

**INTERNATIONAL COLLEGE FOR GIRLS
SFS, GURUKUL MARG, MANSAROVAR JAIPUR**

FACULTY OF COMMERCE & MANAGEMENT

(Dept. of Accounting & Taxation, Business Studies & Financial Studies)

**SCHEME OF EXAMINATION
AND
COURSES OF STUDY
FOR**

B.COM (Pass)

**I Semester examination November 2009
II Semester Examination April 2010
III Semester Examination November 2010
IV Semester Examination April 2011
V Semester Examination November 2011
VI Semester Examination April 2012**

**Syllabus applicable for the students seeking admission to the B.Com (Pass)
Courses in the Academic Year 2009-2010**

INTERNATIONAL COLLEGE FOR GIRLS, JAIPUR (Autonomous)

B.Com. Pass Course

SCHEME OF EXAMINATION

Theory paper Internal Continuous Assessment

Test	Home Assignment	Teacher Interaction	Attendance	Total
15	5	5	5	30

Practical External Evaluation

Practical record	Viva-voce	Total
40	30	70

Practical Internal Continuous Assessment

Report/Record	Viva-voce	Teacher Interaction	Attendance	Total
10	10	5	5	30

INTERNATIONAL COLLEGE FOR GIRLS**Department of Financial Studies****B.COM. (PASS COURSE)****SIX SEMESTER PROGRAMME****CREDIT TEMPLATE****Semester I**

S.No	Paper Code	Paper Title	Type of Paper	Contact Hrs/Semester	Contact Hrs/Week	Credit Assigned
1	COM 101	Financial Accounting	Theory	45	3	3
2	COM 102	Cost Accounting	Theory	45	3	3
3	COM 103	Law of Contract	Theory	45	3	3
4	COM 104	Micro Economic Theory I	Theory	45	3	3
5	COM 105	Practical	Practical	60	4	4
Elective Group 1: Commerce Professional (ABF)						
6	ABF 101	Principles of Marketing	Theory	45	3	3
7	ABF 102	International Finance	Theory	45	3	3
8	ABF 103	Practical	Practical	30	2	2
Total Credits for Semester I						24

Semester II

S.No	Paper Code	Paper Title	Type of Paper	Contact Hrs/Semester	Contact Hrs/Week	Credit Assigned
1	COM 201	Corporate Accounting	Theory	45	3	3
2	COM 202	Business Statistics	Theory	45	3	3
3	COM 203	Business Law	Theory	45	3	3
4	COM 204	Micro Economics Theory II	Theory	45	3	3
5	COM 205	Practical	Practical	60	4	4
Elective Group 1: Commerce Professional (ABF)						
6	ABF 201	Marketing Research	Theory	45	3	3
7	ABF 202	Advance International Finance	Theory	45	3	3
8	ABF 203	Practical	Practical	30	2	2
Total Credits for Semester I						24

Semester III

S.No	Paper Code	Paper Title	Type of Paper	Contact Hrs/Semester	Contact Hrs/Week	Credit Assigned
1	COM 301	Income Tax Law & Practices: I	Theory	45	3	3
2	COM 302	Business Organisation	Theory	45	3	3
3	COM 303	Corporate Law	Theory	45	3	3
4	COM 304	Financial Management	Theory	45	3	3
5	COM 305	Practical	Practical	60	4	4
Elective Group 1: Commerce Professional (ABF)						
6	ABF 301	Advanced Business Statistics	Theory	45	3	3
7	ABF 302	Business Budgeting	Theory	45	3	3
8	ABF 303	Practical	Practical	30	2	2
Total Credits for Semester I						24

Semester IV

S.No	Paper Code	Paper Title	Type of Paper	Contact Hrs/Semester	Contact Hrs/Week	Credit Assigned
1	COM 401	Income Tax Law & Practices :II	Theory	45	3	3
2	COM 402	Business Management	Theory	45	3	3
3	COM 403	Company Management & Secretarial Practices	Theory	45	3	3
4	COM 404	Indian Economy Policies and Performance	Theory	45	3	3
5	COM 405	Practical	Practical	60	4	4
Elective Group 1: Commerce Professional (ABF)						
6	ABF 401	Advanced Cost Accounting	Theory	45	3	3
7	ABF 402	Public Finance	Theory	45	3	3
8	ABF 403	Practical	Practical	30	2	2
Total Credits for Semester I						24

Semester V

S.No	Paper Code	Paper Title	Type of Paper	Contact Hrs/Semester	Contact Hrs/Week	Credit Assigned
1	COM 501	Auditing	Theory	45	3	3
2	COM 502	Retail Management	Theory	45	3	3
3	COM 503	Banking Law and Practices	Theory	45	3	3
4	COM 504	Macro Economic Theory I	Theory	45	3	3
5	COM 505	Practical	Practical	60	4	4
Elective Group 1: Commerce Professional (ABF)						
6	ABF 501	Operation Research	Theory	45	3	3
7	ABF 502	Human Resource Management	Theory	45	3	3
8	ABF 503	Practical	Practical	30	2	2
Total Credits for Semester I						24

Semester VI

S.No	Paper Code	Paper Title	Type of Paper	Contact Hrs/Semester	Contact Hrs/Week	Credit Assigned
1	COM 601	Management Accounting	Theory	45	3	3
2	COM 602	Business Communication	Theory	45	3	3
3	COM 603	Monetary Economics	Theory	45	3	3
4	COM 604	Macro Economic Theory II	Theory	45	3	3
5	COM 605	Practical	Practical	60	4	4
Elective Group 1: Commerce Professional (ABF)						
6	ABF 601	E-Commerce	Theory	45	3	3
7	ABF 602	Advertising and Sales Promotion	Theory	45	3	3
8	ABF 603	Practical	Practical	30	2	2
Total Credits for Semester I						24
Total Credits						144

SEMESTER – I

(2009-10)

Financial Accounting

Code: COM 101

Semester I

Objective- To develop a conceptual understanding of financial accounting system and their application in business

Credit-3

Unit	Content	No of Lectures
I	Basics of Bookkeeping and Accountancy- Definition and its Usefulness, Financial Accounting Principles, Concepts and Convention. System of Bookkeeping – Double Entry System, Books of Prime Entry, Subsidiary books, Recording of Cash and Bank Transaction, Preparation of Ledger accounts, Preparation of Trial balance	11
II	Final Accounts: Concept of Capital, Revenue and Deferred Revenue Expenditure, Opening Entries, Closing Entries, Adjustment Entries, Manufacturing, Trading and Profit and Loss Account (With Adjustment) and Balance Sheet. Sectional and Self Balancing System: The Nature of Ledgers, Sectional Balancing System, Self Balancing System	10
III	Preparation of Accounts from Incomplete Records (Single Entry System): Nature of Incomplete Records, Limitations of the Single Entry System, Ascertainment of Profit or Loss, Difference between Double Entry System and Single Entry System Financial Statement of Non Profit Making Entities- Receipt and Payment Account and Income and Expenditure Account and Balance Sheet, Accounts of Professional	10
IV	Consignment Accounts- Accounting for consignment in the books of consignor and consignee, Normal Loss and Abnormal Loss of good sent on consignment, Accounting for Goods sent on consignment at mark up price, Valuation of Closing Stock, Del Credere Commission and Bad Debts	07
V	Joint Venture Accounts- Features of a Joint Venture, Methods of keeping accounts, Conversion of Consignment into Joint Venture	07

Essential Readings

1. Financial Accounting-R.L Gupta, V.K Gupta(Sultan Chand& Sons)
2. Modern Accountancy-AMukharjee, MHanif. (Tata Mc- Graw-Hill)
3. Fundamentals of Financial Accounting- Dr Ashok Sehgal, Dr Deepak Sehgal (TaxMann's)
4. Financial Accounting- Jain, Khandelwal Pareek(Ajmera Book Company)

Reference Books

1. Accountancy- PC Tulsian (Tata Mc- Graw-Hill)
2. Accountancy-DK Goel, Rajesh Goel(Arya Publications)
3. An Introduction to Accountancy- S.N Maheshwari(Vikash Publishers)
4. Fundamental of Accounting-Dr T P Ghosh,(Sultan Chand& Sons)

Note- The candidate shall be permitted to use battery operated pocket calculator that should not have more than 12 digits, 6 functions and 2 memories and should be noiseless and cordless

Cost Accounting
Code-COM 102
Semester-I

Objective-The objective of this course is to familiarize students with basic costing concepts and tools used in cost accounting

Unit	Contents	No. of Lectures
I	Introduction: Meaning and definition of cost accountancy, Nature and Scope of Cost Accounting, Cost Concepts, Distinction between Financial and Cost Accounting, Elements of Cost, Cost Statements: An Introduction Material: Material Cost Management, Need for Efficient Purchasing, Storing of Materials, Methods of Inventory Control, Some Specific Techniques Related to Operating Control System viz. ABC Analysis, VED Analysis, JIT, FSN, Material Cost and its Components, Economic Order Quantity, Inventory Levels i.e. Reorder Level, Maximum Stock Level, Minimum Stock Level, Average Stock Level, Methods of Issue Pricing i.e. LIFO, FIFO, Simple Average, Weighted Average, HIFO, Standard Price And Base Stock Method.	09
II	Labour: Recruitment, Recording of time and wages, Time Keeping and Time booking, Job Evaluation and Merit rating, Labour Turnover: meaning and nature, Methods of calculating Labour Turnover, Methods of remunerating Labours, Incentive Plans, Allocation of wages, Idle Time: meaning and causes, Treatment of idle time, Over time.	09
III	Overhead: Meaning, Collection, Classifications, Apportionment, Allocation and Absorption of overheads; Treatment of interest on capital, Research and development expenses.	09
IV	Single Output or Unit Costing: Cost sheet, Adjustments in cost sheet, Treatment of Scrap, defectives, Absorption of overheads and calculation of Tender price, Job Costing.	09
V	Contract Costing: Contract accounting, Methods of determining contract price, Escalation clause, Profit on uncompleted contracts and different Types of problems related to contract.	09

Essential Readings

1. Cost Accounting: Jain, Khandelwal & Pareek, (Ajmera Book Company, Jaipur)
2. Cost Accounting: Agarwal, Jain, Sharma, Shah & Mangal, (Ramesh Book Depot, Jaipur)
3. Cost Accounting Principles and Practice: M.N. Arora, (Vikas Publication, New Delhi)
4. Cost Accounting: Ravi M Kishore (Taxmann's-New Delhi)

Reference Books

1. Cost Accounting: B.M Lall Nigam, I.C. Jain, PHI, New Delhi
2. Cost Accounting Theory and Practice: (Bhabatosh Banerjee, PHI, New Delhi)
3. Cost Accounting-S.N Maheshwari, (Mahavir Publication)
4. Cost Accounting: Jawahar Lal, (Tata Mcgraw Hill, New Delhi)
5. Cost Accounting: J. Madegowda (Himalaya Publishing House)

Note- The candidate shall be permitted to use battery operated pocket calculator that should not have more than 12 digits, 6 functions and 2 memories and should be noiseless and cordless

Course: B.Com (Pass) – Pt I (I Semester)
Paper- 3: Law of Contract
Code: (COM-103)
Total Number of Lectures Allocated: 45

Credit: 3

Time: 3 Lecture Hours/Week

Objective

The Objective of this course is to acquaint the students with the concepts of contract and agreement and help them learn to differentiate between them. The course will help them understand the effects of different types of contracts.

