

Choice Based Credit System (CBCS)

UNIVERSITY OF DELHI

DEPARTMENT OF COMMERCE

**UNDERGRADUATE PROGRAMME
(Courses effective from Academic Year 2015-16)**



SYLLABUS OF COURSES TO BE OFFERED **Core Courses, Elective Courses & Ability Enhancement Courses**

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Undergraduate Programme Secretariat

Preamble

The University Grants Commission (UGC) has initiated several measures to bring equity, efficiency and excellence in the Higher Education System of country. The important measures taken to enhance academic standards and quality in higher education include innovation and improvements in curriculum, teaching-learning process, examination and evaluation systems, besides governance and other matters.

The UGC has formulated various regulations and guidelines from time to time to improve the higher education system and maintain minimum standards and quality across the Higher Educational Institutions (HEIs) in India. The academic reforms recommended by the UGC in the recent past have led to overall improvement in the higher education system. However, due to lot of diversity in the system of higher education, there are multiple approaches followed by universities towards examination, evaluation and grading system. While the HEIs must have the flexibility and freedom in designing the examination and evaluation methods that best fits the curriculum, syllabi and teaching-learning methods, there is a need to devise a sensible system for awarding the grades based on the performance of students. Presently the performance of the students is reported using the conventional system of marks secured in the examinations or grades or both. The conversion from marks to letter grades and the letter grades used vary widely across the HEIs in the country. This creates difficulty for the academia and the employers to understand and infer the performance of the students graduating from different universities and colleges based on grades.

The grading system is considered to be better than the conventional marks system and hence it has been followed in the top institutions in India and abroad. So it is desirable to introduce uniform grading system. This will facilitate student mobility across institutions within and across countries and also enable potential employers to assess the performance of students. To bring in the desired uniformity, in grading system and method for computing the cumulative grade point average (CGPA) based on the performance of students in the examinations, the UGC has formulated these guidelines.

CHOICE BASED CREDIT SYSTEM (CBCS):

The CBCS provides an opportunity for the students to choose courses from the prescribed courses comprising core, elective/minor or skill based courses. The courses can be evaluated following the grading system, which is considered to be better than the conventional marks system. Therefore, it is necessary to introduce uniform grading system in the entire higher education in India. This will benefit the students to move across institutions within India to begin with and across countries. The uniform grading system will also enable potential employers in assessing the performance of the candidates. In order to bring uniformity in evaluation system and computation of the Cumulative Grade Point Average (CGPA) based on student's performance in examinations, the UGC has formulated the guidelines to be followed.

Outline of Choice Based Credit System:

- 1. Core Course:** A course, which should compulsorily be studied by a candidate as a core requirement is termed as a Core course.
- 2. Elective Course:** Generally a course which can be chosen from a pool of courses and which may be very specific or specialized or advanced or supportive to the discipline/ subject of study or which provides an extended scope or which enables an exposure to some other discipline/subject/domain or nurtures the candidate's proficiency/skill is called an Elective Course.
 - 2.1 Discipline Specific Elective (DSE) Course:** Elective courses may be offered by the main discipline/subject of study is referred to as Discipline Specific Elective. The University/Institute may also offer discipline related Elective courses of interdisciplinary nature (to be offered by main discipline/subject of study).
 - 2.2 Dissertation/Project:** An elective course designed to acquire special/advanced knowledge, such as supplement study/support study to a project work, and a candidate studies such a course on his own with an advisory support by a teacher/faculty member is called dissertation/project.
 - 2.3 Generic Elective (GE) Course:** An elective course chosen generally from an unrelated discipline/subject, with an intention to seek exposure is called a Generic Elective.

P.S.: A core course offered in a discipline/subject may be treated as an elective by other discipline/subject and vice versa and such electives may also be referred to as Generic Elective.
- 3. Ability Enhancement Courses (AEC)/Competency Improvement Courses/Skill Development Courses/Foundation Course:** The Ability Enhancement (AE) Courses may be of two kinds: AE Compulsory Course (AECC) and AE Elective Course (AEEC). "AECC" courses are the courses based upon the content that leads to Knowledge enhancement. They ((i) Environmental Science, (ii) English/MIL Communication) are mandatory for all disciplines. AEEC courses are value-based and/or skill-based and are aimed at providing hands-on-training, competencies, skills, etc.
 - 3.1 AE Compulsory Course (AECC):** Environmental Science, English Communication/MIL Communication.
 - 3.2 AE Elective Course (AEEC):** These courses may be chosen from a pool of courses designed to provide value-based and/or skill-based instruction.

Project work/Dissertation is considered as a special course involving application of knowledge in solving / analyzing /exploring a real life situation / difficult problem. A Project/Dissertation work would be of 6 credits. A Project/Dissertation work may be given in lieu of a discipline specific elective paper.

Details of Courses Under Undergraduate Programme (B.A./ B.Com.)

Course	*Credits	
	Paper+ Practical	Paper + Tutorial
<u>I. Core Course</u> (12 Papers)	12X4= 48	12X5=60
Two papers – English		
Two papers – MIL		
Four papers – Discipline 1.		
Four papers – Discipline 2.		
Core Course Practical / Tutorial* (12 Practicals)	12X2=24	12X1=12
<u>II. Elective Course</u> (6 Papers)	6x4=24	6X5=30
Two papers- Discipline 1 specific		
Two papers- Discipline 2 specific		
Two papers- Inter disciplinary		
Two papers from each discipline of choice and two papers of interdisciplinary nature.		
Elective Course Practical / Tutorials* (6 Practical/ Tutorials*)	6 X 2=12	6X1=6
Two papers- Discipline 1 specific		
Two papers- Discipline 2 specific		
Two papers- Generic (Inter disciplinary)		
Two papers from each discipline of choice including papers of interdisciplinary nature.		
<ul style="list-style-type: none"> • Optional Dissertation or project work in place of one elective paper (6 credits) in 6th Semester 		
<u>III. Ability Enhancement Courses</u>		
1. Ability Enhancement Compulsory (2 Papers of 2 credits each)	2 X 2=4	2 X 2=4
Environmental Science		
English Communication/MIL		
2. Ability Enhancement Elective (Skill Based)	4 X 2=8	4 X 2=8
(4 Papers of 2 credits each)		
	<hr/> Total credit= 120	<hr/> Total = 120
Institute should evolve a system/policy about ECA/ General Interest/Hobby/Sports/NCC/NSS/related courses on its own.		

*wherever there is a practical there will be no tutorial and vice-versa.

B. Com: Three-Year (6-Semester) CBCS Programme**Programme Structure**

Course No.	Course Title	Course Type
Semester I		
BC 1.1	Environmental Studies	Ability Enhancement Compulsory Course (AECC-1)
BC 1.2	Financial Accounting	Core Course (DSC-1)
BC 1.3	Business Organisation and Management	Core Course (DSC-2)
BC 1.4	English Language	Language-1
Semester II		
BC 2.1	Language: English/Hindi/Modern Indian Language	Ability Enhancement Compulsory Course (AECC-2)
BC 2.2	Business Laws	Core Course (DSC-3)
BC 2.3	Business Mathematics and Statistics	Core Course (DSC-4)
BC 2.4	Hindi/Modern Indian Language	Language-2
Semester III		
BC 3.1	Company Law	Core Course (DSC-5)
BC 3.2	Income Tax Law and Practice	Core Course (DSC-6)
BC 3.3	Hindi/Modern Indian Language	Language-3
BC 3.4	Skill Based (Any one of the following)	Ability Enhancement Elective Course (Skill Based-AEEC-1)
	(a) Computer Applications in Business	
	(b) Cyber Crimes and Laws	
Semester IV		
BC 4.1	Business Communication (English/Hindi)	Language-4
BC 4.2	Corporate Accounting	Core Course (DSC-7)
BC 4.3	Cost Accounting	Core Course (DSC-8)
BC 4.4	Skill Based (Any one of the following)	Ability Enhancement Elective Course (Skill Based-AEEC-2)
	(a) E-Commerce	
	(b) Investing in Stock Markets	

Semester V		
BC 5.1	Discipline Specific Elective (Any one of the Following)	Discipline Specific Elective (DSE-1)
	(a) Human Resource Management	
	(b) Principles of Marketing	
	(c) Auditing and Corporate Governance	
	(d) Financial Reporting and Analysis	
BC 5.2	Discipline Specific Elective (Any one of the following)	Discipline Specific Elective (DSE-2)
	(a) Fundamentals of Financial Management	
	(b) Indirect Tax Laws	
	(c) Training and Development	
	(d) Industrial Laws	
BC 5.3	Skill Based (Any one of the following)	Ability Enhancement Elective Course (Skill Based-AEEC-3)
	(a) Entrepreneurship	
	(b) Advertising	
BC 5.4	Generic Elective (Any one of the following)	Generic Elective (GE-1)
	(a) Principles of Micro Economics	
	(b) Economics of Regulation of Domestic and Foreign Exchange Markets	
Semester VI		
BC 6.1	Discipline Specific Elective (Any one of the following)	Discipline Specific Elective (DSE-3)
	(a) Corporate Tax Planning	
	(b) Banking and Insurance	
	(c) Management Accounting	
	(d) Computerised Accounting System	
	(e) Financial Markets and Institutions	
BC 6.2	Discipline Specific Elective (Any one of the following)	Discipline Specific Elective (DSE-4)
	(a) International Business	
	(b) Office Management and Secretarial Practice	
	(c) Fundamentals of Investment	
	(d) Consumer Protection	
	(e) Organisational Behaviour	
BC 6.3	Skill Based (Any one of the following)	Ability Enhancement Elective Course (Skill Based-AEEC-4)
	(a) Personal Selling and Salesmanship	
	(b) Collective Bargaining and Negotiation Skills	



BC 6.4	Generic Elective (Any one of the following)	Generic Elective (GE-2)
	(a) Indian Economy	
	(b) Project Management	

Notes:

1. For Practical Lab based
 - a. Core Course papers BC 1.2 (Financial Accounting) and BC 3.2 (Income-tax Law and Practice), there shall be 4 Credit Hrs. for Lectures + one Credit hr. (Two Practical Periods per week per batch) for Practical Lab + one credit Hr for Tutorials (per group)
 - b. Discipline Specific Elective paper ~~6.1~~(d) (Computerised Accounting System), there shall be 4 Credit Hrs. for Lectures + Two Credit hrs. (4 Practical Periods per week per batch) for Practical Lab
 - c. Ability Enhancement Elective Course (Skill Based) AEEC-2 paper BC 4.4 (E-Commerce), there shall be 3 Credit Hrs. for Lectures + One Credit hrs. (2 Practical Periods per week per batch) for Practical Lab
 - d. Ability Enhancement Elective Course (Skill Based) AEEC-1 paper BC 3.4 (Computer Applications in Business), there shall be 2 Credit Hrs. for Lectures + Two Credit hrs. (4 Practical Periods per week per batch) for Practical Lab
2. For other core and elective papers there shall be 5 lectures and one Tutorial (per batch)



B.Com.: Semester I
Ability Enhancement Compulsory Course (AECC-1)
Paper BC 1.1: Environmental Studies

Common Syllabus to be provided by respective Department



B.Com.: Semester I
Paper BC 1.2: Financial Accounting

Duration: 3 hrs.

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

Contents

Unit I: (a) Theoretical Framework

- i. Accounting as an information system, the users of financial accounting information and their needs. Qualitative characteristics of accounting, information. Functions, advantages and limitations of accounting. Branches of accounting. Bases of accounting; cash basis and accrual basis.
- ii. The nature of financial accounting principles – Basic concepts and conventions: entity, money measurement, going concern, cost, realization, accruals, periodicity, consistency, prudence (conservatism), materiality and full disclosures.
- iii. Financial accounting standards: Concept, benefits, procedure for issuing accounting standards in India. International Financial Reporting Standards (IFRS): - Need and procedures, Convergence to IFRS, Distinction between Indian Accounting Standards (Ind ASs) and Accounting Standards (ASs).

(b) Accounting Process

From recording of a business transaction to preparation of trial balance including adjustments: Capital and Revenue expenditure & receipts, Preparation trial balance, Profit and Loss Account and Balance Sheet(Sole Proprietorship only).

Unit II: (a) Business Income

- i. Measurement of business income-Net income: the accounting period, the continuity doctrine and matching concept. Objectives of measurement.
- ii. Revenue: concept, revenue recognition principles, recognition of expenses.
- iii. The nature of depreciation. The accounting concept of depreciation. Factors in the measurement of depreciation. Methods of computing depreciation: straight line method and diminishing balance method; Disposal of depreciable assets-change of method.
- iv. Inventories: Meaning. Significance of inventory valuation. Inventory Record Systems: periodic and perpetual. Methods: FIFO, LIFO and Weighted Average.

(b) Preparation of financial statements of not for profit organizations.

Unit III: Accounting for Hire Purchase and Installment System, Consignment, and Joint Venture

- i) 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, stock and debtors system.
- ii) Consignment: Features, Accounting treatment in the books of the consignor and consignee.

iii) Joint Venture: Accounting procedures: Joint Bank Account, Records Maintained by Co-venturer of (a) all transactions (b) only his own transactions. (Memorandum joint venture account).

Unit IV: Accounting for Inland Branches

Inland Branches; Dependent branches only and Ascertainment of Profit by Debtors Method & Stock and Debtors Method.

Unit V: Accounting for Dissolution of Partnership Firm

Dissolution of the Partnership Firm Including Insolvency of partners, sale to a limited company and piecemeal distribution.

Option to Unit V

Computerized Accounting System (using any popular accounting software); Creation of Vouchers; recording transactions; preparing reports, cash book, bank book, ledger accounts, trial balance, Profit and loss account, Balance Sheet.

Note:

1. Any revision of relevant accounting standard issued by ICAI would become applicable immediately.
2. Examination Scheme for Computerised Accounts – Practical for 20 marks. The practical examination will be for 1 hour.
3. Theory Exam shall carry 80 /100 marks.
4. Theory exam will be of 3 hours but in case of computerized accounts theory exam will be of 2^{1/2} hours.

Suggested Readings:

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

Note: Latest edition of text books may be used.

B.Com.: Semester I
Paper BC 1.3: Business Organisation and Management

Duration: 3 hrs.

Objective: The course aims to provide basic knowledge to the students about the organisation and management of a business enterprise.

Contents

Unit I: Foundation of Indian Business

Spectrum of Business Activities, Manufacturing and service sectors. India's experience of liberalization and globalization, Technological innovations and skill development. 'Make in India' Movement. Social Multinational Corporations and Indian transnational companies. Social responsibility and ethics. Emerging opportunities in business; Franchising, Outsourcing, and E-commerce.

Unit II: Business Enterprises

Sole Proprietorship, One Person Company, Joint Hindu Family Firm, Partnership firm, Joint Stock Company, Cooperative society; Limited Liability Partnership. Choice of Form of Organisation. Entrepreneurial Process- Idea generation, Feasibility study. Basic considerations in setting up a Business Enterprise.

Unit III: The Process of Management

Planning; Decision-making; Strategy Formulation.

Organizing: Basic Considerations; Departmentation – Functional, Project, Matrix and Network; Delegation and Decentralisation of Authority; Dynamics of group behaviour.

Unit IV

Leadership: Concept and Styles; Trait and Situational Theory of Leadership.

Motivation: Concept and Importance; Maslow Need Hierarchy Theory; Herzberg Two Factors Theory, McGregor and Ouchi theory. Control: Concept and Process. Communication: Process and Barriers. Transactional Analysis (TA), Johari Window.

Change Management: Resistance to change and strategies to manage change, conflict levels, causes and resolution. Functional and Dysfunctional aspects of conflict.

Emerging issues in management.

Unit V

Conceptual framework of Marketing Management, Financial Management, and Human Resource Management.

Suggested Readings:

1. Singh, B.P. & Chhabra, T.N. *Business Organisation and Management*. New Delhi: Sun India Publications.
2. Shankar, Gauri. *Modern Business Organisation*. New Delhi: Mahavir Book Depot.
3. Tulsian, P.C. *Business Organisation & Management*. New Delhi: Pearson Education.

4. Tripathi, P.C. *Principles of Management*. New Delhi: Tata McGraw Hill Publishing.
5. Barry, Jim, Chandler, John, Clark, Heather; *Organisation and Management*, Thompson Learning, New Delhi.
6. Bushkirk, R.H. *Concepts of Business: An Introduction to Business System*. NY: Dryden Press.
7. Douglas, MCgregor. *The Human Side of Enterprise*. New York: McGraw Hill.
8. Kotler, Philip. *Marketing Management: Analysis, Planning, Implementation & Control*. New Delhi: Prentice-Hall of India.
9. Robbins, Stephen P. *Business Today: New World of Business*. Fortworth: Harcourt College Publishers.
10. Buffa, Elwood S. *Production/Operations Management*. New Delhi: Prentice Hall of India.

Note: Latest edition of the text books may be used.

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B.Com.: Semester I
Language-1
Paper BC 1.4 : English Language
Common Syllabus to be provided by respective Department



B.Com.: Semester II

Ability Enhancement Compulsory Course (AECC-2)

Paper BC 2.1: Language: English/Hindi/Modern Indian Language

Common syllabus to be provided by respective Department

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B.Com.: Semester II

Paper BC 2.2: Business Laws

Duration: 3 hrs.

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

Contents

Unit I: The Indian Contract Act, 1872

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

Unit II: Special Contracts

- a) Contract of Indemnity and Guarantee
- b) Contract of Bailment and Pledge
- 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 non-owners
- d) Performance of contract of sale
- e) Unpaid seller – meaning and rights of an unpaid seller against the goods and the buyer.
- f) Auction Sale

Unit IV: The Limited Liability Partnership Act, 2008

- a) Salient Features of LLP
- b) Difference between LLP and Partnership, LLP and Company
- c) LLP Agreement
- d) Nature of LLP
- e) Partners and Designated Partners
- f) Incorporation Document
- g) Incorporation by Registration, Registered office of LLP and change therein
- h) Change of name
- i) Partners and their Relations
- j) Extent and limitation of liability of LLP and partners
- k) Whistle blowing
- l) Taxation of LLP

m) Conversion of LLP

Unit VI: The Information Technology Act 2000

- a) Definitions under the Act
- b) Digital signature
- c) Electronic governance
- d) Attribution, acknowledgement and dispatch of electronic records
- e) Regulation of certifying authorities
- f) Digital signatures certificates
- g) Duties of subscribers
- h) Penalties and adjudication
- i) Appellate Tribunal
- j) Offences

Suggested Readings:

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

Note: Latest edition of text books may be used.

B.Com.: Semester II
Paper BC 2.3: Business Mathematics and Statistics

Duration: 3 hrs.

Objective: The objective of this course is to familiarize students with the applications of Mathematics and statistical techniques in business decisions.

Notes:

1. Use of simple calculator is allowed.
2. Proofs of theorems / formulae are not required.
3. Trigonometric functions are not to be covered.

Contents

Part – A: Business Mathematics

(a) **Matrices:** Definition of a matrix. Types of matrices. Algebra of matrices. Applications of matrices operations for solution to simple business and economic problems. Calculation of values of determinants up to third order. Finding inverse of a matrix through determinant method. Solution of system of linear equation up to three variables.

(b) **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.

(c) **Basic Mathematics of Finance:** Simple and compound interest. Rates of interest – nominal, effective and continuous – and their inter-relationships. Compounding and discounting of a sum using different types of rates.

Part – B: Business Statistics

Unit I: Uni-variate Analysis

Measures of Central Tendency including Arithmetic mean, Geometric mean and Harmonic mean: properties and applications; Mode and Median. Partition values - quartiles, deciles, and percentiles. Measures of Variation: absolute and relative. Range, quartile deviation and mean deviation; Variance and Standard deviation: calculation and properties.

Unit II: Bi-variate Analysis

Simple Linear Correlation Analysis: Meaning, and measurement. Karl Pearson's co-efficient and Spearman's rank correlation. Simple Linear Regression Analysis: Regression equations and estimation. Relationship between correlation and regression coefficients.

Unit III: Time-based Data: Index Numbers and Time Series Analysis

Meaning and uses of index numbers; Construction of index numbers; Aggregative and average of relatives – simple and weighted, Tests of adequacy of index numbers, Construction of consumer price indices.

Components of time series; additive and multiplicative models; Trend analysis: Finding trend by moving average method and Fitting of linear trend line using principle of least squares.

Suggested Readings:

Business Mathematics:

1. Vohra, N.D. *Business Mathematics and Statistics*. McGraw Hill Education (India) Pvt Ltd
2. Sharma, J.K. *Business Mathematics*. New Delhi: Ane Books Pvt. Ltd.
3. Thukral, J.K. *Business Mathematics*. Mayur Paper Backs
4. Singh, J.K. *Business Mathematics*. Himalaya Publishing House.
5. Dowling, E.T. *Mathematics for Economics*. Schaum's Outlines Series, McGraw Hill Publishing Co.
6. Mizrahi and Sullivan, John. *Mathematics for Business and Social Sciences*. Wiley and Sons.
7. Budnick, P. *Applied Mathematics*. McGraw Hill Publishing Co.

Statistics:

1. Sharma, J.K. *Business Statistics*. Pearson Education.
2. Gupta, S.C. *Fundamentals of Statistics*. Himalaya Publishing House.
3. Gupta, S.P. and Gupta, Archana. *Elementary Statistics*. New Delhi: Sultan Chand and Sons.
4. Levin, Richard and Rubin, David S. *Statistics for Management*. New Delhi: Prentice Hall of India.
5. Spiegel, M.R. *Theory and Problems of Statistics*. Schaum's Outlines Series, McGraw Hill Publishing Co.

Note: Latest edition of text books may be used.

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B. Com.: Semester II
Language-2

Paper BC 2.4 : Hindi/Modern Indian Language
Common Syllabus to be provided by respective Department



B.Com.: Semester III
Paper BC 3.1: Company Law

Duration: 3 hrs.

Objective: The objective of the course is to impart basic knowledge of the provisions of the Companies Act 2013. Case studies involving issues in company laws are required to be discussed.

Contents

Unit I: Introduction

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

Unit II: Documents

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

Unit III: Management

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

Unit IV: Company Meetings

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

Unit V: Dividends and Audit

Provisions relating to payment of dividend, provisions relating to books of account, provisions relating to audit, auditors' appointment, rotation of auditors, auditors' report, secretarial standards and secretarial audit; on-line filing of documents.

Unit IV: Winding Up

Concept and modes of winding up, Liquidator, National Company Law Tribunal (NCLT), Appellate Tribunal (NCLAT), Special Courts.

Suggested Readings:

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

Note: Latest edition of text books may be used.

Mace

B.Com.: Semester III
Paper BC 3.2: Income Tax Law and Practice

Duration: 3 hrs.

Objective: To provide basic knowledge and equip students with application of principles and provisions of Income-tax Act, 1961.

Unit	Contents
I	Basic concepts: Income, agricultural income, person, assessee, assessment year, previous year, gross total income, total income, maximum marginal rate of tax. Permanent Account Number (PAN) Residential status; Scope of total income on the basis of residential status Exempted income under section 10
II	Computation of income under different heads - Salaries - Income from house property
III	Computation of income under different heads - Profits and gains of business or profession - Capital gains - Income from other sources
IV	Total income and tax computation - Income of other persons included in assessee's total income - Aggregation of income and set-off and carry forward of losses - Deductions from gross total income - Rebates and reliefs
V	Computation of Total Income of individuals and firms Tax Liability of individual and firm Preparation of return of income, Filing of returns: Manually, On-line filing of Returns of Income & TDS; Provision & Procedures of Compulsory On-line filing of returns for specified assesseees.

Note:

1. 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 fill appropriate Form and generate the XML file.
2. There shall be 4 Credit Hrs. for Lectures+ one Credit Hr. (Two Practical Periods per week per batch) for Practical Lab+ one credit Hr for Tutorials (per group).

Suggested readings:

1. Singhania, Vinod K. and Singhania, Monica. *Students' Guide to Income Tax, University Edition*. New Delhi: Taxmann Publications Pvt. Ltd.
2. Ahuja, Girish and Gupta, Ravi. *Systematic Approach to Income Tax*. Delhi: Bharat Law House.
3. Pagare, Dinkar. *Law and Practice of Income Tax*. New Delhi: Sultan Chand and Sons.

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4. Lal, B.B. *Income Tax Law and Practice*. New Delhi: Konark Publications.

Journals

1. *Income Tax Reports*. Company Law Institute of India Pvt. Ltd., Chennai.
2. *Taxman*. Taxman Allied Services Pvt. Ltd., New Delhi.
3. *Current Tax Reporter*. Current Tax Reporter, Jodhpur.

Software

1. Excel Utility available at incometaxindiaefiling.gov.in

Note: Latest edition of text books and Software may be used.



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B. Com.: Semester III

Language-3

Paper BC 3.3 : Hindi/Modern Indian Language
Common Syllabus to be provided by respective Department



B. Com.: Semester III
Paper BC 3.4 (a): Computer Applications in Business

Duration : 2 hrs

Objective: To provide computer skills and knowledge for commerce students and to enhance the student understanding of usefulness of information technology tools for business operations.

Contents

Unit I: Introduction

Introduction to Computer-Characteristics of Computers, The Computer System, Parts of Computers); Computer H/W Setup, Configuration, Networking, Mobile H/W Device and types wireless Networking; Operating System- Introduction to Operating Systems, An overview of various Computer & Mobile OS & Application (UN IX / Linux, DOS, Windows, Android, windows mobile, iOS Like), Features of latest Windows Operating Systems & its Management & Networking (Installation, backup, security, User control), Usage of payment gateways.

Unit II: Introduction to essential tools

Introduction to facilities & commonly used features of:

- a) **Word:** Working with word document, Inserting, filling and formatting a table, Mail Merge including linking with Access Database, Creating Macros -Sending E-mail from Word Import / Export of files Converting Word Document to Web Document, PDF files Hyperlinks; OLE Security features in MS-Word - Protection of Documents - Password for Documents - Checking for viruses in macros, referencing, creating bibliography, manage sources and citations, review documents.
- b) **PowerPoint:** Preparing Presentations, Slides, Handouts, Speaker's Notes - Outlines - Media Clips - Charts - Graphs, Adding the Transitions to the Slide Show - Special effects in detail, - Setting Slide timings.
- c) **Spreadsheet:** Creating a work book, Rearranging Worksheet, Organizing Charts and graphs, Ranges and Functions & Formulae: Mathematical, Statistical Financial Functions such as NPV (Net present value), Future value, IRR (Internal Rate of Return), EMI (Equated Monthly Installments, Compounding Yearly, periodic and monthly) - Auto Calculate Using Names in a Formula, Formula Editing, Consolidation of Data & Data Analysis - Sorting List, Filter & More Filtering Techniques - Consolidate data in multiple worksheets - What-if analysis, Goal Seek Scenario Manager, Solver, Lookup Function - Sub Totals, Nested-IF, Statistical Analysis; Data Validation & Protection - Create a drop-down list from a range of cells - Apply data validation to cells - Copy data validation setting, remove data validation - Find cell that have data validation, protect cell data, using password to protect sheet and workbook. - Use validation to create dependent list; Pivot table Reports & Pivot Chart Reports.

Unit III: Using Spreadsheet for Data Analysis & Reporting Features

Using spreadsheet for following purposes and making reports: Loan & Lease statement, Ratio Analysis, Payroll statements, Capital Budgeting, Depreciation Accounting, Graphical representation of data, Frequency distribution and its statistical parameters, Correlation and Regression

Unit IV: Database Designs for Accounting and Business Applications

Reality- Expressing the Application; Creating Initial design in Entity Relationship(ER) Model; Transforming ER Model to Relational data model concepts; Implementing RDM design using an appropriate DBMS.

SQL and Retrieval of Information: Basic Queries in SQL; Embedded Queries in SQL; Insert, Delete and Update statements in SQL

DBMS Software: Environment; Tables; Forms; Queries; Reports; Modules; Applying DBMS in the areas of Accounting, Inventory, HRM and its accounting, Managing the data records of Employees, Suppliers and Customers.

Unit V: CAAT Tools

Capabilities & Importing Data from Accounting & other Application Systems - An Introduction; Analytical Reports, Duplicates/ Gaps. Sorting & Charting; Stratification, Summarization, Statistics & Aging - An Introduction; Sampling, Macros and Audit Trail.

Notes:

1. There shall be a practical examination of 50 Marks (Practical-35 Marks, Viva-5 Marks and Work Book-10 Marks) and duration of Examination shall be 3 Hrs.
2. Teaching arrangements need to be made in the computer lab only.
3. There shall be 2 Lectures per class and 4 Practical periods per batch to be taught in computer Lab.

Suggested Readings:

1. Rajaraman, V. *Introduction to Information Technology*. PHI.
2. Eliason, A.L. *On-line Business Computer-Applications*. Chicago: Science Research Associates.
3. Frye, Curtis D. *Step by Step Microsoft Excel 2010*. PHI.
4. Leon, A. and Leon, M. *Fundamentals of Information Technology*. Leon, Vikas (4) Software manuals.
5. Sinha, Pradeep K. and Sinha, Preeti. *Foundation of Computing*. BPB Publication.
6. Basandra, Suresh K. *Management Information System*. New Delhi-Allahabad: Wheeler Publication.
7. Kumar, Muneesh. *Business Information System*. Vikas Publishing House.
8. Saxena, Sanjay. *A First Course in Computers*. Vikas Publishing House.
9. Fitzgerald & Dennis. *Business Data Communication and Networking*. Wiley.

Note: Latest edition of text books may be used.

**B. Com.: Semester III
Paper BC3.4 (b): Cyber Crimes and Laws**

Duration: 2 hrs

Objective: This paper intends to create an understanding towards the cyber crimes and to familiarize the students with the application of cyber laws in general.

