<b>B. Com 4<sup>th</sup> Semester</b>				
BC-4.1	Hindi	40	10	50
BC-4.2	Advanced Corporate Accounting	80	20	100
BC-4.3	Income-tax Law and Practice-II	80	Pr-20	100
BC-4.4	Organisational Behaviour	80	20	100
BC-4.5(i)	(Any <i>one</i> from following :) Banking Operations	80	20	100
BC-4.5(ii)	Rural Banking and Financial Inclusion	80	20	100
BCOM-4.5	<b>(Vocational Papers)</b> Basic Phonography-II	Th-50		100
BCCA-4.5	E-Banking	Pr- 50	20	100
		80		

BC-4.6(i)	(Any <i>one</i> from following :) E-Commerce	80	20	100
BC-4.6(ii)	E-Business and Accounting# <b>(Vocational Papers)</b>	Th-50 Pr-50		100
BCOM-4.6	E-Business and Accounting	Th-50 Pr-50		100
BCCA-4.6	Data Base Management System-II	Th-50 Pr-50		100
BC-4.7	Commerce Practical & Viva-Voce <b>(Vocational Papers)</b>	50		50
BCOM-4.7	Project	50		50
BCCA-4.7	Project	50		50
	<b>Honours Specific Elective</b> (Any <i>one</i> from following)			
BCH-4.8	Industrial Laws*	80	20	100
BCH-4.9	Corporate Tax Planning**	80	20	100
BCH-4.10	Insurance Products & Management ***	80	20	100
BC-4.11	Environmental Studies (Compulsory for all)	80	20	100
<b>B. Com 5<sup>th</sup> Semester</b>				
BC-5.1	Financial Management	80	20	100
BC-5.2	Principles of Marketing	80	20	100
BC-5.3	Cost Accounting	80	20	100
	(Any <i>one</i> from following :)			
BC-5.4(i)	International Business	80	20	100
BC-5.4(ii)	Public Finance	80	20	100
	<b>(Vocational Papers)</b>			
BCOM-5.4	Corporate Secretarial Practice	80	20	100
BCCA-5.4	Programming in C	Th-50 Pr-50		100
	(Any <i>one</i> from following :)			
BC-5.5	Financial Market Services	80	20	100
BC-5.6	Advertising	80	20	100
BC-5.7	Fundamentals of Investment	80	20	100
	<b>(Vocational Papers)</b>			
BCOM-5.5(i)	Management Information System	80	20	100
BCOM-5.5(ii)	Event Management	80	20	100
	<Any one from BCOM-5.5(i) and (ii)>			
BCCA-5.5	Web Technology	Th-50 Pr-50		100
	<b>(Vocational Papers)</b>			
BCOM-5.6	Internship Project	50		50
BCCA-5.6	Internship Project	50		50

BC-5.8	Seminar <b>(Vocational Papers)</b>	50		50
BCOM-5.7	Seminar			
BCCA-5.7	Seminar			
BCH-5.9	<b>Honours Specific Elective (Any one from following )</b> Compensation Management*	80	20	100
BCH-5.10	Contemporary Issues in Accounting**	80	20	100
BCH-5.11	Corporate Banking ***	80	20	100
<b>B. Com 6<sup>th</sup> Semester</b>				
BC-6.1	Management Accounting	80	20	100
BC-6.2	Auditing and Assurance	80	20	100
BC-6.3	Entrepreneurship Development	80	20	100
BC-6.4(i)	(Any one from following :) Financial Economics	80	20	100
BC-6.4(i)	International Banking & Forex Management	80	20	100
BCOM-6.4	<b>(Vocational Papers)</b> Advanced Phonography (Practical)	100		100
BCCA-6.4	Information Technology and Audit	80	Pr-20	100
BC-6.5	(Any one from following :) Allied Business Laws	80	20	100
BC-6.6	Business Research Methods	80	20	100
BC-6.7	Logistics and Supply Chain Management	80	20	100
BCOM-6.5(i)	<b>(Vocational Papers)</b> E-Governance	80	20	100
BCOM-6.5	Allied Business Laws	80	20	100
BCCA-6.5	<Any one from BCOM-6.5(i) and BCOM-6.5> Computerized Accounting	50		50
BC-6.8	Commerce Practical & Viva-Voce <b>(Vocational Papers)</b>	50		50
BCOM-6.6	Office Practice Practical	50		50
BCCA-6.6	Computer Application in Business Practical	100		100
BCH-6.9	<b>Honours Specific Elective (Any one from following)</b> Strategic Human Resource Management*	80	20	100
BCH-6.10	Computerized Accounting System**	Th-50 Pr-50		100
BCH-6.11	Insurance Law and Regulation ***	80	20	100
BC-6.12	Environmental Studies (Compulsory for all)	80	20	100

**Notes:**

**1. For Practical Core Courses e.g. BC- 1.2, BC- 2.2, BC-3.2, BC-3.3, BC-4.3, BC-5.1, BC-5.3, BC-6.1, BC-6.3, BC-6.6 etc,- there shall be Six lectures and one Practical Period per week per batch for Practical problems. (Per batch 20-30students)**

**2. For Practical Lab- Computer oriented courses e.g. BCCA-1.4, B.COM-1.5, BCCA-1.5, BC-2.5, BCCA-2.4, B.COM-2.5, BCCA-2.5, BCCA-3.5, 3.6, BC-3.6, BC-4.6, BCCA-4.6, BCCA-5.4, 5.5, BCCA-6.4, 6.5, BCH-6.10 etc.- there will be four lectures and two practical lab periods per week per batch for practical. (Per batch 20-30 students)**

**B.Com:** A student pursuing B.Com. has to study all the prescribed papers having BC Course Code. The student has to obtain at least 35% marks in theory and/or practical separately excluding internal assessment.

**B.Com. (Hons.):** A student can pursue Honours course in B.Com. by taking up one additional paper each in four semesters beginning with 3rd semester in any one of the following three streams. Option of any stream once exercised cannot be changed subsequently. The student has to obtain 35 % in individual paper in theory or practical separately excluding internal assessment and 65% in aggregate marks. If the student is unable to secure 65% marks in aggregate for B.Com (Hons), he/she will be awarded B. Com degree.

**Honours Specific Electives (HSE)**

**1. Human Resource Management\***

- BCH-3.7 Human Resource Management\*
- BCH-4.8 Industrial Laws\*
- BCH-5.9 Compensation Management\*
- BCH-6.9 Strategic Human Resource Management\*

**2. Accounting & Taxation\*\***

- BCH-3.8 Goods and Services Tax Act \*\*
- BCH-4.9 Corporate Tax Planning \*\*
- BCH-5.10 Contemporary Issues in Accounting\*\*
- BCH-6.10 Computerized Accounting System\*\*

**3. Banking & Insurance\*\*\***

- BCH-3.9 Bank Legislations\*\*\*
- BCH-4.10 Insurance Products & Management \*\*\*
- BCH-5.11 Corporate Banking \*\*\*
- BCH-6.11 Insurance Law and Regulation \*\*\*

**B.Com. (Vocational):** A student pursuing B.Com. (Vocational) has to study all the prescribed papers. First three papers (but, four papers in 3<sup>rd</sup> and 4<sup>th</sup> semester) in each semester will be common with B. Com while paper BC-1.4, BC-1.5, BC-2.4, BC-2.5, BC-2.6, BC-3.5, BC-3.6, BC-4.5, BC-4.6, BC-4.7, BC-5.4 BC-5.5, BC-6.4, BC-6.5, BC-6.8 will be replaced by vocational papers. The student has to obtain at least 35% marks in theory and/or practical separately excluding internal assessment.

## **B.Com (Vocational) Office Management & Secretarial Practice (Vocational Papers)**

### **B. Com 1<sup>st</sup> Semester**

- BCOM-1.4 Office Management and Methods
- BCOM-1.5 Computing Basics and its Applications – I

### **B. Com 2<sup>nd</sup> Semester**

- BCOM-2.4 Office Practice & Communication
- BCOM-2.5 Computing Basics and its Applications – II
- BCOM-2.6 Computer Typing Practical

### **B. Com 3<sup>rd</sup> Semester**

- BCOM-3.5 Basic Phonography-I
- BCOM-3.6 Secretarial Practice

### **B. Com 4<sup>th</sup> Semester**

- BCOM-4.5 Basic Phonography-II
- BCOM-4.6 E-Business and Accounting#
- BCOM-4.7 Project

### **B. Com 5<sup>th</sup> Semester**

- BCOM-5.4 Corporate Secretarial Practice
- <Any one from **BCOM-5.5(i) and (ii)**>
- BCOM-5.5(i) Management Information System
- BCOM-5.5(ii) Event Management
- BCOM-5.6 Internship Project
- BCOM-5.7 Seminar

### **B. Com 6<sup>th</sup> Semester**

- BCOM-6.4 Advanced Phonography (Practical)
- <Any one from **BCOM-6.5(i) and BCOM-6.5**>
- BCOM-6.5(i) E-Governance
- BCOM-6.5 Allied Business Laws
- BCOM-6.6 Office Practice Practical

## **B.Com (Vocational) Computer Application (Vocational Papers)**

### **B. Com 1<sup>st</sup> Semester**

- BCCA-1.4 Computer Fundamentals
- BCCA-1.5 Business Mathematics

### **B. Com 2<sup>nd</sup> Semester**

- BCCA-2.4 Business Data Processing
- BCCA-2.5 RDBMS (Database Management Systems)
- BCCA-2.6 Computer Practical

### **B. Com 3<sup>rd</sup> Semester**

- BCCA-3.5 Electronic Commerce and its Applications
- BCCA-3.6 Data Base Management System-I

### **B. Com 4<sup>th</sup> Semester**

- BCCA-4.5 E-Banking
- BCCA-4.6 Data Base Management System-II
- BCCA-4.7 Project

### **B. Com 5<sup>th</sup> Semester**

- BCCA-5.4 Programming in C
- BCCA-5.5 Web Technology
- BCCA-5.6 Internship Project
- BCCA-5.7 Seminar

### **B. Com 6<sup>th</sup> Semester**

- BCCA-6.4 Information Technology and Audit
- BCCA-6.5 Computerized Accounting
- BCCA-6.6 Computer Application in Business Practical

### **COURSE STRUCTURE**

The syllabus is divided in three units i.e. Unit-I, Unit-II and Unit-III. Paper-setter will set ten questions in all i.e. three questions carrying 15 marks each from each unit and Question No. 10 comprising of five short types questions carrying four (4) marks each covering the entire syllabus. Student is required to attempt five questions in all selecting at least one question but not more than two from each unit. Question No. 10 is compulsory.



**B.Com- Semester – I**

**Paper BC 1.1: English**  
**(Common Syllabus with B.A. Ist Semester)**

**Duration: 3 hrs.**

**Maximum Marks (External): 80**  
**(Internal): 20**

**Text Prescribed – *Literature and Language I***

**Edited by:** Loveleen Mohan, Randeep Rana and Jaibir Singh Hooda

**Publishers:** Orient Blackswan

**Instructions to the Paper Setter and the Students:**

Note: All questions are compulsory. Marks have been indicated after each question.

Q 1. This question will be based on phonetic transcription given in the chapters in the text book. The students shall transcribe eight words out of the given twelve. (08)

Q 2. This question will be short answer type based on the chapters in the text book. The students shall answer any four out of the given six short questions (in about 30 words each). (08)

Q 3. This question will be designed to assess the understanding of the text by the students. The students shall answer any five out of the given eight questions based on the chapters (in about 75-100 words each). (20)

Q.4. This question will be based on a comprehension passage from the text followed by four questions. (04)

Q 5. This question will be based on vocabulary from the exercises following the chapters. The students shall attempt questions on vocabulary as directed. (e.g. framing sentences of their own or giving various forms of the given words, synonyms, antonyms, one word substitutes). The students shall answer any eight out of the given twelve words. (08)

Q 6. This question will be based on grammar from the text book. It will consist of two parts:

- a) This part will be based on the use of tenses. The students shall attempt 12 out of 15 questions. (12)
- b) This part will be based on parts of the speech. The students shall attempt 12 out of 15 questions. (12)

Note: Questions will be based on the exercises but not from the exercises as such.

Q 7. The students shall write one paragraph (in about 150 words) on any one of the three topics given. The topics will be similar to the topics given in the exercises in the text book. (08)

## Paper BC 1.2: FINANCIAL ACCOUNTING

Duration: 3 hrs.

Maximum Marks (External): 80  
(Internal): 20

The syllabus is divided in three units i.e. Unit-I, Unit-II and Unit-III. Paper-setter will set ten questions in all i.e. three questions carrying 15 marks each from each unit and Question No. 10 comprising of five short types questions carrying four (4) marks each covering the entire syllabus. Student is required to attempt five questions in all selecting at least one question but not more than two from each unit. Question No. 10 is compulsory. The Paper-Setter will set 60% numerical and 40% theory questions

### Unit – I

**Introduction** – Nature of financial Accounting, scope, objects and limitations – Accounting concepts and conventions.

**Depreciation Accounting:** Meaning of deprecation, causes, objects of providing depreciation, factors affecting depreciation, accounting treatment including provision for depreciation accounting. Methods of depreciations: straight line method, diminishing balance method, Change of method as per revised AS-6

**Conceptual Frame Work** for preparation and presentation of financial statements –Capital, Revenue and deferred revenue expenditure – Capital and revenue receipts – Final Accounts of Sole Proprietor

### Unit – II

**Common Errors-** Classification of errors; Location of errors, Rectification of errors; Suspense account; Effect on profit

**Accounting for Hire Purchase Transactions-**Journal entries and ledger accounts in the books of Hire Vendors and Hire purchaser for large value items including Default and repossession

**Consignment Accounts–** Meaning, features, consignee’s commission, account sales, accounting treatment in the books of consignor & consignee

### Unit –III

**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.

**Accounting For Dissolution of the Partnership Firm-** Accounting of Dissolution of the Partnership Firm Including Insolvency of partners, sale to a limited company and piecemeal distribution

### Suggested Readings:

1. Robert N Anthony, David Hawkins, Kenneth A. Merchant, *Accounting: Text and Cases*. McGraw-Hill Education, 13th Ed. 2013.
2. Charles T. Horngren and Donna Philbrick, *Introduction to Financial Accounting*, Pearson Education.
3. J.R. Monga, *Financial Accounting: Concepts and Applications*. Mayur Paper Backs, New Delhi.
4. M.C.Shukla, T.S. Grewal and S.C.Gupta. *Advanced Account., Vol.-I*. S. Chand & Co., New Delhi.
5. S.N. Maheshwari, and. S. K. Maheshwari. *Financial Accounting*, Vikas Publishing House, New Delhi.
6. Deepak Sehgal. *Financial Accounting*, Vikas Publishing H House, New Delhi.

## Paper BC 1.3: BUSINESS LAWS

Duration: 3 hrs.

Maximum Marks (External): 80  
(Internal): 20

The syllabus is divided in three units i.e. Unit-I, Unit-II and Unit-III. Paper-setter will set ten questions in all i.e. three questions carrying 15 marks each from each unit and Question No. 10 comprising of five short types questions carrying four (4) marks each covering the entire syllabus. Student is required to attempt five questions in all selecting at least one question but not more than two from each unit. Question No. 10 is compulsory.

### Unit -I

#### The Indian Contract Act, 1872: General Principle of Law of Contract

- a) Contract – meaning, characteristics and kinds
- b) Essentials of a valid contract - Offer and acceptance, consideration, contractual capacity, Free consent, legality of objects.
- c) Void agreements
- d) Discharge of a contract – modes of discharge, breach and remedies against breach of contract.
- e) Contingent contracts
- f) Quasi - contracts

### Unit- II

#### The Indian Contract Act, 1872: Specific Contract

- a) Contract of Indemnity and Guarantee
- b) Contract of Bailment
- c) Contract of Agency

### Unit-III

#### The Sale of Goods Act, 1930

- a) Contract of sale, meaning and difference between sale and agreement to sell.
- b) Conditions and warranties
- c) Transfer of ownership in goods including sale by a non-owner
- d) Performance of contract of sale
- e) Unpaid seller – meaning, rights of an unpaid seller against the goods and the buyer.

#### The Limited Liability Partnership Act, 2008

- a) Salient Features of LLP
- b) Differences between LLP and Partnership, LLP and Company
- c) LLP Agreement,
- d) Partners and Designated Partners
- e) Incorporation Document
- f) Incorporation by Registration
- g) Partners and their Relationship

#### Suggested Readings:

1. M.C. Kuchhal, and Vivek Kuchhal, *Business Law*, Vikas Publishing House, New Delhi.
2. Avtar Singh, *Business Law*, Eastern Book Company, Lucknow.
3. Ravinder Kumar, *Legal Aspects of Business*, Cengage Learning
4. SN Maheshwari and SK Maheshwari, *Business Law*, National Publishing House, New Delhi.
5. Aggarwal S K, *Business Law*, Galgotia Publishers Company, New Delhi.
6. Bhushan Kumar Goyal and Jain Kinneri, *Business Laws*, International Book House
7. Sushma Arora, *Business Laws*, Taxmann Publications.

## Paper – BC 1.4: MICRO ECONOMICS

Duration: 3 hrs.

Maximum Marks (External): 80  
(Internal): 20

The syllabus is divided in three units i.e. Unit-I, Unit-II and Unit-III. Paper-setter will set ten questions in all i.e. three questions carrying 15 marks each from each unit and Question No. 10 comprising of five short types questions carrying four (4) marks each covering the entire syllabus. Student is required to attempt five questions in all selecting at least one question but not more than two from each unit. Question No. 10 is compulsory.

### Unit- I

**Demand and Consumer Behaviour**-Meaning, nature and scope of economics; micro and macro economics; Theories of demand: cardinal utility approach; Indifference curve approach – assumption, properties, consumer equilibrium, price, income and substitution effects, limitations; Nature of demand function: law of demand; elasticity of demand – price, income and cross; measurement methods of price elasticity of demand; concepts of revenue (marginal and average) and relationship with elasticity of demand.

### Unit- II

**Production and Cost**- Production function: meaning and concepts, law of variable proportions; Isoquants – meaning, properties and producer's equilibrium; economies and diseconomies of scale; law of returns to scale; Cost concepts; theory of costs – traditional and modern; law of supply and elasticity of supply.

### Unit- III

**Market Structures**- Equilibrium of the firm and industry under perfect competition; price and output determination under monopoly, price discrimination; price determination under monopolistic competition – Chamberlin's approach, monopolistic competition V/s monopoly

### Suggested Readings:

1. Ahuja H.L.: *Business Economics*; S. Chand & Co., New Delhi.
2. Pindyck, R.S., D. L. Rubinfeld and P. L. Mehta; *Microeconomics*, Pearson Education.
3. N. Gregory Mankiw, *Principles of Micro Economics*, Cengage Learning
4. Maddala G.S. and E. Miller; *Microeconomics: Theory and Applications*, McGraw-Hill Education.
5. Salvatore, D. *Schaum's Outline: Microeconomic Theory*, McGraw-Hill, Education.
6. Case and Fair, *Principles of Micro Economics*, Pearson Education
7. C Snyder, *Microeconomic Theory: Basic Principles and Extensions*, Cengage Learning
8. Bilas, Richard A., *Microeconomics Theory: A Graphical Analysis*, McGraw-Hill Education.
9. Paul A Samuelson, William D Nordhaus, *Microeconomics*, McGraw-Hill Education.
10. Amit Sachdeva, *Micro Economics*, Kusum Lata Publishers

## Paper BC 1.5/BCCA 1.5: BUSINESS MATHEMATICS

Duration: 3 hrs.

Maximum Marks (External): 80  
(Internal): 20

The syllabus is divided in three units i.e. Unit-I, Unit-II and Unit-III. Paper-setter will set ten questions in all i.e. three questions carrying 15 marks each from each unit and Question No. 10 comprising of five short types questions carrying four (4) marks each covering the entire syllabus. Student is required to attempt five questions in all selecting at least one question but not more than two from each unit. Question No. 10 is compulsory.

### Unit -I

**Matrices-** Definition of a matrix, Types of matrices; Algebra of matrices, Calculation of values of determinants up to third order; Adjoint of a matrix; Finding inverse of a matrix through ad joint; Applications of matrices to solution of simple business and economic problems

### Unit- II

**Differential Calculus-** Mathematical functions and their types – linear, quadratic, polynomial; Concepts of limit and continuity of a function; Concept of differentiation; Rules of differentiation – simple standard forms. Applications of differentiation – elasticity of demand and supply; Maxima and Minima of functions (involving second or third order derivatives) relating to cost, revenue and profit.

### Unit- III

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

**Basic Mathematics of Finance-** Simple and compound interest Rates of interest – nominal, effective and continuous – their interrelationships; Compounding and discounting of a sum using different types of rates

### Suggested Readings:

1. Mizrahi and Sullivan. *Mathematics for Business and Social Sciences*, Wiley and Sons
2. Budnick, P. *Applied Mathematics*. McGraw Hill Education
3. R.G.D. Allen, *Mathematical Analysis For Economists*
4. Ayres, Frank Jr. *Schaum's Outlines Series: Theory and Problems of Mathematics of Finance*, McGraw Hill Education
5. Dowling, E.T., *Mathematics for Economics*, Schaum's Outlines Series. McGraw Hill Education
6. Wikes, F.M., *Mathematics for Business, Finance and Economics*. Thomson Learning
7. Thukral, J.K., *Mathematics for Business Studies*
8. Vohra, N.D., *Quantitative Techniques in Management*. McGraw Hill Education
9. Soni, R.S., *Business Mathematics*, Ane Books, New Delhi
10. Singh J. K., *Business Mathematics*. Himalaya Publishing House

## **B.Com (Vocational) Office Management & Secretarial Practice**

### **Paper-BCOM 1.4: OFFICE MANAGEMENT AND METHODS**

**Duration: 3 hrs.**

**Maximum Marks (External): 80**

**(Internal): 20**

**The syllabus is divided in three units i.e. Unit-I, Unit-II and Unit-III. Paper-setter will set ten questions in all i.e. three questions carrying 15 marks each from each unit and Question No. 10 comprising of five short types questions carrying four (4) marks each covering the entire syllabus. Student is required to attempt five questions in all selecting at least one question but not more than two from each unit. Question No. 10 is compulsory.**

#### **Unit- I**

**Office and office Management:** meaning of office, function of office, primary and administrative functions and importance of office. Relation of office with other departments of business Organization, Concept of paperless office, virtual office, back and front office, open and private office, Definition and elements of office management, duties of an Office Manager.

**Office accommodation & Environment:** Selection of site, Office Building, Sections and Sub-sections of office, Office layout, Environment and working conditions

#### **Unit II**

**Office Record Management:** Meaning, importance of record keeping management, principles of record management and types of records kept in a business organization.

**Filing and Indexing:** Meaning and importance of filing, essential of good filing system centralized and decentralized filing system, Meaning, need and types of indexing used in the business organization.

**Office furniture and Fixture-**need and importance of modern furniture, Types of furniture

#### **Unit III**

**Office Systems and Procedure:** Meaning of system and Procedure, Object of flow of office work, Difficulties in ideal work flow, Measures to improve the flow of work, Analysis and study of jobs, Measurement, Setting Standards, Planning and scheduling of office work, Office Manuals – Meaning, need, types of office manuals and steps in preparing of office manuals.

**Office Safety and Security:** Meaning, importance of office Safety, safety hazards and steps to improve office safety, Security hazards and steps to improve office security

#### **Suggested Readings:**

1. Chhabra, T.N., Modern Business Organisation, New Delhi, Dhanpat Rai & Sons.
2. Duggal, Balraj, Office Management and Commercial Correspondence, Kitab Mahal, New Delhi.
3. P.K. Ghosh, "Office Management", Sultan Chand & Sons. New Delhi
4. R.K. Chopra, Office Management, Himalaya Publishing House

## **Paper-BCOM 1.5: COMPUTING BASICS AND ITS APPLICATIONS – I**

**Duration: 3 hrs.**

**Maximum Marks: Theory (External): 50**

**Practical (External): 50**

**The syllabus is divided in three units i.e. Unit-I, Unit-II and Unit-III. Paper-setter will set ten questions in all i.e. three questions carrying 10 marks each in each unit and Question No. 10 comprising of five short types questions carrying two (2) marks each covering the entire syllabus. Candidate is required to attempt five questions in all selecting at least one question but not more than two from each unit. Question No. 10 is compulsory.**

### **Unit- I**

**World of Computers:** Characteristics of Computers, Evolution and Generation of Computers, Hardware and Software Components, Operating System: types, functions and characteristics. Examples: Windows etc., Networking basics and Internet Concepts.

**Advanced Concepts of Networks and Internet:** Keywords: URL, IP address, Hyperlinks, Web pages, Home page, web sites, WWW, Dial-up, Broadband, Dedicated, ISP, Browser, DSL, DNS, Gateways, Chat rooms, Downloading and Uploading, Wifi. Working with Microsoft Internet Explorer: Opening a web page, opening multiple browser windows, opening multiple tabs in a single browser windows and their management, working offline, deleting temporary files, exploring Internet Options, Net Etiquettes, Searching the Web: Meaning of Search Engines, Keywords

### **Unit- II**

**Database Management System (DBMS):** Meaning and need of a database, Advantages, Limitations of databases, Applications of Database, Meaning and need of DBMS, Database Components: Tables, Rows, Columns, Attributes, Queries, Record, Primary Key, Foreign Key, Relationship between tables.

**Word Processing:** Meaning of Word Processor, Need and Uses of Word Processing, Advantages and Limitations of Word Processing, Software used for Word Processing, Why MS-Word and which version? Starting Word: MSWord interface, opening a blank document, hiding and showing toolbars, templates,

### **Unit- III**

**Working in Word:** selecting text, editing text, finding and replacing text, formatting text, checking and correcting spellings, Justification and Alignment, Bullets and Numbering, Tabs, Paragraph formatting, Indent, Page Formatting, Header and Footer & Word Count. Working with a Document: Page Setup of a document, viewing a document, switching between documents, saving a document, print preview, printing a document, Finishing Touch to a document: Inserting date and time, Special effects such as Bold, Scripts, etc., Inserting and deleting a comment, Inserting Clip Arts.

**Advanced Word Processing:** Tables- Creating a new table, entering text in a table, adding and inserting rows/columns to a table, deleting rows/column from a table, resizing rows and columns, merging cells, adding borders and shading, deleting a table.

**Mail Merge:** creating a document with mail-merge, creating database for addresses, generating multiple letters for mail merge.

**Note: The relevant short cut keys of MS Word to be discussed.**

#### **Suggested Readings:**

1. Absolute Beginner's Guide to Computer Basics, Michael Miller.
2. Fundamental of Computers, AkashSaxena, Kratika Gupta.
3. Fundamentals of Information Technology, Alexis and Mathew.