Unit	Contents	Lectures
I	<p><i>Introduction to Contract:</i> Meaning of contract, Important definitions (Sec.2a to Sec. 2j), Valid essentials of contract, Difference between agreement and contract, Classification of Contracts</p> <p><i>Proposal:</i> Meaning of proposal, types, legal rules as to the offer, Invitation to proposal, Intention of proposal</p> <p><i>Acceptance:</i> Legal rules, communication of offer and acceptance, revocation of acceptance.</p>	09
II	<p><i>Contractual capacity:</i> Meaning, Minors (effects of minor's agreements), Person of unsound mind (Meaning, types and effects), Persons disqualified by laws.</p> <p><i>Free consent:</i> Consent, <i>consensus ad idem</i>,</p> <p><i>Coercion:</i> Meaning, valid essentials, effects.</p> <p><i>Undue influence:</i> Meaning, essential elements, effects.</p> <p><i>Fraud:</i> Meaning, essential elements, effects, silence as fraud, exceptions.</p> <p><i>Misrepresentation:</i> Types, effects.</p> <p><i>Mistake:</i> Meaning, classifications (mistake of law and mistake of facts), effects.</p> <p><i>Consideration:</i> Meaning, legal rules, contract without consideration is void, Doctrine of privity of contract and exceptions.</p>	09
III	<p><i>Legality of object and consideration:</i></p> <p>Circumstances when object and consideration</p>	09

	<p>considered unlawful, Agreement opposed to public policy.</p> <p><i>Void agreements</i>: Meaning, Types.</p> <p><i>Contingent contracts</i>: Meaning, Valid essentials, Rules as to the enforcement of contingent contract, Difference between wagering agreement & contingent contract.</p>	
IV	<p><i>Performance of contract</i>: Meaning, Modes of performance, Types of tender or offer, Essentials of a valid tender, Time as essence of contract, Person entitled to demand performance, Time, Place and Manner of performance, Appropriation of payments.</p> <p><i>Discharge of contract</i>: Meaning and modes of discharge of contract, types of breach of contract.</p> <p><i>Remedies for breach of contract</i>: Suit for rescission of contract, suit for damages, suit for <i>quantum meruit</i>, suit for specific performance, suit for injunction.</p>	09
V	<p><i>Quasi contract</i>: Meaning and kinds.</p> <p>Specific Contracts-I:</p> <p><i>Contract of Indemnity</i>: Meaning, valid essentials, rights of indemnifier and indemnity holder.</p> <p><i>Contract of Guarantee</i>: Meaning, valid essentials, “is guarantee a contract of <i>uberrimae fidei</i>”, extent of surety’s liability, kinds of guarantee, rights of surety, discharge of surety from liability.</p>	09

Essential Reading:

1. Aggarawal, Rohini, *Student’s guide to Mercantile & Commercial Laws*, Taxmann Allied Services Pvt. Ltd., New Delhi.
2. Kapoor, N. D., *Elements of Mercantile Law*, Sultan Chand & Sons, New Delhi
3. Tulsian, P. C., *Business Law*, Tata McGraw-Hill Publishing Company, New Delhi, 2006.
4. Nolakha, R. L., *Business Laws*, Ramesh Book Depot, Jaipur

Reference books:

1. Datey, V.S., *Business and Corporate Laws*, Taxmann Allied Services Pvt. Ltd., New Delhi
2. Singh, Nirmal, *Business Laws*, Deep & Deep Publications Pvt. Ltd., New Delhi
3. Gulshan, S. S., *Business Law*, Excel Books, New Delhi

Course : B.Com. (Pass)- Pt I (I Semester)

Paper Title: Micro Economic Theory – I

Paper Code :COM 104

Total Number of Lectures Allocated: 45

Credit : 3

Objective

The objective of this course is to acquaint the students with concepts and techniques used in Micro-economic theory and to enable them to apply this knowledge in business decision-making.

Unit	Contents	Lectures
I	Micro Economics: Meaning and Definition, Types of Micro Economic Analysis. Role of Micro and Macro Economic Analysis in Formulation of Business Policy. Difference and Inter Dependence of Micro and Macro Economics.	07
II	Utility Approach: Meaning and Definition of Utility. Characteristics of Utility. Measurement of Utility. Total Utility and Marginal Utility. Law of Diminishing Marginal Utility, Law of Equi-Marginal utility, Limitations of Utility approach Law of Consumer surplus (Marshall's version)	10
III	Indifference curve Approach: Meaning, Assumptions, Properties of Indifference curves. Budget Line. Consumer Equilibrium- Price, income and substitution effect.	10
IV	Law of Demand: Meaning, Determinants, Assumptions of the Law, Elasticity of demand-Meaning, Degree of Elasticity. Income and Cross Elasticity. Law of Supply: Meaning and Determinants	8
V	Law of Production- Meaning of Production, Law of Variable Proportions, Returns to scale, Production and Equal product curves (Isoquants) Least cost combination.	10

Essential Reading

- **Somdeo**, Business Economics, **RBD, Jaipur**
- **Mathur, N.D**, Business Economics, **Shivam Publication, Jaipur**
- **Baumol, W J**. Economic Theory and Operations Analysis.3rd ed,New Delhi, **Prentice Hall 1996**

References

- **Dwivedi D.N**, Managerial Economics, **Vikas Publications, Delhi**
- **Koutsoyiannis**, Modern Economics, **New York, Macmillan,1991**
- **Keat Paul G &K.Y.Young**, Managerial Economics, **Prentice Hall, New Jersey**
- **Dipsey R.G and Cheystal**, Principles of economy, **Oxford university Press**

Practical
Code: COM 105

Max Marks: 100

Teaching Hours: (4 Hrs/Week)

Credit: 4

Accounting & Taxation

Objective:

The objective of this paper is to give the practical knowledge of manual accounting.

Practical contents:

Manual Accounting- Journal, Ledger, Subsidiary Books, Trial balance, Final accounts

Business Studies

Objective

The Objective of this practical is to connect the theoretical concepts and learning to applied aspect of the subject and bridge the gap between theory and real world cases.

Practical Contents

Every student is required to solve at least 5 cases pertaining to each of the topics of Indian Contract Act, 1872, mentioned hereunder.

<u>Topics</u>	<u>No. of Cases</u>
1. Classification of contract	2
2. Proposal and Acceptance	2
3. Contractual capacity	2
4. Free Consent	2
5. Consideration	2
6. Legality of object & consideration	2
7. Void agreements	2
8. Contingent contracts	2
9. Performance of contracts	2
10. Discharge of contract	2
11. Remedies of breach of contract	2
12. Quasi contract	2
13. Indemnity	2
14. Guarantee	<u>2</u>
Total cases	28

Financial studies

Objective

To acquaint the students with practical aspects of Micro Economics in business decision making. This course will focus on viewing the social activities of the individual, the business firm and government from a microeconomic perspective.

Practical: -

Every student is required to solve the cases on the following topics:

1. Grasping the Basics of Microeconomic Thinking;
2. Theory of Consumer Behavior (Maximizing Satisfaction);
3. Theory of Demand Forecasting;
4. Theory of demand and supply;
5. Theory of Law of Production.

Course: B. Com (Pass) – Pt I (I Semester)
Elective Paper 1: Principles of Marketing
(Elective Group: Commerce Professional- Accounting, Business & Financial Studies)
Code: (ABF-101)

Total Number of Lectures Allocated: 45

Credit: 3

Time: 3 Lecture Hours/Week

Objective

The Course aims at equipping the students with the knowledge of the marketing aspect of business and help them learn the marketing mix concepts

Unit	Contents	Lectures
I	Marketing concepts, Marketing philosophies, Selling Vs. Marketing, Marketing mix (4 Ps of Marketing), Market Segmentation (Elementary concepts)	09
II	Product: Concepts, Levels of product, Product Life Cycle, New product development process, Product line concepts, Product line policies, Product Standardization vs. Product Adaptation.	09
III	Pricing: Pricing objectives, pricing methods and process, Factors influencing pricing	09
IV	Physical distribution: Physical distribution concepts, functional areas of physical distribution, Levels of distribution channels (Consumer goods & Industrial goods), factors influencing selection of distribution channels	09
V	Promotion mix: Advertising: Meaning, Medias, Merits and demerits of different types of media Sales Promotion: Meaning, Consumer promotion & Dealer promotion tools Public Relations: Meaning, Tools Personal Selling: Meaning, Process Direct Marketing: Meaning, Importance.	09

Essential Reading:

1. Kotler, Philip and Keller, Kevin Lane, *Marketing Management*, Pearson Education (Singapore) Pte. Ltd., Delhi, 12th ed.
2. Varshney, R. L. and Gupta, S. L., *Marketing Management: Text and Cases-An Indian Perspective*, Sultan Chand & Sons, New Delhi, 2005, 3rd ed.
3. Ramaswamy, V.S. and Namakumari, S, *Marketing Management: Planning Implementation and Control*, Delhi: Macmillan India Ltd., 3rd ed.
4. Kothari, Rakesh; Mehta, Anil and Sharma, Ashok, *Marketing Management*, Ramesh Book Depot, Jaipur

Reference books:

1. Saxena. Rajan, *Marketing Management*, Tata McGraw-Hill Publishing Co. Ltd., New Delhi, 7th ed.
2. Sherlekar, S., *Marketing Management*, Himalaya Publishing House, Mumbai, 2006, 13th ed.
3. Gandhi, J. C., *Marketing Management –An Introduction*, Tata Mc-Graw Hill Publishing Co. Ltd., New Delhi, 1995.
4. Stanton, William, J. *Fundamentals of Marketing*, New York, McGraw Hill, 1994
5. Kotler, Philip and Armstrong, *Principles of Marketing*, Prentice Hall of India, New Delhi, 1997.

Course: B.Com (Pass)-Pt I (I Semester)

Paper : International Finance

Code: ABF 102

Total Number of Lectures Allocated: 45

Credit: 3

Objective

To acquaint students with the role of international institutions and monetary system.

Unit	Contents	Lectures
I	International finance- Meaning, Scope, Importance, Methods of International Payment. Documentary credit- Meaning, Procedure Parties, Kinds of letters of credit.	10
II	International Financial Market- meaning, Instruments (Euro Notes, Commercial Papers, Medium term notes, Floating Rate Notes Euro Bonds and GDRs).	10
II	International Monetary System- Gold Standard, Gold Bullion Standard, Bretton Woods System, Post Bretton Wood agreements.	10
IV	IMF & World Bank- Objectives, Roles, Achievements, Recent developments, Progress and Criticism.	8
V	IFC & IDA, ADB- Objectives, Roles, Functions and Achievements.	7

Essential Reading

- Avadhani,V.A,” International Finance, Theory and Practice”, **Himalaya Publishing Company, New Delhi.**
- S.K. Mathur, “ International Trade and Finance”, **Shivam Book House, Jaipur.**
- Cherunilam Francis “International Economics”, **Tata McGraw-Hill Publishing Company Limited, new Delhi**
- Cherunilam Francis “International Business”, **Tata McGraw-Hill Publishing Company Limited, new Delhi**
- Maurice, Levi, “ International Finance”, **McGraw Hill, Int. Ed. New York.**

Reference Books:

- Walter, Ingo: Handbook of International Business, **John Wiley and Sons; New York.**
- Wood, D. and J Byrne: International Business Finance, **Macmillan, New York.**
- Sodersten B, “International Economics”, **Macmillan, London.**
- Dominick, “ International Economics”, **Macmillan Publication Company, New York.**
- Mithari D. M. Introduction to International Economics (Latest)- **Himalaya Publishing House, Mumbai**
- Seth M.L.,” Money, Banking, international Trade and Public finance”, **Lakshmi Narain Agarwal Educational Publisher, Arga.**

**Commerce Professional – Accounting & Taxation, Business Studies and Financial
Studies Group
Semester-I
Practical
ABF-103**

Max Marks: 100

Teaching Hours:(2 Hrs/Week)

Credit: 2

Business Studies

Objective

The Objective of this practical is to connect the theoretical concepts and learning to applied aspect of the subject and bridge the gap between theory and corporate world marketing practices.

Practical Contents

- Identification of the product mix of any one of the corporate houses like Maruti Udyog Limited, Hindustan Unilever Limited, Hyundai etc.
- Development of a Project report on corporate house selected above and preparing the Product line profile of the product mix identified above, including the product mix width, product line length, product mix consistency and product line depth.
- Collection of information with regards to various sales promotion schemes being launched by the above mentioned corporate houses and presenting them in the project report.