Contents

Unit I: Cyber Crimes

Introduction- Computer crime and cyber crimes; Distinction between cyber crime and conventional crimes; cyber forensic; Kinds of cyber crimes- cyber stalking, cyber terrorism, forgery and fraud, crimes related to IPRs, computer vandalism; Privacy of online data; Cyber Jurisdiction; Copyright issues; and Domain name dispute etc.

Unit II: Definition and Terminology (Information Technology Act, 2000)

Concept of Internet, Internet Governance, E-Contract, E-Forms, Encryption, Data Security. Access, Addressee, Adjudicating Officer, Affixing Digital Signatures, Appropriate Government, Certifying Authority, Certification Practice Statement, Computer, Computer Network, Computer Resource, Computer System, Cyber Appellate Tribunal, Data, Digital Signature, Electronic Form, Electronic Record, Information, Intermediary, Key Pair, Originator, Public Key, Secure System, Verify, Subscriber as defined in the Information Technology Act, 2000.

Unit III: Electronic Records

Authentication of Electronic Records; Legal Recognition of Electronic Records; Legal Recognition of Digital Signatures; Use of Electronic Records and Digital Signatures in Government and its Agencies; Retention of Electronic Records; Attribution, Acknowledgement and Dispatch of Electronic Records; Secure Electronic Records and Digital Signatures.

Unit IV: Regulatory Framework

Regulation of Certifying Authorities; Appointment and Functions of Controller; License to issue Digital Signatures Certificate; Renewal of License; Controller's Powers; Procedure to be Followed by Certifying Authority; Issue, Suspension and Revocation of Digital Signatures Certificate, Duties of Subscribers; Penalties and Adjudication; Appellate Tribunal; Offences.

Suggested Readings:

1. Efraim Turban, Jae Lee, King, David, and Chung, HM. *Electronic Commerce-A managerial Perspective*. Pearson Education
2. Joseph, P.T. *E-Commerce-An Indian Perspective*. PHI
3. Chaffey, Dave. *E-business and E-commerce Management*. Pearson Education.
4. Painttal, D. *Law of Information Technology* New Delhi: Taxmann Publications Pvt. Ltd.
5. Dietel, Harvey M., Dietel, Paul J., and Steinbuhler, Kate. *E-business and E-commerce for managers*. Pearson Education.

6. Brian, Craig. *Cyber Law: The Law of the Internet and Information Technology*. Pearson Education
7. Sharma J. P and Kanojia, Sunaina. *Cyber Laws*, New Delhi: Ane Books Pvt Ltd.
8. *Taxmann Publications Pvt. Ltd.*, New Delhi, *Information Technology Rules 2000 & Cyber Regulations Appellate Tribunal Rules 2000 with Information Technology Act 2000*.

Note: Latest edition of text book may be used.



B.Com.: Semester IV
Paper BC 4.1: Business Communication (English/Hindi)

Duration: 3 hrs.

Objective: To equip students effectively to acquire skills in reading, writing, comprehension and communication, as also to use electronic media for business communication.

Contents

Unit I: Introduction

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

Unit II: Business Correspondence

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

Unit III: Report Writing

Identify the types of reports, define the basic format of a report, identify the steps of report writing, write a report meeting the format requirements, determine the process of writing a report, importance of including visuals such as tables, diagrams and charts in writing report, apply citation rules (APA style documentation) in reports.

Unit IV: Business language and presentation

Importance of Business language, Vocabulary Words often confused, Words often misspelt, Common errors in English. Oral Presentation Importance, Characteristics, Presentation Plan, Power point presentation, Visual aids.

Unit V: Technology and Business Communication

Role, effects and advantages of technology in Business Communication like email, text messaging, instant messaging and modern techniques like video conferencing, social networking. Strategic importance of e-communication.

Suggested Readings:

1. Lesikar, R.V. & Flatley, M.E. *Basic Business Communication Skills for Empowering the Internet Generation*. New Delhi: Tata McGraw Hill Publishing Company Ltd.
2. Bovee, and Thill. *Business Communication Today*. Pearson Education
3. Taylor, Shirley. *Communication for Business*. Pearson Education
4. Locker and Kaczmarek. *Business Communication: Building Critical Skills*. TMH

Note: Latest edition of text books may be used.

**B.Com: Semester IV
Paper BC 4.2: Corporate Accounting**

Duration: 3 hrs.

Objective: To help the students to acquire the conceptual knowledge of the corporate accounting and to understand the various techniques of preparing the financial statements.

Contents

Unit I: Accounting for Share Capital & Debentures

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

Unit II: Final Accounts

Preparation of profit and loss account and balance sheet of corporate entities, excluding calculation of managerial remuneration. Disposal of company profits.

Unit III: Valuation of Goodwill and Valuation of Shares

Concepts and calculation - simple problem only.

Unit IV: 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 V: Accounts of Holding Companies/Parent Companies

Preparation of consolidated balance sheet with one subsidiary company. Relevant provisions of Accounting Standard: 21 (ICAI).

Unit VI: Banking Companies

Difference between balance sheet of banking and non-banking company; prudential norms. Asset structure of a commercial bank. Non-performing assets (NPA).

Unit VII: Cash Flow Statement

Concepts of funds. Preparation of cash flow statement as per Accounting Standard (AS): 3 (Revised) (ICAI): Indirect method only.

Note:

1. The relevant Indian Accounting Standards in line with the IFRS for all the above topics should be covered.
2. Any revision of relevant Indian Accounting Standard would become applicable immediately.

Suggested Readings:

1. Monga, J.R. *Basic Corporate Accounting*. Mayur Paperbacks (c/o K.L. Malik and Sons Pvt. Ltd, 23 – Dara Ganj, New Delhi.)

2. Gupta, Nirmal , Sharma, Chhavi. *Corporate Accounting, Theory and Practice*. New Delhi: Ane Books Pvt Ltd.
3. Shukla, M.C., Grewal, T.S. and Gupta, S.C. *Corporate Accounting*. New Delhi: S. Chand and Co.
4. Maheshwari, S.N. and Maheshwari, S.K. *Corporate Accounting*. New Delhi: Vikas Publication.
5. Mukherjee and Hanif. *Corporate Accounting*. New Delhi: Tata McGraw Hill.

Note: Latest edition of text books may be used.

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B. Com.: Semester IV
Paper BC 4.3: Cost Accounting

Duration: 3 hrs.

Objective: To acquaint the students with basic concepts used in cost accounting and various methods involved in cost ascertainment systems and use of costing data for planning, control & decision-making.

Contents

Unit I: Introduction

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

Unit II

(a) **Materials:** Material/inventory control- concept and 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, 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.

Unit III: Overhead

Classification, allocation, apportionment and absorption of overhead. Under- and over-absorption. Capacity costs. Treatments of certain items in costing, like interest on capital, packing expenses, debts, research and development expenses, Activity based costing.

Unit IV: Methods of Costing

Unit costing, Job costing, Contract Costing, Process costing (process losses, valuation of work in progress, joint and by-products).

Unit V: Service Costing and Accounting Systems

Service costing (only transport). Accounting Systems: Integral and non-integral systems, Reconciliation of cost and financial accounts.

Suggested Readings:

1. Lal, Jawahar and Srivastava, Seema. *Cost Accounting*. New Delhi: McGraw Hill Publishing Co.
2. Nigam, B.M. Lall and Jain, I.C. *Cost Accounting, Principles, Methods and Techniques*. New Delhi : PHI Pvt. Ltd.
3. Banerjee, Bhabatos. *Cost Accounting –Theory and Practice*. New Delhi: PHI Pvt. Ltd.
4. Jhamb, H.V. *Fundamentals of Cost Accounting*. New Delhi: Ane Books Pvt Ltd.
5. Arora, M.N. *Cost Accounting – Principles and Practice*. New Delhi: Vikas Publishing House.

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6. Shukla, M.C., Grewal, T.S. and Gupta, M.P. *Cost Accounting, Text and Problems*. New Delhi: S. Chand & Co. Ltd.
7. Jain, S.P. and Narang, K.L. *Cost Accounting, Principles and Methods*. Jalandhar: Kaylani Publishers.
8. Maheshwari, S.N. & Mittal, S.N. *Cost Accounting, Theory and Problems*. New Delhi: Shri Mahabir Book Depot.

Note: Latest edition of text books may be used.



**B.Com.: Semester IV
Paper BC 4.4 (a) : E-Commerce**

Duration: 2 hrs.

Objective: To enable the students to become competent to understand the mechanism for excelling in e-commerce based employments and self-employment opportunities.

Contents

Unit I: Introduction

Introduction to E Commerce and Definition, E-Commerce based activities, Goals of E-Commerce, Technical Components of E-Commerce, Functions, Advantages and disadvantages of E-Commerce, Scope of E-Commerce, Electronic Commerce Applications, Framework of E-Commerce, Supply Chain Management, Electronic Commerce and Electronic Business.

Unit II: Planning Online-Business

Nature and dynamics of the internet. Electronic business models: B2B, B2C, C2C, C2B. Web-site Design: Web sites as market place. E-commerce, pure online vs. brick and click business; assessing requirement for an online business designing, developing and deploying the system.

Unit III: Technology for Online-Business

Internet and its Evolution, IT Infrastructure, Middleware, Domain names, Contents: Text and Integrating E-business applications. Component of Internet Information technology structure, Development of Intranet, Extranet and their Difference.

Unit IV: Operations of E Commerce

Online-payment mechanism; Electronic Payment systems; payment Gateways; Visitors to website; Tools for promoting websites; Risk management options for e-payment systems.

Unit V: Security and Legal Aspects of E-Commerce

Threats in E-Commerce, Security of Clients and Service-Provider; Cyber Laws – Relevant provisions of Information Technology Act 2000, offences, secure electronic records and digital signatures penalties and adjudication.

Suggested Readings:

1. Agarwala, Kamlesh N., Lal, Amit and Agarwala, Deeksha. *Business on the Net: An Introduction to the Whats and Hows of E-Commerce*. Macmillan India Ltd.
2. Bajaj, Deobyani Nag. *E-Commerce*. New Delhi: Tata McGraw Hill Company.
3. Turban, E., et. al. *Electronic commerce: A Managerial Perspective*. Pearson Education Asia.
4. Diwan, Prag and Sharma, Sunil. *Electronic Commerce -A Manager's Guide to E-Business*. Delhi: Vanity Books International.
5. Dietel, Harvey M., Dietel, Paul J., and Steinbuhler., Kate. *E-business and E-commerce for managers*. Pearson Education.

6. Greenstein, M. and Feinman, T.M. *Electronic Commerce: Security, Risk Management and Control*. Tata McGraw hill.
7. Kosiur, David. *Understanding Electronic Commerce*. New Delhi: Prentice Hall of India Private Ltd.
8. Whiteley, David. *E-commerce*. New York: McGraw Hill.

Note: Latest edition of text books may be used.



B.Com.: Semester - IV
Paper BC 4.4(b): Investing in Stock Markets

Duration: 2 hrs.

Objective: This paper intends to provide basic skills to operate in stock markets and the ways of investing in it. It will enable the student to take up investment in stock markets independently.

Contents

Unit I: Investing Fundamentals

Types of Investment – Equity Shares, IPO/ FPO, Bonds. Indian Securities Market: the market participants, trading of securities, security market indices. Sources of financial information. Stock exchanges in India: BSE, NSE, MCX. Buying and selling of stocks: using brokerage and analysts' recommendations. Use of limit order and market order.

Unit II: Stock Analysis and Valuation

Online trading of stocks. Understanding stock quotations, types and placing of order. Risk: its valuation and mitigation, Analysis of the company: financial characteristics (as explained by ratio analysis, future prospects of the company, assessing quality of management using financial and non-financial data, balance sheet and quarterly results, cash flows and capital structure). Comparative analysis of companies, Stock valuations: using ratios like PE ratio, PEG ratio, and Price Revenue ratio. Use of Historic prices, simple moving average, basic and advanced interactive charts. Examining the shareholding pattern of the company.

Pitfalls to avoid while investing: high P/E stocks, low price stocks, stop loss, excess averaging.

Unit III: Investing in Mutual Funds

Background of Mutual Funds: Needs and advantages of investing in Mutual Funds. Net Asset Value, Types of Mutual funds: Open ended, closed ended, equity, debt, hybrid, money market, Load vs. no load funds, Factors affecting choice of mutual funds. CRISIL Mutual Fund Ranking and its Usage.

Unit IV: Understanding Derivatives

Futures, Options, trading in futures and options. Understanding stock market quotes on futures and options. Types of orders, Put and Call options: How Put and Call options work. Commodities, Derivatives of commodities, trading of commodity derivatives on MCX, Currency derivatives and its trading.

Suggested Readings:

1. Gitman and Joehnk. *Fundamentals of Investing*. Pearson.
2. Madura, Jeff. *Personal Finance*. Pearson.
3. Chandra, Prasanna. *Investment Analysis and Portfolio Management*. Tata McGraw Hill.
4. Damodaran, Aswath. *Investment Valuation: Tool and Techniques for Determining the*

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- Value of Any Asset.* Wiley Finance.
5. Bodie, Alex, Marcus and Mohanty. *Investments.* McGraw Hill Publishing Co.
 6. Hirt and Block. *Fundamentals of Investment Management.* McGraw Hill Publishing Co.
 7. Pandiyan, Punithavathy. *Security Analysis and Portfolio Management.* Vikas Publications
 8. www.yahoofinance.com
 9. www.moneycontrol.com
 10. www.bloomberg.com

Note: Latest edition of text book may be used.



B.Com.: Semester V
Paper BC 5.1 (a): Human Resource Management

Duration: 3 hrs.

Objective: The objective of the course is to acquaint students with the techniques and principles to manage human resource of an organisation.

Contents

Unit I: Introduction

Concept and functions; Role, status and competencies of HR manager; Organization of HR Department; HR Policies; Evolution of HRM; Emerging challenges of human resource management like workforce diversity, downsizing, work life balance, etc.

Unit II: Acquisition of Human Resource

Human resource planning; Job analysis – job description and job specification; Recruitment – Concept and sources; Selection – Concept and process; Testing and interview; Placement and induction.

Unit III: Training and Development

Concept and importance; Identifying training and development needs; Designing training programmes; Training and development methods – Apprenticeship, understudy, job rotation, vestibule training, case study, role playing, sensitivity training, In-basket, management games, coaching and mentoring, management development programs; Evaluating training effectiveness.

Unit IV: Performance Appraisal

Nature and objectives; Performance appraisal process; Methods of performance appraisal; Job changes - transfers and promotions; Potential appraisal.

Unit V: Compensation and Maintenance of employees

Compensation - Concept and policies; Job evaluation; Methods of wage payments and incentive plans; Fringe benefits; Performance linked compensation; Employee health and safety; Employee welfare; Social security (excluding legal provisions); Grievance handling and redressal.

Suggested Readings:

1. Decenzo, D.A. and Robbins, S. P. *Fundamentals of Human Resource Management*. India: Wiley.
2. Dessler, G. and Varkkey, B. *Human Resource Management*. Delhi: Pearson Education.
3. Chhabra, T.N. *Human Resource Management*. Delhi: Dhanpat Rai & Co.
4. Aswathappa K. *Human Resource Management*. New Delhi: Tata McGraw-Hill.
5. Gupta, C.B. *Human Resource Management*. Delhi: Sultan Chand & Sons.
6. Rao, V. S. P. *Human Resource Management: Text and Cases*. Excel Books.

Note: Latest edition of text books may be used.

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B. Com.: Semester V
Paper BC 5.1 (b): Principles of Marketing

Duration: 3 hrs.

Objective: The objective of this course is to provide basic knowledge of concepts, principles, tools and techniques of marketing.

Contents

Unit I: Introduction

Nature, scope and importance of marketing; Evolution of marketing concepts; Marketing mix; Marketing environment-Macro and micro environmental factors.

Unit II

Consumer Behaviour: Consumer buying process; Factors influencing consumer buying decisions-an overview.

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

Unit III: Product

Meaning and importance; Product classifications; Concept of product mix; Branding, packaging and labelling; After-sales services; Product life-cycle; New product development (an overview).

Unit IV

(a) **Pricing:** Significance; Factors affecting price of a product; Pricing policies and strategies.

(b) **Distribution:** Channels of distribution - meaning and importance; Types of distribution channels; Wholesaling and retailing; Factors affecting choice of distribution channel; Distribution Logistics-Meaning, Importance and Decisions.

Unit V

a) **Promotion:** Nature and importance of promotion; Promotion tools: advertising, personal selling, public relations & sales promotion – concept and their distinctive characteristics; Communication process; Promotion mix; Factors affecting promotion mix decisions.

b) **Developments and issues in marketing:** Rural marketing, Social marketing; Online marketing, Direct marketing, Services marketing, Green marketing.

Suggested Readings:

1. Kotler, Philip, Keller, Kevin Lane, Koshy, Abraham and Jha, Mithileshwar. *Marketing Management: A South Asian Perspective*. Pearson Education.
2. McCarthy, E. Jerome and William, D. Perreault. *Basic Marketing*. Richard D. Irwin.
3. Majaro, Simon. *The Essence of Marketing*. New Delhi: Prentice Hall.
4. Chhabra, T.N. *Principles of Marketing*. Sun India Publication.
5. Etzel, Michael J., Walker, Bruce J., Staton, William J., and Pandit, Ajay. *Marketing Concepts and Cases*. Tata McGraw Hill (Special Indian Edition).
6. Czinkota. *Marketing Management*. Vikas Publishing House (P) Ltd.
7. Armstrong, Gary, and Kotler, Philip. *The Essentials of Marketing*. New Delhi: Pearson Education.

Note: Latest edition of text books may be used.



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B. Com.: Semester V
Paper BC 5.1(c): Auditing and Corporate Governance

Duration: 3 hrs.

Objective: To provide knowledge of auditing principles and techniques and to familiarize the students with the understanding of issues and practices of corporate governance in the global and Indian context including case studies.

Contents

Unit I: Auditing:

Basic Principles and Techniques; Classification of Audit, Audit Planning, Internal Control – Internal Check and Internal Audit; Audit Procedure – Vouching and verification of Assets & Liabilities; Company Auditor- Qualifications and disqualifications, Appointment, Rotation, Removal, Remuneration, Rights and Duties; Auditor's Report- Contents and Types, Liabilities of Statutory Auditors under the Companies Act 2013. Special Areas of Audit-Cost audit, Tax audit and Management audit; Recent Trends in Auditing: Basic considerations of audit in EDP Environment; Relevant Auditing and Assurance Standards (AASs).

Unit III: Conceptual Framework of Corporate Governance

Meaning, Theories, Models and Benefits of Corporate Governance; Board Committees and their Functions; Insider Trading; Rating Agencies; Green Governance/E-governance; Clause 49 of Listing Agreement; Class Action; Whistle Blowing; Shareholders Activism.

Unit IV: Major Corporate Governance Failures

BCCI (UK), Maxwell Communication (UK), Enron (USA), World.Com (USA), Andersen Worldwide (USA), Vivendi (France), Harshad Mehta Scam, Satyam Computer Services Ltd, and Kingfisher Airlines; Common Governance Problems Noticed in various Corporate Failures; Codes and Standards on Corporate Governance; Initiatives in India.

Unit V: Business Ethics and CSR

Morality and Ethics; Business Values and Ethics; Various Approaches to Business Ethics; Ethical Theories; Ethical Governance; Corporate Ethics; Benefits of Adopting Ethics in Business; Ethics Programme; Code of Ethics; Ethics Committee; Concept of Corporate Philanthropy, CSR, CR, Corporate Sustainability; Environmental Aspect of CSR; CSR provision under the Companies Act 2013, CSR Committees; CSR Reporting; CSR Models, Drivers of CSR, Codes and Standards on CSR, Global Reporting Initiatives, ISO 26000.

Suggested Readings:

1. Sharma, J.P. *Corporate Governance, Business Ethics, and CSR*. New Delhi: Ane Books Pvt Ltd.
2. Institute of Chartered Accountants of India, *Auditing and Assurance Standards*, ICAI, New Delhi.
3. Relevant Publications of ICAI on *Auditing (CARO)*.

4. Gupta, Kamal and Arora, Ashok. *Fundamentals of Auditing*. New Delhi: Tata Mc-Graw Hill Publishing Co. Ltd.
5. Ghatalia, S.V. *Practical Auditing*. New Delhi: Allied Publishers Private Ltd.
6. Singh, A. K. and Gupta, Lovleen. *Auditing Theory and Practice*. Galgotia Publishing Company.
7. Mallin, Christine A. *Corporate Governance (Indian Edition)*. New Delhi: Oxford University Press.
8. Rani, Geeta D., and Mishra, R.K. *Corporate Governance- Theory and Practice*. New Delhi: Excel Books.
9. Tricker, Bob. *Corporate Governance-Principles, Policies, and Practice (Indian Edition)*. New Delhi: Oxford University Press.

Note: Latest edition of text books may be used.



B.Com.: Semester V
Paper BC 5.1 (d): Financial Reporting and Analysis

Duration: 3 hrs.

Objective: To understand, analyse and interpret the basic framework of financial reporting.

Unit I: Basics of Financial Reporting

Purpose of financial reporting, users of financial reports, conceptual framework for financial reporting.

Unit II: Understanding Financial Statements

Structure of Financial Statements: Introduction, Statement of Financial Position (Balance Sheet), Statement of Earnings (Income Statement), and Statement of Cash Flows (Cash Flow Statement).

Additional disclosure statements: Need for Additional Statements, Auditor's Report, Director's Report, Funds Flow Statement, Electronic Dissemination, Corporate Governance.

Unit III: Elements of Financial Statements

Inventories, Receivables, Assets (Fixed Tangible, Intangible), Leases, Revenue, Income-Tax, Retained Earnings.

Unit IV: Analysis & Interpretation of Financial Statements

Ratio Analysis – Liquidity, Solvency, Activity & Profitability Analysis, Comparative & Common Size Analysis (Vertical & Horizontal Analysis), Financial Statement Variation by Type of Industry.

Expanded Analysis: Financial Ratios used in Annual Reports, Management's use of financial analysis, Graphing Financial Information.

Unit V: Accounting Standards in India & IFRS

Basic Framework.

Suggested Readings:

1. Lal, Jawahar, *Corporate Financial Reporting: Theory & Practice*, Taxmann Applied Services, New Delhi.
2. Raiyani, J. R. and Lodha, G., *International Financial Reporting Standard (IFRS) and Indian Accounting Practices*, New Century Publications.
3. Singh, N. T. and Agarwal, P., *Corporate Financial Reporting in India*, Raj Publishing, Jaipur.
4. Hennie, V. G., *International Financial Reporting Standards: A practical guide*, Washington: World Bank.
5. Alexander, D., Britton, A. and A. Jorissen, *Global Financial Reporting and Analysis*, Cengage Learning, Indian edition.

Note: Latest edition of text book may be used.

B. Com.: Semester V
Paper BC 5.2 (a): Fundamentals of Financial Management

Duration: 3 hrs.

Objective: To familiarize the students with the principles and practices of financial management.

Contents

Unit I

Nature, scope and objectives of financial management, Time value of money, Risk and return (including Capital Asset Pricing Model).

Unit II

Long term 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.

Unit III

Financing Decisions: Sources of long-term financing, Estimation of components of cost of capital, Methods for calculating Cost of Equity, Cost of Retained Earnings, Cost of Debt and Cost of Preference Capital, Weighted Average Cost of Capital (WACC). Capital Structure- Theories of Capital Structure (Net Income, Net Operating Income, MM Hypothesis, Traditional Approach). Operating and Financial leverage. Determinants of capital structure.

Unit IV

Dividend Decisions: Theories for Relevance and irrelevance of dividend decision for corporate valuation- Walter's Model, Gordon's Model, MM Approach, Cash and stock dividends. Dividend policies in practice.

Unit V

Working Capital Decisions: Concepts of Working Capital, Operating & Cash Cycles, sources of short term finance, working capital estimation, cash management, receivables management, inventory management.

Spreadsheet is the recommended software for doing basic calculations in finance and hence can be used for giving students subject related assignments for their internal assessment purposes.

Suggested Readings:

1. Khan, M.Y. and Jain, P.K. *Financial Management: Text and Problems*. Tata McGraw Hill
2. Horne, Van, James C., Wachowicz, John. *Fundamentals of Financial Management*. Pearson Education
3. Ross, Stephen A., Westerfield, Randolph, and Jeffrey Jaffe. *Corporate Finance*. Tata McGraw Hill
4. Srivastava, Rajiv, and Mishra, Anil. *Financial Management*. UK: Oxford University Press.
5. Singh, Preeti. *Financial Management*. New Delhi: Ane Books Pvt. Ltd.
6. Singh, J.K. *Financial Management-text and problems*. Delhi: Dhanpat Rai and Company.
7. Sharma, G.L., and Singh, Y.P. *Contemporary issues in Finance and Taxation*. Academic Foundation Delhi
8. Rustagi, R.P. *Financial Management*. Galgotia Publishing Company
9. Pandey, I.M. *Financial Management*. Vikas Publications
10. Chandra, P. *Financial Management-Theory and Practice*. Tata McGraw Hill
11. Bhalla, V. K. *Financial Management & Policy*. Delhi: Anmol Publications.

Note: Latest edition of text books may be used.



B.Com.: Semester V
Paper BC 5.2 (b): Indirect Tax Laws

Duration: 3 hrs.

Objective: To provide basic knowledge and equip students with application of principles and provisions of Service Tax, VAT, Central Excise, and Customs Laws.

Contents

Unit I: Service tax

Concepts and general principles; Sources of service tax law; Charge of service tax and taxable services (Meaning of services, Negative List, Mega Exemption Notification); Place of Provision of Services; Point of Taxation; Valuation of taxable services; Exemptions & abatements; Payment of service tax (including Reverse Charge Mechanism); Service tax procedures; Accounting codes of service tax returns; Filing of returns; Demand, Adjudication and offences; Liability & Refunds; Penalties; Interest; CENVAT Credit; E-filing of service tax return.

Unit II: VAT

Concepts and general principles; Calculation of VAT Liability including input Tax Credits; Small Dealers and Composition Scheme; VAT Procedures; Treatment of stock & Branch transfer under State VAT Acts; Filing & Return under State VAT Act; E-filing; Practical problems on VAT.

Unit III: Central Excise

Levy & Collection of excise duty; Goods & Excisable goods; Manufacture and Manufacturer; Dutiability of intermediate products & captive consumption; Packing, labelling & branding activities; Determination of taxable event for change of duty; Valuation; CENVAT; General procedures; Export procedures; Bonds & types of bonds; Refund & appeals; Remission of duty & destruction of goods; SSI, Job Work.

Unit IV: Customs laws

Basic concepts of customs law- Territorial waters, high seas; Types of custom duties – Basic, Countervailing & Anti- Dumping Duty, Protective duty, Safeguard Duty; Classification of goods; Warehousing- special provisions of warehousing; Valuation, Customs Procedures, Import and Export Procedures, Baggage, Exemptions from custom duty.

Suggested Readings:

1. Singhanian, Vinod K. and Singhanian, Monica. *Students' Guide to Indirect Taxes*. Delhi: Taxmann Publications Pvt. Ltd.
2. Datey, V.S. *Indirect Tax Law and practice*. Delhi: Taxmann Publications Pvt. Ltd.
3. Kumar, Sanjeev. *Systematic Approach to Indirect Taxes*.
4. Gupta, S.S. *Service Tax -How to meet your obligation*. Delhi: Taxmann Publications Pvt. Ltd.
5. Ahuja, Girish & Gupta, Dr. Ravi. *Indirect Tax*. Flair Publication Pvt. Ltd.

Note:

1. This Paper will be replaced by the Goods and Service Tax Law whenever this law is enforced.
2. Latest edition of text books may be used.

B.Com.: Semester V
Paper BC 5.2 (c): Training and Development

Duration: 3 hrs.

Objective: To train students to understand the learning environment of a firm. The knowledge so obtained will make them capable of providing training to Human Resource of a business firm.

Contents

Unit I: Introduction

Concept and functions of Human resource management; relationship of training to organizational and individual goals. Essence of training and development in human resource management. Factors effecting successful training process, Skills of a successful trainer – Internal and external trainer. Training and learning: Concept of training and learning, the learning process, learning curve, principles of learning, training guidelines, experience versus training, kinds of training, system approach to training, programmed instruction, transfer of training.

Unit II: Training Needs Assessment and Curriculum Development

Identification of Training and Development needs, training needs assessment-various approaches (the job and the Individual), Advantages and disadvantages of basic needs assessment techniques, Assessing curriculum needs, curriculum standards, matching organisational training needs, Developing training materials.

Unit III: Training Methods

Three Stages of training (Preparatory, implementation and follow-up stage), On the job and off-the job methods, experiential versus non-experiential methods.

Unit IV: Evaluation of Training and Development, and Emerging Pattern

Reasons of evaluating training, Criteria for evaluation, problems of evaluation, steps involved in evaluation, methods for training evaluation, analysis and costing of training. Emerging Pattern of Training and development in India. Discussion on Indian case studies.

Suggested Readings:

1. Prior, John. *Handbook of Training and Development*. Bombay: Jaico, Publishing House.
2. Michalak, Donald F. and Yager, Edwin G. *Making the Training Process Work*, New York: Harper and Row.
3. Phillips, Jack J. *Handbook of Training Evaluation and Measurement Methods*. Houston, Gulf Publishing Co.
4. Lynton R, Pareek, U. *Training for Development*. Vistaar: New Delhi.

Note: Latest edition of text book may be used.