## **B.Com (Vocational) Computer Application**

### **Paper-BCCA 1.4: COMPUTER FUNDAMENTAL**

**Duration: 3 hrs.**

**Maximum Marks (External): 80**

**(Internal): 20\***

**The syllabus is divided in three units i.e. Unit-I, Unit-II and Unit-III. Paper-setter will set ten questions in all i.e. three questions carrying 15 marks each in each unit and Question No. 10 comprising of five short types questions carrying four (4) marks each covering the entire syllabus. Candidate is required to attempt five questions in all selecting at least one question but not more than two from each unit. Question No. 10 is compulsory.**

#### **Unit-I**

**Introduction to Computers:** Definition of Computer; Components of Computer, Characteristics of Computers; Limitation of Computer; Classification of Computers; Human being Vs. Computer; Application of Computers: Computers in Commerce

**Input Devices:** Mouse, Keyboard, Light Pen, Touch Screen, Track Ball, Joystick, MICR, OCR, OMR Scanners, Voice System and Web Camera.

**Output Devices:** Hard Copy Devices; Line printer, Character printer, Chain printer, Dot- Matrix printer, Daisy-Wheel printer, Laser printer, Ink-jet printer; Plotters and Soft Copy Devices – Monitor, Screen Image Projector, Voice Response Systems.

**Memory and Mass Storage Devices:** Concept of Memory; Types of Memory; Primary Memory – RAM and ROM; Secondary Memory – Hard Disk and Floppy Disk; Optical Disks – CD – ROM and WORM disks; Magnetic Tape and Cache Memory; Difference between Primary and Secondary Memory.

#### **Unit-II**

**Introduction to Windows:** Evolution of Windows; Types of windows, Windows as an Operating System, Use of GUI in Window Explorer, Control Panel, Paintbrush Tools

**Data Processing System:** Concept of data; Information and data processing; Need and Uses of Information; Characteristics of Information ; Levels of Information; Types of Data Processing System

**MS-Word:** Fundamentals of MS-Word, Menus, Toolbars, Ruler, Scroll Bar, Creating, Editing, Saving, Working with Frames, Columns, Pictures, Tables and Macro, Mail merge

#### **Unit-III**

**Computer Networks:** Need for Networking; Types of Computer Networks; Difference between LAN and WAN; Hardware of WAN; Internet and its Application, Network Topologies

**MS-Excel:** Worksheet Overview: Rows, Columns, Cell, Menus, Creating Worksheet Opening and Saving Worksheets, Formatting, Printing, Table creating and printing graphs

**Practical-** MS Word and MS-Excel

**\*Internal Assessment will be based on Practical being conducted by Internal Examiner.**

#### **Suggested Readings:**

1. Leon, Alexis: *Fundamental of Information Technology*, Vikas Publication House (P) Ltd., New Delhi
2. Mansfield, Ron: *The Compact Guide to Microsoft Office*, BPB Publication, Delhi.
3. Minoli, Daniel, *Internet and Intranet Engineering*, Tata McGraw-Hill Publishing Co Ltd., New Delhi.
4. Saxena, Sanjay: *A First Course in Computer*, Vikas Publication House (P) Ltd., New Delhi.



**Paper BCCA 1.5: BUSINESS MATHEMATICS**  
(The syllabus of this paper is common with BC 1.5)

## **B.Com- Semester - II**

### **Paper – BC 2.1: PROFICIENCY IN ENGLISH**

**Duration: 3 hrs.**

**Maximum Marks (External): 80**

**(Internal): 20**

The syllabus is divided in three units i.e. Unit-I, Unit-II and Unit-III. Paper-setter will set ten questions in all i.e. three questions carrying 15 marks each from each unit and Question No. 10 comprising of five short types questions carrying four (4) marks each covering the entire syllabus. Student is required to attempt five questions in all selecting at least one question but not more than two from each unit. Question No. 10 is compulsory.

#### **Unit- I**

**Business Communication:** meaning, process, basic forms of communicating, communication models, theories of communications, formal and informal communication network, communication barriers- causes, linguistic barriers, psychological barriers, inter-personal barriers, cultural, physical and organizational barriers. Group Discussion

#### **Unit- II**

**Reading and writing skills-** Paragraph Writing, Slogan Writing, Dialogue Writing, and Comprehensive Passage, Precis Writing, Business Letters, Job application letter, preparing the Resume. Writing for Media and Advertising, Report Writing, office Memo, Notices, Agenda, Minutes

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

#### **Unit- III**

**Basic Grammar:** Spotting the errors pertaining to Article, Noun, Pronoun, Adjective, adverbs, Vocabulary Antonyms, Synonyms, Idioms and Phrases, Words often confused, one word Substitution, Homonyms and Formation of words (Suffixes, Prefixes and Derivatives).

**Practical Work:** To impart the skills of Personal Interview and public speaking like Declamation and Debate and teacher will conduct seminar, debate and declamation in classes. The internal assessment will be based on this practical work.

#### **Suggested Readings:**

1. Bovee, and Thill, *Business Communication Essentials*, Pearson Education
2. Shirley Taylor, *Communication for Business*, Pearson Education
3. Locker and Kaczmarek, *Business Communication: Building Critical Skills*, McGraw Hill Education
4. Herta A Murphy, Herbert W Hildebrandt, Jane P. Thomas, *Effective Business Communication (SIE)*, McGraw Hill Education
5. Dona Young, *Foundations of Business Communication: An Integrative Approach*, McGraw Hill Education
6. Raymond V. Lesikar, Marie E. Flatley, Kathryn Rentz, Paula Lentz, and Neerja Pande, *Business Communication: Connecting in a Digital World (SIE)*, McGraw Hill Education

## Paper – BC 2.2: CORPORATE ACCOUNTING

Duration: 3 hrs.

Maximum Marks (External): 80

(Internal): 20

The syllabus is divided in three units i.e. Unit-I, Unit-II and Unit-III. Paper-setter will set ten questions in all i.e. three questions carrying 15 marks each from each unit and Question No. 10 comprising of five short types questions carrying four (4) marks each covering the entire syllabus. Student is required to attempt five questions in all selecting at least one question but not more than two from each unit. Question No. 10 is compulsory. The Paper-Setter will set 60% numerical and 40% theory questions.

### Unit-I

**Accounting for share capital:** issue of shares, 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,

### Unit -II

**Accounting for Debentures:** Issue and redemption of debentures, Underwriting of Shares and Debentures

**Final accounts of Companies:** Preparation of Profit and Loss Account, Profit and Loss Appropriation Account and Balance Sheet in accordance with the provisions of the existing Companies Act (Excluding Managerial Remuneration). Disposal of company profits- Provisions relating to payment of Dividend.

### Unit –III

**Valuation of Goodwill and Valuation of Shares-**Concepts and calculation-simple problem only  
**Liquidation of companies**

### Suggested Readings:

1. Gupta, Nirmal. *Corporate Accounting*, Sahitya Bhawan, Agra.
2. Jain, S.P. and K.L. Narang. *Corporate Accounting*, Kalyani Publishers, New Delhi.
3. Maheshwari, S.N. and S. K. Maheshwari. *Corporate Accounting*, Vikas Publishing House, New Delhi.
4. Monga, J.R. *Fundamentals of Corporate Accounting*. Mayur Paper Backs, New Delhi.
5. Naseem Ahmed, *Corporate Accounting*, ANE Books Pvt. Ltd. New Delhi.
6. Sehgal, Ashok and Deepak Sehgal. *Corporate Accounting*, Taxman Publication, New Delhi.

## Paper – BC 2.3: CORPORATE LAWS

Duration: 3 hrs.

Maximum Marks (External): 80  
(Internal): 20

The syllabus is divided in three units i.e. Unit-I, Unit-II and Unit-III. Paper-setter will set ten questions in all i.e. three questions carrying 15 marks each from each unit and Question No. 10 comprising of five short types questions carrying four (4) marks each covering the entire syllabus. Student is required to attempt five questions in all selecting at least one question but not more than two from each unit. Question No. 10 is compulsory.

### UNIT- I

**Introduction:** Administration of Company Law [including National Company Law Tribunal (NCLT), National Company Law Appellate Tribunal (NCLAT), Special Courts]; Characteristics of a company; lifting of corporate veil; types of companies including one person company, small company, and dormant company; association not for profit; illegal association; formation of company, on-line filing of documents, promoters, their legal position, pre-incorporation contract; on-line registration of a company.

### UNIT-II

**Documents:** Memorandum of association, Articles of association, Doctrine of constructive notice and indoor management, prospector-shelf and red herring prospectus, misstatement in prospectus, GDR; book-building; issue, allotment and forfeiture of share, transmission of shares, buyback and provisions regarding buyback.

**Meetings:** Meetings of shareholders and board of directors; Types of meetings, Convening and conduct of meetings, Requisites of a valid meeting, postal ballot, meeting through video conferencing, e-voting.

### UNIT- III

**Management:** Classification of directors, women directors, independent director, small shareholder's director; disqualifications, director identity number (DIN); appointment; Legal positions, powers and duties; removal of directors; Key managerial personnel, managing director, manager;

**Winding up** – concept and modes of winding up

### Suggested Readings:

1. MC Kuchhal, *Modern Indian Company Law*, Shri Mahavir Book Depot (Publishers), Delhi.
2. GK Kapoor and Sanjay Dhamija, *Company Law*, Bharat Law House, Delhi.
3. Anil Kumar, *Corporate Laws*, Indian Book House, Delhi
4. Reena Chadha and Sumant Chadha, *Corporate Laws*, Scholar Tech Press, Delhi.
5. Avtar Singh, *Introduction to Company Law*, Eastern Book Company
6. Ramaiya, *A Guide to Companies Act*, LexisNexis, Wadhwa and Buttersworth.
7. *Manual of Companies Act, Corporate Laws and SEBI Guideline*, Bharat Law House, New Delhi,.
8. *A Compendium of Companies Act 2013, along with Rules*, by Taxmann Publications.
9. Gower and Davies, *Principles of Modern Company Law*, Sweet & Maxwell
10. Sharma, J.P., *An Easy Approach to Corporate Laws*, Ane Books Pvt. Ltd., New Delhi

## Paper – BC 2.4: MACRO ECONOMICS

**Duration: 3 hrs.**

**Maximum Marks (External): 80  
(Internal): 20**

The syllabus is divided in three units i.e. Unit-I, Unit-II and Unit-III. Paper-setter will set ten questions in all i.e. three questions carrying 15 marks each from each unit and Question No. 10 comprising of five short types questions carrying four (4) marks each covering the entire syllabus. Student is required to attempt five questions in all selecting at least one question but not more than two from each unit. Question No. 10 is compulsory.

### UNIT- I

**Macro Economics:** nature, scope, concepts and variables; National income: concepts and measurement; circular flow of income (four sector); consumption function; investment function; multiplier: concepts and importance; principle of acceleration.

### UNIT- II

**Keynesian theory of income, output and employment;** income determination in closed economy, Equilibrium of product and money market using IS-LM approach

### UNIT- III

**Inflation:** meaning, types, causes, effects and remedial measures.

**Business cycle:** meaning, and phases; instruments of monetary policy and fiscal policy and their effectiveness.

### Suggested Readings:

1. Mankiw, N. Gregory. *Principles of Macroeconomics*, Cengage Learning
2. Robert J Gordon, *Macroeconomics*, Pearson Education
3. Branson, William H. *Macroeconomic Theory and Policy*. HarperCollins India Pvt. Ltd.
4. Rudiger Dornbusch and Stanley Fischer, *Macroeconomics*, McGraw-Hill Education
5. Rudiger Dornbusch, Stanley Fischer, and Richard Startz, *Macroeconomics*, McGraw-Hill Education
6. Oliver J. Blanchard, *Macroeconomics*, Pearson Education
7. G. S. Gupta, *Macroeconomics: Theory and Applications*, McGraw-Hill Education
8. Shapiro, *Macroeconomic Analysis*,
9. Paul A Samuelson, William D Nordhaus, and Sudip Chaudhuri, *Macroeconomic*, McGraw-Hill Education
10. Jhinghan M.L.: *Advanced Economic Theory*, Vrinda Publications, New Delhi.

## Paper-BC2.5: INTRODUCTION TO COMPUTER APPLICATIONS

**Duration: 3 hrs.**

**Maximum Marks (External): 80  
(Internal): 20\***

**The syllabus is divided in three units i.e. Unit-I, Unit-II and Unit-III. Paper-setter will set ten questions in all i.e. three questions carrying 15 marks each from each unit and Question No. 10 comprising of five short types questions carrying four (4) marks each covering the entire syllabus. Student is required to attempt five questions in all selecting at least one question but not more than two from each unit. Question No. 10 is compulsory.**

### UNIT- I

**Introduction to Computers:** definition of computer; components of computer; characteristics of computers; classification of computer, Application of Computers; input and output devices; memory and mass storage devices, Computer Software – introduction; types of software - system, application and utility software, introduction to operating system, types of operating systems, function of operating system,

### UNIT- II

**Introduction to Windows:** Evolution of Windows; Types of windows, Windows as an Operating System, Use of GUI in Window Explorer, Control Panel, Paintbrush Tools

**Data Processing System:** Concept of data; Information and data processing; Need and Uses of Information; Characteristics of Information: Levels of Information; Types of Data Processing System, Networks basic, types of networks, topologies,

**G-mail:** opening an account, g-mail address, finding g-mail address, adding signature, attaching files, opening attachments, managing e-mail account.

### UNIT- III

**Information Technology and Business –** An overview, concepts of data, information and computer based information system, Impact of information technology on business -business data processing, intra-organisational and inter-organisational communication by using network technology, business process and knowledge process outsourcing, Types of Information System-Transaction Processing System (TPS), Management Information System (MIS), Introduction to Internet, application of Internet, uses of Internet, Internet services, Effects of IT on business.

**\*Internal Assessment will be based on the practical being conducted by the Internal Examiner.**

### Suggested Readings:

1. Leon, Alexis: *Fundamental of Information Technology*, Vikas Publication House (P) Ltd., New Delhi
2. Mansfield, Ron: *The Compact Guide to Microsoft Office*, BPB Publication, Delhi.
3. Minoli, Daniel, *Internet and Intranet Engineering*, Tata McGraw-Hill Publishing Co Ltd., New Delhi.
4. Saxena, Sanjay: *A First Course in Computer*, Vikas Publication House (P) Ltd., New Delhi.

## **Paper – BC 2.6: COMMERCE PRACTICAL & VIVA-VOCE**

**Maximum Marks :( External): 50**

The student should maintain a Record Book in which a minimum 15 Exercises/programs are to be recorded. This Record has to be submitted to the Teacher In charge at least 15 days before the commencement of 2nd semester examinations. Students may be requested to collect original or Xerox copies of the documents and affix them on the record note book after having filled up in own handwriting. Drawing of the documents should not be insisted. Distribution of marks: Record Note Book- 20 Marks and Viva-Voce- 30 Marks. Examinees will be examined by the external examiner through the Viva, which will be based on the syllabus of both the Semesters i.e. 1<sup>st</sup> and 2<sup>nd</sup> Semester.

### **SUGGESTED EXERCISES FOR COMMERCE PRACTICAL**

1. List out various accounting concepts and conventions ( GAAP)
2. Preparation of invoice, receipts, voucher, debit and credit notes.
3. Preparation of transaction from the receipts, vouchers - credit notes and debit notes of any firm of your area
4. Collection and recording of Hire Purchase Agreement
5. Collect and fill the share application form of a limited Company.
6. Collect Prospectus of a company and identify its salient features.
7. Collect annual report of a Company and List out its assets and Liabilities
8. Collection of latest final accounts of any company and find out the intrinsic value of shares
9. Collect the annual reports of company and calculate the value of goodwill under different Methods
10. Collect/ Specimen of Share Certificate
11. Resume of student
12. Formulation of two linear programming problems (LPP).
13. Drafting Notice of Company Meetings – Annual, Special, Extraordinary and Board meetings
14. Chart showing the meaning of commerce
15. Two Case studies relating to commercial dispute collected from any lawyer or from your book of Business Law.

## **B.Com (Vocational) Office Management & Secretarial Practice**

### **Paper-BCOM 2.4 OFFICE PRACTICE & COMMUNICATION**

**Duration: 3 hrs.**

**Maximum Marks (External): 80  
(Internal): 20**

**The syllabus is divided in three units i.e. Unit-I, Unit-II and Unit-III. Paper-setter will set ten questions in all i.e. three questions carrying 15 marks each in each unit and Question No. 10 comprising of five short types questions carrying four (4) marks each covering the entire syllabus. Candidate is required to attempt five questions in all selecting at least one question but not more than two from each unit. Question No. 10 is compulsory.**

#### **Unit- I**

**Handling of Mail:** Mailing Procedures – meaning and importance of mail, centralization of mail handling work, its advantages, room equipment and accessories, sorting tables and rack, letter opener, time and date stamps, postal franking machine, addressing machine, mailing scales, mailing through post, courier, email, appending files with email. Inward and outward mail – receiving, sorting, opening, recording, making, distributing, folding of letters sent, maintenance of peon book, dispatching, courier services, central receipt and dispatch. Services provided by Courier Companies

**Office forms and Stationery:** Meaning and types of forms used in business organization, advantages, forms controls, objectives, form designing, principles of forms designing and specimens of forms used in office, Stationery – introduction, types of stationery used in offices, importance of managing stationery, selection of stationery, essential requirements for a good system of dealing with stationery, purchasing principles, purchase procedure, standardization of stationery.

#### **Unit-II**

**Office Machines and Automation:** Introduction, meaning and Importance of office automation, objectives of office mechanization, advantages, disadvantages, factors determining office mechanization. Computerization of office activities - LAN – WAN, Kind of office machines: personal computers, photocopier, fax, telephone, telephone answering machine, dictating machines, Audio Visual Aids Photocopier, computer, Scanner their operation and its use in the office set up

**Banking facilities:** Types of accounts, Passbook and cheque book, other forms used in banks, ATM and money transfer

**Modes of Payment:** Types of payments handled such as postal orders, Cheque (crossed/uncrossed), post-dated and pre-dated Cheques, stale Cheque, dishonored Cheques.

**Abbreviations/Terms used in Offices:** Explanation of abbreviations/terms used in offices in day-to-day work,

#### **Unit-III**

**Official Correspondence:** Importance of correspondence in business and Govt. offices, Essentials of good business and official correspondence. Various forms of correspondence, Difference between Official and Commercial Letter- Notification- Proclamation-Press Note or Communiqué-Ordinance-Characteristics of an Ordinance-Resolution-Tenders-Corrigendum-Official Letter-Essentials of a Official Letter-Types of Official Letters-Demi-Official Letters-Office Order-Memorandum-Circular Letter-Reminder-Endorsement-Unofficial Note-Notice-



Public Notice-Auction Notice-E-mail-Confirmation-Acknowledgement Letter-Advertisement-  
Kinds of Advertising Media

**Suggested Readings**

1. Sinha, K.K., Business Communication, Galgotia and Sons, New Delhi.
2. P.K. Ghosh, "Office Management", Sultan Chand & Sons, New Delhi
3. Chawla, Shailesh K. Essential Business Communication, Mayur Paper Back.
4. R.C. Bhatia, Office Management & Commercial Correspondance, Sterling Publishers Ltd.

## Paper-BCOM 2.5: COMPUTING BASICS AND APPLICATIONS-II

**Duration: 3 hrs.**

**Maximum Marks: Theory (External): 50**

**Practical (External): 50**

The syllabus is divided in three units i.e. Unit-I, Unit-II and Unit-III. Paper-setter will set ten questions in all i.e. three questions carrying 10 marks each in each unit and Question No. 10 comprising of five short types questions carrying two (2) marks each covering the entire syllabus. Candidate is required to attempt five questions in all selecting at least one question but not more than two from each unit. Question No. 10 is compulsory.

### Unit I

**Spreadsheet:** Meaning, need and uses of Spreadsheets, advantages and limitations of using Spreadsheets, software used for working with Spreadsheets. Why MS Excel and which version, Keywords: cell, row, column, label, value, cell address, workbook, worksheet, cell range.

**Starting Excel:** Excel interface, creating a workbook, saving a workbook, editing a workbook, inserting/deleting worksheets, entering data in a cell, selecting cells, moving data from selected cells, rearranging worksheets, imports to spreadsheets, resizing rows/columns.

**Working with Excel:** creating a series, use of basic formulae in Excel, use of functions in Excel, formatting different types of data in Excel, using cell references in a formula, copying/moving a formula, sorting data. Creating simple charts: Pie, Line, Bar-chart, using chart wizard

### Unit-II

**PowerPoint Presentation:** Meaning of PowerPoint presentation, extension of PowerPoint document, Need and use of presentation in office administration, Software available in the market for presentations, widely used software: PowerPoint by Microsoft and its advantages, PowerPoint interface: title bar, menu bar, toolbars, status bar, task pane.

**Components of a presentation:** slides, outlines, speaker notes, handouts, creating a simple presentation in PowerPoint, Add-ons to a presentation: images, videos, audio files

**Working with Slides in PowerPoint:** Power Point formatting basics: Slide layouts, changing the background of the slides, applying design templates, changing the color schemes, font and formatting. Viewing a presentation: Normal view, Slide Sorter view, Notes page view, Slide Show view, Adding transition between slides, and adding animation in a slide, automatic slideshow

**Working with Slides:** Changing layout, duplicating a slide, hiding a slide, moving a slide, deleting a slide, inserting pictures into a slide, inserting word art into a slide, inserting auto shapes.

### Unit-III

**E-governance Internet tools:** E-mail: Anatomy of e-mail, e-mail address, finding e-mail address, adding signature, attaching files, opening attachments, managing e-mail account, Web mail, Case study: G Mail, Yahoo Mail, Outlook express. Uploading and downloading files. Portals, creating portals, digital signature, computer virus and antivirus Software

**Computer-Typing:** The student is required to achieve proficiency in typing on computer; minimum accurate speed to be attained is 30 words per minute.

**Note: The relevant short cut keys for MS Excel and MS Power Point to be discussed and Practice of Speed Test in MS- Word @ 50 WPM**

#### **Suggested Readings:**

1. Absolute Beginner's Guide to Computer Basics, Michael Miller.
2. Microsoft Word 2010 Step by Step(Microsoft) by Curtis Frye.
3. Excel 2010 For Dummies, Greg Harvey.

## **Paper-BCOM- 2.6: COMPUTER TYING PRACTICAL**

**Duration: 3 hrs.**

**Maximum Marks: Practical (External): 50**

1. Job- I Speed Test @50 WPM for 10 Minutes and Print out of the same
2. Job- II Typing of a Business or Official Letter in prescribed format and Print out of the same
3. Job- III Preparation of 6-7 Column Table in MS- Excel/Word and printout of the same

**The practical examination will be conducted jointly by internal and external examiners as per University Policy.**

## B.Com (Vocational) Computer Application

### Paper-BCCA 2.4: BUSINESS DATA PROCESSING

Duration: 3 hrs.

Maximum Marks (External): 75

The syllabus is divided in three units i.e. Unit-I, Unit-II and Unit-III. Paper-setter will set ten questions in all i.e. three questions carrying 15 marks each in each unit and Question No. 10 comprising of five short types questions carrying three (3) marks each covering the entire syllabus. Candidate is required to attempt five questions in all selecting at least one question but not more than two from each unit. Question No. 10 is compulsory.

#### Unit-I

**Operating system Overview:** Definition & Concept of an Operating System; Functions of an Operating System; Types of an O.S

**Data Processing System:** Data, Information and Data Processing; Need of Information; Data Storage Hierarchy; File Mgt. System- File Types; File Utilities: file sorting Utility, Searching, Merging, Copying, Printing and Maintenance Utility.

**Database Management System:** Objectives of a Database System or Advantages of Database System; Components of a Database System; Disadvantages of Database System; Database Administrator (DBA)

#### Unit-II

**DBMS:** DBMS and its Functions; Main Components of DBMS-DDL, Query Language and Report Generator; Architecture of DBMS; Data Independence, various keys in DBMS- Primary key, Foreign key, candidate key, alternate key, super key

**Database Models:** Hierarchical Model Network Model and Relational Model; Creating and Using a Database- Define its Structure, Designing Forms, Entering data; Viewing, Modifying, Deleting and Adding Records.

#### Unit-III

**MS Excel:** Spreadsheet and its Business applications; features of Spread-Sheet; Creating a Workbook; Saving a Work-sheet, Creating a table and converting in graph, Built-in-functions; Business Application using MS-Access: Concept of Field, Records and files, Creation of Database, Reports; Sorting and Searching records, Designing queries and reports. Basic of data arrangement and access, Traditional file environment, identification of relevant data, evaluation of database technology, Databases: the Modern approach

**MS-Access: Practical Knowledge of MS-Access Package**

**Suggested Readings:**

1. Leon, Alexis: *Fundamental of Information Technology*, Vikas Publication House (P) Ltd., New Delhi
2. Mansfield, Ron: *The Compact Guide to Microsoft Office*, BPB Publication, Delhi.
3. Minoli, Daniel, *Internet and Intranet Engineering*, Tata McGraw-Hill Publishing Co Ltd., New Delhi.
4. Saxena, Sanjay: *A First Course in Computer*, Vikas Publication House (P) Ltd., New Delhi.

## **Paper-BCCA 2.5: RDBMS (DATABASE MANAGEMENT SYSTEMS)**

**Duration: 3 hrs.**

**Maximum Marks (External): 75**

**The syllabus is divided in three units i.e. Unit-I, Unit-II and Unit-III. Paper-setter will set ten questions in all i.e. three questions carrying 15 marks each in each unit and Question No. 10 comprising of five short types questions carrying three (3) marks each covering the entire syllabus. Candidate is required to attempt five questions in all selecting at least one question but not more than two from each unit. Question No. 10 is compulsory.**

### **Unit-I**

Purpose of Database - Overall System Structure - Entity Relationship Model -Mapping Constraints - Keys - E-R Diagrams  
Relational Model - Structure - Formal Query Language - Relational Algebra - Tuple and Domain Relational Calculus

### **Unit-II**

Structured Query Language - Basic Structure - Set Operations - Aggregate Functions - Date, Numeric, and Character Functions - Nested Sub queries -Modification Of Databases - Joined Relations-DDL - Embedded SQL.  
Relational Database Design - Pitfalls - Normalisation Using Functional Dependencies - First Normal Form-Second Normal Form-Third Normal Form-Fourth Normal Form and BCNF

### **Unit-III**

Oracle - Introduction - SQL (DDL,DML, DCL Commands) - Integrity Constraints - PL/SQL - PL/SQL Block - procedure, function - Cursor management - Triggers - Exception Handling.

