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**Sri Dev Suman Uttarakhand University**  
**Badshahithaul, Tehri Garhwal**

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**SCHOOL OF COMMERCE AND MANAGEMENT**

**Syllabus**

**For**

**Bachelor of Commerce (Semester Wise)**  
**Effective from Academic Session 2018-2019**

## **Bachelor of Commerce (B.Com)**

### **Three Year Full Time Programme Consisting of Six Semesters**

The examination for the Degree of Bachelor of Commerce (B.Com.) shall consist of six semesters

#### **An academic year shall consist of two semesters:**

Odd Semester (I, III & V Semesters): generally July to December

Even Semester (II, IV and VI Semesters): generally January to June

The academic calendar for each semester shall be notified well before the commencement of the semester by the University.

#### **Eligibility:**

Any candidate holding Intermediate i.e. 10+2 in any discipline from a recognized board shall be eligible to apply for the course. The other terms and conditions shall be applicable as per the University norms.

These ordinances are available on the official website of Sri Dev Suman Uttarakhand University ([www.sdsuv.ac.in](http://www.sdsuv.ac.in))

#### **Semester Pattern:**

A semester shall normally extend over a period of 15 weeks. Each week shall have 30 hours of instruction including lab/field/project work as applicable.

There will one sessional test and one end-semester examination. The sessional test will carry 20 % of the total marks of the course. The marks of the sessional test shall be taken into account for computation of grades. There shall be written end-semester examination which shall be of three hours duration carrying 80 % of total marks assigned for the course. Evaluation will be done on a continuous basis, two times during each semester.

The sessional test shall be conducted before the end semester examination. The sessional test may employ one or more assessment tools such as objective tests, assignments, paper presentation, laboratory work, etc suitable to the course. This requires an element of openness. Students shall compulsorily attend the sessional test. The sessional test as a part of the continuous internal assessment shall be conducted and evaluated by the teacher offering the course.

### Computerized Accounting Papers:

Computerized Accounting can be run only where permission of University is taken and appropriate computer laboratory and staff is available.

**The following scheme is applicable to only those students, who opt computerized accounting papers.**

**Semester first:** Computerized Accounting- BC-107, BC-108, and BC-109, will be offered in place of BC-105 and BC-106

**Semester Second:** Computerized Accounting- BC-207, BC-208, and BC-209, will be offered in place of BC-205 and BC-206

**Semester Third:** Computerized Accounting- BC-307, BC-308, and BC-309, will be offered in place of BC-305 and BC-306

**Semester Fourth:** Computerized Accounting- BC-407, BC-408, and BC-409, will be offered in place of BC-405 and BC-406

**Semester Fifth:** Computerized Accounting- BC-507, BC-508, and BC-509, will be offered in place of BC-505 and BC-506

**Semester sixth:** Computerized Accounting- BC-607, BC-608, and BC-609, will be offered in place of BC-605 and BC-606

**Remaining scheme of the papers is same and uniform for all the students.**

### Bachelor of Commerce (B.Com) Three Year Full Time Programme Consisting Six Semester Programme Scheme

#### B.Com First Semester 2018 (July-December)

S. No.	Course Code	Course Name	Marks		Duration (Hrs.) (External)
			External	Internal	
1	BC-101	Principles of Management	80	20	3
2	BC-102	Business Environment	80	20	3
3	BC-103	Micro Economics	80	20	3
4	BC-104	Business Laws	80	20	3
5	BC-105	Financial Accounting-I	80	20	3
6	BC-106	Business Statistics	80	20	3
7	BC-107	Financial Accounting-I	80	20	3
8	BC-108	Computerized Financial Accounting-I	40	10	3
9	BC-109	Practical (Computerized Financial Accounting)	40	10	-

**Note:** Computerized Accounting (BC-107, BC-108, and BC-109) will be offered in place of BC-105 and BC-106

**B.Com Second Semester 2019 (January-June)**

S. No.	Course Code	Course Name	Marks		Duration (Hrs.) (External)
			External	Internal	
1	BC-201	Environmental Studies	80	20	3
2	BC-202	Business Finance	80	20	3
3	BC-203	Macro Economics	80	20	3
4	BC-204	Business Communication	80	20	3
5	BC-205	Financial Accounting-II	80	20	3
6	BC-206	Fundamentals of Computer	80	20	3
7	BC-207	Financial Accounting-II	80	20	3
8	BC-208	Computerized Financial Accounting-II	40	10	3
9	BC-209	Practical (Computerized Financial Accounting)	40	10	-

**Note:** Computerized Accounting (BC-207, BC-208, and BC-209) will be offered in place of BC-205 and BC-206

**B.Com Third Semester 2019 (July-December)**

S. No.	Course Code	Course Name	Marks		Duration (Hrs.) (External)
			External	Internal	
1	BC-301	Marketing Management	80	20	3
2	BC-302	Company Law	80	20	3
3	BC-303	Money and Banking	80	20	3
4	BC-304	Indian Economy	80	20	3
5	BC-305	Cost Accounting-I	80	20	3
6	BC-306	Corporate Accounting-I	80	20	3
7	BC-307	Cost Accounting-I	80	20	3
8	BC-308	Computerized Cost Accounting-I	40	10	3
9	BC-309	Practical (Computerized Cost Accounting)	40	10	-

**Note:** Computerized Accounting (BC-307, BC-308, and BC-309) will be offered in place of BC-305 and BC-306

**B.Com Fourth Semester 2020 (January-June)**

S. No.	Course Code	Course Name	Marks		Duration (Hrs.) (External)
			External	Internal	
1	BC-401	Human Resource Management	80	20	3
2	BC-402	Fundamentals of Insurance	80	20	3
3	BC-403	Indian Financial System	80	20	3
4	BC-404	Entrepreneurship	80	20	3
5	BC-405	Cost Accounting-II	80	20	3
6	BC-406	Corporate accounting-II	80	20	3
7	BC-407	Cost Accounting-II	80	20	3
8	BC-408	Computerized cost Accounting-II	40	10	3
9	BC-409	Practical (Computerized Cost Accounting)	40	10	-

**Note:** Computerized Accounting (BC-407, BC-408, and BC-409) will be offered in place of BC-405 and BC-406

**B.Com Fifth Semester 2020 (July-December)**

S. No.	Course Code	Course Name	Marks		Duration (Hrs.) (External)
			External	Internal	
1	BC-501	Project Management	80	20	3
2	BC-502	Research Methods	80	20	3
3	BC-503	Management of Financial Services	80	20	3
4	BC-504	Goods & Services Tax (GST)	80	20	3
5	BC-505	Management Accounting	80	20	3
6	BC-506	Working Capital Management	80	20	3
7	BC-507	Management Accounting	80	20	3
8	BC-508	Computer Applications in Management Accounting	40	10	3
9	BC-509	Practical (Computer Applications in Management Accounting)	40	10	-

**Note:** Computerized Accounting (BC-507, BC-508, and BC-509) will be offered in place of BC-505 and BC-506

**B. Com. Sixth Semester 2021 (January-June)**

S. No.	Course Code	Course Name	Marks		Duration
			External	Internal	(Hrs.) (External)
1	BC-601	International Business	80	20	3
2	BC-602	Auditing & Corporate Governance	80	20	3
3	BC-603	E-Commerce	80	20	3
4	BC-604	Seminar and Comprehensive Viva Voce	80	20	3
5	BC-605	Income Tax Law and Practice	80	20	3
6	BC-606	Organisational Behaviour	80	20	3
7	BC-607	Income Tax Law and Practice	80	20	3
8	BC-608	Computer Applications in Income Tax	40	10	3
9	BC-609	Practical (Computer Applications in Income Tax)	40	10	-

**Note:** Computerized Accounting (BC-607, BC-608, and BC-609) will be offered in place of BC-605 and BC-606

## **B Com First Semester**

**Course Code: BC- 101**

**Course Name: Principles of Management**

**Course Objective:** To acquaint students with basic Management Principles.

### **UNIT I**

Management: Meaning, Nature and Importance, Different Schools of Management Thought, Contribution of Taylor, Henri Fayol and Elton Mayo.

### **UNIT II**

Planning: Concepts, Types of Plans, Process and Limitations of Planning, Premises of Planning – Forecasting, Process of Decision Making, Rationality and Bounded Rationality, Risk and Uncertainty in Decision Making.

### **UNIT III**

Organization: Theory, Structure, Departmentation, Vertical and Horizontal Growth in Organization, Line and Staff Functions and Conflicts, Span of Management, Authority, Accountability, Delegation, Centralization and Decentralization, Formal and Informal Organization Group Functions in Organization: Formation & Role of Groups in organization.

### **UNIT IV**

Staffing: Nature and Purpose of Staffing: Recruitment and Selection, Performance Appraisal, and Organizational Development. Leading: Motivation – Meaning and Theories of Motivation, Motivation in Practice Leadership – Types and Traits of a Leader, Leadership Styles and Coordination - Meaning, importance and methods.

### **UNIT V**

Controlling: Meaning and Process of Controlling, Techniques of Controlling, Management of Change: Adaptability to Change, Resistance to Change, Emerging Challenges for the Managers.

### **Suggested Readings:**

1. Basu. *Business Organisation and Management*. Tata McGraw Hill, New Delhi.
2. Gupta C.B., *Modern Business Organisation*. Mayur Paper Backs, New Delhi.
3. Lele R.K., and J.P. Mahajan. *Business Organisation*. Pitamber Publishing, New Delhi.
4. Mishra N., *Modern Business Organisation*. Sahitya Bhawan, New Delhi.

**Note: The pattern of setting the question paper is given at the end of the Syllabus, which is to be followed by the paper setter.**

**Course Code: BC- 102**

**Course Name: Business Environment**

**Course Objective:** To familiarise the students with basic Business Environment and social orientation of Business.

### **UNIT I**

Business Environment: Concept of Business Environment, Internal and External, Micro and Macro environment, Components of Business Environment.

### **UNIT II**

Social Orientation of Business, Objectives and Role of Business, Introduction of Business Ethics, Corporate Social Responsibility and Culture in Business.

### **UNIT III**

Brief of Planned Economic development in India, New Economic Policy 1991- Liberalization, Privatization, Globalization, Introduction and Brief on Concepts of National Income Accounting.

### **UNIT IV**

Monetary and Fiscal Policy, Introduction to FDI, FII and their role in Indian Economy, Role and Relevance of Public, Private, Joint and Small Scale Sector in India.

### **UNIT V**

Manifestations of globalization, Benefits from MNCs, Strategies in Globalization, Functions of WTO, and Implications for India.

### **Suggested Readings:**

1. Aswathappa K., *Business Environment and Strategic Management*, HPH.
2. Paul Justin, *Business Environment*, Tata McGraw Hill Company.
3. Shaikh Salim, *Business Environment*, Pearson, New Delhi.
4. Adhikari M., *Economic Environment of Business*, Sultan Chand.
5. Cherunilam Francis –*Business Environment*, Himalaya Publishing House.
6. Sundaram & Black – *The International Business Environment: Text & Cases*, PHI.

**Note: The pattern of setting the question paper is given at the end of the Syllabus, which is to be followed by the paper setter.**



**Course Code: BC-103**

**Course Name: Micro Economics**

**Course Objective:** To expose students to basic Micro Economic concepts, to enable them to analyze various business problems and provide solutions.

### **UNIT I**

Introduction: Meaning and Scope of Business Economics, Micro Economics - Meaning, Importance and Limitations, Distinction between Micro and Macro Economics, Basic Problems of an Economy, Market Mechanism - Functions and Limitations.

### **UNIT II**

Demand and Supply: The Concept of Demand and the Elasticity of Demand and Supply, Demand curves, Individual Demand Curve, Market Demand Curve, Movements along versus shifts in the Demand Curve, Elasticity of Demand: Price, Income and Cross.

### **UNIT III**

Production Function: Law of Variable Proportions Statement and Explanations, Concept of Returns to Scale, Internal and External Economies and Diseconomies.

### **UNIT IV**

Cost Concepts: Types of costs - Fixed, Variable, Average, Marginal, Total cost, Short run and Long Run Cost Curves.

