

**SCHEME & SYLLABUS**  
**Bachelor of Commerce**  
**(Three Years Degree Programme)**  
**(w.e.f 2020-21 Session)**  
**(Through Distance Education)**



**Directorate of Distance Education**  
**Guru Jambheshwar University of**  
**Science & Technology**  
**Hisar –125001(Haryana)**

## **Session: 2020-21**

**Programme:** This is a three-year degree programme with semester system of examination.

**Duration:** Minimum 3 Years; Maximum 5 Years

**Eligibility:** 10+2 or equivalent examination from Board of School Education, Haryana/CBSE or any other Board recognized by Board of School Education, Haryana/CBSE or 3 years Diploma from Board of Technical Education Haryana or its equivalent from recognized board.

**Medium of Instruction and Examination:** Medium of instruction will be English; however, the students may opt to write their theory examination in either English or Hindi.

**Examination and Evaluation System:** The evaluation of the candidate will be done based on the performance in two examination- External and Internal.

**External Marks (80):** The Examiner is required to set nine questions in all. Question No. 1 comprising of five short types questions carrying four (4) marks each is compulsory. It covers the entire syllabus. Candidate is required to attempt four questions from the remaining eight questions carrying 15 marks each.

**Internal Marks (20):** 20% of the maximum marks are allocated for internal assessment based on two handwritten assignments of 10% marks each (Except Practical Subject). The questions for assignments will be uploaded on Directorate of Distance Education (DDE) website time to time.

## **Scheme & Syllabus of Examination for Three Year B.Com Programme (2020-21)**

### **Scheme of Examination**

#### **B. Com. I<sup>st</sup> Year**

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

<b>Course Code</b>	<b>Course Title</b>	<b>External</b>	<b>Internal</b>	<b>Total Marks</b>
BC 101	Financial Accounting-I	80	20	100
BC 102	Micro Economics	80	20	100
BC 103	Principles of Business Management	80	20	100
BC 104	Computer Applications in Business	80	20	100
BC 105	Business Mathematics-I	80	20	100
BC 106	Business Communication	80	20	100
BC 107	Environmental Studies	80	20	100

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

<b>Course Code</b>	<b>Course Title</b>	<b>External</b>	<b>Internal</b>	<b>Total Marks</b>
BC 201	Financial Accounting-II	80	20	100
BC 202	Macro Economics	80	20	100
BC 203	Fundamentals of Marketing	80	20	100
BC 204	E-Commerce	80	20	100
BC 205	Business Mathematics-II	80	20	100
BC 206	Business Environment of Haryana	80	20	100

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

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

<b>Course Code</b>	<b>Course Title</b>	<b>External</b>	<b>Internal</b>	<b>Total Marks</b>
BC 301	Corporate Accounting-I	80	20	100
BC 302	Business Statistics-I	80	20	100
BC 303	Business Laws-I	80	20	100
BC 304	Company Law-I	80	20	100
BC 305	Indian Financial System	80	20	100
BC 306	Foreign Trade of India	80	20	100

**B. Com. IVth Semester**

Course Code	Course Title	External	Internal	Total Marks
BC 401	Corporate Accounting-II	80	20	100
BC 402	Business Statistics-II	80	20	100
BC 403	Business Laws-II	80	20	100
BC 404	Company Law-II	80	20	100
BC 405 A	Money and Banking	80	20	100
BC 406	Entrepreneurship Development	80	20	100

**B. Com. 3<sup>rd</sup> Year****B. Com. Vth Semester**

Course Code	Course Title	External	Internal	Total Marks
BC 501	Cost Accounting	80	20	100
BC 502	Financial Management	80	20	100
BC 503	Goods and Services Tax	80	20	100
BC 504	Income Tax-I	80	20	100
BC 505	Auditing	80	20	100
BC 506	Indian Economy	80	20	100

**B. Com. VIth Semester**

Course Code	Course Title	External	Internal	Total Marks
BC 601	Management Accounting	80	20	100
BC 602	Fundamentals of Insurance	80	20	100
BC 603	Human Resource Management	80	20	100
BC 604	Income Tax-II	80	20	100
BC 605	Business Environment	80	20	100
BC 606	Retail Management	80	20	100

**SYLLABI FOR B.COM PROGRAMME  
SESSION 2020-2021**

# **First Year**

# **First Semester**

**BC-101**  
**FINANCIAL ACCOUNTING-I**

External Marks: 80  
Internal Marks: 20  
Time: 3 Hours

**Note: Paper setter will set nine questions in all. Question No. 1 comprising of five short types questions carrying four (4) marks each is compulsory. It covers the entire syllabus. Answer to each question should not be more than one page. Candidate is required to attempt four questions from the remaining eight questions carrying 15 marks each.**

Financial accounting: meaning, need, objectives & scope; book-keeping and accounting; branches of accounting; accounting principles: concepts and conventions; accounting cycle and accounting equation; journal; rules of journalizing; ledger & trial balance; Rectification of Errors: suspense account; effect on profit.

Capital and Revenue: Concept and classification of income; expenditure; receipts.

Depreciation provisions and reserves: concept and classification; Methods of depreciation accounting.

Final Accounts: manufacturing, trading, profit & loss account; Balance sheet; adjustment entries.

Accounts of Non-profit Organizations.

Consignment Accounts: accounting records; Normal and abnormal Loss: Valuation of unsold stock.

**REFERENCES**

- Anthony, R.N. and Reece, J.S. : Accounting Principle, Richard Irwin Inc.
- Compendium of Statement of Standards of Accounting: The Institute of Chartered Accountants of India, New Delhi.
- Gupta R. L. and Radhaswamy, M. : Financial Accounting, Sultan Chand and Sons, New Delhi.
- Monga J.R, Ahuja Girish, and Sehgal Ashok: Financial Accounting; Mayur Paper Back, Noida.
- Shukla, M.C. Grewal T.S. and Gupta, S.C. : Advanced Accounts, S. Chand & Co., New Delhi.

**BC-102**  
**MICRO ECONOMICS**

External Marks: 80  
Internal Marks: 20  
Time: 3 Hours

**Note: Paper setter will set nine questions in all. Question No. 1 comprising of five short types questions carrying four (4) marks each is compulsory. It covers the entire syllabus. Answer to each question should not be more than one page. Candidate is required to attempt four questions from the remaining eight questions carrying 15 marks each.**

Meaning, nature and scope of economics; micro and macroeconomics; Theories of demand: cardinal utility approach; Indifference curve approach: assumptions, properties, consumer equilibrium, price, income and substitution effects, limitations; Nature of demand function: law of demand; elasticity of demand: price, income and cross; measurement methods of price elasticity of demand.

Production function: meaning and concepts, law of variable proportions; economies and diseconomies of scale; law of returns to scale; Cost concepts; Theory of costs: traditional and modern.

Equilibrium of firm and industry under perfect competition; price and output determination under monopoly, price discrimination; price determination under monopolistic competition: Chamberlin's approach, monopolistic competition vs monopoly.

**REFERENCES**

- Ahuja H.L.: Business Economics; S. Chand & Co., New Delhi
- Browning Edger K. and Browning Jacquenlence M: Microeconomic Theory and Applications, Kalyani, New Delhi.
- Dwivedi, D.N., Managerial Economics, Vikas Publications, New Delhi.
- Ferguson P.R. and Rothschild R. and Ferguson G.J.: Business Economics; Macmillan, Hampshire.
- John P. Gould. Jr. and Edward P. Lazear: Microeconomic Theory, All India Traveller, Delhi.
- Jhingan, M.L., Managerial Economics, Vrinda Publications.
- Koutsoyiannis A.: Modern Microeconomics; Macmillan New Delhi.
- Nellis & Parker: The Essence of Business Economics; Prentice Hall, New Delhi.
- Richard G. Lipsey: An Introduction to Positive Economics; ELBS, Oxford.
- Singler G.: The Theory of Price; Prentice Hall of India.
- Watson Donalds and Getz Molochm: Price Theory and its user; Khasla Publishing House, New Delhi.



**BC-103**  
**PRINCIPLES OF BUSINESS MANAGEMENT**

External Marks: 80

Internal Marks: 20

Time: 3 Hours

**Note: Paper setter will set nine questions in all. Question No. 1 comprising of five short types questions carrying four (4) marks each is compulsory. It covers the entire syllabus. Answer to each question should not be more than one page. Candidate is required to attempt four questions from the remaining eight questions carrying 15 marks each.**

Introduction to commerce: concept, nature, importance and scope, components of commerce, evolution of commerce, commerce and business.

Introduction to Management: concept, characteristics and significance, Process/Functions of Management, Coordination.

Management: as Science, Art and profession.

Approaches to Management: Classical and Neo classical approach, Behavioral approach, Management science approach, Systems approach and Contingency approach; Management thought in ancient India.