**B.Com.: Semester V
Paper BC 5.2 (d): Industrial Laws**

Duration: 3 hrs.

Objective: To familiarize the students with the understanding and provisions of industrial related laws. Case studies and problems involving issues in industrial laws are required to be discussed.

Contents

Unit I: 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: Employees State Insurance Act, 1948

Objects and Applicability of the Schemes; 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: 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, Fines.

Unit IV: 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.

Unit V: 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.

Unit VI: Employee's Compensation Act, 1923

Definitions: dependent, employer, partial and total disablement, workmen, injury, occupational disease; accident; employer's liability for compensation; amount of compensation; contracting; commissioner; case laws.

Suggested Readings:

1. Sharma, J.P. *Simplified Approach to Labour Laws*. New Delhi: Bharat Law House (P) Ltd.
2. Malik, K.L. *Industrial Laws and Labour Laws*. Lucknow: Eastern Book Company.
3. Kumar, H.L. *Digest of Labour Cases*. New Delhi: Universal Law Publishing Co P Ltd.
4. Srivastava, S.C. *Industrial Relations & Labour Laws*. Vikas Publishing House (P) Ltd.

Note: Latest edition of text book may be used

B. Com.: Semester V
Paper BC 5.3 (a): Entrepreneurship

Duration: 2 hrs.

Objective: The purpose of the paper is to provide orientation towards entrepreneurship as a career option and encourage creative thinking for effectiveness at work and in life.

Contents

Unit I: Introduction

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

Unit II: Types of Business Entities

Micro, Small and Medium Enterprises. Concept of business groups and role of business houses and family business in India. Values, business philosophy and behavioural orientations of important family business in India. Managerial roles and functions in a small business. Entrepreneur as the manager of his business.

Unit III: Entrepreneurial Sustainability

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

Unit IV: Business Plan Preparations

Sources of business ideas and tests of feasibility. Significance of writing the business plan/ project proposal. Contents of business plan/ project proposal. Designing business processes, location, layout, operation, planning & control; preparation of project report. Project submission/ presentation and appraisal thereof by external agencies, such as financial/non-financial institutions.

Unit V: Start up issues

Mobilizing resources for start-up. Accommodation and utilities. Preliminary contracts with the vendors, suppliers, bankers, principal customers; Contract management: Basic start-up problems. Funding opportunities for start-ups. Marketing and organisational plans-an overview.

Suggested Readings:

1. Brandt, Steven C. *The 10 Commandments for Building a Growth Company*. Delhi: MacMillan Business Books.

2. Kuratko and Rao. *Entrepreneurship: A South Asian Perspective*. Cengage Learning.
3. Dollinger, Mare J. *Entrepreneurship: Strategies and Resources*. Illinois, Irwin.
4. Holt, David H. *Entrepreneurship: New Venture Creation*. New Delhi: Prentice-Hall of India.
5. Kao, John J. *The Entrepreneurial Organization*. Englewoods Cliffs, New Jersey: Prentice-Hall.
6. Langois, Richard N., Yony Fu-Lai Yu and Robertson. (Eds.). *The International Library of Critical Writings in Economics*. Vols. I-III. Cheltenham, UK: Elgar. ISBN-1-8598-758 X
7. McIntyre and Bruno Dallago. *Small and Medium Enterprises in Transitional Economies*. New York: Palgrave MacMillan in association with the United Nations University/ World Institute for Development Economics Research (UNU/WIBER).
8. Panda, Shiba Charan. *Entrepreneurship Development*. New Delhi: Anmol Publications.
9. Patel, V.G. *The Seven Business Crises and How to Beat Them*. New Delhi: Tata McGraw Hill.
10. Plsek, Paul E. *Creativity, Innovation and Quality. (Eastern Economic Edition)*. New Delhi: Prentice-Hall of India. ISBN-81-203-1690-8.
11. Roberts, Edward B. (Ed.). *Innovation: Driving Product, Process and Market Change*. San Francisco: Jossey Bass ISBN-0-7879-6213-9
12. SIDBI Reports on Small Scale Industries Sector.
13. Singh, Nagendra P. *Emerging Trends in Entrepreneurship Development*. New Delhi: ASEED.
14. Storey, D. J. *Small Business: Critical Perspectives on Business and Management*. London: Routledge.
15. Taneja, Satish and Gupta, S.L. *Entrepreneurship Development-New Venture Creation*. New Delhi: Galgotia Publishing House.
16. Verma, J.C. and Singh, Gurpal. *Small Business and Industry-A Handbook for Entrepreneurs*. New Delhi: Sage.
17. Vesper, Karls H. *New Venture Strategies. (Revised Edition)*. New Jersey: Prentice-Hall.

Note: Latest edition of text books may be used.



**B.Com.: Semester V
Paper BC 5.3(b): Advertising**

Duration: 2 hrs.

Objective: The objective of this course is to familiarize the students with the basic concepts, tools and techniques of advertising used in marketing.

Contents

Unit I: Introduction

Advertising-meaning, nature and importance of advertising, types and objectives. Audience selection; Setting of advertising budget: determinants and major methods.

Unit II: Media Decisions

Major media types - their merits and demerits; Advertising through internet and interactive media- Issues and considerations; Factors influencing media choice; media selection, media scheduling.

Unit III: Message Development

Advertising creativity; Advertising appeals; Advertising copy and elements of print advertisement creativity; Tactics for print advertisement.

Unit IV: Measuring Advertising Effectiveness

Arguments for and against measuring effectiveness; Advertising testing process; Evaluating communication and sales effects; Pre- and post-testing techniques.

Unit V: Organisational Arrangements

- a) Advertising Agency: Role, types and selection of advertising agency; Reasons for evaluating advertising agencies.
- b) Social, ethical and legal aspects of advertising in India; Recent developments and issues in advertising.

Suggested Readings:

1. Belch and Belch. *Advertising and Promotion*. Tata McGraw Hill Co.
2. Sharma, Kavita. *Advertising: Planning and Decision Making*. Taxmann Publication Pvt. Ltd.
3. Mahajan, J.P., and Ramki. *Advertising and Brand Management*. New Delhi: Ane Books Pvt Ltd.
4. Burnett, Wells and Moriatty. *Advertising: Principles and Practice*. Pearson Education
5. Shimp, Terence A. *Advertising and Promotion: An IMC Approach*. South Western, Cengage Learning.
6. O'Guinn. *Advertising and Promotion: An Integrated Brand Approach*, Cengage Learning.

Note: Latest edition of text books may be used.

B.Com.: Semester V
Paper BC 5.4 (a): Principles of Micro Economics

Duration: 3 hrs.

Objective: Objective of the course is to acquaint the students with the concepts of micro economics dealing with consumer behaviour and make them understand the supply side of the market through the production and cost behaviour of firms.

Contents

Unit I: Introduction

- a) **Demand and Supply:** Determinants of demand, movements vs. shift in demand curve, Determinants of Supply, Movement along a supply curve vs. shift in supply curve; -Market equilibrium and price determination.
- b) Elasticity of demand and supply.
- c) Application of demand and supply.

Unit II: Consumer Theory

Ordinal Utility theory: (Indifference curve approach): Consumer's preferences; Interference curves; Budget line; Consumer's equilibrium; Income and substitution effect; Price consumption curve and the derivation of demand curve for a commodity; Criticisms of the law of demand.

Unit III: Production and Cost

- a) Production: Firm as an agent of production. Concepts of Production function. Law of variable proportions; Isoquants; Return to scale. Economics and Diseconomies of scale.
- b) Costs: Costs in the short run. Costs in the long run, Profit maximization and cost minimization. Equilibrium of the firm, Technological Change.

Unit IV: Market Structure

- (a). **Perfect Competition:** Assumption; Theory of a firm under perfect competition; Demand and Revenue; Equilibrium of the firm in the short run and long run, The long run industry supply curve: increasing, decreasing and constant cost industry. Allocation efficiency under perfect competition
- (b). **Monopoly:** Short-run and long-run equilibrium of monopoly firm; Concept of supply curve under monopoly; Allocation inefficiency and dead-weight loss monopoly; Price discrimination.
- (c). **Imperfect Competition:** Difference between perfect competitions, monopoly and imperfect competition;
 - (i) Monopolistic Competition: Assumption; Short – run Equilibrium; Long run Equilibrium; Concepts of excess capacity; Empirical relevance.
 - (ii) Oligopoly: Causes for the existence of oligopolistic firms in the market rather than perfect Competition; Cooperative vs. Non cooperative Behaviour and dilemma of oligopolistic firms.

Unit V: Income Distribution and Factor Pricing

Demand for factors. Supply of factor, backward bending supply curve for labor concepts of economic rent; Functional Distribution of Income.

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Suggested Readings:

1. Salvatore, D. Schaum's. *Outline of Theory and Problems of Microeconomic Theory*. New Delhi: McGraw-Hill, International Edition.
2. Ahuja, H.L. *Business Economics*. New Delhi: S. Chand & Co.
3. Pindyck, R.S., and Rubinfeld, D.L. *Microeconomics*. Prentice-Hall of India Pvt. Ltd.
4. Deepashree. *Business Economics*. New Delhi: Ane Books Pvt. Ltd.
5. Varian, H.R. *Intermediate Microeconomics: A Modern Approach*. New Delhi: Affiliated East-West Press.

Note: Latest edition of text books shall be used.



B.Com.: Semester V

Paper BC 5.4 (b): Economics of Regulation of Domestic and Foreign Exchange Markets

Duration: 3hrs.

Objective: To acquaint students with the economics of regulation of domestic and foreign exchange markets.

Contents

Unit I: Regulation of Domestic Markets

Basic functions of government; Market efficiency; Market failure; the meaning & cause; public policy towards monopoly and competition.

Unit II: Foreign Trade Policy and Procedures

Main Features: Served from India Scheme; export promotion council; Vishesh Krishi and Gram UdyogYojana; focus market scheme, duty exemption and remission scheme, advance authorization scheme and DFRC, DEPB, EPCG, etc; EOUs, EHTPs, STPs, BPTs, and SEZs.

Unit III: Industries Development Regulation

An overview of current Industrial Policy; Regulatory Mechanism under Industries Development and Regulation Act., 1951. The Micro, Small and Medium Enterprises Development Act, 2006. Term of office of Chairperson and other Members, Duties, Powers and Functions of Commission.

Unit IV: Foreign Exchange Market

Balance of Payments; Market for Foreign Exchange; Determination of Exchange Rates.

Unit V: The Foreign Exchange Management Act, 1999

Definitions; Authorized Person, Capital Account Transaction Currency, Current Account Transaction, Foreign Exchange, Person, Person Resident in India, Repatriate to India. Regulation and Management of Foreign Exchange: Dealing in Foreign Exchange, Holding of Foreign Exchange, current Account Transactions, Capital Account Transactions, Export of Goods and Services, Realization and Repatriation of Foreign Exchange, Contravention and Penalties, Enforcement of the Orders of Adjudicating Authority, Adjudication and Appeal.

Suggested Readings:

1. Lipsey, R.G. & Chrystal, K.A. *Economics*. Oxford University Press.
2. *Taxmann's Students Guide to Economics Laws*, New Delhi: Taxman Allied Services Pvt. Ltd.
3. *Taxman's, Consumer Protection Law Manual with Practice Manual*, New Delhi: Taxmann Allied Services Pvt. Ltd.
4. Viswanathan, Surseh T. *Law & Practice of Competition Act. 2002*. New Delhi: Bharat Law House.

5. *Study Material Economic and Labour Laws (Paper 5)*. The Institute of Company Secretaries of India.

Note: Latest edition of text book may be used.



B. Com.: Semester VI
Paper BC 6.1 (a): Corporate Tax Planning

Duration: 3 hrs.

Objective: To provide Basic knowledge of corporate tax planning and its impact on decision-making.

Unit	Contents
I	Tax planning, tax management, tax evasion, tax avoidance. Types of companies Residential status of companies and tax incidence, Tax liability and minimum alternate tax, Carry forward and set off of losses in case of certain companies, Deductions available to corporate Assesseees Tax on distributed profits, units of Mutual funds
II	Tax planning with reference to setting up of a new business: Location of business, nature of business, form of organisation. Tax planning with reference to financial management decisions - Capital structure, dividend and bonus shares Tax planning with reference to sale of scientific research assets
III	Tax planning with reference to specific management decisions - Make or buy; own or lease; repair or replace Tax planning with reference to receipt of insurance Compensation
IV	Double taxation relief Provisions regulating transfer pricing, Computation of Arm's length pricing Advance rulings Advance pricing agreement



V	Tax planning with reference to business restructuring - Amalgamation - Demerger - Slump sale - Conversion of company into LLP - Transfer of assets between holding and subsidiary companies
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Suggested Readings:

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

Journals

1. *Income Tax Reports*, Company Law Institute of India Pvt. Ltd., Chennai.
2. *Taxman*, Taxman Allied Services Pvt. Ltd., New Delhi.
3. *Current Tax Reporter*, Current Tax Reporter, Jodhpur

Note: Latest edition of text books may be used.

B.Com.: Semester VI
Paper BC 6.1 (b): Banking and Insurance

Duration: 3 hrs.

Objective: To impart knowledge about the basic principles of the banking and insurance.

Contents

Unit I

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. India's approach to banking Sector reforms, International security standards in banking, Global financial crisis and India's banking Sector, Achievements of financial sector reforms and areas of concern.

Unit II

Commercial Banks: Credit Allocation Policies, Credit Market Reforms, Flow of Credit to Agriculture and Allied Activities, Credit Flow to Micro, Small, and Medium Enterprises, Technological Channels for the Delivery of Financial Services, Customer Services in banking, Role of Foreign Banks, Advantages and Disadvantages of Foreign Banks, Road Map for Foreign Banks in India.

Unit III

Operations of Banking: cheques crossing and endorsement, types and rules of crossing. Principles of sound lending, secured vs. unsecured advances, Types of advances, Advance against various securities. Securitisation of Standard Assets, Anti-money Laundering Guidelines, Credit Information Bureau of India Ltd. (CIBIL); Balance Sheet of a Bank; special items, off balance sheet items. Basel I, Basel II, Migration to Basel II Norms.

Unit IV

Era of Internet Banking and its benefits, Home banking, Mobile banking, Virtual banking, ECS (Electronic Clearing System), E-payments, Plastic money, EFT (Electronic Fund Transfer), E-money: electronic purse; digital cash. Safeguards for internet banking, Critical comparison of traditional banking methods and e-banking.

Unit V

Basic concepts of risk, Types of business risk, Assessment and transfer, Basic principles of utmost good faith, Insurable interest, Indemnity, Economic function, Proximate cause, Subrogation and contribution.

Unit VI

Legal Aspects of insurance contract, Types of insurance: Life and Non-life, Re-insurance, Risk and return relationship, Regulatory Framework of Insurance: Role, power and functions of IRDA, IRDA Act 1999. Bancassurance.

Suggested Readings:

1. Bhasin, Niti. *Indian Financial System: Evolution and Present Structure*. New Century Publications.
2. Agarwal, O.P. *Banking and Insurance*. Himalya Publishing House
3. Suneja, H.R.. *Practical and Law of Banking*. Himalya Publishing House
4. Saxena, G.S. *Legal Aspects of Banking Operations*. Sultan Chand and Sons
5. Gupta, P.K. *Insurance and Risk Management*. Himalaya Publishing House
6. Mishra, M.N. *Principles and Practices of Insurance*. S. Chand and Sons.
7. Black, K. and Skipper, H.D. *Life and Health Insurance*. Pearson Education
8. Vaughan, E.J. and Vaughan, T. *Fundamentals of Risk and Insurance*. Wiley & Sons

Note: Latest edition of text books may be used.

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B. Com.: Semester VI
Paper BC 6.1 (c): Management Accounting

Duration: 3 hrs.

Objective: To provide the students knowledge about use of costing data for planning, control and decision making.

Contents

Unit I

Nature and Scope, Difference between cost accounting and management accounting, Relationship between Financial Accounting and Management Accounting, Need, Importance, Limitations of Management Accounting, cost control, cost reduction, cost management.

Unit II

Budgeting and budgetary control: Concept of budget, budgeting and budgetary control, objectives, merits, and limitations, Budgeting vs Forecasting, Budgeting Process, Functional budgets, Cash budget, Fixed and flexible budgets, Zero base budget, Program and performance budgets.

Unit III

Standard costing and variance analysis: Meaning of standard cost and standard costing: advantages, limitations and applications, Variance analysis – material, labour, overhead and sales variances, Disposition of variances, Control ratios.

Unit IV

Absorption versus variable costing: Distinctive features and income determination. Cost- Volume-Profit Analysis: Break-even analysis. Contribution / sales ratio, key factor. Margin of safety. Angle of incidence. Determination of cost indifference point.

Unit V

Decision making: Costs for decision making, variable costing and differential analysis as aids in making decisions – fixation of selling price, exploring new market, make or buy, product mix, operate or shut down, sell or process further. Responsibility Accounting, Divisional Performance Measurement.

Suggested Readings:

1. Lal, Jawahar and Srivastava, Seema. *Cost Accounting*. New Delhi: McGraw Hill Publishing Co.
2. Arora, M.N. *Management Accounting*. Himalaya Publishing House.
3. Jhamb, H.V. *Management Accounting*. New Delhi: Ane Books Pvt. Ltd.
4. Nigam, B.M. Lall and Jain, I.C. *Cost Accounting, Principles and Practice*. New Delhi: Prentice Hall of India.
5. Khan, M.Y. and Jain, P.K. *Management Accounting*. New Delhi: Tata McGraw Hill, Publishing Co.

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6. Ustry, Milton E. and Hammer, Lawrence H. Cost Accounting, Planning and Control. South Western Publishing Co.
7. Drury, Colin. Management and Cost Accounting. Thomson Learning.

Note: Latest edition of text book may be used.



B. Com.: Semester VI
Paper BC 6.1 (d): Computerised Accounting System

Duration: 3 hrs.

Objective: This course seeks to enhance the skills needed for computerized accounting system and to enable the students to develop simple accounting applications.

Contents

Unit-I: Computerized Accounting: Using Generic Software-1

Creating a Company; Configure and Features settings; Creating Accounting Ledgers and Groups; Creating Stock Items and Groups; Voucher Entry;
Generating Reports - Cash Book, Ledger Accounts, Trial Balance, Profit and Loss Account, Balance Sheet, Funds Flow Statement, Cash Flow Statement
Selecting and shutting a company; Backup and Restore data of a company.

Unit-II: Computerized Accounting: Using Generic Software-2

Taxation: TDS, VAT and Service Tax
Auditing in Computerized Accounting system: Statutory Audit, Voucher verification, Verification of related party transaction

Unit-III: 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-IV: 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

Note:

1. There shall be a practical examination of 50 Marks (Practical-35 Marks, Viva-5 Marks and Work Book- 10 Marks) and duration of Examination shall be 3 Hrs.
2. Teaching arrangements need to be made in the computer Lab
3. There shall be Four Lectures per class and 4 Practical periods per batch to be taught in computer Lab.

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 Sutton, Steve G. *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*. New Delhi: Mayur Paperbacks.

Note: Latest edition of text books may be used.



B.Com.: Semester VI
Paper BC 6.1 (e): Financial Markets and Institutions

Duration: 3 hrs.

Objective: To provide the student a basic knowledge of financial markets and institutions.

Contents

Unit I: An Introduction to Financial System and its Components

Financial markets and institutions. Financial intermediation. Flow of funds matrix. Financial system and economic development. An overview of Indian financial system. Financial Regulators in India: RBI, Ministry of Corporate Affairs, SEBI, IRDA, Financial Conglomerates.

Unit II: Financial Markets

Money market-functions, organization and instruments. Role of central bank in money market; Indian money market-An overview.

Capital Markets-functions, organization and instruments. Indian debt market; corporate debt market; slow growth of corporate debt market; Development of corporate bond market abroad. Indian equity market-primary and secondary markets; Role of stock exchanges in India.

Unit III: Financial Institutions

Depository and non-depository institutions, Commercial banking-introduction, its role in project finance and working capital finance. Development Financial Institutions (DFIs)-An overview and role in Indian economy. Life and non-life insurance companies in India; Mutual Funds- Introduction and their role in capital market development. Non-banking financial companies (NBFCs). Regional Rural Banks. Urban Cooperative Banks, Rural Cooperative Credit Institutions, Pension Fund Regulatory and Development Authority.

Suggested Readings:

1. Bhole, L.M. *Financial Markets and Institutions*. Tata McGraw Hill Publishing Company
2. Khan, M.Y. *Indian Financial System-Theory and Practice*. New Delhi: Vikas Publishing House
3. Sharma, G.L., and Y.P. Singh eds. *Contemporary Issues in Finance and Taxation*. Delhi: Academic Foundation.
4. Khan and Jain. *Financial Services*. Tata McGraw Hill
5. Singh, J.K. *Venture Capital Financing in India*. New Delhi: Dhanpat Rai and Company.
6. Bhasin, Niti. *Indian Financial System : Evolution and Present Structure*. New Century Publications
7. Annual Reports of Major Financial Institutions in India.

Note: Latest edition of the text book may be used



B. Com.: Semester VI
Paper BC 6.2 (a): International Business

Duration: 3 hrs.

Objective: The objective of the course is to expose students to the concept, importance and dynamics of international business and India's involvement with global business operations. The course also discusses theoretical foundations of international business to the extent these are relevant to understand the mechanics of global business operations and development.

Contents

Unit I

1. 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; Internationalization stages and orientations. Modes of entry into international business.

2. International Business Environment: National and foreign environments and their components – Physical, economic, demographic, 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

3. Theories of International Trade ; Commercial policy instruments tariff and non-tariff measures; Balance of payment account and its components. WTO – Its objectives, principles, organizational structure and functioning, An overview of other organizations – UNCTAD, World Bank and IMF.

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

Unit –III

5. International Financial Environment: International financial system and institutions; Foreign exchange markets, spot market, spot rate quotations, bid ask spreads, trading in spot market, cross exchange rates ; Forward market; Rate, long and short forward position, forward premium and discount, Arbitrage, Hedging and Speculation.

6. Foreign investments: types and flows; Foreign investment in Indian perspective.

Unit –IV

7. International business operations: Key issues involved in making international production, finance, marketing and human resource decisions; International business negotiations.

8. Developments and Issues in International Business: Outsourcing and its potentials for India; Strategic alliances, mergers and acquisitions; Role of IT in international business; International business and ecological considerations.

Suggested Readings:

1. Hill, Charles W.L. and Jain, Arun Kumar. *International Business*. New Delhi: Tata McGraw-Hill.
2. Johnson, Derbe., and Turner, Colin. *International Business - Themes & Issues in the Modern Global Economy*. London: Routledge.
3. Cherunilam, Francis. *International Business: Text and Cases*. Prentice Hall of India Ltd.
4. Daniels John, D. Lee H. Radenbaugh and Sullivan, David P. *International Business*. Pearson Education
5. Justin, Paul. *International Business*. Prentice Hall of India Ltd.
6. Czinkota, Michael R. et al. *International Business*. Fortforth: The Dryden Press.
7. RBI Report on Currency & Finance, various issues.
8. Griffin, Ricky W. and. Pustay, Michael W *International Business - A Managerial Perspective*. Prentice Hall.
9. Sharan, V. *International Business*, Pearson Education.
10. Bennett, Roger. *International Business*. Delhi: Pearson.
11. UNCTAD Reports.
12. WTO, Annual Report, various issues.

Note: Latest edition of text books may be used.



B. Com.: Semester VI
Paper BC 6.2 (b): Office Management and Secretarial Practice

Duration: 3 hrs.

Objective: The purpose of this course is to familiarize the students with the activities in a modern office. Smooth functioning of any organization depends upon the way various activities are organized, facilities provided to the staff working in the office, the working environment and the tools and equipments used in office.

Contents

Unit I

Office Management

Introduction to office organization and management, Forms and Types of organization, Centralization and Decentralization, Objectives and Principles of Office Management, Functions of Office Manager, Qualities required for Office Manager. Duties of the office manager.

Filing and Indexing

Filing and Indexing – Its meaning and importance, essentials of good filing, centralized vs. decentralized filing, system of classification, concept of paperless office methods of filing, Digitalization and retrieval of records, Weeding of old records, meaning and need for indexing, various types of indexing.

Unit II: Mailing Procedures and Forms and Stationery

Mailing Procedures – meaning and importance of mail, centralization of mail handling work, office equipment and accessories, Inward and outward mail, courier services, Office Forms –advantages and disadvantages of using forms, type of forms and form control. Stationery –essential requirements for a good system of dealing with stationery, purchase procedure, standardization of stationery.

Unit III: Modern Office Equipment

– Introduction, meaning and Importance of office automation, objectives of office mechanization, advantages, disadvantages, factors determining office mechanization. Kind of office machines.

Unit IV: Budget and Audit

Budget - Annual, revised and estimated. Recurring and non-recurring heads of expenditure; Audit process- Vouching and verification of Assets & Liabilities. Consumables/ Stock register and Asset register; Procedure for disposal of records and assets

Unit IV: Role of Secretary

Definition; Appointment; Duties and Responsibilities of a Personal Secretary; Qualifications for appointment as Personal Secretary. Modern technology and office communication, email, voice mail, internet, multimedia, scanner, video-conferencing, web-casting. Agenda and Minutes of Meeting. Drafting, fax-messages, email. Maintenance of appointment diary.

Unit V: Secretarial Standards and Secretarial Audit

Secretarial Standards: Concept, Scope and Advantages; Secretarial Standards issued by the ICSI; Compliance of Secretarial Standards for Good Governance. Relevance of Guidance Note(s).

Secretarial Audit: Need, Objective, Scope, Periodicity and Format for Secretarial Audit Report, Benefits of Secretarial Audit, Professional Responsibilities and Penalties.

Suggested Readings:

1. Ghosh, P. K. *Office Management. New Delhi:* Sultan Chand & Sons.
2. Duggal, B. *Office Management & Commercial Correspondence.* New Delhi: Kitab Mahal
3. Pillai, R.S.N and Bagavathi. *Office Management.* New Delhi: S. Chand & Company Ltd.
4. Chopra R. K. *Office Management.* Himalaya Publishing House.
5. Bhatia, R.C. *Office Management.* New Delhi: Galgotia Publishers.
6. Kuchhal, M.C. *Secretarial practice.* New Delhi: Vikas Publishing House, Paperback.
7. Publications of the Institute of Company Secretaries of India.
8. Sinha, K.K. *Business Communication.* New Delhi: Galgotia and Sons.
9. Ghosh, P.K & Balachandra, V. *Company Secretarial Practice.* New Delhi: Sultan Chand & Sons.
10. Manual of Company's Act, 2013 by Bharat Law House.

Note: Latest edition of text books may be used.



**B. Com.: Semester VI
Paper BC 6.2 (c): Fundamentals of Investment**

Duration: 3 hrs.

Objective: To familiarize the students with different investment alternatives, introduce them to the framework of their analysis and valuation and highlight the role of investor protection.

Contents

Unit-I: The Investment Environment

The investment decision process, Savings, Investment and Speculation. Types of Investments- Commodities, Real Estate and Financial Assets, The Indian securities market, the market participants and trading of securities, security market indices, sources of financial information, Concept of return and risk: Calculation, Tradeoff between return and risk, Impact of taxes and inflation on return.

Unit-II: Fixed Income Securities

Bond Fundamentals, Estimating bond yields, Bond Valuation, Types of bond risks.

Unit-III: Approaches to Equity Analysis

Fundamental Analysis, Technical Analysis and Efficient Market Hypothesis, Valuation of Equity Shares.

Unit-IV: Portfolio Analysis and Financial Derivatives

(a) Portfolio and Diversification, Portfolio Risk and Return (b) Mutual Funds (c) Introduction to Financial Derivatives-Forwards, Futures & Options, Financial Derivatives Markets in India.

Unit-V: Investor Protection

Role of SEBI and stock exchanges in investor protection; Investor grievances and their redressal system, insider trading.

Spreadsheet is the recommended software for doing basic calculations in finance and hence can be used for giving students subjects related assignments for their internal assessment purposes.

Suggested Readings:

1. Jones, C.P. *Investment Analysis and Management*. Wiley
2. Chandra, Prasanna. *Investment Analysis and Portfolio Management*. Tata McGraw Hill
3. Bodie, Kane; Marcus & Mohanty. *Investments*. Tata McGraw Hill

4. Fischer, Donald E. and Jordon, Ronald J. *Security Analysis and Portfolio Management*, 6th Edition. Prentice Hall of India, 2007
5. Reilly, Frank K; and Brown, Keith C. *Investment Analysis and Portfolio Management*, 8th Edition, Thomson, 2007
6. Bhalla, V.K. *Investment Management*. S.Chand & Co.
7. Vohra, N.D and Bagri, B.R. *Futures and Options*. Tata McGraw Hill Publishing.

Note: Latest edition of text book may be used.



B. Com.: Semester VI
Paper BC 6.2 (d): Consumer Protection

Duration: 3 hrs.

Objective: This course provides an understanding for the procedure of redressal of consumer complaints, and the role of different agencies in establishing product and service standards. The student should be able to comprehend the interface between business firms and consumers and the consumer related regulatory and business environment.