### **UNIT V**

Exchange and Distribution: The Theory of Exchange, Definition and Extent of Market, Determination of Price under Conditions of Perfect Competition, Imperfect Competition and Monopoly, Effect of Monopoly in Economic Life, Monopolistic Competition, Oligopoly, Theories of Distribution, Marginal Productivity Theory of Distribution

### **Suggested Readings:**

1. Pyndyck R.S. and Rubinfeld D.L., *Microeconomics*. Pearson Education (Singapore) Pvt. Ltd., Delhi.
2. Bilas Richard A. *Microeconomic Theory: A Graphical Analysis*. McGraw-Hill Book Co. Kogakusha Co. Ltd.
3. Browning Edgar K., and Browning JacqueLine M., *Microeconomic Theory and Applications*. Kalyani Publishers, New Delhi.

**Note: The pattern of setting the question paper is given at the end of the Syllabus, which is to be followed by the paper setter.**

**Course Code: BC- 104**

**Course Name: Business Laws**

**Course Objective:** To impart basic knowledge of important Business Law Principles along with relevant decided cases.

### **UNIT I**

The Indian, Contract Act, (1872): Offer and Acceptance, Consideration and Capacity, Free Consent Legality of Object and Public Policy, Performance and Discharge of Contract Breach of Contract, Contract of Indemnity and Guarantee, Contract of Bailment and Pledge and Contract of Agency.

### **UNIT II**

Sale of Good Act, 1930: Contract of Sale, Essential element of Contract of Sale, Sale and Agreement to Sell/Hire Purchase Agreement/Bailment, Condition and Warranties Transfer of Property, Breach of Contract of Sale and Auction sale.

### **UNIT III**

Indian Partnership Act, 1932: The Nature of Partnership, Relations of Partners to one another and to third party, Incoming and Outgoing Partner, Registration of Partnership Firm, Dissolution of Partnership Firm.

### **UNIT IV**

Indian Negotiable Instruments Act, 1881: Definition and Essential features of Negotiable Instruments, Promissory Notes, Bill of Exchange & Cheques, Endorsement and Types of Endorsement.

### **UNIT V**

The Information Technology Act, 2000: Meaning and Scope of the Act, Digital Signature, Electronic Governance, Regulation of Certifying Authority, Digital Signature, Penalties and Adjudication, Offences.

### **Suggested Readings:**

1. KAPOOR N. D., *Elements of Mercantile Law*, Sultan Chand & Sons.
2. Kuchhal M. C., *Business Law*, Vikas Publication.
3. Tulsian P. C., *Business Law*, TMH.
4. Singh Avtar, *Principles of Mercantile Law*, Eastern Book Co.
5. Pathak, *Legal Aspects of Business*, Tata McGraw Hill.
6. Arora Sushma, *Business Law*, Taxmann Publications
7. *The Information Technology Rules, 2000 and Cyber Regulations Appellate Tribunal Rules, 2000 with Information Technology Act, 2000*, Taxmann Publications

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**Course Code: BC-105**

**Course Name: Financial Accounting- I**

**Course Objective:** To provide an understanding of basic principles of Accounting and their applications in business.

### **UNIT-I**

Financial Accounting: Nature of Financial Accounting Principles, Accounting Concepts and Conventions, Accounting assumptions and limitations, Accounting vs. Book keeping, Brief review of Accounting Standards in India, Accounting policies, Valuation Principles, Accounting estimates.

### **UNIT-II**

Accounting Process and Subsidiary Books: From Recording of Business Transactions To Preparation of Trial Balance (an Overview Only), Journal, Ledger, Cash Book and Other Subsidiary Books, Bills Of Exchange, Errors and Rectification.

### **UNIT-III**

Depreciation Accounting: Introduction, Causes and Factors, Methods for providing Depreciation.

### **UNIT-IV**

Final Accounts with Adjustments: Capital and Revenue Expenditures and Receipts; General Introduction, Preparation of Financial Statements: Non-Corporate Business Entities from a Trial Balance, Not-For-Profit Organizations.

### **UNIT-V**

Accounting for Hire Purchase and Instalment System: Meaning; Difference With Installment Payment System; Recording of Transaction in The Books of Buyer; Allocation of Interest; Use of Interest Suspense A/C, Partial and Complete Repossession Books of Seller, Stock and Debtors A/C (With Repossession), Books of Seller, H.P, Trading A/C (With Repossession) Concept of Operating and Financial Lease, Basic Concept Only.

### **Suggested Readings:**

1. Ghosh T.P., Accounting Standards and Corporate Accounting Practices – Taxman Allied Services.
2. Porwal L.S., Accounting Theory – Tata Mcgraw Hill.
3. Goyal Bhushan ,Basic Financial Accounting, Taxmann Publications
4. Gupta R.L, Radha Swami M., Financial Accounting, Sultan Chand and Sons. New Delhi.
5. Monga J.R., Girish Ahuja and Sehgal Ashok: Financial Accounting, Mayur Paper Back, Noida.
6. Maheshwari S.N. and Maheshwari S. K.; *Financial Accounting*; Sultan Chand and Sons.
7. Anthony R. N., Hawkins D. F., and Merchant K. A.; *Accounting Text and Cases*; Tata McGraw Gill.

**Note: The pattern of setting the question paper is given at the end of the Syllabus, which is to be followed by the paper setter.**

**Course Code: BC-106**

**Course Name: Business Statistics**

**Course Objective:** To develop the understanding of basic concepts of Statistics and skills to accomplish the solutions in the area.

### **UNIT I**

Introduction: Nature, Scope, Importance and Limitations of Statistics, Misuse of Statistics.

### **UNIT II**

Statistical Investigation: Collection and Classification of Data, Planning a Statistical Investigation, Questionnaire, Methods of Collecting Primary and Secondary Data, Methods and Principle of Sampling, Methods of Classification and Tabulation, Diagrammatic and Graphic Presentation: Location of Median, Quartiles and Mode Graphically, one and two Dimensional Diagrams.

### **UNIT III**

Statistical Average: Uses, Limitation and Calculations of various Averages, Mean, Median, Mode, Partition Values, Geometrical and Harmonic Mean, Dispersion and Skewness: Various Measures.

### **UNIT IV**

Correlation and Regression Analysis: Simple Correlation, Scatter Diagram, Methods of Computing Correlation, Karl Pearson and Rank Correlation, Standard Error and Probable Error, Regression analysis.

### **UNIT V**

Index Number: Fixed Base and Chain Base, Base Shifting, Weighted Index numbers, Consumer Price Index number, Fisher's Index, Tests of Reversibility, Analysis of Time Series: Meaning, Components of Time Series, Measurements of Trend.

#### **Suggested Readings:**

1. Levin Richard and Rubin David S.. *Statistics for Management*. 7th Edition. Prentice Hall of India.
2. Siegel Andrew F., *Practical Business Statistics*. International Edition. (4th Ed.). Irwin McGraw Hill.
3. Berenson and Levine., *Basic Business Statistics: Concepts and Applications*. Prentice Hall.
4. Spiegel M.D., *Theory and Problems of Statistics*. Schaum Outlines Series. McGraw.
5. Beri G.C., *Business Statistics*; Tata McGraw Hill.

**Note: The pattern of setting the question paper is given at the end of the Syllabus, which is to be followed by the paper setter.**

**Course Code: BC-107**

**Course Name: Financial Accounting- I**

**Course Objective:** To provide an understanding of basic principles of Accounting and their applications in business.

### **UNIT-I**

Financial Accounting: Nature of Financial Accounting principles, Accounting concepts and conventions, Accounting assumptions and limitations, Accounting vs. book keeping, Brief review of Accounting Standards in India, Accounting Policies, Valuation Principles, Accounting estimates.

### **UNIT-II**

Accounting Process and Subsidiary Books: From Recording of Business Transactions To Preparation of Trial Balance (an Overview Only), Journal, Ledger, Cash Book and Other Subsidiary Books, Bills Of Exchange, Errors and Rectification.

### **UNIT-III**

Depreciation Accounting: Introduction, Causes and factors, Methods for providing Depreciation.

### **UNIT-IV**

Final Accounts with Adjustments: Capital and Revenue Expenditures and Receipts, General introduction, Preparation of Financial Statements: Non-Corporate Business Entities from a Trial Balance, Not-For-Profit Organizations.

### **UNIT-V**

Accounting for Hire Purchase and Installment System: Meaning, Difference With installment Payment System, Recording of Transaction in The Books of Buyer, Allocation of interest, Use of interest Suspense A/C, Partial and Complete Repossession Books of Seller; Stock and Debtors A/C (With Repossession), Books of Seller, H.P, Trading A/C (With Repossession) Concept of Operating and Financial Lease, Basic Concept Only.

### **Suggested Readings:**

1. Ghosh T.P. – Accounting Standards and Corporate Accounting Practices – Taxman Allied Services.
2. Porwal L.S. – Accounting Theory – Tata McGraw Hill.
3. Gupta R.L, Radha Swami M., Financial Accounting, Sultan Chand and Sons. New Delhi.
4. Monga J.R., Ahuja Girish and Sehgal Ashok: Financial Accounting, Mayur Paper Back, Noida.
5. Maheshwari S.N. and Maheshwari S. K.; *Financial Accounting*; Sultan Chand and Sons.
6. Anthony R. N., Hawkins D. F., and Merchant K. A.; *Accounting Text and Cases*; Tata McGraw Gill.

**Note: The pattern of setting the question paper is given at the end of the Syllabus, which is to be followed by the paper setter.**

**Course Code: BC-108**

**Course Name: Computerized Financial Accounting- I**

**Course Objective:** To provide knowledge about basic components of a Computerized Financial Accounting and their significance, and hands on learning of applications of MS Excel and Tally Software.

### **UNIT I**

Computer Fundamentals Brief History, Hardware and Software, Classification of Computer, Introduction to different Computer languages, Memory Concepts, Operating System and its types, Elementary idea of MS-DOS and Window Operating system.

### **UNIT II**

Introduction: Nature, scope, importance and limitations of statistics.

### **UNIT III**

Statistical Investigation: Collection and Classification of data, planning a statistical investigation, questionnaire, methods of collecting primary and secondary data, Methods and principle of sampling, Methods of classification and tabulation.

### **UNIT IV**

Introduction to MsExcel, Calculations, Formula, Functions, Insert Row/Columns, Create Chart, Format Sheet Tools Menu : Goal Seek, Scenario, Auditing Data Menu : Sort, Filter, Advance Filter, Subtotal, Forms, Validations, Table, Consolidate, Pivot table, Window, Help, Treatment of Data and Basic Statistical Analysis: Mean, Median and Mode.

### **UNIT V**

Tally Fundamentals, Basic & Advanced Accounting, Accounting fundamentals, Types of Accounts and their rules, Company Create Alter and Delete, Types of Accounting Vouchers Basic rules of journal entries, ledgers, trial balance and final accounts.

### **Suggested Readings:**

1. Sinha P. K. and Sinha Priti.; Computer Fundamentals; BPB Publications.
2. Leon Alex and Leon Mathews; Fundamentals of Information Technology; Vikas Publishing House.
3. Saxena S.; Computer Applications in Management; Vikas Publishing House.
4. Norton Peter.; Computing Fundamentals; Tata McGraw Hill.

**Note: The pattern of setting the question paper is given at the end of the Syllabus, which is to be followed by the paper setter.**

**Course Code: BC-109**

**Course Name: Practical (Computerized Financial Accounting- I)**

**Course Objective:** To provide knowledge about basic components of a Computerized Financial Accounting and their significance, and hands on learning of applications of MS Excel and Tally software.

The student will be given exercise in computer of the various applications of Financial Accounting-II with the help of Tally and Ms-Excel.

**Note: The pattern of setting the question paper is given at the end of the Syllabus, which is to be followed by the paper setter.**

## **B Com Second Semester**

**Course Code: BC-201**

**Course Name: Environmental Studies**

**Course Objective:** To make the students aware of environmental threats and remedial measures.

### **UNIT I**

Introduction: Environment: definition, scope and importance, Need for public awareness, Ecosystem, Balanced ecosystem, Human activities: food, shelter, economic and social security, Sustainable development.

### **UNIT II**

Natural Resources: Water Resources: availability and quality aspects, Mineral resources, Forest wealth, Material cycles: carbon, nitrogen and sulphur cycles.

### **UNIT III**

Energy: Types of energy, Electro-magnetic radiation, Conventional and non-conventional sources: hydro electric, fossil fuel based, nuclear, solar, bio-mass and bio-gas, Hydrogen as an alternative future source of energy.

### **UNIT IV**

Environmental Protection: Pollution- Water pollution, Air pollution and noise pollution, Public health aspects, Solid waste management, Current issues: population growth.