Financial Studies

Objective

To acquaint the students with practical aspects of International Finance.

Practical:-

Every student is required to solve the cases on the following topics:

- 1) International Monetary System;
- 2) Comparative analysis of IMF and World Bank in providing assistance to India;

SEMESTER – II

Corporate Accounting
Code: COM 201
Semester II

Objective- The objective of this course is to gain expert knowledge of principle and procedure of corporate accounting and their application in different practical situations.

Unit	Content	No of Lectures
I	<p>Issue and Forfeiture of Shares: Introduction, Types of Companies, Types of Shares, Central Government Rules/SEBI Guidelines on Issue of Shares including concepts of Book Building and Demat Shares, Accounting for issue of shares, Right Issue, Issue of Shares to Vendor, Issue of Shares to Promoters, Issue of Sweat Equity Shares, Employees Stock Option Scheme(ESOS), Bonus Issue, Forfeiture and Reissue of Shares</p> <p>Redemption of Preference Shares and Buy Back of Shares: Introduction, Redemption of Preference Shares, Accounting Treatment, Calculation of Minimum Fresh issue of shares to comply with section 80 of the Act, Minimum Fresh Issue to Provide Funds for Redemption, Partly Called up Preference Shares and Redemption of Preference Shares, Fully Called up but partly paid up Shares and Redemption of Preference Shares, Buy Back of Equity Shares</p>	10
II	<p>Accounting For Debentures: Introduction, Meaning and Types of Debentures, Difference between Shares and Debentures, Accounting for Issue of Debentures, Treatment of Discount on issue of Debentures, Interest on Debentures, Meaning of Redemption of Debentures, Sources of Redemption of Debentures, Methods for Redemption of Debentures</p>	07
III	<p>Preparation of Financial Statements- Profit and Loss Account, Balance Sheet</p> <p>Managerial Remuneration: Ascertaining Profit for Managerial Remuneration, Remuneration to Directors, Remuneration to Managers</p> <p>Disposal of Profits: Transfer to Reserve, Dividends, Corporate Dividend Tax, Unpaid Dividend Account</p>	08
IV	<p>Acquisition of Business, Pre-Incorporation Profit/Loss</p> <p>Underwriting of Shares and Debentures: Meaning of Underwriting, Sub-Underwriters, Firm Underwriting, Underwriting Commission, Marked Applications, Calculation of Liability of Underwriters,</p>	10
V	<p>Valuation of Goodwill: Features of Goodwill, Elements of Goodwill, Types of Goodwill, Accounting for Goodwill, Valuation of Non-Purchased Goodwill- Average Profit Method, Super Profit Method, Capitalization of Average Method, Capitalization of Super Profit Method, Annuity Method</p> <p>Valuation of Shares: Need for Valuation, Factors Affecting Valuation of Shares, Methods of Valuation-Assets Backing Method, Yield Valuation Method</p>	10

Essential Readings

1. Corporate Accounting-Agarwal, Jain, Sharma, Shah , Mangal (Ramesh Book Depot)
2. Modern Accountancy- A Mukherjee& M Hanif (Tata Mc Graw Hill)
3. Corporate Accounting-Jain, Khandelwal, Pareek (Ajmera Book Company)

Reference Books

1. Accounting Theory-L.S Porwal (Tata,Mc Graw Hill)
2. Advanced Accounts-Shukla, Grewal, Gupta (S.Chand)
3. Advanced Accountancy-S.N Maheshwari (Vikas Publishing House Pvt Ltd)
4. Advanced Accountancy- S.P Jain& K.L Narang , (Kalyani Publishers)
5. Corporate Accounting: Anil, Rajesh Mariyappa (Himalaya Publishing House)

Note- The candidate shall be permitted to use battery operated pocket calculator that should not have more than 12 digits, 6 functions and 2 memories and should be noiseless and cordless

Business Statistics
Code: COM-202
Semester II

Objective- The objective of this course is to familiarize students with the basic statistical tools used for decision-making.

Unit	Content	No of Lectures
I	Introduction- Definition of Statistics, Importance and Scope of Statistics, Types and Source of Data, Collection of Data, Limitation of Statistics Classification and Tabulation of Data: Meaning and Characteristics, Frequency Distribution, Simple and Manifold Tabulation	09
II	Measure of Central Tendency: Arithmetic Mean (Simple and Weighted), Median (Including Quartiles, Quintiles, Octiles, Deciles, Percentile) Mode, Geometric and Harmonic Mean-Simple and Weighted	09
III	Measures of Dispersion: Absolute and Relative Measures: Range, Quartile Deviation, Mean Deviation, Standard Deviation and their Co-efficient. Skewness: Absolute Measures of Skewness , Relative Measures of Skewness –Karl Pearson’s Coefficient of Skewness, Bowley’s Coefficient of Skewness	09
IV	Correlation: Meaning and Significance, Scatter Diagram Correlation Graph, Karl Pearson’s Coefficient between two variables. Coefficient of Correlation by Spearman’s Rank Difference Method and Concurrent Deviation Method Regression Analysis- Meaning and Significance, Difference between Correlation and Regression, Regression lines, Regression equations, coefficient of Regression, Standard error of the estimate	09
V	Index Numbers:- Introduction, Uses of Index Numbers, Classification of Index Numbers, Problems in Construction of Index Numbers, Methods of Constructing Index Numbers, Test of Adequacy of Index Number Formulae, Base Shifting, Splicing and Deflating of Index Numbers	09

Essential Readings

1. Business Statistics-Garg, Sharma, Jain, Pareek(Shivam Book House Pvt Ltd)
2. Business Statistics-Gupta, Goyal, Jain, Biyani, Gupta(Ajmera Book Company)
3. Statistics Theory and Practice-Sancheti and Kapoor(Sultan Chand and Sons New Delhi)
4. Business Statistics: S.C Gupta (Himalya Publishing House)

Reference Books

1. Statistical Methods:-S.P Gupta, Archana Gupta(Sultan Chand& Sons, New Delhi)
2. Statistical Methods-K.N Nagar
3. Business Statistics-Yadav, Jain, Mittal (Malik and Company Jaipur)
4. Fundamentals of Statistics: S. C Gupta (Himalya Publishing House)

Note- The candidate shall be permitted to use battery operated pocket calculator that should not have more than 12 digits, 6 functions and 2 memories and should be noiseless and cordless

Course: B.Com (Pass) – Pt I (II Semester)
Paper- 3: Business Laws
Code: (COM-203)

Total Number of Lectures Allocated: 45

Credit: 3

Time: 3 Lecture Hours/Week

Objective

The Objective of this course is to acquaint the students with the different types of laws, which a businessman is generally exposed to or is affected by. The course aims at exposing the student to the regulatory framework of the Indian business.

Unit	Contents	Lectures
I	<p>Specific Contracts-I: <i>Bailment:</i> meaning, valid essentials, modes of delivery of goods, classification of bailment, duties and rights of bailor and bailee, finder of goods lost, termination of bailment, lien: meaning and types. <i>Pledge:</i> meaning, essentials, difference between bailment and pledge, rights and duties of pawner and pawnee, pledge by non-owners.</p>	07
II	<p>Specific Contracts-II: <i>Contract of Agency:</i> meaning, essentials, creation and termination of agency, who may be an agent and principal, duties and rights of agent and principal, delegation of authority: sub-agent, substituted agent, personal liability of agent, irrevocable agency.</p>	06
III	<p>Sale of Goods Act, 1930: <i>Contract of sale of goods:</i> Meaning, essentials, difference between sale and agreement to sell, hire purchase concept, classification of goods, effects of destruction of specific goods. <i>Condition & warranty:</i> Meaning, difference, types, Doctrine of <i>caveat emptor</i>. <i>Transfer of property in goods:</i> Rules, transfer of ownership by non-owners. <i>Performance of contract:</i> Meaning, rules relating to delivery of goods, duties and rights of buyer. <i>Unpaid seller:</i> Meaning, rights-against the goods and against the buyer. <i>Remedies for breach of contract:</i> Buyer's remedy and auction sale.</p>	11

IV	<p>Consumer Protection Act, 1986: Objectives, important terms, rights of consumer. Consumer protection councils, dispute redressal agencies: district forum, state commission, central commission, differences.</p>	11
V	<p>The Indian partnership Act, 1932: Definition of partnership, essentials, difference between partnership and co-ownership, difference between partnership and Joint Stock Company. <i>Formation and registration:</i> who may become partner, time and procedure of registration recording of changes, effects of non-registration, exceptions: rights not affected by non-registration. Types of partnership, types of partners, minor as partner in benefits. <i>Relations of partners:</i> Rights and duties of partners, relations of partners to third parties <i>Dissolution of firm:</i> Difference between dissolution of partnership and firm, modes of dissolution of firm, rights and liabilities of partners on dissolution.</p>	10

Essential Reading:

1. Aggarawal, Rohini, *Student's guide to Mercantile & Commercial Laws*, Taxmann Allied Services Pvt. Ltd., New Delhi.
2. Kapoor, N. D., *Elements of Mercantile Law*, Sultan Chand & Sons, New Delhi
3. Tulsian, P. C., *Business Law*, Tata McGraw-Hill Publishing Company, New Delhi, 2006.
4. Nolakha, R. L., *Business Laws*, Ramesh Book Depot, Jaipur

Reference books:

1. Datey, V.S., *Business and Corporate Laws*, Taxmann Allied Services Pvt. Ltd., New Delhi
2. Singh, Nirmal, *Business Laws*, Deep & Deep Publications Pvt. Ltd., New Delhi
3. Gulshan, S. S., *Business Law*, Excel Books, New Delhi

Course: B.Com (Pass) Pt I (II Semester)

Paper : Micro Economic Theory-II

Code: COM 204

Total Number of Lectures Allocated: 45

Credit: 3

Objective

To give in-depth study of different cost concepts, markets and various aspects of theory of Factor distribution

Unit	Contents	Lectures
I	Cost Analysis: Real cost, Opportunity cost, Money cost, Explicit and Implicit cost. Short run cost curves and Long run cost curves Revenue analysis: Concept and types	10
II	Market: Meaning, Characteristics of Market, classification Of Market, Market Structure. Perfect competition- Characteristics. Monopoly Characteristics. Imperfect Competition- Different Forms of Imperfect Competition, Characteristics. Oligopoly-characteristics of Oligopoly. Duopoly- Meaning.	10
III	Price and Output determination under: Perfect Competition, Monopoly, Discriminating Monopoly, Monopolistic Competition.	7
IV	Oligopoly: Non Collusive oligopoly: Chamberlin Model: Kinked Demand Model. Collusive Oligopoly: Cartels; Price Leadership	8
V	Factor Pricing: Factor Pricing in perfect market, Factor Pricing in imperfect market.	10

Essential Reading

- Somdeo, Business Economics, RBD,Jaipur
- Mathur.N.D, Business Economics,Shivam Publications,Jaipur
- Jain, Khanna and Tiwari, Modern business Economics, V.K.Enterprises, New Delhi

References

- Dwivedi D.N, Managerial Economics, Vikas Publications, Delhi
- Koutsoyiannis, Modern Economics, New York, Macmillan,1991
- Keat Paul G & K.Y.Young, Managerial Economics, Prentice Hall, New Jersey
- Dipsey R.G and Cheystal, Principles of economy, Oxford university Press

Department of Accounting & Taxation, Business Studies and Financial Studies
Course: B.Com (Pass) – Pt I (II Semester)

Practical
Code: COM 205

Max Marks: 100

Teaching Hours:(4 Hrs/Week)

Credit: 4

Accounting and Taxation

Content
Computerized Accounting: Use of Accounting Software Tally Creation of Company Creation of Ledger Account Voucher Entry Maintenance of Inventory Record Analysis of Trial Balance & Final Accounts

Business Studies

Objective

The Objective of this practical is to connect the theoretical concepts and learning to applied aspect of the subject and bridge the gap between theory and real world cases.