### **Suggested Readings:**

1. Singh-Database systems: Concepts, Design & applications, Pearson Education.
2. Abraham Silberschatz, H.F.Korth And S.Sudarshan-Database System Concepts Mcgraw Hill Publication
3. Gerald V.Post - DBMS-Designing And Business Applications - Mcgraw Hill Publications
4. Michael Abbey And Michael.J.Corey-Oracle- A Beginners guide TMH

## **Paper-BCCA 2.6: COMPUTER PRACTICAL**

**Duration: 2 hrs.**

**Maximum Marks: (External): 100**

Practical covering the syllabi of Paper-BCCA 2.4 & Paper-BCCA 2.5  
**The practical examination will be conducted jointly by internal and external examiners as per University Policy.**

## **Paper-BC 2.7 - ENVIRONMENTAL STUDIES**

**Syllabus and Scheme of examination of this subject will be provided by the respective department**

## B.Com- Semester – III

### पेपर – बी.सी 3.1: हिन्दी

समय : 3 घण्टे

पूर्णांक : 40 आन्तरिक मूल्यांकन : 10

पाठ्यग्रंथ : अभिनव काव्य गरिमा, महर्षि दयानंद विश्वविद्यालय, रोहतक का प्रकाशन  
(बी.एससी-तृतीय सेमेस्टर के लिए निर्धारित)

.इस पाठ्यपुस्तक से निम्नलिखित चार कवि और उनका काव्य निर्धारित किए गए हैं –मैथिलीशरण गुप्त, जयशंकर प्रसाद, सूर्यकान्त त्रिपाठी 'निराला' और रामधारी सिंह 'दिनकर' ।

**निर्देश –**

**खण्ड : एक (काव्य)**

पाठ्यपुस्तक से दिए गए चार अवतरणों में से दो की सप्रसंग व्याख्या करनी होगी। प्रत्येक सप्रसंग व्याख्या के लिए 6 अंक निर्धारित हैं। पाठ्यग्रंथ में दिए गए कवियों में से दो का साहित्यिक परिचय पूछा जाएगा, परीक्षार्थी को किसी एक कवि का साहित्यिक परिचय लिखना होगा। इसके लिए 6 अंक निर्धारित हैं। इस प्रकार, इस खण्ड के लिए कुल 18 अंक निर्धारित किए गए हैं।

**खण्ड : दो (व्यावसायिक पत्राचार)**

व्यावसायिक और व्यापारिक पत्र के गुण-व्यापारिक पत्र का प्रारूप, प्रकार-व्यावसायिक और सरकारी पत्र में अन्तर, आदेश भेजने के पत्र, बैंक विनियम पत्र, बीमा पत्र, कष्टों का निपटान, दावों का निपटारा। इस खण्ड में कुल पूछे 4 प्रश्न में से दो प्रश्न करने अनिवार्य हैं। प्रत्येक प्रश्न 8 अंकों का होगा। इस खण्ड के लिए कुल 16 अंक निर्धारित किए गए हैं।

**खण्ड : तीन ( व्यावसायिक शब्दावली )**

पाठ्यक्रम में निर्धारित निम्नलिखित 50 अंग्रेजी शब्दों में से पूछे गए किन्हीं 12 शब्दों के हिन्दी-तकनीकी-अर्थ लिखने होंगे। इनके लिए 6 अंक निर्धारित हैं।

Absorption, Actuary, Amalgamation, Articles of Association, Annuity, Bill of exchange, Bailment, Bank Overdraft, Bankruptcy, Blue Chip Company, Circular Letter, Conveyance Deed, Collaboration, Endorsement, Endowment Fund, Factoring, Floating Charge, Freehold Property, Gratuity, Invoice, Indemnity Bond, Intrinsic Value, Lease financing, Logistics, Lien, Liquidator, Mortgage, Negotiable Instruments, Operating Leverage, Outstanding Liabilities, Offshore Account, Overheads, Portfolio, Public Deposits, Promissory Note, Promoter, Payroll Accruals, Quotation, Quorum, Quasi Contract, Revenue, Right Issue, Surplus, Sweat Equity Shares, Tender, Treasury Bills, Underwriter, Vendor, Venture Capital, Yield

## Paper – BC 3.2: BUSINESS STATISTICS

**Duration: 3 hrs.**

**Maximum Marks (External): 80  
(Internal): 20**

**The syllabus is divided in three units i.e. Unit-I, Unit-II and Unit-III. Paper-setter will set ten questions in all i.e. three questions carrying 15 marks each from each unit and Question No. 10 comprising of five short types questions carrying four (4) marks each covering the entire syllabus. Student is required to attempt five questions in all selecting at least one question but not more than two from each unit. Question No. 10 is compulsory. The Paper-Setter will set 70% numerical and 30% theory questions**

### **Unit – I**

**Introduction:** Statistics-Definitions, Functions, Scope and Limitations of Statistics

**Measures of Central Tendency:** Types of averages – Arithmetic Mean (Simple and Weighted), Median and Mode.

**Measures of Dispersion:** Range, Quartile Deviation, Mean Deviation, Standard Deviation and Coefficient of Variation.

**Skewness:** Meaning, Measurement using Karl Pearson and Bowley's measures

### **Unit – II**

**Simple Correlation and Regression Analysis:**

a. **Correlation Analysis:** Meaning of Correlation: simple, multiple and partial; linear and non-linear, Correlation and Causation, Scatter diagram, Pearson's co-efficient of correlation; calculation and properties, Correlation and Probable error; Rank and Concurrent Correlation.

b. **Regression Analysis:** Principle of least squares and regression lines, Regression equations and estimation; Properties of regression coefficients; Relationship between Correlation and Regression coefficients; Standard Error of Estimate and its use in interpreting the results

**Index Numbers:** Meaning and uses of index numbers; Construction of index numbers: fixed and chain base: univariate and composite. Aggregative and average of relatives – simple and weighted, Tests of adequacy of index numbers, Base shifting, splicing and deflating. Problems in the construction of index numbers; Construction of consumer price indices

### **Unit -III**

**Time Series Analysis:** Components, Estimation of Trends (Graphical method, Semi Average Method, Moving Averages method and Method of Least Squares for linear path).

**Probability:** Approaches to the calculation of probability; Calculation of event probabilities, Addition and multiplication laws of probability (Proof not required); Conditional probability and Baye's Theorem (Proof not required)

**Suggested Readings:**

1. Aczel, Amir D.: *Complete Business Statistics*,
2. Irwin. Chou-Ya-Lun: *Statistical Analysis*,
3. Holt, Rinchart and Winslon. Heinz, Kohler: *Statistics for Business & Economics*,
4. Harper Collins. Lawrence B. Morse: *Statistics for Business & Economics*,
5. Harper Collins Levin, Richard I. & David S Rubin: *Statistics for Management*, Prentice Hall of India, Delhi.

6. Poonia, Virender: *Statistics*, Visvabharti Publication, New Delhi.  
7. Gupta, S.P.: *Statistical Methods*, Sultan Chand & Sons, New Delhi.

**Paper – BC 3.3: INCOME TAX LAW AND PRACTICE-I**

**Duration: 3 hrs.**

**Maximum Marks (External): 80  
(Internal): 20**

The syllabus is divided in three units i.e. Unit-I, Unit-II and Unit-III. Paper-setter will set ten questions in all i.e. three questions carrying 15 marks each from each unit and Question No. 10 comprising of five short types questions carrying four (4) marks each covering the entire syllabus. Student is required to attempt five questions in all selecting at least one question but not more than two from each unit. Question No. 10 is compulsory. The Paper-Setter will set 60% numerical and 40% theory questions.

**Unit -I**

**Introduction:**

**Basic concepts:** Income, agricultural income, person, assesses, assessment year, previous year, gross total income, total income, maximum marginal rate of tax; Permanent Account Number, Tax evasion, avoidance, and tax planning and tax management. Basis of Charges: Scope of total income, residence and tax liability.

**Residential status:** Scope of total income on the basis of residential status Exempted income under section 10

**Unit -II**

**Computation of Income under different heads:** Income from Salaries, Income from house property

**Unit-III**

**Computation of Income under different heads:** Profits and gains of business or profession; Capital gains; Income from other sources

**Suggested readings:**

1. Singhanian, Vinod K. and Monica Singhanian. *Students' Guide to Income Tax, University Edition*. Taxmann Publications Pvt. Ltd., New Delhi.
2. Ahuja, Girish and Ravi Gupta. *Systematic Approach to Income Tax*. Bharat Law House, Delhi.
3. Gaur and Narang, *Income Tax Law & Practice*, Kalyani Publishers, Jalandhar.
4. Mehrotra H.C., *Income Tax Law & Account*, Sahitya Bhawan Publications, Agra.
5. Prasad, Bhagwati, *Income Tax Law & Practice*, Wishwan Prakashan, Bhopal.



## **Paper – BC 3.4: MANAGEMENT PRINCIPLES AND APPLICATION**

**Duration: 3 hrs.**

**Maximum Marks (External): 80  
(Internal): 20**

**The syllabus is divided in three units i.e. Unit-I, Unit-II and Unit-III. Paper-setter will set ten questions in all i.e. three questions carrying 15 marks each from each unit and Question No. 10 comprising of five short types questions carrying four (4) marks each covering the entire syllabus. Student is required to attempt five questions in all selecting at least one question but not more than two from each unit. Question No. 10 is compulsory.**

### **Unit-I**

**Introduction to Management:** Introduction to Management: History of Management, Definition of Management, Process of Management, Significance of Management; Functions of Management: Planning, Organizing, Staffing, Directing, Control, Coordination; Characteristics of Management: Management – As a Science, as an Art and as a profession; Different Approaches to Management: The behavioural school, The management science school: The system approach, The contingency approach, Classical Management School; Managerial Skills and Competencies: Skills Inventories, Multi-Skilling, Competencies.

**Planning:** Types of Plan – An overview to highlight the differences, Strategic planning – Concept, process, Importance and limitations, Environmental Analysis and diagnosis (Internal and external environment) – Definition, Importance and Techniques (SWOT/TOWS/WOTS-UP, BCG Matrix, Competitor Analysis), Business environment; Concept and Components, Decision-making – concept, importance; Committee and Group Decision-making, Process, Perfect rationality and bounded rationality, Techniques (qualitative and quantitative, MIS, DSS)

### **Unit-II**

**Organising:** Concept and process of organising – An overview, Span of management, Different Types of authority (line, staff and functional), Decentralisation, Delegation of authority Formal and Informal Structure; Principles of Organising; Network Organisation Structure

**Staffing:** Concept of staffing, staffing process

**Motivation:** Concept, Importance, extrinsic and intrinsic motivation; Major Motivation theories -Maslow's Need-Hierarchy Theory; Herzberg's Two-factor Theory, Vroom's Expectation Theory

### **Unit-III**

**Leadership:** Concept, Importance, Major theories of Leadership (Likert's scale theory, Blake and Mouten's Managerial Grid theory, House's Path Goal theory, Fred Fielder's situational Leadership), Transactional leadership, Transformational Leadership, Transforming Leadership.

**Controlling:** *Control:* Concept, Process, Limitations, Principles of Effective Control, Major Techniques of control - Ratio Analysis, ROI, Budgetary Control, EVA, PERT/CPM

Trends and Challenges of Management in Global Scenario, Emerging issues in management.

### **Suggested Readings:**

1. Harold Koontz and Heinz Weihrich, Essentials of Management: An International and Leadership Perspective, McGraw Hill Education.
2. Stephen P Robbins and Madhushree Nanda Agrawal, Fundamentals of Management: Essential Concepts and Applications, Pearson Education.
3. Peter F Drucker, Practice of Management, Mercury Books, London
4. James H. Donnelly, Fundamentals of Management, Pearson Education.

5. B.P. Singh and A.K.Singh, Essentials of Management, Excel Books
6. TN Chhabra, Management Concepts and Practice, Dhanpat Rai & Co. (Pvt. Ltd.), New Delhi

### **Paper – BC 3.5(i): INDIAN ECONOMY**

**Duration: 3 hrs.**

**Maximum Marks (External): 80  
(Internal): 20**

**The syllabus is divided in three units i.e. Unit-I, Unit-II and Unit-III. Paper-setter will set ten questions in all i.e. three questions carrying 15 marks each from each unit and Question No. 10 comprising of five short types questions carrying four (4) marks each covering the entire syllabus. Student is required to attempt five questions in all selecting at least one question but not more than two from each unit. Question No. 10 is compulsory.**

#### **Unit-I**

- 1.1 Capitalist, Socialist & Mixed economy.
- 1.2 Developed and Developing Economy –Concepts
- 1.3 Basic Characteristics of Indian Economy as a Developing Economy.
- 1.4 Comparison of Indian Economy with Developed Economies
- 1.5 Major Issues of Development in India

#### **Unit-II**

- 2.1 Structural Shifts with Economic Development in India
- 2.2 Relative importance of Agriculture, Industry and Services
- 2.3 Role of Infrastructure in Economic Development: Physical and Social Infrastructure

#### **Unit-III**

- 3.1 Trade and Development – Classical, Structuralist and Eclectic views.
- 3.2 Export Promotion and Import Substitution
- 3.3 Trade as an Engine of Growth
- 3.4 Terms of Trade and Gains from Trade.

#### **Suggested Readings:**

1. Mishra and Puri, *Indian Economy*, Himalaya Publishing House
2. IC Dhingra, *Indian Economics*, Sultan Chand & Sons
3. Gaurav Dutt and KPM Sundarum, *Indian Economy*, S. Chand & Company.
4. Bhagwati, J. and Desai, P. *India: Planning for industrialization*, OUP, Ch 2.
5. Rudar Datt, Sundaram, K.P.M., “Indian Economy”, 2012, S. Chand & Co., New Delhi
6. Jhingan, M.L. “The Economics of Development & Planning”, 22nd Revised Edition, Konark Publications, New Delhi.
7. Sankaran S, “Indian Economy: Problems, Policies and Development”, 1994, Margham Publication, Chennai.

**Paper –BC 3.5(ii): – INDUSTRIAL ECONOMICS**

**Duration: 3 hrs.**

**Maximum Marks (External): 80  
(Internal): 20**

**The syllabus is divided in three units i.e. Unit-I, Unit-II and Unit-III. Paper-setter will set ten questions in all i.e. three questions carrying 15 marks each from each unit and Question No. 10 comprising of five short types questions carrying four (4) marks each covering the entire syllabus. Student is required to attempt five questions in all selecting at least one question but not more than two from each unit. Question No. 10 is compulsory.**

**Unit-I**

**Introduction:** Meaning, Scope, Need & Significance of the Study of Industrial Economics.

**Industrial Profile :** Private Sector, Large, Medium & Small Scale Industries, Village Industries, Public Sector, Role and Problems of Public Sector Industries, Disinvestment Policy, Integration, Industrial Combinations - Causes, Mergers & Amalgamations, Effects of Industrial Monopoly.

**Unit-II**

**Theories of Industrial Location:** Theories of Industrial Location, Weber, Sargent Florence, Factors Influencing Location of Industries, Industrial Imbalance, Causes and Measures, Need for Balanced Regional Development of Industries.

**Industrial Productivity & Efficiency:** Productivity - Norms and Measurement, Factors affecting Productivity and Capacity Utilization, Importance of Productivity in the Competitive Environment, Measures required for Improving Productivity and Efficiency.

**Unit-III**

**Industrial Finance:** Meaning, Scope, Importance of Industrial Finance, Sources of Industrial Finance: Private, Public and Co-operative Sector - Shares, Debentures, Bonds, Deposits, Loan etc., Foreign capital: Need for Foreign Capital, Governments Policy towards Foreign Capital. Direct Investment, Foreign Institutional Investment, Euro Issues, GDR, ADR, External Commercial Borrowings.

**Indian Industrial Growth:** Industrial Policy – 1991; Trends in Industrial Growth after 1991. Performance & Problems of Small Scale & Cottage Industries in India, Role of MNC's in India.

**Suggested Readings:**

1. Alhuwalia I.J., Industrial Growth in India, Oxford University Press New Delhi .
2. Barthwal R.R., Industrial Economics, Wiley Eastern Ltd., New Delhi.
3. Cherunilam, F., Industrial Economic Factors Influencing Location of Industries, ics : Indian Perspective (3rd Edition), Himalaya Publishing House, Mumbai.
4. Desai, B., Industrial Economics in India (3rd Edition), Hamalya Publishing House, Mumbai.
5. Kuchhal S.C., Industrial Economy of India (5th Edition), Chaitanya Publishing Houses, Allahabad.
6. Reserve Bank of India, Report on Currency and Finance ( Annual)
7. Singh, A and A.N. Sandhu, Industrial Economics, Himalaya Publishing House, Bombay.

## **Paper – BC 3.6(i): COMPUTER APPLICATIONS IN BUSINESS**

**Duration: 3 hrs.**

**Maximum Marks: Practical (External):100**

### **Unit-I**

**Word Processing:** Introduction to word Processing, Word processing concepts, Use of Templates, Working with word document: Editing text, Find and replace text, Formatting, spell check, Autocorrect, Auto text; Bullets and numbering, Tabs, Paragraph Formatting, Indent, Page Formatting, Header and footer, Tables: Inserting, filling and formatting a table; Inserting Pictures and Video; Mail Merge: including linking with Database; Printing documents, Creating Business Documents using the above facilities

### **Unit-II**

**Preparing Presentations:** Basics of presentations: Slides, Fonts, Drawing, Editing; Inserting: Tables, Images, texts, Symbols, Media; Design; Transition; Animation; and Slideshow. Creating Business Presentations using above facilities

### **Unit-III**

**Spreadsheet and its Business Applications :** Spreadsheet concepts, Managing worksheets; Formatting, Entering data, Editing, and Printing a worksheet; Handling operators in formula, Project involving multiple spreadsheets, Organizing Charts and graphs Generally used Spreadsheet functions: Mathematical, Statistical, Financial, Logical, Date and Time, Lookup and reference, Database, and Text functions

**Creating Business Spreadsheet:** Creating spreadsheet in the area of: Payroll statements; Depreciation Accounting; Graphical representation of data; Frequency distribution and its statistical parameters; Correlation and Regression

**Note: There shall be a practical examination of 100 Marks (Practical-70 Marks, Viva-20 Marks and Work Book- 10 Marks). The practical will be conducted by the external and internal examiner as per university norms.**

### **Suggested Readings:**

1. Absolute Beginner's Guide to Computer Basics, Michael Miller.
2. Microsoft Word 2010 Step by Step(Microsoft) by Curtis Frye.
3. Excel 2010 For Dummies, Greg Harvey.
4. Teach Yourself VISUALLY Excel 2010, Paul McFedries.
5. Introduction to Computer Application, Sushila Madan

## **Paper-BC3.6 (ii): INFORMATION TECHNOLOGY IN BUSINESS**

**Duration: 3 hrs.**

**Maximum Marks (External): 80  
(Internal): 20**

The syllabus is divided in three units i.e. Unit-I, Unit-II and Unit-III. Paper-setter will set ten questions in all i.e. three questions carrying 15 marks each from each unit and Question No. 10 comprising of five short types questions carrying four (4) marks each covering the entire syllabus. Student is required to attempt five questions in all selecting at least one question but not more than two from each unit. Question No. 10 is compulsory.

### **Unit-I**

**Information Technology Basis:** Information Technology (IT), Present Scenario, Role of Information Technology, introduction to Telecommunications, Computer Networks, Communication Systems, Internet and WWW, E –Mail, Introduction to Intranets & Extranets, Emerging trends in IT

**Types of Modern Data base Mgt. System:** Distributed data processing:- Introduction, Advantages and disadvantages of Distributed Systems Introductions to Multimedia: introduction, Multimedia Systems, Multimedia Authoring Tools, Types of Presentations, Multimedia in Marketing and educations, Introduction to virtual Reality;

### **Unit-II**

**New Technologies in Introduction Technology:** Introduction to Hypermedia, Artificial Intelligence and Business Intelligence, Knowledge Discovery in Data base ( KDD), Data wise houses and Data Marts, Data Mining and on line Analytical Processing (OLAP), Enterprise Resource Planning (ERP); Introduction, reason for growth of ERP in Market Benefits of ERP, Supply Chain Management (SCM): evaluation of CRM, Element of Supply Chain, Customer Relationship Management (CRM) & Retailers, Advantage of SCM, Geographic Information System (GIS).: Introduction, Electronic Commerce (E-Commerce), (EDI) Electronic Data Interchange, Mobile Communication, Bluetooth, Global positioning system, Imminent communication, Smart Card, Imminent Technologies.

### **Unit-III**

**Computer in Business and Industry:** Accounting Inf. System (AIS): Meaning, Characteristics, its Major Sub System, Management Information System: Meaning. Concept, Input & Output of MIS, Decision support System, Office Automation Systems, Executive Inf. System, Marketing Inf. System and Financial Information System Mobile Computing and Business on the Internet: Mobile computing, Mobile Newspaper, Tele Communicating, Wireless Mobile Computing, Business on the Internet:- Electronic Catalogs, Web advertising, Secure transactions the Internet: - Electronic Catalogs , Web Advertising, Secure Transactions. Practical

### **Suggested Readings:**

1. Fundamental of Introduction Technology, Alexis leon, Vikas publishing House Pvt LTD
2. Introduction to information Technology, ITL Education solutions limited, Pearson education.
3. Introduction to Information Systems, Alxis Leon, Vikas Publishing House PVT. LTD

## **B.Com (Vocational) Office Management & Secretarial Practice**

### **Paper-BCOM 3.5: BASIC PHONOGRAPHY-I**

**Duration: 3 hrs.**

**Maximum Marks: Theory (External): 50  
Practical (External): 50**

**The syllabus is divided in three units i.e. Unit-I, Unit-II and Unit-III. Paper-setter will set ten questions in all i.e. three questions carrying 10 marks each in each unit and Question No. 10 comprising of five short types questions carrying two (2) marks each covering the entire syllabus. Candidate is required to attempt five questions in all selecting at least one question but not more than two from each unit. Question No. 10 is compulsory.**

#### **Unit –I**

**Phonography:** Origin of Shorthand with particular emphasis on Pitman Shorthand; definition and importance of stenography; qualities of a successful stenographer; writing techniques and materials.

**Consonants:** Definition, types of Consonants, Classification of Consonants, Consonants and Consonant strokes, pairs of Consonants, number, size and directions of consonants, joining of strokes.

**Vowels:** Definition, long and short vowels, Vowel signs and their places, Position of outlines according to vowels, Intervening Vowels, Grammalogues and Punctuation signs.

#### **Unit-II**

**Alternative Forms of Strokes:** Upward and Downward ‘R’, Upward and downward ‘H’, Diphthongs and Triphones, Phraseography, Abbreviated ‘W’ and Tick ‘The’.

**Circles and Loops:** Circle ‘S’ & ‘Z’, use of small circles with straight and curved strokes, exceptions to the use of Circle ‘S’/‘Z’, Large Circles ‘SW’, ‘SS or ‘SZ’, use of large circles with straight and curved strokes, Use of large circles in Phraseography, Loops ‘ST’ and ‘STR’, use of small and big loops with straight and curved strokes, medial use of loops, exceptions to the use of loops.

#### **Unit–III**

**Initial and Final Hooks: Initial Hooks** ‘R’ and ‘L, use of initial hooks with straight and curved strokes, alternative forms for ‘Fr’, ‘Vr’ etc., use of circles and loops preceding initial hooks.

**Small Final Hooks** ‘N’, ‘F/V’, use of final hooks with straight and curved strokes, medial use of small final hooks, use of small final hooks in Phraseography, Exceptions to the use of small final hooks, circles and looks to final hooks.

**Large Final Hook ‘Shun Hook’**, use of Shun Hook with straight and curved strokes, medial use of Shun Hook, Use of Shun Hook after Circle ‘S’ and ‘NS’, Use of Shun Hook in Phraseography

#### **Suggested Readings:**

1. Pitman Shorthand Instructor, New Era Edition (Old Course Book), A.H.Wheeler Publications.
2. Pitman Shorthand, New Course Book, A.H. Wheeler Publications.
3. Shorthand Made Easy for Beginners, O.P. Kuthiala, Pitman S.S. Publications

## **BASIC PHONOGRAPHY-I- PRACTICAL SCHEME**

**Duration: 3 hrs.**

1. Repeated practice of consonants, writing each consonant from the text material with particular attention to their formation length, ngle, size and direction.
2. Repeated practice of vowels and other syllabus contents by coping the text materials and other printed shorthand book and reading book the same.
3. Repeated practice of grammalogues and phrases.
4. Repeated practice on the use of circles, loops and hook.
5. Transportation from Shorthand into longhand.
6. Dictation from unseen passage.

Dictate to the class from shorthand book, two minutes speeches by students, reading printed shorthand matter.

### **Scheme of Examination:**

- (a) The students will be given twenty Grammalogues/Pharases to write in shorthand, each carrying ½ marks, within 5 minutes.
- (b) One passage in English containing 300 words will be dictated in ten minutes with a speed of 30 words w.p.m. The candidates will be required to transcribe the same within half an hour into longhand.
- (c) The practical examiner will give a passage of about 100 words written in shorthand.

A passage of shorthand of the choice of practical examiner containing about 100 words will be given to the candidates for reading orally before the practical examiner within ten minutes.

**Note:** - The practical examiner is expected to exercise a clear cut pronunciation of words and maintain a constant speed while dictating the passage to the students.

**The practical examination will be conducted jointly by internal and external examiners as per University Policy.**

### **Paper-BCOM 3.6: SECRETARIAL PRACTICE**

**Duration: 3 hrs.**

**Maximum Marks (External): 80  
(Internal): 20**

**The syllabus is divided in three units i.e. Unit-I, Unit-II and Unit-III. Paper-setter will set ten questions in all i.e. three questions carrying 15 marks each in each unit and Question No. 10 comprising of five short types questions carrying four (4) marks each covering the entire syllabus. Candidate is required to attempt five questions in all selecting at least one question but not more than two from each unit. Question No. 10 is compulsory.**

#### **Unit-I**

**Secretary:** Meaning of Secretary, Types/Kinds of Secretaries, importance of Secretary, qualifications and qualities of Secretary, duties of Secretary, changing profile of the Secretary.