### **UNIT V**

Climate Change and Global Warming, Urbanization, Animal Husbandry, Role of government, Legal aspects of environmental protection, Environment education, Women education.

### **Suggested Readings:**

1. Reddy M. Anji; Text book of Environmental Science and Technology; BS Publications.
2. Joseph Benny; Environmental Studies; McGraw Hill.
3. Rajagopalan R.; Environmental Studies; Oxford University Press.
4. Manjunath D.L.; Environmental Studies; Pearson Education.

**Note: The pattern of setting the question paper is given at the end of the Syllabus, which is to be followed by the paper setter.**



**Course Code: BC-202**

**Course Name: Business Finance**

**Course Objective:** To impart an understanding of Financial Aspects of Business.

### **UNIT I**

Scope and objectives of finance, Time value of money, Risk and return (including Capital Asset Pricing Model), Valuation of securities – Bonds and Equities.

### **UNIT II**

Capital Budgeting: Nature of investment decisions, investment evaluation criteria, payback period, accounting rate of return, net present value, internal rate of return, profitability index: NPV and IRR comparison

### **UNIT III**

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

### **UNIT IV**

Dividend Decision – Theories for Relevance and irrelevance of dividend decision for corporate valuation, Cash and stock dividends and Dividend policies in practice.

### **UNIT V**

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

### **Suggested Readings:**

1. Horne J.C. Van. *Financial management and Policy*. 10th ed. New Delhi Prentice Hall of India.
2. Horne J.C. Van. *Fundamentals of Financial Management*. 9th ed. New Delhi Prentice Hall of India.
3. Joy O.M., *Introduction to Financial Management*. Homewood: Irwin.
4. Khan and Jain., *Financial Management Text and Problems*. 2nd ed. Tata Mc Graw Hill New Delhi.
5. Pandey I.M., *Financial Management*. Vikas Publications.

**Note: The pattern of setting the question paper is given at the end of the Syllabus, which is to be followed by the paper setter.**

**Course Code: BC-203**

**Course Name: Macro Economics**

**Course Objective:** To develop the understanding of the Macro Economic concepts such as income and employment, investment, inflation and open economy concepts which impact businesses.

### **UNIT I**

Nature and Scope of Macroeconomics: Meaning, nature and scope, Circular flow of income in two, three and four sector models, National income: concepts, and measurement, Stock and flow variables

### **UNIT II**

Theory of Income and Employment: Classical theory of output and employment, Say's law of markets, Keynesian theory of income determination, Consumption function: meaning, determinants and importance, Theory of consumption: absolute income hypothesis, relative income hypothesis, permanent income hypothesis and life cycle hypothesis.

### **UNIT III**

Theory of Investment: Meaning of investment, Types of investment, Determinants of investment, Marginal efficiency of capital, Net present value, Internal rate of return, Interest rate determination: classical, neo-classical and Keynesian theories. Multiplier: investment multiplier, static and dynamic, tax multiplier, foreign trade multiplier, balanced budget multiplier, leakages from multiplier, importance and limitations.

### **UNIT IV**

Inflation, causes of rising and falling inflation, inflation and interest rates, social costs of inflation. Unemployment – natural rate of unemployment, frictional and wait employment, Labour market and its interaction with production system, Phillips curve, the trade-off between inflation and unemployment.

### **UNIT V**

Open economy – flows of goods and capital, saving and investment in a small and a large open economy, exchange rates, Mundell – Fleming model with fixed and flexible prices small open economy with fixed and with flexible exchange rates, interest-rate differentials case of a large economy.

### **Suggested Readings:**

1. Mankiw N. Gregory. *Macroeconomics*. Macmillan Worth Publishers New York, Hampshire U.K.
2. Dornbusch Rudiger, and Fischer Stanley. *Macroeconomics*. McGraw-Hill.
3. Dornbusch Rudiger., Fischer Stanley and Startz Richard., *Macroeconomics*. Irwin/McGraw-Hill, Singapore.
4. Deepashree, *Macro Economics*, ANE Books Pvt. Ltd. New Delhi.
5. Rangarajan C and Dholakia Bakul H.; *Principles of Macroeconomics*; Tata McGraw Hill.
6. Gupta G.S; *Macroeconomics Theory and Applications*; Tata McGraw Hill.
7. D'souza E; *Macro Economics*; Pearson Education.
8. Dwivedi D. N.; *Macro Economics; Theory and Policy*; Tata McGraw Hill.

**Course Code: BC-204**

**Course Name: Business Communication**

**Course Objective:** The course aims to familiarize students with fundamental knowledge and exposure to the concepts, theories, and practices in the field of Business Communication.

### **UNIT I**

**Business Communication: Meaning, Importance and Process of communication in Business.**  
**Types of communication: the media and tools of communication, One to one communication and one to many communication.**

### **UNIT II**

**Verbal and Non-verbal Communication: Personal language and body language, Types of managerial speeches: occasional speech, thematic speech, Group Communication in: group discussions, meetings, seminars and conferences.**

### **UNIT III**

**Written Communication Skills: Formats for business letters and memos: routine type, sales promotion, bill collection, disciplinary action, persuasive messages, negative messages, job applications, Preparing a professional resume and cover letter.**

### **UNIT IV**

**Internal communication through: memos, minutes, notices, circulars, Writing effective Business Reports, Digital Communication, Power point preparation, Using Web as a source of knowledge, Weblography.**

### **UNIT V**

**Professional conduct in a business setting: workplace hierarchy, proper way to make introductions, Use of courteous phrases and language in the workplace, Professional Image: appropriate business attire.**

### **Suggested Readings:**

1. Locker Kitty O. and Kaczmarck Stephen Kyo, (2007). *Business Communication: Building Critical Skills*, 3/e, TMH. New Delhi.
2. Hudson Randolph H. and Selzler Benard J., (2006). *Business Communication: Concepts and Applications in an Electronic Age*, 5/e., Jaico Reprint, Jaico, New Delhi.
3. Booher Dianna (2001). *E-Writing: 21st Century Tools for Effective Communication*. New York: Pocket Books, Division of Simon & Schuster, Inc.
4. Guffey Mary Ellen (2006). *E-book--Business Communication: Process and Product*. 5/e Cincinnati, Ohio: South-Western College Publishing/ Thomson.
5. Raman Meenakshi and Singh Praksh; *Business Communication*; Oxford University Press.

**Note: The pattern of setting the question paper is given at the end of the Syllabus, which is to be followed by the paper setter.**

**Course Code: BC-205**

**Course Name: Financial Accounting-II**

**Course Objective:** The objective of the course is to provide a brief idea about the framework of certain allied aspects of accounting treatment.

### **UNIT I**

Partnership Accounts: Meaning, definition, nature and scope and its important applications, Final accounts of partnership firms - Basic concepts of admission, retirement and death of a partner including treatment of goodwill.

### **UNIT II**

Insolvency accounts of sole trader and partnership firms-statements of affairs and deficiency account.

### **UNIT III**

Branch Accounting: Preparation of Accounts of branches keeping incomplete records, Account of independent branches maintaining complete records, stock and debtors method, Foreign branches, Inter-branches transactions.

### **UNIT –IV**

Departmental Accounts: Concept, difference with Branch, objective of preparation of departmental accounts, apportionment of common cost, Preparation of Departmental Trading and P/L account, Consolidated Trading and P/L account, inter departmental transfer of goods at cost, cost plus and at selling price and elimination of unrealized profit.

### **UNIT-V**

Royalty Accounts: Mining, Patent and Copyright Royalties.

### **Suggested Reading**

1. Shukla, Grewal, Gupta: Advanced Accountancy Vol. I & II, S Chand.
2. Gupta R. L. & Radheswamy, Advanced Accountancy Vol. I & II, Sultan. Chand.
3. Maheshwari & Maheshwari, Advanced Accountancy Vol. I & II, Vikash Publishing House Pvt. Ltd.
4. Sehgal & Sehgal, Advanced Accountancy Vol. I & II, Taxman Publication.
5. Porwal L.S., Accounting Theory, Tata Mcgraw Hill.
6. Sinha Gokul, Accounting Theory & Management Accounting.
7. Banerjee B., Regulation of Corporate Accounting & Reporting in India, World Press.

**Note: The pattern of setting the question paper is given at the end of the Syllabus, which is to be followed by the paper setter.**

**Course Code: BC-206**

**Course Name: Fundamentals of Computer**

**Course Objective:** To gain the knowledge of fundamentals of computer, basic electronics, database system and use of computer in a secure manner.

### **UNIT I**

Basic Concepts: Characteristics of a Computer, Advantages of Computers, Limitation of Computers, Types of Computers, Applications of computers and Data Representation.

### **UNIT II**

Essential components of Computers: Hardware, Firmware, Live-ware and Software, Operating system, Translators, Interpreter, compiler and Assemblers, Overview of operating system, Function of operating system.

### **UNIT III**

Information Systems: Meaning, Need of an efficient information System, Type of Information system, Information requirement for Planning, Coordination, and control for various level in Business.

### **UNIT IV**

Database System: Traditional file Environment, Identification of Relevant data, Evolution of Database Technology and Databases: The Modern Approach.

### **UNIT V**

Networks: Introduction to networking, Importance of networking, Communication devices such as Modem and Introduction to Internet.

### **Suggested Readings:**

1. Madan Sushila ,Computer Application in Business ,Taxmann Publications
2. Bharihoka Deepak, *Fundamentals of Information Technology*. Excel Book.
3. Saxena Sanjay. *A First Course in Computers*. Vikas Publishing House.
4. Fitzgerald & Dennis –. *Business Data Communication and Networking*, Wiley.
5. Rajaraman , V. *Analysis and design of information Systems*. PHI.
6. Sadagopan, S. *Management Information Systems*. PHI.
7. Laudon Kenneth C. and Laudon Jane P., (2003). *Management Information Systems*.

**Course Code: BC-207**

**Course Name: Financial Accounting-II**

**Course Objective:** To provide a brief idea about the framework on certain allied aspects of accounting treatment.

### **UNIT I**

Partnership Accounts: Meaning, definition, nature and scope and its important applications, Final accounts of partnership firms - Basic concepts of admission, retirement and death of a partner including treatment of goodwill.

### **UNIT II**

Insolvency accounts of sole trader and partnership firms-statements of affairs and deficiency account.

### **UNIT III**

Branch Accounting: Preparation of Accounts of branches keeping incomplete records, Account of independent branches maintaining complete records, stock and debtors method, Foreign branches, Inter-branches transactions.

### **UNIT –IV**

Departmental Accounts: Concept, difference with Branch, objective of preparation of departmental accounts, apportionment of common cost, Preparation of Departmental Trading and P/L account, Consolidated Trading and P/L account, inter departmental transfer of goods at cost, cost plus and at selling price and elimination of unrealized profit.

### **UNIT-V**

Royalty Accounts: Mining, Patent and Copyright Royalties.

### **Suggested Reading:**

1. Shukla, Grewal, Gupta: Advanced Accountancy Vol. I & II, S Chand.
2. Gupta R. L. & Radheswamy, Advanced Accountancy Vol. I & II, S. Chand.
3. Maheshwari & Maheshwari, Advanced Accountancy Vol. I & II, Vikash Publishing House Pvt. Ltd.
4. Sehgal & Sehgal, Advanced Accountancy Vol. I & II, Taxman Publication.
5. Porwal L.S., Accounting Theory, Tata Mcgraw Hill.
6. Sinha Gokul, Accounting Theory & Management Accounting,
7. Banerjee B., Regulation of Corporate Accounting & Reporting in India, World Press.
8. Wood Frank, Business Accounting Vol 1&II, Pearson.

**Note: The pattern of setting the question paper is given at the end of the Syllabus, which is to be followed by the paper setter.**

**Course Code: BC-208**

**Course Name: Computerized Financial Accounting- II**

**Course Objective:** To familiarise the student with the use of Tally and to obtain financial accounting output.

**Use of Tally to obtain financial accounting output for the following:**

**UNIT I**

Day books, Journals, Journal Ledger, Subsidiary Ledger.

**UNIT II**

Trial Balance, Balance Sheet .

**UNIT III**

Profit and Loss Account, Other statement.

**UNIT IV**

Introduction to the newly added features of Tally ERP 9, Comparison with Tally 7.2 and Tally 9, Distinguishing features of Tally ERP 9.