Contents

Unit I: Conceptual Framework

Consumer and Markets: Nature of markets, Concept of consumer, Nature of markets, Concept of price in retail and wholesale, Maximum Retail Price (MRP) and Local taxes, Fair price, Labeling and Packaging.
Experiencing and Voicing Dissatisfaction: Consumer satisfaction/dissatisfaction-Grievances-complaint, Consumer complaining behaviour: Alternatives available to dissatisfied consumers; Internal and external complaint handling: Corporate redressal Systems and Public redressal systems

Unit II: The Consumer Protection Act, 1986 (CPA)

Objectives and Basic Concepts: Consumer, goods, service, defect in goods, deficiency in service, spurious goods and services, unfair trade practice, restrictive trade practice.
Organizational set-up under the Consumer Protection Act: Advisory Bodies: Consumer protection councils at the Central, State and District Levels, Basic consumer rights; Adjudicatory bodies: District Forums, State Commissions, National Commission: their composition, powers, and jurisdiction (Pecuniary and Territorial), Role of Supreme Court under the CPA.

Unit III: Grievance Redressal Mechanism under the Consumer Protection Act, 1986

Filing of complaint and handling of case: Who can file a complaint? Grounds of filing a complaint; Limitation period; Procedure for filing and hearing of a complaint; Disposal of cases, Relief/Remedy to be provided; Temporary injunction, Enforcement of order, Appeal, frivolous and vexatious complaints; Offences and penalties.

Leading Cases decided under Consumer Protection Act: Medical negligence; Banking; Insurance; Housing & Real Estate; Electricity, water, and telecom services; Education; Defective product; Unfair Trade Practice.

Unit IV: Industry Regulators and Consumer Complaint Redress Mechanism

- i. Banking: RBI and Banking Ombudsman
- ii. Insurance: IRDA and Insurance Ombudsman
- iii. Telecommunication: TRAI



- iv. Food Products: FSSAI (an overview)
- v. Electricity Supply: Electricity Regulatory Commission
- vi. Advertising: ASCI
- vii. Civil Aviation: DGCA

Unit V: Consumerism

Consumer Movement in India: Evolution of consumer movement in India. Formation of consumer organizations and their role in consumer protection, Recent developments in Consumer protection in India, National Consumer Helpline, Citizens charter, Product testing.

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

Suggested Readings:

1. Aggarwal, V. K. (2003). *Consumer Protection: Law and Practice*. 5th ed. Bharat Law House, Delhi, or latest edition.
2. Girimaji, Pushpa (2002). *Consumer Right for Everyone* Penguin Books.
3. Nader, Ralph (1973). *The Consumer and Corporate Accountability*. USA, Harcourt Brace Jovanovich, Inc.
4. Empowering Consumers e-book, www.consumeraffairs.nic.in
5. ebook, www.bis.org
6. *The Consumer Protection Act, 1986*

Articles

1. Ralph L. Day and Laird E. Landon, Jr. (1997). Towards a Theory of Consumer Complaining Behaviour. Ag Woodside, et al. (eds.). *Consumer and Industrial Buying Behaviour*. New York; North Holland pp. 425-37.
2. George, S. Day and A. Aaker (1970). A Guide to consumerism. *Journal of Marketing*. Vol. 34. pp 12-19.
3. Verma, D.P.S. (2002). Regulating Misleading Advertisements, Legal Provisions and Institutional Framework. *Vikalpa*. Vol. 26. No.2. PP 51-57.

Periodicals

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

Websites:

- www.ncdrc.nic.in
- www.fcamin.nic.in
- www.consumeraffairs.nic.in
- www.iso.org.in
- www.bis.org

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Department of Commerce, University of Delhi, Delhi

www.ascionline.org.in
www.trai.gov.in
www.irda.gov.in
www.derc.gov.in
www.rbi.org.in
www.fssai.gov.in
www.consumer-voice.org
www.nationalconsumerhelpline.in
www.cci.gov.in

Note: The Latest edition of text books and Acts should be used.

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**B. Com.: Semester VI
Paper BC 6.2 (e): Organisational Behaviour**

Duration: 3 hrs.

Objective: The objective of the course is to develop a theoretical understanding among students about the structure and behaviour of organization as it develops over time. The course will also make them capable of realizing the competitiveness for firms.

Unit I: Introduction

Organisational Behaviour: concepts, determinants, challenges and opportunities of OB. Contributing disciplines of OB. Organizational Behaviour Models.

Unit II: Individual Behaviour

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.

Learning- Concept, Learning theories, and reinforcement.

Perception and Emotions- Concept, Perceptual process, Importance, Factors influencing perception, Emotional Intelligence.

Unit III: Group Decision making and Communication

Concept and nature of decision making process, Individual versus group decision making. Communication and Feedback, Transactional Analysis, Johari Window.

Unit IV: Motivation

Meaning and Importance, Equity theory of Motivation, Vroom's Valence Expectancy theory, Ken Thomas' Intrinsic Motivation theory, McClelland's theory of Motivation. Motivation and organisational effectiveness.

Unit V: Leadership, Power and Conflict

Meaning and concept of Leadership, Trait theory, Transactional, Charismatic, and Transformational Leadership. Power and conflict, Power tactics, Sources of conflict, Conflict Resolution Strategies.

Unit VI: Dynamics of Organisational Behaviour

Organisational Culture and climate- Concept and determinants of organisational culture. Organisational change- Importance, Managing Change. Individual and organisational factors to stress; Prevention and Management of stress.

Suggested Readings:

1. Robbins; S.P. *Organisational Behaviour*. New Delhi: Prentice Hall of India Pvt. Ltd.
2. Luthans, Fred. *Organisational Behaviour*. New York: McGraw Hill International.
3. Greenberg, Jerald, and Baron, Robert A. *Organisational Behaviour*. New Delhi: Prentice Hall of India Pvt. Ltd.
4. Chhabra, T.N. *Organisational Behaviour*. Sun India Publications.
5. Moshal, B.S. *Organisational Behaviour*, New Delhi: Ane Books Pvt. Ltd.
6. Sekaran, Uma. *Organisational Behaviour: Text and Cases*. New Delhi: Tata McGraw Hill.
7. Hersey, P.K., Blanchard, H. and Johnson, D.E. *Management of organisational Behaviour; Leading Human Resources*, Pearson Education.

Note: Latest edition of text books may be used.



Duration: 2 hrs.

Objective: The purpose of this course is to familiarize the students with the fundamentals of personal selling and the selling process.

Contents

Unit I: Introduction to Personal Selling

Nature and importance of personal selling, Difference between Personal Selling, Salesmanship and Sales Management, Myths of selling, Relationship Marketing and Role of Personal Selling. Characteristics of a good salesman, Types of selling situations, Types of salespersons; Career opportunities in selling, Measures for making selling an attractive career.

Unit II: Theories of Selling

Traditional and Modern: AIDAS Model of Selling, Problem Solving Approach, Right Set of Circumstances Theory and Modern Sales Approaches.

Unit III: Buying Motives

Concept of motivation, Maslow's theory of need hierarchy; Dynamic nature of motivation; Buying motives and their uses in personal selling.

Unit IV: Selling Process

Prospecting and qualifying; Pre-approach; Approach; Presentation and demonstration; handling of objections and complaints; Closing the sale; techniques for closing the sale; Customer Relations, Follow up and Dealing customer concerns and complaints.

Unit V: Sales Reports

Reports and documents; sales manual, Order Book, Cash Memo; Tour Diary, Daily and Periodical Reports; Ethical aspects of selling.

Suggested Readings:

1. Spiro, Stanton, and Rich. *Management of the Sales force*. McGraw Hill.
2. Rusell, F. A. Beach and Buskirk, Richard H. *Selling: Principles and Practices*. McGraw Hill
3. Futrell, Charles. *Sales Management: Behaviour, Practices and Cases*. The Dryden Press.
4. Still, Richard R., Cundiff, Edward W. and Govoni, Norman A. P. *Sales Management: Decision Strategies and Case.*, New Delhi: Prentice Hall of India Ltd.
5. Johnson, Kurtz and Schueing. *Sales Management*. McGraw Hill
6. Pedesson, Charles A. Wright, Milburn D. And Weitz, Barton A., *Selling: Principles and Methods*, Richard, Irvin.
7. Kapoor, Neeru. *Advertising and personal Selling*. New Delhi: Pinnacle.

Note: Latest edition of text books may be used.

B.Com.: Semester VI

Paper BC 6.3 (b): Collective Bargaining and Negotiation Skills

Duration: 2 hrs.

Objective: To promote understanding of the concept and theories of collective bargaining, and also to provide exposure to the required skills in negotiating a contract.

Contents

Unit I: Issues in Collective Bargaining

Meaning, Definitions and Characteristics of Collective Bargaining ; Critical Issues in Collective Bargaining; Theories of Collective Bargaining: Hick's Analysis of Wages Setting under Collective Bargaining, Conflict-choice Model of Negotiation, A Behavioural Theory of Labour Negotiation.

Unit II: Collective Bargaining in India

Pre-requisites for successful Collective Bargaining in any Country; Collective Bargaining in Practice; Levels of Bargaining, Coverage and Duration of Agreements; Difficulties in the Bargaining Process and Administration of Agreements.

Unit III: Negotiating a Contract

Meaning of Negotiations, Pre-negotiation-Preparing the Charter of Demand(s), Creating the Bargaining Team, Submission of COD, Costing of Labour Contracts.

Unit IV: Negotiation Skills

Negotiation Process; Effective Negotiation; Preparing for Negotiation; Negotiating Integrative Agreements; Negotiation and Collective Bargaining; Approaches and Phases in Collective Bargaining; Coalition Bargaining and; Fractional Bargaining; Impasse Resolution; Contract Ratification; Post Negotiation-Administration of the Agreement, Grievance Management, Binding up the Wounds; Collective Bargaining & the emerging scenario.

Suggested readings:

1. Venkataratnam, C. S. *Industrial Relations: Text and Cases*. Delhi: Oxford University Press.
2. Salamon, Michael. *Industrial Relations—Theory & Practice*. London: Prentice Hall.
3. Dwivedi, R.S. *Managing Human Resources: Industrial Relations in Indian Enterprises*. New Delhi: Galgotia Publishing Company.
4. Edwards, P. *Industrial Relations: Theory and Practice in Britain*. U.K: Blackwell Publishing.

Note: Latest edition of text book may be used.



B. Com.: Semester VI
Paper BC 6.4 (a): Indian Economy

Duration: 3 hrs.

Objective: This course seeks to enable the student to grasp the major economic problems in India and their solutions. It also seeks to provide an understanding of modern tools of macro-economic analysis and policy framework.

Contents

Unit I: Basic Issues in Economic Development

Characteristics of underdevelopment countries with special reference to India. Capital formation (physical and human), role of technology: sustainability, institutional factors.

Unit II: Issues in Indian Planning

Objective and critical evaluation (Growth, self – reliance. Employment generation, inequality reduction, poverty removal modernization and competitiveness, economic reforms). Saving and investment; Mobilization of Internal and External finances, Centre State financial relation.

Unit III: Policy Regimes

- a) The evolution of planning and import substituting industrialization.
- b) Economic reform and liberalization.

Unit IV: Growth, Development and Structural Change

- a) The experience of Growth, Development and Structural Change in different phases of growth and policy regimes across sectors and regions.
- b) The Institutional Framework: Patterns of assets ownership in agriculture and industry; Policies for restructuring agrarian relations and for regulating concentration of economic power;
- c) Changes in policy perspectives on the role of institutional framework after 1991.

Unit V: Sector-wise Trends and Issues

- a) **Industry:** Industries Policy: pre and post 1991. Relative roles of large and small scale. Public vs. Private sector. The role and forms of foreign capital (Foreign Institutional Capital, Foreign Direct Investment.)
- b) **Foreign Trade:** Role and importance of foreign trade in India. The balance of trade and balance of payments situation.
- c) **Price:** Monetary and Fiscal policies.

Suggested readings:

1. Todaro, M.A. *Economics Development in the Third World*. Addison – Wesley... Chs. 1 -3.
2. Kapila, Uma. *Indian Economics since Independence*. Academic Foundation.
3. Deepashree. *Indian Economy, Performance and Policies*. New Delhi: Ane Books Pvt. Ltd.
4. Virmani, Arvind. *Accelerating Growth and Poverty Reduction: A Policy Framework for India's Development*.

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5. *Economics Survey*. Government of India
6. *Five Year Plan*. Government of India.
7. Finance Commission. Government of India.

Note: Latest edition of text books may be used.



B.Com.: Semester VI
Paper BC 6.4 (b): Project Management

Duration: 3 hrs.

Objective: To enable the student to evolve a suitable framework for the preparation, appraisal, monitoring and control and hedge risk of industrial project.

Unit I: Introduction

Objectives of Project Planning, monitoring and control of investment projects. Relevance of social cost benefit analysis, identification of investment opportunities. Pre-feasibility studies.

Unit II: Project Preparation

Technical feasibility, Marketing Feasibility and Technical Feasibility, estimation of costs, demand analysis and commercial viability, risk analysis, collaboration arrangements; financial planning; Estimation of fund requirements, sources of funds. Loan syndication for the projects. Tax considerations in project preparation and the legal aspects.

Unit III: Project Appraisal

Business criterion of growth, liquidity and profitability, social cost benefit analysis in public and private sectors, investment criterion and choice of techniques. Estimation of shadow prices and social discount rate.

Unit IV: Issues in Project Planning and Management

Cost and Time Management issues in Project planning and management.

Suggested Readings:

1. Chandra, Prasanna. *Project Preparation Appraisal and Implementation*. Tata McGraw Hill.
2. Gray, Clifford F., Larson, Eric W., and Desai, Gautam V. *Project management: The managerial process*. McGraw Hill Education
3. Khatua, Sitangshu. *Project Management and Appraisal*. Oxford University Press
4. Gido, Jack., and Clements, James P. *Project Management*. Cengage Learning

Note: Latest edition of text books may be used.


Head Department of Commerce
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DELHI-110007



UNIVERSITY OF DELHI

B.Com.

- Semester I Nov. /Dec. Examination 2011
- Semester II April/May Examination 2012
- Semester III Nov. /Dec. Examination 2012
- Semester IV April/May Examination 2013
- Semester V Nov. /Dec. Examination 2013
- Semester VI April/May Examination 2014



B.Com. Syllabus as per revised course structure to be effective from
Academic Year 2011-12 and onwards

Department of Commerce,
Delhi School of Economics,
University of Delhi, Delhi-110007

Murthy 2/5/11

Department of Commerce
Delhi School of Economics
University of Delhi
Delhi-110007



SCHEME OF EXAMINATIONS FOR B.COM.

1. Examinations shall be conducted at the end of each Semester as per the Academic Calendar notified by the University of Delhi
2. The system of evaluation shall be as follows:
 - 2.1 Each course will carry 100 marks, of which 25 marks shall be reserved for internal assessment based on a combination of tutorials, classroom participation, project work, seminar, term papers, tests, and attendance.
 - 2.2 The remaining 75 marks in each paper shall be awarded on the basis of a written examination at the end of each semester. The duration of written examination for each paper shall be three hours.
3. Examinations for courses shall ordinarily be conducted only in the respective odd and even Semesters as per the Scheme of Examinations. Regular as well as ex-students shall be permitted to appear/reappear/improve in courses of odd Semesters only at the end of odd Semester and courses of even Semesters only at the end of even Semesters.
4. **PASS PERCENTAGE AND PROMOTION CRITERIA**
As per university rules.
5. **REAPPEARANCE IN PASSED PAPERS**
As per university rules.
6. **DIVISION CRITERIA**
As per university rules.
7. **SPAN PERIOD**
As per university rules.
8. **ATTENDANCE REQUIREMENT**
As per university rules.
9. **CRITERIA FOR MARKS AND TEACHING HOURS FOR B.COM.**
 - Internal Assessment shall be as per existing norms
 - Marks shall be as follows:

○ Assignment	-	10
○ Class Test	-	10
○ Attendance	-	05



- There shall be two assignments per semester.
- There will be no home examination. Instead there shall be a class test held by the teacher(s) who teaches the subject.
- All other rules of Internal Assessment shall remain the same.

- Workload and Tutorials.
 - Lecture per paper/ per week 5
 - Preceptorial (fortnightly) per paper/ group 1
 - Practical per paper/ week As in structure above
 - Tutorial Group Size As per existing norms
 - Practical Group Size As per existing norms
 - Section Size As per existing norms
 - Credit 5 +1



B.Com. Semester Schemes 2011 (Onwards)

Semester – I

Paper No.	Title	Maximum Marks		Lectures per week	Precept orial (Fort-nightly)	Practi cals	Exa Hou
		Regular	IA				
Paper CP 1.1	Business Organization and Management	75	25	5	1		3
Paper CP 1.2	Financial Accounting	75	25	5	1		3
Paper CP 1.3	Principles of Micro Economics	75	25	5	1		3
Paper CP 1.4	MIL/Humanities	75	25	04	1		3
Semester Total		300	100	20	4		

Semester – II

Paper No.	Title	Maximum Marks		Lectures per week	Precept orial (Fort-nightly)	Practi cals	Exami ion Ho
		Regular	IA				
Paper CP 2.1	Business and Industrial Laws	75	25	5	1		3
Paper CP 2.2	Corporate Accounting	75	25	5	1		3
Paper CP 2.3	Macro Economics	75	25	5	1		3
Paper CP 2.4	English	75	25	04	1		3
Semester Total		300	100	20	4		

Semester – III

Paper No.	Title	Maximum Marks		Lectures per week	Precept orial (Fort-nightly)	Practi cals	Exam. Hours
		Regular	IA				
Paper CP 3.1	Business Mathematics & Statistics	75	25	5	1		3
Paper CP 3.2	Company and Compensation Laws	75	25	5	1		3
Paper CP 3.3	Economics Development & Policy in India	75	25	5	1		3
Paper CP 3.4	Elective Language	75	25	4	1		3
Semester Total		300	100	20	4		

Semester – IV

Paper No.	Title	Maximum Marks		Lectures per week	Precept orial (Fort-nightly)	Practi cals	Exam. Hours
		Regular	IA				
Paper CP 4.1	Cost Accounting	75	25	5	1		3
Paper CP 4.2	Income Tax & Auditing	75	25	5	1		3
Paper CP 4.3	Economic Regulation of Domestic and Foreign Exchange Markets	75	25	5	1		3
Paper CP 4.4	Business Communication or Vyapaar Sanchar	75	25	4	1		3
Paper CP 4.5	MIL – Advanced	75	25	4	1		3
Semester Total		375	125	25	5		



Semester – V

Paper No.	Title	Maximum Marks		Lectures per week	Precept orial (Fort-nightly)	Practi cals	Exa Hou
		Regular	IA				
Paper CP 5.1	Financial Management	75	25	5	1		3
Paper CP 5.2	Computer Applications in Business	45	15	5	1		2
	Practical	30	10			2	1
Paper CP 5.3	Corporate Governance, Business Ethics & CSR	75	25	5	1		3
Paper CP 5.4	Industrial Economics	75	25	5	1		3
	Semester Total	300	100	20	4		

Semester – VI

Paper No.	Title	Maximum Marks		Lectures per week	Precept orial (Fort-nightly)	Practi cals	Exan Hour
		Regular	IA				
Paper CP 6.1	Marketing Management	75	25	5	1		3
Paper CP 6.2	Business Environment	75	25	5	1		3
Paper CP 6.3	Human Resource Management	75	25	5	1		3
Paper CP 6.4	International Trade	75	25	5	1		3
	Semester Total	300	100	20	4		



**B.Com Semester I
Paper No. : CP 1.1**

BUSINESS ORGANISATION AND MANAGEMENT

Duration: 3 hrs.

Max. Marks: 100

Lectures: 75

Objective: The course aims at providing a basic knowledge to the student about the organization and management of a business enterprise.

Unit: I

Business System and Contemporary Business Environment. Forms of Business Organization including LLP. Entrepreneurial Process – Idea generation, Feasibility study. Basic considerations in setting up a business enterprise. Emerging trends in business: outsourcing, service sector and e-commerce

20 Lectures

Unit – II

The Process of Management. Planning – Decision Making. Strategy Formulation. Organizing – Basic considerations. Departmentation - functional, project, matrix and network. Delegation and decentralization of authority. Dynamics of group behaviour.

15 Lectures

Unit-III

Leadership: Concept, Managerial Grid, Situational Leadership. Motivation: Concept and Theories – Maslow, Herzberg, McGregor and Ouchi. Control: Concept and Process.

15 Lectures

Unit-IV

Conceptual Framework of Marketing Management, Financial Management, and Human Resource Management

10 Lectures

Unit – V

Change Management: Resistance to change and strategies to manage change, Conflict levels, causes and resolution. Functional and Dysfunctional aspects of conflict.

15 Lectures



Suggested Readings:

1. Chhabra T.N.; *Business Organisation & Management*, Sun India Publications, New Delhi.
2. Shankar, Gauri; *Modern Business Organisation*, Mahavir Book Depot, New Delhi.
3. Tulsian, P.C.; *Business Organisation & Management*, Pearson Education, New Delhi.
4. Tripathi, P.C.; *Principles of Management*, Tata McGraw Hill, Publishing Co., New Delhi.
5. Barry, Jim, Chandler, John, Clark, Heather; *Organisation and Management*, Thompson Learning, New Delhi.
6. Bushkirk, R.H.; *Concepts of Business: An Introduction to Business System*, Dryden Press, NY.
7. Douglas, McGregor; *The Human Side of Enterprise*, McGraw-Hill, New York.
8. Kotler, Philip; *Marketing Management: Analysis, Planning, Implementation & Control*, Prentice-Hall of India, New Delhi.
9. Robbins, Stephen P.; *Business Today: New World of Business*, Harcourt College Publishers, Fortworth.
10. Buffa, Elwood S.; *Production/Operations Management*, Prentice Hall of India, New Delhi.

Note: Latest edition of text book may be used.



B.Com Semester I
Paper No. : CP 1.2

FINANCIAL ACCOUNTING

Duration: 3 hrs.

Max. Marks: 100

Lectures: 75

Objective: To make the student familiar with generally accepted accounting principles of financial accounting and their applications in business organizations excluding corporate entities.

Unit – I

- (i) **Financial Accounting:** Nature and scope, Limitations of Financial Accounting.
- (ii) Basic Concepts and Conventions. *Accounting Standards:* Meaning, Significance, Generally Accepted Accounting Principles (GAAP).
- (iii) **Accounting Process:** From recording of transactions to preparation of final accounts.
- (iv) **Final Accounts of Not-For profit Organization:** From receipts and payments account with additional information and vice-versa Preparation of Balance Sheets (opening and closing) from receipts and payments account and income expenditure account and additional information.

15 Lectures

Unit – II

Consignment and Joint Venture Accounts:

- (i) **Consignments:** Features, Accounting treatment in the books of the consignor and consignee.
- (ii) **Joint Ventures:** Accounting procedures: Joint Bank Account, Records Maintained by Co-venturer of (a) all transactions (b) only his own transactions. (Memorandum joint venture account).

15 Lectures

Unit – III

Depreciation Accounting: Meaning of depreciation, 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. 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.

15 Lectures



Unit – IV

Inland Branches: Dependent branches only and Ascertainment of Profit by Debtors method and Stock and Debtors method.

15 Lectures

Unit – V

Dissolution of Partnership Firms: Legal Position, Accounting for simple dissolution, Applications of rule in case of Garner Vs. Murray in case of insolvency of partner(s) (excluding piecemeal distribution and sale of a firm to a company).

15 Lectures

Suggested Readings:

1. J.R Monga, *Basic Financial Accounting*, Mayur Paper backs, Darya Gang New Delhi.
2. T.S, Grewal, *Introduction to Accounting*, S. Chand and Co., New Delhi
3. S. N. Maheshwari, *Financial Accounting*, Vikas Publication, New Delhi.
4. P.C. Tulsian, *Financial Accounting*, Tata McGraw Hill, New Delhi.
5. Ashok Sehgal and Deepak Sehgal, *Fundamentals of Financial Accounting*, Taxmann, New Delhi.
6. R. Narayana Swamy "*Financial Accounting*" PHI Pvt., New Delh.

Note: Latest edition of text book may be used.



B.Com Semester I
Paper No. : CP 1.3

PRINCIPLES OF MICRO ECONOMICS

Duration: 3 hrs.

Max. Marks: 100
Lectures: 75

Topic 1: Introduction

Lectures 12

- (a). *Demand & Supply*: Determinants of demand, movements vs. shift in demand curve, Determinants of Supply, Movement along a supply curve vs. shift in supply curve; - Market equilibrium and price determination.
- (b). Elasticity of demand and supply.
- (c). Application of demand and supply.

Topic 2: Consumer Theory

Lectures 18

- (a). *Ordinal Utility theory*: (Indifference curve approach): Consumer's preferences; Indifference curves; Budget line; Consumer's equilibrium; Income and substitution effect; Price consumption curve and the derivation of demand curve for a commodity; Criticisms of the law of demand.

Topic 3: Production and Cost

Lectures 12

- (a). *Production*: Firm as an agent of production. Concepts of Production function. Law of variable proportions; Isoquants; Return to scale. Economics & Diseconomies of scale.
- (b). *Costs*: Costs in the short run. Costs in the long run, Profit maximization and cost minimization. Equilibrium of the firm, Technological Change: the very long run.

Topic 4: Market Structures

Lectures 20

- (a). *Theory of Perfect Competition*: Assumption; Theory of a firm under perfect competition; Demand & Revenue; Equilibrium of the firm in the short run and long run, The long run industry supply curve: increasing, decreasing and constant cost industry. Allocative efficiency under perfect competition.



- (b). *Theory of Monopoly Firm*: Short run long run equilibrium of monopoly firm. Concepts of supply curve under monopoly; Allocative inefficiency & dead weight loss monopoly; Price discrimination.
- (c). *Imperfect Competition*: Difference between perfect competitions, monopoly and imperfect competition;
 - (i) Theory of monopolistic competition : Assumption; Short – run Equilibrium; Long run Equilibrium; Concepts of excess capacity; Empirical relevance.
 - (ii) Oligopoly: Causes for the existence of oligopolistic firms in the market rather than perfect Competition; Cooperative vs. Non – cooperative Behaviour & dilemma of oligopolistic firms.

Topic 5: Income Distribution and Factor Pricing

Lectures 13

Demand for factors. Supply of factor, backward bending supply curve for labor concepts of economic rent; Functional Distribution of Income.

Suggested Readings:

1. SPS Chauhan, *Micro Economics, An Advanced Treatise*, Prentice Hall of India, 2009.
2. Deepashree, *Principles of Micro Economics, Ane Books Pvt Ltd, New Delhi*
3. R. G. Lipsey and K. A. Chrystal – *Principal of Economics, Chapters 20 to 28; (Oxford University press) (relevant chapter).*
4. Maddala G. S. and E. Miller, *Microeconomic Theory and Applications*, McGraw-Hill International Edu.
5. Gould Johnl and Edward P. Lazeor, *Microeconomic Theory*, All India Traveller Book seller, New Delhi.

Note: Latest edition of text book may be used.