Practical Contents

Every student is required to solve at least 10 cases pertaining to each of the topics mentioned hereunder.

<u>Topics</u>	<u>No. of Cases</u>
1. Specific contracts	
• Bailment	3
• Pledge	3
2. Contract of Agency	3
3. Sale of Goods Act, 1930	3
4. Consumer Protection Act, 1986	3
5. Indian Partnership Act, 1932	<u>3</u>
Total cases	18

Financial Studies

Objective

To acquaint the students with practical aspects of Micro Economics in business decision making.

Practical:-

Every student is required to solve the cases on the following topics:

1. Cost Analysis
2. Types of Markets

Course: B.Com (Pass) – Pt I (II Semester)
Elective Paper- 1: Marketing Research
(Elective Group: Commerce Professional- Accounting, Business & Financial Studies Group)
Code: (ABF-201)

Total Number of Lectures Allocated: 45

Credit: 3

Time: 3 Lecture Hours/Week

Objective

To provide candidates with the fundamental skills in research design and analysis necessary for making sound marketing decisions.

Unit	Contents	Lectures
I	Marketing research concepts, importance, Market research vs. Marketing research, Applications of Research in Marketing, Quantitative Research vs. Qualitative Research	09
II	Marketing research process, Research design, techniques and instruments of data collection	09
III	Sampling concepts, sampling techniques and methods, problems	09
IV	Data analysis, statistical tools and techniques, using MS-Excel charts and formula	09
V	Research Report, layout and format, presentation, references/bibliography format	09

Essential Reading:

1. Malhotra, Naresh K., *Marketing Research: An applied orientation*, Pearson Education, New Delhi, 4th ed.
2. Beri, G.C., *Marketing Research*, Tata McGraw Hill, New Delhi, 3rd ed.
3. Tull, Donald S. and Hawkins, Del I., *Marketing Research: Measurement and Method*, Prentice-Hall of India, New Delhi

Reference books:

1. Mishra, M.N., *Modern Marketing Research*, Himalaya Publishing House, Mumbai.
2. Luck, David and Rubin, Donald S., *Marketing Research*, Prentice-Hall of India, New Delhi

Course: B.Com (Pass)-Pt I (II Semester)
Paper Title: Advance International Finance
Code: ABF 202

Total Number of Lectures Allocated: 45

Credit: 3

Objective

To acquaint students with the theory of Foreign exchange market and transactions.

Unit	Contents	Lectures
I	Foreign Exchange - Meaning, Theories of Exchange Rate- PPP theory, Balance of Payment theory. Exchange Control - Meaning, Features, Objectives, Methods, Merits & Demerits, Exchange control in India.	8
II	Foreign Exchange Market - Meaning, Functions, Dealing in Foreign Exchange Market- Spot, Forward, Futures, Options and Arbitrage.	8
III	Balance of Payment - Concept, Components, Equilibrium in BOP, Measures to correct disequilibrium, Recent trends.	8
IV	United Nation Conference on Trade and Development (UNCTAD) - Introduction, Organization, Membership, Function, Principles and Achievement	8
V	Foreign Aid to India - Role, Impact of Foreign aid on India's Economic development and Problems of Foreign Aid. WTO - Introduction, Objectives, Functions and India & WTO.	8

Essential Reading

- Avadhani, V.A., "International Finance, Theory and Practice", **Himalaya Publishing Company, New Delhi.**
- S.K. Mathur, "International Trade and Finance", **Shivam Book House, Jaipur.**
- Cherunilam Francis "International Economics", **Tata McGraw-Hill Publishing Company Limited, new Delhi**
- Cherunilam Francis "International Business", **Tata McGraw-Hill Publishing Company Limited, new Delhi**
- Maurice, Levi, "International Finance", **McGraw Hill, Int. Ed. New York.**

Reference Books:

- Walter, Ingo: Handbook of International Business, John Wiley and Sons; New York.
- Wood, D. and J Byrne: International Business Finance, Macmillan, New York.
- Sodersten B, "International Economics", Macmillan, London.
- Dominick, "International Economics", Macmillan Publication Company, New York.
- Mithari D. M. Introduction to International Economics (Latest)- Himalaya Publishing House, Mumbai
- Seth M.L., "Money, Banking, international Trade and Public finance", Lakshmi Narain Agarwal Educational Publisher, Arga.

**Commerce Professional – Accounting & Taxation, Business Studies and Financial
Studies Group
Semester-II
Practical
ABF-203**

Max Marks: 100

Teaching Hours:(2 Hrs/Week)

Credit: 2

Business Studies

Objective

The Objective of this practical is to connect the theoretical concepts and learning to applied aspect of the subject and bridge the gap between theory and corporate world marketing practices. This practical further aims at acquainting the students with the applied knowledge of various facets of Marketing research

Practical Contents

- Study of 'one' Marketing problem including:~
 - Identification of marketing research problem
 - Development of marketing research design
 - Identification of techniques and instruments of data collection
 - Identification and collection of Primary and Secondary data.
 - Development of sampling design
 - Using MS Excel to draw charts, graphs, tables etc.
- Presentation of marketing research study in the form of a project report.
- PowerPoint presentation on the marketing research study and its findings.

Financial Studies

To acquaint the students with practical aspects of International Finance.

Practical:-

Every student is required to solve the cases on the following topics:

Theory of Balance of Payment;

Foreign Exchange Market

SEMESTER – III

Income Tax Law and Practices-I

Code: COM 301

Semester III

Objective-To gain knowledge of the basic principles underlying the substantive provisions of the Income Tax Law and their application in computation of income of an individual under various heads of Income.

Credit-3

Unit	Content	No of Lectures
I	Definitions- Person, Assessee, Income, Previous Year, Assessment Year, Gross Total Income, Total Income, Residential Status and Scope of Total Income	07
II	Computation of Taxable Income Under the Head Salaries	15
III	Computation of Taxable Income under the Head House Property	07
IV	Depreciation and Other Rebates	06
V	Computation of Taxable Income under the head Business and Profession	10

Essential Readings

1. Professional Approach to Direct Taxes- Girish Ahuja& Ravi Gupta(Bharat Law House Pvt Ltd, New Delhi)
2. Income Tax-Patel ,Choudhary, Sharma, Modi, Bardiya (Choudhary Prakashan)
3. Income Tax- Agarwal, Jain, Sharma ,Shah, Mangal (Ramesh Book Depot)

Reference Books

1. Direct Tax Laws- T.N Manoharan, Snowwhite Publications (P) Ltd
2. Direct Tax Law and Practice- V.K Singhania (Taxmann Publication, New Delhi)
3. Law and Practice of IncomeTax, Mr Dinkar Pagare, (M/S Sultan Chand& Sons)
4. Income Tax for Students-Sharad Bhargav, (Mashbara Industries)
5. Income Tax; Law and Accounts:- H.C Mehrotra(Sahitya Bhawan)

Note- The candidate shall be permitted to use battery operated pocket calculator that should not have more than 12 digits, 6 functions and 2 memories and should be noiseless and cordless

Course: B.Com (Pass) – Pt II (III Semester)
Paper- 2: Business Organization
Code: (COM-302)

Total Number of Lectures Allocated: 45

Credit: 3

Time: 3 Lecture Hours/Week

Objective

The Course attempts to equip the students with the knowledge of the basic principles and functionalities of Management function in a business organization.

Unit	Contents	Lectures
I	Concept of Business Organization, Classification of Business Organizations, Establishment of business organization (steps and consideration)	08
II	Origin and development of entrepreneurship in India, Sources of Business Finance (Long term, Short term)	09
III	Corporate Social Responsibility, Rationale, Arguments against and in favour	07
IV	Concept, objectives, forms and kinds of Business Combinations: Simple Associations <ul style="list-style-type: none"> • Trade Associations • Chamber of Commerce • Trade Union • Gentlemen’s agreement Compound Associations <ul style="list-style-type: none"> • Federations • Consolidations 	11
V	New Business Project appraisal and Project report preparation	10

Essential Readings

1. Gupta, C. B., *Business Organization*, S.Chand, NewDelhi
2. Wehrich, Heinz and Koontz, Harold, *Essentials of Management*, McGraw Hill, New York
3. Mathew, M.J., *Business Organization*, RBSA Publishers, Jaipur

Reference books:

1. Drucker, Peter Ferdinand, *Management Challenges for 21st Century*, Harper Collins, USA.
2. Luthans, Fred, *Organization Behaviour*, McGraw Hill, New York
3. Allen, Louis A., *Management and Organization*, McGraw Hill, New York
4. Ansoff, H., *The New Corporate Strategy*, Wiley.
5. Hampton, David R., *Modern Management*, McGraw-Hill

Course: B.Com (Pass) – Pt II (III Semester)
Paper- 3: Corporate Law
Code: (COM-303)

Total Number of Lectures Allocated: 45

Credit: 3

Time: 3 Lecture Hours/Week

Objective

The Course aims at providing knowledge of the Indian Companies Act, 1956, the regulatory framework governing the functioning of companies in India.

Unit	Contents	Lectures
I	Definition, essential characteristics and classification of companies. Lifting of corporate veil.	09
II	<ul style="list-style-type: none"> • Public companies (Definition & characteristics) • Private companies (Definition & characteristics) • Government companies (Definition only) • Foreign companies (Definition only) Privileges and concessions to private companies	09
III	Incorporation and formation of a company Promoters, functions, duties and liabilities, methods of remuneration Concepts of shares, Types of shares (Equity shares, Preference shares), debentures, Types of debentures	09
IV	Memorandum of association, Articles of association, prospectus, Statement in lieu of prospectus	07
V	Membership in a company, difference between a member and shareholder, contributory (Definition), Winding up of Company (Voluntary, Under Court's Supervision, Compulsory by the Court)	11

Essential Reading:

1. Majumdar, A. K. and Kapoor, G. K., *Student's guide to Company Law*, Taxmann Publications (P) Ltd., New Delhi
2. Singh, Avtar, *Indian Company Law*, Eastern Book Company

Reference books:

1. Nolakha, R.L., *Company Law*, Ramesh Book Depot, Jaipur
2. Mathew, M.J., *Company Law*, RBSA Publishers, Jaipur
3. Krishnamurti, D.S.R., *Company Law*, Taxmann, New Delhi, 2007

Course: B.Com (Pass) Pt II (Semester III)

Paper - : Financial Management

Code: COM 304

Total Number of Lectures Allocated: 45

Credit: 3

Objective

To familiarize the students with fundamental principles and practices of Financial Management.

Unit	Contents	Lectures
I	Financial Management: Meaning, Scope, Importance and Limitations. Analysis of Financial Statements. Financial Planning: Objectives, Significance & Factors affecting Financial Planning.	10
II	Ratio Analysis: Meaning and classification of ratio- Liquidity ratio, Activity ratios, Profitability ratios, Leverage ratios and Investment ratios. Operating and Financial Leverages: Meaning and Types of leverages. (operating & financial leverage)	8
III	Break Even Analysis: Meaning and Methods of Break Even Analysis.	9
IV	Capital Budgeting: Meaning, Process and Techniques of Capital Budgeting. Inventory Management: Meaning, Importance, Risk and cost associated with inventory and techniques of Inventory control	8
V	Cost of capital: Concept, factors affecting cost of capital and computation of cost of capital.	10

Essential Reading

- Agarwal MR- "Financial Management" Garima Publication, Jaipur
- Agarwal & Agarwal "Financial Management" RBD Publication. Jaipur

Reference Books

- Bhalla, V.K., "*Financial Management & Policy*," (Anmol Publications, Delhi).. Chandra, P., "*Financial Management- theory and practice*", (Tata Mc Graw Hill).
- Rustagi, "*Fundamentals of Financial Management*", (Galgotia Publishing House, Delhi)
- Khan M.Y- Indian Financial Management, Tata Mc Graw Hill, India
- Maheshwari S.N –Financial Management, Sultan Chand and Sons, New Delhi
- Horne, J.C. Van., "*Fundamentals of Financial Management*", 9th ed. (New Delhi Prentice Hall of India 1995).
- Khan and Jain., "*Financial Management text and problems*", 2nd ed. (Tata Mc Graw Hill New Delhi 1992).
- Pandey, I.M., "*Financial Management*", Vikas Publications.