**UNIT V**

MS Power Point Features of MS Power Point, Formatting text on slides, Inserting charts, Adding tables, Clipping, Slide animation, Slide shows.

**Suggested Readings:**

1. Sinha P. K. and Sinha Priti; Computer Fundamentals; BPB Publications.
2. Leon Alex and Leon Mathews; Fundamentals of Information Technology; Vikas Publishing House.
3. Saxena S.; Computer Applications in Management; Vikas Publishing House.
4. Norton Peter; Computing Fundamentals; Tata McGraw Hill.

**Note: The pattern of setting the question paper is given at the end of the Syllabus, which is to be followed by the paper setter.**

**Course Code: BC-209**

**Course Name: Practical (Computerized Financial Accounting)**

**Course Objective:** To familiarise the student with the use of Tally and to obtain financial accounting output.

The student will be given exercise in computer of the various applications of Financial Accounting-II with the help of Tally and Ms-Excel.

**Note: The pattern of setting the question paper is given at the end of the Syllabus, which is to be followed by the paper setter.**



## B Com Third Semester

**Course Code: BC-301**

**Course Name: Marketing Management**

**Course Objective:** To impart knowledge about the basic concepts, principles, tools and techniques of marketing management.

### UNIT I

Introduction: Nature and scope of marketing, Importance of marketing, Marketing concepts – traditional and modern, Selling vs. marketing, Marketing mix, Marketing environment. Consumer Behaviour – Consumer buying process, Factors influencing consumer buying decisions.

### UNIT II

Market Selection: Market segmentation – concept, importance and bases, Target market selection, Positioning concept, importance and bases, Product differentiation vs. market segmentation, Product: Meaning and importance and Product classifications, Concept of product mix, Branding, packaging and labelling, After-sales services, Product life-cycle, New Product Development.

### UNIT III

Price: Importance of price in the marketing mix, factors affecting price of a product/ service: Discounts and rebates, Pricing policies and strategies.

**UNIT IV** Distribution Channels and Physical Distribution: Distribution Channel – concept and role: Types of distribution channels: Factors affecting choice of a distribution channel, Retailer and wholesaler, Physical distribution of goods, Transportation, Warehousing, Inventory control, Order processing.

### UNIT V

Promotion: Methods of promotion, Optimum promotion mix, Advertising media – their relative merits and limitations, Characteristics of an effective advertisement, Personal selling, Selling as a career, Characteristics of a successful sales person: Functions of salesman. Recent issues and developments in marketing: Social Marketing, Marketing ethics, recent developments in marketing – online marketing, direct marketing, Services marketing, Green marketing, Sustainable marketing and relationship marketing.

### Suggested Readings:

1. Sharma Kavita and Aggarwal Swati, Principles of Marketing, Taxmann Publications
2. Kotler, Philip and Armstrong Gary., *Principles of Marketing*. 13th edition. Prentice-Hall of India.
3. Michael, Etzel J., Bruce Walker J. and Stanton W. J., *Marketing*. 13th edition. McGraw Hill, New York.
4. McCarthy, Jerome E., and Perreault William D., *Basic Marketing*. Richard D. Irwin.
5. Lamb, Charles W., Hair Joseph F. and McDaniel Carl., *Principles of Marketing*. South Western Publishing, Ohio.

**Note: The pattern of setting the question paper is given at the end of the Syllabus, which is to be followed by the paper setter.**

**Course Code: BC-302**

**Course Name: Company Law**

**Course Objective:** To impart knowledge about the Provisions of the Companies Act amended up to 2013, formation of companies, corporate management practices, possible abuses of power by executives and government regulation on corporate businesses.

**Provisions of the Companies Act 2013 amended up to date with special reference to:**

### **UNIT I**

Introduction: Meaning and nature of companies, Kinds of companies, Formation and incorporation of a company, Memorandum of association, Articles of association, Affects of memorandum and articles of association, Doctrine of indoor management, Meaning and definition of prospectus, Abridged form of prospectus.

### **UNIT II**

Shares and Debentures: Shares and types of shares, Transfer of shares, Debentures and kinds of debentures, Meetings and their types, Kinds of general body meetings, Meaning of dividend, Sources of divided payments, Powers, duties and obligations of auditors.

### **UNIT III**

Management of Companies: Directors, Qualification, Appointment and removal of directors, Duties and liabilities of directors, Remuneration of directors, Types of directors, Distinction between managing director and whole time director.

### **UNIT IV**

Meetings and Resolutions: Meetings of board of directors, Managers and Company Secretary.

### **UNIT V**

Oppression, Mis-management and Winding-Up: Meaning and Prevention of Oppression, Prevention of mis-management, Meaning and modes of winding up, Grounds for winding up by the tribunals, Types of voluntary winding up, Consequences of voluntary winding up, Appointment, Power and duties of a liquidator in winding up.

#### **Suggested Readings:**

1. Gogna, P.P.S.; A text book of Company Law; S. Chand and Co.
2. Bagrial Ashok K.; Company Law; Vikas Publishing House.
3. Kapoor G.K.; Corporate Law; Taxmann Publications.

**Note: The pattern of setting the question paper is given at the end of the Syllabus, which is to be followed by the paper setter.**

**Course Code: BC-303**

**Course Name: Money and Banking**

**Course Objective:** To impart knowledge about the basic concepts of money and banking with particular reference to India.

### **UNIT I**

Money and Monetary System: Evolution, Function and Importance of Money, kinds of Money, Money Standards: Essentials of a good currency system, Gold Standard Bimetallism: Paper standard, various methods of Note Issue with particular reference to their working in India Managed Money.

### **UNIT II**

The Value of Money: The Quantity Theory of Money – Fisher's equation and its criticism, Inflation and deflation, Present monetary system.

### **UNIT III**

Banks and Banking System: The definition of Banking, types of Banks: Functions of different types of Banks: Central Banking, Functions of Central bank, Critical study of method of credit control.

### **UNIT IV**

E- Banking: Meaning, Benefits, Internet Banking, Home Banking, Mobile Banking, Virtual Banking.

### **UNIT V**

Foreign Exchange: Mint par, Specie points and Purchasing Power Parity Theory, Balance of payment, Exchange Control Regulation of Foreign Exchange.

### **Suggested Readings:**

1. Satyadevi C.; Financial Services Banking and Insurance; S Chand and Co.
2. Suneja H.R.; Practical and Law of Banking; Himalya Publishing House.
3. Chhabra T.N; Elements of Banking Law; Dhanpat Rai and Sons.
4. Saxena G.S.; Legal Aspects of Banking Operations; Sultan Chand and Sons.
5. Varshney P.N; Banking Law and Practice; Sultan Chand and Sons.

**Note: The pattern of setting the question paper is given at the end of the Syllabus, which is to be followed by the paper setter.**

**Course Code: BC-304**

**Course Name: Indian Economy**

**Course Objective:** To impart knowledge about the main features of the Indian economic structure and its trends influencing the global business environment.

## **UNIT I**

Structure of Indian Economy: Features of an under-developed economy, Concept of economic growth and economic development, Growth and development, Basic characteristics of Indian economy, Changes in structure of Indian Economy (Primary Sector, Secondary Sector and Tertiary Sector).

## **UNIT II**

National Income: Basic concepts of national income, Trends in national income, Occupational distribution, Work force participation and changes in occupational structure in India.

## **UNIT III**

Agriculture and Industrial Sectors 12 Land reforms in India, Technological changes in agriculture, Green Revolution, Agricultural price policy.

## **UNIT IV**

Industrial Policy-1991, Public sector enterprises and their performance, Problem of sick units in India, Planning in India, Objectives of economic planning in India, Twelfth Five Year Plan, Economic problems: Poverty, Inequality, Unemployment, Balanced Regional Development, Low Capital Formation and Industrial Sickness.

## **UNIT V**

Indian Economy – Emerging Issues, WTO and Indian Economy (Emerging Areas), GATT, TRIMS, TRIPS, Foreign Direct Investment, Foreign portfolio investment, Foreign institutional investment.

### **Suggested Readings:**

1. Mishra S.K. and Puri V.K.; *Indian Economy*; Himalaya Publishing House Reference Books.
2. Todaro Michael P. and Smith Stephen C., *Economic Development*. Eighth edition.
3. Bettelheim., Charles *India Independent*.
4. Bhagwati J. and Desai P., *India: Planning for industrialization*.
5. Patnaik, Prabhat., Some Indian Debates on Planning. T. J. Byres (ed.). *The Indian Economy: Major Debates since Independence, OUP*.
6. Dandeka V. M., Forty Years After Independence in Bimal Jalan. (ed.). *The Indian Economy: Problems and Prospects*, Viking, New Delhi.
7. Datt, Gaurav, Sundharam, K.P.M. and Mahajan, Ashwani; *Indian Economy*; S. Chand and Co.

**Note: The pattern of setting the question paper is given at the end of the Syllabus, which is to be followed by the paper setter.**

**Course Code: BC-305**

**Course Name: Cost Accounting-I**

**Course Objective:** To familiarise students with various aspects of costs and its determinants.

### **UNIT I**

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

### **UNIT II**

Elements of cost, Installation of a costing system, Role of a cost accountant in an organization.

### **UNIT III**

Accounting for Material: 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.

### **UNIT IV**

Accounting for 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 V**

Contract Costing, Operating Costing.

### **Suggested Reading:**

1. Lal Jawahar., *Cost Accounting*. Tata McGraw Hill Publishing Co., New Delhi.
2. Nigam, Lall B.M. and Jain I.C., *Cost Accounting: Principles and Practice*. Prentice Hall of India, New Delhi.
3. Mittal D.K. and Mittal Luv., *Cost Accounting*. Galgotia Publishing Co., New Delhi.
4. Arora M.N. *Cost Accounting – Principles and Practice*. Vikas Publishing House, New Delhi.
5. Shukla M.C., Grewal T.S. and Gupta M.P., *Cost Accounting: Text and Problems*. S. Chand & Co. Ltd., India.
6. Maheshwari S.N. and Mittal S.N.. *Cost Accounting: Theory and Problems*. Shri Mahabir Book Depot, New Delhi.
7. Jain S.P., Narang K.L., Agrawal Simmi, *Cost Accounting (Principles and Practice)*, Kalyani Publications.

**Note: The pattern of setting the question paper is given at the end of the Syllabus, which is to be followed by the paper setter.**

**Course Code: BC-306**

**Course Name: Corporate Accounting-I**

**Course Objective:** To impart knowledge about the fundamentals of corporate accounting as per Companies Act 2013 and its use in corporate decision making.

### **UNIT I**

Company Accounts: Issue of Shares, Forfeiture & Reissue of shares (including problems of prorata).

### **UNIT II**

Issue and Redemption of Debentures.

### **UNIT III**

Redemption of Preference Shares and Buy Back of Shares.

### **UNIT IV**

Profits prior and after incorporation.

### **UNIT V**

Preparation of final A/C of joint stock company (including problems of managerial remuneration) with adjustment as per revised schedule III of companies act 2013.

### **Suggested Readings:**

1. Monga J.R. *Fundamentals of Corporate Accounting*. Mayur Paper Backs, New Delhi.
2. Shukla M.C., Grewal T.S., and Gupta S.C., *Advanced Accounts*. Vol.-II. S. Chand & Co., New Delhi.
3. Maheshwari S.N. and S. K. Maheshwari. *Corporate Accounting*. Vikas PublishingHouse, New Delhi.
4. Sehgal Ashok and Sehgal Deepak. *Corporate Accounting*. Taxman Publication, NewDelhi.
5. Ahmed Naseem, *Corporate Accounting*, ANE Books Pvt. Ltd. New Delhi.
6. Bansal K M ,*Corporate Accounting*. Taxmann Publications , New Delhi.
7. Goel D.K., *Corporate Accounting*. Arya Publications, New Delhi.

**Note: The pattern of setting the question paper is given at the end of the Syllabus, which is to be followed by the paper setter.**

**Course Code: BC-307**

**Course Name: Cost Accounting-I**

**Course Objective:** To familiarise students with various aspects of costs and its determinants.

### **UNIT I**

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

### **UNIT II**

Elements of cost, Installation of a costing system, Role of a cost accountant in an organization.

### **UNIT III**

Accounting for Material: 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.

### **UNIT IV**

Accounting for 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 V**

Contract Costing, Operating Costing.