B.Com. Semester Course



B.Com Semester I
Paper No. : CP 1.4

आधुनिक भारतीय भाषा : (MIL HINDI-A)

अनिवार्य हिंदी 'क' (Hindi 'A')

(उन विद्यार्थियों के लिए जिन्होंने बारहवीं कक्षा तक हिंदी पढ़ी है।)

समय : 3 घंटे

पूर्णांक : 100 अंक

(क) भाषिक प्रयोग और क्षमता 25 अंक/10 पीरियड

- हिंदी भाषा : विकास-यात्रा
- टिप्पण, प्रारूपण, संक्षेपण
- कोश-परिचय (एकभाषी, द्विभाषी, समांतर और विश्वकोश)
- कंप्यूटर में हिंदी का प्रयोग (लिपि, फॉन्ट और भाषा के संदर्भ में)
- वाणिज्य शब्दावली (सूची संलग्न)

(ख) संप्रेषण-क्षमता 15 अंक/10 पीरियड

- कार्यालयी पत्र-लेखन, प्रेस विज्ञप्ति, ज्ञापन, स्ववृत्त लेखन
- विज्ञापन-लेखन
- सर्जनात्मक लेखन (समसामयिक विषयों पर आधारित)

(ग) काव्य-संकलन 30 अंक/25 पीरियड

कबीर

कबीर वाङ्मय : खंड-2 संपादक जयदेव सिंह, वासुदेव सिंह (विश्वविद्यालय प्रकाशन, वाराणसी, प्रथम संस्करण, 1981)



पद

- अकथ कहानी प्रेम की

- दुलहिनीं गावहु मंगलचार
- संतो देखत जग बौराना
- पंडिया कवन कुमति तोंहि लागे
- संतो भाई आई ग्यान की औंधी रे

साखी

कबीर वाङ्मय : खंड-3 संपादक जयदेव सिंह, वासुदेव सिंह (विश्वविद्यालय प्रकाशन, वाराणसी, प्रथम संस्करण, 1976)

- गुरुदेव को अंग : 3, 28
- बिरह को अंग : 5, 45
- परचा को अंग : 35, 47
- काल को अंग : 14, 15
- मधि को अंग : 7, 10

तुलसीदास

कवितावली : अयोध्या कांड (गीता प्रेस, गोरखपुर)

पद संख्या : 1, 5, 11, 19, 21 (5 पद)

दोहावली : तुलसीदास (गीता प्रेस, गोरखपुर)

दोहा संख्या : 57, 63, 76, 151, 195, 256, 279, 283, 307, 326
(10 दोहे)

घनानंद

घनानंद का काव्य : रामदेव शुक्ल : लोकभारती प्रकाशन, इलाहाबाद, 1996,

कवित्त संख्या : 2, 5, 14, 51, 55, 69, 72, 73

जयशंकर प्रसाद : (क) मधुप गुनगुनाकर कह जाता

(ख) अरी वरुणा की शांत कछार



सुभद्राकुमारी चौहान : (क) ठुकरा दो या प्यार करो

(ख) मेरा जीवन

केदारनाथ अग्रवाल : (क) मार हथौड़ा कर कर चोट

(ख) धूप चमकती है चाँदी की साड़ी पहने

(घ) गद्य संकलन :

30 अंक/25 पीरियड

कहानी : (क) बड़े घर की बेटी - प्रेमचंद

(ख) हार की जीत - सुदर्शन

(ग) दोपहर का भोजन - अमरकांत

निबंध : आचरण की सभ्यता - सरदार पूर्णसिंह

ललित निबंध : गेहूँ और गुलाब - रामवृक्ष बेनीपुरी

व्यंग्य : विकलांग श्रद्धा का दौर - हरिशंकर परसाई

संस्मरण : हृषिकेश मुखर्जी के साथ ढाई दिन - मनोहरश्याम जोशी

एकांकी : प्रतिशोध - रामकुमार वर्मा

Note:

1. Lecture per Week – 5
2. Tutorial : 8 students per group per week each paper
3. आंतरिक मूल्यांकन योजना का प्रावधान एवं अंक-विभाजन विश्वविद्यालय के नियमानुसार होगा।



B.Com Semester I
Paper No. : CP L.4

आधुनिक भारतीय भाषा : (MIL HINDI-B)

अनिवार्य हिंदी 'ख' (Hindi 'B')

(उन विद्यार्थियों के लिए जिन्होंने दसवीं कक्षा तक हिंदी पढ़ी है।)

समय : 3 घंटे

पूर्णांक : 100 अंक

(क) भाषिक प्रयोग एवं क्षमता

25 अंक/12 पीरियड

- राष्ट्रभाषा, राजभाषा, संपर्क भाषा, मानक भाषा
- अशुद्धि-शोधन (शब्दगत और वाक्यगत)
- कोश-परिचय (एकभाषी एवं द्विभाषी)
- बैंकों में हिंदी का प्रयोग
- पारिभाषिक शब्दावली (बैंकिंग, व्यावसायिक, वाणिज्यिक, प्रशासनिक : 100 शब्द) (विभाग द्वारा तैयार की जाएगी)

(ख) संप्रेषण-क्षमता

15 अंक/08 पीरियड

- व्यावसायिक पत्र-लेखन और स्ववृत्त लेखन (बॉयोडेटा)
- भेंटवार्ता
- सर्जनात्मक लेखन (समसामयिक घटना पर आधारित)

(ग) काव्य-संकलन

30 अंक/25 पीरियड

रैदास

संत काव्य : संपा. परशुराम चतुर्वेदी (किताब महल, इलाहाबाद, 1981)

पद संख्या 3, 4, 8, 12, 13

सूरदास

सूरसागर सार : संपा. धीरेन्द्र वर्मा, साहित्य भवन, इलाहाबाद, तृतीय संस्करण, 1977

पद संख्या - विनय के पद 23, 25



गोकुल लीला 7, 12, 18

राधा कृष्ण 46, 57, 110

उद्धव संदेश 155, 158, 187

रहीम : रहीम ग्रंथावली : संपा. विद्यानिवास मिश्र (वाणी प्रकाशन, दिल्ली, 1999)

दोहा संख्या 15, 20, 25, 33, 40, 78, 91, 93, 104, 105, 110, 136, 140, 142

निराला : तोड़ती पत्थर, दलित जन पर करो करुणा (राग विराग से)

बच्चन : मधुशाला 1, 3, 66, 83, 84, 92, 98, 103, 114, 116

नागार्जुन : ताशों में ही बचे रहेंगे, यह उन्मत्त प्रदर्शन

(घ) गद्य संकलन

30 अंक/25 पीरियड

कहानी - (क) प्रेमचंद : बेटों वाली विधवा (ख) यशपाल - करवा का व्रत (ग)

नासिरा शर्मा - दूसरा कबूतर

निबंध - एक दुराशा - बालमुकुन्द गुप्त

रिपोर्ताज : सरहद के उस पार - रेणु

संस्मरण : गुंगिया - महादेवी वर्मा

एकांकी : समस्या का अंत - उदय शंकर भट्ट

Note:

1. Lecture per Week - 5
2. Tutorial : 8 students per group per week each paper
3. आंतरिक मूल्यांकन योजना का प्रावधान एवं अंक-विभाजन विश्वविद्यालय के नियमानुसार होगा।



B.Com. Semester Course



B.Com Semester I
Paper No. : CP 1.4

आधुनिक भारतीय भाषा : MIL : Hindi-C

अनिवार्य हिंदी 'ग' (Hindi 'C')

(उन विद्यार्थियों के लिए जिन्होंने आठवीं कक्षा तक हिंदी पढ़ी है।)

समय : 3 घंटे

पूर्णांक : 100 अंक

1. व्यावहारिक व्याकरण 25 अंक/15 पीरियड
 - शब्द रचना, उपसर्ग, प्रत्यय, संधि, समास
 - शब्दार्थ ज्ञान - पर्यायता, विलोमता, अनेकार्थता
 - क्रिया, काल, वृत्ति, वाच्य
 - वाक्य-विश्लेषण, निकटस्थ अवयव
2. (क) भाषा का सामाजिक संदर्भ और विविध प्रयोग 25 अंक/20 पीरियड
 - सामाजीकरण और भाषा व्यवहार
 - भाषा और शारीरिक मुद्राएँ तथा भंगिमाएँ
 - भाषा और समाज की संरचना
 - भाषा प्रयोग के औपचारिक और अनौपचारिक संदर्भ - व्यक्ति सापेक्ष तथा समाज सापेक्ष भाषा प्रयोग
- (ख) हिंदी की बोलियाँ और शैलियाँ
 - हिंदी की बोलियों का क्षेत्र और उसकी बोलियाँ
 - भाषा और बोली में अंतर
 - बोली और शैली में अंतर



-हिंदी की शैलियाँ

(ग) राजभाषा, राष्ट्रभाषा, संपर्क भाषा, मानक भाषा : सामान्य परिचय

3. हिंदी भाषा के अनुप्रयोग 25 अंक/18 पीरियड
- हिंदी की विविध प्रयुक्तियाँ
 - बोलचाल की हिंदी
 - साहित्यिक हिंदी
 - दृश्य माध्यमों की हिंदी
 - बाजार और व्यवसाय की हिंदी
 - विज्ञापन की हिंदी
 - कार्यालय की हिंदी
4. हिंदी वार्तालाप विविध रूप 25 अंक/17 पीरियड
- नाटक, फिल्म, सीरियल और समाचार की भाषा
 - कार्यालयी पत्र लेखन
 - संवाद लेखन
 - रिपोर्ट लेखन
 - निबंध लेखन (सामयिक विषयों पर)

Note:

1. Lecture per Week -- 5
2. Tutorial : 8 students per group per week each paper
3. आंतरिक मूल्यांकन योजना का प्रावधान एवं अंक-विभाजन विश्वविद्यालय के नियमानुसार होगा।



**B.Com Semester I
Paper No. : CP 1.4
MIL: Urdu**

The existing (old) Syllabi of Urdu which is being taught in B.Com. Part – I (earlier B.Com. (Pass) will continue.

(Reference University of Delhi Letter No. C-I/A.C./dated 3rd July, 2006)



B.Com Semester I
Paper No. : CP 1.4

BENGALI

Duration: 3 hours

Max. Marks = 100
75 + 25 (Internal Assessment)

1. Terminology
[English to Bengali, terminologies used in Commercial transactions]
2. Technological Study
 - a. Bio-data
 - b. Reportage
 - c. Commercial letter
3. Essays
To write an essay preferably on a commercial /Economic topic
4. Essays
Rajshakhar Basu Chalochinta [4th Ed. 1985]
 - a. Amader Porichchod
 - b. Shyahiter Poridhi
 - c. Shadhinotar Swarup
 - d. Abonindronath Tagore
5. Novel:
Mahesweta Devi Murti [1st Ed. 1979] Navapatra, Kolkata



**B.Com Semester I
Paper No. : CP 1.4**

SINDHI

Duration: 3 hours

**Total Marks = 100
75 + 25 (Internal Assessment)**

1. Functional Sindhi Grammar based on prescribed text

Text:

Sindhi Bhasa (Vyakaran aur Prayag)

By Dr. M. K. Jetley

D-127, Vivek Vihar, New Delhi – 95

2. Modern Poetry

Book

Jotwani Motilal (ed.) Sindhi Kavita Sangrah

National Book Trust, New Delhi

Prose Non-fictional

Book:

Sindhi Sahitya ji Jhalak

By: Dr. M. K. Jetley

D -127, Vivek Vihar, New Delhi – 95



B.Com Semester I
Paper No. : CP 1.4

TAMIL

Duration: 3 hours

Max. Marks = 100
75 + 25 (Internal Assessment)

1. Folk- Narrative
'Vengalarajan Kathai', Published by the Institute of Asian Studies, Chennai: 1998
2. Prose
Tamilarin Kadalvazhi Vaanikam by R. N. Samy
Yamarolk Pathippagam, 15-A, Ist Floor
Kazamejor Salai, Egmore, Chennai: 2006
3. Modern Poetry
Nanjil Nattu Marumakkal Vazhi Manmiyam
By Kavimani Desika Vinayakam Pillai,
Paari Nilayam; 184, Broadway, Chennai: 1998



B.Com Semester I
Paper No. : CP 1.4

GUJARATI

Duration: 3 hours

Max. Marks = 100
75 + 25 (Internal Assessment)

- I) Functional Grammar
II) Modern poetry

Prescribed text: Gujarati (pratham bhasha) by Gujarat Rajya Shala Pathya
Pustak Mandal, Gandhinagar, Gujarat, 2006

Lessons (poems)

Bhakti padarath	:	Narsinh Mehta
Chhappa	:	Shamal
Zaghado Lochan manno	:	Sayaram
Prashan	:	Umashankar Joshi
Man no dage	:	Ganga Sati

III) Prose

Prescribed text: Gujarati (pratham bhasha) by Gujarat Rajya Shala Pathya
Pustak Mandal, Gandhinagar, Gujarat, 2006.

Chhakado	:	J. R. Gohil
Time table	:	Jyotindra dave
Strikelavani	:	Kavi narmad
Chakshushrava	:	Chandrakant Baxi



B.Com Semester I
Paper No. : CP 1.4

TELUGU

Duration: 3 hours

Max. Marks = 100
75 + 25 (Internal Assessment)

1. History of Telugu Literature (Modern Period)

Advent of Modernism – Bhava Kavita
Abhyudaya Kavita – Novel – Short Story
Drama – One Act Play – Biography and Autobiography.
Ref: Telugu Sahitya Charitra by Dwa Na. Sastry.
Visalandhra Publishing House, Hyderabad – 500 001

2. Modern Poetry

Selection form Telugu Kavyamala, Sahitya Academi, Ravindra Bhawan, New Delhi 11001 (2002 Ed.)

- Kavyahomamu – by Madhunapantula Satyanarayana
- Ekanta Seva – by Venkata Parvateeswara Kavulu
- Penneti Pata – by Vidwan Viswam
- Mahaprasthanam – by Sri Sri
- Gaddiparaka – by Srirangam Narayanababu

3. Modern Prose

Selections from Telugu Kathakulu – Kathana Reetulu (Ed.) Madhurantakam Rajaram & S. Narayana, Visalandhra Publishing House, Hyderabad – 500 001 (1998)

- Gurajada Appa Rao by Prof. R. Chandrasekhara Reddy
- Chalam by Volga
- Suravaram Pratapa Reddy – by Kaluvu Malliah
- Balagangadhara Tilak – by K. Srirama Murthy



B.Com Semester I
Paper No. : CP 1.4

KANNADA

Duration: 3 hours

Max. Marks = 100
75 + 25 (Internal Assessment)

1. Functional Grammar

2. Modern Poetry:

Text: Shivarudrappa, G.S., H.G. Sannaguddayya and C. Srinivasaraju. Eds. 1978.

Samakalina Kannada Kavite. Bangalore: Bangalore University.

Sellections:

(a) Belagu (Ambikatanayadatta),

(b) Tungabhadre (K.S. Narasimhaswany),

(c) Devaru-Pujari (Kuvempu),

(d) Chikuku (Pu Ti Narasimhachar),

(e) Eradu Dada (chennavira kanavi),

(f) Mohana Murali (Gopalakrishna Adiga).

3. Prose:

Text: Prabhushankara, 2008. Rashtrakavi Kuvempu, New Delhi: Sahitya Akademi.



B.Com Semester I
Paper No. : CP 1.4

PUNJABI COMPULSORY 'A'

(Note: For candidates who opted for Punjabi in XIIth class)

Duration: 3 hours

Max. Marks = 100
75 + 25 (Internal Assessment)

(w.e.f. academic Session 2011-2012)
Syllabus

1. Paath-Pustak "Kaav-Deekhya" Edited by Dr. Sutinder Singh Noor
(National Book Shop, Delhi, 1995)
ਪਾਠ ਪੁਸਤਕ "ਕਾਵਿ-ਦੀਖਿਆ" (ਸੰਪਾ. ਡਾ. ਸੁਤਿੰਦਰ ਸਿੰਘ ਨੂਰ)
 - Kavita : Paribhaasha te Tatt (ਕਵਿਤਾ : ਪਰਿਭਾਸ਼ਾ ਤੇ ਤੱਤ)
 - Kavita da Saar te Kendri Bhaav (ਕਵਿਤਾ ਦਾ ਸਾਰ ਤੇ ਕੇਂਦਰੀ ਭਾਵ)
 - Kaav-tukddi di Parsang Sahet Viakhya (ਕਾਵਿ-ਟੁਕੜੀ ਦੀ ਪ੍ਰਸੰਗ ਸਹਿਤ ਵਿਆਖਿਆ)
2. Adhunik Punjabi Kavita da Itihaas (ਆਧੁਨਿਕ ਪੰਜਾਬੀ ਕਵਿਤਾ ਦਾ ਇਤਿਹਾਸ)
 - Aarambh te Vikaas (ਆਰੰਭ ਤੇ ਵਿਕਾਸ)
 - Mukh Parvitiyan (Nav-Rahasvadi, Pargativadi, Paryogvaadi, jujharvaadi te Romantic Punjabi Kaav-Dhaara)
(ਮੁੱਖ ਪ੍ਰਵਿਰਤੀਆਂ : ਨਵ-ਰਹੱਸਵਾਦੀ, ਪ੍ਰਗਤੀਵਾਦੀ, ਪ੍ਰਯੋਗਵਾਦੀ, ਜੁਝਾਰਵਾਦੀ ਤੇ ਰੋਮਾਂਟਿਕ ਪੰਜਾਬੀ ਕਾਵਿ-ਧਾਰਾ)
3. Lekh-Rachna (Chalant Mamlc, Samajak Kuritiyan, Manpasand Lekhak bare)
(ਲੇਖ-ਰਚਨਾ : ਚਲੰਤ ਮਾਮਲੇ, ਸਮਾਜਕ ਕੁਰੀਤੀਆਂ, ਮਨਪਸੰਦ ਲੇਖਕ ਬਾਰੇ)
4. Punjabi Vaak-Banntar (Sadhaarann, Sanyukt te Mishrat)
(ਪੰਜਾਬੀ ਵਾਕ-ਬਣਤਰ: ਸਾਧਾਰਣ, ਸੰਯੁਕਤ ਤੇ ਮਿਸ਼ਰਤ)
5. Vishraam-Chinh (ਵਿਸ਼ਰਾਮ-ਚਿੰਨ੍ਹ)
6. Muhaavre (ਮੁਹਾਵਰੇ)



Recommended Books:

1. Noor, Satinder Singh (Dr.), *Kavita: Rachna-Virachna*, Shilpaekh, Delhi, 2009.
2. Inatti, Rajinder Singh (Dr.), *Adhunik Punjabi Kaav-Samvedna*, Nanak Singh Pustakmala, Amritsar, 1994.
3. Sukhdev Singh, *Adhunik Punjabi Kavita da Kaav-Shastar*, Arsee Publishers, Delhi, 1997.
4. Harkirat Singh ate Giani Lal Singh, *College Punjabi Viakarann*, Punjab State University Text-Book Board, Chandigarh, 1999.
5. Dhimaan, Harbans Singh (Dr.) *Punjabi Bhaasha Ate Viakarann*, Gagan Parkashak, Rajpura, (Patiala), 2006.

(Note: Teachers are free to recommend more standard source books)



B.Com Semester I
Paper No. : CP 1.4

PUNJABI COMPULSORY 'B'

(Note: For candidates who opted for Punjabi in Xth Class and also for those who for some reasons could not opt for it at any level)

Duration: 3 hours

Max. Marks = 100
75 + 25 (Internal Assessment)

(w.e.f. Academic Session 2011-2012)
Syllabus

1. Paath-Pustak "Gadd Parvah" Edited by Bikram Singh Ghumann & Jaspal Singh Randhawa (Guru Nanak Dev University, Amritsar, 1999)
ਪਾਠ-ਪੁਸਤਕ "ਗੱਦ ਪ੍ਰਵਾਹ" ਸੰਪਾ. ਬਿਕਰਮ ਸਿੰਘ ਘੁਮਾਨ ਤੇ ਜਸਪਾਲ ਸਿੰਘ ਰੰਧਾਵਾ (ਗੁਰੂ ਨਾਨਕ ਦੇਵ ਯੂਨੀਵਰਸਿਟੀ, ਅੰਮ੍ਰਿਤਸਰ, 1999)
 - Rekha Chittar : Paribhaasha te Tatt (ਰੇਖਾ ਚਿੱਤਰ: ਪਰਿਭਾਸ਼ਾ ਤੇ ਤੱਤ)
 - Rekha Chittar vich Viaktiv di Usaari (ਰੇਖਾ ਚਿੱਤਰ ਵਿਚ ਵਿਅਕਤਿਤਾ ਦੀ ਉਸਾਰੀ)
 - Kise ik Lekh da Vishaa - Vastu (ਕਿਸੇ ਇਕ ਲੇਖ ਦਾ ਵਿਸ਼ਾ - ਵਸਤੂ)
 - Vaartak-Shaillie (ਵਾਰਤਕ-ਸ਼ੈਲੀ)
2. Arunditha Paira (ਅਰੁੰਠਿਠਾ ਪੈਰਾ)
 - Paire nun Dhukvan Sirlekh denna (ਪੈਰੇ ਨੂੰ ਢੁੱਕਵਾਂ ਸਿਰਲੇਖ ਦੇਣਾ)
 - Paira Paddke Prashnan de Uttar denna (ਪੈਰਾ ਪੜ੍ਹ ਕੇ ਪ੍ਰਸ਼ਨਾਂ ਦੇ ਉੱਤਰ ਦੇਣਾ)
 - Aukhe Shabdaan de Arth (ਅੱਖੇ ਸ਼ਬਦਾਂ ਦੇ ਅਰਥ)
 - Naanv, Paddnaanv te Visheshann di Pehchaann (ਨਾਂਵ, ਪੜਨਾਂਵ ਤੇ ਵਿਸ਼ੇਸ਼ਣ ਦੀ ਪਹਿਚਾਣ)
3. Alankaar : Paribhaasha te Bhed (Anupraas, Shalesh, Upma, Roopak, Drishtaant, Atkathni)
(ਅਲੰਕਾਰ : ਪਰਿਭਾਸ਼ਾ ਤੇ ਭੇਦ (ਅਨੁਪ੍ਰਾਸ, ਸਲੇਸ਼, ਉਪਮਾ, ਰੂਪਕ, ਦ੍ਰਿਸ਼ਟਾਂਤ, ਅੰਤਕਥਨੀ))
4. Vaak-Vatandra (Ling te Vachan Badal Ke (ਵਾਕ-ਵਟਾਂਦਰਾ: ਲਿੰਗ ਤੇ ਵਚਨ ਬਦਲ ਕੇ)
5. Shabad Jodan de Niyam (ਸ਼ਬਦ ਜੋੜਾਂ ਦੇ ਨਿਯਮ)
6. Muhavare (ਮੁਹਾਵਰੇ)



Recommended Books:

1. Rajinder Kaur (Dr.), *Sahit Sidhuant te Roop*, Punjabi Academy, Delhi, 1988.
2. Jaggi, Gursharan Kaur, *Bhaarti Kaav-Shastar*, Arsee Publishers, Delhi, 1974.
3. Harkirat Singh ate Giani Lal Singh, *College Punjabi Viakarann*, Punjab State University Text-Book Board, Chandigarh, 1999.
4. Dharmaan, Harbans Singh (Dr.) *Punjabi Bhaasha Ate Viakarann*, Gagan Parkashak, Rajpura, (Patiala), 2006.

(Note: Teachers are free to recommend more standard source)



B.Com Semester I
Paper No. : CP 1.4

ASSAMESE

Duration: 3 hours

Max. Marks = 100
75 + 25 (Internal Assessment)

1. Functional Grammar
2. Modern Poetry
Book:
Sanyasan, Ed. By Dr. Maheswar Neog
Lawyers Book Stall, Guwahati, 2001
The following poems are recommended:
'Golap' by Raghunath Chaudhari
'Atitak Negaba Pahori' by Jatindranath Duwara
'Natghar' by Nalinibala Devi
3. Prose
Books:
 - a) asamiya Sahityar Samiksatmak Itibritta
by Dr. Saitendra Nath Sarmah
Arunodoi Press, Guwahati. 1999
 - b) 'Purani Asamiya Sahitya'
by Dr. Banikanta Kakoti.
Lawyers Book Stall, Guwahati, 1999



B.Com Semester I
Paper No. : CP 1.4

MANIPURI

Duration: 3 hours

Max. Marks = 100
75 + 25 (Internal Assessment)

1. Functional Manipuri
 - a. Remedial Manipuri by Prof. P. C. Thodam
 - b. A study of Meitei Phonology by W. Tomehou Singh
Published by The Student Store, Imphal, Manipuri, 3rd Ed. 1998

2. Modern Poetry

Kanchi Sheireng (Selected Pieces)

 - a. Loktak Mapanda H. Anganghal Singh
 - b. Chandranadi – Dr. K. Kamal Singh
 - c. Nirjanta Dr. L. Kamal Singh
 - d. Kamalda A Minaketan
 - e. Phut Path – Th. Ibopishak
 - f. Ingagi Nong – L. Samarendra Singh
 - g. Kadomdano Lamelsibu – E. Nilakanta Singh

3. Prose Selection (Selected Pieces)

Apunba Wareng- Published Manipur University, Canchipur Imphal Manipur

 - a. Leibak Miyam – Sinam Krisna Mohan Singh
 - b. Shumany Leela – Ayekpam Shyam Sundr Singh
 - c. Manipuri Sahityada Romanticism Dr. I. R. Babu Singh
 - d. Manipuri Sahityada Rinansa N. Tombi Singh
 - e. Androgi Mei- A. Minaketam Singh
 - f. Sahitya Amasung Ras – Dwijamani Sharma
 - g. Samaj Amasung Sanskriti – Ch. Pishak Singh



B.Com Semester I
Paper No. : CP 1.4

ORIYA

Duration : 3 hours

Max. Marks = 100
75 + 25 (Internal Assessment)

i. Functional Grammar

ii. Modern Poetry

Prscribed Text: Sahitya, 2001 by Board of Secondary Education Orissa, Cuttack
Lessons: (poems)

Phutiba Utkala Bhasa Kamalini	:	Radhanath Ray.
Shephali Prati	:	Kuntala Kumari Sabat.
Shishu Srusti	:	Baikunthanath Pattanayak
Konarka	:	Sachidananda Routray.
Gramapatha	:	Binodchandra Nayak.

iii. Prose:

Text Prescribed: Sahitya, 2001 by Board of Secondary Education, Cuttack.

Mahattawa	:	Sashibhusan Ray.
Janmabhumi	:	Krushna Chandra Panigrahi
Satyara Path	:	Bhubaneshwar Bahera.
Smruti O Bismyara Saranatha	:	Manoj Das.



**B.Com Semester I
Paper No. : CP 1.4**

HISTORY

Duration : 3 hours

**Max. Marks = 100
Lectures 75**

Paper I: HISTORY OF INDIA UP TO EIGHTH CENTURY A.D.

UNIT – I

1. Survey of Source and Historiographical Trends: Region. Environment and People and their significance for understanding early India.
2. Palaeolithic and Mesolithic Cultures: Sequence and Geographical distribution rock-art.
3. Advent of food-production: Neolithic Cultures.
4. Harappan Civilization: Origin and extent, political and economic organization, art and religion. Decline and Late Harappan Cultures: Chalcolithic cultures outside the Harappan distribution zone.
5. Society, polity, economy and Religion as reflected in Vedic literature. The Aryan Problem; Iron Age Culture with special reference to PGW and Megaliths.

UNIT – II

6. Developments from sixth to fourth centuries B.C. : rise of territorial states emergence of cities, social and material life. New religious movements.
7. The Mauryas: state, administration and economy, Ashoka's Dhamma. Art and architecture.
8. Post-Mauryan Patterns: Social economic, political and cultural (literature: religion, art and architecture) developments with special reference to India's external trade and cultural interactions; Sangam Age- literature, society and culture.



9. The Guptas and their contemporaries: state and administrative institutions social and economic changes, religion, art and architecture, literature.
 10. Towards the Early Medieval: Changes in society, polity, economy and culture with special reference to the Pallavas, Chalukyas and Vardhanas.
- Rubrics 5 to 10 should be taught with reference to recent studies on gender caste and property relations.

Suggested Readings:

- | | |
|------------------------------|--|
| 1. Agrawal. D. P. | The Archaeology of India |
| 2. Alichin. F. R. and B. | Origins of a Civilization: The Prehistory and early |
| 3. Archaeology of South Asia | |
| 4. Basham. A. L. | The Wonder That was India |
| 5. Chakrabarti. D. K. | Archaeology of Ancient Indian |
| 6. Chattopadhyay. B | Kushan State and Indian Society |
| 7. Gonda. J | Vishnuism and Shivaism: A Comparison |
| 8. Gurukul Rajan and | |
| 9. M.R.R. Varrier | Cultural History of Kerala |
| 10. Huntington. S. L. | The Art of Ancient India |
| 11. Jaiswal. Suvira | Caste: Origin. Function and Dimensions |
| 12. Jha. D. N. | Ancient India in Historical Outline (1998 edn.) |
| 13. Kosambi. D. D. | Culture and Civilization of Ancient India in |
| 14. Historical Outline | |
| 15. Kulke. H. and | A History of India |
| 16. Rothermund. D. | |
| 17. Maity. S. K. | Economic Life in Northern India in the Gupta Period |
| 18. Margabandhu. C. | Archaeology of Satavahana- Kshatrapa Times |
| 19. Meenakshi. C. | Social Life and Administration under the Pallavas |
| 20. Ray. H.P. | Monastery and Guild |
| 21. Ray. Niharranjan | Mauya and Post Mauya Art |
| 22. Sastri. K.A. N. | A History of South India. |
| 23. Sharma. R.S. | Perspectives in Social and Economic History of Early |
| India | |
| 24. Sharma. R. S. | Aspects of Political Ideas and Institutions in Ancient |
| 25. India (1991 edn.) | |
| 26. Subramanian. N. | Sangam Polity |
| 27. Thapar. Romila | History of Early India |
| 28. Thapar. Romila | Ashoka and the Decline of the Mauryas (1997 edn.) |
| 29. Yazdani. G. | Early History of the Deccan. |



OR

PAPER II: CULTURES IN THE INDIAN SUBCONTINENT

Duration : 3 hours

Max. Marks = 100

UNIT – I

A Definitions of Culture and its various aspects

- (i) Perspectives on Cultures: Indian Cultural traditions: An overview.
- (ii) Plurality of Cultures: Social Content of Culture.

1. Languages and Literature

- Sanskrit: Kavya – Kalidasa’s Ritusambhara: Prakrit: Gatha Saptasati Indo-Persian Literature: Amir Khusro’s works: Urdu poetry and prose: Ghalib. Rise and Development of vernacular language and literature: A survey.

2. Performing Arts

- a) Hindustani. (b) Carnatic classical Music. (c) Devotional music: bhakti and sufi.
- Classical and Folk Dance
- Theatre: Classical, Folk, Colonial and Modern.

UNIT – II

3. Architecture: Meanings, Form and Function

- (a) Rock cut- Mamallapuram (b) structural – temple architecture – Khajuraho complex and Tanjavur temple: (c) fort – Dalulatabad or Chittor forts: (d) palace- dargah at Fetehpur Sikri: (e) colonial – Lutyen’s Delhi.

4. Sculpture and Painting

- (a) Silpashastric normative tradition: (b) Classicism-Narrative and Sculptural Mural fresco painting: (c) post Classicism – Pallava- Cola: (d) medieval idiom – Mughal Paintings, Painters and illustrated texts: (e) Modern – Company school. Ravi Varma, Bengal School. Amrita Shergil and Progressive Artists.



5. Popular Culture

- Folk Lore and Oral tradition of kathas. Narratives. Legends and proverbs
Linkage of bardic and literary traditions.
- Festivals. Fairs and fasts Links with tirtha pilgrimage and localtions

Textile and Crafts: the Culture of Food

6. Communication. Patronage and Audiences

- Court Merchant groups and communities
- Culture as Communication.
- Nationalism and the issue of Culture: Institutions of Cultural Practices:
Colonial and Post Colonial.