**Personal Secretary:** Qualities, qualifications, role and functions of personal secretary in business houses. Personal traits of secretary

**Government Secretary:** Role of secretary in Govt. offices, Types and qualifications of Govt. secretaries. Organization of State Govt. Secretariat

**Official Language Act:** Main provisions of Official Language Act applicable to Govt. offices

#### **Unit-II**

**Using Information:** working knowledge of making use of information from different sources- Telephone Directory, Post Office Guide, Railway Time Table, Teleprinter, Telex, Fascimle, telegraphy, Internet

**Making Travel Arrangement:** Preparing tour programme, Online booking systems, online booking procedure of railways, airlines, tourist and religious places, hotels and entertainment industry, fitting of form for Tour advance, preparing TA Bills

**Administrative Functions:** TA/DA leave, Pensionary benefits, Staff Conveyance, Medical Allowance, GPF, CPF, GIS, NPS, PRAN etc., Service matters pertaining to confirmation, Seniority and Promotion, Confidential Report and Resignation

#### **Unit-III**

**Meetings:** Notice, agenda, Physical facilities, quorum, providing secretarial assistance.

**Business Ethics:** Morality and ethics, business values and ethics, approaches and practices of business ethics, corporate ethics, ethics program, codes of ethics, ethics committee; Ethical Behaviour: Concepts and advantages

#### **Suggested Readings:**

1. Office Management, B.R. Duggal, KitabMahal, New Delhi.
2. Principles of Office Management, Dr. R.C. Bhatia, Lotus Press, Darya Ganj, New Delhi
3. Office Organisation and Management, S.P. Arora, Vikas Publishing House.
4. Administrative Office Management by R.K. Chopra, Himalaya Publishing House
5. M C Kuchhal, Secretarial Practice, Vikas Publishing House, New Delhi.
6. Sangeet Kedia, Advanced Company Law And Practice, Pooja Law Publishing Company



## **B.Com (Vocational) Computer Application**

**Paper – BCCA 3.5: ELECTRONIC COMMERCE AND ITS APPLICATIONS**

**Duration: 3 hrs.**

**Maximum Marks (External): 80**

**(Internal): 20**

**The syllabus is divided in three units i.e. Unit-I, Unit-II and Unit-III. Paper-setter will set ten questions in all i.e. three questions carrying 15 marks each in each unit and Question No. 10 comprising of five short types questions carrying four (4) marks each covering the entire syllabus. Candidate is required to attempt five questions in all selecting at least one question but not more than two from each unit. Question No. 10 is compulsory.**

### **Unit-I**

**Introduction:** Electronic Commerce Framework, Traditional vs. Electronic business applications, the anatomy of E-commerce applications

**Network infrastructure for E-Commerce:** components of the I-way - Global information distribution networks - public policy issues shaping the I-way, The internet as a network infrastructure, The Business of the internet commercialization

### **Unit-II**

**Network security and firewalls:** client server network security - firewalls and network security - data and message security - encrypted documents and electronic mail, Electronic Commerce and world wide web, consumer oriented E-commerce, Electronic payment systems, Electronic data interchange (EDI), EDI applications in business, EDI and E-commerce EDI implementation

### **Unit-III**

Intraorganizational Electronic Commerce supply chain management, Electronic Commerce catalogs, Document Management and digital libraries

**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

### **Suggested Readings:**

1. Kenneth C. Laudon and Carlo Guercio Traver, *E-Commerce*, Pearson Education
2. David Whiteley, *E-commerce: Strategy, Technology and Applications*, McGraw Hill Education
3. Bharat Bhaskar, *Electronic Commerce: Framework, Technology and Application, 4th Ed.*, McGraw Hill Education
4. PT Joseph, *E-Commerce: An Indian Perspective*, PHI Learning
5. KK Bajaj and Debjani Nag, *E-commerce*, McGraw Hill Education
6. TN Chhabra, *E-Commerce*, Dhanpat Rai & Co.
7. Sushila Madan, *E-Commerce*, Taxmann
8. TN Chhabra, Hem Chand Jain, and Aruna Jain, *An Introduction to HTML*, Dhanpat Rai & Co.

## **Paper-BCCA 3.6: DATA BASE MANAGEMENT SYSTEM-I**

**Duration: 3 hrs.**

**Maximum Marks: Theory (External): 50**

**Practical (External): 50**

The syllabus is divided in three units i.e. **Unit-I, Unit-II and Unit-III**. Paper-setter will set ten questions in all i.e. three questions carrying 10 marks each in each unit and Question No. 10 comprising of five short types questions carrying two (2) marks each covering the entire syllabus. Candidate is required to attempt five questions in all selecting at least one question but not more than two from each unit. Question No. 10 is compulsory.

### **Unit-I**

**Introduction to Database System:** Basic concepts and definitions, Data Dictionary, Database, DBMS, Operations performed on DBMS System, DBA, File Oriented System versus Database System, Database system Environment, Database Languages: DDL, DML, Data Control Language(DCL), Data Query Language(DQL), Transaction Control Language(TCL), Advantage and Disadvantage of DBMS, Basic concept of Files: File Types, File Organization Techniques.

### **Unit-II**

**Database System Architecture:** Introduction, Schemas, Sub Schemas, Instances, Levels of Database Architecture. Data Independence, Structure, Components and Functions of DBMS, Data Models, Types of Database System (DBMS), Structure of Relational Database, Keys of Relations

**Database Design:** Software Development Life Cycle (SDLC), Development Cost and Structure System Analysis and Design (SSAD), Database Development Life Cycle (DDLC), Database Design, Automated Design Tools, Normalization: Normal Forms: 1st, 2nd and 3rd NF, BCNF, 4NF and 5NF. Functional Dependency and Decomposition Techniques.

### **Unit-III**

**Query Processing and Query Optimization:** Techniques - Transaction Processing and Concurrency Control Methods. Data Manipulation: Create, Modify, Insert, Delete and Update, Searching and Matching, Oracle Functions, Oracle Transactions (Revoke, Rollback, Commit statements)

### **Suggested Readings:**

- (1) Database Systems, S.K.Singh, Pearson Education, Published by Dorling Kindersley.
- (2) DBMS, Alexis Leon, Vikas Publication House,

## Honours Specific Electives

### Paper-BCH 3.7: HUMAN RESOURCE MANAGEMENT\*

Duration: 3 hrs.

Maximum Marks (External): 80

(Internal): 20

The syllabus is divided in three units i.e. Unit-I, Unit-II and Unit-III. Paper-setter will set ten questions in all i.e. three questions carrying 15 marks each from each unit and Question No. 10 comprising of five short types questions carrying four (4) marks each covering the entire syllabus. Student is required to attempt five questions in all selecting at least one question but not more than two from each unit. Question No. 10 is compulsory.

#### Unit-I

**Introduction:** Human Resource Management: Introduction, Meaning and Definitions, Brief History, Nature, Functions, Importance and Limitations of HRM. Contemporary Challenges in HRM. ; Human Resource Information System

**Human Resource Planning;** Introduction, Definitions, Features, Need for HR Planning, Objectives, Process, Factors affecting HR Planning, Types, Benefits, Problems in HR Planning and Way for Effective HR Planning.

#### Unit-II

**Acquisition of Human Resource:** job analysis – job description and job specification; Recruitment – Concept and sources; Selection – Concept and process; test and interview; placement and induction

**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 -III

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

**Maintenance:** 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. Bohlander 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 Patttanayak, *Human Resource Management*, PHI Learning

**Paper – BCH 3.8: GOODS AND SERVICES TAX ACT \*\***

**Duration: 3 hrs.**

**Maximum Marks (External): 80  
(Internal): 20**

**The syllabus is divided in three units i.e. Unit-I, Unit-II and Unit-III. Paper-setter will set ten questions in all i.e. three questions carrying 15 marks each from each unit and Question No. 10 comprising of five short types questions carrying four (4) marks each covering the entire syllabus is compulsory. Student is required to attempt five questions in all selecting at least one question but not more than two from each unit.**

**Unit-I**

**Goods and Services Tax Act, 2016-** extent and commencement, important terms, Meaning and scope of supply, **Levy of Tax-** Levy and Collection of Central/State Goods and Services Tax, Composition levy, Taxable person,

**Time and Value of Supply-** Time of supply of goods, Time of supply of services, Change in rate of tax in respect of supply of services, Value of taxable supply

**Input Tax Credit-**Manner of taking input tax credit, Taking input tax credit in respect of inputs sent for job work, Manner of distribution of credit by Input Service Distributor, Manner of recovery of credit distributed in excess

**Registration-**Registration, Special provisions relating to casual taxable person and non-resident taxable person, Amendment of registration, Cancellation of registration, Revocation of cancellation of registration

**Unit-II**

**Tax Invoice, Credit and Debit Notes-** Tax invoice, Amount of tax to be indicated in tax invoice and other documents, Credit and debit notes

**Returns-**Furnishing details of outward supplies, Furnishing details of inward supplies, Returns-First Return, Annual return, Final return

**Payment of Tax-**Payment of tax, interest, penalty, and other amounts, Interest on delayed payment of tax, Tax deduction at source

**Refunds-**Refund of tax, Interest on delayed refunds, Consumer Welfare Fund, Utilization of the Fund

**Assessment-**Self-assessment-Provisional assessment, Scrutiny of returns, Assessment of non-filers of returns, Assessment of unregistered persons, Summary assessment in certain special cases

**Unit-III**

**Administration-**Classes of officers under the Central Goods and Services Tax Act, Classes of officers under the State Goods and Services Tax Act, Appointment of officers under the Central Goods and Services Tax Act, Powers of officers under the Central Goods and Services Tax Act

**Tax Audit-**Audit by tax authorities, Special audit

**Demands and Recovery-** Determination of tax not paid or short paid or erroneously refunded, Tax collected but not deposited with the Central or a State Government, Tax wrongfully collected and deposited with the Central or a State Government, Recovery of tax

**Inspection, Search, Seizure and Arrest-**Power of inspection, search and seizure, Power to arrest, Power to summon persons to give evidence and produce documents, Access to business premises, Officers required assisting CGST/SGST Officers

**Offences and Penalties**

**Appeals**

**Paper-BCH-3.9: BANK LEGISLATION\*\*\***

**Duration: 3 hrs.**

**Maximum Marks (External): 80**

**(Internal): 20**

**The syllabus is divided in three units i.e. Unit-I, Unit-II and Unit-III. Paper-setter will set ten questions in all i.e. three questions carrying 15 marks each from each unit and Question No. 10 comprising of five short types questions carrying four (4) marks each covering the entire syllabus. Student is required to attempt five questions in all selecting at least one question but not more than two from each unit. Question No. 10 is compulsory.**

**Unit –I**

**Evolution of Banking Laws in India:** Provisions of Banking Regulation Act, 1949 – Its Amendments. Reserve Bank of India Act, 1934 – Role and Functions of RBI-Credit Control Techniques, Recent Legislative Changes in RBI Act

**Unit-II**

**Negotiable Instruments Act, 1881-**Applicability; Definition; Important Provisions  
**Securitization and Reconstruction of Financial Assets and Enforcement of Securities Interest Act 2002(SARFAESI)-**Constitutional Validity; Definitions; Regulation & Reconstruction; Enforcement of Security Interest; Central Registry; Offences & Penalties; Miscellaneous Provisions

**Unit-III**

**Payments and Settlements Systems Act 2007 and Amendments-** Special Features of Recovery of Debts due to Banks and Financial Institutions Act, 1993,  
**Banking Ombudsmen Scheme-**Purpose; Extent; Definitions; Establishment; Powers; Procedure for Redressal Grievance

**Suggested Readings:**

1. Banking Regulation Act, 1949.
2. RBI, Act, 1934.
3. J.N. Jain and R.K. Jain: Modern Banking and Insurance, Deep and Deep Publications.
4. R.K. Mittal, A.K. Sahni and Sanjay Dhingra: Emerging Trends in the Banking Sector, Macmillan.
5. Arundeeep Singh and N.S. Toor: Legal and Regulatory Aspects of Banking, Skylark Publications.
6. John C. Hull: Risk Management and Financial Institutions, Pearson Education

## B.Com- Semester – IV

### पेपर – बी.सी 4.1: हिन्दी

समय : 3 घण्टे

पूर्णांक : 40 आन्तरिक मूल्यांकन : 10

पाठ्यग्रंथ : आठ एकांकी (सम्पादक देवेन्द्र राज अंकुर, महो आनन्द), वाणी प्रकाशन, नई दिल्ली।  
(बी.एससी- चतुर्थ सेमेस्टर के लिए निर्धारित)

इस पाठ्यपुस्तक में से निम्नलिखित छः एकांकी निर्धारित किए गए हैं – औरंगजेब की आखिरी रात, लक्ष्मी का स्वागत, रीढ़ की हड्डी, बसन्त ऋतु का नाटक, संस्कार और भावना, बहुत बड़ा सवाल।

**निर्देश –**

**खण्ड : एक (एकांकी)**

पाठ्यपुस्तक से दिए गए चार अवतरणों में से दो की सप्रसंग व्याख्या करनी होगी। प्रत्येक सप्रसंग व्याख्या के लिए 6 अंक निर्धारित हैं। पाठ्यग्रंथ में दिए गए एकांकीकार में से दो का साहित्यिक परिचय पूछा जाएगा, परीक्षार्थी को किसी एक एकांकीकार का साहित्यिक परिचय लिखना होगा। इसके लिए 6 अंक निर्धारित हैं। इस प्रकार, इस खण्ड के लिए कुल 18 अंक निर्धारित किए गए हैं।

**खण्ड : दो (टिप्पणी, आलेखन और व्यावसायिक पत्राचार )**

टिप्पणी का सामान्य परिचय, प्रकार, टिप्पणी के अंग, टिप्पणी की विशेषताएं और औपचारिकताएं, टिप्पणी में प्रयुक्त भाषा और शिल्प, मामले (केस) का इतिहास, संदर्भों की निशान चर्चा लगाना, मामले को तैयार करना, निष्कर्ष पर पहुंचना और कार्यवाही हेतु सुझाव।

आलेखन का परिचय, आलेखन के अंग, आलेखन में प्रयुक्त भाषा, वरिष्ठ/कनिष्ठ/मुख्यालय/क्षेत्रीय कार्यालय/सरकारी कार्यालय का सम्बोधन सम्बन्धी औपचारिकताएं, कागजों और दस्तावेजों को फाईल करने की विधि। इस खण्ड में कुल पूछे 4 प्रश्न में से दो प्रश्न करने अनिवार्य हैं। प्रत्येक प्रश्न 7 अंकों का होगा। इस खण्ड के लिए कुल 14 अंक निर्धारित किए गए हैं।

**खण्ड : तीन (निबन्ध-लेखन)**

पाठ्यक्रम में निर्धारित निम्नलिखित आठ विषयों में से पूछे गए पांच विषयों में से किसी एक विषय पर निबन्ध लिखना होगा। इसके लिए 8 अंक निर्धारित हैं।

विषय— (1) मानवाधिकार, (2) नैतिक शिक्षा, (3) मद्यनिषेध, (4) विज्ञान और औद्योगिककरण, (5) शिक्षा और राजनीति, (6) कम्प्यूटर तथा इंटरनेट, (7) विज्ञान और पर्यावरण प्रदूषण, (8) जनसंख्या विस्फोट।

## Paper – BC 4.2: ADVANCED CORPORATE ACCOUNTING

**Duration: 3 hrs.**

**Maximum Marks (External): 80  
(Internal): 20**

The syllabus is divided in three units i.e. Unit-I, Unit-II and Unit-III. Paper-setter will set ten questions in all i.e. three questions carrying 15 marks each from each unit and Question No. 10 comprising of five short types questions carrying four (4) marks each covering the entire syllabus. Student is required to attempt five questions in all selecting at least one question but not more than two from each unit. Question No. 10 is compulsory. The Paper-Setter will set 60% numerical and 40% theory questions

### **Unit-I**

**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-II**

**Accounting for General insurance companies:** fire and marine insurance preparation of final accounts as per latest regulations

**Accounting for life insurance:** preparation of valuation balance sheet, preparation of final accounts as per latest regulations.

### **Unit-III**

**Accounts of holding companies:** preparation of consolidated balance sheet with one subsidiary company, relevant provisions of accounting standard: 21 (ICAI).

**Inflation Accounting:** Concept –Limitations of historical based-cost financial statements – Methods of Inflation Accounting: Current Purchasing Power Method – Current Cost Accounting Method (Including problems).

### **Suggested Readings:**

1. Gupta, Nirmal. *Corporate Accounting*, Sahitya Bhawan, Agra.
2. Jain, S.P. and K.L. Narang. *Corporate Accounting*, Kalyani Publishers, New Delhi.
3. Maheshwari, S.N. and S. K. Maheshwari. *Corporate Accounting*, Vikas Publishing House, New Delhi.
4. Monga, J.R. *Fundamentals of Corporate Accounting*. Mayur Paper Backs, New Delhi.
5. Naseem Ahmed, *Corporate Accounting*, ANE Books Pvt. Ltd. New Delhi.
6. Sehgal, Ashok and Deepak Sehgal. *Corporate Accounting*, Taxman Publication, New Delhi.
7. Jawahar Lal, *Corporate Financial Reporting Theory and Practice*, Taxmann Allied Services Pvt. Ltd.

## Paper – BC 4.3: INCOME TAX LAW AND PRACTICE-II

**Duration: 3 hrs.**

**Maximum Marks (External): 80  
(Internal): 20**

The syllabus is divided in three units i.e. Unit-I, Unit-II and Unit-III. Paper-setter will set ten questions in all i.e. three questions carrying 15 marks each from each unit and Question No. 10 comprising of five short types questions carrying four (4) marks each covering the entire syllabus. Student is required to attempt five questions in all selecting at least one question but not more than two from each unit. Question No. 10 is compulsory.

### Unit-I

**Computation of Total Income:** Clubbing and aggregation of income, provisions regarding set-off and carry forward of losses, Deductions under section 80C to 80U in computing Total Income

### Unit-II

**Computation of Total Income:** Computation of Total Income and Tax Liability of an Individual and H.U.F. Computation of Total Income and Tax Liability of a Firm and Companies, Income Tax Authorities and their powers, Appeals and Revision Penalties and Prosecutions

### Unit-III

**Preparation of Return of Income:** Procedure for Assessment; Different types of returns Deduction of Tax at Source; Advance Payment of Tax Recovery of Tax and Refund of Tax

**Preparation of Return of Income (Practical Lab)** - Filing of returns: Manually, On-line filing of Returns of Income & TDS; Provision & Procedures of Compulsory On-Line filing of returns for specified assesses

**Note-**There shall be a practical examination of 20 Marks on E-filing of Income Tax Returns using a software utility tool. The student is required to fill appropriate Form and generate the XML file. This will be done through internal assessment.

### Suggested Reading:

1. Gaur and Narang, *Income Tax Law & Practice*, Kalyani Publishers, Jalandhar.
2. Girish Ahuja and Ravi Gupta, *Systematic Approach*, C.C.H. India Publications, New Delhi.
3. Mehrotra H.C., *Income Tax Law & Account*, Sahitya Bhawan Publications, Agra.
4. Prasad, Bhagwati, *Income Tax Law & Practice*, Wishwan Prakashan, Bhopal.
5. Singhania V.K., *Student's Guide to Income Tax*, Taxmann Publications Pvt. Ltd., New Delhi.

### Software

1. Vinod Kumar Singhania, *e-filing of Income Tax Returns and Computation of Tax*, Taxmann Publication Pvt. Ltd, New Delhi. Latest version
2. 'Excel Utility' available at [incometaxindiaefiling.gov.in](http://incometaxindiaefiling.gov.in)



## Paper-BC 4.4: ORGANIZATIONAL BEHAVIOUR

Duration: 3 hrs.

Maximum Marks (External): 80  
(Internal): 20

The syllabus is divided in three units i.e. Unit-I, Unit-II and Unit-III. Paper-setter will set ten questions in all i.e. three questions carrying 15 marks each from each unit and Question No. 10 comprising of five short types questions carrying four (4) marks each covering the entire syllabus. Student is required to attempt five questions in all selecting at least one question but not more than two from each unit. Question No. 10 is compulsory.

### Unit-I

**Introduction:** Organization Behaviour: Concepts and Significance, Human Relations and Organizational Behaviour. Introduction; Historical Development of Organizational Behaviour; Industrial Revolution; Scientific Management, The Human Relations Movements, Hawthorne Studies; Meaning and Definitions of Organizational Behaviour; Features of OB; Basic Assumptions; Contributing Disciplines to OB; Emergence of HR and OB, Approaches to Organization Behaviour; Classical Approach; Neo-Classical; Modern approach; Scope of OB; Nature/Fundamental concepts of OB; Nature of People; Nature of Organizations; Determinants of Organization Behaviour; Significance of OB; Criticism.

**Personality-** Type A and B, Big Five personality types, Factors influencing personality. Values and Attitudes- Concept and types of values: Terminal value and Instrumental Value. Component of attitude, job related attitudes, measurement of attitude

### Unit-II

**Learning-** Concept and Learning theories and reinforcement, Schedules of reinforcement,

**Perception and Emotions-** Concept, Perceptual process, Importance, Factors influencing perception, perceptual errors and distortions, Emotional Intelligence

**Stress Management:** Learning Objectives; Introduction; Definitions; Different Types of Stress; Symptoms of Stress or Stress Responses; Physiological, Behavioural; Nature of Stress and Job Performance, Causes of Stress; Individual Stressors; Group Stressors; Organizational Stressors; Extra-Organizational Stressors, Overcoming Stress; Individual Strategies; Organizational Strategies; Job Related Causes of Stress.

### Unit-III

**Group Dynamics:** Learning Objectives; Introduction; Meaning; Components of Group Dynamics; Group Norms; Group Role; Group Status; Group Size; Group Leadership; Group Composition; Proxemics and Group Dynamics; Group Cohesiveness; Determinants of Cohesiveness; Consequences of Group Cohesiveness; Relationship between Group Cohesiveness and Productivity.

**Transactional Analysis:** Learning Objectives; Introduction; Concept of TA; Scope of Transactional Analysis; Analysis of Self-Awareness; Analysis of Ego States; Analysis of Life Positions; Analysis of Games; Analysis of Stroking, Benefits of Transactional Analysis.

**Organizational Culture and Climate:** Learning Objectives; Introduction; Institutionalization: A Forerunner of Culture; Definitions; Characteristics of Organizational Culture; Culture's

Functions and Roles of Organization; Types of Culture; How Employees Learn Culture; The Process of Creation of Organizational Culture; Symptoms of a Weak Organizational Culture; Sustaining or Keeping a Culture Alive; Socialization; Organizational Climate; Definitions; Characteristics of Organizational Climate; Improving Organizational Climate; Organizational Health.

**Suggested Reading:**

1. Luthans Fred, *Organizational Behaviour*, McGraw Hill Book Company, Singapore.
2. Robbins, S.P. & Judge, T.A., *Organizational Behaviour*, Prentice Hall of India, New Delhi.
3. Sudesh & Singh Hawa, *Organizational Behaviour*, V.K. Global Publications, New Delhi.
4. Chhabra, T.N., *Organisational Behaviour*, Sun India Publications

## Paper- BC4.5 (i): BANKING OPERATIONS

Duration: 3 hrs.

Maximum Marks (External): 80  
(Internal): 20

The syllabus is divided in three units i.e. Unit-I, Unit-II and Unit-III. Paper-setter will set ten questions in all i.e. three questions carrying 15 marks each from each unit and Question No. 10 comprising of five short types questions carrying four (4) marks each covering the entire syllabus. Student is required to attempt five questions in all selecting at least one question but not more than two from each unit. Question No. 10 is compulsory.

### Unit-I

**Introduction:** Origin of banking: definition, banker and customer relationship, General and special types of customers, Types of deposits, Origin and growth of commercial banks in India. Financial Services offered by banks, changing role of commercial banks, types of banks

**Banker and customer relationship:** Role and impact of customer relationship management, Know your Customer (KYC) guidelines, General and special types of customers, Types of deposits, Procedure for Opening of Deposit Account: Application form, Introduction, Proof of residence, Specimen signature and Nomination: Their importance. No Frills Account

### Unit-II

**Procedure for Operating Deposit Account:** Pay-in-slips, Withdrawal slips, Issue of pass book, (Current Savings or Recurring deposits), Issue of Cheque book, Issue of fixed deposit receipt, premature encashment of fixed deposits and loan against fixed deposit. Recurring deposits: Premature encashment and loan against recurring deposit, Closure of accounts, Transfer of accounts to other branches

**Cheques and Paying Banker:** Crossing and endorsement - meaning, definitions, types and rules of crossing. Duties, Statutory protection in due course, collecting bankers: duties, statutory protection for holder in due course, Concept of negligence.

### Unit-III

**Delivery Channels:** Delivery channels – Automated Teller machine (ATM) – Phone banking – call centers – Internet banking – Mobile banking – Payment gateways – Card technologies – MICR electronic clearing

**Inter Bank Payment System:** Interface with payment system network – structured financial messaging system – Electronic fund transfer – RTGS – Negotiated dealing systems and securities settlement systems – Electronic Money– E- Cheques.

**Banking Lending:** Loans and Advances – Forms of Advances – General Loans, Overdrafts, Clean advances, Term advances, Consumer Loans, Foreign bills purchases, Advances against Hire purchase advances, Packing Credits – Import loan – Industrial advances – Advances to Small borrowers – Agricultural Financing–advances.

**Note:** Minimum three lectures are to be delivered by Banking Experts/ Executives in the semester.

### Suggested Readings:

1. Paul and Suresh, “*Management of Banking and Financial Services*”, 2007, Pearson Education.
2. Sunderam and Varshney, “*Banking Theory Law and Practices*”, 2004, Sultan Chand and Sons Publisher.
3. Varshney, P.N, “*Banking Law and Practice*”, 2012, Sultan Chand and Sons
4. Desai, Vasant, “*Banks and institutional management*”, 2008, Himalaya Publications.

5. Gurusamy, S., “*Banking Theory: Law and Practice*”, 2009, Tata McGraw Hill
6. Sundharam, KPM, “*Money Banking and International Trade*”, 2002, Sultan Chand and Sons.

**Paper –BC4.5 (ii): RURAL BANKING AND FINANCIAL INCLUSION**

**Duration: 3 hrs.**

**Maximum Marks (External): 80  
(Internal): 20**

**The syllabus is divided in three units i.e. Unit-I, Unit-II and Unit-III. Paper-setter will set ten questions in all i.e. three questions carrying 15 marks each from each unit and Question No. 10 comprising of five short types questions carrying four (4) marks each covering the entire syllabus. Student is required to attempt five questions in all selecting at least one question but not more than two from each unit. Question No. 10 is compulsory.**

**Unit-I**

**Rural India:** Demographic features-Economic features-Rural poverty-main causes and methods of measuring rural poverty-Rural Infrastructure-Rural Development Policy-Govt. policies and programmes, Functions and policies of RBI and NABARD

**Unit- II**

**Rural Credit Institutions:** Role and functions -Role of Information and Communication Technologies in rural banking- Regulation of Rural Financial Services;

**Financial inclusion:** Concept and its role in inclusive growth- Micro credit, micro insurance scheme - Business Facilitators and Business Correspondents in rural financing- SHGs/NGOs, linkages with banking, latest guidelines of GOI and RBI

**Unit-III**

**Priority Sector Financing and Govt. initiatives:** Components of priority sector- RBI Guidelines; Government initiatives: Poverty alleviation programmes/Employment programmes/Production oriented programmes-Rural housing and urban housing schemes under priority sector Educational loans

**Problems and prospects of Rural Banking:** Problems of rural branches of commercial banks and regional rural banks-emerging trends in rural banking-financing poor as bankable opportunity.