Planning: concept, process & importance, Types of Plans: Policy, Programme, Strategy, Vision, Mission, Goals, and Objectives.

Organizing: meaning, principles and benefits of organizations; Organizational structure: Functional, Line vs. Staff, matrix, Formal vs. Informal; Organizational structure for large scale business organization.

Delegation: meaning, advantages, barriers to delegation, guidelines for effective delegation.

Decentralization and Centralization: advantages and disadvantages, factors influencing decentralization.

Staffing: meaning, importance & scope of staffing.

Directing: concept; Motivation: concept, objectives & significance, Approaches to motivation.

Leadership: concept, significance & functions, Leadership styles, approaches to leadership.

Controlling: meaning and characteristics of control, process of control, prerequisites of an effective control system; controlling techniques.

**REFERENCES**

- Bhattacharya Kumar Deepak, Principles of Management, Pearson, New Delhi.
- Drucker F. Peter, The Practice of Management, Allied Publishers, Bombay.
- Gilbert, R. Danil, Freeman, E.R. & Stoner, F.J.A., Management, Prentice Hall, New Delhi.
- O'Donnel Cyril & Koontz Harold, Management, McGraw Hill, New Delhi.
- Ramaswamy, Principles of Management, Himalaya Publishing House, New Delhi.
- Srinivasan R. & Chunawala, S.A., Management - Principles & Practice, Himalaya Publishing House, Bombay.
- Stoner, A. James & Wanbel Charles, Management, Prentice Hall of India, New Delhi.
- Tripathi, P.C. & Reddy, P.N., Principles of Management, Tata McGraw Hill, New Delhi.

**BC-104**  
**COMPUTER APPLICATIONS IN BUSINESS**

External Marks: 80  
Internal Marks: 20  
Time: 3 Hours

**Note: Paper setter will set nine questions in all. Question No. 1 comprising of five short types questions carrying four (4) marks each is compulsory. It covers the entire syllabus. Answer to each question should not be more than one page. Candidate is required to attempt four questions from the remaining eight questions carrying 15 marks each.**

Introduction to Computers: definition, components and characteristics of computers; Input and output devices: memory and mass storage devices; Introduction to modern CPU and processors.

Computer software: introduction, types of software: system, application and utility software; Programming languages; Introduction to operating system: types and function of operating system; Real-time applications; Operating systems for Tabs, mobile phones, Android, etc.; Open source software: An overview.

Application software: Spreadsheets, Word processors, Database management software; Networks basic, types of networks, topologies, media, hardware and software required for networking.

**Practical: A student must be able to work on Windows and be proficient in the use of MS Word, MS Excel, and PowerPoint.**

**REFERENCES**

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

**BC-105**  
**BUSINESS MATHEMATICS-I**

External Marks: 80  
Internal Marks: 20  
Time: 3 Hours

**Note: Paper setter will set nine questions in all. Question No. 1 comprising of five short types questions carrying four (4) marks each is compulsory. It covers the entire syllabus. Answer to each question should not be more than one page. Candidate is required to attempt four questions from the remaining eight questions carrying 15 marks each.**

Logarithms, Anti-logarithms

Sequences and Series: Arithmetic & Geometric Progressions.

Differentiation: Idea of simple derivative of different functions (excluding Trigonometrical functions); Rules of differentiation (simple standard forms).

Maxima and Minima of functions of one variable (including 2<sup>nd</sup> or 3<sup>rd</sup> order derivatives) relating to cost, revenue and profit.

Matrices and Determinants: concept of matrix, types, and algebra of matrices; properties of determinants; calculation of values of determinants up to third order, adjoint of a matrix, elementary row or column operations; Finding inverse of a matrix through adjoint and elementary row or column operations; solution of a system of linear equations having unique solution and involving not more than three variables.

Compound Interest and Annuities: different types of interest rates, concept of present value and amount of a sum; types of annuities; present value and amount of an annuity (including the case of continuous compounding); valuation of simple loans and debentures; problems relating to sinking funds.

**REFERENCES**

- Allen R.G.D. : Basic Mathematics; Macmillan, New Delhi.
- Dowling E.T.: Mathematics for Economics; Sihaum Series, McGraw Hill, London.
- Holden: Mathematics for Business and Economics; Macmillan India, New Delhi.
- Kapoor, V.K. : Business Mathematics; S.Chand & Sons, Delhi.
- Loomba Paul: Linear Programming; Tata McGraw Hill, New Delhi.
- Soni, R.S. : Business Mathematics; Pitamber Publishing House.
- Vohra, N.D. : Quantitative Techniques in Management; Tata McGraw Hill, New Delhi.
- Gupta, S.C. Kapoor, V.K.: Fundamentals of Mathematical Statistics; S. Chand & Sons, Delhi.

**BC-106**  
**BUSINESS COMMUNICATION**

External Marks: 80  
Internal Marks: 20  
Time: 3 Hours

**Note: Paper setter will set nine questions in all. Question No. 1 comprising of five short types questions carrying four (4) marks each is compulsory. It covers the entire syllabus. Answer to each question should not be more than one page. Candidate is required to attempt four questions from the remaining eight questions carrying 15 marks each.**

Business communication: meaning; forms of electronic communication; models and processes; theories of communication.

Corporate communication: audience analysis; formal and informal communication network; communication barriers; improving communication; effective presentation skills: individual and group presentation; practices in business communication: group discussion, mock-interview and seminars; report writing: principles and contents.

Self-development and communication: development of positive attitude; SWOT analysis; body language: kinesics, proxemics, para language; Principles of effective listening: oral, written and video session; Interviewing skills: appearing and conducting; writing resume; Writing business letters and emails; Etiquettes in verbal, written and online communication.

**Practical: The students should have the knowledge of writing business letters, e-mails, notices, circulars, memos and reports.**

**REFERENCES**

- Balasubramanyam: Business Communications; Vikas Publishing House, Delhi.
- Bovee and Thill: Business Communication Today, Tata McGraw Hill, New Delhi.
- Kaul, Asha: Business Communication; Prentice Hall, New Delhi.
- Kaul: Effective Business Communication: Prentice Hall, New Delhi
- Patri V.R.: Essentials of Communication; Greenspan Publications, New Delhi.
- Randall E. Magors: Business Communication; Harper and Row, New York.
- Robinson, Netrakanti and Shintre: Communicative Competence in Business English; Orient Longman, Hyderabad.
- Ronald E. Dulek and John S. Fielder, Principles of Business Communication; Macmillan Publishing Company, London.
- Senguin J.: Business Communication; The Real World and Your Career, Allied Publishers, New Delhi.
- Webster's Guide to Effective Letter Writing, Harper and Row, New York.
- Pooja Malhotra, Business Communication Skills, Kalyani publishers.

**BC-107**  
**ENVIRONMENTAL STUDIES**

External Marks: 80  
Internal Marks: 20  
Time: 3 Hours

**Note: Paper setter will set nine questions in all. Question No. 1 comprising of five short types questions carrying four (4) marks each is compulsory. It covers the entire syllabus. Answer to each question should not be more than one page. Candidate is required to attempt four questions from the remaining eight questions carrying 15 marks each.**

The multidisciplinary nature of environmental studies: Definition, Scope and importance need for public awareness; Natural resources and associated problems; Forest resources, Water resources, Mineral resources, Food resources, Energy resources, Land resources, desertification.

Ecosystems: Introduction, types, Characteristic features, structure and function of the ecosystem. Biodiversity and its conservation; Environmental Pollution: Causes, effects and control measures; Solid Waste Management: Cause, effects and control measures of urban and industrial wastes; Disaster Management: floods, earthquake, cyclone and landslides.

Social Issues and the environment: Sustainable Development, problems related to energy; Environmental ethics: Issues and possible solutions; Air (Prevention and Control of Pollution) Act, Water (prevention and control of pollution) Act. Wildlife Protection Act, Forest Conservation Act, Issues involved in enforcement of environmental legislation, Public awareness.

Human Population and the Environment; Environment and human health; Human Rights; HIV/AIDS; women and child welfare; role of information technology in environment and human health.