Department of Accounting & Taxation, Business Studies and Financial Studies
Course: B.Com (Pass) – Pt II (III Semester)

Practical
Code: COM 305

Max Marks: 100

Teaching Hours:(4 Hrs/Week)

Credit: 4

Accounting and Taxation

Content
Project file which contains solution of practical problems related to <ul style="list-style-type: none">• Income from Salary• Income from House Property• Income from Business & Profession

Business Studies

Paper-I: Business Organization

Objective

Through this practical students can acquire a skill to distinguish roles and purposes of organizations and companies and be in a better position to shoulder their responsibilities in a fast changing Competitive Corporate World.

Practical Contents:-

1. Take a group of 15 companies and classify them on the following basis
 - Classification on the basis of size
 - Classification on the basis of ownership (Private Company, Public Company, Cooperative Societies, Joint Sector etc.)

2. Make a project giving the real examples of how the various companies are bearing their Corporate Social Responsibility and the others who are not.

Paper-II: Corporate Law

Objective

The Objective of this practical is to connect the theoretical concepts and learning to applied aspect of the subject and bridge the gap between theory and corporate world practices. This paper aims at helping the students learn to fulfill various types of documentation formalities required under the Indian Companies Act, 1956.

Practical Contents

Student should be acquainted with the importance and filling procedure of the following documents related to a company:~

- Form 1: Application and declaration of Compliance for registration/incorporation of a new company
- Form 1A: Application form for availability or change of name
- Form 1B: Application for approval of the Central Government for change of name or conversion of a Public company into a Private company
- Form 18: Notice of the situation/change of situation of registered office
- Form 37: Application by an existing joint stock company or by an existing company (not being a joint stock company) for registration as a public limited or private limited or an unlimited company

Financial Studies

Objective

To acquaint the students with practical aspects of Financial Management.

Practical:-

A Project file and presentation to be prepared by the student on any one of the following topics:-

- A compared profitability ratio analysis of any two firms will be prepared on the basis of research by the student.
- A project report containing the data relating to the various sources of finance of any firm will be prepared by the student.

Advanced Business Statistics

Code: ABF 301-

Semester III

Objective-To providing comprehensive presentation of the essential topics of statistical techniques likes probability, sampling, analysis of time series etc.

Credit-3

Unit	Content	No of Lectures
I	Set Theory: Definition of Set, Presentation of Sets, Different types of Set- Null Set, Finite and Infinite Sets, Universal Set, Sub Set, Power Set. Set Operations, Laws of Algebra of sets, Venn Diagram. Interpolation & Extrapolation: Newton's methods of advancing differences, Binominal Method & Lagrange's Method.	10
II	Concept of Permutation and Combinations Probability- Basic Concepts, Importance of Concept of Probability, Theorem of Probability (Additional Theorem and Multiplication Theorem), Conditional Probability, Bayes' Theorem, Mathematical Expectation Probability Distribution: Binomial, Poisson's and Normal.	14
III	Time Series Analysis: Introduction, Utility of Time Series Analysis, Components of Time Series Analysis, Measurement of Trend: Freehand or Graphic Method, Method of Semi Averages, Methods of Moving Averages, Method of Least Square, Shifting the Trend Origin, Measurement of Seasonal Variations: Method of Simple Average, Ratio to Trend, Ratio to Moving Average Method, Link Relative Method	07
IV	Statistical Inference-Test of Hypothesis: Introduction, Procedure of Testing Hypothesis, Two types of Errors in Testing Hypothesis, Two Tailed and One Tailed Tests of Hypothesis, Test of Significance for Large Samples, Test of Significance for Attributes, Test of Significance for Small Samples (Student's t Distribution)	06
V	Chi Square Test and Goodness of Fit: Introduction, Degrees of Freedom, The Chi Square Test and Alternative Method of Obtaining of the value of Chi Square, Chi Square Test for Specified value of Population Variance Analysis of Variance: Application of F Test, Assumption in Analysis of Variance, Analysis of Variance in One-Way and Two-Way Classification Model,	08

Essential Readings

1. Statistics Theory and Practice-Sancheti and Kapoor(Sultan Chand and Sons New Delhi
2. Statistical Methods- S.P Gupta(Sultan Chand & Sons New Delhi)

Reference Books

1. Advanced Business Statistics- Prof N.P Agarwal(Ramesh Book Depot Jaipur)
2. Statistical Methods- N.G. Das(M Das & Co)
3. Business Statistics-Yadav, Jain, Mittal (Malik and Company Jaipur)
4. Statistics- R S N Pillai & V Bhagvathi(S Chand & Co Ltd)
5. Statistics- P.N Arora & S Arora, (S Chand & Co Ltd)

Note- The candidate shall be permitted to use battery operated pocket calculator that should not have more than 12 digits, 6 functions and 2 memories and should be noiseless and cordless

Course: B.Com (Pass)-Pt II (III Semester)

Paper Title: Business Budgeting

Code: ABF 302

Total Number of Lectures Allocated: 45

Credit: 3

Objective:

To familiarize the students with various concepts of budgets

Unit	Contents	Lectures
I	Business Budget and Budgeting: Terminology of Budgets and its procedure, Budgetary control, Meaning, features, process.	8
II	Types of Budget: Fixed and flexible budget, Meaning, Importance, Features and Difference between fixed and flexible budget.	9
III	Functional Budgets: Sales Budgets, Production Budget, Production Cost Budget, Master Budget and Cash Budget.	10
IV	Analysis of Budget variances: Material, Labour & Sale variances	9
V	Zero Base Budgeting: Origin, Concept, Advantages & Limitations Performance Budgeting: Meaning, Features, Importance & limitations	8

Books Recommended

Essential Reading

- M.R. Agarwal, “ Business Budgeting” Garima Publications, Jaipur
- Agarwal, Vijay, Surolia, “Business Budgeting” Ramesh Book Depot” New Delhi- Jaipur
- S.N Maheshwari, “ Management Accounting and Control” Sultan Chand and Sons, New Delhi

Reference Books

- M.Y.Khan and P.K.Jain, “Management Accounting” Himalaya Publishing House, New Delhi
- Jawahar Lal, “ Accounting for Management” Himalaya publishing house, New Delhi.
- Owswal, Sharma, “ Business Budgeting” Kailash Book Depot” Jaipur

**Commerce Professional – Accounting & Taxation, Business Studies and Financial
Studies Group
Semester – III
Practical
ABF-303**

Max Marks: 100

Teaching Hours:(2 Hrs/Week)

Credit: 2

Accounting and Taxation

Content
Project file which contains solution of practical problems related to <ul style="list-style-type: none">• T Test• Z Test• Chi Square Test• F Test

Financial Studies

Objective

To acquaint the students with practical aspects of Business Budgeting.

Practical:-

A Project file to be prepared by the student on the basis of the case pertaining to the following topics:-

- Sales Budgets, Material Budget, Labour Budget, Master Budget and Cash Budget
- Analysis of Budget variances
- Budget of Government

SEMESTER – IV

Income Tax Law and Practices-II
Code: COM 401
Semester IV

Objective-To gain knowledge of the basic principles underlying the substantive provisions of the Income Tax Law and their application in computation of income of an individual under various heads of Income.

Credit-3

Unit	Content	No of Lectures
I	Computation of taxable income under the head Capital Gain and Other Sources	10
II	Deemed Income, Set Off and Carry Forward of Losses	05
III	Deductions from Gross Total Income, Tax Rates, Rebates and Reliefs, Assessment of Individual	10
IV	Assessment of Hindu Undivided Family, Assessment of Firm, Assessment of AOP	14
V	Procedure of Assessment- Filing of Return as Statutory Obligation, Timing of Filing of Return of Income, Defective of Incomplete Return, Belated Return of Income, Permanent Account Number (PAN), Signature on Return, Types of Assessment, Deduction of Tax at source, Advance Payment of Tax	06

Essential Readings

1. Professional Approach to Direct Taxes- Girish Ahuja& Ravi Gupta(Bharat Law House Pvt Ltd, New Delhi
2. Income Tax- Agarwal, Jain, Sharma ,Shah, Mangal (Ramesh Book Depot)

Reference Books

1. Direct Tax Laws- T.N Manoharan, Snowwhite Publications (P) Ltd
2. Direct Tax Law and Practice- V.K Singhania (Taxmann Publication, New Delhi)
3. Law and Practice of IncomeTax, Mr Dinkar Pagare, (M/S Sultan Chand& Sons)
4. Income Tax for Students-Sharad Bhargav, (Mashbara Industries)
5. Income Tax; Law and Accounts:- H.C Mehrotra(Sahitya Bhawan)
6. Income Tax-Patel Choudhary (Choudhary Prakashan)

Note- The candidate shall be permitted to use battery operated pocket calculator that should not have more than 12 digits, 6 functions and 2 memories and should be noiseless and cordless

Course: B.Com (Pass) – Pt II (IV Semester)
Paper- 3: Business Management
Code: (COM-402)

Total Number of Lectures Allocated: 45

Credit: 3

Time: 3 Lecture Hours/Week

Objective

The Objective of this course is to familiarize the students with the functional aspects of Management and help them understand the various involved in each function.

Unit	Contents	Lectures
I	Management Concepts, Functional aspects of Management, Planning concepts and process, decision making	09
II	Organization function: Concepts, importance, principles, centralization vs decentralization, Organization structures	09
III	Staffing function: Recruitment, Selection, process, sources, Job analysis, job specifications, job description, manpower planning	09
IV	Directing function: Motivation concepts, theories (Maslow, Herzberg, McGregor's X-Y theory, & William Ouchi's Z theory) Leadership: Styles and Theories	09
V	Controlling function: Concepts, importance, process, tools and techniques	09

Essential Readings

1. Gupta, C. B., *Business Organization*, S.Chand, NewDelhi
2. Wehrich, Heinz and Koontz, Harold, *Essentials of Management*, McGraw Hill, New York

Reference books:

1. Drucker, Peter Ferdinand, *Management Challenges for 21st Century*, Harper Collins, USA.
2. Luthans, Fred, *Organization Behaviour*, McGraw Hill, New York
3. Allen, Louis A., *Management and Organization*, McGraw Hill, New York
4. Ansoff, H., *The New Corporate Strategy*, Wiley.
5. Hampton, David R., *Modern Management*, McGraw-Hill

Course: B.Com (Pass) – Pt II (IV Semester)
Paper- 3: Company Management and Secretarial Practices
Code: (COM-403)

Total Number of Lectures Allocated: 45

Credit: 3

Time: 3 Lecture Hours/Week

Objective

The course is aimed at teaching the functions, liabilities and duties of Directors, Managers and the Company Secretary

Unit	Contents	Lectures
I	Directors, Board of Directors, Managing Director, Whole-time Director, Manager	08
II	Position, Powers, Liabilities, Appointment and Removal of company Directors	06
III	Company secretary, position in company, duties and qualification of company secretary.	08
IV	Secretarial functions with regards to: <ul style="list-style-type: none">• Allotment of shares• Forfeiture and reissue of forfeited shares• Payment of dividend• Transfer and Transmission of shares	11
V	Secretarial functions and concepts of : <ul style="list-style-type: none">• Company meetings (Annual General Meeting, Extraordinary General Meeting, Statutory meeting)• Resolutions, Notices, Agenda, Quorum, Minutes• Proxy	12

Essential Reading:

1. Majumdar, A.K. and Kapoor, G.K., *Student's guide to Company Law*, Taxmann Publications (P) Ltd., New Delhi
2. Singh, Avtar, *Indian Company Law*, Eastern Book Company,

Reference books:

1. Nolakha, R.L., *Company Law*, Ramesh Book Depot, Jaipur
2. Krishnamurti, D.S.R., *Company Law*, Taxmann, New Delhi, 2007
3. Mathew, M.J., *Company Law*, RBSA Publishers, Jaipur

Course: B.Com (Pass)-Pt II (IV Semester)
Paper Title: Indian Economy : Policies and Performance
Code: COM 404
Total Number of Lectures Allocated: 45
Credit: 3
Objective:

The paper aims to cover different spheres of Indian Economy so to make students aware of achievements and problems of our economy

Unit	Contents	Lectures
I	Indian Economy: Basic Features of Indian Economy, Causes of under development of Indian Economy, India as Mixed Economy, India's Position in World Economy.	06
II	Economic Planning: Meaning & Significance, Objectives, Techniques, Progress During various Five Year Plans, Features of X & XI Five Year Plan.	08
III	Industrial Policy of India- Meaning, Industrial Policy 1991 and Recent trends of Industrial Policy of India. EXIM Policy(2002-07)- Meaning, Recent Trends	13
IV	Globalization- Meaning, Objectives, Positive & Negative impacts. Unemployment- Meaning, Types, Causes and remedies to remove unemployment.	08
V	Poverty- Meaning, Causes, Measures to remove poverty. Population: Meaning, Causes of Population explosion in India, Main Features of census 2001.	10

Essential Reading

- Swami & Gupta , "Economic Environment in India" ,RBD,Jaipur
- Sundaram & Dutt, "Indian Economy" ,S Chand & Sons, New Delhi

Reference Books

- Mathur, Mishra, Vyas – "Economic Environment in India", RBSA Publication, Jaipur
- A N Agarwal , "Indian Economy", New India International Ltd, Chennai

Department of Accounting & Taxation, Business Studies and Financial Studies
Course: B.Com (Pass) – Pt II (IV Semester)

Practical
Code: COM 405

Max Marks: 100
Credit: 4

Teaching Hours: (4 Hrs/Week)

Accounting and Taxation

Practical contents:

- 1. Project file which contains solution of practical problems related to**
 - Income from Capital Gain
 - Income from Other Sources
 - Assessment of Total Income of Individual, HUF and Firm & Their Tax Liability
- 2. Filing of Income Tax Return for Individual**

Business Studies

Paper-I: Business Management

Objective:

The objective of this practical is to connect the theoretical concepts and learning to applied aspect of the subject and bridge the gap between theory and applied management.

Practical contents:

- Study of two Corporate organizations for their organization structure and identification of the type of organization structure being established by these organizations.
- Study of the Recruitment and Selection procedure being adopted by these two organizations.
- Discuss two case studies related to the functional aspect of management.

Paper-II: Company Management and Secretarial Practice

Objective:

The Objective of this practical is to connect the theoretical concepts and learning to applied aspect of the subject and bridge the gap between theory and corporate world practices. This paper aims at helping the students learn to fulfill various types of documentation formalities required under the Indian Companies Act, 1956.

Practical Contents

Student should be acquainted with the importance and filling procedure of the following documents related to a company:~

- Form 2: Return of allotment of shares
- Form 20B: Form for filing annual return by a company having a share capital with the Registrar
- Form 22: Statutory Report
- Form 25C: Return of appointment of managing director or whole-time director or manager
- Form 29: Consent to act as director of a company and/or undertaking to take and pay for qualification shares
- Form 32: Particulars of appointment of directors and manager and changes among them

Financial Studies

Objective:

To acquaint the students with practical aspects of various policies and planning in designing the structure of Indian Economy.

Practical:

A Project file and presentation to be prepared by the student on any one of the following topics:-

- India's Position in World Economy (Comparative study)
- Impact of MNCs on Indian Economy.
- Impact of Industrial Policy in Indian Economy.

Advanced Cost Accounting
ABF-401
Semester IV

Objective-The objective of this course to understand costing procedure involved in cost ascertainment system.

Credit-3

Unit	Contents	No. of Lectures
I	Service Costing (Operating Costing) : Meaning of Service Cost, Service costing in case of Transporters, Boiler house, Hospitals, Canteens and Hotels. Reconciliation of Cost & Financial Statements: Causes of differences, Procedure of Reconciliation of the results of Cost and Financial Accounts, Reconciliation Statement and Memorandum Reconciliation Account.	09
II	Process Costing: Meaning of Process costing, Procedure Treatment of Normal and Abnormal Loss and Abnormal Gains, Accounts for Normal and Abnormal loss and Abnormal Gain, Inter process Profit Equivalent Production, Treatment of W.I.P. on FIFO and Weighted Average Method. Joint and By Product Costing	09
III	Cost Control Accounts: Costing Books, Advantages and disadvantages, Ledgers to be maintained, Journal Entries. Integrated accounts: Integrated Accounting, Procedure, Integrated accounts vs. Cost and Financial accounts.	09
IV	Marginal Costing and Decision Making: Relevant cost analysis, Differential cost analysis, Stock valuation under marginal costing versus absorption costing Decisions based on Marginal Costing like Make or Buy, Own or Lease, Shut down or Continue	09
V	Production Decisions: Dropping or adding a product, Determining the most beneficial product mix, Production method to be adopted, Pricing decisions in special circumstances like sale below cost, export pricing, dumping and inflation.	09

Essential Readings

1. Advance Cost Accounting: Oswal, Maheshwari, Modi (Ramesh Book Depot)
2. Cost Accounting: Jawahar Lal, Tata Mcgraw Hill, New Delhi
3. Cost Accounting Principles and Practice: M.N. Arora, Vikas Publication, New Delhi

Reference Books

1. Cost Accounting: B.M Lall Nigam, I.C. Jain, PHI, New Delhi
2. Cost Accounting Theory and Practice: Bhabatosh Banerjee, PHI, New Delhi
3. Cost Accounting: Agarwal, Jain, Sharma, Shah and Mangal, Ramesh Book Depot, Jaipur
4. Cost Accounting: Jain, Khandelwal & Pareek, Ajmera Book Company, Jaipur

Note- The candidate shall be permitted to use battery operated pocket calculator that should not have more than 12 digits, 6 functions and 2 memories and should be noiseless and cordless

Course: B.Com (Pass)-Pt II (IV Semester)

Paper Title: Public Finance

Code: ABF 402

Total Number of Lectures Allocated: 45

Credit: 3

Objective:

The objective of this course is to understand various components of Public Finance and discuss in detail Indian Federal Finance.

Unit	Contents	Lectures
I	Public Finance: Meaning and Scope, Distinction between Private and Public finance, Principles of Maximum Social Advantage.	07
II	Public Expenditure: Meaning, Nature & Canons of Public expenditure, Effects of Public Expenditure on economic stabilization, production, distribution and economic growth.	07
III	Public Revenue: Meaning, Canons of taxation, Incidence and Effect of Taxation and Classification of Taxes: Single vs. Multiple, Proportional vs. Progressive, Direct and Indirect Tax. Fiscal Policy of Government- Meaning and Instruments of Fiscal Policy.	10
IV	Public Debt: Meaning, Types of Debt, and Limitation of Raising Public Debt. Deficit Financing: Various concepts of Deficit Financing- Revenue deficit, Fiscal deficit, and Primary deficit.	10
V	Federal Finance: Meaning of federal finance, Center- State financial relations in India. Finance Commission- Recommendations of recent Finance Commission	11

Essential Reading

- H.L.Bhatia – Public Finance, Vikas Publishing House Pvt Ltd.,Delhi
- B.P.Tyagi – Public Finance, Jai Prakash Nath & Co., Meerut.
- Jain, Khanna and Tiwari, “Banking and Public Finance”, V.K.India Enterprises, New Delhi.

References

- Musgrave R.A. and Musgrave P.A. – Public Finance in Theory and Practice., Tata Mc graw Hill
- M.L.Seth, Money, Banking, International Finance and Public Finance, Educational Publication, Agra.

**Commerce Professional – Accounting & Taxation, Business Studies and Financial
Studies Group
Semester - IV
Practical
ABF-403**

Max Marks: 100

Teaching Hours:(2 Hrs/Week)

Credit:2

Accounting and Taxation

Content
Project file which contains assumption, procedure and solution of practical problems related to <ul style="list-style-type: none">• Operating Costing• Service Costing• Magical Costing & Decision Making• Production Decisions

Financial Studies

Public Finance

Objective

To acquaint the students with Fiscal Operations in the country

Practical: -

A Project file to be prepared by the student on the following topics: -

- Parallel Economy
- VAT
- Report on various committee held in financial Administration.

SEMESTER – V

Auditing
Code: COM 501
Semester V

Objective-The Objective of this course is to gain knowledge of auditing procedures and techniques and their application

Credit-3

Unit	Content	No of Lectures
I	Introduction- Definition, Nature, Scope, Objectives, Principles and Techniques of Auditing, Errors and Frauds in Accounting and the role of the Auditor in Detection and Prevention of the same, Advantage and Limitation of Auditing, Relation between accounting and auditing, Different types of Audit- Internal, Statutory and Non Statutory, Periodical, Continuous, Interim and Balance Sheet Audit	09
II	Audit Process- Preparation before Commencement of a New Audit- Audit Memorandum, Audit Programme, Audit Working Papers (Ownership and Lien), Audit Evidence (Sources, Reliability and Methods), Audit File and Audit Note Book, Test Checking , Cut Off Checking and Auditing in Depth.	09
III	Internal Control and Internal Check System- Meaning, Objectives and Elements of Internal Control System, Questionnaire in relation to payment of Wages, Sales Purchase of Raw Materials and Stores-Relation between Internal Control and Internal Check. Auditor's role regarding Internal Control and Internal Check, Application of concepts of Materiality and Audit Risk.	09
IV	Audit Procedure- Meaning, Objective and Importance of Vouching, Vouching and Routing Checking, General Principle of Vouching, Vouching of different item of transactions,	09
V	Verification and Valuation of Assets and Liabilities With special reference to Plant & Machinery, Building, Goodwill, Patent, Copy Right, Investment, Debtors, Inventories, Share Capital and Loans, Contingent Liabilities and Contingent Assets and Auditor's Role Company Auditor Qualification, Disqualification, Appointment, Remuneration and Removal of Auditors, Status, Rights, Duties, and Liabilities of Auditors	09

Essential Readings

1. Auditing: Jain, Khandelwal(Shivam Publisher)
2. Students Guide to Auditing: Aruna Jha(Taxmann)
3. Auditing: Jain, Khandelwal, Pareek(Ramesh Book Depot)
4. Auditing Theory & Practice: A.K Singh (Galgotia Publishing Company New Delhi)

Reference Books

1. Contemporary Auditing: Kamal Gupta(Tata Mc-Graw Hill)
2. Auditing: Principle and Practice, S.D Sharma(Taxmann)
3. Auditing Principles and Problems: T.R Sharma (Sahitya Bhawan Agra)
4. Practical Auditing: Spicer& Pegler
5. Fundamental of Auditing: Gupta & Arora(Tata Mc Graw Hill)

Course: B.Com (Pass) – Pt III (V Semester)
Paper- 2: Retail Management
Code: (COM-502)

Total Number of Lectures Allocated: 45

Credit: 3

Time: 3 Lecture Hours/Week

Objective

With retail sector already gaining grounds, this course has been introduced to fill in for the opportunities available in the retail sector by imparting the empirical knowledge of the functioning of retail formats.