**Suggested Readings:**

1. Vasantha Desai, Indian Banking-Nature and Problems, Himalaya Publishing House, Mumbai
2. Khan, M.Y., Indian Financial System, Tata McGraw Hill Publishing Company Ltd., New Delhi
3. Pai Panandikar & NC Mehra, Rural Banking, National Institute of Bank Management, Pune
4. Guruswamy, S., Banking in the New Millenium, New Century Publications, New Delhi
5. Uppal RK, & Rimpi Kaur, Banking Sector Reforms in India, New Century Publications, New Delhi
6. Indian Institute of Banking & Finance, Rural Banking, Mumbai
7. Uppal RK & Pooja, Transformation in Indian Banks-Search for better tomorrow, Sarup Book Publisher Private Ltd., New Delhi
8. Shyam Ji Mehrotra, New Dimensions of Bank Management, Skylark Publications, New Delhi

## Paper – BC 4.6(i): E-COMMERCE

**Duration: 3 hrs.**

**Maximum Marks (External): 80  
(Internal): 20\***

**The syllabus is divided in three units i.e. Unit-I, Unit-II and Unit-III. Paper-setter will set ten questions in all i.e. three questions carrying 15 marks each from each unit and Question No. 10 comprising of five short types questions carrying four (4) marks each covering the entire syllabus. Student is required to attempt five questions in all selecting at least one question but not more than two from each unit. Question No. 10 is compulsory.**

### Unit I

**Introduction:** Electronic Commerce Framework, History, Basics and Tools of E-Commerce, Comparison of Web-based with Traditional Business; Growth of E-Commerce – Present and potential, E-Business: Meaning, Importance, Models Based on the Relationships of Transacting Parties (B2B, B2C, C2C and C2B ), Present Status of E-Commerce in India

**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 II

**E-payment System:** Models and methods of e-payments (Debit Card, Credit Card, Smart Cards, e-money), digital signatures, payment gateways, 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 marketing, e-tailing (popularity, benefits, problems and features), online services (financial, travel and career), auctions, online portal, online learning, publishing and entertainment} Online shopping (amazon, snapdeal, alibaba, flipkart, etc.)

### UNIT III

**Security and Encryption:** Need and concepts, the e-commerce security environment: (dimension, definition and scope of esecurity), 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),

**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

**\*Internal Assessment will be based on the practical being conducted by the Internal Examiner.**

### Suggested Readings:

1. Kenneth C. Laudon and Carlo Guercio Traver, *E-Commerce*, Pearson Education.
2. David Whiteley, *E-commerce: Strategy, Technology and Applications*, McGraw Hill Education
3. Bharat Bhaskar, *Electronic Commerce: Framework, Technology and Application, 4th Ed.*, McGraw Hill Education
4. PT Joseph, *E-Commerce: An Indian Perspective*, PHI Learning

5. KK Bajaj and Debjani Nag, *E-commerce*, McGraw Hill Education
6. TN Chhabra, *E-Commerce*, Dhanpat Rai & Co.

**Paper-BC4.6 (ii)/ BCOM 4.6 (ii): E-BUSINESS AND ACCOUNTING#**

**Duration: 3 hrs.**

**Maximum Marks (External): 50**

**Practical (External): 50**

**The syllabus is divided in three units i.e. Unit-I, Unit-II and Unit-III. Paper-setter will set ten questions in all i.e. three questions carrying 10 marks each from each unit and Question No. 10 comprising of five short types questions carrying two (2) marks each covering the entire syllabus. Student is required to attempt five questions in all selecting at least one question but not more than two from each unit. Question No. 10 is compulsory.**

**Unit-I**

**E-Business:** Introduction, E-Commerce – Definition, History of E-commerce, Difference between E – Commerce and E - Business. Comparison of traditional commerce and e-commerce Advantages/ Disadvantages of e-commerce, E-Commerce business models – major B to B, B to C model, Consumer-to- Consumer (C2C), Consumer-to-Business (C2B) model, Peer to-Peer (P2P) model – emerging trends. web auctions, virtual communities, portals, e-business revenue models.

**Hardware and Software for E-Business:** Web server – Internet – World Wide Web - hardware and software for web servers, web hosting choices – shopping cart.

**Unit-II**

**Getting Started with Tally:** Meaning of Tally software – Features – Advantages - Required Hardware, Preparation for installation of tally software – installation, Items on Tally screen: Menu options, creating a New Company, Basic Currency information, Other information, Company features and Inventory features.

**Configuring Tally:** General Configuration, Numerical symbols, accts/inv info – master configuration -voucher entry configuration

**Unit-III**

**Working in Tally:** Groups, Ledgers, writing voucher, different types of voucher, voucher entry Problem on Voucher entry -Trail Balance, Accounts books, Cash Book, Bank Books, Ledger Accounts, Group Summary, Sales Register and Purchase Register, Journal Register, Statement of Accounts, & Balance Sheet.

**Reports in Tally:** Generating Basic Reports in Tally – Financial Statements – Accounting Books and Registers – Inventory Books and Registers – Exception reports – printing reports – Types of Printing Configuration of Options – Printing Format

**Suggested Readings:**

1. Raydu – E Commerce, HPH
2. Suman. M – E Commerc & Accounting - HPH
3. Kalakota Ravi and A. B. Whinston : *Frontiers of Electronic Commerce*, Addison Wesley
4. Watson R T : *Electronic Commerce – the strategic perspective*. The Dryden press
5. Amrutha Gowry & Soundrajana, E – Business & Accounting, SHBP
6. C.S.V Murthy- E Commerce, HPH
7. Agarwala K.N and Deeksha Ararwala: *Business on the Net – Whats and Hows of E-Commerce*

**# (Students of B.Com Honour-Accounting & Taxation Group can't opt this paper)**

**Note: The practical will be conducted by the external and internal examiner as per university norms**

**Paper – BC 4.7: COMMERCE PRACTICAL & VIVA-VOCE**

**Maximum Marks :( External): 50**

The student should maintain a Record Book in which a minimum 15 Exercises/programs are to be recorded. This Record has to be submitted to the Teacher In charge at least 15 days before the commencement of 4th semester examinations. Students may be requested to collect original or Xerox copies of the documents and affix them on the record note book after having filled up in own handwriting. Drawing of the documents should not be insisted. Distribution of marks: Record Note Book- 20 Marks and Viva-Voce- 30 Marks. Examinees will be examined by the external examiner through the Viva, which will be based on the syllabus of both the Semesters i.e. 3<sup>rd</sup> and 4<sup>th</sup> Semester.

**SUGGESTED EXERCISES FOR COMMERCE PRACTICAL**

1. Collect and fill the application forms for opening a Fixed, Current and Savings Bank Accounts.
2. Drawing and crossing of cheques – Collect and fill up pay in slip- withdrawal Form and demand draft application ( any bank)
3. Procedure of making entries in the pass book- specimen of filled up pass book
4. Specimen of Debit and Credit cards.
5. Specimen of Cheque with MICR technology.
6. Draw different types of endorsement of cheques
7. Draw specimen of Travellers Cheques / Gift cheques / Credit cheques
8. List various customer services offered by at least 2 banks of your choice
9. Collect data of age of 10 newly wedded couples in your ward and calculate coefficient of correlation between them.
10. Collect the run scored by the two batsmen in ten one day international cricket matches, find who is better run getter and who is more consistent.
11. Select 10 items of daily-consumed products by your family and collect base year quantity, base year price and current year price. Calculate Cost of Living Index.
12. Filling up income-tax returns for individual and List of enclosures to be made along with IT returns (with reference to salary & H.P).
13. Collect and fill up Form No. 49A (PAN) and 49B.
14. Collection and filling up of Form 16.
15. List any 5 latest cases of amalgamation in the nature of merger or acquisition of Joint Stock Companies
16. Collect final accounts of any Bank and prepare different schedules

## **B.Com (Vocational) Office Management & Secretarial Practice**

### **Paper-BCOM 4.5: BASIC PHONOGRAPHY-II**

**Duration: 3 hrs.**

**Maximum Marks: Theory (External): 50  
Practical (External):50**

**The syllabus is divided in three units i.e. Unit-I, Unit-II and Unit-III. Paper-setter will set ten questions in all i.e. three questions carrying 10 marks each in each unit and Question No. 10 comprising of five short types questions carrying two (2) marks each covering the entire syllabus. Candidate is required to attempt five questions in all selecting at least one question but not more than two from each unit. Question No. 10 is compulsory.**

#### **Unit-I**

**The Aspirate:** Tick 'H', Dot 'H', Additional Rules for Upward and Downward 'R', Upward and Downward 'L', Upward and Downward 'SH', Compound Consonants.

**Halving Principle:** Halving of strokes for 'T' or 'D', Half length 'H', Exceptions to the use of Halving Principle, Halving and Thickening of Strokes 'M', 'N', 'L', 'R', signs for 'RT' and 'LT', joining of strokes of unequal length, Use of Halving Principle for Past Tense, use of Halving Principle in Phraseography.

#### **Unit-II**

**Doubling Principle:** Doubling of straight and curved strokes, Doubling of Strokes 'MP/MB', alternative forms of 'MPR/MBR', Stroke 'NG', alternative forms of 'NG-KR and 'NG-GR'', Doubling of Stroke 'L', Exceptions to the use of Doubling Principle, use of Doubling Principle in Phraseography.

**Diphones:** Use of Diphones, Medial Semi-Circle, Left Semi-Circle, Right Semicircle.

#### **Unit-III**

**Prefixes Suffixes, Contractions and Intersections:** Prefixes and Suffixes-meaning and uses list of Prefixes and suffixes contractions, general rules And list of contractions.

Intersection-meaning and uses, list of Intersection, writing of figures in shorthand  
Note taking techniques and transcription on computer.

**Figures:** Numerals in Shorthand, round numbers, monetary units.

#### **Suggested Readings:**

1. Pitman Shorthand Instructor, New Era Edition (Old Course Book), A.H.Wheeler Publications.
2. Pitman Shorthand, New Course Book, A.H. Wheeler Publications.
3. O.P. Kuthiala, Shorthand Made Easy for Beginners, Pitman S.S. Publications



## **BASIC PHONOGRAPHY-II- PRACTICAL SCHEME**

**Duration: 3 hrs.**

1. Practising the use of halving and doubling principles Prefixes, suffixes from text book.
2. Repeated practice of contraction and intersection.
3. Taking dictation of passages for five minutes at a speed of 60 W.P.M. and transcription of the same on computer.
4. Taking dictation from tape-recorder.
5. Taking dictation from different voice.
6. Recording class lectures in Shorthand.

### **Scheme of Examination:**

1. At least twenty-five contractions/intersections will be given in longhand i.e. English Version, out of which twenty contractions/intersections are required to be written in Shorthand, within a period of ten minutes. (20 Marks)
2. After a gap of 10 minutes an unseen passage of 300 words will be dictated to the candidates by the practical examiner with a minimum speed of 60 w.p.m. The candidate will not be dictated in Shorthand. Afterwards, there will be gap of five minutes time and then the candidates will be given a time of half an hour for transcription of the shorthand notes on the typewriter/computer into English. (20 Marks)
3. Viva-Voce (10 Marks)

### **Paper-BCOM 4.6 (ii): E-BUSINESS AND ACCOUNTING#**

Syllabus of this paper is common with BC 4.6(ii)

### **Paper – BCOM 4.7: PROJECT**

**Maximum Marks :( External): 50**

The students will prepare a project report on a topic assigned to him/ her by the college. This topic will be assigned by the teacher after IInd Semester Exams. The project report will be evaluated by external examiner as per University Policy and there will be no viva-voce of this project.

## **B.Com (Vocational) Computer Application**

### **Paper –BCCA 4.5: E-BANKING**

**Duration: 3 hrs.**

**Maximum Marks (External): 80  
(Internal): 20**

**The syllabus is divided in three units i.e. Unit-I, Unit-II and Unit-III. Paper-setter will set ten questions in all i.e. three questions carrying 15 marks each in each unit and Question No. 10 comprising of five short types questions carrying four (4) marks each covering the entire syllabus. Candidate is required to attempt five questions in all selecting at least one question but not more than two from each unit. Question No. 10 is compulsory.**

#### **Unit- I**

**Introduction to E-Banking:** Impact of Information Technology on Banking- Changing Financial Environment and IT as a strategic response Hardware and Software.

**Applications in Banking:** Centralized Banking System/Core Banking System/System Administration, Database Administration, Application Server and Application Administration, Network Administration, Domains, Data Downloads/Uploads, Band widths, Data Centre, Data Storage Devices, Data Backups/Restoration;

#### **Unit- II**

**Delivery Channels:** Delivery channels – Automated Teller machine (ATM) – Phone banking – call centers – Internet banking – Mobile banking – Payment gateways – Card technologies – MICR electronic clearing

**Inter Bank Payment System:** Interface with payment system network – structured financial messaging system – Electronic fund transfer – RTGS – Negotiated dealing systems and securities settlement systems – Electronic Money– E- Cheques.

#### **Unit –III**

**Security, Controls and Guidelines:** Threats to Information System: i)Physical (Insiders/outside) ii) Viruses, Worms, Trojan horse, Malwares, Software bombs, Phishing, Spoofing, Spamming, denial of service attacks, etc.

Information System Security Measures, policy, controls, Basel guidelines for E-Banking, various RBI Committee Reports on Information Systems.

#### **Suggested Readings:**

1. Uppal RK, Banking with Technology, New Century Publications, New Delhi
2. Murdick RG, Ross JHE and Clagget JR, Information System for Modern Management, Prentice Hall of India, New Delhi
3. Kaptan SS, Indian Banking in Electronic Era, New Century Publications, New Delhi
4. Khan M.Y., Indian Financial System, Tata McGraw Hill Publishing Company Ltd., New Delhi
5. Vasantha Desai, Indian Banking-Nature and Problems, Himalaya Publishing House, Mumbai.
6. Uppal RK, Pooja, Transformation in Indian Banks-Search for Better tomorrow, Sarup Book Publishers Private Ltd., New Delhi

## **Paper-BCCA 4.6: DATA BASE MANAGEMENT SYSTEM-II**

**Duration: 3 hrs.**

**Maximum Marks (External): 50**

**Practical (External): 50**

The syllabus is divided in three units i.e. Unit-I, Unit-II and Unit-III. Paper-setter will set ten questions in all i.e. three questions carrying 10 marks each in each unit and Question No. 10 comprising of five short types questions carrying two (2) marks each covering the entire syllabus. Candidate is required to attempt five questions in all selecting at least one question but not more than two from each unit. Question No. 10 is compulsory.

### **Unit-I**

**Database:** Data, Information, Data Processing, Database Terms, Database Technologies: Introduction, Internet Databases, Web Technology, Web Databases, Digital Libraries, Mobile Databases, Data Independence Concepts, Physical Data Organization: Introduction, Physical Storage Media, RAID (Redundant Arrays of Independent Disk) Technology, Advantage and Disadvantage of RAID Technology. E.R Model: - Basics of E.R Model, Conversion of E.R. Model into Relations.

### **Unit-II**

**Decision Support Systems (DSS):** History of DSS, Characteristics of DSS, Benefits of DSS, Components of DSS, Operational Data versus DSS Data. Relationship: One-to-one, One-to-Many, Many-to-Many. Data Warehousing and Data Mining: Introduction, Main Components of Data Warehouses, Benefits and Limitations of Data Warehouse, Data Mining: Introduction, Data Mining Tools, Data Mining Application, Advanced Database Models,

### **Unit-III**

**Database Operation in Microsoft Access:** Creating Table, Creating forms, creating a Simple Query and Modifying a Query, Types of Query, subqueries, retrieval and deletion

**Microsoft Power Point:** Introduction, Tools, Menus, slides, Animation

**Database Security:** Types of Database Failures, Types of Database Recovery, Types of Database Security issue, Authorization and Authentication, Audit Trails, Firewalls, Data Encryption and Data Decryption (Data Cryptography)

### **Suggested Readings:**

1. Alexis Leon, DBMS, Vikas Publication House
2. S.K.Singh, Database Mgt. Systems
3. Programming with Visual Basic, Pearson Education,
4. Programming with Visual Basic, Vikas Publication House

## **Paper – BCCA 4.7: PROJECT**

**Maximum Marks :( External): 50**

The students will prepare a project report on a topic assigned to him/ her by the college. This topic will be assigned by the teacher after IInd Semester Exams. The project report will be evaluated by external examiner as per University Policy and there will be no viva-voce of this project.

## Honours Specific Electives

### Paper-BCH 4.8: INDUSTRIAL LAWS\*

Duration: 3 hrs.

Maximum Marks (External): 80  
(Internal): 20

The syllabus is divided in three units i.e. Unit-I, Unit-II and Unit-III. Paper-setter will set ten questions in all i.e. three questions carrying 15 marks each from each unit and Question No. 10 comprising of five short types questions carrying four (4) marks each covering the entire syllabus. Student is required to attempt five questions in all selecting at least one question but not more than two from each unit. Question No. 10 is compulsory.

#### Unit-I

**Payment of Wages Act, 1936** : Definitions – Employed Person, Employer, Factory, Industrial or other Establishment, Wages; Responsibility for Payment of Wages; Fixation of Wage Period; Time of Payment of Wages; Mode of Payment; Deductions from Wages and Fines.

**The Employees Provident Fund & Miscellaneous Provisions Act, 1952**: Definitions; Schemes under the Act – Employees’ Provident Fund Scheme; Employees’ Pension Scheme, 1995; Employees’ Deposit linked Insurance Scheme.

#### Unit-II

**Payment of Gratuity Act, 1972**: Applicability and non- applicability of the Act; Definitions- employee, employer, continuous service; payment of gratuity; forfeiture of gratuity; employer’s duty to determine and pay gratuity; recovery of gratuity; penalties.

**Employees State Insurance Act, 1948**: Objects and Applicability of the Scheme; Definitions: Personal Injury, Factory, Manufacturing Process, Wages, Partial and Permanent Disablement; ESI Corporation, Standing Committee and Medical Benefit Council; Contributions; Adjudication of Dispute and Claims, Benefits.

#### Unit-III

**The Workmen’s Compensation Act, 1923**: object, definitions, employer’s liability for compensation, amount of compensation, notice and claim.

**The Payment of Bonus Act, 1965**: Definitions – Accounting year, allocable surplus, available surplus, employee, employer, establishments, salary or wage; determination of bonus, calculation of bonus, eligibility for bonus, disqualifications for bonus, payment of minimum and maximum bonus, set on and set off of allocable surplus, deductions of certain amounts from bonus payable, time limit for payment of bonus.

#### Suggested Readings:

1. Mamoria, Mamoria and Gankar, Dynamics of Industrial Relations, Bombay: Himalaya Publishing, 2001.
2. Padhi, P.K., “Labour and Industrial Laws”, 2008, Prentice Hall of India Pvt Ltd, New Delhi.
3. Srivastava, S.C., “Industrial Relations and Labour Laws”, 2009, Vikas Publications.
4. Shukla, R.K., “Industrial Relations and Labour Laws”, 2006, New Royal Book Company.

## Paper- BCH 4.9: CORPORATE TAX PLANNING\*\*

Duration: 3 hrs.

Maximum Marks (External): 80

(Internal): 20

The syllabus is divided in three units i.e. Unit-I, Unit-II and Unit-III. Paper-setter will set ten questions in all i.e. three questions carrying 15 marks each from each unit and Question No. 10 comprising of five short types questions carrying four (4) marks each covering the entire syllabus. Student is required to attempt five questions in all selecting at least one question but not more than two from each unit. Question No. 10 is compulsory.

### Unit-I

**Tax planning-1:** Tax planning with reference to setting up of a new business: Locational aspect, nature of business, form of organization,

Tax planning with reference to financial management decision - Capital structure, dividend including deemed dividend and bonus shares;

Tax planning with reference to sale of scientific research assets

Tax planning with reference to specific management decisions - Make or buy; own or lease; repair or replace

### Unit-II

**Tax planning-2:** Tax planning with reference to employees' remuneration

Tax planning with reference to receipt of insurance compensation

Tax planning with reference to distribution of assets at the time of liquidation

**Special provisions relating to non-residents:** Double taxation relief; Provisions regulating transfer pricing; Advance rulings; Advance pricing agreement

### Unit-III

**Tax planning with reference to business restructuring :** Amalgamation, Demerger, Slump sale, Conversion of sole proprietary concern/partnership firm into company, Conversion of company into LLP, Transfer of assets between holding and subsidiary companies

### Suggested Readings:

1. Vinod K. Singhania and Monica Singhania, *Corporate Tax Planning*. Taxmann Publications Pvt. Ltd., New Delhi.
2. Girish Ahuja and Ravi Gupta. *Corporate Tax Planning and Management*. Bharat Law House, Delhi.
3. Shuklendra Acharya and M.G. Gurha. *Tax Planning under Direct Taxes*. Modern Law Publication, Allahabad.
4. D.P. Mittal, *Law of Transfer Pricing*. Taxmann Publications Pvt. Ltd., New Delhi.
5. IAS – 12 and AS – 22.
6. T.P. Ghosh, *IFRS*, Taxmann Publications Pvt. Ltd. New Delhi.

**Paper-BCH 4.10: INSURANCE PRODUCTS & MANAGEMENT \*\*\***

**Duration: 3 hrs.**

**Maximum Marks (External): 80  
(Internal): 20**

The syllabus is divided in three units i.e. Unit-I, Unit-II and Unit-III. Paper-setter will set ten questions in all i.e. three questions carrying 15 marks each from each unit and Question No. 10 comprising of five short types questions carrying four (4) marks each covering the entire syllabus. Student is required to attempt five questions in all selecting at least one question but not more than two from each unit. Question No. 10 is compulsory.

**Unit-I**

**Principles and Practice of Insurance:** Introduction to Risk and Insurance, Types of Insurance- General and Life, Basic principles of General and Life Insurance, Insurance as a social security tool; insurance and economic development.

**Life Insurance:** Types of Life Insurance Policies – Term Life Insurance – Whole Life insurance – Endowment Life Insurance – Unit Linked Policies with or without Profit Policies –Customer Evaluation – Policy Evaluation – Cost and Benefit – Group and Pension Insurance Policies – Special features of Group Insurance / Super Annuation Schemes – Group Gratuity Schemes – Super Annuation schemes

**Unit-II**

**Fire Insurance:** Standard policies – Fire Insurance coverage – Consequential loss (fire) Insurance policies – Declaration policies

**Marine Insurance:** Marine Cargo policies – Hull policies – Institute cargo clauses – Institute hull clauses – Open policies – Accumulation of risk per location –

**Motor Insurance:** Types of policies – Third party Insurance – Comprehensive coverage – Conditions and Exclusions – premium.

**Unit-III**

**Health Insurance Products:** Scope of Health Insurance Covers- Individual and Group indemnity plans— Mediclaim Policy - Overseas Medical Insurance - Floater Plans- Benefit plans- Critical Illness plans- High Deductible plans- Comprehensive coverage plans- Long term care insurance — Travel Insurance- Micro Health Insurance—Health Insurance plans for Senior Citizens — Disease Management plans- Other Products – Benefits – Exclusions – Discounts – Conditions.

**Miscellaneous insurances:** Personal Accident Insurance, Liability Insurance, Burglary Insurance other Miscellaneous Insurances, Rural Insurance covers, Engineering Insurance and its Consequential loss covers, Aviation hull and Aviation liability.

**Note:** Minimum three lectures are to be delivered by Insurance Experts/ Executives in the semester.

**Suggested Readings:**

1. Godwin – *Principles and Practices of Fire Insurance*.
2. Gupta, O.S., *Life Insurance*, Frank Brothers, New Delhi.
3. Insurance Regulatory Development Act, 1999.
4. Karam Pal, Bodla B.S. & Garg M.C., *Insurance Management*, Deep & Deep Publications, New Delhi.
5. Life Insurance Corporation Act, 1956.
6. Mishra, M.N., *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

**Paper-BC 4.11: ENVIRONMENTAL STUDIES**

**Syllabus and Scheme of examination of this subject will be provided by the respective department**

**Paper-BC-5.1: FINANCIAL MANAGEMENT**

**Duration: 3 hrs.**

**Maximum Marks (External): 80  
(Internal): 20**

The syllabus is divided in three units i.e. Unit-I, Unit-II and Unit-III. Paper-setter will set ten questions in all i.e. three questions carrying 15 marks each from each unit and Question No. 10 comprising of five short types questions carrying four (4) marks each covering the entire syllabus. Student is required to attempt five questions in all selecting at least one question but not more than two from each unit. Question No. 10 is compulsory. The Paper-Setter will set 60% numerical and 40% theory questions

**Unit- I**

**Financial Management:** Nature, significance, scope and objectives of financial management, functions of finance executive in an organization, functional areas of financial management, changing role of financial management in India

**Financial planning and forecasting:** Its need & importance, drafting a financial plan; capitalization, over- capitalization and under-capitalization; financial forecasting; meaning, benefits and techniques of financial forecasting

**Investment Decisions:** The Capital Budgeting Process, Cash flow Estimation, Payback Period Method, Accounting Rate of Return, Net Present Value (NPV), Net Terminal Value, Internal Rate of Return (IRR), Profitability Index, Capital budgeting under Risk – Certainty Equivalent Approach and Risk- Adjusted Discount Rate.

**Unit- II**

**Financing Decisions:** Sources of finance- short-term, medium term and long term, Cost of Capital- Estimation of components of cost of capital, Methods for Calculating cost of equity capital, Cost of Retained Earnings, Cost of Debt and Cost of Preference Capital, Weighted Average cost of capital (WACC) and Marginal cost of capital.

**Capital structure:** Theories of Capital Structure (Net Income, Net Operating Income, MM Hypothesis, Traditional Approach). Operating and financial leverage; Determinants of capital structure

**Unit- III**

**Dividend Decisions:** Theories for Relevance and irrelevance of dividend decision for corporate valuation; Cash and stock dividends; Dividend policies in practice

**Working Capital Decisions:** Concepts of working capital, the risk-return trade off, sources of short-term finance, working capital estimation, cash management, receivables management, inventory management and payables management

**Suggested Readings**

1. James C. Van Horne and Sanjay Dhamija, *Financial Management and Policy*, Pearson Education
2. Levy H. and M. Sarnat . *Principles of Financial Management*. Pearson Education
3. Brigham and Houston, *Fundamentals of Financial Management*, Cengage Learning
4. Khan and Jain. *Basic Financial Management*, McGraw Hill Education
5. Prasanna Chandra, *Fundamentals of Financial Management*. McGraw Hill Education
6. Singh, J.K. *Financial Management- text and Problems*. Dhanpat Rai and Company, Delhi.
7. Rustagi, R.P. *Fundamentals of Financial Management*. Taxmann Publication Pvt. Ltd.