### **Suggested Reading:**

1. Lal Jawahar. *Cost Accounting*. Tata McGraw Hill Publishing Co., New Delhi.
2. Nigam, Lall B.M. and Jain I.C., *Cost Accounting: Principles and Practice*. Prentice Hall of India, New Delhi.
3. Mittal D.K. and Mittal Luv, *Cost Accounting*. Galgotia Publishing Co., New Delhi.
4. Arora M.N., *Cost Accounting – Principles and Practice*. Vikas Publishing House, New Delhi.
5. Shukla M.C., Grewal T.S. and Gupta M.P., *Cost Accounting: Text and Problems*. S. Chand & Co. Ltd., New Delhi.
6. Maheshwari S.N. and Mittal S.N., *Cost Accounting: Theory and Problems*. Shri Mahabir Book Depot, New Delhi.
7. Jain S.P., Narang K.L., Agrawal Simmi, *Cost Accounting (Principles and Practice)*, Kalyani Publications.

**Note: The pattern of setting the question paper is given at the end of the Syllabus, which is to be followed by the paper setter.**

**Course Code: BC-308**

**Course Name: Computerized Cost Accounting-I**

**Course Objective:** To provide knowledge about basic components of a computerized cost accounting and their significance, and hands on learning of applications of MS Excel and Tally software.

### **UNIT I**

Introduction to spread sheets, working on spread sheet, MS excel and its applications working of MS-Excel.

### **UNIT II**

Cost Accounting System: Elements of cost, Classification, Cost sheet, Cost accounting methods and techniques.

**Use of Tally and MS-Excel to obtain cost accounting outputs for the following:**

### **UNIT III**

Analysis of cost – Cost centres wise.

### **UNIT IV**

Analysis of cost – Cost elements wise.

### **UNIT V**

Allocation of overheads.

### **Suggested Readings:**

1. Sinha P. K. and Sinha Priti; Computer Fundamentals; BPB Publications
2. Leon Alex and Leon Mathews; Fundamentals of Information Technology; Vikas Publishing House
3. Shukla M.C., Grewal T.S. and Gupta M.P., *Cost Accounting: Text and Problems*. S. Chand & Co. Ltd., New Delhi.
4. Maheshwari S.N. and Mittal S.N., *Cost Accounting: Theory and Problems*. Shri Mahabir Book Depot, New Delhi.
5. Jain S.P., Narang K.L., Agrawal Simmi, *Cost Accounting (Principles and Practice)*, Kalyani Publications.

**Note: The pattern of setting the question paper is given at the end of the Syllabus, which is to be followed by the paper setter.**



**Course Code: BC-309**

**Course Name: Practical (Computerized Cost Accounting)**

**Course Objective:** To provide knowledge about basic components of a computerized cost accounting and their significance, and hands on learning of applications of MS Excel and Tally software.

The student will be given exercise in computer of the various applications of Cost Accounting with the help of Tally and Ms-Excel.

**Note: The pattern of setting the question paper is given at the end of the Syllabus, which is to be followed by the paper setter.**

## **B Com Fourth Semester**

**Course Code: BC-401**

**Course Name: Human Resource Management**

**Course Objective:** To impart basic knowledge of principles of human resource management and develop skills to acquire, reward, motivate, use and manage the employees in the organisation.

### **UNIT I**

Human Resource Management: Meaning, importance and scope, Organisation and functions of personnel department: Personnel policies.

### **UNIT II**

Manpower Planning – Meaning, importance and process, Job analysis, Job description and Job specification, Recruitment & Selection, Selection procedure.

### **UNIT III**

Training: Need, methods, induction of new employees, Promotion, demotion, transfer, discipline, discharge and dismissal and related problems and procedures.

### **UNIT IV**

Motivation concept and theories (Maslow, McGregor, Herzberg etc.).

### **UNIT V**

Performance Appraisal: Nature, importance and techniques.

### **Suggested Readings:**

1. Decenzo D.A. and Robbins S.P., *Personnel/Human Resource Management*, Prentice Hall of India, New Delhi.
2. Dessler. *Human Resource Management*. Prentice Hall of India, New Delhi.
3. French, W. *The Personnel Management Process*. Houghton Mifflin, Boston.
4. Ivancevich, John M. *Human Resource Management*. McGraw Hill.
5. Wreather and Davis. *Human Resource Management*. Prentice Hall, New Jersey.
6. Mathis Robert L. and Jackson John H.. *Human Resource Management*. Thomson Learning.

**Note: The pattern of setting the question paper is given at the end of the Syllabus, which is to be followed by the paper setter.**

**Course Code: BC-402**

**Course Name: Fundamentals of Insurance**

**Course objectives:** To develop an understanding among students about the various types of insurance, its principles and usefulness in business.

### **UNIT I**

Principles of Insurance: Concepts of Insurable Risk, Methods of handling risk; Concepts, characteristics, importance and advantages, functions, principles and classification of insurance, kinds of insurance organizations; essentials of insurance contract, Insurable interest, Indemnity, warranty, utmost good faith, Doctrine of subrogation, Doctrine of Contribution, Double Insurance and Reinsurance.

### **UNIT II**

Life Insurance: Features, Importance, Advantages, contract of life insurance, Hazards; Procedure of effecting life insurance (from proposal to policy); Selection, Substandard Lives; Kinds of policies, Annuities, Policy conditions; Computation of premium, numerical of premium computations Mortality table, kinds, methods of construction of mortality table, investment of life fund, valuation and bonus, Organization and working of the Life Insurance Corporation of India, entry of private sector insurance companies in life insurance business.

### **UNIT III**

Marine Insurance: Elements of Contract, subject matter of marine insurance, Procedure; kinds of policies, fixation and return of premium. Policy conditions, perils of marine insurance, doctrine of cause proxima, warranty, marine losses.

### **UNIT IV**

Fire Insurance: Meaning, scope, hazards, functions of fire insurance, kinds of policies, policy conditions, computation of premium, Settlement of claims, numerical of premium computations and settlement of claims, application of average clause.

### **UNIT V**

Miscellaneous Insurance: Types, extent of coverage and the policy conditions in respect of motor insurance, workmen's compensation insurance, export risk insurance and war risk insurance, General insurance business in India. Nationalisation, entry of private sector in general insurance business.

### **Suggested Readings:**

1. Harrington Scott and Niehaus Gregory, *Risk Management and Insurance*, 2<sup>nd</sup> ed., TataMcGraw- Hill, 2
2. Dorfman, *Risk Management and Insurance*, PHI
3. Gupta PK, *Insurance and Risk Management*, Himalaya Publishing House
4. Mishra M.N., *Principles and Practices of Insurance*, S. Chand and Co.
5. Panda GS, *Principles and Practices of Insurance*, Kalyani Pub.

**Note: The pattern of setting the question paper is given at the end of the Syllabus, which is to be followed by the paper setter.**

**Course Code: BC-403**

**Course Name: Indian Financial System**

**Course Objective:** To impart the basic concepts, structure, organisation and working of Indian Financial System.

### **UNIT I**

Financial system: definition, constituents, and functions, Components of the financial system, Role of financial intermediaries in conduct and development of economy, Financial institutions and markets, Financial system reforms, Functions of capital market, Primary market and secondary market, History of Indian capital market, Capital market reforms.

### **UNIT II**

Functions and working of All India Financial Institutions (IDBI, IFCI, NABARD, SIDBI and SFCS) and Role of Investment Institutions (LIC, GIC, UTI etc.) in Industrial Financing.

### **UNIT III**

An overview of various Financial Services, Non-Banking Financial Institutions – Their types and functioning, growth and role.

### **UNIT IV**

Securities and Exchanges Board of India (SEBI) – Its regulatory and developmental role and functions.

### **UNIT V**

Recent Trends in Capital Market, emerging financial institutions and Structure of Money Market – RBI, Commercial banks and their lending policies, recent trends in money market.

### **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. Avadhani, *Indian Financial System*, V.A. Bombay: Jaico Publishing Company.
4. Chandra Prasanna., *Financial Management: Theory and Practice*. Tata McGraw-Hill.
5. Guruswamy S.; *Financial Markets and Institutions*; McGraw Hill.
6. Pathak Bharati V.; *Indian Financial System*; Pearson Education
7. Justin, Paul and Padmalatha, Suresh; *Management of Banking and Financial Services*

**Note: The pattern of setting the question paper is given at the end of the Syllabus, which is to be followed by the paper setter.**

**Course Code: BC-404**

**Course Name: Entrepreneurship**

**Course Objective:** To impart basic knowledge of entrepreneurship, its development and issues related to Entrepreneurship in Uttarakhand.

### **UNIT I**

Entrepreneurship: Definition and Structure, Entrepreneurial Culture, Theories of Entrepreneurship, Classification and Types of Entrepreneurship, Factor Effecting Entrepreneurial Growth, Entrepreneurial Competencies and Women Entrepreneurship.

### **Unit II**

Entrepreneurial Development: Entrepreneurial Environment, Process of Entrepreneurial Development, Entrepreneurial Development Programme, Role of Government and Specialized Institutions in Entrepreneurship Development.

### **Unit III**

Issues Related to Entrepreneurship in Uttarakhand.

### **Unit IV**

Entrepreneurship Development and Government: Role of Central Government and State Government in promoting entrepreneurship with various incentives, subsidies, grants etc.

### **Unit V**

Project Financing: Estimation of Financial Requirements, Capital Structure and Source of Financing, Various Financing Schemes of Financial Institutions, Foreign Currency Financing.

### **Suggested Readings:**

1. Chandra Prasanna: Project Preparation, Appraisal and Implementation, 5th ed., Tata McGraw Hill, 2002
2. Holt: Entrepreneurship
3. Khanka S.S.: Entrepreneurial Development
4. Desai Vasant,: Entrepreneurial Development
5. Lall Madhurima & Sahai Shikha: Entrepreneurship
6. Gray Clifford: Project Management, Richard D. Irwin, 2005

**Note: The pattern of setting the question paper is given at the end of the Syllabus, which is to be followed by the paper setter.**

**Course Code: BC-405**

**Course Name: Cost Accounting-II**

**Course Objective:** To familiarise students with various aspects of cost ascertainment and its determinants.

**UNIT I**

Cost Ascertainment: Unit Costing, Cost Sheet, Method of Preparing cost sheet, Treatment of Scrap.

**UNIT II**

Batch Costing, Job Costing, Process Costing – including Joint and By-Products.

**UNIT III**

Cost Records: Integral and non-integral system.

**UNIT IV**

Standard Costing and Variance Analysis, Material, Labour and Overhead.

**UNIT V**

Reconciliation of cost and financial accounts.

**Suggested Reading:**

6. Iyenger S.P., Cost Accounting Sultan Chand & Sons, New Delhi.
7. Maheshwari S.N. & Mittal S.N. Cost Accounting Shree Mahavir Book Depot, Delhi.
8. Jain S.P. & Narang K.L., Cost Accounting-Principles & Practice Kalyani publishers.
9. Mittal D.K. and Mittal Luv., *Cost Accounting*. Galgotia Publishing Co., New Delhi.
10. Shukla M.C., Grewal T.S. and Gupta M.P., *Cost Accounting: Text and Problems*. S. Chand & Co. Ltd., New Delhi.
11. Jain S.P., Narang K.L., Agrawal Simmi, *Cost Accounting (Principles and Practice)*, Kalyani Publications.

**Note: The pattern of setting the question paper is given at the end of the Syllabus, which is to be followed by the paper setter.**

**Course Code: BC-406**

**Course Name: Corporate Accounting-II**

**Course Objective:** The objective of the course is to provide a brief idea about the framework of certain allied aspects of corporate accounting.

**UNIT I**

Underwriting of shares.

**UNIT II**

Amalgamation, Absorption and Reconstruction, As per accounting standard – 14.

**UNIT II**

Liquidation of companies.

**UNIT IV**

Holding companies: Preparation of consolidated Profit and Loss Accounts and Balance Sheet.

**UNIT V**

Valuation of shares and valuation of goodwill.