Unit	Contents	Lectures
I	Introduction to Retail Management: Retailing: Meaning, Retail format, types of retailers (store, non-store retailing), Indian retailing scenario, Functions performed by retailers.	09
II	Retail Consumer behavior and communication mix Types of buying decisions, Retail buying process, Factors influencing retail buying decisions. Retail communication mix: Meaning, methods, Retail communication process.	09
III	Retailing strategy: Definition, strategic retail planning process Financial strategy: Strategic profit model Location & site analysis: Types of retail locations, factors affecting Trade area demand, factors affecting attractiveness of a site.	09
IV	Retail operations: Supply chain management: Meaning, process, importance, retail logistics. CRM: Meaning, Importance, CRM process (customer data collection, data analysis, target customer identification, Development of CRM program implementation) Retail Pricing: Pricing strategies (EDLP, HLP), Price adjustments (Mark downs, coupons, Rebates, Price brandling, multiple-unit pricing, variable pricing, online pricing)	09
V	Store management Functions of store manager Layout and Visual merchandising: Types of store layout designs, planograms, Merchandise presentation techniques. Customer service: Importance, SERVQUAL GAPS MODEL.	09

Essential Reading:

1. Levy, Michael and Weitz, Barton A., *Retailing Management*, Tata McGraw-Hill Publishing Company Ltd., New Delhi, 2003
2. Vedamani, Gibson G., *Retail Management*, Jaico Publishing House, Mumbai
3. Pradhan, Swapna, *Retailing Management: Text and Cases*, Tata McGraw-Hill Publishing Company, New Delhi, 2nd ed.

Reference book:

1. Dunne & Lusch, *Retailing*, South-Western Educational Publishing, 2004, 5th Edition
2. *Retail Management*, ICFAI Centre for Management Research, Hyderabad, May, 2003.

Course: B.Com (Pass)-Pt III (V Semester)

Paper Title: Banking law and Practices

Code: COM 503

Total Number of Lectures Allocated: 45

Credit: 3

Objective

The students would be able to acquire knowledge related to functions associated with banking and banking services and technology.

Unit	Contents	Lectures
I	Banks- Meaning, Types of Banks, Functions and Importance.	7
II	Central Banks- Definition, Nature, Functions. Banking Regulation act 1949, RBI Act 1939 –Main Provisions	8
III	Negotiable Instruments Act- Promissory note, Bills of Exchange and Dishonor Cheque. Concept, Feature, Holder in due course, acceptance, collection and Payment of Negotiable Instrument. Endorsement , Presentment and Crossing and Clearing House.	12
IV	Banker- Customer Relationship- Definition, Types of relationship, Obligation of Banker, Banker right.	8
V	E-Banking- Meaning, Significance, Features and Instrument of E-Banking, Basic Knowledge of Internet Banking.	10

Essential Reading

- P.N. Varshney, Banking law and Practice, Sultan chand and Sons, Delhi
- B.S. Khubehandani, Practice and Law of Banking, MacMillian India Limited
- Jain, Khanna, Tiwari, “ Banking and Public Finance” V.K India Enterprises, New Delhi.
- Natarajan S, Parameshwaran R, “ Indian Banking” S.Chand & Company LTD, New Delhi

References

- Davar S.R., Banking Law & Practice, Vikas Publishing House, Delhi
- Shrivastava P.K., Banking Law & Practice, Himalaya Publishing House, Bombay
- Shrivastava R.S., Nigam Divya, Management of Indian Financial Institutions” Himalaya Publishing House, New Delhi
- Tannan M.L., Banking Law and Practice, Indian Law House, Delhi
- Bhole, L. M., Financial Markets and Institutions, Tata McGraw Hill, Delhi.
- Ghosh, D ., Banking Policy in India, Allied Publications, Delhi

Course: B.Com (Pass)-Pt III (V Semester)

Paper Title: Macro Economic Theory – I

Code: COM 504

Total Number of Lectures Allocated: 45

Credit: 3

Objective:

1. To explain the basic concepts and theories in Macroeconomics to the students.
2. To discuss in detail Macro-Economic policies and changes in various Macro Economic variables

Unit	Contents	Lectures
I	Macro Economics- Meaning, Definition, Nature, Scope, Importance and Limitations and Types of Macro Economics-Macro Static, Macro Dynamic and Comparative Static.	07
II	Classical Theory of Employment- A study of complete classical model, Says Law, Criticism of classical theory.	10
III	Keynes' theory of Employment and Output- Aggregate Supply, Aggregate Demand, Effective Demand, Comparison between Classical and Keynesian contribution..	10
IV	National Income Analysis I –Definition, Concepts, Components of National Income.	08
V	National Income Analysis II – Methods of measuring National Income, Computation of National Income, Difficulties in calculating National Income, Importance of National Income Analysis.	10

Essential Reading

Macro Economic analysis - Edward Shapiro, Galgotia Publication, Delhi

Macro Economic theory - M.L. Seth, Laxmi Narayan Agarwal, Agra

Macro economic Theory – M.C. Vaish, Wishwa Prakashan, New Delhi

Macro Economic Theory, H.L.Ahuja, S.Chand & Sons Publication, Delhi

Dipsey R.G and Cheystal, Principles of economy, Oxford university Press

Department of Accounting & Taxation, Business Studies and Financial Studies
Course: B.Com (Pass) – Pt III (V Semester)

Practical
Code: COM 505

Max Marks: 100

Teaching Hours:(4 Hrs/Week)

Credit: 4

Accounting and Taxation

Project file which contains assumption, procedure and solution of practical problems related to

Internal Control and Internal Check System

Vouching

Verification and Valuation of Assets and Liabilities

Business Studies

Objective

With organized retail sector gaining grounds, it is faced with the problem of professionally qualified Retail managers. The aim of this paper to expose the students to the corporate environment of at least one renowned organized retail outlet and study the various functional aspect of retailing in action.

Practical Contents

Visit to a retail store and study of the following functional aspect of the retail store visited.

- Identification of the type of retail format
- Identification of the target market segment the store is catering to.
- Critical analysis of the retail outlet location
- Study of layout plan of the store
- Study of price tagging and billing aspect
- Study of security measures being adopted by the store.
- Study of the Customer Relationship Management (CRM) system of the store.
- Critical analysis of the Visual merchandizing of the store.
- Study of various sales promotion and marketing strategies of the store.
- Study of Organizational structure of the store.

The findings of the above study are to be presented in the form of a Project report.

Financial Studies

Paper-I

Objective

To acquaint the students with practical aspects of Banking services..

Practical: -

A Project file to be prepared by the student on the following topics: -

- Customer Relationship in Banks: -
Select any Bank and analysis its relationship management of banks with customer on the basis of her research.
- Role of bank in priority sector.
- Impact of Technology in Banking.

Paper-II

Objective

To acquaint the students with practical aspects of Macro economic Theory.

Practical:-

A Project file to be prepared by the student on the following topics:-

- Relevance of Keynes' Theory of Income, Output and employment in Macro economic functioning.
- Trend of growth in India's GDP.
- Methods of Measurement of National income

Operation Research

Code: ABF 501

Semester V

Objective- The objective of this course is to acquaint the students with the use of operational research techniques in decision-making

Unit	Content	No of Lectures
I	Operational Research: Basic Concepts and Definitions Linear Programming: Mathematical formulation of Linear Programming problems and their solution using Graphic approach and Simplex method, Duality Sensitivity analysis.	12
II	Transportation: Solving the problem. Testing the optimality MODI method. Cases of unbalanced problems, Degeneracy, Maximization objective, Multiple solutions and Prohibited Routes Assignment: Solving the problem. Cases of unbalanced problems, multiple optimum solutions, maximization objective and unacceptable assignments	10
III	PERT/CPM: Network with one estimate of time. Networks with three estimates of time. Time-cost trade-off. Probability consideration under Pert	08
IV	Game Theory: Games of Pure strategy, Games of Mixed strategy, Law of Dominance, Sub Game Queuing Theory: Elements of Queuing theory, Single Channel Queuing Problem.	08
V	Decision Theory: Maximin, Minimax, and Maximax expected pay off and regret, Expected value of Perfect Information, Decision Tree Analysis, Theory Simulation- Methodology and Application of Simulation technique. Solution of elementary inventory and queuing problems by using Monte Karlo Simulation Model	07

Essential Readings

1. Operational Research-Mathur, Khandelwal Gupta,Gupta (Ajmera Book Company)
2. Operational Research-V.K Kapoor (Sultan Chand)

Reference Books

1. Operational Research-Prof N.P.Agarwal (Ramesh Book Depot)
2. Quantitative Techniques- C.R Kothari(Vikas Publishing House Pvt Ltd)
3. Vohra N.D, Quantitative Techniques in Management, (Tata McGraw Hill New Delhi)
4. Taha, Hamady A, Operational Research- An Introduction, Prentice Hall of India
5. Quantitative Methods- N.K Nag (Kalyani Publishers)
6. Quantitative Techniques for Managerial Decsionos – U.K Srivastava, G.R Shenoy, S.C Sharma(New Age International)
7. Operation Research: Anand Sharma(Himalaya Publishing House)

Note- The candidate shall be permitted to use battery operated pocket calculator that should not have more than 12 digits, 6 functions and 2 memories and should be noiseless and cordless

Course: B. Com (Pass) – Pt III (V Semester)

Elective Paper 2: Human Resource Management

(Elective Group: Commerce Professional - Accounting, Business & Financial Studies Group)

Code: (ABF-502)

Total Number of Lectures Allocated: 45

Credit: 3

Time: 3 Lecture Hours/Week

Objective:

The Course aims at providing the overview of the functional aspect of the Human Resource Management in a business organization.

Unit	Contents	Lectures
I	Human Resource Management Concepts, difference between Human Resource Management and Personnel Management, Functions of Human Resource manager	09
II	Human Resource planning, Recruitment, Selection, process, source, types of tests & interviews, placement & induction	09
III	Employee training concepts, types of training, training process, methods	09
IV	Employee compensation, methods, rewards and incentives, fringe benefits	09
V	Performance appraisal concepts, process, methods, problems, Transfers and Promotions	09

Essential reading:

1. Edwin B. Flippo, *Principles of Personnel Management*, McGraw Hill International Book Co., New York.
2. C. B. Gupta, *Human Resource Management*, Sultan Chand & Sons, New Delhi

Reference books:

1. C. B. Mamoria, and S.V. Gankar, *A Text book of Human Resource Management*, Himalaya Publishing House, Mumbai
2. K. Ashwathappa, *Human Resources and Personnel Management*, Tata McGraw-Hill Publications, New Delhi
3. P.S. Subba Rao, *Essentials of Human Resource Management and Industrial Relations*, Himalaya Publishing House, Mumbai

**Commerce Professional – Accounting & Taxation, Business Studies and Financial
Studies Group
Semester - V
Practical
ABF-503**

Max Marks: 100

Teaching Hours:(2 Hrs/Week)

Credit: 2

Accounting and Taxation

Content
Project file which contains assumption, procedure and solution of practical problems related to <ul style="list-style-type: none">• Linear Programming• Transportation• Assignment• Game Theory• Queuing Theory

Business Studies

Objective

The objective of this practical is to help the student learn the application of Human Resource Management concepts in organizational procedures.