## Paper – BC 5.2: PRINCIPLES OF MARKETING

Duration: 3 hrs.

Maximum Marks (External): 80  
(Internal): 20

The syllabus is divided in three units i.e. Unit-I, Unit-II and Unit-III. Paper-setter will set ten questions in all i.e. three questions carrying 15 marks each from each unit and Question No. 10 comprising of five short types questions carrying four (4) marks each covering the entire syllabus. Student is required to attempt five questions in all selecting at least one question but not more than two from each unit. Question No. 10 is compulsory.

### Unit -I

**Introduction:** Nature, scope and importance of marketing; Evolution of marketing; Selling vs Marketing; Marketing mix, Marketing environment: concept, importance, and components (Economic, Demographic, Technological, Natural, Socio-Cultural and Legal).

**Consumer Behaviour:** Nature and Importance, Consumer buying decision process; Factors influencing consumer buying behaviour.

**Market segmentation:** concept, importance and bases; Target market selection; Positioning concept, importance and bases; Product differentiation vs. market segmentation.

### Unit-II

**Product:** Concept and importance, Product classifications; Concept of product mix; Branding, packaging and labeling; Product-Support Services; Product life-cycle; New Product Development Process; Consumer adoption process.

**Pricing:** Significance, Factors affecting price of a product, Pricing policies and strategies

**Distribution Channels and Physical Distribution:** Channels of distribution - meaning and importance; Types of distribution channels; Functions of middle man; Factors affecting choice of distribution channel; Wholesaling and retailing; Types of Retailers; e-tailing, Physical Distribution.

### Unit -III

**Promotion:** Nature and importance of promotion; Communication process; Types of promotion: advertising, personal selling, public relations & sales promotion, and their distinctive characteristics; Promotion mix and factors affecting promotion mix decisions;

**Recent developments in marketing:** Social Marketing, online marketing, direct marketing, services marketing, green marketing, Rural marketing; Consumerism

#### Suggested Readings:

1. Kotler, Philip, Gary Armstrong, Prafulla Agnihotri and Ehsanul Haque. *Principles of Marketing*. 13th edition. Pearson Education.
2. Michael, J. Etzel, Bruce J. Walker, William J Stanton and Ajay Pandit. *Marketing: Concepts and Cases*. (Special Indian Edition)., McGraw Hill Education
3. William D. Perreault, and McCarthy, E. Jerome., *Basic Marketing*. Pearson Education.
4. Majaro, Simon. *The Essence of Marketing*. Pearson Education, New Delhi.
5. The Consumer Protection Act 1986.
6. Iacobucci and Kapoor, *Marketing Management: A South Asian Perspective*. Cengage Learning.
7. Dhruv Grewal and Michael Levy, *Marketing*, McGraw Hill Education.
8. Chhabra, T.N., and S. K. Grover. *Marketing Management*. Fourth Edition. Dhanpat Rai & Company.
9. Neeru Kapoor, *Principles of Marketing*, PHI Learning

## Paper – BC 5.3: COST ACCOUNTING

Duration: 3 hrs.

Maximum Marks (External): 80  
(Internal): 20

The syllabus is divided in three units i.e. Unit-I, Unit-II and Unit-III. Paper-setter will set ten questions in all i.e. three questions carrying 15 marks each from each unit and Question No. 10 comprising of five short types questions carrying four (4) marks each covering the entire syllabus. Student is required to attempt five questions in all selecting at least one question but not more than two from each unit. Question No. 10 is compulsory. The Paper-Setter will set 60% numerical and 40% theory questions

### Unit-I

**Introduction:** Meaning, objectives and advantages of cost accounting; Difference between cost accounting and financial accounting; Cost concepts and classifications; Elements of cost; Installation of a costing system; Role of a cost accountant in an organization

**Elements of Cost: Material and Labour:** (a) *Materials:* Material/inventory control techniques. Accounting and control of purchases, storage and issue of materials, Methods of pricing of materials issues — FIFO, LIFO, Simple Average, Weighted Average, Replacement, Standard Cost. Treatment of Material Losses

(b) *Labour:* Accounting and Control of labour cost, Time keeping and time booking, Concept and treatment of idle time, over time, labour turnover and fringe benefits. Methods of wage payment and the Incentive schemes- Halsey, Rowan, Taylor's Differential piece wage.

### Unit-II

**Elements of Cost: Overheads:** Classification, allocation, apportionment and absorption of overheads; Under- and over absorption

**Methods of Costing:** Unit costing, Job costing; Contract costing

### Unit-III

**Methods of Costing:** Process Costing (process losses, valuation of work in progress, joint and by-products), Operation Costing (only transport)

**Book Keeping in Cost Accounting:** Integral and non-integral systems; Reconciliation of cost and financial accounts

#### Suggested Reading:

1. Charles T. Horngren, Srikant M. Datar, Madhav V. Rajan , *Cost Accounting: A Managerial Emphasis*, Pearson Education.
2. Drury, Colin. *Management and Cost Accounting*, Cengage Learning.
3. Jawahar Lal, *Cost Accounting*. McGraw Hill Education
4. Nigam, B.M. Lall and I.C. Jain. *Cost Accounting: Principles and Practice*. PHI Learning
5. Rajiv Goel, *Cost Accounting*. International Book House
6. Singh, Surender. *Cost Accounting*, Scholar Tech Press, New Delhi.
7. Jain, S.P. and K.L. Narang. *Cost Accounting: Principles and Methods*. Kalyani Publishers
8. Arora, M.N. *Cost Accounting – Principles and Practice*. Vikas Publishing House, New Delhi.
9. Maheshwari, S.N. and S.N. Mittal. *Cost Accounting: Theory and Problems*. Shri Mahavir Book Depot, New Delhi.
10. Iyengar, S.P. *Cost Accounting*. Sultan Chand & Sons
11. H.V. Jhamb, *Fundamentals of Cost Accounting*, Ane Books Pvt. Ltd.

## Paper-5.4(i): INTERNATIONAL BUSINESS

Duration: 3 hrs.

Maximum Marks (External): 80  
(Internal): 20

The syllabus is divided in three units i.e. Unit-I, Unit-II and Unit-III. Paper-setter will set ten questions in all i.e. three questions carrying 15 marks each from each unit and Question No. 10 comprising of five short types questions carrying four (4) marks each covering the entire syllabus. Student is required to attempt five questions in all selecting at least one question but not more than two from each unit. Question No. 10 is compulsory.

### Unit - I

**Introduction to International Business:** Globalization and its growing importance in world economy; Impact of globalization; International business contrasted with domestic business–Complexities of international business; Modes of entry into international business

**International Business Environment:** National and foreign environments and their components–economic, cultural and political–legal environments; Global trading environment–recent trends in world trade in goods and services; Trends in India’s foreign trade.

### Unit - II

**Theories of International Trade:** An overview; Commercial Policy Instruments – tariff and non– tariff measures; Balance of payment account and its components

**International Organizations and Arrangements:** WTO – Its objectives, principles, organizational structure and functioning; an overview of other organizations – UNCTAD, World Bank and IMF.

**Regional Economic Co–operation:** Forms of regional groupings; Integration efforts among countries in Europe, North America and Asia

### Unit- III

**International Financial Environment:** International financial system and institutions; Foreign exchange markets and risk management; Foreign investments – types and flows; Foreign investment in Indian perspective.

**Foreign Trade promotion measures and organizations in India;** Special economic zones (SEZs) and 100% export oriented units (EOUs); Measures for promoting foreign investments into and from India

### Suggested Readings:

1. Charles, W.L. Hill and Jain, Kumar, Arun, “International Business”, 6/e, 2008, Tata McGraw–Hill, New Delhi.
2. Cherunilam, Francis, “International Business: Text and Cases”, 5/e, 2010, Prentice Hall of India Ltd, New Delhi.
3. Paul, J., “International Business”, 5/e, 2011, Prentice Hall of India Ltd, New Delhi.
4. RBI. Report on Currency & Finance, Various issues.
5. Bennett, R., “International Business”, 2/e, 2008, Pearson Education.
6. Griffin, R. W. and Pustay, M.W., “International Business”, 2009, Prentice Hall.
7. Michael R. Czinkota. et al., “International Business”, 2002, Fortforth: The Dryden Press.
8. UNCTAD Reports.
9. WTO, Annual Report, various issues.

## Paper-BC5.4 (ii): PUBLIC FINANCE

Duration: 3 hrs.

Maximum Marks (External): 80

(Internal): 20

The syllabus is divided in three units i.e. Unit-I, Unit-II and Unit-III. Paper-setter will set ten questions in all i.e. three questions carrying 15 marks each from each unit and Question No. 10 comprising of five short types questions carrying four (4) marks each covering the entire syllabus. Student is required to attempt five questions in all selecting at least one question but not more than two from each unit. Question No. 10 is compulsory.

### Unit-I

**Public Finance:** Meaning & Scope of Public Finance Public goods vs. Private goods , Principle of Maximum Social Advantage, Public Budget , Techniques of Budgeting(ZBB PBB), Deficit Financing.

**Public Expenditure:** Meaning & Nature, Wagner's views on increasing state activities Wiseman-peacock hypothesis, Canons and classification of public expenditure effects on production, distribution and economic stability.

### Unit II

**Public Revenue:** Main sources of revenue, Tax revenue, Direct and Indirect Taxes, Progressive, proportional & Regressive Taxes, Value added tax, The Division of tax burden, Incidence of a tax, effects on production & distribution.

**Public Debts:** Role and classification of Public debts and methods of their redemption.

### Unit-III

**Indian Public Finance:** Financial Federalism under constitution, Financial Adjustments in India, Finance Commission, review of Indian Tax System. Budgetary Procedure and Financial Control in India

### Suggested Readings:

1. Pigou A.C.; A study of public finance
2. Bhargava, R.N.: Theory and practice of public finance.
3. Saxena and Mathur: Public economics
4. Plaion: Public Finance.

## Paper –BC 5.5: FINANCIAL MARKETS AND SERVICES

**Duration: 3 hrs.**

**Maximum Marks (External): 80  
(Internal): 20**

**The syllabus is divided in three units i.e. Unit-I, Unit-II and Unit-III. Paper-setter will set ten questions in all i.e. three questions carrying 15 marks each from each unit and Question No. 10 comprising of five short types questions carrying four (4) marks each covering the entire syllabus. Student is required to attempt five questions in all selecting at least one question but not more than two from each unit. Question No. 10 is compulsory.**

### **Unit – I**

**Introduction:** Nature and role of financial system and financial markets; Financial system and economic development; an overview of Indian financial system.

**Financial markets:** money and capital markets: Money market-meaning, constituents and functions, money market instruments, recent developments in Indian money market; capital market- primary and secondary market; government securities market; Industrial securities market; recent developments in Indian capital market; SEBI- Its formation, role and recent developments, Secondary Market Operations – Regulation – Functions of Stock Exchanges – Listing – Formalities – Financial Services

### **Unit – II**

**Financial Services:** Concept, Nature and Scope of Financial Services, Regulatory Frame Work of Financial Services, Growth of Financial Services in India, Merchant Banking – Meaning, Types, Responsibilities of Merchant Bankers, Role of Merchant Bankers in Issue Management – Regulation of Merchant Banking in India.

**Venture Capital:** Growth of Venture Capital in India – Financing Pattern under Venture Capital – Legal Aspects and Guidelines for Venture Capital, Leasing – types of Leases – Evaluation of Leasing Option Vs. Borrowing.

### **Unit-III**

**Credit Rating:** Meaning, Functions – Debt Rating System of CRISIL, ICRA and CARE. Factoring, Forfeiting and Bill Discounting – Types of Factoring Arrangements – Factoring in the Indian Context

**Mutual Funds:** Concept and Objectives, Functions and Portfolio Classification, Organization and Management, Guidelines for Mutual Funds, Working of Public and Private Mutual Funds in India. Debt Securitization – Concept and Application – De-mat Services-need and Operations-role of NSDL and CSDL.

### **Suggested Readings:**

1. Bhole & Mahakud, Financial Institutions and Market, TMH, New Delhi
2. V.A.Avadhani, Marketing of Financial Services, Himalayas Publishers, Mumbai
3. DK Murthy, and Venugopal, Indian Financial System, IK Int Pub House
4. Anthony Saunders and MM Cornett, Fin Markets & Institutions, TMH, New Delhi
5. Punithavathy Pandian, Financial Markets and Services, Vikas, New Delhi
6. Vasanth Desai, Financial Markets & Financial Services, Himalaya, Mumbai
- 7.. Meir Khan – Financial Institutions and Markets, Oxford Press.
- 8.Madura, Financial Markets & Institutions, Cengage, New Delhi

## Paper-BC 5.6: ADVERTISING

Duration: 3 hrs.

Maximum Marks (External): 80  
(Internal): 20

The syllabus is divided in three units i.e. Unit-I, Unit-II and Unit-III. Paper-setter will set ten questions in all i.e. three questions carrying 15 marks each from each unit and Question No. 10 comprising of five short types questions carrying four (4) marks each covering the entire syllabus. Student is required to attempt five questions in all selecting at least one question but not more than two from each unit. Question No. 10 is compulsory.

### Unit-I

**Introduction:** Communication Process; Advertising as a tool of communication; Meaning, nature and importance of advertising; Types of advertising; Advertising objectives. Audience analysis; Setting of advertising budget: Determinants and major methods

**Media Decisions:** Major media types - their characteristics, internet as an advertising media, merits and demerits; Factors influencing media choice; media selection, media scheduling, Advertising through the Internet-media devices

### Unit-II

**Message Development:** Creative aspects of Advertising: advertising appeals, copy writing, headlines, illustrations and message. Advertising appeals, preparing ads for different media

**Measuring Advertising Effectiveness:** Evaluating communication and sales effects; Pre- and Post-testing techniques

### Unit-III

**Advertising Agency:** Role, types and selection of advertising agency. Advertising and consumer behavior, Social, ethical and legal aspects of advertising in India

### Suggested Readings:

1. George E Belch, Michael A Belch, Keyoor Purani, *Advertising and Promotion : An Integrated Marketing Communications Perspective (SIE)*, McGraw Hill Education
2. S. Wats Dunn, and Arnold M. Barban. *Advertising: Its Role in Marketing*. Dryden Press
3. Burnett, Wells, and Moriatty. *Advertising: Principles and Practice*. 5th ed. Prentice Hall of India, New Delhi.
4. Batra, Myers and Aakers. *Advertising Management*. PHI Learning.
5. Terence A. Shimp. *Advertising and Promotion: An IMC Approach*. Cengage Learning.
6. Sharma, Kavita. *Advertising: Planning and Decision Making*, Taxmann Publications
7. Jaishree Jethwaney and Shruti Jain, *Advertising Management*, Oxford University Press
8. Chunawala and Sethia, *Advertising*, Himalaya Publishing House
9. Ruchi Gupta, *Advertising*, S. Chand & Co.
10. O'Guinn, *Advertising and Promotion: An Integrated Brand Approach*, Cengage Learning.

**Paper: BC5.7: FUNDAMENTALS OF INVESTMENT**

**Duration: 3 hrs.**

**Maximum Marks (External): 80  
(Internal): 20**

**The syllabus is divided in three units i.e. Unit-I, Unit-II and Unit-III. Paper-setter will set ten questions in all i.e. three questions carrying 15 marks each from each unit and Question No. 10 comprising of five short types questions carrying four (4) marks each covering the entire syllabus. Student is required to attempt five questions in all selecting at least one question but not more than two from each unit. Question No. 10 is compulsory.**

**Unit-I**

**Investment Environment:** Investment- meaning, nature and process; Types of Investments – Commodities, Real Estate and Financial Assets, investment alternatives, concept and measurement of investment risk and return, identification of investment opportunity; stock exchange; functions, trading system, regulation and listing of securities; investment Philosophies: value investing and growth investing.

**Unit-II**

**Approaches to Equity Analysis:** Fundamental analysis; company analysis; industry analysis and economy analysis; technical Vs fundamental analysis; implications for investment decision-making; technical analysis; Dow theory, charting techniques, volume indicators and moving average indicators.

**Unit-III**

**Valuation of securities:** equity, bonds and convertible securities; types of bond risks, default risk and credit rating.

**Investor Protection:** Role of SEBI and stock exchanges in investor protection; Investor grievances and their redressal system, insider trading, investors' awareness and activism.

**Suggested Readings:**

1. C.P. Jones, *Investments Analysis and Management*, Wiley, 8th ed.
2. Prasanna Chandra, *Investment Analysis and Portfolio Management*, McGraw Hill Education
3. R.P. Rustogi, *Fundamentals of Investment*, Sultan Chand & Sons, New Delhi.
4. N.D. Vohra and B.R. Bagri, *Futures and Options*, McGraw Hill Education
5. Mayo, *An Introduction to Investment*, Cengage Learning.

**Paper- BC 5.8: SEMINAR****Maximum Marks (External): 50**

Seminar will be presented by the student with the help of power-points and it will be evaluated /conducted by a team of three teachers including one external. The external examiner appointed by the University will be the convener of the three members' team. The remuneration of examiner will be at par with the practical examination. The names of the internal members will be decided by the HOD. Its examination will be held during the practical dates decided by the University. The topic has to be decided by the internal teachers and student mutually in the beginning of the fifth semester and hard copy of the same should be submitted to HOD. The criterion for evaluation is as under:-

- |       |                        |          |
|-------|------------------------|----------|
| (i)   | Quality of Hard Copy   | 10 Marks |
| (ii)  | Knowledge of the topic | 10 Marks |
| (iii) | Presentation skill     | 10 Marks |
| (iv)  | Communication Skill    | 10 Marks |
| (v)   | Attendance in Seminar  | 10 Marks |



## **B.Com (Vocational) Office Management & Secretarial Practice**

### **Paper-BCOM 5.4: CORPORATE SECRETARIAL PRACTICE**

**Duration: 3 hrs.**

**Maximum Marks (External): 80  
(Internal): 20**

The syllabus is divided in three units i.e. Unit-I, Unit-II and Unit-III. Paper-setter will set ten questions in all i.e. three questions carrying 15 marks each in each unit and Question No. 10 comprising of five short types questions carrying four (4) marks each covering the entire syllabus. Candidate is required to attempt five questions in all selecting at least one question but not more than two from each unit. Question No. 10 is compulsory.

#### **Unit –I**

**Company Secretary:** Definition, Who can be company secretary, Appointment, General Legal position, Duties of a Company Secretary, Rights of Company Secretary, Liabilities of Company Secretary, Qualification for Appointment as secretary, Dismissal of the Secretary, Secretary in the Whole time practice, Secretarial Compliance certificate, Specimen form

**Incorporation:** Procedure for incorporation of private/public limited companies, commencement of business; issue of certificates of incorporation and commencement of business; specimen resolutions Filing of various forms and returns with Registrar of Companies, Creation/Modification/Satisfaction of Charges and Registration thereof.

#### **Unit –II**

**Alteration of Memorandum and Articles:** Procedure for alterations in Memorandum and Articles of Association of a company, specimen resolution thereof.

**Issue and Allotment of Shares:** Secretarial practices relating to issue and allotment of shares and share certificate, forfeiture of shares; checklists and specimen resolutions.

**Membership and Transfer:** Secretarial practices relating to transfer and transmission of shares. Contents of the register, Form of the register, the right of inspection, Rectification of the register, Foreign Register of members, Specimen forms

#### **Unit –III**

**Meetings:** Holding of Board and Shareholders' Meetings, provisions and procedure, agenda and other post-meeting formalities including writing of minutes; specimen notices and resolutions.

**Declaration and Payment of Dividend:** Procedure for ascertainment, declaration and payment of dividend – interim and final; transfer of unpaid/unclaimed dividend to Investor Education and Protection Fund; specimen resolutions. Maintenance of Statutory Books/Registers and Filing of Returns

#### **Suggested Readings:**

1. S.Srikanth , Shanti Rekha Rajagopal ,Revathy Blakrishnan, Corporate Laws and Secretarial Practice, Jain Book
2. M C Kuchhal, Secretarial Practice, Vikas Publishing House, New Delhi.
3. Sangeet Kedia, Advanced Company Law And Practice, Pooja Law Publishing Company

## Paper-BCOM 5.5(i): MANAGEMENT INFORMATION SYSTEM

Duration: 3 hrs.

Maximum Marks (External): 80  
(Internal): 20

The syllabus is divided in three units i.e. Unit-I, Unit-II and Unit-III. Paper-setter will set ten questions in all i.e. three questions carrying 15 marks each in each unit and Question No. 10 comprising of five short types questions carrying four (4) marks each covering the entire syllabus. Candidate is required to attempt five questions in all selecting at least one question but not more than two from each unit. Question No. 10 is compulsory.

### Unit- I

**Management Information Systems:** Need, Purpose and Objectives – Contemporary Approaches to MIS - Information as a strategic resource - Use of information for competitive advantage - MIS as an instrument for the organizational change

**Information, Management and Decision Making:** Models of Decision Making Classical, Administrative and Herbert Simon's Models - Attributes of information and its relevance to Decision Making - Types of information

### Unit- II

**Information Technology:** Definition, IT Capabilities and their organizational impact - Telecommunication and Networks - Types and Topologies of Networks - IT enabled services such as Call Centers, Geographical Information Systems etc.

**Data Base Management Systems:** Data Warehousing and Data Mining, Systems Analysis and Design - Systems Development Life Cycle - Alternative System Building Approaches - Prototyping - Rapid Development Tools - CASE

### Unit- III

**Tools:** Object Oriented Systems (Only introduction to these tools & techniques), Decision Support Systems - Group Decision Support Systems - Executive Information Systems - Executive Support Systems - Expert Systems and Knowledge Based Expert Systems - Artificial Intelligence.

**Management Issues in MIS:** Information Security and Control - Quality Assurance - Ethical and Social Dimensions - Intellectual Property Rights as related to IT Services / IT Products - Managing Global Information Systems

Applications of MIS in functional areas as well as in the service sector should be covered with the help of minimum 5 case studies. Emphasis should be given on management oriented problems and cases as compared to technical problems expected from computer science/ computer management students.

### Suggested Readings:

1. Management Information Systems, Laudon and Laudon, 7th Edition, Pearson Education Asia
2. Management Information Systems, Jawadekar, Tata McGraw Hill
3. Management Information Systems, Davis and Olson, Tata McGraw Hill
4. Analysis and Design of Information Systems, Rajaraman, Prentice Hall
5. Decision Support Systems and Intelligent Systems, Turban and Aronson, Pearson Education Asia
6. Management Information Systems, Schulthesis, Tata McGraw Hill
7. Management Information Systems - Sadagopan, Prentice Hall
8. Management Information Systems – JayantOke

## Paper-BCOM 5.5 (ii) : EVENT MANAGEMENT

**Duration: 3 hrs.**

**Maximum Marks (External): 80  
(Internal): 20**

The syllabus is divided in three units i.e. Unit-I, Unit-II and Unit-III. Paper-setter will set ten questions in all i.e. three questions carrying 15 marks each in each unit and Question No. 10 comprising of five short types questions carrying four (4) marks each covering the entire syllabus. Candidate is required to attempt five questions in all selecting at least one question but not more than two from each unit. . Question No. 10 is compulsory

### Unit-I

**Introduction to Event Management:** Event- Meaning- Why Event Management- Analysis of Event, Scope of Event, Decision Makers- Event Manager Technical Staff- Establishing of Policies & Procedure- Developing Record Keeping Systems.

**Event Management Procedure:** Principles for holding an Event, General Details, Permissions- Policies, Government and Local Authorities, - Phonographic Performance License, Utilities- Catering, Electricity, Water Taxes Applicable.

### Unit-II

**Conduct of an Event:** Preparing a Planning Schedule, Organizing Tables, Assigning Responsibility, Communication and Budget of Event- Checklist, Computer aided Event Management– Roles & Responsibilities of Event Managers for Different Events

**Corporate Events:** Planning of Corporate Event, Job Responsibility of Corporate Events Organizer, Arrangements, Budgeting, Safety of Guests and Participants, Creating Blue Print, Need for Entertainment in Corporate Events and Reporting

### Unit-III

**Public Relations:** Introductions to Public Relations- Concept- Nature- Importance- Limitations- Media- Types of Media- Media Management, Public Relation Strategy & Planning, Brain Storming Sessions- Writings for Public Relations

**Disaster Management:** Safety provisions, Fire Bridge, Ambulance etc.

#### **Suggested Readings:**

1. Event Entertainment and Production – Author: Mark Sonderm CSEP Publisher: Wiley & Sons, Inc.
2. Ghouse Basha – Advertising & Media Mgt, VBH.
3. Anne Stephen – Event Management, HPH.
4. K. Venkataramana, Event Management, SHBP.
5. Special Event Production – Doug Matthews – ISBN 978-0-7506-8523-8
6. The Complete Guide to successful Event Planning – Shannon Kilkenny
7. Human Resource Management for Events – Lynn Van der Wagen (Author)
8. Successful Team Manageemnt (Paperback) – Nick Hayed (Author)
9. Event Management & Public Relations by Savita Mohan – Enkay Publishing House
10. Event Management & Public Relations By Swarup K. Goyal – Adhyayan Publisher – 2009

### **Paper-BCOM 5.6: INTERNSHIP PROJECT**

**Maximum Marks (External): 100**

**Objectives:** to provide basic and hand on understanding of the organisation.

**Note:** Each student of Vocational Course shall undergo Practical Internship of four weeks during the vacations after fourth semester in any Business/Industrial/Govt./Service organization. The objective of this training is to make the student acquainted with the industrial / business working environment. After completion of the training they will have to submit a training report. The internship/project reports will carry 100 marks. It will be evaluated by two examiners (one internal and one external). The training report is part of the fifth semester. It is to be submitted by the date fixed by the College.

The students will also have to submit a performance certificate from the company where he/she undertook the training. This report will also be considered while evaluating the training report by examiners.