List of Basic Books:

1. Asher Catherin, (ed.) *Perceptions of India's Visual Past*. AIIS. Delhi.
2. Asher Catherine, *Architecture of Mughal India*.
3. Banerjea J.N., *The Development of Hindu Iconography*, Calcutta.
4. Basham A. L., *The Wonder that was India*. Volume I. New Delhi.
5. Brown Percy, *Indian Architecture, Buddhist Hindu and Islamic*, Vol I. II. Mumbai.
6. Bussagli M and Sivaramamurthy C. *5000 Years of Indian Art*, New York. N.d.
7. Chandra Prainod, ed. *Studies in Indian Temple Architecture*, Chapter 1. AIIS.
8. Deva. B.C., *An introduction to Indian Music*, Delhi.
9. *History and Culture of the Indian People*. Bharatiya Vidya Bhavan Series.
10. Huntingt on Susan L., *The Art of Ancient India*, Tokyo. New York.
11. Kramrisch. Stella, *The Art of India*, Orient Book Depot. Delhi.
12. Maxwell. T.S., *Image: Text and Meaning: Gods of South Asia*, OUP. Delhi.
13. Miller Barbara Stoler, *The Powers of Art: Patronage in Indian Culture*, OUP. Delhi.
14. Mitter Partha, *Much Maligned Monsters*, Oxford.
15. Mitter Partha, *Art and Nationalism in Colonial India*, OUP. Delhi.
16. Mukherji, *Folk Art of India*.
17. Rizvi. S. A. A., *The wonder that Was India*, Volume II. New Delhi.
18. Tillotson G, *Havelis of Rajasthan*
19. Varadpande, M.L. *History of Indian Theatre: Invitation to Indian Theatre*, New Delhi.
20. Vatsayana Kapila, *Indian Classical Dance*, Publication Division, New Delhi, (in Hindi Translation also)



21. Traditional Indian Theatre, *Multiple Streams*. Hindi translation: *Paramparak Bharatiya Rangmanch*, Anant Dharayen NBT, New Delhi.
22. Zimmer. H., *Myths and Symbolsim in Indian Art and Civilization*, Princeton Press. New Jersey.
23. Cohn. Bernard, *India: The Social Anthropology of a civilization in Bernard cohn Omnibus*, OUP.



B.Com Semester I
Paper No. : CP 1.4

POLITICAL SCIENCE – POLITICAL THEORY AND THOUGHT

Duration : 3 hours

Max. Marks = 100

1. a. What is Politics?
b. What is Political Theory?
c. The Relevance of Political Theory
d. Why Study the History of Political Thought?
2. a. Concepts: Democracy, Liberty, Equality, Justice, Rights, Identity, Citizenship, Property, Civil, Society and State.
3. b. Western Thought: Thinkers and Themes
 - i. Aristotle on Citizenship
 - ii. Locke on Rights and Property
 - iii. Rousseau on Inequality
 - iv. J. S. Mill on Liberty and Democracy
 - v. Marx on State
- c. Indian Thought: Thinkers and Themes
 - i. Kautilya on State
 - ii. Gandhi on Swarj
 - iii. Ambedkar on Social Justice
 - iv. Nehru and Lohia on Democracy
 - v. Periyar on Identity

Readings

Essential Readings:

1. Miller. D., *Political Philosophy: A Very Short Introduction*
2. Wolff. J., *Modern Political Thought: An Introduction*
3. Hampton. Monk. I.J., *Introduction to Political Philosophy*

Department of Commerce,
Delhi School of Economics,
University of Delhi, Delhi-110007



4. Mehta. V. R., *Foundations of Indian Political Thought: An Interpretation*, 2nd revised edition, New Delhi.
5. Thomas Pantham and Bhikhu Parekh (ed.) *Political Discourse*.

Suggested Readings:

1. Kymlicka, W. *Contemporary Political Philosophy*, 2nd ed.
2. Plant. R., *Modern Political Thought: An Introduction*.
3. Hampton, J. *Political Philosophy*.
4. Goodin. R. and Pettit. P. eds. *Contemporary Political Philosophy*.
5. Seidentop L., *The Nature of Political Theory*, OUP.
6. Goodin. R. and Pettit. P. eds *A Companion to Contemporary Political Philosophy*.
7. Simon, R. L. ed *The Blackwell Guide to Social and Political Philosophy*.
8. Strauss, L. and Cropsey, J. eds. *History of Political Philosophy*, 2nd ed.
9. Barbalet J. M., *Citizenship*, World View Publications
10. Hall, John and Ikenbery John, *The State*, World View Publications
11. Jones, Peter, *Rights*, Macmillan.
12. Parekh B. And Baxi U. (ed.) *Crisis and Change in Contemporary India*.
13. Chandhoke Neera, *State and Civil Society*, Sage.
14. Kymlicka Will and Norman W., *Citizenship in Diverse Societies*, OUP
15. Harrison, Ross, *Democracy*, Routledge
16. Susan Moller Okin, *Gender, the Public and the Private*, in David Held ed. *Political Theory Today*
17. Redrigues Valerian, *Ambedkar: A Reader*, OUP
18. Sen, Amartya. *Development as Freedom*.



B.Com Semester I
Paper No. : CP 1.4
ETHICS: THEORY AND PRACTICE

Duration : 3 hours

Max. Marks = 100

Section A:

Nature and scope of Ethics

General Introduction to Virtue Ethics, Deontological and Consequentialist Ethics

Section B:

Suicide

Euthanasia

Capital Punishment

Section C:

Nishkama Karma

Gandhi's concept of Ahimsa

Readings:

Section A:

1. Hugh La Follette, *Theorizing about Ethics' in Ethics in Practice: An Anthology*, Blackwell.
2. Michael F. Wagner, *A Historical Introduction to Moral Philosophy*, Prentice Hall.

Section B:

1. John Nuttal, *Moral Question: An Introduction to Ethics*, Macmillan, London, (selected chapters)
2. Peter Singer (ed), *A Companion to Ethics*, Blackwell, (selected chapter)

Section C:

1. I.C. Sharma, *Ethical Philosophy of India*, Harper and Row, USA.
2. Rudranshu Mukherjee (ed), *The Penguin Gandhi Reader*, Penguin, New Delhi.



B.Com Semester II
Paper No. : CP 2.1

BUSINESS AND INDUSTRIAL LAWS

Duration: 3 hrs.

Max. Marks: 100

Lectures: 75

Objectives: To familiarize the students with the understanding and provisions of business and industrial related laws. Case studies and problems involving issues in business and industrial laws are required to be discussed.

Course Contents:

Unit I-The Indian Contract Act, 1872

Contract-Meaning and Essentials, Kinds, Offer and Acceptance, Contractual Capacity, Free Consent, Consideration, Void Agreements, Quasi Contracts, Modes of Discharge of Contracts, Remedies of Breach of Contracts. Contract of Indemnity and Guarantee, Law of Agency and Bailment.

20 Lectures

Unit II-The Sale of Goods Act, 1930

Meaning of Contract of Sale, Sale and Agreement of Sell, Conditions and Warranties, Transfer of Property in Goods, Unpaid Seller and his Rights

10 Lectures

Unit III-The Limited Liability Partnership Act, 2008

Salient Features of LLP, Difference between LLP and Partnership, LLL and Company, LLP Agreement, Nature of LLP, Partners, Designated Partners, Incorporation Document, Incorporation by Registration, Registered Office of LLP and Change Therein, Change of Name, Partners and their Relations, Extent and Limitation of Liability of LLP and Partners, Whistle Blowing, Contributions, Financial Disclosures, Annual Return, Taxation of LLP, Conversion to LLP, Winding Up and Dissolution of LLP.

20 Lectures

Unit IV- 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.

8 Lectures

Unit V- The Payment of Bonus Act, 1965

Definitions: Accounting Year, Allocable Surplus, Available Surplus, Employee, Employer,



Establishments, Establishment in Public Sector, 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, Adjustment of Customary or Interim Bonus, Deductions of Certain Amounts from Bonus Payable, Time Limit for Payment of Bonus, Recovery of Bonus from an Employer.

10 Lectures

Unit VI- Payment of Gratuity Act, 1972

Applicability and Non- Applicability of the Act, Employee, Employer, Continuous Service, Payment of Gratuity, Forfeiture of Gratuity, Employer's Duty to Determine and Pay Gratuity, Recovery of Gratuity, Penalties.

7 Lectures

Suggested Readings:

1. J. P. Sharma, Sunaina Kanojia, *Business and Industrial Laws*, Ane Books Pvt Ltd, New Delhi.
2. M.C. Kuchhal, *Business Laws*, Vikas Publishing House.
3. P.C. Tulsian, *Business Law*, Tata McGraw Hill, New Delhi.
4. Rohini Aggarwal, *Students Guide to Mercantile and Commercial Laws*, Taxmann Allied Services (P) Ltd.
5. Avtar Singh, *Introduction to Labour and Industrial Laws*, Wadhwa, Nagpur.
6. J. P. Sharma, *Simplified Approach to Labour Laws*, Bharat Law House (P), New Delhi Ltd., New Delhi.
7. P. R. Chadha, Ashok K. Bagrial, *Business Law*, Pragati Publications, New Delhi.
8. Inderjeet Singh, *Business Laws & Practice*, Book Age Publishers.

Note: Latest edition of text book may be used.



B.Com. Semester II
Paper No. : CP 2.2

CORPORATE ACCOUNTING

Duration: 3 hrs.

Max. Marks: 100

Lectures: 75

Objective: To make the student familiar with corporate accounting procedures.

Unit-I

- (i) Accounting for share capital – Issue, forfeiture and Reissue of forfeited shares.
- (ii) Redemption of preference shares including buy-back of equity shares.

15 Lectures

Unit- II

Issue and Redemption of Debentures

Final Accounts of Limited Liability 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).

15 Lectures

Unit- III

- (i) Accounting for Amalgamation of Companies with reference to Accounting Standard-14 issued by the Institute of Chartered Accountant of India (excluding inter-company transactions and holdings).
- (ii) Accounting for Internal Reconstruction (excluding preparation of scheme for internal reconstruction).

15 Lectures

Unit-IV

Cash Flow Statements: Meaning, Usefulness, Preparation of a cash flow statement in accordance with Accounting Standard 3(Revised) issued by the Institute of Chartered Accountants of India. (only indirect method), Limitations of cash flow statement.

15 Lectures

Unit-V

Financial Statements Analysis: Meaning and objectives, Techniques of Analysis, Ratio Analysis: Advantages, significance and limitations - Liquidity Ratios: Current Ratio, Acid Test Ratio. Solvency Ratios: Debt-equity Ratio, Capital gearing Ratio, Interest Coverage Ratio, proprietary ratio. Profitability Ratios related to sales: Gross profit Ratio, Net Profit



Ratio, Operating profit ratio, Profitability Ratios related to investments: Return on total assets (ROTA), Return on investment (ROI), Return on equity (ROE), Return on equity share holders fund, EPS, DPS and Price – earning ratio. Activity Ratios: Stock turnover Ratio and Debtors turnover Ratio.

15 Lectures

Suggested Readings:

1. J.R. Monga, *Basic Corporate Accounting*, Mayur Paperbacks (c/o K.L. Malik and Sons Pvt. Ltd, 23 – Darya Ganj, New Delhi.
2. Nirmal Gupta, Chhavi Sharma, *Corporate Accounting, Theory and Practice*, Ane Books Pvt Ltd, New Delhi.
3. M.C., Shukla, T.S. Grewal and S.C. Gupta, *Corporate Accounting*, S. Chand and Co., New Delhi.
4. Ashok Sehgal and Deepak Sehgal, *Advanced Accounting, Volume II*, Taxmann, New Delhi.
5. S.N. Maheshwari, and S.K. Maheshwari, *Corporate Accounting*, Vikas Publication, New Delhi.
6. Mukherjee and Hanif, *Corporate Accounting*, Tata McGraw Hill, New Delhi.

Note: Latest edition of text book may be used.



B.Com. Semester II
Paper No. : CP 2.3

MACRO ECONOMICS

Duration : 3 hrs.

Max. Marks: 100
Lectures: 75

1. **Introduction to Macroeconomics** 5
What is Macroeconomics? Macroeconomics Issues in an Economy.
2. **National Income Determination** 18
Actual and potential GDP; Aggregate Expenditure – Consumption Function, Investment Function; Equilibrium GDP; Concepts of MPS, APS, MPC, APC. Autonomous Expenditure; The Concepts of Multiplier
3. **National Income Determination in an Open Economy with Government** 13
Fiscal Policy – Impact of Changes in Govt. Expenditure and Taxes; Net Export Function; Net Exports and Equilibrium GDP.
4. **GDP and Price Level in Short and Long Run** 13
Aggregate Demand and Aggregate Supply; Multiplier Analysis with AD curve and Price level Changes; Aggregate Supply in Short Run and Long Run.
5. **Money in a Modern Economy** 13
Concepts of Money in a Modern Economy; Monetary Aggregates; Demand for Money; Quantity Theory of Money; Liquidity Preference and Rate of Interest; Money Supply and Credit Creation and Monetary Policy.
6. **IS – LM Analysis** 13
Derivation of IS and LM Functions; Joint determination of National Income and rate of Interest.

Suggested Readings:

1. R. G. Lipsey and K. A. Chrystal – *Principal of Economics*, Chapters 20 to 28; (Oxford University press) (relevant chapter).
2. Mankiw N. Gregory, *Macroeconomic*, McMillan Worth Publishers, New York.
3. Dornbusch Rudiger and Stanley Fisher, *Macroeconomic*, McGraw Hill.
4. Deepashree, Vanita Agarwal, “*Macro Economics*”, Ane Books Pvt Ltd, New Delhi

Note: Latest edition of text book may be used.



B.Com. Semester II
Paper No. CP 2.4
English

Duration: 3 hours

Max. Marks: 100

Text book Prescribed –

English for Students of Commerce Edited by J.C. Kaushik and K. K. Sinha,
Oxford University Press, New Delhi.



**B.Com. Semester III
Paper No. CP 3.1**

BUSINESS MATHEMATICS AND STATISTICS

Duration: 3 hrs.

**Max. Marks: 100
Lectures: 75**

Objective: The objective of this course is to familiarize students with the applications of Mathematics and statistical techniques in business decisions process.

Notes:

1. Use of simple calculator is allowed.
2. Proofs of theorems / formulae are not required.
3. Trigonometrical functions are not to be covered.

PART – A: BUSINESS MATHEMATICS

(Marks: 25)

Unit I: Matrices and Determinants

1.1 Definition of a matrix. Types of matrices. Algebra of matrices. **4 Lectures**

1.2 Calculation of values of determinants up to third order. Adjoint of a matrix. Finding inverse of a matrix through adjoint. Applications of matrices for solution to simple business and economic problems. **2 Lectures**

Unit II: Calculus

2.1 Mathematical functions and their types – linear, quadratic, polynomial. Concepts of limit, and continuity of a function. **2 Lectures**

2.2 Concept of differentiation. Rules of differentiation – simple standard form **2 Lectures**

2.3 Applications of differentiation – elasticity's of demand and supply. Maxima and Minima of functions (involving second or third order derivatives) relating to cost, revenue and profit. **7 Lectures**

Unit III: Basic Mathematics of Finance:

3.1 Simple and compound interest. Rates of interest – nominal, effective and continuous – and their inter-relationships. Compounding and discounting of a sum using different types of rates. **8 Lectures**



PART – B: BUSINESS STATISTICS

(Marks: 50)

Unit I: Univariate Analysis

Descriptive Statistics:

1.1 Measures of Central Tendency **15 Lectures**

(a) Mathematical averages:

Arithmetic mean, Geometric mean and Harmonic mean: Properties and applications.

(b) Positional Averages:

Mode and median and other partition values - quartiles, deciles, and percentiles (including graphic determination).

1.2 Measures of Variation: absolute and relative. Range, quartile deviation, mean deviation, standard deviation, and variance.

6 Lectures

Unit II: Bi-Variate Analysis

2.1 ***Correlation:*** Meaning, and measurement. Karl Pearson's co-efficient and rank correlation. **6 Lectures**

2.2 ***Regression Analysis:*** Linear regression defined. Regression equations and estimation **6 Lectures**

Unit III: Index Numbers

3.1 Meaning and uses of index numbers. Construction of index numbers: Aggregative and average of relatives – simple and weighted. Tests of adequacy of index numbers. Construction of consumer price indices.

8 Lectures

Unit IV: Time Series Analysis

4.1 Components of time series, additive and multiplicative models. **2 Lectures**

4.2 Trend analysis. Finding trend by moving average method, Fitting of linear trend line using principle of least squares. **7 Lectures**



Suggested Readings:

Business Mathematics:

1. J. K. Sharma, *Business Mathematics*, Ane Books Pvt. Ltd., New Delhi.
2. J.K. Thukral, *Mathematics for Business Studies*, Mayur Publications
3. J. K. Singh, *Business Mathematics*, Himalaya Publishing House.
4. Zameeruddin, *Business Mathematics* by Vikas Publishing House (P) Ltd.
5. E.T. Dowling, *Mathematics for Economics*, Schaum's Outlines Series, McGraw Hill Publishing Co.
6. Mizrahi and Sullivan, *Mathematics for Business and Social Sciences*, John Wiley and Sons

Statistics:

1. J. K. Sharma, *Business Statistics*, Pearson Education.
2. S.C. Gupta, *Fundamentals of Statistics*, Himalaya Publishing House.
3. S.P. Gupta and Archana Gupta, *Elementary Statistics*, Sultan Chand and Sons, New Delhi.
4. Richard Levin and David S. Rubin, *Statistics for Management*, Prentice Hall of India, New Delhi.
5. M.R. Spiegel, *Theory and Problems of Statistics*, Schaum's Outlines Series, McGraw Hill Publishing Co.

Note: Latest edition of text book may be used.



B.Com Semester III
Paper No. : CP 3.2

COMPANY AND COMPENSATION LAWS

Duration: 3 hrs.

Max. Marks: 100

Lectures: 75

Objectives: To familiarize the students with the understanding and provisions of Company and Compensation Laws. Case studies and problems involving issues in Company and Compensation Laws are required to be discussed.

Unit-I: *Company*: Definition, Characteristics, Lifting of Corporate Veil, Types of Companies, Formation of a Company, Promoters, Pre-incorporation Contracts, Provisional Contracts, Memorandum of Association, Articles of Association.

13 Lectures

Unit-II: *Prospectus*: Contents, Abridged Prospectus, Red-herring Prospectus, Shelf Prospectus, Statement in lieu of Prospectus. Misrepresentation of Prospectus, Share Capital: Issue and allotment of shares, Buy Back of Shares, Rights Issue, Book Building, Bonus Share, Demat System, Forfeiture and Surrender of Shares, Provisions relating to Payment of Dividend, Investor's Education and Protection Fund.

10 Lectures

Unit-III: *Directors*: Classifications of Directors, Appointment, Qualification and Disqualifications, Legal Position and Powers. Managing Director, Manager. Meeting of Board of Directors, Meeting of Shareholders, Requisites of a valid Meeting: Notice, Agenda, Chairman, Quorum, Proxy, Polls, Resolutions and Minutes. Compulsory Winding Up.

12 Lectures

Unit-IV: *Emerging Issues in Company Law*: Concepts of Producer Company, One Person Company (OPC), Small Company, Associate Company, Postal Ballot, Audit Committee, Independent Director, Director Identity Number (DIN), Corporate Identity Number (CIN), MCA-21, Online Filing of Documents, Online Registration of Company, National Company Law Tribunal (NCLT), Corporate Governance, Clause 49, CSR, Insider Trading, Rating Agencies.

10 Lectures

Unit-V: *Employees State Insurance Act, 1948*

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.

10 Lectures



Unit–VI: Minimum Wages Act, 1948

Objectives and Applicability of the Act, Definitions: Employer; Wages; Employee; Fixing Minimum Rates of Wages; Minimum Rate of Wages; Procedure for Fixing and Revising Minimum Wages; Advisory Board; Central Advisory Board; Wages in Kind; Inspectors

10 Lectures

Unit–VII: Employee’s Compensation Act, 1923

Definitions: Dependent, Employer, Partial and Total Disablement, Workmen, Injury, Accident, Employer's Liability for Compensation, Amount of Compensation, Contracting, Commissioner.

10 Lectures

Suggested Readings:

1. J. P. Sharma, *An Easy Approach to Company and Compensation Laws*, Anc Books Pvt Ltd, New Delhi.
2. J. P. Sharma, *Simplified Approach to Labour Laws*, Bharat Law House (P) Ltd., New Delhi.
3. K. L. Malik, *Industrial Laws and Labour Laws*, Eastern Book Company, Lucknow.
4. S. C. Srivastava, *Industrial Relations & Labour Laws*, Vikas Publishing House (P) Ltd.
5. *Companies Act and Corporate Laws*, Bharat Law House Pvt Ltd, New Delhi
6. *Company Law Digest*, Bharat Law House Pvt Ltd, New Delhi

Note: Latest edition of text book may be used.



B.Com. Semester III
Paper No. : CP 3.3

ECONOMICS DEVELOPMENT AND POLICY IN INDIA

Max. Marks: 100

Lectures: 75

UNIT – I : Issues in Development and Planning with reference to India

1. Characteristics of underdevelopment countries with special reference to India. 5
2. **Factors in development:** Capital formation (physical and human), role of technology: sustainability, institutional factors. 12
3. Issues in Indian Planning; Objective and critical evaluation (Growth, self – reliance. Employment generation, inequality reduction, poverty removal modernization and competitiveness, economic reforms). Saving and investment; Mobilization of Internal and External finances, Centre State financial relation. 20

UNIT - II : Sector Aspects of Indian Economy

1. **Industry:** Industries Policy: pre and post 1991. Relative roles of large and small scale. Public vs. Private sector. The role and forms of foreign capital (Foreign Institutional Capital, Foreign Direct Investment.) 20
2. **Foreign Trade:** Role and importance of foreign trade in India. The balance of trade and balance of payments situation. 12
3. **Price:** Monetary and Fiscal policies. 6

Suggested Readings:

1. M. A. Todaro, *Economics Development in the Third World*. Addison – Wesley...
Chs. 1 -3.
2. Uma Kapila, "*Indian Economics since Independence*". Academic Foundation.
3. Deepashree, *Indian Economy, Performance and Policies*, Ane Books Pvt. Ltd., New Delhi.



4. Arvind Virmani, *Accelerating Growth and Poverty Reduction: A Policy Framework for India's Development*.
5. Government of India. *Economics Survey*.
6. Government of India. *Five Year Plan*.
7. Government of India. *Finance Commission*.

Note: 1. With regard to each topic listed, due emphasis should be laid on analysis and not mere description of the relevant problem.

Note: Latest edition of text book may be used.



B.Com. Semester III
Paper No. : CP 3.4
ENGLISH

Duration: 3 hours

Max. Marks = 100

Cultural Diversity, Linguistic Plurality and Literary Traditions in India

Objective: The purpose of this paper is to impart to the students an understanding of the cultural diversity and linguistic plurality of the literary traditions in India. It aims to present to the students the heterogeneity of language and cultures included within the concept called "India".

Unit – I:

OVERVIEW

Introduction to the concept of the book
Essay by Sujit Mukherjee

Unit-II:

LINGUISTIC PLURALITY WITHIN SUFI AND BHAKTI TRADITION

Essay by Sisir Kumar Das and poems by Bullah Shah, Mahadeviyakka and Baul Song.

Unit-III:

LANGUAGE POLITICS: HINDI AND URDU

Essay by Amrit Rai, ghazal by Amir Khusrau, short story by Raghuvir Sahay.

Unit-IV:

TRIBAL VERSE

Essay by G.N. Devy, Munda Song, Kondh Song and Adi Song

Unit-V:

DALIT VOICES

Essay by Eleanor Zelliot, poems by E M Shinde and N.T. Rajkumar, excerpt of autobiography by Bama.

Unit-VI:

HIERARCHIES OF LANGUAGE

Essay by M.K. Naik, poems by Padma Sachdev and Ayyappa Paniker, excerpt of Novel by Raja Rao



Unit-VII:

WOMANSPEAK: EXAMPLES FROM KANNADA AND BANGLA

Short story by A.K. Ramanujan, essay by Nabaneeta Deb Sen.

Suggested Reading

1. Ahmad, Aijaz, 'Indian Literature: Note towards the Definition of a Category', *In Theory, Classes, Nations, Literatures*, OUP, New Delhi (First published by Verso), 1992, pp. 243-85.
2. Barucha, Rustom, 'Thinking Through Culture: A Perspective for the Millenium' and Gopal Guru, 'Dalits in Pursuit of Modernity', *India Another Millenium*, ed. Romila Thapar, Penguin India, New Delhi, 2000, pp. 66-84 and pp. 123-36.
3. Chatterjee, Suniti Kumar, *The Cultural Heritage of India*, vol. 5, Languages and Literatures, Ramakrishna Mission Institute of Culture, Calcutta, 1978.
4. Deshpande, Shashi, 'Where do we Belong: Regional National or International?' (pp. 30-60) and 'Why I am a Feminist', *Writing from the Margin*, Penguin/Viking, New Delhi, 2003, pp. 82-5.
5. Dharwadker, Vinay, 'Orientalism and The Study of Indian Literature', *Orientalism and the Postcolonial Predicament*, Perspective on South Asia, ed. Carol A. Breckenridge and Peter van der Veer, OUP, New Delhi, 1994, pp. 158-95.
6. Nehru, Jawaharlal, "The Variety and Unity of India' and 'The Epics, History, Tradition and Myth', *The Discovery of India*, Asia Publishing House, Bombay, 1961, pp. 61-63, pp. 99-106.

B.Com. Semester-III
Paper No. : C.P. 3.4
Elective Language : HINDI

ऐच्छिक भाषा : हिन्दी

हिन्दी सर्जनात्मक लेखन और अनुवाद

खण्ड - एक

- i. सर्जनात्मक लेखन की अवधारणा, स्वरूप एवं अभिव्यक्ति क्षेत्र : साहित्य, पत्रकारिता एवं व्यावसायिक क्षेत्रों में हिन्दी और उसका स्वरूप 10
- ii. साहित्य : आधारभूत साहित्यिक, विधाओं की संरचनाओं का सोदाहरण व्यावहारिक अध्ययन -
-कविता : तुक, छंद, लय, गति, काव्य-रूप, भाषा एवं संवेदना ।
❖ 'घूम रहा है कैसा चक्र' (मैथिलीशरण गुप्त कृत 'यशोधरा' से गीत)
❖ 'ले चल वहाँ भुलावा देकर' (जयशंकर प्रसाद कृत 'लहर' से गीत)
❖ सूर्यकांत त्रिपाठी 'निराला' की कविता 'वह तोड़ती पत्थर'
-कहानी : वस्तु, पात्र, परिवेश एवं विमर्श
❖ 'उसने कहा था' : चंद्रधर शर्मा 'गुलेरी'
❖ शतरंज के खिलाड़ी' : प्रेमचंद
-नाटक : वस्तु, पात्र, संवाद, परिवेश एवं रंगकर्म
❖ 'सूखी डाली' (एकांकी) : उपेन्द्रनाथ 'अशक'
❖ अंडे के छिलके' (एकांकी) : मोहन राकेश 20
- iii. पत्रकारिता और हिन्दी सर्जनात्मक लेखन: मुद्रित एवं इलैक्ट्रॉनिक माध्यमों के लिए लेखन: रिपोर्ट, फीचर, यात्रा-वृत्तांत साक्षात्कार, संस्मरण, डायरी, विज्ञापन, फिल्म एवं टी. वी. पटकथा लेखन । 20
- iv. व्यावसायिक क्षेत्रों में हिन्दी लेखन :
वित्त, वाणिज्य, बैंकिंग, बीमा एवं उद्योग-क्षेत्रों में हिन्दी के प्रयोग की स्थिति एवम् हिन्दी लेखन 20

खण्ड - दो

हिन्दी की प्रयोजनीयता में अनुवाद की भूमिका

- बहुभाषी भारतीय समाज में अनुवाद की आवश्यकता और महत्व
- प्रशासनिक कार्यों में हिन्दी का प्रयोग और अनुवाद
- अनुवाद के साधन-उपकरण
- अनुवाद के रूप और प्रक्रिया : अनुवाद, आधु-अनुवाद, सारानुवाद, पुनरीक्षण, मूल्यांकन और समीक्षा ।
- व्यावहारिक अनुवाद (अंग्रेजी से हिन्दी और हिन्दी से अंग्रेजी) : प्रशासनिक, व्यावसायिक एवं मीडिया क्षेत्र से अनुच्छेद का चयन ।

30

सहायक ग्रंथ :

1. रचनात्मक लेखन - सं. रमेश गौतम
2. कविता - रचना - प्रक्रिया - कुमार विमल
3. समकालीन कविता में छंद - अजेय
4. रंगदर्शन - नेमिचन्द्र जैन
5. कथा पटकथा - मन्नु भण्डारी
6. पटकथा लेखन - मनोहरश्याम जोशी
7. टेलीविज़न लेखन - असगर वजाहत, प्रभात रंजन
8. फीचर लेखन : स्वरूप और शिल्प - मनोहर प्रभाकर
9. अंग्रेजी-हिन्दी अनुवाद व्याकरण - सूरजभान सिंह
10. कार्यालय अनुवाद निर्देशिका - गोपीनाथ श्रीवास्तव

नोट: 1 आंतरिक मूल्यांकन-योजना का प्रावधान एवं परीक्षा में अंक-विभाजन विश्वविद्यालय के नियमानुसार होगा ।

2 एसाइनमेंट (Assignment) के रूप में प्राध्यापक व्यावहारिक सर्जनात्मक लेखन का अभ्यास करवाएँ तथा उसका मूल्यांकन करें ।



B.Com. Semester III
Paper No.: CP 3.4
Punjabi Compulsory 'A'

(Note: For Candidates who opted for Punjabi in XIIth class)

Duration : 3 hours

Max. Marks = 100
75 + 25 (Internal Assessment)

(w.e.f. Academic Session 2011-2012)
Syllabus

1. Paath-Pustak "Chonnvein Punjabi Ikaangi" Edited by Dr. Manjit Singh & Dr. Kulvir (Aasaa Publishers, Delhi, 2010)
ਪਾਠ-ਪੁਸਤਕ "ਚੋਣਵੇਂ ਪੰਜਾਬੀ ਇਕਾਂਗੀ" ਸੰਪਾ. ਡਾ. ਮਨਜੀਤ ਸਿੰਘ ਅਤੇ ਡਾ. ਕੁਲਵੀਰ. (ਆਰਸੀ ਪਬਲਿਸ਼ਰਜ਼, ਦਿੱਲੀ, 2011)
 - Ikaangi : Paribhaasha te Tatt (ਇਕਾਂਗੀ: ਪਰਿਭਾਸ਼ਾ ਤੇ ਤੱਤ)
 - Ikaangi da Visha - Vastu te Kathaanak (ਇਕਾਂਗੀ ਦਾ ਵਿਸ਼ਾ-ਵਸਤੂ ਤੇ ਕਥਾਨਕ)
 - Paatar Chitrann te Rangmanchi Saarthakta (ਪਾਤਰ ਚਿੱਤਰਣ ਤੇ ਰੰਗਮੰਚੀ ਸਾਰਥਕਤਾ)
 - Kise Vaartalapi-Ansh di Parsang Sahet Viakhya (ਕਿਸੇ ਵਾਰਤਾਲਾਪੀ-ਅੰਸ਼ ਦੀ ਪ੍ਰਸੰਗ ਸਹਿਤ ਵਿਆਖਿਆ)
2. Aadhunik Punjabi Naatak te Rangmanch (ਆਧੁਨਿਕ ਪੰਜਾਬੀ ਨਾਟਕ ਤੇ ਰੰਗਮੰਚ)
 - Punjabi Naatak : Janam, Vikaas te Parvitiyan (ਪੰਜਾਬੀ ਨਾਟਕ : ਜਨਮ, ਵਿਕਾਸ ਤੇ ਪ੍ਰਵਿਰਤੀਆਂ)
 - Punjabi Rangmanch da Itihaas te Maujooda Sathitee (ਪੰਜਾਬੀ ਰੰਗਮੰਚ ਦਾ ਇਤਿਹਾਸ ਤੇ ਮੌਜੂਦਾ ਸਥਿਤੀ)
3. Chithi - Pattar (Daftri ate Kise Sake-Sambandhi Nun)
(ਚਿੱਠੀ - ਪੱਤਰ : ਦਫ਼ਤਰੀ ਅਤੇ ਕਿਸੇ ਸਕੇ-ਸੰਬੰਧੀ ਨੂੰ)
4. Paribhashak Shabdawali (Banking, Daftri te Sahitak)
(ਪਰਿਭਾਸ਼ਕ ਸ਼ਬਦਾਵਲੀ : ਬੈਂਕਿੰਗ, ਦਫ਼ਤਰੀ ਤੇ ਸਾਹਿਤਕ)
5. Akhbaari Ishtihaar (ਅਖ਼ਬਾਰੀ ਇਸ਼ਤਿਹਾਰ)
6. Shabad-Shudhi (ਸ਼ਬਦ-ਸ਼ੁੱਧੀ)



Recommended Books:

1. Verma, Satish Kumar (Dr.), *Punjabi Naatak da Itihaas*, Punjabi Academy, Delhi, 2003.
2. Navnindra Bahel (Dr.), *Rangmanch Ate Television Naatak*, Punjabi Academy, Delhi, 1989.
3. Hackiar Singh ate Gian Lal Singh, *College Punjabi Viakarann*, Punjab State University Text-Book Board, Chandigarh, 1999.
4. Dhimaan, Harbans Singh (Dr.) *Vihaarak Punjabi Bhaasha Ate Viakarann (Part-I)*, Manpreet Parkashan, Delhi, 2009.