**Suggested Readings:**

1. Monga J.R., *Fundamentals of Corporate Accounting*. Mayur Paper Backs, New Delhi.
2. Shukla M.C., Grewal T.S., and Gupta S.C., *Advanced Accounts*. Vol.-II. S. Chand Co., New Delhi.
3. Maheshwari S.N. and Maheshwari S. K., *Corporate Accounting*. Vikas Publishing House, New Delhi.
4. Sehgal Ashok and Sehgal Deepak., *Corporate Accounting*. Taxman Publication, New Delhi.
5. Ahmed Naseem, *Corporate Accounting*, ANE Books Pvt. Ltd. New Delhi.
6. Bansal K M, *Corporate Accounting*. Taxmann Publications , New Delhi.
7. Goel D.K., *Corporate Accounting*. Arya Publications, New Delhi

**Note: The pattern of setting the question paper is given at the end of the Syllabus, which is to be followed by the paper setter.**

**Course Code: BC-407**

**Course Name: Cost Accounting-II**

**Course Objective:** To familiarise students with various aspects of cost ascertainment and its determinants.

### **UNIT I**

Cost Ascertainment: Unit Costing; Cost Sheet, Method of Preparing cost sheet, Treatment of Scrap.

### **UNIT II**

Batch Costing, Job Costing, Process Costing – including Joint and By-Products.

### **UNIT III**

Cost Records: Integral and non-integral system.

### **UNIT IV**

Standard Costing and Variance Analysis, Material, Labour and Overhead.

### **UNIT V**

Reconciliation of cost and financial accounts.

### **Suggested Reading:**

1. Iyenger S.P., Cost Accounting Sultan Chand & Sons, New Delhi.
2. Maheshwari S.N. & Mittal S.N. Cost Accounting Shree Mahavir Book Depot, Delhi.
3. Jain S.P. & Narang K.L., Cost Accounting-Principles & Practice Kalyani publishers.
4. Mittal D.K. and Mittal Luv., *Cost Accounting*. Galgotia Publishing Co., New Delhi.
5. Shukla M.C., Grewal T.S. and Gupta M.P., *Cost Accounting: Text and Problems*. S. Chand & Co. Ltd., New Delhi.
6. Jain S.P., Narang K.L., Agrawal Simmi, *Cost Accounting (Principles and Practice)*, Kalyani Publications.

**Note: The pattern of setting the question paper is given at the end of the Syllabus, which is to be followed by the paper setter.**



**Course Code: BC-408**

**Course Name: Computerized Cost Accounting-II**

**Course Objective:** To provide knowledge about basic components of a computerized cost accounting and their significance, and hands on learning of applications of MS Excel and Tally software.

**Use of Tally and MS-Excel to obtain cost accounting outputs for the following:**

**UNIT I**

Apportionment of overheads.

**UNIT II**

Preparation of cost sheet, contract A/c and process A/c.

**UNIT III**

Variable and fixed costs – BEP, P/V analysis.

**UNIT IV**

Standard cost and variance analysis.

**UNIT V**

Differential cost.

**Suggested Readings:**

1. Sinha P. K. and Sinha Priti; Computer Fundamentals; BPB Publications.
2. Leon Alex and Leon Mathews; Fundamentals of Information Technology; Vikas Publishing House.
3. Shukla M.C., Grewal T.S. and Gupta M.P., *Cost Accounting: Text and Problems*. S. Chand & Co. Ltd., New Delhi.
4. Maheshwari S.N. and Mittal S.N., *Cost Accounting: Theory and Problems*. Shri Mahabir Book Depot, New Delhi.
5. **Note: The pattern of setting the question paper is given at the end of the Syllabus, which is to be followed by the paper setter.**

**Course Code: BC-409**

**Course Name: Practical (Computerized Cost Accounting)**

**Course Objective:** To provide knowledge about basic components of a computerized cost accounting and their significance, and hands on learning of applications of MS Excel and Tally software.

**The student will be given exercise in computer of the various applications of Cost Accounting with the help of Tally and Ms-Excel.**

**Note: The pattern of setting the question paper is given at the end of the Syllabus, which is to be followed by the paper setter.**

## B Com Fifth Semester

**Course Code: BC-501**

**Course Name: Project Management**

**Course objectives:** To provide adequate knowledge to the students for formulating and handling the project.

### UNIT I

Project Management: Nature, Scope, Process, Elements, Significance and Emerging Issues, Identification of Investment Opportunities and their Feasibility, Market and Demand Analysis.

### UNIT II

Technical Analysis: Choice of Technology, Analysis of Materials and Inputs, Plant Locations and Layout Pollution Control and Government Regulations. Financial Analysis: Fund flow analysis and sources of funds.

### UNIT III

Project Appraisal: Cash Flow estimate under different financing pattern.

### UNIT IV

Risk Analysis: Different techniques, project evaluation under special circumstances.

### UNIT V

Net Work Techniques for Project Management: PERT / CPM Techniques, Time-Cost Trade-off, Resource Leveling, Social cost benefits analysis.

### Suggested Readings:

1. Lientz Beenet P., Kathyn- *Project Management* – for 21st Century, Pearson Academic Press, 1995.
2. Cleland David I., *Project management*, McGraw Hill International Edition, 1999
3. Gopalakrishnan *Project Management*, McMillan India Ltd.
4. Harry-Maylor, *Project Management*, Pearson Publication
5. Project management- Gopalakrishnan- McMillian india Ltd.
6. Project Management-Harry-Maylor-Pearson Publication
7. Project Management-Gray & Larson- Tata McGraw Hill

**Note: The pattern of setting the question paper is given at the end of the Syllabus, which is to be followed by the paper setter.**

**Course Code: BC-502**

**Course Name: Research Methods**

**Course Objectives:** To develop and understanding of the research methodology used in social sciences and its business applications.

### **UNIT-I**

Introduction: Definition, Importance, Scope and Limitations of Research, Objectives, Types of Research.

### **UNIT II**

Research Design: Meaning, Need, Important concept related to research design, Types of Research Design, Basic principles of Experimental Design.

### **UNIT III**

Sources of Data Collection: Primary and Secondary Data Collection: Source and their types, Methods of Data Collection, Data preparation-Validation, Editing Coding, Tabulation and Cross Tabulation of Data, Data Analysis and interpretation, Hypothesis Testing.

### **UNIT III**

**Sampling methods & techniques: Probability and non- probability methods, random, non random techniques, stratification, focus group.**

### **UNIT IV**

Questionnaire Construction: Questionnaire Design, Attitude Measurement, Types of Scales for Attitude Measurement.

### **UNIT V**

Analysis and Interpretation of Data and Research Report: Meaning of Interpretation, Techniques of Interpretation, Significance of Report writing, Steps and Layout of the Research report, Types of Reports, Precautions while writing Research report.

### **Suggested Readings:**

1. Zikmund, William. *Research Methodology*.
2. Malhotra Naresh., *Marketing research*.
3. Swamy R Krishna., *Research Methodology*
4. Kumar Rajendar., *Research Methodology*, APH Publishing.
5. Chawla Deepak and Sondhi Neena., *Research Methodology*, Vikas, Publishing House.

**Note: The pattern of setting the question paper is given at the end of the Syllabus, which is to be followed by the paper setter.**

**Course Code: BC-503**

**Course Name: Management of Financial Services**

**Course objective:** To familiarize the students about the various types of financial services/products and the recent developments in management of financial products.

### **UNIT I**

Non Banking Financial Companies- Origin, Scope and Functions, Role of NBFCs in rendering Financial Services-RBI regulations, Categories of NBFCs and Housing Finance.

### **UNIT II**

Merchant Banking-Nature and scope of Merchant Banking-Regulation of Merchant Banking Activity-Structure of Merchant Banking Industry-Primary Markets, Procedural Aspects of Primary Issues-SEBI Guidelines for Public Issues.

### **UNIT III**

Consumer Finance- Plastic Money: Credit, Debit Cards, Merits and Demerits, Settlement Procedure-Uses of Credit Cards.

### **UNIT IV**

Factoring-Concept and Forms of Factoring, Factoring and Bills Discounting Distinguished-Factoring vis-à-vis Forfeiting, Legal Aspects of Factoring.

### **UNIT V**

Leasing and Hire – Purchase, Consumer and Housing finance, Venture capital Financing, Bank Guarantees and Letter of credit, Credit Rating and Financial counseling.

### **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. Avadhani, *Financial System*, V.A. Bombay: Jaico Publishing Company.
4. Chandra Prasanna., *Financial Management: Theory and Practice*. Tata McGraw-Hill Publishing Company Ltd., New Delhi.
5. Sharma G.L. and Singh Y.P., *Contemporary Issues in Finance and Taxation*. Academic Foundation, Delhi.

**Note: The pattern of setting the question paper is given at the end of the Syllabus, which is to be followed by the paper setter.**

**Course Code: BC-504**

**Course Name: Goods & Services Tax (GST)**

**Course Objectives:** To provide basic knowledge and equip students with applications of the provisions of Goods and Services Tax Act.

### **UNIT I. Introduction**

Indirect taxes before the GST; Concept of VAT: Meaning and Methods; Major Defects in the structure of Indirect taxes prior to GST; Need of GST in India; Genesis and salient features of GST; Taxes subsumed in GST; Advantages and challenges of GST; Innovation and best practices; Structure of GST including SGST, CGST, UTGST and IGST; Procedure of Registration; Compulsory Registration; Deemed Registration; Cancellation and Revocation of registration

### **Unit II: Levy and Collection of GST**

Taxable event ; “Supply” of Goods and Services; Place of Supply: Within State, Interstate, Import and Export; Time of supply; Valuation for GST; Valuation rules, taxability of reimbursement of expenses; Exemption from GST; Small supplies and Composition Scheme; Classification of Goods and Services; Composite and Mixed Supplies.

### **Unit III: Input Tax Credit**

Eligible and Ineligible Input Tax Credit; Apportionment of Credit and Blocked Credits; Tax Credit in respect of Capital Goods; Recovery of Excess Tax Credit; Availability of Tax Credit in special circumstances; Transfer of Input Credit (Input Service Distribution); Payments of Tax; Refund; Doctrine of unjust enrichment; TDS, TCS. Reverse Charge Mechanism, Job work.

### **Unit IV: Procedures**

Tax Invoice, Credit and Debit Notes, Returns, Audit in GST, Assessment: Types of Assessment, Summary and Scrutiny, Payment of Taxes, Maintenance of Records and Submission of Return

### **Unit V: Special Provisions**

Taxability of e-Commerce, Anti-Profiteering, Avoidance of dual control.

### **Suggested Readings:**

1. Chaudhary, Dalmia and Girdharwal, GST – A Practical Approach, Taxmann Publications
2. Haldia Arpit, GST made easy, Taxmann Publications.
3. Datey V.S., GST Ready Reckoner, Taxmann Publications.
4. Singhaia Vinod K. & Singhania Monica, (2016), Students Guide to Indirect Tax Laws, Taxman Publications.
5. Gupta S.S., GST-How to meet your obligations (April 2017), Taxman Publications
6. GST Manual, Taxmann Publications.
7. Garg Keshav , GST Ready Reckoner, Bharat Law House.
8. Singh S.K., Goods and Services Tax: The Tasks and Challenges Ahead, Nice Journal of Business, Vol. II, Nos. 1 & 2, pp. 1-10.
9. Halakhandi Sudhir, GST in Hindi (Vastu avam Sevakar).

**Note: The pattern of setting the question paper is given at the end of the Syllabus, which is to be followed by the paper setter.**

**Course Code: BC-505**

**Course Name: Management Accounting**

**Course objectives:** To impart knowledge of various management accounting tools and techniques useful for business decision making.

### **UNIT I**

Management Accounting: Nature, scope and functions of management accounting, Role of management accounting in decision – making, Management accounting vs. financial accounting: Tools and techniques of management accounting

### **UNIT II**

Ratio analysis: Classification, Advantages and Limitations of ratios, Funds Flow Statement, Cash Flow Statement (as per revised AS)

### **UNIT III**

Absorption and Marginal Costing: Marginal and differential costing as a tool for decision making – make or buy, Change of product mix, Pricing, Exploring new markets, Shutdown decisions, Break-even analysis.

### **UNIT IV**

Budgeting for Profit Planning and control: Meaning of budget and budgetary control, Objectives, Merits and limitations, Types of budgets, Cash budget, Fixed and flexible budgeting, Zero base budgeting, Performance budgeting, Capital Investment decisions (capital budgeting), methods.

### **UNIT V**

Standard Costing and Variance Analysis: Meaning of standard cost and standard costing: advantages and applications, Variance analysis: material, Labour and overhead variances. Responsibility accounting.