**REFERENCES**

- Agarwal, K.C. Environmental Biology, Nidi Publ. Ltd. Bikaner.
- Bharucha Erach, The Biodiversity of India, Mapin Publishing Pvt. Ltd., Ahmedabad
- Brunner R.C., Hazardous Waste Incineration, McGraw Hill Inc.
- Clerk RS., Marine Pollution; Clanderson Press Oxford(1B).
- Cunningham, W.P. Cooper, T.H. Gorhani, E & Hepworth, M. T.
- Environmental Encyclopedia, Jaico Publishing House, Mumbai.
- De A.K., Environmental Chemistry, Wiley Esteem Ltd.
- Gleick, H.P. Water in crisis, Pacific Institute for Studies in Dev., Environment & Security. Stockholm Env. Institute. Hawkins R.E., Encyclopedia of Indian Natural History, Bombay Natural History Society, Bombay.
- Heywood, V.H. & Watson, R.T. Global Biodiversity Assessment. Cambridge Univ. Press.
- Jadhav, H & Dosale, V.M., Environmental Protection and Laws. Himalaya Pub. House, Delhi.
- Mhaskar A.K, Matter Hazardous, Techno-Science Publications(TB).
- Rao MN. & Datta, A.K., Waste Water treatment. Oxford & IBH Publ. Co. Pvt. Ltd.
- Townsend C., Harper J, and Michael Begon, Essentials Ecology, Blackwell Science(1B).
- Trivedi R.K and P.K Goel, Introduction to air pollution, Techno-Science Publications (TB).
- Trivedi R.K, Handbook of Environmental Laws, Rules, Guidelines Compliances and Standards, Vol I and II, Envirol Media(R).
- Wagner KD., Environmental Management. W.B. Saunders Co. Philadelphia, USA. (M) Magazine (R) Reference (TB) Textbook.

# **First Year**

## Second Semester

**BC-201**  
**FINANCIAL ACCOUNTING-II**

External Marks: 80  
Internal Marks: 20  
Time: 3 Hours

**Note: Paper setter will set nine questions in all. Question No. 1 comprising of five short types questions carrying four (4) marks each is compulsory. It covers the entire syllabus. Answer to each question should not be more than one page. Candidate is required to attempt four questions from the remaining eight questions carrying 15 marks each.**

Branch Accounts: dependent branch, debtor's system, stock and debtor system; final accounts; wholesale branch.

Hire purchase and installment purchase system: concept and legal provisions regarding hire-purchase contract; accounting records for goods of substantial sale value.

Partnership account: characteristics of partnership; partnership deed; final accounts; adjustment after closing the accounts; fixed and fluctuating capital; accounts; goodwill; joint life policy; change in profit sharing ratio.

Reconstitution of partnership firm: admission; retirement; death of a partner; dissolution of partnership: modes & accounting treatment.

**REFERENCES**

- Anthony, R.N. and Reece, J.S.: Accounting Principle: Richard Irwin Inc.
- Compendium of Statement of Standards of Accounting: The Institute of Chartered Accountants of India, New Delhi.
- Gupta RL. and Radhaswamy, M.: Financial Accounting; Sultan Chand and Sons, New Delhi.
- Monga J.R, Ahuja Girish, and Sehgal Ashok: Financial Accounting; Mayur Paper Back, Noida.
- Shukla, M.C. Grewal T.S. and Gupta, S.C.: Advanced Accounts; S. Chand Publishing.

**BC-202**  
**MACRO ECONOMICS**

External Marks: 80  
Internal Marks: 20  
Time: 3 Hours

**Note: Paper setter will set nine questions in all. Question No. 1 comprising of five short types questions carrying four (4) marks each is compulsory. It covers the entire syllabus. Answer to each question should not be more than one page. Candidate is required to attempt four questions from the remaining eight questions carrying 15 marks each.**

Macro Economics: concept, nature, scope, and variables; national income: concept and measurement; circular flow of income (four core sectors); consumption function; investment function; multiplier: concepts and importance; principle of acceleration.

Classical & Keynesian theory of income, output and employment; income determination in closed economy.

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

Business cycle: meaning, and phases; Hicks & Samuelson Theory, measures for business cycles.

**REFERENCES**

- Ahuja, H.L., Macro Economics, S. Chand Publications, New Delhi.
- Branson, William H. Macroeconomic Theory and Policy A.I.T.B.S. Publishers & Distributors, Delhi.
- Burda, Michael, and Wyplosz. Macroeconomics A European Text. Oxford University Press, Oxford.
- Dornbusch, Rudiger, and Stanley. Fischer. Macroeconomics. McGraw-Hill.
- Dwivedi, D.N., Macro Economics, Tata McGraw Hill, New Delhi.
- Jhinghan M.L.: Advanced Economic Theory. Vrinda Publications, New Delhi.
- John P. Gould. Jr. and Edward P. Lazear: Macroeconomic Theory, All India Traveller, Delhi.
- Salvatore, Dominick. International Economics, John Wiley & Sons Singapore.



**BC-203**  
**FUNDAMENTALS OF MARKETING**

External Marks: 80  
Internal Marks: 20  
Time: 3 Hours

**Note: Paper setter will set nine questions in all. Question No. 1 comprising of five short types questions carrying four (4) marks each is compulsory. It covers the entire syllabus. Answer to each question should not be more than one page. Candidate is required to attempt four questions from the remaining eight questions carrying 15 marks each.**

Introduction: meaning, concepts & principles of marketing; marketing management; marketing mix.

Analysis of marketing environment: internal environment, external environment: demographic, socio-cultural, political, economic, natural, technological, and legal.

Market Segmentation: concept & bases of market segmentation; understanding consumer behavior.

Product: meaning, classification, product mix and product line decisions; product life cycle; new product development process; branding; packaging; labelling.

Pricing: pricing objectives; factors influencing pricing; pricing strategies.

Promotion: element of promotion mix.

Distribution channel: meaning, types, role and factors affecting choice of distribution channel.

**REFERENCES**

- Baines, Paul, Chris, Fill, Page, Kelly, Marketing, Oxford University Press, New Delhi
- Kazmi, Marketing Management, Excel Books.
- Kotler, P., Marketing Management, Pearson Education, New Delhi.
- Kumar Arun & Meenakshi, N., Marketing Management, Vikas Publications, New Delhi.
- Madaan KVS., Fundamentals of Retailing, Tata McGraw Hill, New Delhi
- Panda, T. K., Marketing Management, Excel Books, New Delhi
- Raju M. S., Rao, J V P, Fundamentals of Marketing, Excel Books, New Delhi
- Ramaswamy and Namakumari, S., Marketing Management, Macmillan, New Delhi
- Saxena Rajan, Marketing Management, Tata McGraw Hill, New Delhi
- Stanton, Etzel et al., Fundamentals of Marketing, McGraw Hill, New York

**BC-204**  
**E-COMMERCE**

External Marks: 80  
Internal Marks: 20  
Time: 3 Hours

**Note: Paper setter will set nine questions in all. Question No. 1 comprising of five short types questions carrying four (4) marks each is compulsory. It covers the entire syllabus. Answer to each question should not be more than one page. Candidate is required to attempt four questions from the remaining eight questions carrying 15 marks each.**

Introduction to internet: concept, application and uses of Internet, Internet services.

Information Technology and Business: concepts of data, information and information system, effects of IT on business; Types of information system: Transaction Processing System (TPS), Management Information System (MIS).

Introduction to E-commerce; e-commerce and world wide web; e-commerce application services; e-commerce models: B2B, B2C, C2C; electronic data interchange: benefits, components of EDI, EDI implementation, security issues in e-commerce.

M-commerce and e-governance: an overview.

**Practical: The students should be able to work on Internet - search engines, communication through Internet. Research using online sources – surveys, research on social networking sites. Student should be familiar with e-governance initiation such as E-disha, digital locker, apps.**

**REFERENCES**

- Bajaj, Kamlesh K and Debjani Nag, E-commerce – The Cutting Edge of Business, Tata McGraw Hill (P) Ltd., New Delhi.
- Greenstein, Marilyn, and Todd M. Feinman, Electronic Commerce, Tata McGraw Hill, New Delhi.
- Leon, Alexis: Fundamental of Information Technology, Vikas Publication House (P) Ltd., New Delhi
- Minoli, Daniel, Internet and Intranet Engineering, Tata McGraw-Hill Publishing Co Ltd., New Delhi.
- Whitley, David, E-Commerce: Strategy, Technology and Applications, Tata McGraw-Hill Publishing Co Ltd., New Delhi.

**BC-205**  
**BUSINESS MATHEMATICS-II**

External Marks: 80  
Internal Marks: 20  
Time: 3 Hours

**Note: Paper setter will set nine questions in all. Question No. 1 comprising of five short types questions carrying four (4) marks each is compulsory. It covers the entire syllabus. Answer to each question should not be more than one page. Candidate is required to attempt four questions from the remaining eight questions carrying 15 marks each.**

Permutations and Combinations

Binomial Theorem

Linear inequalities: graphical solution of linear equalities in two variables, solution of system of linear inequalities in two variables.

Linear programming-formulation of equation: graphical method of solution; problems relating to two variables including the case of mixed constraints; cases having no solution, multiple solutions, unbounded solution and redundant constraints.