### **Paper- BCOM 5.8: SEMINAR**

**Maximum Marks (External): 50**

Seminar will be presented by the student with the help of power-points and it will be evaluated /conducted by a team of three teachers including one external. The external examiner appointed by the University will be the convener of the three members' team. The remuneration of examiner will be at par with the practical examination. The names of the internal members will be decided by the HOD. Its examination will be held during the practical dates decided by the University. The topic has to be decided by the internal teachers and student mutually in the beginning of the fifth semester and hard copy of the same should be submitted to HOD. The criterion for evaluation is as under:-

- |        |                        |          |
|--------|------------------------|----------|
| (vi)   | Quality of Hard Copy   | 10 Marks |
| (vii)  | Knowledge of the topic | 10 Marks |
| (viii) | Presentation skill     | 10 Marks |
| (ix)   | Communication Skill    | 10 Marks |
| (x)    | Attendance in Seminar  | 10 Marks |

## **B.Com (Vocational) Computer Application**

### **Paper-BCCA 5.4: PROGRAMMING IN C**

**Duration: 3 hrs.**

**Maximum Marks: Theory (External): 50  
Practical (External): 50**

The syllabus is divided in three units i.e. Unit-I, Unit-II and Unit-III. Paper-setter will set ten questions in all i.e. three questions carrying 10 marks each in each unit and Question No. 10 comprising of five short types questions carrying two (2) marks each covering the entire syllabus. Candidate is required to attempt five questions in all selecting at least one question but not more than two from each unit. Question No. 10 is compulsory.

#### **Unit-I**

**Introduction to ‘C’ language:** C fundamentals Character set - Identifier and keywords - data types - constants - Variables - Declarations - Expressions - Statements - Arithmetic, Unary, Relational and logical, Assignment and Conditional Operators - Library functions.

#### **Unit-II**

**Data input output functions:** Simple C programs - Flow of control - if, if-else, while, do-while, for loop, Nested control structures - Switch, break and continue, go to statements - Comma operator. Functions -Definition - prototypes - Passing arguments – Recursion, Storage Classes - Automatic, External, Static, Register Variables

#### **Unit-III**

**Arrays:** Defining and processing - Passing arrays to functions - Multi-dimension arrays - Arrays and String. Structures - User defined data types - Passing structures to functions - Self-referential structures - Unions - Bit wise operations.

**Pointers:** Declarations - Passing pointers to Functions - Operation on Pointers - Pointer and Arrays - Arrays of Pointers - Structures and Pointers - Files: Creating, Processing, Opening and Closing a data file.

#### **Suggested Readings:**

1. B.W. Kernighan and D.M.Ritchie, The C Programming Language, 2nd Edition, PHI, 1988.
2. H. Schildt, C: The Complete Reference, 4th Edition, TMH Edition, 2000.
3. Kanetkar Y., Let us C, BPB Pub., New Delhi, 1999.
4. E. Balagurusamy – “Programming in ANSI C”, Tata Mc Graw Hill
5. Kelly “ A Book on C”,Addison Wesley.

## Paper-BCCA 5.5: WEB TECHNOLOGY

Duration: 3 hrs.

Maximum Marks: Theory (External): 50

Practical (External): 50

The syllabus is divided in three units i.e. Unit-I, Unit-II and Unit-III. Paper-setter will set ten questions in all i.e. three questions carrying 10 marks each in each unit and Question No. 10 comprising of five short types questions carrying two (2) marks each covering the entire syllabus. Candidate is required to attempt five questions in all selecting at least one question but not more than two from each unit. Question No. 10 is compulsory.

### Unit-I

**Internet Basic:** Introduction to HTML - List - Creating Table - Linking document Frames - Graphics to HTML Doc - Style sheet - Style sheet basic - Add style to document - Creating Style sheet rules - Style sheet properties - Font - Text - List - Color and background color - Box - Display properties.

**Introduction to Javascript:** Advantage of Javascript - Javascript Syntax - Datatype - Variable - Array - Operator and Expression - Looping Constructor - Function - Dialog box.

### Unit-II

**Javascript document object model:** Introduction - Object in HTML - Event Handling - Window Object - Document object - Browser Object - Form Object - Navigator object Screen object - Build in Object - User defined object - Cookies.

ASP. NET Language Structure - Page Structure - Page event, Properties & Compiler Directives, HTML server controls - Anchor, Tables, Forms, Files.

### Unit-III

**Basic Web server Controls:** Label, Textbox, Button, Image, Links, Check & Radio button, Hyperlink, Data List Web Server Controls - Check box list, Radio button list, Drop down list, List box, Data grid, Repeater. Request and Response Objects, Cookies, Working with Data - OLEDB connection class, command class, transaction class, data adaptor class, data set class. Advanced Issues - Email, Application Issues, Working with IIS and page Directives, Error handling. Security - Authentication, IP Address, Secure by SSL and Client Certificates

### Suggested Readings:

1. Deitel & Deitel ,internet & world wide web How to program, Pearson Education
2. I. Bayross, Web Enable Commercial Application Development Using HTML, DHTML, Javascript, Pen CGI, BPB Publications, 2000
3. J. Jaworski, Mastering Javascript, BPB Publications, 1999
4. T. A. Powell, Complete Reference HTML (Third Edition),TMH, 2002
5. G. Buczek, ASP.NET Developers Guide, TMH, 2002

### **Paper-BCCA 5.6: INTERNSHIP PROJECT**

**Maximum Marks (External): 100**

**Objectives:** to provide basic and hand on understanding of the organisation.

**Note:** Each student of Vocational Course shall undergo Practical Internship of four weeks during the vacations after fourth semester in any Business/Industrial/Govt./Service organization. The objective of this training is to make the student acquainted with the industrial / business working environment. After completion of the training they will have to submit a training report. The internship/project reports will carry 100 marks. It will be evaluated as per university norms. The training report is part of the fifth semester. It is to be submitted by the date fixed by the College. The students will also have to submit a performance certificate from the company where he/she undertook the training. This report will also be considered while evaluating the training report by examiners.

### **Paper- BCCA 5.8: SEMINAR**

**Maximum Marks (External): 50**

Seminar will be presented by the student with the help of power-points and it will be evaluated /conducted by a team of three teachers including one external. The external examiner appointed by the University will be the convener of the three members' team. The remuneration of examiner will be at par with the practical examination. The names of the internal members will be decided by the HOD. Its examination will be held during the practical dates decided by the University. The topic has to be decided by the internal teachers and student mutually in the beginning of the fifth semester and hard copy of the same should be submitted to HOD. The criterion for evaluation is as under:-

- |        |                        |          |
|--------|------------------------|----------|
| (xi)   | Quality of Hard Copy   | 10 Marks |
| (xii)  | Knowledge of the topic | 10 Marks |
| (xiii) | Presentation skill     | 10 Marks |
| (xiv)  | Communication Skill    | 10 Marks |
| (xv)   | Attendance in Seminar  | 10 Marks |

## Honours Specific Electives

### Paper-BCH-5.9: COMPENSATION MANAGEMENT\*

Duration: 3 hrs.

Maximum Marks (External): 80

(Internal): 20

The syllabus is divided in three units i.e. Unit-I, Unit-II and Unit-III. Paper-setter will set ten questions in all i.e. three questions carrying 15 marks each from each unit and Question No. 10 comprising of five short types questions carrying four (4) marks each covering the entire syllabus. Student is required to attempt five questions in all selecting at least one question but not more than two from each unit. Question No. 10 is compulsory.

#### Unit-I

**Compensation:** Concepts of Components of Compensation, Elements of Employee Compensation, Role of Compensation, Concept and Components of Compensation or Reward System, Characteristics of Rewards, Concept of Total Rewards System, Compensation and Tax Planning in Organization;

**Economic Theories Related to Compensation:** Transformations Observed in Economic Principles, Theory of Wages: Hypothetical Approach, Major Economic Theories; Compensation Policy: Developing Compensation Policies.

#### Unit-II

**Pay Structure-Part I:** Internal and External Equities in Compensation System: Internal Equity, External Equity; Inter and Intra-Industry Compensation Differentials: Factors Contributing to Wage Differentials, Types of Wage Differentials, Importance of Wage Differentials; Designing Pay Structures and Administering Compensation Packages, Types of Pay Structure, Broad Banding, Pay Structure for Startup Organizations, Partnerships and Turnarounds, Pay Restructuring in Mergers and Acquisitions and Alliances, Downsizing and Voluntary Retirement Scheme (VRS); Emerging Issues in Compensation Management: Performance Related Pay or Competence Related Pay, Compensation Management and Delayed Organizations, Moving Towards Variable Pay; Future Trends in Compensation Management; Administering the Pay System.

**Pay Structure-Part-II:** Fringe Benefits, Incentives and Retirement Plans – Benefits, Incentives; Pay for Performance Plans: Performance-Related Pay (PRP), Competence-Related Pay, Skill-Based Incentive Schemes, Team Incentive Plans, Profit Sharing, Gain Sharing, Long Term Incentive Plans.

#### Unit-III

**Compensation of Special Groups:** Compensation of Special Groups, Corporate Directors, Chief Executives and Senior Managers, The Components of an Executive Compensation Package, Compensation of Professionals and Knowledge Workers, R&D Staff; Sales Compensation Plan: Factors Affecting Sales Compensation Approach, Sales Compensation Plans; Expatriate Pay: Compensating Expatriates. Working of Different Institutions Related to Reward System: Statutory Provisions Governing Different Components of Reward Systems

#### Suggested Readings:

1. Dorothy Berger, *The Compensation Handbook*, McGraw Hill Professional, New York.
2. Helen Murli & Michael Armstrong: *Reward Management: A Handbook of Remuneration Strategy & Practice*, Kogan Page, New Delhi.
3. Jerry M. Newman & George, T. Milkovich, *Compensation*, Tata McGraw Hill, New Delhi
4. Michael Armstrong, *Employee Reward*, University Press, Hyderabad.
5. Sharma A.M., *Understanding Wage System*, Himalaya Publishing House, Mumbai.



**Paper- BCH 5.10: CONTEMPORARY ISSUES IN ACCOUNTING\*\***

**Duration: 3 hrs.**

**Maximum Marks (External): 80**

**(Internal): 20**

The syllabus is divided in three units i.e. Unit-I, Unit-II and Unit-III. Paper-setter will set ten questions in all i.e. three questions carrying 15 marks each from each unit and Question No. 10 comprising of five short types questions carrying four (4) marks each covering the entire syllabus. Student is required to attempt five questions in all selecting at least one question but not more than two from each unit. Question No. 10 is compulsory.

**Unit- I**

**Emergence of contemporary issues in accounting:** influence of other disciplines on accounting and changing environment, Role of International Accounting Standard Committee in harmonization of Divergent Accounting Practices.

**Human Resource Accounting:** Meaning and Scope, Human Resource Cost Accounting – Capitalization, Write off and Amortization Procedure. Human Resource Valuation Accounting – Appraisal of Various Human Resource Valuation Models, Use of Human Resource Accounting in Managerial Decisions, Human Resource Accounting in India

**Price Level Accounting** – Methods, Utility and Corporate Practices

**Unit- II**

**Corporate Social Reporting:** Areas of Corporate Social Performance, Approaches to Corporate Social Accounting and Reporting, Corporate Social Reporting in India

**Corporate Reporting:** Concept of Disclosure in relation to Published Accounts, Issues in Corporate Disclosure, Corporate Disclosure Environment, Conceptual framework of corporate reporting

**Unit-III**

**Recent Trends in the Presentation of Published Accounts:** Reporting by Diversified Companies.

**Value Added Reporting:** Preparation and Disclosure of Value Added Statements, Economic Value Added, EVA Disclosure in India

**Basel II and III Norms**

**Accounting Standards in India:** Significance and formulation of Accounting Standards, Accounting Standards relating to Interim Reporting, Accounting for Leases, Earning per Share and Accounting for Intangibles.

**Suggested Readings:**

1. Lal, Jawahar and Lele, R.K., “*Contemporary Accounting Issues*”, 1988, Himalaya Publishers.
2. Porwal, L.S., “*Accounting Theory*”, 2001, Tata McGraw Hill.
3. Lal, Jawahar, “*Corporate Financial Reporting*”, 2009, Taxman.
4. Arora, J.S., “*Price Level Accounting*”, 1999, Deep and Deep Publishers.
5. Chander, Subhash, “*Corporate Reporting Practices*”, 1992, Deep and Deep Publishers.

**Paper – BCH 5.11: CORPORATE BANKING\*\*\***

**Duration: 3 hrs.**

**Maximum Marks (External): 80  
(Internal): 20**

**The syllabus is divided in three units i.e. Unit-I, Unit-II and Unit-III. Paper-setter will set ten questions in all i.e. three questions carrying 15 marks each from each unit and Question No. 10 comprising of five short types questions carrying four (4) marks each covering the entire syllabus. Student is required to attempt five questions in all selecting at least one question but not more than two from each unit. Question No. 10 is compulsory.**

**Unit-I**

**Corporate Banking:** Meaning and importance, various services provided viz., cash management, salary payment, debt management, factoring and forfaiting, trusteeship, custodial services, business advisory, off shore services, trade services, forex management, etc.

**Corporate Deposits:** Importance of institutional deposits vis-a-vis retail deposits; Corporate Finance-Working capital finance, fund and non-fund based limits and import-export finance, corporate debt restructuring.

**Unit-II**

**Investment Banking:** Meaning and scope of investment banking, evolution, overview of current state of investment banking in India; Merchant Banking –Advisory services for equity/debt issues, management, placement and distribution of equity/debt; Mergers and Acquisitions, Divestitures-Identification, Structuring, Negotiation and Execution, arranging finances, etc.

**Unit-III**

**Corporate advisory services:** Capital restructuring, Project advisory, Private equity and Venture capital, loan syndication, etc.

**Project and Infrastructure Finance:** Characteristics of Project Finance- Technology selection, Assessment of technical collaborator-Market Analysis, Financial Analysis; Common risks in projects-Risk mitigation methodologies in projects; Project Planning-Network techniques for project implementation; Infrastructure financing cash flow deal agreement with parties involved-SPV-Monitoring and follow-up of the project.

**Suggested Readings:**

1. Uppal R, Indian Banking in the globalised world, New Century Publications, New Delhi
2. Indian Institute of Banking & Finance, Corporate Banking, Mumbai
3. Avadhani, International Finance, Himalaya Publishing House, Mumbai
4. Madhu Vij, Multinational Financial Management, Excel Publications, New Delhi
5. Apte, PG, International Financial Management, Macmillan Publishers, Mumbai

## B.Com- Semester – VI

### Paper-6.1: MANAGEMENT ACCOUNTING

Duration: 3 hrs.

Maximum Marks (External): 80

(Internal): 20

The syllabus is divided in three units i.e. Unit-I, Unit-II and Unit-III. Paper-setter will set ten questions in all i.e. three questions carrying 15 marks each from each unit and Question No. 10 comprising of five short types questions carrying four (4) marks each covering the entire syllabus. Student is required to attempt five questions in all selecting at least one question but not more than two from each unit. Question No. 10 is compulsory. The Paper-Setter will set 60% numerical and 40% theory questions

#### Unit- I

**Introduction:** Meaning, nature, significance and scope, rules and techniques of management accounting; difference between cost accounting and management accounting, cost control, cost reduction, cost management.

**Budgeting and budgetary control:** concept of budget and budgetary control objectives, merits, and limitations, budget administration, functional budgets, fixed and flexible budgets, zero base budget, programme and performance budgets.

**Ratio analysis**

#### Unit- II

**Standard costing and variance analysis:** concept & significance; advantages, limitations and applications, variance analysis – material, labour.

**Marginal Costing:** Absorption versus variable costing- distinctive features and income determination; cost-volume-profit analysis: break-even analysis-algebraic and graphic methods; contribution; P/V ratio, break-even- point; margin of safety: angle of incidence; determination of cost indifference point.

#### Unit- III

**Responsibility accounting:** concept, significance, types of responsibility centers, divisional performance measurement – financial measures.

**Funds flow statement**

**Cash flow statement**

**Suggested Readings:**

1. Drury, Colin. *Management and Cost Accounting*.
2. Thomson Learning. Garrison H., Ray and Eric W. Noreen. *Managerial Accounting*. McGraw Hill.
3. H.V. Jhamb, *Management Accounting*, ANE Books Pvt. Ltd. New Delhi.
4. Horngreen, Charles T., Gary L. Sundem. *Introduction to Management Accounting*. Prentice Hall.
5. Horngreen, Charles T., George Foster and Srikant M. Dattar. *Cost Accounting, A Managerial Emphasis*. Prentice Hall of India Ltd., New Delhi. Khan,
6. M.Y. and P.K. Jain. *Management Accounting*. Tata McGraw Hill, Publishing Co., New Delhi.
7. Lal, Jawahar. *Advanced Management Accounting Text and Cases*. S. Chand & Co., New Delhi.
8. Lal, Jawahar. *Cost Accounting*. Tata McGraw Hill Publishing Co., New Delhi.

## Paper – BC 6.2: AUDITING AND ASSURANCE

**Duration: 3 hrs.**

**Maximum Marks (External): 80**

**(Internal): 20**

The syllabus is divided in three units i.e. Unit-I, Unit-II and Unit-III. Paper-setter will set ten questions in all i.e. three questions carrying 15 marks each from each unit and Question No. 10 comprising of five short types questions carrying four (4) marks each covering the entire syllabus. Student is required to attempt five questions in all selecting at least one question but not more than two from each unit. Question No. 10 is compulsory.

### Unit-I

**Auditing Concepts:** Nature and limitations of Auditing, Basic Principles governing an audit, Ethical principles and concept of Auditor's Independence, Relationship of auditing with other disciplines.

**Auditing and Assurance Standards:** Overview, Standard-setting process, Role of International Auditing and Assurance Standards Board and Auditing and Assurance Standards Board in India.

**Auditing engagement:** Audit planning, Audit programme, Control of quality of audit work– Delegation and supervision of audit work

**Documentation:** Audit working papers, Audit files: Permanent and current audit files, Ownership and custody of working papers.

### Unit-II

**Audit evidence:** Audit procedures for obtaining evidence, Sources of evidence, Reliability of audit evidence, Methods of obtaining audit evidence, Physical verification, Documentation, Direct confirmation, Re-computation, Analytical review techniques, Representation by management.

**Internal Control:** Elements of internal control, Review and documentation, Evaluation of internal control system, Internal control questionnaire, Internal control check list, Tests of control, Application of concept of materiality and audit risk, Concept of internal audit.

**Audit Sampling:** Types of sampling, Test checking, Techniques of test checks.

**Vouching:** Meaning, objectives and importance of vouching, vouching of cash books, purchase book, sale book, bill receivable book, bill payable book, journal proper and debtor and creditor ledgers, verification of assets and liabilities

### Unit-III

**Company Audit –** Audit of Shares, Qualifications and Disqualifications of Auditors, Appointment of auditors, Removal of auditors, Powers and duties of auditors, Branch audit, Joint audit, Special audit, Reporting requirements under the Companies Act, 2013.

**Audit Report:** Qualifications, Disclaimers, Adverse opinion, Disclosures, Reports and certificates

**Special Areas of Audit:** Special Areas of Audit: Special features of Cost audit, Tax audit, and Management audit; Recent Trends in Auditing

### Suggested Readings:

1. Ravinder Kumar and Virender Sharma, *Auditing Principles and Practice*, PHI Learning
2. Aruna Jha, *Auditing*. Taxmann Publication
3. A. K. Singh, and Gupta Lovleen. *Auditing Theory and Practice*. Galgotia Publishing Company
4. Study Material of IPCC, ICAI, New

## Paper – BC 6.3: ENTREPRENEURSHIP DEVELOPMENT

Duration: 3 hrs.

Maximum Marks (External): 80  
(Internal): 20

The syllabus is divided in three units i.e. Unit-I, Unit-II and Unit-III. Paper-setter will set ten questions in all i.e. three questions carrying 15 marks each from each unit and Question No. 10 comprising of five short types questions carrying four (4) marks each covering the entire syllabus. Student is required to attempt five questions in all selecting at least one question but not more than two from each unit. Question No. 10 is compulsory.

### Unit-I

**Entrepreneur:** meaning, scope, need and significance; role and functions of entrepreneur in economic development; economic, social and psychological need for entrepreneurship; characteristics, qualities and pre-requisites of entrepreneur; methods and procedures to start and expand one's own business; life cycle of a new business and relationship with large enterprises; environmental factors affecting success of a new business; reasons for the failure and visible problems for business

**Small Scale Industries** – Small scale industries/ Tiny industries/Ancillary industries/ Cottage Industries – definition, meaning, product range, capital investment, ownership patterns – Importance and role played by SSI in the development of the Indian economy – Problems faced by SSI's and the steps taken to solve the problems – Policies governing SSI's.

### Unit-II

**Starting a Small Industry** –Understanding a business opportunity, scanning the environment for opportunities, evaluation of alternatives and selection – An overview of the steps involved in starting a business venture – location, clearances and permits required, formalities, licensing and registration procedures – Assessment of the market for the proposed project – Importance of financial, technical and social feasibility of the project.

**Preparing the Business Plan (BP)** – Business Plan– Meaning and importance, Typical BP format covering financial, marketing, human resource, technical and social aspects– Preparation of BP – Common pitfalls to be avoided in preparation of a BP

### Unit-III

**Implementation of the project** – Role of govt. and promotional agencies and institutes in entrepreneurship development; Financial assistance through SFC's, SIDBI, Commercial Banks, Financial incentives for SSI's, and Tax Concessions – Assistance for obtaining raw material , machinery, land and building and technical assistance, Entrepreneurship development programmes.

**Sickness in SSI's** – Meaning and definition of a sick industry – Causes of industrial sickness Preventive and remedial measures for sick industries

### Suggested Readings:

1. Kuratko and Rao, *Entrepreneurship: A South Asian Perspective*, Cengage Learning.
2. Robert Hisrich, Michael Peters, Dean Shepherd, *Entrepreneurship*, McGraw-Hill Education
3. Desai, Vasant. *Dynamics of Entrepreneurial Development and Management*. Mumbai, Himalaya Publishing House.
4. Dollinger, Mare J. *Entrepreneurship: Strategies and Resources*. Illinois, Irwin.
5. Holt, David H. *Entrepreneurship: New Venture Creation*. Prentice-Hall of India, New Delhi.
- 6 . SIDBI Reports on Small Scale Industries Sector.
7. Singh, Nagendra P. *Emerging Trends in Entrepreneurship Development*. New Delhi: ASEED.

## Paper-BC6.4 (i): FINANCIAL ECONOMICS

Duration: 3 hrs.

Maximum Marks (External): 80

(Internal): 20

The syllabus is divided in three units i.e. Unit-I, Unit-II and Unit-III. Paper-setter will set ten questions in all i.e. three questions carrying 15 marks each from each unit and Question No. 10 comprising of five short types questions carrying four (4) marks each covering the entire syllabus. Student is required to attempt five questions in all selecting at least one question but not more than two from each unit. Question No. 10 is compulsory.

### Unit-I

**Deterministic cash-flow streams:** Basic theory of interest; discounting and present value; internal rate of return; evaluation criteria; fixed-income securities; bond prices and yields; interest rate sensitivity and duration; immunisation; the term structure of interest rates; yield curves; spot rates and forward rates.

### Unit-II

**Single-period random cash flows:** Random asset returns; portfolios of assets; portfolio mean and variance; feasible combinations of mean and variance; mean-variance portfolio analysis; the Markowitz model and the two-fund theorem; risk-free assets and the one-fund theorem.

### Unit-III

**Capital Asset Pricing Model (CAPM):** The capital market line; the capital asset pricing model; the beta of an asset and of a portfolio; security market line; use of the CAPM model in investment analysis and as a pricing formula.

### Suggested Readings:

1. David G. Luenberger, *Investment Science*, Oxford University Press, USA, 1997
2. Richard A. Brealey and Stewart C. Myers, *Principles of Corporate Finance*, McGraw-Hill, 7th edition, 2002
3. Burton G. Malkiel, *A Random Walk Down Wall Street*, W.W. Norton & Company, 2003
4. Simon Benninga, *Financial Modeling*, MIT Press, USA, 1997

## **Paper-BC6.4 (ii): INTERNATIONAL BANKING & FOREX MANAGEMENT**

**Duration: 3 hrs.**

**Maximum Marks (External): 80  
(Internal): 20**

**The syllabus is divided in three units i.e. Unit-I, Unit-II and Unit-III. Paper-setter will set ten questions in all i.e. three questions carrying 15 marks each from each unit and Question No. 10 comprising of five short types questions carrying four (4) marks each covering the entire syllabus. Student is required to attempt five questions in all selecting at least one question but not more than two from each unit. Question No. 10 is compulsory.**

### **Unit-I**

**International Banking:** Introduction – Meaning – Functions – Financing of Exports – Financing of Imports – International Payment Systems.

**International Capital Markets:** Introduction – Meaning and Definition – Types – Financial market flow beyond national boundaries – Debt and non – debt flows – Volatile and stable flows – Interest Rate Differentials - Demand for and supply of funds across borders.

### **Unit-II**

**Offshore Banking Centres:** Introduction – Meaning – Role in International Financing – Global Balance sheet of banks – Asset and Liability Management of Foreign Banks.

**Foreign Exchange and Markets:** Introduction – Meaning – Elements – Importance – Evolution of Exchange Rate System – International Monetary System – Gold Standard – Types of Exchange Rates – Fluctuations in Foreign Exchange rates – Causes and Effects – Need for Stable Foreign Exchange Rates – Determination of Exchange rates – Theories of Determination of Foreign Exchange Rates.

### **Unit-III**

**Forex Market in India:** Introduction – Meaning – Types – Operations – Convertibility - Objectives of Foreign Exchange Control – Problems of Foreign Exchange markets in India – Mechanism to settle the problems – Role of RBI in settlement of foreign exchange problems in India.

### **Suggested Readings:**

1. Harris Manville, International Finance
2. Keith Pibean, International Finance
3. Madhu Vij, International Finance
4. Timothy Carl Kesta, Case and Problems in International Finance
5. Avadhani B.K, International Finance Theory and Practice
6. Somanatha: International Financial Management I.K. International Publishers
7. P.A. Apte, International Financial Management
8. Levi, International Marketing Management.
9. Chaudhuri & Agarwal Foreign Trade & Foreign Exchange, HPH

**Paper- BC 6.5/ BCOM 6.5: ALLIED BUSINESS LAWS**

**Duration: 3 hrs.**

**Maximum Marks (External): 80  
(Internal): 20**

The syllabus is divided in three units i.e. Unit-I, Unit-II and Unit-III. Paper-setter will set ten questions in all i.e. three questions carrying 15 marks each from each unit and Question No. 10 comprising of five short types questions carrying four (4) marks each covering the entire syllabus. Student is required to attempt five questions in all selecting at least one question but not more than two from each unit. Question No. 10 is compulsory.