#### **Suggested Readings:**

1. Anthony, Robert N; Hawkins, David F, Merchant, Kenneth A.; Accounting; Text and Cases; Tata McGraw Hill
2. H.V. Jhamb, *Management Accounting*, ANE Books Pvt. Ltd. New Delhi
3. Rastogi R.P.; Fundamentals of Management Accounting; Taxmann Publication
4. Richard, Lynch M. and Robert, Williams W.; Accounting and Management: Planning and Control; Tata McGraw Hill.
5. Bhattacharya D.; Management Accounting; Pearson Education.
6. Vij Madhu; Management Accounting; Macmillan

**Note: The pattern of setting the question paper is given at the end of the Syllabus, which is to be followed by the paper setter.**

**Course Code: BC-506**

**Course Name: Working Capital Management**

**Course Objective:** To impart knowledge about the basic principles, tools and techniques of working capital management with a view to develop skills to take informed business decisions.

### **UNIT I**

Concept of Working Capital, Approaches of Working Capital, Liquidity Vs Profitability Trade – Off, Working Capital Policies, Operating Cycle, Weighted Average Duration of Operating Cycle, Estimating Working Capital Requirements – Various Techniques.

### **UNIT II**

Inventory Management: Purpose of Holding Inventory, Cost of Holding Inventory, Cost Benefit Trade Off, Economic Order Quantity, Economic Lot Size, Reorder Point and Safety Stock, Inventory Management and Monitoring Techniques.

### **Unit III**

Receivable Management: Basic Issues in Receivable Management, Credit Standards. Evaluating Credit Worthiness, Terms of Credit, Evaluating Changes in Credit Policy, Techniques of Credit Monitoring.

### **Unit IV**

Management of Cash: Motives of Holding Cash, Cost Benefit Trade Off of Liquidity, Cash Management Models, Cash Planning and Budgeting, Management of Collection and Disbursement.

### **Unit V**

Financing Working Capital Requirement: Various Sources of Working Capital Financing, Trade Credit, Bank Financing – Recent Policies of Bank Financing, Market Based Financing.

### **Suggested Readings:**

1. Pandey I.M, *Financial Management*, V. Publication.
2. Chandra Prashana, *Financial Management*. TMH.
3. Agrawal Manju, *Working Capital Management*. IIF.
4. Bhalla V.K., *Working Capital Management*, Vikas Publishing.
5. Arora M.N., *A Textbook of Cost and Management Accounting*. Vikas Publishing House.

**Note: The pattern of setting the question paper is given at the end of the Syllabus, which is to be followed by the paper setter.**



**Course Code: BC-507**

**Course Name: Management Accounting**

**Course objectives:** To impart knowledge of various management accounting tools and techniques useful for business decision making.

### **UNIT I**

Management Accounting: Nature, scope and functions of management accounting, Role of management accounting in decision – making, Management accounting vs. financial accounting: Tools and techniques of management accounting.

### **UNIT II**

Ratio analysis: Classification, Advantages and Limitations of ratios, Funds Flow Statement, Cash Flow Statement (as per revised AS).

### **UNIT III**

Absorption and Marginal Costing: Marginal and differential costing as a tool for decision making – make or buy, Change of product mix, Pricing, Exploring new markets, Shutdown decisions, Break-even analysis.

### **UNIT IV**

Budgeting for Profit Planning and control: Meaning of budget and budgetary control, Objectives, Merits and limitations, Types of budgets, Cash budget, Fixed and flexible budgeting, Zero base budgeting, Performance budgeting, Capital Investment decisions (capital budgeting), Methods.

### **UNIT V**

Standard Costing and Variance Analysis: Meaning of standard cost and standard costing: advantages and applications, Variance analysis: material, Labour and overhead variances, Responsibility accounting.

#### **Suggested Readings:**

1. Anthony, Robert N; Hawkins, David F, Merchant, Kenneth A.; Accounting; Text and Cases; Tata McGraw Hill.
2. Jhamb H.V., *Management Accounting*, ANE Books Pvt. Ltd. New Delhi.
3. Rastogi R.P.; Fundamentals of Management Accounting; Taxmann Publication.
4. Richard, Lynch M. and Robert, Williams W.; Accounting and Management: Planning and Control; Tata McGraw Hill.
5. Bhattacharya D.; Management Accounting; Pearson Education.
6. Vij Madhu; Management Accounting; Macmillan.

**Note: The pattern of setting the question paper is given at the end of the Syllabus, which is to be followed by the paper setter.**

**Course Code: BC-508**

**Course Name: Computer Application in Management Accounting**

**Course Objective:** To provide knowledge about basic components of a computerized management accounting and their significance, and hands on learning of applications of MS Excel and Tally software.

Retracing management accounting system and use of Tally and MS-Excel packages to obtain different management accounting outputs for the following:

**UNIT I**

Ratio analysis and Fund flow statement.

**UNIT II**

Budget and budget variances.

**UNIT III**

Analysis of account payable, account receivable and sales and Inventory control.

**UNIT IV**

Projected financial statements and Cash forecasting.

**UNIT V**

Standard costing and Marginal costing.

**Suggested Readings:**

1. Anthony, Robert N; Hawkins, David F, Merchant, Kenneth A.; Accounting; Text and Cases; Tata McGraw Hill.
2. Jhamb H.V., *Management Accounting*, ANE Books Pvt. Ltd. New Delhi.
3. Rastogi R.P.; Fundamentals of Management Accounting; Taxmann Publication.
4. Richard, M. Lynch and Robert, W. Williams; Accounting and Management: Planning and Control; Tata McGraw Hill.
5. Bhattacharya D.; Management Accounting; Pearson Education.
6. Vij Madhu; Management Accounting; Macmillan.

**Note: The pattern of setting the question paper is given at the end of the Syllabus, which is to be followed by the paper setter.**

**Course Code: BC-509**

**Course Name: Practical(Computer Applications in Management Accounting)**

**Course Objective:** To provide knowledge about basic components of a computerized management accounting and their significance, and hands on learning of applications of MS Excel and Tally software.

The student will be given exercise in computer of the various applications of Management Accounting with the help of Tally and Ms-Excel.

**Note: The pattern of setting the question paper is given at the end of the Syllabus, which is to be followed by the paper setter.**

## B Com Sixth Semester

**Course Code: BC-601**

**Course Name: International Business**

**Course Objective:** To impart knowledge of nature, scope and structure of International Business, and understand the influence of various environmental factors on international business operations.

### UNIT I

Introduction to International Business: Globalization and its growing importance in world economy, Impact of globalization, International business contrasted with domestic business - complexities of international business, Modes of entry into international business. International Business Environment: National and foreign environments and their components - economic, cultural and political-legal environments, Global trading environment - recent trends in world trade in goods and services, Trends in India's foreign trade.

### UNIT II

Theories of International Trade – an overview, Commercial Policy Instruments - tariff and non-tariff measures, Balance of payment account and its components, International Organizations and Arrangements: WTO – Its objectives, principles, organizational structure and functioning, UNCTAD, World Bank and IMF.

### UNIT III

Regional Economic Co-operation: Forms of regional groupings, Integration efforts among countries in Europe, North America and Asia, International Financial Environment: International financial system and institutions, Foreign exchange markets and risk management, foreign investments - types and flows, Foreign investment in Indian perspective.

### UNIT IV

Organizational structure for international business operations, Key issues involved in making international production, finance, marketing and human resource decisions, International business negotiations.

### UNIT V

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

#### **Suggested Readings:**

1. Charles Hill 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*
3. *Modern Global Economy*. London: Roulledge.
4. Cherunilam Francis. *International Business: Text and Cases*. Prentice Hall of India Ltd.

**Note: The pattern of setting the question paper is given at the end of the Syllabus, which is to be followed by the paper setter.**

**Course Code: BC-602**

**Course Name: Auditing & Corporate Governance**

**Course Objective:** To acquaint the students with Auditing & corporate governance

### **UNIT I**

Introduction: Meaning, Objects, Basic Principles and Techniques, Classification of Audit, Audit Planning, Internal Control – Internal Check and Internal Audit.

Audit Procedure: Vouching and verification of Assets & Liabilities.

### **UNIT II**

Audit of Limited Companies:

- i) Company Auditor: Qualifications and disqualifications, Appointment, Removal, Remuneration, Rights, Duties and Liabilities.
- ii) Audit Committee.
- iii) Auditor's Report: Contents and Types, Auditor's certificates.
- iv) Emphasis on Companies (Auditors Report) order, (CARO).

### **UNIT III**

Special Areas of Audit: Special features of Cost audit, Tax audit and Management Audit.

### **UNIT IV**

Corporate Governance: Issues and need of corporate governance code, Principles of Corporate Governance, Major corporate governance failures, Major codes and standards on corporate governance, Globalisation and CG.

### **UNIT V**

Corporate Governance in India: Corporate governance framework in India, Corporate governance and the role of board (BOD), Corporate boards and its powers, Responsibilities, Disqualifications, 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, Clause 49 of listing agreement, Corporate governance in public sector under

### **Suggested Readings:**

1. Jha Aruna. *A Students Guide to Auditing*. Taxman.
2. Tandon B. N., Sudharsanam S. and Sundharabahu S., *A Handbook of Practical Auditing*. S. Chand and Co. Ltd., New Delhi.
4. Gupta Kamal and Arora Ashok. *Fundamentals of Auditing*. Tata Mc-Graw Hill Publishing Co. Ltd., New Delhi.
5. Ghatalia S.V., *Practical Auditing*. Allied Publishers Private Ltd., New Delhi.
6. Singh A. K. and Gupta Lovleen. *Auditing Theory and Practice*. Galgotia Pub. Company
7. Mallin, Christine A.; *Corporate Governance (Indian Edition)*; Oxford University Press.
8. Laura P., Hartman and Chatterjee, Abha; *Business Ethics*; Tata McGraw Hill
9. Rani, Geeta D. and Mishra R.K.; *Corporate Governance-Theory and Practice*; Excel Books.

**Note: The pattern of setting the question paper is given at the end of the Syllabus, which is to be followed by the paper setter.**

**Course Code: BC-603**

**Course Name: E- Commerce**

**Course Objective:** To provide knowledge about E-commerce and various issues related to E-commerce.

### **Unit I**

Introduction to e-Commerce: e-Commerce Infrastructure, Business Models and e-Commerce Strategy

### **Unit II**

Supply Chain Management and e-Commerce:

### **Unit III**

Marketing Strategies and e-Commerce: Internet marketing technologies, Databases, Data warehouse and Data mining, Customer relationship management, B2C and B2B E-Commerce marketing and branding strategies, Online advertising, Email, Social and targeted marketing,

### **Unit IV**

Mobile Commerce and e-Commerce Security and Controls: Security threats in online environment, Elements of Good E- Commerce security, Protecting internet communication, Encryption, Developing an E-Commerce security plan.

### **Unit V**

Global, Social, Legal and Ethical Issues in e-Commerce: Ethical dilemmas, Internet privacy, Internet fraud and other security issues, Intellectual property rights, Governance and public safety.

### **Suggested Readings:**

1. Turban E., King D., McKay J., Marshall, P., Lee, J., & Viehland, D. (2008). *Electronic commerce: A managerial perspective 2008* Pearson.
2. Kalakota Ravi; *Frontier in e-Commerce*; Pearson Education.
3. Schneider Gary; *Electronic Commerce*; Thomson Learning.
4. Turban Efraim, Lee Jae, King David and Chung Michael; *Electronic Commerce – A Managerial Perspective*; Addison Wesley.
5. Rayport Jeffrey and Jaworski Bernard; *Introduction to e-Commerce*; Tata McGraw Hill.

**Note: The pattern of setting the question paper is given at the end of the Syllabus, which is to be followed by the paper setter.**

**Course Code: BC-604**

**Course Name: Seminar & Comprehensive Viva-Voce**

There shall be 30 marks for two seminars which shall be conducted internally. Comprehensive Viva-Voce examination of 70 marks shall be conducted by an external examiner appointed by the University for the purpose. The objective of viva voce examination is to boost the confidence of students in oral communication skill so that they can face the challenges of competitive world. Questions will be asked based on the general awareness related to Commerce, Economics and Accounts, etc. Students should update their knowledge related to latest events in the field of Commerce, Economics and Accounts, etc. More questions will be asked from the syllabus of sixth semester.

**Course Code: BC-605**

**Course Name: Income Tax Law and Practice**

**Course Objective:** The purpose of this course is to enable the student to understand the tax liabilities under the Acts, as well as, be able to file returns.