Data representation and interpretation: introduction, classification and tabulation of data, Diagrammatic and graphic representation of data: significance of diagrams and graphs, Types of diagrams: bar diagram, pie chart, pictographs, graphs of time series or line graphs; graphs of frequency distribution: histogram, frequency polygon, ogives or cumulative frequency curves, limitations of diagrams and graphs.

**REFERENCES**

- Allen RG,D. : Basic Mathematics; Macmillan, New Delhi.
- Dowling E.T.: Mathematics for Economics; Sihaum Series, McGraw Hill, London
- Holden: Mathematics for Business and Economics; Macmillan India, New Delhi.
- Kapoor, V.K. : Business Mathematics; Sultan Chand & Sons, Delhi.
- Loomba Paul: Linear Programming; Tata McGraw Hill, New Delhi.
- Soni, R.S. : Business Mathematics; Pitamber Publishing House.
- Vohra, N.D. : Quantitative Techniques in Management; Tata McGraw Hill, New Delhi.
- Gupta, S.C. Kapoor, V.K.: Fundamentals of Mathematical Statistics; S. Chand & Sons, Delhi.

**BC-206**  
**BUSINESS ENVIRONMENT OF HARYANA**

External Marks: 80  
Internal Marks: 20  
Time: 3 Hours

**Note: Paper setter will set nine questions in all. Question No. 1 comprising of five short types questions carrying four (4) marks each is compulsory. It covers the entire syllabus. Answer to each question should not be more than one page. Candidate is required to attempt four questions from the remaining eight questions carrying 15 marks each.**

Haryana economy: nature, characteristics and problems; concept of economic development; State of the Haryana economy since its inception: Income; Population, Health & Nutrition and declining sex ratio.

Haryana agriculture: nature, cropping pattern, role of agriculture in Haryana economy, Measures for development in agriculture, crop insurance.

Agriculture credit: agriculture finance, types of agriculture finance; credit needs of farmers; sources of credit: institutional and non-institutional sources; NABARD; rural indebtedness: causes, consequences and debt relief measures.

Micro, small & medium enterprises (MSME) in Haryana: meaning, role, performance and challenges; SEZ, Growth of MNCs in Haryana.

Role of HSIIDC, HFC, HAFED, HKVIB.

Haryana budget: objectives and policies, sources of revenues and its utilization.

**REFERENCES**

- Haryana for Industry, Designed and produced by the Publicity Division, I.A.G. Department of Industries, Govt. of Haryana, Chandigarh.
- HKVIB: For Strengthening rural economy, Designed and produced by the Publicity Division, I.A.G. Department of Industries, Haryana, Chandigarh.
- HSIIDC: Haryana's Industrial Catalyst, Designed and produced by the Publicity Division, I.A.G. Department of Industries, Haryana, Chandigarh.
- HSSI & EC: In the Service of Small Entrepreneurs, Designed and produced by the Publicity Division, I.A.G. Department of Industries, Haryana, Chandigarh.

# **Second Year**

## **Third Semester**

**BC-301**  
**CORPORATE ACCOUNTING-I**

External Marks: 80  
Internal Marks: 20  
Time: 3 Hours

**Note: Paper setter will set nine questions in all. Question No. 1 comprising of five short types questions carrying four (4) marks each is compulsory. It covers the entire syllabus. Answer to each question should not be more than one page. Candidate is required to attempt four questions from the remaining eight questions carrying 15 marks each.**

Accounting for share capital & debentures: issue, forfeiture and reissue of forfeited shares; Book building: concept & process; issue of right and bonus shares; buy back of shares; redemption of preference shares; issue and redemption of debentures.

Final accounts of companies (excluding computation of managerial remuneration).

Amalgamation of companies: concept and accounting treatment as per accounting standard 14 (excluding intercompany holdings).

Internal reconstruction: concept and accounting treatment excluding scheme of reconstruction.

**REFERENCES**

- Gupta, Nirmal. Corporate Accounting, Sahitya Bhawan, Agra
- Jain, S.P. and K.L. Narang. Corporate Accounting, Kalyani Publishers, New Delhi.
- Maheshwari, S.N. and S. K. Maheshwari. Corporate Accounting, Vikas Publishing House, New Delhi.
- Monga, J.R. Fundamentals of Corporate Accounting, Mayur Paper Backs, New Delhi.
- Naseem Ahmed, Corporate Accounting, ANE Books Pvt. Ltd. New Delhi.
- Sehgal, Ashok and Deepak Sehgal. Corporate Accounting, Taxman Publication, New Delhi.
- Shukla, M.C., T.S. Grewal, and S.C. Gupta. Advanced Accounts, S. Chand & Co., New Delhi.

**BC-302**  
**BUSINESS STATISTICS-I**

External Marks: 80  
Internal Marks: 20  
Time: 3 Hours

**Note: Paper setter will set nine questions in all. Question No. 1 comprising of five short types questions carrying four (4) marks each is compulsory. It covers the entire syllabus. Answer to each question should not be more than one page. Candidate is required to attempt four questions from the remaining eight questions carrying 15 marks each.**

Introduction of statistics: concept, scope, usefulness & limitations of statistics, distrust of statistics.  
Collection of data: primary and secondary data, methods of collection of data.

Measure of central tendency: mean, median, mode, harmonic mean and geometric mean. Measure of dispersion: range, inter-quartile range, quartile deviation, mean deviation, standard deviation, coefficient of variation, Lorenz curve.

Index numbers: meaning, types and uses of index numbers, methods of preparation of index numbers: simple or unweighted and weighted index number, problems in the preparation of index numbers, Tests of adequacy; Chain-base index numbers; Base shifting, Splicing and deflating, Consumer price index.

Analysis of Times Series: causes of variation in time series data; Components of a time series; Decomposition: additive and multiplicative models; determination of trend: moving averages method and method of Least Squares (including linear second degree, parabolic, and exponential trend); Computation of seasonal-indices by sample averages, ratio-to-trend, ratio-to moving average and link relative methods.

**REFERENCES**

- Gupta S.P., Business Statistics, Sultan Chand Publications, New Delhi.
- Hooda, R.P., Introduction to Statistics, Macmillan, New Delhi.
- Hooda, R.P., Statistics for Business and Economics; Macmillan, New Delhi.
- Lewin and Rubin, Statistics for Management, Prentice-Hall of India, New Delhi.
- Sancheti, D.C. and Kapoor, V.K., Statistics (Theory, Methods & Application), Sultan Chand & Sons, Delhi.
- Hoel & J Assen, Basic Statistics for Business and Economics; John Wiley and Sons, New York.

**BC-303**  
**BUSINESS LAWS-I**

External Marks: 80  
Internal Marks: 20  
Time: 3 Hours

**Note: Paper setter will set nine questions in all. Question No. 1 comprising of five short types questions carrying four (4) marks each is compulsory. It covers the entire syllabus. Answer to each question should not be more than one page. Candidate is required to attempt four questions from the remaining eight questions carrying 15 marks each.**

Law of Contract (1872): nature and classification of contract; offer and acceptance; capacity of parties to contract; free consent; consideration; legality of object; agreement declared void; performance of contract; discharge of contract, remedies for breach of contract; Contingent contracts; Quasi contracts.

Special contracts: indemnity & guarantee; bailment and pledge; contract of agency.

Sale of Goods Act 1930: formation of contract of sale; goods and their classification, price; conditions and warranties; transfer of property in goods; performance of the contract of Sale; Remedies: unpaid seller and his rights, buyer's remedies; Auction sale.

Consumer Protection Act 1986.

**REFERENCES**

- Aggarwal Rohini, Mercantile & Commercial Laws, Taxmann Allied Services (P) Ltd., New Delhi.
- Desai T.R., Indian Contract Act, Sale of Goods Act and Partnership Act, S.C Sarkar & Sons Pvt. Ltd., Kolkata.
- Kapoor, N.D., Business Law, Sultan Chand & Sons, New Delhi.
- Khergsamwala, I.S., The Negotiable Instrument Act; N.M. Tripathi, Mumbai.
- Kuchhal, M.C., Business Law; Vikas Publishing House, New Delhi.
- Kuchhal, M.C., Kuchhal Vivek, Business & Industrial Laws, Vikas Publishing House Pvt. Ltd., N. Delhi.
- Singh, Avtar, The Principles of Mercantile Law, Eastern Book Company, Lucknow.



**BC-304**  
**COMPANY LAW -I**

External Marks: 80  
Internal Marks: 20  
Time: 3 Hours

**Note: Paper setter will set nine questions in all. Question No. 1 comprising of five short types questions carrying four (4) marks each is compulsory. It covers the entire syllabus. Answer to each question should not be more than one page. Candidate is required to attempt four questions from the remaining eight questions carrying 15 marks each.**

Company: meaning, characteristics & types of companies, conversion of private into public company & vice versa.