**Unit-I**

**The Prevention of Money Laundering Act, 2002:** Obligations; Records to be Maintained; Procedure for Maintaining & Furnishing Information; Maintenance & Verifications of Records of Identity of Clients

**The Securities and Exchange Board of India Act, 1992:** Rules, Regulations and Guidelines issued there under.

**Unit-II**

**Foreign Exchange Management Act (FEMA), 2000:** objects, salient features, authorized person, contravention and penalties, appointment of adjudicating authority, directorate of enforcement.

**Competition Act, 2002:** purpose, prohibition of anti-competitive agreement, prohibition of dominant position, combinations, competition Commission of India and procedure before CCI, orders, penalties and other provisions.

**Unit-III**

**The Securities Contracts (Regulation) Act, 1956**

**The Consumer Protection Act, 1986:** Meaning of Consumer, Service, Goods, Deficiency, Defect, Unfair Trade Practices—Rights of Consumers—Machinery for redressal of Grievances—Remedies available to injured consumers

**The Right to Information Act, 2005:** Applicability; Definition; Important Provisions

**Suggested Readings:**

1. Kapoor, N.D., *Business Law*, Sultan Chand & Sons, New Delhi.
2. Kuchal, M.C., *Business Law*; Vikas Publishing House, New Delhi.
3. Singh, Avtar, *The Principles of Mercantile Law*, Eastern Book Company, Lucknow.
4. Datey, V.S., *Business and Corporate Laws*, Taxmann Publications, New Delhi. Bulchandani,
5. K.R., *Business Laws*, Himalaya Publishing House, New Delhi. Tulsen, P.C., *Business Laws*, Tata McGraw Hill, New Delhi.
6. Datey, V.S., *Students' Guide to Economic Laws*, Taxmann Publications, New Delhi



## Paper- BC6.6: BUSINESS RESEARCH METHODS

**Duration: 3 hrs.**

**Maximum Marks (External): 80  
(Internal): 20**

The syllabus is divided in three units i.e. Unit-I, Unit-II and Unit-III. Paper-setter will set ten questions in all i.e. three questions carrying 15 marks each from each unit and Question No. 10 comprising of five short types questions carrying four (4) marks each covering the entire syllabus. Student is required to attempt five questions in all selecting at least one question but not more than two from each unit. Question No. 10 is compulsory. The Paper-Setter will set 60% numerical and 40% theory questions

### Unit-I

**Introduction:** Meaning of research; Scope of Business Research; Purpose of Research – Exploration, Description, Explanation; Unit of Analysis – Individual, Organization, Groups, and Data Series; Conception, Construct, Attributes, Variables, and Hypotheses

**Research Process :**An Overview; Problem Identification and Definition; Selection of Basic Research Methods- Field Study, Laboratory Study, Survey Method, Observational Method, Existing Data Based Research, Longitudinal Studies, Panel Studies

### Unit-II

**Probability Distributions:** Binomial distribution: Probability distribution function, Constants, Shape, Fitting of Binomial distribution. Poisson distribution: Probability function, (including Poisson approximation to binomial distribution), Constants, Fitting of Poisson distribution, Normal distribution: Probability distribution function, Properties of normal curve, Calculation of probabilities

**Sampling and Sampling Distributions:** Estimation – Point and Interval Estimates of Averages and proportions of small and Large Samples –Concepts of Testing Hypothesis –One Sample Test for Testing Mean and Proportion of Large and Small Samples.

### Unit-III

**Tests Two Samples:** Tests of Difference between Mean and Proportions of Small and Large Samples – Chi-square Test of Independence and Goodness of Fitness- Analysis of Variance

**Statistical Estimation and Statistic Quality Control**

### Suggested Readings:

1. Aczel, Amir D.: *Complete Business Statistics*, Irwin.
2. Chou-Ya-Lun: *Statistical Analysis*, Holt,
3. Rinchart and Winslon. Heinz, Kohler: *Statistics for Business & Economics*, Harper Collins.
4. Lawrence B. Morse: *Statistics for Business & Economics*, Harper Collins
5. Levin, Richard I.& David S Rubin: *Statistics for Management*, Prentice Hall of India, Delhi.
6. Poonia, Virender: *Statistics*, Visvabharti Publication, New Delhi.

## PAPER-BC6.7: LOGISTICS AND SUPPLY CHAIN MANAGEMENT

**Duration: 3 hrs.**

**Maximum Marks (External): 80  
(Internal): 20**

The syllabus is divided in three units i.e. Unit-I, Unit-II and Unit-III. Paper-setter will set ten questions in all i.e. three questions carrying 15 marks each from each unit and Question No. 10 comprising of five short types questions carrying four (4) marks each covering the entire syllabus. Student is required to attempt five questions in all selecting at least one question but not more than two from each unit. Question No. 10 is compulsory.

### Unit-I

**Logistics Management:** Definition of logistics and the concepts of logistics.

**Logistics Activities:** Functions of the logistics system – transportation, warehousing, order processing, information handling and procurement. **Materials Management:** Materials management functions and control, inventory management in logistics system, inventory decision-making, MRP, MRP II systems, multi-echelons.

### Unit-II

**Logistics Customer Service,** Modeling logistics systems, Simulation of logistic systems, cost effective distribution strategies, Value of information in logistics, E-logistics, risk pooling effect, International and global issues in logistics, Integrated functional activities in logistics, Role of government in international logistics and Principal characteristics of logistics in various countries and regions.

**Definition of Supply Chain Management (SCM);** Scope & Importance of Supply Chain Management; Key drivers of the SCM; Features of Supply Chain Management

### Unit-III

**Supply Chain Network** – 1st Tier, 2nd Tier Suppliers and Customers; Customer Service Dimension (Seven “R” Principles, Service after sale, Customer delight)

**Inventory Control, Planning & Managing Inventories;** Warehouse Management (Receipt, issue, storage and preservation, stock verification, In bound and out bound distribution operations); Order Management; Competitive advantage through logistics and supply chain management; Responsive Supply Chain.

### Suggested Readings:

1. Dyckhoff, Harald,” *Supply Chain Management and Reverse Logistics*”, 2004, Springer (India) Pvt. Ltd.
2. Dubey, Jayashree and Saikumar, M.L, “*Supply Chain Management*”, 2007, IPE Hyderabad and New Century Publication, New Delhi.
3. Sahay, BS, “*Emerging Issues in Supply Chain Management*”, 2004, Macmillan.
4. Kulkarni, Sarika and Sharma, Ashok, “*Supply Chain Management – Creating Linkages for Faster Business Turnaround*”, 2005, McGraw Hill.

## **Paper – BC 6.8: COMMERCE PRACTICAL & VIVA-VOCE**

**Maximum Marks :( External): 50**

The student should maintain a Record Book in which a minimum 15 Exercises/programs are to be recorded. This Record has to be submitted to the Teacher In charge at least 15 days before the commencement of 6th semester examinations. Students may be requested to collect original or Xerox copies of the documents and affix them on the record note book after having filled up in own handwriting. Drawing of the documents should not be insisted. Distribution of marks: Record Note Book- 20 Marks and Viva-Voce- 30 Marks. Examinees will be examined by the external examiner through the Viva, which will be based on the syllabus of both the Semesters i.e. 5<sup>th</sup> and 6<sup>th</sup> semester.

### **SUGGESTED EXERCISES FOR COMMERCE PRACTICAL**

1. Collect and Fill up of an application form for LIC policy, filling up of the premium form - filling up the challan for remittance of premium
2. Preparation of a claim statement with imaginary figures to submit to Insurance Company.
3. Preparation of an advertisement copy, collection of advertisement in dailies and journal, critically evaluating the advertisement copy.
4. Draft a chart showing the financial services in the Indian Financial System.
5. List the Instruments traded in the Financial Markets.
6. Collection and recording for Foreign Exchange rates of different currencies Vis-à-vis Rupee.
7. Identify the product of your choice and describe in which stage of the product life cycle it is positioned.
8. Capital structure analysis of companies in different industries
9. Collect financial statement of any company and calculate different financial ratios
10. Draft the specimen of any two documents used in material account.
11. Preparation of a Project report to start a SSI Unit.
12. Preparing a letter to the concerned authority-seeking license for the proposed SS Unit
13. Chart showing financial assistance available to SSI at your Distt Industries Centre.
14. Chart showing Financing Schemes and tax concessions to SSI both direct and indirect.
15. Prepare a statement showing the ups and downs in the BSE index to the last one years
16. Make list of ten companies which gone for an IPO very recently.

## **B.Com (Vocational) Office Management & Secretarial Practice**

### **Paper-BCOM 6.4: ADVANCED PHONOGRAPHY (PRACTICAL)**

**Duration: 3 hrs.**

**Maximum Marks (External): 100**

**Objectives:** Once the basic principles of Phonography are learnt by the students, it is essential that the students build up speed-writing by practicing exercises and learning advanced phraseography from Pitman Shorthand Instructor. The practice of these exercises will strengthen the knowledge of phonography rules and help in gaining speed in writing. The speedy and accurate transcription of the shorthand notes is the ultimate aim of learning phonographic communication.

1. Note Taking, Transcription etc., Revision of Grammalogues and Simple Phrases, Special Contractions (Section 1 to Section 5)
2. Advanced Phraseography (Section 1 to Section 7)
3. Practice of seen dictation exercises (from Exercise nos. 121 to 183 of the Old Course Book) at the speed of 80 words per minute.
4. Practice of unseen dictation exercises from other shorthand books and shorthand magazines at the speed of 60 words per minute
5. Practice of typing on computer

#### **Suggested Readings:**

1. Way to High Speed Writing, O.P. Kuthiala, Pitman S.S. Publications, New Delhi.
2. Principles of Modern Phraseography, Edgar E. Thorpe, Pitman S.S. Publications, New Delhi.
3. Phono Phrase Book, O.P. Kuthiala, Pitman S.S. Publications, New Delhi.
4. Modern Phrase Book, N.V. Krishna Murty, Pitman S.S. Publications, New Delhi.
5. Shorthand Magazines.

#### **Scheme of Examination:**

**Note:** There will be pre-set question-papers depending on the number of groups. Each group will have a separate Question-Paper containing four questions as mentioned below. The candidates are required to attempt all the four questions compulsorily.

1. Two letters containing 400 words is to be dictated at the speed of 80 w.p.m. which is to be typed by the candidates on the typewriter/computer within a period of 25 minutes. (50 Marks)
2. After a gap of five minutes, Two passages of 400 words is to be dictated in five minutes at a speed of 80 w.p.m. which is to be transcribed by the candidates into longhand within a period of twenty minutes. (50 Marks)

## PAPER-BCOM 6.5 (i): E-GOVERNANCE

**Duration: 3 hrs.**

**Maximum Marks (External): 80  
(Internal): 20**

The syllabus is divided in three units i.e. Unit-I, Unit-II and Unit-III. Paper-setter will set ten questions in all i.e. three questions carrying 15 marks each in each unit and Question No. 10 comprising of five short types questions carrying four (4) marks each covering the entire syllabus. Candidate is required to attempt five questions in all selecting at least one question but not more than two from each unit. Question No. 10 is compulsory.

### Unit-I

**Introduction:** Governance – concept, meaning and definitions, elements of good governance, Governance in Digital Age (Introduction of ICTs in administration, Technological Adaptation, Reorganization of Administrative Structures and institutions)

**E-Governance:** Meaning, Scope and Importance of e-Governance, Techniques of E-Governance

### Unit-II

**Implementing E-Governance:** E-Governance Policy, E-Governance in India, challenges of E – Governance, Security concerns, E-governance in a Small Office, Web Portal for E-governance , E-governance for Public utilities, E-governance in a Medium Enterprise, E-governance & Finance, E-Tender, E-Governance Projects in Haryana

### Unit-III

**E-Governance of Company Law:** MCA-21 Mission- goals, technical and operational aspects of MCA-21-CIN, DIN,DSC,CFN SRN etc, E-forms and on-line filing, inspection of documents and substantial benefits of MCA-21

### Suggested Readings:

1. M.G. Gupta and R.K. Tiwari (eds.), Reinventing the Government, IIPA, 1998
2. Richard Hecks, Implementing and Managing E-Governance, Vistar Publications
3. Jan Erik Lane, New Public Management, Rout ledges, 2000
4. Work Bank Report, Good Governance: The Business of Government, 1997
5. Study Material, Professional Programme, Company Secretarial Practice, ICSI, New Delhi

## Paper- BCOM 6.5: ALLIED BUSINESS LAWS

(The syllabus of this paper is common with paper BC 6.5)

## **Paper-BCOM 6.6: OFFICE PRACTICE PRACTICAL**

**Duration: 2 hrs.**

**Maximum Marks (External): 50**

### **Practice:**

1. Filing and indexing Practice in filing and indexing-Alphabetical numerically, arranging files subject-wise searching a particular file, transforming of old college library.
2. Drafting of the following (on the basis of actual) information.
  - Application for Job
  - Interview letter
  - Appointment letter
  - Letter of enquiry
  - Letter of order
  - Appointment letter
  - Letter of enquiry
  - Letter of order
  - Office Notes
  - Issue of Tenders
3. Recording of inward/outward mail
4. Practice on operating Office machines-Photocopies, Word Processor, Scanner, Franking, Addressing, computer calculator etc..
5. Working in the office: - Maintenance of Register
  - Preparation of notice, agenda, resolutions.
6. Telephone handling.
7. Filling of different forms

**Workability of the candidate is to be judged by the Practical examiners both internal and external jointly giving practical assignments on different type office machines i.e. Franking Machine, Addressing Machine etc., filling of TA/DA forms, drafting Circular Letters, Office Notices, Memos etc. as studied in theory.**

**The practical examination will be conducted jointly by internal and external examiners as per University Policy.**

## **B.Com (Vocational) Computer Application**

### **Paper-BCCA 6.4: INFORMATION TECHNOLOGY AND AUDIT**

**Duration: 3 hrs.**

**Maximum Marks (External): 80  
(Internal): 20\***

The syllabus is divided in three units i.e. Unit-I, Unit-II and Unit-III. Paper-setter will set ten questions in all i.e. three questions carrying 15 marks each in each unit and Question No. 10 comprising of five short types questions carrying four (4) marks each covering the entire syllabus. Candidate is required to attempt five questions in all selecting at least one question but not more than two from each unit. Question No. 10 is compulsory.

#### **Unit 1:**

**Introduction to Auditing Software:** Introduction – Meaning - Definition — Preparation of Audit Working Papers –Tally ERP 9 Auditors Edition

**Audit of Subsidiary Books:** Cash book: Checking of Receipts and Payments, vouchers, Checking of Bank Transaction, BRS. Petty cash transaction: sales day book, purchase day book, sales return book, Purchase Return Book, Bills Receivable book, Bills payable book.

#### **Unit-II**

**Audit of Financial Statements:** Configuring profit/Loss account, display profit/loss account, Audit of profit/loss account, Configuring balance sheet, display the balance sheet, Display balance sheet with different stock valuation methods, Setting closing stock manually in the balance sheet. Balance Sheet of Joint Stock Companies

#### **Unit-III**

**Tax Audit:** Extracting financial and quantitative information required for Tax Audit (under Sec. 44AB), Displaying relevant data for Audit based on Clause requirement, Instant Statistics on Audit Listings (Audited Vouchers & Unaudited Vouchers), record Audit Remarks using Audit Notes, Provision to mark Vouchers for Clarification / Verification from Clients, Provides facility to post corrections and reviews remotely, Tracking any alteration / modification to vouchers post Audit, Generate Annexure to Form 3CD, Printing of Form 3CD along with Annexure I and II, Printing of Form 3CA and Form 3CB

**\* Internal Assessment will be on the basis of practical being conducted by internal examiner.**

#### **Suggested Readings:**

1. Learning Tally ERP 9, Vishnu Pratap Singh, Computech publications limited, 3rd Revised Ed.
2. Guide to Tally 9, Law Point,
3. R.G. Saha – Information Technology - HPH
4. Tally Ver 9, C Nellai Kannan, Nels publication, ISBN 81-901408-2-5.

### **Paper-BCCA 6.5: COMPUTERIZED ACCOUNTING**

**Duration: 3 hrs.**

**Maximum Marks: Theory (External): 50**

The syllabus is divided in three units i.e. Unit-I, Unit-II and Unit-III. Paper-setter will set ten questions in all i.e. three questions carrying 10 marks each in each unit and Question No. 10 comprising of five short types questions carrying two (2) marks each covering the entire syllabus. Candidate is required to attempt five questions in all selecting at least one question but not more than two from each unit. Question No. 10 is compulsory.

#### **Unit-I**

**Introduction:** Computerized Accounting, Advantages of Computerized Accounting, Manual Vs Computerized Accounting, Need of Computerized Accounting

**Accounting Software:** Introduction to Tally Software, Features of Tally, Tally Screen, Company Information, Creating new Company, Gateway, Selection of Company, Selection of Options, Buttons at Gateway, Working with multiple Companies, Company Features, Configuration – General, Numeric Symbols, Voucher Entry, Invoice Order Entry, Printing.

#### **Unit-II**

Accounts Info Menu, Account Groups – Create new group, creation of Primary group, Normal and Advance Information, Ledger Accounts, Cost Categories, Cost Centers. Creation of Budget, Types of Budget. Voucher – Voucher Entry, Creation of Voucher Screen, Types of Voucher, Selection of Voucher Types, Post Dated Voucher, Printing of Vouchers, Cheque Printing, advance Features of account Voucher.

#### **Unit-III**

**Inventory Info, Features of Inventory Info. Configure:** Inventory Info, Balance Sheet, Audit trail, Ratio Analysis. Display – Accounting Report Display, Inventory report Display, and MIS Report Display. Printing Reports, Export of Data. Maintenance – Bank Reconciliation, House Keeping, Data Maintenance, Security – Users and Password, Security Controls, Types of Security, Creation New Security Levels and Tally Audit

#### **Suggested Readings:**

1. Accounting with Tally : K.K. Nadhani, BPB Publication.
2. Tally. ERP 9 : Prof. C. M. Tembhurnekar & Dr. D. N. Khadse , Saijyoti publication , Nagpur.
3. Tally Tutorail : K.K. Nadhani and A.K. Nadhani, BPB Publication.
4. Advances Accounts Vol-I: M.c.Shukla, T.S.Grewal and S.G, Gupta, S. Chand & Company, Delhi.
5. Accounting Principles: Anthony R.N. and J.S. Richard, Irwin Inc.
6. Advanced Accountancy By P.C. Tulsian, Tata McGraw Hill Publications.

### **Paper-BCCA 6.6: COMPUTER APPLICATION IN BUSINESS PRACTICAL**

**Duration: 2 hrs.**

**Maximum Marks (External): 100  
(Practical: 50, Viva-Voce: 50)**

This practical will be based on the syllabus of BCCA 6.4 & BCCA 6.5. Viva-Voce will be based on whole syllabus. The practical examination will be conducted jointly by internal and external examiners as per University Policy.



## Honours Specific Electives

### Paper-BCH 6.9: STRATEGIC HUMAN RESOURCE MANAGEMENT\*

Duration: 3 hrs.

Maximum Marks (External): 80

(Internal): 20

The syllabus is divided in three units i.e. Unit-I, Unit-II and Unit-III. Paper-setter will set ten questions in all i.e. three questions carrying 15 marks each from each unit and Question No. 10 comprising of five short types questions carrying four (4) marks each covering the entire syllabus. Student is required to attempt five questions in all selecting at least one question but not more than two from each unit. Question No. 10 is compulsory.

#### Unit-I

**Strategic Human Resource Management:** meaning, objective and scope, difference between Strategic HRM and Traditional HRM. Strategic Fit: Link between HR strategy and Business strategy. Relationship models: HR Strategy and Business Strategy: Cost leadership strategy, differentiation strategy, focuses strategy, defenders, prospectors, analysis. HR Strategy: Utilization Strategy, facilitation HR Strategy, Accumulation Strategy and others HR Strategies.

**Trends in Strategic HRM:**The increased globalization of the economy, technological challenges, the need to be flexible in response to changing business environment, increase in litigations related to HRM, Change in characteristics of the workforce, mergers and acquisitions, and outsourcing. The importance of HRM measurement in strategic thinking: competitive advantage, customer, maintain uniqueness, source of uniqueness.

#### Unit-II

**Nature of strategies and strategic management:** Strategy, Strategy Management, Strategic Management Process, Strategy Formulation, Strategy Implementation, importance of strategic management, Role of HRM in strategic management. HR as a source of competitive advantages: Core competence, VRIO framework, Human Resource Strategy: Concept.

**Strategic Planning and Human Resource Planning:** Strategic Management Process, Strategic Planning Process, Corporate Strategies and Business Unit Strategies, Human Resource Planning: Definitions of HR Planning, Objectives of Human Resource Planning, Importance of HR Planning, Types of HR Planning, Strategies of HR Planning, Advantages of HR Planning Programmes, Limitations of HR Planning, Guidelines for making HR Planning Effective.

#### Unit-III

**HR Benchmarking:** An introduction, Types of Benchmarking: Informal Benchmarking, Formal Benchmarking, Purpose and Process of Benchmarking: Purpose of Benchmarking, Process of Benchmarking, Examples of Benchmarking Best Practices: EVA and Compensation Management, Work Environment, Distinct Career Path, Empower, 360-Degree Feedback and Development Centre, Training, Critical Review of Benchmarking.

**Valuation:** Valuation of HR as An Assets: intangible assets, investment in intangible assets and measuring intangible assets. HR Audit: Meaning Process, Audit for HR results and Audit Report. The human cultural environment: cultural influence on trade and investment patterns, cultural factors effecting international business environment, business operations within cultural limitations.

#### Suggested Readings:

1. Aswathappa K., *HR and Personnel Management*, Tata McGraw Hill Publishers, New Delhi.
2. Bernardin H. John, *HRM*, Tata McGraw Hill Publishers Comp. Ltd., New Delhi.
3. Chanda, Ashok and Shilpa Kabra. *Human Resource Strategy*, New Delhi: Response Books.

**Paper-BCH 6.10: COMPUTERISED ACCOUNTING SYSTEM\*\***

**Duration: 3 hrs.**

**Maximum Marks (External): 50  
(Practical): 50**

The syllabus is divided in three units i.e. Unit-I, Unit-II and Unit-III. Paper-setter will set ten questions in all i.e. three questions carrying 10 marks each from each unit and Question No. 10 comprising of five short types questions carrying two (2) marks each covering the entire syllabus. Student is required to attempt five questions in all selecting at least one question but not more than two from each unit. Question No. 10 is compulsory

**Unit-I**

**Business and Computers:** Advantages of using Computers in Business. Evolution of Computers in Business, Computer Tools for Business Usage

**General Role of Computers in Accounting:** Important aspects of Computer Accounting, Types of Accounting Softwares

**Designing Computerised Accounting System:** Designing Computerised Accounting System using a DBMS Package, Creating a voucher entry Form, Preparing ledgers with SQL, Form and Report, Preparing Trial Balance with SQL and Report

**Unit-II**

**Designing Accounting Support System:**

Designing Supplier and customers System for Accounting using Form, Query, Module, and Report; Designing Payroll System for Accounting using Form, Query, Module, and Report

**Unit-III**

**Computerized Accounting: Using Generic Software**

**Taxation:** TDS, VAT and Service Tax

**Auditing in Computerized accounting system:** Statutory Audit, Voucher verification, Verification of related party transaction, CAAT: Various Tools

**Note: Practical will be conducted by the external and internal examiner as per university norms**

**Suggested Readings:**

1. Boockholdt, J.L. *Accounting Information System: Transaction Processing and Control*, Irwin Mcraw-Hill.
2. Hall, J.A., *Accounting Information System*, South-Western College Publishing.
3. Gelinas, Ulric J., and Steve G. Sutton, *Accounting Information System*, South Western Thomson Learning.
4. Rajaraman, V., *Introduction to Information Technology*, PHI.
5. Bharihoka, Deepak, *Fundamentals of Information Technology*, Excel Book.
6. Madan, Sushila, *Computer Applications*, Mayur Paperbacks, New Delhi.

## Paper-BCH 6.11: INSURANCE LAW AND REGULATION\*\*\*

**Duration: 3 hrs.**

**Maximum Marks (External): 80  
(Internal): 20**

The syllabus is divided in three units i.e. Unit-I, Unit-II and Unit-III. Paper-setter will set ten questions in all i.e. three questions carrying 15 marks each from each unit and Question No. 10 comprising of five short types questions carrying four (4) marks each covering the entire syllabus. Student is required to attempt five questions in all selecting at least one question but not more than two from each unit. Question No. 10 is compulsory.

### UNIT – I

**Current Legal Environment:** Insurance Act 1938 ( as amended) & Insurance Regulatory & Development Act.- An Overview – Insurance Sector Reforms - The Insurance Regulatory Development Authority (IRDA) Act, 1999 – IRDA (Investment) Regulations 2000 – IRDA Guidelines for Insurance Brokers Securities and Exchange Board of India (SEBI) Act, 1992 – SEBI Guidelines.

### UNIT – II

**Insurance Intermediaries:** Regulations issued by IRDA for Insurance Agents & Brokers - Agency Contract – License to act as insurance agent – Authority of a life Insurance Agent rights and responsibilities agent’s compensation and hereditary commission termination of agency – nomination facility – Licensing of Insurance Brokers – Role & Responsibilities of Insurance Brokers.

**Underwriting and Claims:** Computation of premium and Bonuses – Claims – Annuities– Pensions – Claim processing and settlement – Role of Surveyors, Considerations in deriving gross premiums –Premium rate structure – Surplus and its distribution – Annual claim costs – Premium rate variables – Need for underwriting – Principles in underwriting – Features affecting Insurability.

### UNIT – III

**Legal Aspects of Life Assurance :** Mortgage of Life Policies – Different kinds of Proofs of Death – Various forms of Evidence of Testate – and Intestate Succession – Presumption of Death – Indemnity & Guarantee – Attachments and Prohibitory Orders – Provisions of Limitation Act as applicable to Insurance Contracts.

**Exchange Control Regulations as applicable to General Insurance:** IRDA Directions for protections of policy holders – Consumer Protection Act 1986 – Arbitration & conciliation Act – 1996, vigilance set up Insurance Ombudsman.

#### **Suggested Readings:**

1. K.C.Mishra and M.Bakshi , Legal and Regulatory Aspects of Insurance, CENGAGE learning, Delhi.
2. M. N Srinivasan, ‘Principles Of Insurance Law (Life - Fire - Marine - Motor And Accident)’,
3. KSN Murthy & Dr KVS Sarma, ‘Modern Law of Insurance’
4. Kenneth A. Abraham ,<http://www.textbooks.com/ISBN/9781587788826/Kenneth-AAbraham/>
5. Vijayaraghavan. NC & Pradeep – General Insurance Claims through arbitration.

## Paper-BC 6.12: ENVIRONMENTAL STUDIES

**Syllabus and Scheme of examination of this subject will be provided by the respective department**