(Note: Teachers are free to recommend more standard source books)



B.Com. Semester III
Paper No. : CP 3.4
Punjabi Compulsory 'B'

(Note: For candidates who opted for Punjabi in Xth class and also for those who for some reasons could not opt for it at any level)

Duration : 3 hours

Max. Marks = 100
75 + 25 (Internal Assessment)

(w.e.f. Academic Session 2011-2012)

Syllabus

1. Paath-pustak "Kavitanjali" Edited by Tarlochan Singh Bedi (Dr.)
ਪਾਠ-ਪੁਸਤਕ "ਕਵਿਤਾਜਲੀ" (Punjabi University, Patiala, 1998)
(Poets recommended: Bhai Veer Singh, Dhani Ram Chatrik, Prof. Puran Singh, Mohan Singh, Pritam Singh Saefer, Amrita Pritam, Bawa Batwant, Haribhajan Singh, Shiv Kumar Batalvi, Jaswant Singh Neki)

- Kavita : Paribhasha te Tatt (ਕਵਿਤਾ : ਪਰਿਭਾਸ਼ਾ ਤੇ ਤੱਤ)
- Kavita da Saar/Kendri Bhaav (ਕਵਿਤਾ ਦਾ ਸਾਰ / ਕੇਂਦਰੀ ਭਾਵ)
- Kise Kaav-tukddi di Parsang Sahit Viakhya (ਕਿਸੇ ਕਾਵਿ-ਟੁਕੜੀ ਦੀ ਪੁਸ਼ੰਗ ਸਹਿਤ ਵਿਆਖਿਆ)
- Adhunikta da Sankalp (ਆਧੁਨਿਕਤਾ ਦਾ ਸੰਕਲਪ)
- Adhunik Kavita dian Vishestaavan (ਆਧੁਨਿਕ ਕਵਿਤਾ ਦੀਆਂ ਵਿਸ਼ੇਸ਼ਤਾਵਾਂ)

2. Punjabi Bhasha (ਪੰਜਾਬੀ ਭਾਸ਼ਾ)

- Aarambh te Vikaas (ਆਰੰਭ ਤੇ ਵਿਕਾਸ)
- Visheshtaavan (ਵਿਸ਼ੇਸ਼ਤਾਵਾਂ)

3. Reeti-Riwaj (ਰੀਤੀ-ਰਿਵਾਜ)

- Paribhaasha, Sarup te Samajak Mahtav (ਪਰਿਭਾਸ਼ਾ, ਸਰੂਪ ਤੇ ਸਮਾਜਕ ਮਹੱਤਵ)
- Janam, Viyah te Maut naal Sambandht Punjabi Reeti-Riwaj (ਜਨਮ, ਵਿਆਹ ਤੇ ਮੌਤ ਨਾਲ ਸੰਬੰਧਤ ਪੰਜਾਬੀ ਰੀਤੀ-ਰਿਵਾਜ)

4. Lekh-Rachna (ਲੇਖ-ਰਚਨਾ)

5. Chhand : Paribhaasha te Bhed (ਚੰਦ: ਪਰਿਭਾਸ਼ਾ ਤੇ ਭੇਦ)

6. Akhaann (ਅਖਾਣ)



Recommended Books:

1. Noor, Sumnder Singh (Dr.), *Kavita: Rachna-Virachna, Saini Ashi, Delhi, 2009.*
2. Bhatu, Pajinder Singh (Dr.), *Adhunik Punjabi Kaav-Samvedna, Nanak Singh Pustakmala, Amritsar, 1994.*
3. Prem Prakash Singh, *Punjabi Bhasha da Sarot te Banntar, Punjabi University, Patiala, 1996.*
4. Pooni, Balbir Singh, *Panjabi Lokdhaara ate Sabhiachar, Waris Shah Foundation, Amritsar, 1992.*
5. Arun, Vidiya Bhaaskar, *Punjabi Bhasha da Itihaas, Punjabi University, Patiala, 1996.*
6. Harkirat Singh ate Giani Lal Singh, *College Punjabi Viakaram, Punjab State University Text-Book Board, Chandigarh, 1999.*

(Note: Teachers are free to recommend more standard source books)



B.Com. Semester III
Paper No. : CP 3.4
SINDHI

Duration : 3 hours

**Max. Marks = 100
75 + 25 (Internal Assessment)**

1. Functional Sindhi Grammar based On prescribed text.
Text:
Sindhi Bhasa (Vyakaran aur Prayag)
By- Dr. M.K. Jetley
D-127, Vivek Vihar, New Delhi – 95
2. Novel: Ajho' by Hari Motwani Sindhi
Kooj Publication, Shaheed Bhagat Singh Marg. Mumbai
3. Short Stories: Visariyan na visran by Loknath Jetley
Sindhi Book Trust, D-127, Vivek Vihar, New Delhi – 95
4. One Act Play: Kako Kalumal by Madan Jumani
B-203/4 Chintamani Shankar lane, Kandivalli, Mumbai – 67



B.Com. Semester III
Paper No.: CP 3.4
ASSAMESE

Duration : 3 hours

Max. Marks = 100
75 + 25 (Internal Assessment)

1. Functional Grammar
2. Novel: 'Bhanumuti' by Padmanath Gohain Baruah
Lawyers Books Stall, Guwahati, 1998.
3. Short Stories: Galpa Manjari by Dr. Sailen Bharali
Publication Board of Assam, Guwahati, 2001
Following Stories are recommended:
 - a. 'Patmugi' by Laksminath Begbaruah
 - b. 'Abujmaya' by Rama Das
 - c. 'Dharasap' by Bhabendranath Saikai
 - d. 'Sanskar' by Mamoni Roisom Goswami
4. One Act Play: 'Parijat Haran' by Srimanta Sankardev
Lawyers Books stall, Guwahati, 1996



B.Com. Semester III

Paper No.: CP 3.4

TAMIL

Duration : 3 hours

Max. Marks = 100
75 + 25 (Internal Assessment)

1. Novel

'Uppuvayal by Sridhara Ganesan
NCBH, Chennai, 1995

2. Short Stories:

'Kangu Cirukataikal' Edited by Perumal Murugan
Kavya Publication Chennai: 2001

3. Drama

- a) 'Naga Mandalam', Girish Karnad
Translated by Baavannam, Published by Kavya, Chennai: 2002
- b) 'Avvai' by Ingulab
Akaram Publications, 15-B, Saravana Complex,
Vella-p-pandara Theru, Kumbakonam 612001: (2000)



B.Com. Semester III
Paper No.: CP 3.4
GUJARATI

Duration : 3 hours

Max. Marks = 100
75 + 25 (Internal Assessment)

- a. History of gujarati literature
- b. Novel :
Saraswathichandra (abridged) by G.M. Tripathi
Prithivivallabh by K. M. Munshi
- c. Short Stories:
Prescribed text : Gujrati (Dwitiya bhasha) by Gujrat Rajya Shala Pathya
Pustak Mandal, Gandhinagar, Gujrat, 2005.
- The stories are
- | | | |
|-------------------|---|------------------|
| Napas | : | cc.mehta |
| Majino pyalo | : | Gulabdas broker |
| Shruti ane smurti | : | Chandrakant Baxi |
- d. One act play /play:
Chinu modina shreshta ekankio
Published by Aadarsh Prakashan, Ahmedabad, Gujrat 1995.



B.Com. Semester III
Paper No. : CP 3.4
BENGALI

Duration : 3 hours

**Max. Marks = 100
75 + 25 (Internal Assessment)**

1. Essay
Interview of a Person
2. Translation from English to Bengali
3. Sarat Chandra Chattopadhyay Pandit Moshay
Abanindronath Tagore – Nalok



B.Com. Semester III
Paper No. : CP 3.4
MANIPURI

Duration : 3 hours

Max. Marks = 100
75 + 25 (Internal Assessment)

1. Functional Manipuri
 - a). Remedial Manipuri by Prof. P.C. Thoudam
 - b). A study of Meitei phonology by W. Tomehou Singh
2. Novel

Khudol by H. Guno Singh, Publication Imphal, 1990
Ima by R. K. Shitaljit
3. Short Story

Anaoba Manipuri Warimacha – Published by The Cultural Forum, Manipur (Latest Publication)

 - c). Lamandagi Laiman- M.K. Binodini Devi
 - d). Pukhrimacha – K.H. Prakash
 - e). Ijat Tanba- N. Kunjamohan Singh
 - f). Nongthak Khongnang E. Dinamani Singh
 - g). Kwakimacha Kwak, Urokki Macha Urok- L. Birmani Singh.
4. Manipuri Lila Macha (Selected Pieces)

Published by Cultural Forum, Manipur (Latest Publication)

 - a). Tirthajatra – A. Samarendra
 - b). Tamnalai – Kanhailal
 - c). Bus Stop – A. Tomchou



B.Com. Semester III
Paper No. : CP 3.4
TELUGU

Duration : 3 hours

Max. Marks = 100
75 + 25 (Internal Assessment)

1. **Drama**

Nijam by Rachakonda Viswanatha Sastry.
Visalandhra Publishing House, Hyderabad 500001 (1971)

2. **Short Story**

Selections from Visalandhra Telugu Katha 1910-2000 (Ed.)
Prof. K. Viswanatha Reddy, Visalandhra Publishing House.
Hyderabad – 500001 (2002)

- a). Mee Peremiti – by Gurajada Appa Rao
- b). Enduku Parestanu Nannaa – by Chaganti Somayajulu
- c). Paiki Vacchina Vaadu – by Kodavatiganti Kutumba Rao
- d). Alajadi – by Peddibhota Subbaramaih
- e). Maarpu – by Madhavapeddi Gokhale

3. **Telugu Essay**

Selection from Satavasanta Saahitee Manjeeraalu (Ed.) Prayaga
Vedavathi & N. Venugopal, A. P. Library Association, Sri
Sarvottama Bhawanam (Opp) Eenadu, Vijayawada – 520010 (2002)

- a). Vaitaalikulu – by Indraganti Sreekanta Sarma
- b). Raashtra Gaanamu – by N. Guruprasada Rao
- c). Neti Kaalapu Kavitwam – by K. Sampatkumaracharya
- d). Ardha Sataabdapu Andhra Kavitwam – by Miniyala Ramakrishna
- e). Chivaraku Migiledi – by Vegunta Mohana Prasad



B.Com. Semester III
Paper No. : CP 3.4
KANNADA

Duration : 3 hours

Max. Marks = 100
75 + 25 (Internal Assessment)

1. Functional Grammar
2. Novel
Text : Karantha, Shivrama, Alidamele, Bangalore: Rajalakshmi Prakashana.
3. Short Stories
Text : Samakalina Sanna Kathegalu, Male 2, ed. Bhabani Bhattacharya, tr. By H. R. Chandravadanarao. New Delhi : Sahitya Akademi.
Sellections: (a) Jnaodaya (Yashpal), (b) Seragina Kenda (B.C. Ramachandrasharma), (c) Innondu Kominavaru (R. K. Narayan), (d) Janmadina (Vaikum Muhammad Bashir) (e) Mukti (Pudumai Pittan).
4. Drama:
Text: Girish Karnad. Nagamandala. Dharwar: Manohara
Granthamala.



B.Com. Semester III
Paper No. : CP 3.4
ORIYA

Duration : 3 hours

Max. Marks = 100
75 + 25 (Internal Assessment)

i. History of Oriya Literature

ii. Novel:

Shasti by Kanhu Charan Mohanty
Cuttack by Vidyapuri

iii. Short Stories:

Galpa Swalpa

: Fakir Mohan Senapati, Vidyapuri Cuttack

Stories are:

Dukamunsi

Rebati

Dhulia baba

Sabhya Jamidar

iv. One Act Play/play:

Ajira Ekankika

Published by Board of Secondary Education, Orissa, 2000.



B. Com Semester IV
Paper No. : CP 4.1

COST ACCOUNTING

Duration: 3 hrs.

Max. Marks: 100

Lectures: 75

Objectives:

1. To acquaint the student with basic concepts used in cost accounting and various methods involved in cost ascertainment systems.
2. To provide the student knowledge about use of costing data for planning, control and decision making.

COURSE CONTENTS:

Unit – I

Introduction: Meaning, objectives and advantages of cost accounting, difference between cost accounting and financial accounting. Cost concepts and classifications, cost unit, cost centre, cost object.

8 Lectures

Unit – II

Accounting And Control Of Material Cost: Issue of materials. Methods of pricing of material issues – FIFO, LIFO, Weighted Average. Inventory control – concept and techniques like fixing of stock levels, EOQ, ABC analysis, perpetual & periodic inventory systems, Material losses and their treatment.

10 Lectures

Unit – III

Accounting and Control of Labour Cost: Time keeping and time booking, concept and treatment of idle time, over time and labour turnover.

8 Lectures

Unit – IV

Overheads: Classification, allocation, apportionment and absorption of overhead. Treatment of over-and under-absorption.

10 Lectures



Unit – V

Methods of Costing: Job Costing, single output and Contract Costing, Process costing (excluding treatment of work-in-progress, joint and by-products), service costing (Transport Costing).

15 Lectures

Unit – VI

Reconciliation of Cost and Financial Accounts

4 Lectures

Unit – VII

Marginal Costing: Meaning, Assumptions and uses. Cost-Volume-Profit Analysis: Break-even analysis, Decision making areas - products mix, make / Buy, pricing decisions.

15 Lectures

Unit – VIII

Budgetary Control: Concept of budget and budgetary control, objectives, merits and limitations. Fixed and Flexible budgets, Cash Budget.

5 Lectures

Suggested Readings:

1. Jawahar Lal, *Cost Accounting*, Tata McGraw Hill Publishing Co., New Delhi.
2. B.M. Lall Nigam and I.C. Jain, *Cost Accounting*, Principles, Methods and Techniques, PHI Pvt. Ltd, New Delhi.
3. Bhabator Banerjee, “Cost Accounting –Theory and Practice” PHI Pvt. Ltd, New Delhi.
4. H. V. Jhamb, *Fundamentals of Cost Accounting*, Ane Books Pvt Ltd, New Delhi.
5. M. N. Arora, *Cost Accounting – Principles and Practice*, Vikas Publishing House, New Delhi.
6. M.C. Shukla, T.S. Grewal and M P. Gupta, *Cost Accounting, Text and Problems*, S. Chand & Co. Ltd., New Delhi.
7. S.P. Jain and K. L. Narang, *Cost Accounting, Principles and Methods*, Kalyani Publishers, Jalandhar.
8. S. N. Maheshwari & S.N. Mittal, *Cost Accounting, Theory and Problems*, Shri Mahabir Book Depot, New Delhi.

Note: Latest edition of text book may be used.



B.Com Semester IV
Paper No. : CP 4.2

INCOME TAX AND AUDITING

Duration: 3 hrs.

Max. Marks: 100

Lectures: 75

Objective: (i) To provide basic knowledge and equip students with application of principles and provisions in Income-tax Act, 1961. (ii) To provide basic knowledge and equip students with principles of auditing.

Section – A

Lectures: 50

Unit	S. No.	Contents	Number of lectures
Unit I	1.1	Basic concept: Income, person, assessee, assessment year, previous year, gross total income, total income, agricultural income.	3
Unit II	2.1	Residential status	2
	2.2	Scope of total income on the basis of residential status	2
	2.3	Exempted income under section 10 relevant for individuals	2
Unit III	3.1	Computation of income under different heads	
		- Salaries	9
	3.2	- Income from house property	4
	3.3	- Profits and gains of business or profession (only simple problems)	7
	3.4	- Capital gains (excluding special cases)	8
	3.5	- Income from other sources excluding sec 2(22)	2
Unit IV	4.1	Total income and tax computation	
		- Income of other persons included in assessee's total income	2
	4.2	- Aggregation of income and set-off and carry forward of losses	2
	4.3	- Deductions from gross total income (Sec. 80C, 80D, 80E, 80G, 80GG, 80QQB, 80U)	4
	4.4	- Computation of total income and tax liability of individuals	3



Section - B

AUDITING

Lectures: 25

COURSE CONTENTS:

1. **Auditing** : Meaning, scope, objects and advantage **3 Lectures**
2. **Types of Audit**: Statutory audit, interim audit and continuous audit. **2 Lectures**
3. **The Audit Process**: **6 Lectures**
 - a) Internal Control, Internal Check (cash sales and payments of wages) and Internal Audit
 - b) Audit Programmes
4. **Vouching**: Cash sales, receipt from debtors, cash purchases, payments to creditors, payment of wages. **3 Lectures**
5. **Verification of assets and liabilities**: Land and building, plant and machinery, investments, stock-in-trade, trade debtors, cash in hand, cash at bank, sundry creditors, loans, share capital, contingent liabilities. **4 Lectures**
6. **Audit of Joint Stock Companies**: **7 Lectures**
 - a) Company Auditor – appointment, qualification, right, and duties
 - b) Audit Report – Meanings and Types.

Suggested Readings:

Income Tax:

1. Vinod K. Singhania and Monica Singhania, *Students' Guide to Income Tax*, Taxmann Publications Pvt. Ltd., New Delhi.
2. Girish Ahuja and Dr. Ravi Gupta, *Systematic Approach to Income Tax*, Bharat Law House, Delhi.
3. Mahesh Chandra, S.P. Goyal and D.C. Shukla, *Income Tax Law and Practice*, Pragati Prakashan, Delhi.
4. B. B. Lal, N Vashisth, *Income Tax*, Pearson Education



Auditing:

1. S. K. Basu, *Auditing-Principles and Techniques*, Pearson Education
2. Varsha Ainapure Mukund Ainapure, "Auditing And Assurance" PHI Pvt. Ltd., New Delhi
3. Aruna Jha, *Student Guide to Auditing*, Taxman Allied Service (P) Ltd.
4. Kamal Gupta & Ashok Arora, *Fundamentals of Auditing*, Tata McGraw Hill.
5. K.C. Shekhar, *Auditing*, Vikas Publishing House (P) Ltd.
6. S. D. Sharma, *Auditing Principles and Practice*, Taxmann Allied Services (P) Ltd.

Note: Latest edition of text book may be used.



B.Com. Semester IV
Paper No. : CP 4.3

ECONOMIC REGULATIONS OF DOMESTIC AND FOREIGN EXCHANGE MARKETS

Duration: 3 hrs.

Max. Marks: 100

Lectures: 75

Unit – I Regulation of Domestic Markets

1.1 Market Success and Market Failure

Basic functions of government; Market efficiency; Market failure; the meaning & cause; public policy towards monopoly and competition.

Lectures 5

1.2 Foreign Trade Policy and Procedures

Main Features: Served from India Scheme; export promotion council; Vishesh Krishi and Gram Udyog Yojana; focus market scheme, duty exemption and remission scheme, advance authorization scheme and DFRC, DEPB, EPCG, etc; EOUs, EHTPs, STPs, BPTs, and SEZs.

Lectures 7

Unit – II

2.1 Industries Development Regulation

An overview of current Industrial Policy; Regulatory Mechanism under Industries Development and Regulation Act., 1951. The Micro, Small and Medium Enterprises Development Act., 2006.

Lectures 10

2.2 The Consumer Protection Act, 1986

Definitions: Appropriate Laboratory, Complainant, Complaint, Consumer Manufacturer Person, Restrictive Trade Practice, Unfair Trade Practice, Bargaining Price. Central Consumer Protection Council, State Consumer Protection Councils and the District Consumer Protection Council, Composition and Jurisdiction and the Manner in which complaint shall be made before the District Forum. Composition, Jurisdiction, Procedure applicable to State Commissions. Composition, Jurisdiction and Power of and procedure application to the National Commission, Appeal Provisions.

Lectures 15

2.3 The Competition Act, 2002

Definitions: Acquisition, Agreement, Cartel, Consumer, Enterprise, Goods Person, Price, Service, Trade. Prohibition of agreements, Anti-competitive agreements, Abuse of Dominant Position, Combination, Regulation of Combinations. Competition Commission of India: Establishment of Commission, Composition of Commission,



Term of office of Chairperson and other Members, Duties, Powers and Functions of Commission.

Lectures 18

Unit – III Foreign Exchange Market & Regulations

3.1 Foreign Exchange Market

Balance of Payments; Market for Foreign Exchange; Determination of Exchange Rates.

Lectures 5

3.2 The Foreign Exchange Management Act, 1999

Definitions; Authorized Person, Capital Account Transaction Currency, Current Account Transaction, Foreign Exchange, Person, Person Resident in India, Repatriate to India. Regulation and Management of Foreign Exchange: Dealing in Foreign Exchange, Holding of Foreign Exchange, current Account Transactions Capital Account Transactions, Export of Goods and Services, Realization and Repatriation of Foreign Exchange, Contravention and Penalties, Enforcement of the Orders of Adjudicating Authority, Adjudication and Appeal.

Lectures 15

Suggested Readings:

1. J. P. Sharma, Sunaina Kanojia, *Economic Regulations Of Domestic And Foreign Exchange Markets*, Ane Books Pvt Ltd, New Delhi
2. R.G. Lipsey & K.A. Chrystal- *Principles of Economics* Oxford Univ. Press.
3. Taxmann's Students Guide to *Economics Laws*, Taxman Allied Services Pvt. Ltd, New Delhi.
4. Taxman's, *Consumer Protection Law Manual with Practice Manual*, Taxmann Allied Services Pvt. Ltd., New Delhi.
5. Suresh T. Viswanathan, *Law & Practice of Competition Act. 2002*, Bharat Law House, New Delhi.
6. Study Material *Economic and Labour Laws (Paper 5)* – The Institute of Company Secretaries of India.

Note: Latest edition of text book may be used.



B.Com. Semester IV
Paper No. : CP 4.4
BUSINESS COMMUNICATION

Duration: 3 hrs.

Max. Marks: 100

Lectures: 75

Objectives: To train students to enhance their skills in written as well as oral Communication through practical conduct of this course. This course will help students in understanding the principles & techniques of business communication.

Course Contents:

1. Theory of Communication

Nature, Importance and Role of Communication; The Communication Process; Barriers and Gateways to Communication. **10 Lectures**

2. Forms of Communication

(a) Written Communication: Principles of Effective Written Communication; Commercial Letters, Report Writing, Speech Writing, Preparing Minutes of Meetings; Executive Summary of Documents.

(b) Non-verbal Communication

(c) Oral Communication: Art of Public Speaking, Effective Listening, Making oral presentations

20 Lectures

3. Applications of Communication

(a) Writing a Summer Project Report, Citing references, and using bibliographical and research tools

(b) Writing annual report of companies

(c) Writing minutes of meeting

(d) Writing CVs & Application Letters

(e) Group Discussions & Interviews

(f) The Employment Interview

20 Lectures



4. Important Parameters in Communication

- (a) The Cross Cultural Dimensions of Business Communication
- (b) Technology and Communication, e-correspondence
- (c) Ethical & Legal Issues in Business Communication
- (d) Mass Communication: Mass Communication & Promotion Strategies, Advertisements, Publicity, and Press Releases. Media Mix, Public Relations, Newsletters.

15 Lectures

5. Business Negotiation: Negotiation Process & its Management.

10 Lectures

Suggested Readings:

1. Scot, O.; Contemporary *Business Communication*. Biztantra, New Delhi.
2. Lesikar, R.V. & Flatley, M.E.; *Basic Business Communication Skills for Empowering the Internet Generation*, Tata McGraw Hill Publishing Company Ltd. New Delhi.
3. Ludlow, R. & Panton, F.; *The Essence of Effective Communications*, Prentice Hall of India Pvt. Ltd., New Delhi.
4. R. C. Bhatia, *Business Communication*, Ane Books Pvt Ltd, New Delhi

Note: Latest edition of text book may be used.

Or

**B.Com. Semester IV
Paper No. : CP 4.4
Vyapaar Sanchar**

Duration: 3 hrs.