Promotion and incorporation of companies; promoters: legal position, duty, liability and remuneration; company and pre-incorporation contracts; incorporation procedure.

Memorandum of Association: clauses, doctrine of ultra vires, alteration of clauses.

Articles of Association: contents, model forms, and alteration; doctrine of indoor management and constructive notice.

Prospectus: meaning, contents and formalities, abridged prospectus, deemed prospectus, red herring & shelf prospectus, misstatement and remedies, liabilities for misstatements.

Share Capital: types, issue and allotment of shares and debentures; share certificate and share warrant, reduction of share capital; buy-back of shares.

Transfer & transmission of shares and debentures; depository system; borrowing powers and debentures.

**REFERENCES**

- Kapoor N.D., Company Law- Incorporating the provisions of the Companies.
- Kuchal M.C., Modern India Company Law, Shri Mahavir Books, Noida.
- Majumdar, A.K. and Kapoor, G.K., Company Law, Taxmann Publications.
- Ramaiya A., Guide to the Companies Act, Wadhwa & Co, Nagpur.
- Ratan Nolakha, Company Law and Practice; Vikas Publications, New Delhi.
- Singh Avtar, Company Law, Eastern Book Co., Lucknow.
- Tandon B.N., Principles of Auditing; S. Chand and Co., New Delhi.

**BC- 305**  
**INDIAN FINANCIAL SYSTEM**

External Marks: 80  
Internal Marks: 20  
Time: 3 hours

**Note: Paper setter will set nine questions in all. Question No. 1 comprising of five short types questions carrying four (4) marks each is compulsory. It covers the entire syllabus. Answer to each question should not be more than one page. Candidate is required to attempt four questions from the remaining eight questions carrying 15 marks each.**

Introduction: nature and role of financial system; Financial system and economic development; An overview of Indian financial system.

Components of financial system: Financial markets and financial instruments: money and capital markets: Money market: meaning, constituents instruments and functions, recent developments in Indian money market; Capital market: primary and secondary market; Depository system, recent developments in Indian capital market; SEBI: its formation, role and recent developments.

The Debt Market: meaning, features, participants, instruments; private, PSUs & Government securities market.

Financial institutions: Reserve Bank of India: organization, management and functions; credit creation and credit control.

Commercial banks: meaning and functions, structure and recent developments in commercial banking in India; E-banking, NPA's in Commercial Banks, Payment Banks.

Development banks: concept, objectives and functions; recent developments in development banking.

**REFERENCES**

- Avdhani: Investment and Securities Markets in India, Himalaya Publications, Bombay.
- Averbach, Robert D: Money, Banking and Financial Markets; MacMillan, London.
- Bhole, L.M.: Financial Markets and Institutions, Tata McGraw Hill, Delhi.
- Ghosh, D: Banking Policy in India, Allied Publications, Delhi.
- Giddy, I.H: Global Financial Markets, A.I.T.B.S., Delhi.
- Khan, M.Y: Indian Financial System, Tata McGraw Hill, Delhi.
- Pathak, Bharati V: The Indian Financial System: Markets, Institutions and Services; Pearson Education, New Delhi.
- Reserve Bank of India, Various Reports, RBI Publication, Mumbai.
- Srivastava R.M.: Management of Indian Financial Institution; Himalaya Publishing House, Mumbai.
- Varshney, P.N: Indian Financial System, Sultan Chand & Sons, New Delhi.

**BC-306**  
**FOREIGN TRADE OF INDIA**

External Marks: 80  
Internal Marks: 20  
Time: 3 Hours

**Note: Paper setter will set nine questions in all. Question No. 1 comprising of five short types questions carrying four (4) marks each is compulsory. It covers the entire syllabus. Answer to each question should not be more than one page. Candidate is required to attempt four questions from the remaining eight questions carrying 15 marks each.**

Foreign trade of India: composition, direction, trends and balance of payments problems; India's major import and export products.

Foreign market selection and entry modes.

Product planning for international markets; International product life cycle.

Export procedures and documentation: letter of credit, proforma invoice, bill of lading.

INCO TERMS and international price quotations; methods of payment in international trade.

Recent foreign trade policy: regulations, and export promotion measures.

Special economic zones and export oriented units' scheme.

Criterion for star trading houses and benefits available.

International economic/financial institutions: WTO, World Bank and IMF.

**REFERENCES**

- Landau, Alice, "The International Trade System", Routledge
- Feenstra, Robert C., "Advanced International Trade: Theory and Evidence", Princeton University Press
- Veeramani C & Nagaraj R, "International Trade and Industrial Development in India - Emerging Trend, Pattern and Issue", Jain Book Publishing.
- Mahajan, M. I., "Export Procedures and Documentation", Snowwhite Publications, New Delhi.
- Avadhani, V. A., "International Finance", Himalaya Publishing House.
- **Cherunilam, Francis, "International Trade and Export Management", Himalaya Publishing House.**
- **Jaiswal, Bimal, "International Business", Himalaya Publishing House.**
- **Jain, Khushpat S and Jain, Apexa V. "Foreign Trade - Theory, Procedures, Practices and Documentation", Himalaya Publishing House.**
- Rathor, J. S. and Rathor, B. S., "Export Marketing", Himalaya Publishing House.

# **Second Year**

## **Fourth Semester**

**BC-401**  
**CORPORATE ACCOUNTING-II**

External Marks: 80  
Internal Marks: 20  
Time: 3 Hours

**Note: Paper setter will set nine questions in all. Question No. 1 comprising of five short types questions carrying four (4) marks each is compulsory. It covers the entire syllabus. Answer to each question should not be more than one page. Candidate is required to attempt four questions from the remaining eight questions carrying 15 marks each.**

Valuation of goodwill; valuation of shares: concepts and calculation - simple problem only.

Accounts of holding companies: preparation of consolidated balance sheet with one subsidiary company, relevant provisions of Accounting Standard 21.

Accounts of banking organizations.

Accounts of insurance companies.

Liquidation of companies.

**REFERENCES**

- Gupta, Nirmal. Corporate Accounting. Sahitya Bhawan, Agra
- Jain, S.P. and K.L. Narang. Corporate Accounting, Kalyani Publishers, New Delhi.
- Maheshwari, S.N. and S. K. Maheshwari. Corporate Accounting, Vikas Publishing House, New Delhi.
- Monga, J.R. Fundamentals of Corporate Accounting, Mayur Paper Backs, New Delhi.
- Naseem Ahmed, Corporate Accounting, ANE Books Pvt. Ltd. New Delhi.
- Sehgal, Ashok and Deepak Sehgal. Corporate Accounting, Taxman Publication, New Delhi.
- Shukla, M.C., T.S. Grewal, and S.C. Gupta. Advanced Accounts. Vol.-II. S. Chand & Co., New Delhi.

**BC-402**  
**BUSINESS STATISTICS-II**

External Marks: 80  
Internal Marks: 20  
Time: 3 Hours

**Note: Paper setter will set nine questions in all. Question No. 1 comprising of five short types questions carrying four (4) marks each is compulsory. It covers the entire syllabus. Answer to each question should not be more than one page. Candidate is required to attempt four questions from the remaining eight questions carrying 15 marks each.**

Simple Correlation: concept, types: multiple and partial; linear and non-linear; Scatter diagram, Methods: Karl Pearson's co-efficient of correlation, Spearman's Rank Correlation, Concurrent deviation method; Probable and standard errors.

Regression Analysis: meaning, difference between correlation and regression, regression coefficients, methods of calculation of simple regression, standard error of estimate.

Probability; concept and approaches; addition and multiplication laws of probability; Conditional probability: Bayes' Theorem.

Probability distributions: concept, Binomial, Poisson and Normal distributions: their properties and parameters.

**REFERENCES**

- Gupta S.P., Business Statistics, Sultan Chand Publications, New Delhi.
- Hooda, R.P., Introduction to Statistics, Macmillan, New Delhi.
- Hooda, R.P., Statistics for Business & Economics, Vikas Publications, New Delhi.
- Lewin and Rubin, Statistics for Management, Prentice-Hall of India, New Delhi.
- Sancheti, D.C. and Kapoor, V.K., Statistics (Theory, Methods & Application), Sultan Chand & Sons, Delhi.
- Sharma J.K., Business Statistics, Vikas Publications, New Delhi.
- Hoel & J Assen, Basic Statistics for Business and Economics; John Wiley and Sons, New York.

**BC-403**  
**BUSINESS LAWS-II**

External Marks: 80  
Internal Marks: 20  
Time : 3 Hours

**Note: Paper setter will set nine questions in all. Question No. 1 comprising of five short types questions carrying four (4) marks each is compulsory. It covers the entire syllabus. Answer to each question should not be more than one page. Candidate is required to attempt four questions from the remaining eight questions carrying 15 marks each.**

Negotiable Act 1881: scope, features and types; Negotiation; Crossing; Dishonor and discharge of negotiable instruments.