### **UNIT-I**

Basic concepts: income, Agricultural income, Person, Assessee, Assessment Year, Previous Year, Gross Total income, Residence, Tax Liability and Exempted incomes.

### **UNIT-II**

Computation of income under the various heads: Income from Salary, House Property, Business and Profession, Capital Gains and Other Sources.

### **UNIT-III**

Clubbing of income and Aggregation of income, Set off and Carry Forward of Losses, Deductions from Gross Total income, Deduction and Collection of tax at source, Advance Payment of tax.

### **UNIT-IV**

Assessment of individuals, Hindu Undivided Families, Firm and Companies.

### **UNIT-V**

Tax Administration: Income Tax Authorities, Procedure of Assessment.

### **Suggested Readings:**

1. Singhanian Vinod K. and Singhanian Monica, Guide to income Tax, Taxmann Publications Pvt. Ltd.
2. Lal B.B., Income Tax Law and Practice, Konark Publications
3. Ahuja Girish and Gupta Ravi, Systematic Approach to income Tax, Bharat Law House
4. Aggarwal B K ,Income tax Law &practice,Navyug Sahitya sadan Agra
5. Mehrotra H.C., Income Tax Law, Sahitya Bhaw Chandra, Mahesh, Goyal S.P. and . Shukla D.C, income Tax Law and Practice, Pragati Prakashan

**Note: The pattern of setting the question paper is given at the end of the Syllabus, which is to be followed by the paper setter.**



**Course Code: BC-606**

**Course Name: Organisational Behaviour**

**Course Objective:** To develop the basic understanding of students about basic concepts, theories and techniques in the field of human behaviour at individual, group and organizational levels.

### **UNIT I**

Introduction: Concept of organizational behaviour, Scope, Evolution, Conceptual models, Challenges and opportunities, Interdisciplinary role of organizational behaviour.

### **UNIT II**

Foundation of Individual Behaviour: Factors affecting perception, Motivation theories (Maslow, Herzberg, and McGregor X and Y theory), Financial and non financial motivation, Personality types and important theories.

### **UNIT III**

Attitude: change of attitude and determinants of attitude, Learning, Conditioning, Learning curve, Reinforcement types, Job satisfaction: meaning, factors affecting job satisfaction.

### **UNIT IV**

Concept of Group Dynamics: Concept and features of group, Process of group formation, Concept of punctuated equilibrium model, Types of group behaviour: formal and informal groups, Concept of punctuated equilibrium model, Conflict: types of conflict and resolution of conflict.

### **UNIT V**

Leadership: Styles and behaviours, Theories, Trait, Managerial Grid, and Harsey Blanchard situational leadership, Transformational leadership behaviour, Power and influence, Counselling and guidance.

### **Suggested Readings:**

1. Luthans Fred; Organizational Behavior; Tata McGraw Hill.
2. Robbins S. P., Judge T. A., Vohra Niharika; Organizational Behavior; Pearson Education.
3. Pareek,Udai; Understanding Organizational Behavior; Oxford University Press.
4. Newstorm John; Human Behavior at Work; Tata McGraw Hill.
5. McShane Steven L., Mary Von Glinow and Sharma Radha R.; Organizational Behavior, Tata McGraw Hill.
6. Singh Kavita; Organization Behavior: Text and Cases; Pearson Education.

**Note: The pattern of setting the question paper is given at the end of the Syllabus, which is to be followed by the paper setter.**

**Course Code: BC-607**

**Course Name: Income Tax Law and Practice**

**Course Objective:** The purpose of this course is to enable the student to understand the tax liabilities under the Acts, as well as, be able to file returns.

### **UNIT-I**

Basic concepts: income, Agricultural income, Person, Assessee, Assessment Year, Previous Year, Gross Total income, Residence and Tax Liability. Exempted incomes

### **UNIT-II**

Computation of income under the various heads: Income from Salary, House Property, Business and Profession, Capital Gains and Other Sources.

### **UNIT-III**

Clubbing of income and Aggregation of income, Set off and Carry Forward of Losses. Deductions from Gross Total income. Deduction and Collection of tax at source, Advance Payment of tax.

### **UNIT-IV**

Assessment of individuals, Hindu Undivided Families, Firm and Companies.

### **UNIT-V**

Tax Administration: Income Tax Authorities, Procedure of Assessment.

#### **Suggested Readings:**

1. Singhanian Vinod K. and Singhanian Monica., Guide to income Tax, Taxmann Publications Pvt. Ltd.
2. Lal B.B., Income Tax Law and Practice, Konark Publications.
3. Ahuja Girish and Gupta Ravi, Systematic Approach to income Tax, Bharat Law House.
4. Aggarwal B K ,Income tax Law &practice,Navyug Sahitya sadan Agra
5. Mehrotra H.C., Income Tax Law, Sahitya Bhaw Chandra Mahesh, Goyal S.P. and . Shukla D.C, income Tax Law and Practice, Pragati Prakashan.

**Note: The pattern of setting the question paper is given at the end of the Syllabus, which is to be followed by the paper setter.**

**Course Code: BC-608**

**Course Name: Computer Applications in Income Tax**

**Course Objective:** To provide knowledge about the applications of Taxation with help of Ms-excel and Tally.

### **UNIT I**

Introduction of Income Tax, Agricultural income, Assessee, Previous year, assessment year, Person.

### **UNIT II**

Computation of income under the various heads: Income from Salary, House Property, Business and Profession, Capital Gains and Other Sources, provisions of carry forward and set off with the help of Tally and Ms excel.

### **UNIT III**

Deductions and Reliefs: Deductions to be made in computing Total income: Provisions regarding rebates of Income Tax and Relieves, Advance payment of Tax and Assessment procedure.

### **UNIT IV**

Deductions and collection of Tax at source, and Payment of Tax After Assessment, Assessment of Individuals and Hindu Undivided Family and Company (normal computation only) Using Tally and MS-Excel.

### **UNIT V**

PAN – Filling of Form No. 49A (other than Individuals), TAN – Filling of Form No. 49B, Filling of challan for making payment of taxes (Corporate assesses), Filling of Form No. 16A and 15H, Different kinds of notices U/s, 142, 143, 144 and 148, Filling of Returns of Income (Other than Individuals).

### **Suggested Readings:**

1. IT Law and Practice – Dr. Prasad Bhagawathi (Vishwa Prakashan)
2. Direct Taxes – Lal B.B (Konark Publishers)
3. IT Law and Practice - Kadkal M.B (Renuka Prakashan)
4. IT Law and Practice - Pagare Dinkar (Sultan Chand & Sons)
5. Direct Taxes – Law and Practice – Dr. Singhania V.K. (Taxmann Publications)

**Note: The pattern of setting the question paper is given at the end of the Syllabus, which is to be followed by the paper setter.**

**Course Code: BC-609**

**Course Name: Practical (Computer Applications in Income Tax)**

**Course Objective:** To provide knowledge about the applications of Taxation with help of Ms-excel and Tally.

**The student will be given exercise in computer of the various applications of Income Tax with the help of Tally and Ms-Excel.**

**Note: The pattern of setting the question paper is given at the end of the Syllabus, which is to be followed by the paper setter.**

# Pattern of Question Papers For External / End semester Examination of B.Com. Pass Course

## Numerical papers

**Instruction:** Numerical papers mentioned below in B.Com.will follow the under mentioned pattern of question paper. Maximum marks will be 80. Maximum time allowed will be 3 hours.

### SECTION – A (Short Answer Questions)

This section shall consist of 8 small questions of 4 marks each. Student has to attempt any 5 Questions out of 8 questions. Each question shall carry 4 marks. Answer should not exceed 50 words. Questions shall be formed covering all five units of syllabus. This section may also carry some numerical problems.

[ 5 Questions X 4 marks]

### SECTION – B (Long Answer Questions)

This section shall consist of 8 Questions. All Eight questions will be numericals. Student has to attempt any 4 Questions out of 8 questions. Each question shall carry 15 marks. Questions shall be formed covering all five units of syllabus.

[4 QuestionsX15 Marks]

## **List of numerical paper is as under:**

### **B COM FIRST SEMESTER:**

BC-105 FINANCIAL ACCOUNTING-I

BC-106 BUSINESS STATISTICS

BC-107 FINANCIAL ACCOUNTING –I

### **B COM SECOND SEMESTER:**

BC-205 FINANCIAL ACCOUNTING-II

BC-207 FINANCIAL ACCOUNTING-II

### **B COM THIRD SEMESTER:**

BC-305 COST ACCOUNTING-I

BC-306 CORPORATE ACCOUNTING –I

BC-307 COST ACCOUNTING-I

### **B COM FOURTH SEMESTER:**

BC-405 COST ACCOUNTING-II

BC-406 CORPORATE ACCOUNTING-II

BC-407 COST ACCOUNTING-II

**B COM FIFTH SEMESTER:**

BC-505 MANAGEMENT ACCOUNTING

BC-507 MANAGEMENT ACCOUNTING

**B COM SIXTH SEMESTER:**

BC-605 INCOME TAX LAW AND PRACTICE

BC-607 INCOME TAX LAW AND PRACTICE

**Numerical Papers of Computer Accounting Group**

**Instruction:** Numerical papers mentioned below of computerized Accounting Group in B.Com. will follow the under mentioned pattern of question paper for end semester examination. Maximum marks will be 40. Maximum time allowed will be 3 hours.

**SECTION – A (Short Answer Questions)**

This section shall consist of 8 small questions of 2 marks each. Student has to attempt any 5 Questions out of 8 questions. Each question shall carry 2 marks. Answer should not exceed 50 words. Questions shall be formed covering all five units of syllabus. This section may also carry some numerical problems.

[ 5 Questions X 2 Marks]

**SECTION – B (Long Answer Questions)**

This section shall consist of 8 Questions. All Eight questions will be numericals. Student has to attempt any 4 Questions out of 8 questions. Each question shall carry 7.5 marks. Questions shall be formed covering all five units of syllabus.

[4 QuestionsX7.5 Marks ]

**List of Numerical Paper of Computer Accounting Group**

BC-108 COMPUTERISED FINANCIAL ACCOUNTING-I

BC-208 COMPUERIZED FINANCIAL ACCOUNTING-II

BC-308 COMPUTERIZED COST ACCOUNTING –I

BC-408 COMPUTERIZED COST ACCOUNTING-II

BC-508 COMPUTER APPLICATIONS IN MANAGEMENT ACCOUNTING

BC-608 COMPUER APPLICATIONS IN INCOME TAX

**Semi Numerical Paper**

**Instruction:** Semi Numerical papers mentioned below in each semester of B.Com. will follow the under mentioned pattern of question paper for end semester examination. Maximum marks will be 80. Maximum time allowed is 3 hours.

**SECTION – A (Short Answer Questions)**

This section shall consist of 8 small questions of 4 marks each. Student has to attempt any 5 questions out of 8 questions. Each question shall carry 4 marks. Answer should not exceed 50 words. Questions shall be formed covering all five units of syllabus. This portion may carry some numerical

[ 5 Questions X 4 marks]

### SECTION – B (Long Answer Questions)

This section shall consist of 8 Questions. Student has to attempt any 4 Questions out of 8 questions. Each question shall carry 15 marks. Questions shall be formed covering all five units of syllabus. This portion may carry some numerical

[4 QuestionsX15 Marks ]

### **List of semi numerical paper**

BC-202- Business Finance

BC-402- Fundamentals of Insurance

BC- 504-Goods and Services Tax

BC-506- Working Capital Management

### **Theoretical papers**

Those papers not covered in the category of numerical papers and semi numerical papers will be called theoretical paper

**Instruction:** Theoretical papers in each semester of B.Com. will follow the under mentioned pattern of question paper. Maximum marks will be 80. Maximum time allowed is 3 hours.

### SECTION – A (Short Answer Questions)

This section shall consist of 8 small questions of 4 marks each. Student has to attempt any 5 questions out of 8 questions. Each question shall carry 4 marks. Answer should not exceed 50 words. Questions shall be formed covering all five units of syllabus.

[ 5 Questions X 4 marks]

### SECTION – B (Long Answer Questions)

This section shall consist of 8 Questions. Student has to attempt any 4 Questions out of 8 questions. Each question shall carry 15 marks. Questions shall be formed covering all five units of syllabus.

[4 QuestionsX15 Marks ]