Max. Marks: 100

Lectures: 75



B.Com. Semester IV
Paper No. : CP 4.4
व्यावसायिक संप्रेषण : हिंदी

समय : 3 घंटे

पूर्णांक : 100 अंक

1. संचार व्यवस्था एवं व्यावसाय : अंतर्संबंध 15 अंक/12 पीरियड
संचार के सिद्धांत - संचार की प्रकृति, महत्त्व एवं भूमिका; संचार प्रक्रिया - बाधाएँ एवं समाधान
2. संचार के रूप 20 अंक/16 पीरियड
(क) लिखित संचार - प्रभावकारी लिखित संचार के सिद्धांत, व्यावसायिक पत्र-लेखन, रिपोर्ट लेखन, भाषण लेखन, दस्तावेजों का संक्षेपण, उत्पाद का विश्लेषण, कॉपी लेखन
(ख) सांकेतिक संचार (Non Verbal)
(ग) मौखिक संचार - सार्वजनिक भाषण कला, एकाग्र श्रवण, मौखिक प्रस्तुति
3. संचार के प्रयोग 30 अंक/14 पीरियड
(क) ग्रीष्मकालीन परियोजना लेखन (संदर्भ, पुस्तक सूची, शोध उपकरण के प्रयोग)
(ख) कंपनियों का वार्षिक प्रतिवेदन लेखन
(ग) बैठक का वृत्त लेखन
(घ) व्यक्तिगत जीवन-वृत्त, आवेदन-लेखन
(च) समूह चर्चा, साक्षात्कार
(छ) नौकरी के लिए साक्षात्कार
4. संचार के महत्वपूर्ण पक्ष - 20 अंक/16 पीरियड
(क) व्यावसायिक संचार में संस्कृति की भूमिका
(ख) टेक्नॉलाजी एवं संचार, ई-संचार
(ग) व्यावसायिक संचार के नैतिक और कानूनी पक्ष



(घ) जनसंचार - विज्ञापन, विज्ञापन निर्माण की प्रक्रिया (प्रिंट एवं इलेक्ट्रॉनिक माध्यमों में)
प्रचार, प्रेस विज्ञान, जनसंपर्क आदि

व्यावसायिक संवाद - संवाद प्रक्रिया और प्रबंधन, उत्पाद और उसका विज्ञापन, उत्पाद की
मार्केटिंग, उत्पाद-विक्री की रणनीति

15 अंक/12 पीरियड

Note:

1. Lecture per Week - 5
2. Tutorial : 8 students per group per week each paper
3. आंतरिक मूल्यांकन योजना का प्रावधान एवं अंक-विभाजन विश्वविद्यालय के नियमानुसार होगा।

B.Com. Semester-IV

Paper No. : C.P. 4.5

आधुनिक भारतीय भाषा : MIL-HINDI-A

अनिवार्य हिन्दी 'क' (Hindi 'A')

(उन विद्यार्थियों के लिए जिन्होंने बारहवीं कक्षा तक हिन्दी पढ़ी है।)

समय : 3 घंटे

पूर्णांक : 100 अंक

आधुनिक हिन्दी साहित्य

कविता : प्रलय की छाया - जयशंकर प्रसाद

20 अंक / 14 पीरियड

उपन्यास : चित्रलेखा - भगवतीचरण वर्मा

20 अंक / 14 पीरियड

नाटक : जिस लाहौर नहीं देख्या वो जमयाई नई- असगर वज़ाहत

20 अंक / 14 पीरियड

फिल्म : कलयुग : निर्देशक - श्याम बेनेगल

20 अंक / 14 पीरियड

हिन्दी साहित्य का इतिहास

20 अंक / 14 पीरियड

विभिन्न कालों की प्रमुख प्रवृत्तियों का सामान्य परिचय

- Note: 1. Lecture per Week - 5
2. Tutorial: 8 Students per group per week each paper
3. आंतरिक मूल्यांकन योजना का प्रावधान एवं अंक-विभाजन विश्वविद्यालय के नियमानुसार होगा।

आधुनिक भारतीय भाषा : MIL - HINDI - B

अनिवार्य हिन्दी 'ख' (Hindi 'B')

(उन विद्यार्थियों के लिए जिन्होंने दसवीं कक्षा तक हिन्दी पढ़ी है।)

समय : 3 घंटे

पूर्णांक : 100 अंक

आधुनिक हिन्दी साहित्य :

कविता : पटकथा - धूमिल	20 अंक / 14 पीरियड
उपन्यास : गुनाहों का देवता - धर्मवीर भारती	20 अंक / 14 पीरियड
नाटक : मिस्टर अभिमन्यु - लक्ष्मीनारायण लाल	20 अंक / 14 पीरियड
फिल्म : कारपोरेट - निर्देशक : मधुर भंडारकर	20 अंक / 14 पीरियड
हिन्दी साहित्य का इतिहास	20 अंक / 14 पीरियड
विभिन्न कालों के प्रमुख रचनाकारों का सामान्य परिचय	

Note: विभाग द्वारा आगामी वर्षों में फिल्म का पाठ बदला जा सकता है।

1. Lecture per Week - 5
2. Tutorial: 8 Students per group per week each paper
3. आंतरिक मूल्यांकन योजना का प्रावधान एवं अंक-विभाजन विश्वविद्यालय के नियमानुसार होगा।



B.Com. Semester IV
Paper No. : CP 4.5
MIL
Punjabi Compulsory 'A'

Duration: 3 hrs.

Max. Marks: 100
Lectures: 75

(Note: for candidate who opted Punjabi in XIIth Class)

(Advance Course)
(w.e.f. Academic Session 2011-2012)
Syllabus

1. Panth-pustak "Peeddan Maley Raah" by Mahinder Singh Sama
ਪਾਠ-ਪੁਸਤਕ "ਪੀੜਾਂ ਮਲੇ ਰਾਹ" (Arsee Publishers, Delhi, 2002)
 - Novel: Paribhasha te taff (ਨਾਵਲ : ਪਰਿਭਾਸ਼ਾ ਤੇ ਤੱਤ)
 - Novel da Visha-Vastu / Kathanak (ਨਾਵਲ ਦਾ ਵਿਸ਼ਾ-ਵਸਤੁ/ਕਥਾਨਕ)
 - Kise Kaand da Saar (ਕਿਸੇ ਕਾਂਡ ਦਾ ਸਾਰ)
 - Chhote Prashnan de Uttar (Five out of Eight)
ਚੋਟੇ ਪ੍ਰਸ਼ਨਾਂ ਦੇ ਉੱਤਰ (ਅੱਠਾਂ ਵਿਚੋਂ ਪੰਜ)
2. Madhkaleen Punjabi Sahit da Itihaas
ਮੱਧਕਾਲੀਨ ਪੰਜਾਬੀ ਸਾਹਿਤ ਦਾ ਇਤਿਹਾਸ
 - Gurmat Kaav -Dhaara (ਗੁਰਮਤਿ ਕਾਵਿ-ਧਾਰਾ)
 - Sufi Kaav -Dhaara (ਸੂਫੀ ਕਾਵਿ-ਧਾਰਾ)
 - Qissa Kaav -Dhaara (ਕਿੱਸਾ ਕਾਵਿ-ਧਾਰਾ)
 - Vaar Kaav -Dhaara (ਵਾਰ ਕਾਵਿ-ਧਾਰਾ)
3. Punjabi Bhaasha (ਪੰਜਾਬੀ ਭਾਸ਼ਾ)
 - Nikaas te Vikaas (ਨਿਕਾਸ ਤੇ ਵਿਕਾਸ)
 - Visheshtaavan (ਵਿਸ਼ੇਸ਼ਤਾਵਾਂ)
4. Karak: Paribhasha te Kisman (ਕਾਰਕ: ਪਰਿਭਾਸ਼ਾ ਤੇ ਕਿਸਮਾਂ)
5. Vaak - Shudhi (ਵਾਕ-ਸ਼ੁੱਧੀ)
6. Akhaann (ਅਖਾਣ)

Dep:
Delh
University of Delhi, Delhi-110007



Recommended Books:

1. Tara Singh, (Prof.), *Punjabi Galap: Sidhaant Itihaas te Parvritiyan*, New Book Company, Jalandhar, 1997.
2. Noor, Satinder Singh (Dr.), *Punjabi Galap-Chetna*, Chetna Parkashan, Ludhianna, 2005.
3. Arun, Vallya Bhasakar, *Punjabi Bhasha da Itihaas*, Punjabi University, Patiala, 1996.
4. Kasel, Kirpal Singh, Parminder Singh, *Punjabi Sahit di Utpatti te Vikaas*, Labor Book Shop, Ludhianna, 2004.
5. Harkirat Singh ate Giani Lal Singh, *College Punjabi Viakarann*, Punjab State University Text-Book Board, Chandigarh, 1999.
6. Dhimaan, Harbans Singh (Dr.) *Punjabi Bhasha Ate Viakarann*, Gagan Parkashak, Rajpura, (Patiala), 2006.

(Note: Teachers are free to recommend more standard source books)



B.Com. Semester IV
Paper No. : CP 4.5
MIL
Punjabi Compulsory 'B'

Duration: 3 hrs.

Max. Marks: 100
Lectures: 75

(Note: For candidates, who offered Punjabi in Xth Class and also for those who for some reasons could not offer it at any level but have sufficient knowledge of the language concerned)

Internal Assessment: 25

(Intermediate Course)
(w.e.f. Academic Session 2011-2012)
Syllabus

1. Paath-pustak "Pagdandiyan" by Bachint Kaur
ਪਾਠ-ਪੁਸਤਕ "ਪਗਡੰਡੀਆਂ"
(Navyug Publishers, Delhi, 1999)
 - Swaejeevani : Paribhasha te Tatt (ਸਵੈ-ਜੀਵਨੀ: ਪਰਿਭਾਸ਼ਾ ਤੇ ਤੱਤ)
 - Kisc Kaand da Saar (ਕਿਸੇ ਕਾਂਡ ਦਾ ਸਾਰ)
 - Vaartak- Shaili te Dalit Chetna (ਵਾਰਤਕ ਸ਼ੈਲੀ ਤੇ ਦਲਿਤ ਚੇਤਨਾ)
 - Chhote Prashnan de Uttar (Five out of Eight)
 - ਛੋਟੇ ਪ੍ਰਸ਼ਨਾਂ ਦੇ ਉੱਤਰ (ਅੱਠਾਂ ਵਿਚੋਂ ਪੰਜ)
 - 'Pagdandiyan' da Punjabi Swaejeevani Sahit vich Sthaan
'ਪਗਡੰਡੀਆਂ' ਦਾ ਪੰਜਾਬੀ ਸਵੈ-ਜੀਵਨੀ ਸਾਹਿਤ ਵਿਚ ਸਥਾਨ
2. Gurmukhi Lipi (ਗੁਰਮੁਖੀ ਲਿਪੀ)
 - Janam te Vikaas (ਜਨਮ ਤੇ ਵਿਕਾਸ)
 - Visheshtaavan (ਵਿਸ਼ੇਸ਼ਤਾਵਾਂ)
3. Lok-Kaav (ਲੋਕ-ਕਾਵਿ)
 - Paribhasha te Mahatav (ਪਰਿਭਾਸ਼ਾ ਤੇ ਮਹੱਤਵ)
 - Pramukh Punjabi Lok Kaav-Roop (ਪ੍ਰਮੁੱਖ ਪੰਜਾਬੀ ਲੋਕ-ਕਾਵਿ-ਰੂਪ)
4. Chithi-Pattar (ਚਿੱਠੀ-ਪੱਤਰ)
5. Naanv, Paddnaanv te Visheshann (ਨਾਂਵ, ਪਦਨਾਂਵ ਤੇ ਵਿਸ਼ੇਸ਼ਣ)
6. Agetar-Pichhetar (ਅਗੇਤਰ-ਪਿਛੇਤਰ)



Recommended Books:

1. Arvindpal Kaur, *Punjabi Swaejeevani*, Waris Shah Foundation, Amritsar, 1988.
2. Lamba, Kulwant Kaur, *Naari Bimb te Swaejeevani Sahit*, Pince Sahit Parkashan, Delhi, 1988.
3. Thind, Karnail Singh, *Lokyaan ate Madhkaleen Punjabi Sahit*, Ravi Sahit Parkashan, Amritsar, 1973.
4. Harkirat Singh ate Giani Lal Singh, *College Punjabi Viakarann*, Punjab State University Text-Book Board, Chandigarh, 1999.
5. Dhimaan, Harbans Singh (Dr.) *Punjabi Bhasha Ate Viakarann*, Gagan Parkashak, Rajpura, (Patiala), 2006.

(Note: Teachers are free to recommend more standard source books)



B.Com. Semester V
Paper No. : CP 5.1
FINANCIAL MANAGEMENT

Duration: 3 hrs.

Max. Marks: 100

Lectures: 75

Objective: To familiarize the student with the elements and tools of financial management.

COURSE CONTENTS:

Unit – I: Introduction

Nature, scope and objectives of financial management. Time value of money. Concept of Risk and Return (including Capital Asset Pricing Model).

(8 Lectures)

Unit – II: Capital Budgeting Decision

Capital budgeting process: Estimation of Relevant cash flows, Non-discounted and discounted cash flow techniques – Pay back, ARR, NPV, IRR and Profitability index. Concept and measurement of cost of capital, Weighted Average Cost of Capital.

(18 Lectures)

Unit – III: Financing Decision

Operating and financial leverage. Capital structure theories - NI, NOI, and MM and traditional approach. Factors determining capital structure.

(17 Lectures)

Unit – IV: Dividend Decision

Relationship between dividend and corporate valuation - Walter model, Gordon Model and MM hypothesis. Determinants of dividend.

(12 Lectures)

Unit – V: Working Capital Management

Meaning and nature of working capital. Determination of working capital requirement. A brief overview of Cash management, Inventory management and Receivables management.

(20 Lectures)

Suggested Readings:

1. I.M. Pandey, *Financial Management*, Vikas Publishing House (P) Ltd.
2. V.K. Bhalla, *Financial Management & Policy*, Anmol Publications, Delhi



3. M. Y Khan and P. K Jain, *Financial Management*, Text and Problems, Tata McGraw Hill New Delhi.
4. Prasanna Chandra, *Financial Management-Theory and Practice*, Tata McGraw Hill.
5. J. K Singh, *Fundamentals of Financial Management*, Dhanpat Rai and Company, Delhi.
6. J.C. Van Horne, *Financial Management and Policy*, Prentice Hall of India.
7. H. Levy and M. Sarnat, *Principles of Financial Management*, Engelwood Cliffs, Prentice Hall.
8. Surender Singh and Rajeev Kaur, "*Basic Financial Management*", Mayur Paperbacks, New Delhi

Note: Latest edition of text book may be used.



B.Com. Semester V
Paper No.: CP 5.2

COMPUTER APPLICATIONS IN BUSINESS

Duration: 3 hrs.

Max. Marks: 100

Lectures: 75

Objectives: To provide computer skills and knowledge for commerce students and to enhance the student understanding of usefulness of information technology tools for business operations.

Learning Outcome: After studying this paper, a student will become IT literate, and be able to understand basic IT tools.

PART – A

Unit 1. Basic Concepts:

(3)

- Characteristics of a Computer.
- Advantages of Computers.
- Limitation of Computers.
- Types of Computers.
- Applications of computers.

Unit 2. Essential components of Computers.

(3)

- Hardware, Firmware, Live-ware
- Software:
 - System Software: Operating system, Translators, interpreter, compiler.
 - Overview of operating system, function of operating system.
 - Application software: General Purpose Packaged Software and tailor made software.

Unit 3. Introduction to Internet

(4)

- Meaning of Internet.
- Growth of internet.
- Owner of Internet.
- Anatomy of Internet
- Net Etiquette



- World Wide Web
- Internet Protocols.
- Usage of Internet to society.
- Search Engines.

Unit 4. Word Processing.

(6)

- Introduction to word Processing.
- Word processing concepts.
- Working with word document::
 - Opening an existing document/creating a new document.
 - Saving,
 - Selecting text,
 - Editing text,
 - Finding and replacing text,
 - Formatting text,

- Bullets and numbering
- Tabs
- Paragraph Formatting
- Page Setup

Unit 5. Spreadsheet and its Business Applications.

(6)

- Spreadsheet concepts
- Creating a work book,
- saving a work book
- editing a work book,
- inserting, deleting work sheets,
- entering data in a cell
- formula Copying
- Moving data from selected cells,
- Handling operators in formulae.
- Inserting Charts- LINE, PIE, BAR



Unit 6. Generally used Spread sheet functions

(6)

- Mathematical- ROUND ALL, SUM, SUMIF, COUNT, COUNTIF
- Statistical – AVERAGE, MAX, MIN, STDEV, FREQUENCY, INTERCEPT, SLOPE.
- Financial - PMT, PPMT, IPMT
- Logical - IF, AND, OR

Unit 7. Presentation Software

(7)

- Creating a presentation.
- Editing
- Sorting
- Layout.
- Set-up row
- Rehears timing

PART – B (Practical)

Practical applications from above unit:

Practical classes (40)

- Loan & Lease statement
- Ratio Analysis.
- Graphical representation of data
- Payroll statements
- Frequency distribution. Cumulative and calculation of Means, Mode and Median.
- Regression

Notes:

1. The Softwares referred in this course will be notified by the department once in every three years.
2. The familiarity with commercial and business software will be imparted through guidelines that shall be revised every year.

Scheme of examination:

Department of Commerce,
Delhi School of Economics,
University of Delhi, Delhi-110007



1. For School of Open Learning there shall be a written Annual Examination of 75 marks and of 3 hours duration for parts, Part A 35 marks, Part B 40 marks.
2. Scheme of Examination for regular students:

Part – A – Annual Examination (Theory) 45 Marks, 2 hours, Internal Assessment 15 marks

Part – B – Annual Examination (Practical) 40 Marks, 1 hours, Practical Examination, Work Book, including 10 Marks

Note: In the case of SOL, in Lieu of Part-B (practical examination) there shall be a semester and theory examination as follows:

Marks : 40

Time : 1 hours

Suggested Readings:

1. Sanjay Saxena, *A First Course in Computers*, Vikas Publishing House.
2. Pradeep K. Sinha and Preeti Sinha, *Foundation of Computing*, , BPB, Publication,
3. Deepak Bharihoka, *Fundamentals of Information Technology*, Excel Book.
4. V. Rajaraman, *Introduction to Information Technology*, PHI.
5. R. Hunt, J. Shelley, *Computers and Commonsense*, Prentice Hall of India.
6. Leon, M. Leon, *Fundamentals of Information Technology*, Leon Vikas, (4) Software manuals.

Note: Latest edition of text book may be used.



B. Com. Semester V
Paper No.: CP 5.3

CORPORATE GOVERNANCE, BUSINESS ETHICS AND CSR

Duration: 3 hrs.

Max. Marks: 100

Lectures: 75

Objectives: To familiarize the students with the understanding of issues and practices of corporate governance in the global and Indian context.

Course Contents:

Unit I- Conceptual Framework of Corporate Governance: Meaning, Theories of Corporate Governance, Models of Corporate Governance, Governance v Good Corporate Governance, Corporate Governance v Corporate Excellence, Insider Trading, Rating Agencies, Whistle Blowing, Benefits of Good Corporate Governance, Corporate Governance Reforms, Initiatives in India. **15 Lectures**

Unit II- Indian Model of Corporate Governance: Director, Board Role, Responsibilities, Powers, Number of Directors, Disqualifications, Board Meetings, Regulatory Framework of Corporate Governance in India, SEBI Norms based on KM Birla Committee, Clause 49 of Listing Agreement, Corporate Governance in Public Sector Undertakings. **15 Lectures**

Unit III- Board Committees and their Functions

Board Committees and their Functions, Remuneration Committee, Nomination Committee, Compliance Committee, Shareholders Grievance Committee, Investors Relation Committee, Investment Committee, Risk Management Committee, and Audit Committee **5 Lectures**

Unit IV- Major Corporate Governance Failures: Junk Bond Scam (USA), Bank of Credit and Commerce International (UK), Maxwell Communication Corporation and Mirror Group Newspapers (UK), Enron (USA), WorldCom (USA), Tyco (USA), Andersen Worldwide (USA), Kirch Media (Germany), Vivendi (France), Parmalat (Italy) and Satyam Computer Services Ltd (India); Common Governance Problems Noticed in various Corporate Failures, Is Corporate Governance always the Cause for Corporate Failures?. **15 Lectures**



Unit V- Codes & Standards on Corporate Governance: Sir Adrian Cadbury Committee (UK), 1992 , Greenbery Committee (UK), 1995, Calpers Global Corporate Governance Principles (USA), 1996, Hampel Committee on Corporate Governance (UK), 1997, Combined Code of Best Practices (London Stock Exchange), 1998, Blue Ribbon Committee (USA), 1999, OECD Principles of Corporate Governance, 1999, CACG Guidelines/Principles for Corporate Governance in Commonwealth, 1999, Euroshareholders Corporate Governance Guidelines, 2000, Principles of Good Governance and Code of Best Practice (UK), 2000, Sarbanes-Oxley (SOX) Act, 2002 (USA), Smith Report, 2003 (UK)

15 Lectures

Unit VI-Business Ethics: Meaning, Principles of Business Ethics, Characteristics of Ethical Organization, Theories of Business Ethics, Ethics of Corporate Governance, Globalization and Business Ethics, Stakeholder's Protection, Corporate Governance and Business Ethics

5 Lectures

Unit VII- Corporate Social Responsibility (CSR): Meaning, CSR and CR, CSR and Corporate Sustainability, CSR and Business Ethics, CSR and Corporate Governance, Environmental Aspect of CSR, CSR Models, Drivers of CSR, ISO 26000

5 Lectures

Suggested Readings:

1. J. P. Sharma *Corporate Governance, Business Ethics & CSR*, Ane Books Pvt. Ltd., New Delhi.
2. Bhanu Murthy, K. V. and Usha Krishna, *Politics Ethics and Social Responsibilities of Business*, Pearson Education, New Delhi.
3. D Geeta Rani & R K Mishra, *Corporate Governance-Theory and Practice*, Excel Books, New Delhi
4. Christine A Mallin, *Corporate Governance (Indian Edition)*, Oxford University Press, New Delhi.
5. Bob Tricker, *Corporate Governance-Principles, Policies, and Practice* (Indian Edition), Oxford University Press, New Delhi.
6. Andrew Crane Dirk Matten, *Business Ethics (Indian Edition)*, Oxford University Press, New Delhi.

Note: Latest edition of text book may be used.



B. Com. Semester V
Paper No.: CP 5.4

INDUSTRIAL ECONOMICS

Duration: 3 hrs.

Max. Marks: 100

Lectures: 75

1. Industrial Structure and market structure, industrial concentration, structure-conduct performance paradigms. **15 Lectures**
2. Expansion of the firms through merger, acquisition and diversification, Role and composition of foreign capital, MNCs and Transfer pricing. **12 Lectures**
3. Integrated industrial development, Small scale industry supplementing large scale industry. **12 Lectures**
4. Role of Research and Development, Diffusion of technology, product and process patent. **12 Lectures**
5. Economic aspects of industrial efficiency, Partial and Total factor productivity, measurement of capacity utilization. **12 Lectures**
6. Industrial location and regional development. **12 Lectures**

Suggested Readings:

1. Schere, F. M.: *Industrial Market Structure and Economic Performance*, Rand McNally, Chicago.
2. Martin, Stephen: *Advanced Industrial Economics*.
3. Martin, Stephen: *Industrial Economics*, Basil Blackwell.
4. Berthwal: *Industrial Economics*.
5. Rowely, C. K. (Ed.): *Readings in Industrial Economics*.

Note: Latest edition of text book may be used.



B.Com. Semester VI
Paper No.: CP 6.1

MARKETING MANAGEMENT

Duration: 3 hrs.

Max. Marks: 100

Lectures: 75

Objective: The objective of this course is to provide basic knowledge of different concepts, principles, tools and techniques of marketing.

COURSE CONTENTS:

UNIT - I

Introduction: Meaning, nature and scope of marketing; various Marketing Philosophies, modern marketing concept; Marketing mix, Marketing management process: an overview.

8 Lectures

UNIT - II

Marketing Environment - macro & micro environmental factors; Consumer buying process; Factors influencing consumer buying behaviour: An overview. Market segmentation – meaning, benefits and bases of segmentation; Positioning – meaning and importance, major bases of positioning a product.

20 Lectures

Unit - III

Product: Concept, Product classifications; Major product decisions: Product attributes, Branding, Packaging and labeling, After sales service; Product life cycle.

10 Lectures

UNIT - IV

Pricing: Significance; Factors affecting price determination; Major pricing methods. Markets skimming and penetration pricing policies.

12 Lectures

UNIT - V

Distribution: Channels of Distribution-Meaning, importance and Functions; Distribution Logistics: Meaning, importance and decisions.

Promotion: Meaning and importance; Communication process; promotion mix.

25 Lectures



Suggested Readings:

1. Philip Kotler and Gary Armstrong, *Principles of Marketing*, Prentice Hall of India, New Delhi.
2. McCarthy and Pereault; *Basic Marketing*, McGraw Hill.
3. Majaro Simon, *The Essence of Marketing*, Prentice Hall, New Delhi.
4. Gary Armstrong and Philip Kotler, *The Essentials of Marketing*, Pearson Education, New Delhi.
5. Czinkota, *Marketing Management*, Vikas Publishing House (P) Ltd.
6. Michael Etzel, Bruce J. Walker, and W. J. Stanton, *Marketing*, McGraw Hill, New York.
7. Rajan Saxena, *Marketing Management*, Tata McGraw Hill, Publishing Co., New Delhi.

Note: Latest edition of text book may be used.



B.Com. Semester VI
Paper No.: CP 6.2

BUSINESS ENVIRONMENT

Duration: 3 hrs.

Max. Marks: 100

Lectures: 75

Objectives:

The basic objective of this course is to familiarize the students with the nature and dimensions of evolving business environment in India to influence managerial decisions.

Unit I

An Overview of Business Environment: Type of Environment-internal, external, micro and macro environment. Competitive structure of industries, environmental analysis and strategic management. Managing diversity. Scope of business, characteristics of business. Objectives and the uses of study. Process and limitations of environmental analysis.

15 Lectures

Unit II

Economic Environment: Nature of Economic Environment. Economic factors-growth strategy, basic economic system, economic planning, Economic policies- new industrial policy, FEMA, Monetary and fiscal policies. Consumer Protection Act and Competition Law. Liberalization, Privatization and Globalization of Indian Economy, Trends and Issues.

15 Lectures

Unit III

Socio-Cultural Environment: Nature and impact of culture on business, culture and globalization, social responsibilities of business, social audit, business ethics and corporate governance. Demographic environment population size, migration and ethnic aspects, birth rate, death rate and age structure.

15 Lectures

Unit IV

Political Environment: Functions of state, economic roles of government, government and legal environment. The constitutional environment, rationale and extent of state intervention.

15 Lectures

Unit V

Natural and Technological Environment: Innovation, technological leadership and followership, sources of technological dynamics, impact of technology on globalization, transfer of technology, time lags in technology introduction, status of technology in India. Management of technology, features and impact of technology.

15 Lectures



Suggested Readings:

1. Rangarajan, C.A.; *Perspective in Economics*, S.Chand & Sons, New Delhi
2. Cherunilam, Francis; *Business Environment - Text and Cases*, Himalaya Publishing House.
3. Aswathappa, K.; *Essentials of Business Environment*, Himalaya Publishing House, New Delhi.

Note: Latest edition of text book may be used.



B.Com. Semester VI
Paper No. : CP 6.3

HUMAN RESOURCE MANAGEMENT

Duration : 3 hours

Maximum Marks: 100
Lectures: 75

Unit-I:

Human Resource Management: Relevance and spectrum, HRD: concept and evolution, Organization of HR Department, Role, Status and competencies of HR Manager, HR Policies. Emerging dimensions in HRM like empowerment, diversity etc.

15 Lectures

Unit -II

Acquisition of Human Resource: Human Resource Planning- Quantitative and Qualitative dimensions; job analysis – job description and job specification; recruitment – Concept and sources; selection – Concept and process; test and interview; placement induction.

15 Lectures

Unit -III

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 systems; career development.

15 Lectures

Unit -IV

Performance Appraisal System: nature and objectives; techniques of performance appraisal; potential appraisal and employee counseling; job changes - transfers and promotions.

15 Lectures

Unit -V

Compensation: concept, policies and administration; job evaluation; methods of wage payments and incentive plans; fringe benefits; performance linked compensation. Maintenance: employee health and safety; employee welfare; social security; grievance handling and redressal.

15 Lectures

Suggested Readings:

1. S. P. Robbins, *Human Resource Management*, Prentice Hall of India, New Delhi
2. Iam Beardwell and Len Holden, *Human Resource Management*, Macmillan, New Delhi



3. R. Wayne Mondy, Robert M. Noe, *Human Resource Management*, Pearson Education, New Delhi
 4. Randy L. Desimone, Jon M. Wernea, David M. Harris, *Human Resource Management, International Student Edn*, Thomson A.
 5. A.K. Singh & B. R. Duggal, *Human Resource Management*, Sun India Publications, Delhi
 6. T. N. Chabra, *Human Resource Management*, Dhanpat Rai & Co, Delhi
- Note: Latest edition of text book may be used.**



B.Com. Semester VI
Paper No.: CP 6.4
INTERNATIONAL TRADE

Duration: 3 hrs.

Max. Marks: 100
Lectures: 75

I International Trade Theory – Basis and the Gains from Trade 25 Lectures

Absolute advantage theory, Law of Comparative advantage, Opportunity Cost Theory: Production Possibility Curve with opportunity costs and relative commodity prices basis and gains from trade under constant costs, Production Possibility Curve with increasing costs, Community Indifference Curve, Equilibrium in Isolation, Gains From trade with increasing costs, Gains from exchange and specialization, Offer Curves: Terms of Trade.

II Factor Endowments and the Heckscher – Ohlin Theory 25 Lectures

Assumptions of the theory, Interpretation of Heckscher Ohlin Theorem, General equilibrium framework of Heckscher Ohlin Theorem, Diagrammatic presentation of the theory, Factor Price equalisation and income distribution, Leontief Paradox and Factor Reversal.

III International Trade Policy

A. Tariffs

Definition, Types Partial equilibrium analysis of a tariff, Effects of a tariff on consumer and producer surplus, Cost and benefit analysis of tariff, Rate of effective protection, General equilibrium analysis of a tariff in a small and large country, Optimum tariff, Stolper – Samuelson Theorem.

10 Lectures

B. Non-Tariff Barriers and the New Protectionism

Quota – comparison with tariff, Voluntary Export Restraints, Technical, Administrative and other regulations, International Cartels, Dumping, Export Subsidies, Strategic trade policies.

8 Lectures

IV World Trade Organization

GATT to WTO, Functions and Principles of WTO, WTO and Developing Countries, Dispute Settlement Mechanism. Recent Trade Rounds and Position of India.

7 Lectures



Suggested Readings:

1. Soderston, B.O. and Reed, G.: *International Economics...*
2. Salvatore, D.: *International Economics...*
3. Kindleberger, B.: *International Economics...*
4. Srinivasan, T. N.: *Developing Countries and Multilateral Trading System*, OUP, Delhi.
5. Meir, G. M.: *Leading Issues in Economic Development*,
6. Francies Cherunilam, "International Business – Text and Cases", PHI Pvt. Ltd, New Delhi
7. V. K. Bhalla, S. Shiva Ramu, *International Business, Environment and Management*, Anmol Publications Pvt Ltd, New Delhi
8. V Sharan, , *International Business,, Pearson Education, New Delhi*
9. *Recent Articles on WTO.*

Note: Latest edition of text book may be used.