Indian Partnership Act, 1932: nature of firm, duties and rights of partners, relations of partners to third parties, liabilities of firm and partner, minor, reconstitution of partnership firm, dissolution of a firm and consequences, settlement of accounts, registration of firms, effect of non-registration.

Limited Liability Partnership Act, 2008: meaning, characteristics of Limited Liability Partnership (LLP); Incorporation of LLP; partners and the liability of LLP and partners; accounts, audit and taxation of LLPs, conversion to LLP from firm/private company/unlisted public company; winding up and dissolution of LLP.

Information Technology Act 2000: purpose, digital signature, electronic governance; attribution, acknowledgement and dispatch of electronic records, certifying digital signature, penalties and other provisions.

RTI Act, 2005: important provisions

**REFERENCES**

- Desai T.R., Indian Contract Act, Sale of Goods Act and Partnership Act, S.C Sarkar & Sons Pvt. Ltd., Kolkata.
- Kapoor, N.D., Business Law, Sultan Chand & Sons, New Delhi.
- Khergsamwala, I.S., The Negotiable Instrument Act, N.M. Tripathi, Mumbai.
- Kuchhal, M.C., Business Law; Vikas Publishing House, New Delhi.
- Kuchhal, M.C., Kuchhal Vivek, Business & Industrial Laws, Vikas Publishing House Pvt. Ltd., N. Delhi.
- Singh, Avtar, The Principles of Mercantile Law, Eastern Book Company, Lucknow.
- Datey, V.S., Business and Corporate Laws, Taxmann Publications, New Delhi.
- Bulchandani, K.R., Business Laws, Himalaya Publishing House, New Delhi.
- Tulsian, P.C., Business Laws, Tata McGraw Hill, New Delhi.
- Datey, V.S., Students' Guide to Economic Laws, Taxmann Publications, New Delhi.

**BC-404**  
**COMPANY LAW-II**

External Marks: 80  
Internal Marks: 20  
Time: 3 Hours

**Note: Paper setter will set nine questions in all. Question No. 1 comprising of five short types questions carrying four (4) marks each is compulsory. It covers the entire syllabus. Answer to each question should not be more than one page. Candidate is required to attempt four questions from the remaining eight questions carrying 15 marks each.**

Membership in companies; Company management and administration; Directors: legal position, qualification, appointment, removal; Powers, duties & liabilities of directors; managerial remuneration; key management personnel: managing director, whole time director, manager; Company Secretary: Role, appointment, duties, liabilities, rights and dismissal.

Meetings: kinds of meetings, requisites of a valid meeting: authority, notice & agenda, quorum, chairperson & conduct of meeting, resolutions, minutes & proxy.

Dividend; accounts of companies; audit & auditors; Prevention of oppression & mismanagement; compromise, arrangement, reconstruction and amalgamation; winding up: meaning, modes of winding up: procedure and consequences of winding up.

**REFERENCES**

- Kapoor N.D., Company Law- Incorporating the provisions of the Companies.
- Kuchal M.C., Modern India - Company Law: Shri Mahavir Books, Noida.
- Majumdar, A.K. and Kapoor, G.K., Company Law, Taxmann Publications.
- Ramaiya A., Guide to the Companies Act: Wadhwa & Co, Nagpur.
- Ratan Nolakha, Company Law and Practice; Vikas Publications, New Delhi.
- Singh Avtar, Company Law : Eastern Book Co., Lucknow.
- Tandon B.N. , Principles of Auditing; S. Chand and Co., New Delhi.



**BC-405 (A)**  
**MONEY AND BANKING**

External Marks: 80

Internal Marks: 20

Time: 3 Hours

**Note: Paper setter will set nine questions in all. Question No. 1 comprising of five short types questions carrying four (4) marks each is compulsory. It covers the entire syllabus. Answer to each question should not be more than one page. Candidate is required to attempt four questions from the remaining eight questions carrying 15 marks each.**

Meaning and function of money, Classification of Money, Principles and methods of note issue. Theories of Value of Money: Fisher, Cambridge, Friedman and Keynesian equations; Inflation, Deflation, Stagflation and Devaluation-their impact on economic growth, Elementary study of monetary standards, Present currency system of India.

Bank: Definitions and Functions, Methods of Credit creation, Types of Banks; Central banking: role and functions in a developing economy; A brief of RBI and the Indian money market; Recent trends in Indian Banking.

Relationship between Banker and Customer, Negotiable Instruments: Cheques, Bills of Exchange and Promissory Notes, Endorsement and Crossing, Presentation, Collection and payment of negotiable instruments; Dishonour, noting and protesting of negotiable instruments.

Bankers clearing house, Salient features of the Banking Regulation Act, 1949 & RBI Act, 1934 with amendments up to date.

**REFERENCES**

- Monetary Economics by Dr. M.L. Seth.
- Indian Banking by Nature Publishing House, Mumbai.
- Law and Practice of Banking by S.R. Daver.

**BC-406**  
**ENTREPRENEURSHIP DEVELOPMENT**

External Marks: 80  
Internal Marks: 20  
Time: 3 Hours

**Note: Paper setter will set nine questions in all. Question No. 1 comprising of five short types questions carrying four (4) marks each is compulsory. It covers the entire syllabus. Answer to each question should not be more than one page. Candidate is required to attempt four questions from the remaining eight questions carrying 15 marks each.**

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

Feasibility study: preparation of feasibility reports; economic, technical, financial and managerial feasibility of project; selection of factory location; demand analysis and market potential measurement; capital and project costing; working capital requirements; source of finance; profit and tax planning.

Government support and incentives to new enterprise; role of govt., promotional agencies and institution in entrepreneurship development; entrepreneurship development programmes; Start-up India; Skill India.

**REFERENCES**

- Cliffton, Davis S and Fyfie, David E: Project Feasibility Analysis 1977, John Wiley, New York.
- S.S. Khanka: Entrepreneurial Development S. Chand & Co. Ltd. Ram Nagar New Delhi.
- Hisrich R D and Peters M P: Entrepreneurship, Tata McGraw-Hill.
- Rabindra N. Kanungo: Entrepreneurship and Innovation, Sage Publications, New Delhi.
- Kuratko & Hodgetts, Entrepreneurship – Theory, Process and Practices, Thomson Learning.
- Mathew J. Manimala, Entrepreneurship Theory at Cross Roads: Paradigms and Praxis, Dream Tech Publications.

# **Third Year**

## **Fifth Semester**

**BC-501**  
**COST ACCOUNTING**

External Marks: 80  
Internal Marks: 20  
Time: 3 Hours

**Note: Paper setter will set nine questions in all. Question No. 1 comprising of five short types questions carrying four (4) marks each is compulsory. It covers the entire syllabus. Answer to each question should not be more than one page. Candidate is required to attempt four questions from the remaining eight questions carrying 15 marks each.**

Introduction: nature and scope of cost accounting; cost concepts & classification; methods & techniques.

Materials: material planning & purchasing, pricing of material issue; treatment of material losses, material & inventory control: concept and techniques.

Labour: labour cost control procedure; labour turnover; Idle time and overtime; Methods of wage payment: time and piece rate; incentive schemes.

Overheads: classification, allocation, apportionment and absorption of overheads; under and over-absorption.

Methods of costing: unit costing; job costing; contract costing; process costing (process losses, valuation of work in progress, joint and by-products) service costing (only transport).

Standard costing and variance analysis: material and labour.

Cost control and cost reduction; cost audit; an overview of cost audit standards.

**REFERENCES**

- Arora, M.N. Cost Accounting – Principles and Practice, Vikas Publishing House, New Delhi.
- Jain, S.P. and K.L. Narang. Cost Accounting: Principles and Methods, Kalyani Publishers, Jalandhar.
- Lal, Jawahar. Cost Accounting, Tata McGraw Hill Publishing Co., New Delhi.
- Maheshwari, S.N. and S.N. Mittal. Cost Accounting: Theory and Problems, Shri Mahabir Book Depot, New Delhi.
- Mittal, D.K. and Luv Mittal. Cost Accounting. Galgotia Publishing Co., New Delhi.
- Nigam, B.M. Lall and I.C. Jain. Cost Accounting: Principles and Practice, Prentice Hall of India, New Delhi.
- Shukla, M.C., T.S. Grewal and M.P. Gupta. Cost Accounting: Text and Problems, S. Chand & Co. Ltd., New Delhi.

**BC-502**  
**FINANCIAL MANAGEMENT**

External Marks: 80  
Internal Marks: 20  
Time: 3 Hours

**Note: Paper setter will set nine questions in all. Question No. 1 comprising of five short types questions carrying four (4) marks each is compulsory. It covers the entire syllabus. Answer to each question should not be more than one page. Candidate is required to attempt four questions from the remaining eight questions carrying 15 marks each.**

Financial management: nature, scope, objectives and significance of financial management; recent developments in financial management.

Financial planning and forecasting: need, importance, drafting a financial plan; capitalization, over-capitalization and under-capitalization; financial forecasting: meaning, benefits and techniques of financial forecasting; sources of finance: short-term, medium term and long term

Cost of capital: significance, computation of cost of debt, equity & preference share capital and retained earnings, weighted average cost of capital.

Capital structure decisions: meaning and determinants of capital structure; theories of capital structure

Capital budgeting decisions: nature & importance, factors influencing capital expenditure decisions, techniques of capital budgeting

Working capital management: need, types & determinants, forecasting of working capital requirements; management of cash.

**REFERENCES**

- Brigham, E.F. and Houston, J. F. : Fundamentals of Financial Management, Cengage, New Delhi.
- Hampton: Financial Decision Making, Prentice Hall of India, New Delhi.
- Khan, M. Y. and Jain, P.K.: Financial Management, Tata McGraw Hill, New Delhi.
- Prasanna, Chandra: Financial Management, Tata McGraw Hill, New Delhi.
- Ravi M. Kishore: Financial Management, Taxmann Publications Pvt. Ltd., New Delhi.
- Sinha, Pradip Kumar: Financial Management, Excel Books, New Delhi.
- Van, Horne: Financial Management and Policy, Prentice Hall of India, New Delhi.

**BC-503**  
**GOODS AND SERVICES TAX**

External Marks: 80  
Internal Marks: 20  
Time: 3 Hours

**Note: Paper setter will set nine questions in all. Question No. 1 comprising of five short types questions carrying four (4) marks each is compulsory. It covers the entire syllabus. Answer to each question should not be more than one page. Candidate is required to attempt four questions from the remaining eight questions carrying 15 marks each.**

GST: meaning, taxable person, registration: procedure and documents required.

Levy and collection of GST

Time and place of supply of goods and services, value of taxable supply

Computation of input tax credit and transfer of input tax credit

Tax invoice credit and debit note

Various returns to be filed under GST

Payment of tax including TDS, Interest Provisions on delayed payment

Offences and penalties.

**REFERENCES**

- Ahuja Girish & Gupta Ravi, Practical approach to Income tax, Wealth Tax and Central sales tax (Problems and Solutions with Multiple choice questions); Bharat Law House Pvt. Ltd., New Delhi.
- Central Excise Act.
- Central Sales Tax Act.
- Customs Act.
- Goods and Services Tax Act.

**BC-504**  
**INCOME TAX-I**

External Marks: 80  
Internal Marks: 20  
Time: 3 Hours

**Note: Paper setter will set nine questions in all. Question No. 1 comprising of five short types questions carrying four (4) marks each is compulsory. It covers the entire syllabus. Answer to each question should not be more than one page. Candidate is required to attempt four questions from the remaining eight questions carrying 15 marks each.**

Introduction to income tax: concept, tax, person, income, agricultural income, casual income, previous year, financial year, assessment year, gross total income, total income; tax management: tax evasion, avoidance, and tax planning.

Basis of charges: scope of total income, residence and tax liability, income which does not form part of total income.

Heads of income: income from salary, house property; profit and gains from business and profession, capital gains and other sources.

Clubbing and aggregation of income.

Provisions regarding set-off and carry forward of losses.

**REFERENCES**

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

**BC-505**  
**AUDITING**

External Marks: 80

Internal Marks: 20

Time: 3 Hours

**Note: Paper setter will set nine questions in all. Question No. 1 comprising of five short types questions carrying four (4) marks each is compulsory. It covers the entire syllabus. Answer to each question should not be more than one page. Candidate is required to attempt four questions from the remaining eight questions carrying 15 marks each.**

Introduction: meaning, objectives and advantages of auditing; types of audit: internal and external audit, proprietary and efficiency audit.

Audit process: audit programme; audit working papers and evidences; audit of e-commerce transactions.

Methods of audit work: routine checking and test checking; internal control and internal checking system.

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

Audit of limited companies: company auditor – appointment, powers, duties and liabilities, Directions of Comptroller and Auditor General of India.

Audit reports: various types of audit reports.

Investigation: meaning, nature, procedure and objectives, investigation and due diligence

Professional ethics of auditing

**REFERENCES**

- Basu, S. K., Fundamentals of Auditing, Pearson Publications, New Delhi.
- Grover, L.C.B.; Principle of Modern Company Law, Stevens & Sons, London.
- Gupta Kamal, Contemporary Auditing, Tata McGraw Hill, New Delhi.
- Jha, Aruna, Auditing, Taxmann Publications, New Delhi.
- Kuchal, M.C., Modern India Company Law, Shree Mahavir Books, Noida.
- Ramaiya, A.; Guide to the Companies Act, Wadhwa & Co., Nagpur.
- Sharma Ashok, Company Law and Auditing, V.K. Publishing House, New Delhi.
- Singh Avtar, Company Law, Eastern Book Co., Lucknow.



**BC-506**  
**INDIAN ECONOMY**

External Marks: 80

Internal Marks: 20

Time : 3 Hours

**Note: Paper setter will set nine questions in all. Question No. 1 comprising of five short types questions carrying four (4) marks each is compulsory. It covers the entire syllabus. Answer to each question should not be more than one page. Candidate is required to attempt four questions from the remaining eight questions carrying 15 marks each.**

Indian economy: features, size; natural resources: land, water, forest and energy; infrastructure: importance & types, infrastructure development programmes in India, important issues.

Agriculture: features, importance, agricultural production and productivity, rural indebtedness, agricultural marketing, agricultural finance, agricultural policy, new development in agriculture: contract farming, organic farming and corporate farming.

Industrial development during the planning period; Industrial Policy, National manufacturing Policy; Micro, Small and Medium Enterprises (MSME): importance, problems and Govt. Policy; Large Scale Industries: Iron & Steel, Cement and Petrochemicals.

Service sector in India: growth and contribution of services, major areas of service sector in India.

Foreign trade of India: composition and direction.

Problems of Indian economy: population, poverty, unemployment, inflation, unequal distribution of income and wealth, inter-state disparities in the pattern of development.

**REFERENCES**

- Jalan, Bimal, The Indian Economy – Problems and Prospects, Viking, New Delhi.
- Nagraj, R. Aspects of India's Economic Growth and Reforms, academic Foundations, New Delhi.
- Puri, V.K. and Misra, S.K.: Indian Economy, Himalaya Publishing House.
- Datt and Mahajan: Indian Economy, S. Chand and Company.
- Dhar, P.K.: Indian Economy – Its Growing Dimensions, Kalyani Publishers.
- Economic Survey: Government of India.
- Economic and Political Weekly: Various Issues.

# **Third Year**

## **Sixth Semester**

**BC-601**  
**MANAGEMENT ACCOUNTING**

External Marks: 80  
Internal Marks: 20  
Time: 3 Hours

**Note: Paper setter will set nine questions in all. Question No. 1 comprising of five short types questions carrying four (4) marks each is compulsory. It covers the entire syllabus. Answer to each question should not be more than one page. Candidate is required to attempt four questions from the remaining eight questions carrying 15 marks each.**

Management accounting: concept, scope, techniques and significance, comparison between financial accounting, cost accounting and management accounting.

Management reporting: need and type of reports.

Management information system.

Analysis of financial statements: comparative statements, common size statements, ratio analysis: liquidity, solvency, profitability and turnover; trend analysis.

Cash flow and funds flow statements: need and method of preparing statements.

Absorption V/S variable costing: features and income determination, cost volume profit analysis, break-even analysis, contribution; P/V ratio, break-even point, Margin of safety, Angle of incidence, determination of cost indifference point.

Budgeting and budgetary control: need, methods and types of budgets, essentials of budgetary control system.

**REFERENCES**

- Drury, Colin. Management and Cost Accounting, Thomson Learning.
- Garrison H., Ray and Eric W. Noreen. Managerial Accounting, McGraw Hill.
- H.V. Jhamb, Management Accounting, ANE Books Pvt. Ltd. New Delhi.
- Horngreen, Charles T., Gary L. Sundem. Introduction to Management Accounting, Prentice Hall.
- Horngreen, Charles T., George Foster and Srikant M. Dattar. Cost Accounting, A Managerial Emphasis, Prentice Hall of India Ltd., New Delhi.
- Jain, S.P. and K.L. Narang. Cost Accounting: Principles and Methods, Kalyani Publishers, Jalandhar.
- Khan, M.Y. and P.K. Jain. Management Accounting, Tata McGraw Hill, Publishing Co., New Delhi.
- Lal, Jawahar. Advanced Management Accounting Text and Cases. S. Chand & Co., New Delhi.
- Lal, Jawahar. Cost Accounting, Tata McGraw Hill Publishing Co., New Delhi.
- Singh, S. K. and Gupta Lovleen. Management Accounting – Theory and Practice. Pinnacle Publishing House.

**BC-602**  
**FUNDAMENTALS OF INSURANCE**

External Marks: 80  
Internal Marks: 20  
Time: 3 Hours

**Note: Paper setter will set nine questions in all. Question No. 1 comprising of five short types questions carrying four (4) marks each is compulsory. It covers the entire syllabus. Answer to each question should not be more than one page. Candidate is required to attempt four questions from the remaining eight questions carrying 15 marks each.**

Introduction to insurance: life and general insurance; purpose, need and principles of insurance; insurance as a social security tool; insurance and economic development.

Contract of life insurance: principles and practice of life insurance; parties to the contract, their rights and duties; conditions and terms of policy, effects of non-compliance; nominations and assignment practices in connection with collection of premium, revivals, loans, surrenders, claims, bonuses and annuity payments; present structure & growth of life insurance in India; claims settlement procedure.

Fire insurance: principles of fire insurance contracts; fire insurance policy, conditions, assignment of policy, claims settlement procedure.

Marine insurance: marine insurance policy and its conditions, premium, double insurance; assignment of policy warranties, voyage; loss and abandonment; partial losses and particular charges; salvage; total losses and measures of indemnity; claims settlement procedures.

Accident and motor insurance: policy and claims settlement procedures.

Insurance intermediaries – role of agents and procedure for becoming an agent; cancellation of license; revocation/suspension/termination of agent appointment; code of conduct; unfair practices.

**REFERENCES**

- Godwin, Principles and Practices of Fire Insurance.
- Gupta, O.S., Life Insurance, Frank Brothers, New Delhi.
- Insurance Regulatory Development Act.
- Karam Pal, Bodla B.S. & Garg M.C., Insurance Management, Deep & Deep Publications, New Delhi.
- Life Insurance Corporation Act.
- Mishra, M.N., Insurance Principles and Practice; S. Chand and Co., New Delhi.
- Mishra, M.N., Life Insurance Corporation of India, Raj Books, Jaipur.
- Vinayakam N. Radhaswamy and Vasudevan, S.V.: Insurance-Principles and Practice, S.Chand and Co., New Delhi.

**BC-603**  
**HUMAN RESOURCE MANAGEMENT**

External Marks: 80

Internal Marks: 20

Time: 3 Hours

**Note: Paper setter will set nine questions in all. Question No. 1 comprising of five short types questions carrying four (4) marks each is compulsory. It covers the entire syllabus. Answer to each question should not be more than one page. Candidate is required to attempt four questions from the remaining eight questions carrying 15 marks each.**

Human resource management: meaning, nature, history and scope, objectives, functions, importance; HRM vs. HRD and personal management.

Human resource planning: meaning, importance, objectives, process, factors affecting manpower planning, problems and suggestions for making HR planning effective.

Job Analysis: meaning, process of job analysis, methods of collecting job analysis data, potential problems with job analysis; job description and job specification.

Recruitment: meaning, purpose, recruitment policy, factors affecting recruitment; source of recruitment, internal and external methods of recruitment. Selection: meaning, purpose, difference between recruitment and selection; process of selection; barriers to effective selection.

Placement, induction and internal mobility: placement; induction/orientation: meaning, objectives, content and responsibility for induction; internal mobility: meaning & need; transfer: purpose, types; benefits and problems, transfer policy; promotion: purpose, basis, promotion policy; demotion: causes, demotion policy.

Training: meaning, training and education, training and development, objectives, importance, steps in designing training programme; training methods: on-the-job and off-the-job methods.

Performance appraisal: meaning, features, merits, limitations, process and methods of performance appraisal.

**REFERENCES**

- Aswathappa K., HR and Personnel Management, Tata McGraw Hill Publishers, New Delhi.
- Aswathappa K., HRM Text & Cases, Tata McGraw Hill Publishers, New Delhi.
- Bernardin H. John, HRM, Tata McGraw Hill Publishers Comp. Ltd., New Delhi.
- Decenzo, D.A., Human Resource Management, John Willy, New Delhi.
- Dessler Gary, Human Resource Management, PHI, New Delhi.
- Fisher, D.C., Schoenfeldt. F.L. and Shaw, B.J., HRM, Houghton Mifflin Company, New Delhi.
- French W.L., Human Resource Management, Houghton Mifflin Company, Chennai.
- Gupta Shashi K., Joshi Rosy, Human Resource Management: Text and Cases, Kalyani Publishers, New Delhi.
- Halдар Uday Kumar, Human Resource Management, Oxford Publication, New Delhi.
- Rao V.S.P., Human Resource Management - Text & Cases, Excel Books, New Delhi.
- Tapomoy Deb, Managing Human Resource & Industrial Relations, Excel Books Publications.

**BC-604**  
**INCOME TAX-II**

External Marks: 80  
Internal Marks: 20  
Time: 3 Hours

**Note: Paper setter will set nine questions in all. Question No. 1 comprising of five short types questions carrying four (4) marks each is compulsory. It covers the entire syllabus. Answer to each question should not be more than one page. Candidate is required to attempt four questions from the remaining eight questions carrying 15 marks each.**

Deductions under section 80C to 80U in computing total income.

Computation of total income and tax liability of an individual and H.U.F.

Computation of total income and tax liability of a Firm.

Deduction of tax at source; advance payment of tax.

Income tax authorities and their powers.

Procedure for assessment; different types of returns.

Procedure of filing e-return and revised return.

Recovery and refund of tax.

Penalties and prosecutions; appeals and revision.

**REFERENCES**

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

**BC-605**  
**BUSINESS ENVIRONMENT**

External Marks: 80  
Internal Marks: 20  
Time: 3 Hours

**Note: Paper setter will set nine questions in all. Question No. 1 comprising of five short types questions carrying four (4) marks each is compulsory. It covers the entire syllabus. Answer to each question should not be more than one page. Candidate is required to attempt four questions from the remaining eight questions carrying 15 marks each.**

Business environment: concept, components, and importance; environmental and organizational scanning: concept importance & techniques.

Public, private and joint sectors in India.

Economic systems: capitalist, socialist & mixed economy.

Economic planning in India: achievement & failures, planning machinery in India

Role of Government: monetary policy, fiscal policy, make in India.

Foreign investment: concept, need, types & barrier; multinational corporations in India, globalization of Indian business.

Competition Act, Foreign Exchange Management Act.

Foreign exchange market: an overview.

**REFERENCES**

- Aswathappa, K: Essentials of Business Environment, Himalaya Publishing House, New Delhi.
- Cherunilam Francis: Business Environment, Himalaya Publishing House, New Delhi.
- Dutt R. and Sundharam K.P.M.: Indian Economy, S. Chand, Delhi.
- Dutt Ruddar: Economic Reforms in India-A Critique; S. Chand, New Delhi.
- Justin Paul: Business Environment, Tata McGraw Hill, New Delhi.
- Misra S.K. and Puri V.K.: Indian Economy, Himalaya Publishing House, New Delhi.
- Saleem Saikh: Business Environment, PHI, New Delhi.

**BC-606**  
**RETAIL MANAGEMENT**

External Marks: 80  
Internal Marks: 20  
Time : 3 Hours

**Note: Paper setter will set nine questions in all. Question No. 1 comprising of five short types questions carrying four (4) marks each is compulsory. It covers the entire syllabus. Answer to each question should not be more than one page. Candidate is required to attempt four questions from the remaining eight questions carrying 15 marks each.**

Retailing: concept, characteristics and importance; theories of retailing; strategic planning in retailing; planning location of retail institution: trading area analysis, deciding the most desirable type of location, choice of a general location, choosing and evaluating a particular site; material handling.

Organizational structure in retail institutions; classification of retail institutions; store based and non-store based retail organizations; process of setting up a retail organization.

Store management: blueprinting operations, deciding stores layout, energy management, security issues; applications of information technology in retailing.

Trends in retailing in India; FDI in retail.

**REFERENCES**

- Bermans & Evans, Retail Management- A Strategic Approach, Prentice Hall of India, New Delhi.
- Gilbert David, Retail Marketing Management, Pearson Education, Delhi.
- Lamba, The Art of Retailing, Tata McGraw Hill, New Delhi.
- Megoldrick, P., Retail Marketing, McGraw Hill, U.K.
- Pradhan Swapna, Retailing Management: Text & Cases, Tata McGraw Hill, New Delhi.