Practical Contents:

To visit a corporate organization and study its:

- Recruitment and selection procedure and policies
- Employee training methods and techniques adopted.
- Employee incentive schemes
- Employee fringe benefits schemes
- Employee performance appraisal system and methodology
- Transfer and Promotion policies and criterions

SEMESTER – VI

Management Accounting
Code: COM 601
Semester VI

Objective-The objective of this course is to provide the students understanding of application of accounting for managerial purpose

Credit-3

Unit	Particulars	No of Periods
I	Introduction: Meaning of Management Accounting, Functions of Management Accounting, Difference between cost accounting and management accounting. Management of Working Capital: Concepts and Significance, Factors affecting working capital requirements, Ascertainment of working capital requirements using Operating Cycle Method, Net Current Assets or Forecasting Method, Projected Balance Sheet Method, Salient features of Tandon Committee and Chore Committee. Ratios relating to working capital. Case Study of working capital requirement for various industries.	09
II	Funds Flow Analysis : Introduction, Concept of Funds, Need of Funds Flow Statement, Construction of Funds Flow Statement	09
III	Cash Flow Analysis: Introduction, Concept of Cash, Use of Cash Flow Analysis, Construction of Cash Flow Statement	09
IV	Standard Costing and Variance Analysis: Meaning of standard cost and standard costing, advantage, limitations and applications, Variance Analysis-Material, Labour, Overhead and Sales Variance	09
V	Activity Based Costing: Concept, Nature or Characteristics, Elements, Process or Stages, Advantages, Identification of Cost Drivers, Determination of Cost of each activity, Assigning or Tracing Activity Cost to Products, Distinction between Activity Based Costing System and Traditional System,	09

Essential Readings

1. Management Accounting-Agrawal, Agrawal(Ramesh Book Depot)
2. Management Accounting-Khan and Jain(Tata Mc Graw Hill)
3. Management Accounting-M.R Agarwal(Malik and Company)
4. Management Accounting: S. K Singh(Sun India Publications)

Reference Books

1. Management Accounting-H.Chakraborty and S. Chakraborty(Oxford University Press)
2. Management Accounting and Financial Analysis-Dr S.N Maheshwari(S.Chand& Sons)
3. Management Accounting- N. Vinayakkam& IB Sinha (Himalaya Publishing House)
4. Advance Management Accounting-R.S Kaplan& A.A Atkinson (Prentice Hall India New Delhi)

Note- The candidate shall be permitted to use battery operated pocket calculator that should not have more than 12 digits, 6 functions and 2 memories and should be noiseless and cordless

Course: B.Com (Pass) – Pt III (VI Semester)
Paper- 2: Business Communication
Code: (COM-602)

Total Number of Lectures Allocated: 45

Credit: 3

Time: 3 Lecture Hours/Week

Objective

Communication is the key to successful business. It leads one to negotiate effectively and strike the right deal for the organization. This course provides insight into the technical and structural aspect of communication in business.

Unit	Contents	Lectures
I	Business Communication concepts, models and process, principles, 7C's of effective communication	10
II	Forms and types of communication, barriers to communication	10
III	Various types of Communication media: Face to face, modern audio-visual medias etc.	06
IV	Applied business communication: Interviews, Group discussion, Seminar, Presentation, Public speaking. Business Letter writing: Format, layout, types	12
V	Business Report writing, format, layout	07

Essential Reading:

1. Pal, Rajendra, Korlahalli, J. S., *Essentials of Business Communication*, S.Chand, New Delhi
2. Kaul, Asha, *Effective Business Communication*, Prentice Hall of India, New Delhi

Reference books:

1. Dulek, Ronald E. and Fielder, John S., *Principles of Business Communication*, Macmilan Publishing Company, London.
2. Mathew, M. J., *Business Communication*, RBSA Publishers, Jaipur
3. Lesikar, Raymond Vincent, *Business Communication: Theory and Application*, Richard D. Irwin, Illinois, 1976.

Course: B.Com (Pass)-Pt III (VI Semester)

Paper Title: Monetary Economics

Code: COM 603

Total Number of Lectures Allocated: 45

Credit: 3

Objective:

The objective of this course is to acquaint the students with various theories of money

Unit	Contents	Lectures
I	Money: Meaning, Types , Functions, Importance and Evils of Money. Money and a Near Money- comparison.	08
II	Monetary Standard: Meaning and types, Importance of Monetary standard. Principle and Methods of Issuing Notes in India.	
III	Demand and supply of Money- Demand of Money - Meaning, Motives for holding money (Transaction, Precautionary and Speculative motive.) Supply of Money- Narrow Money and Broad Money. Velocity and Value of Money.	11
IV	Theories of Money- Quantity, Cambridge and Keynesian.	08
V	Monetary Policy- concept and instruments of Monetary policy.	08

Essential Reading

- M.L.Seth, Monetary Economics- Educational Publishers, Agra
- T.N.Hajela, Monetary Economics.,Konark Publishers Pvt. Ltd, Delhi

References

- M.L.Jhingan, Money, Banking and International Trade,Vrinda Publication, Delhi
- S.B.Gupta, Monetary Economics.,S.Chand & Co, New Delhi
- Mithani.D.M, Money,Banking,International Trade and Public Finance., Himalayan Publication, New Delhi

Course: B.Com (Pass)-Pt III (VI Semester)

Paper Title: Macro Economic Theory -II

Code: COM 604

Total Number of Lectures Allocated: 45

Credit: 3

Objective:

To explain the advanced concepts of Macroeconomics and various aspects of consumption, investment function, multiplier concept and business cycle.

Unit	Contents	Lectures
I	Consumption function – Meaning, Attributes of Consumption functions, Significance of Marginal Propensity to Consume, Determination of consumption functions	07
II	Investment function – Meaning of Investment, Marginal efficiency of capital, Marginal Efficiency of Capital and Investment demand curve, Marginal Efficiency of Capital and rate of interest, factors affecting marginal efficiency of capital.	10
III	Concept of Multiplier – Working of Multiplier, Assumptions of Multiplier, Leakages of Multiplier, Significance and Limitation of Multiplier.	10
IV	Inflation – Introduction, Meaning, Inflationary Gap, Demand- Pull and Cost –Push Inflation, Effects and Control of Inflation.	08
V	Business Cycles – Meaning and Nature, Phases of Business Cycle – Recovery, Propriety, Recession, Depression Theory of Trade Cycle – Schumpeter Theory and Keynesian Theory, Criticism	10

Essential Reading

Macro Economic analysis - Edward Shapiro, Galgotia Publication, Delhi

Macro Economic theory - M.L. Seth, Laxmi Narayan Agarwal, Agra

Macro economic Theory – M.C. Vaish, Wishwa Prakashan, New Delhi

Macro Economic Theory, H.L.Ahuja, S.Chand & Sons Publication, Delhi

Dipsey R.G and Cheystal, Principles of economy, Oxford university Press

Department of Accounting & Taxation, Business Studies and Financial Studies
Course: B.Com (Pass) – Pt III (VI Semester)

Practical
Code: COM 605

Max Marks: 100
Credit: 4

Teaching Hours:(4 Hrs/Week)

Accounting and Taxation

Content
Project file which contains solution of practical problems from Annual Report of Company related to <ul style="list-style-type: none">• Ratio Analysis• Cash Flow Analysis• Comparative Income Statement & Common Size Balance Sheet• Break Even Analysis

Business Studies

Objective:

This paper aims at helping the students learn the applied aspect of communication in business world. Through this paper an attempt has been made to help the students hone their Negotiation, presentation, group discussion skills, which are integral part of day-to-day functioning of business enterprises.

Practical contents:

- Development of model of Communication process
- Case studies on Business Communication
- Student seminar on topic related to Business Communication
- Group discussion on 5 topics related to corporate issues, strategies, events etc.
- Student presentation on barriers to Communication
- Business letter writing (at least 2)

Financial Studies

Paper-I

Objective

To acquaint the students with practical aspects of money.

Practical:-

A Project file and presentation to be prepared by the student on any one of the following topics:-

- Classical and Neo Classical Theory of Money.
- Recent reforms of Monetary Policy.
- Stability of Indian currency in international Market.

Paper-II

Objective

To acquaint the students with practical aspects of Macro economic Analysis.

Practical: -

A Project file and presentation to be prepared by the student on any one of the following topics:-

- Trends of the Price level of Industrial commodities.
- Relevance of Keynes theory in present day economies.

E-Commerce
Code ABF 601
Semester VI

Objective- The objective of this course is to acquaint the students with conducting business transactions through electronic means

Credit-3

Unit	Content	No of Lectures
I	Introduction- The Scope of Electronic Commerce, Definition of Electronic Commerce, Electronic Commerce and the Trade Cycle, Electronic Markets, Internet Commerce, Advantages and limitation of e-commerce.	05
II	Business Strategy in an Electronic Age: Supply Chains, Porter's Value Chain Model, Inter Organizational Value Chains, Competitive Strategy, Porter's Model, First Mover Advantage, Sustainable Competitive Advantage, Competitive Advantage using E-Commerce, Business Strategy, Introduction to Business Strategy, Strategic Implications of IT Technology, Business Environment, Business Capability, Existing Business Strategy, Strategy Formulation & Implementation Planning, E-Commerce Implementation.	09
III	The Internet, World Wide Web and security: introduction to internet, evolution of internet, The world wide web, ISP, meaning of network, transfer of information, The client server network security, Network layer devices, data and message security Mechanism of making payment through internet: Online Payment Mechanism, Electronic Payment Systems, Payment Gateways, Plastic Good, Debit Card, Credit Card	12
IV	Web site design and development: web site features and advantages, application of life cycle for design and development of web site, web site creation /development, web site navigation design, Introduction to HTML, criteria of Web-design, web site anatomy, web site evaluation criteria, management of web site contents and traffic.	09
V	Business models for E-Commerce: B2B, B2C, C2C, C2B, Characteristics of B2B EC, Models of B2B EC, Procurement Management Using the Buyer's Internal Marketplace, Supplier-Oriented Marketplace, Intermediary-Oriented Marketplace, Just-in-Time Delivery Auctions and Services from Traditional to Internet-Based EDI, Integration with Back-end Information Systems, The Role of Software Agents for B2B EC, Electronic Marketing in B2B, Solutions of B2B EC, Managerial Issues. Security in E-Commerce: Digital Signatures, Network Security, Data, Encryption-Secret keys and public keys.	10

Essential Readings

1. David Whiteley, "E-Commerce", Tata McGraw Hill, 2000
2. T.N. Chhabra, R.K.Suri "E-Commerce new vistas for business" Dhanpat Rai & Co.
3. E-Commerce: C. V.S Murthy (Himalaya Publishing House)

Reference Books

1. E-BusinessR (Evolution)-Daniel Amor(Pearson Edude)
2. Diwan Parag and Sunil Sharma: Electronic Commerce –A Manager's Guide to E-Business,Vanity Books International,New Delhi.
3. Electronic Commerce- Greenglein and Feinman(Tata Mc Graw Hill)

Course: B.Com (Pass) – Pt III (VI Semester)
Elective Paper- 2: Advertising and Sales Promotion
(Elective Group: Commerce Professional- Accounting, Business & Financial Studies)
Code: (ABF-602)

Total Number of Lectures Allocated: 45

Credit: 3

Time: 3 Lecture Hours/Week

Objective

The course aims at imparting knowledge with respect to the functional aspect of advertising and the concepts, tools and techniques of Sales Promotion.

Unit	Contents	Lectures
I	Advertising concepts, investment vs. expense approach, DAGMAR approach, 5M model, types of advertising	09
II	Advertising campaign planning, Advertising objectives, Advertising message	09
III	Advertising budget, Media planning, Reach, Frequency, Media scheduling, factors affecting selection of media	09
IV	Measuring advertising effectiveness, pre-test, post test, Advertising audit, Advertising agency	09
V	Sales Promotion concepts, Consumer promotion, Industrial promotion, Sales Promotion vs. Advertising	09

Essential Reading:

1. Mishra, M. N., *Sales Promotion and Advertising Management*, Himalaya Publishing House, Mumbai
2. Chunawalla, S. A., Sethia, K.C., *Foundations of Advertising Theory and Practice*, Himalaya Publishing House, Mumbai

References:

3. Batra, Myers, Aaker, *Advertising Management*, Prentice Hall of India, New Delhi
4. Sudha, G.S., *Advertising and Sales Promotion*, Ramesh Book Depot, Jaipur

**Commerce Professional – Accounting & Taxation, Business Studies and Financial
Studies Group
Semester - VI
Practical
ABF-603**

Max Marks: 100

Teaching Hours:(2 Hrs/Week)

Credit: 2

**Accounting and Taxation
Content**

Practical contents:

Designing or Frame Work for Online Transaction Website

- All System Development Life Cycle (SDLC) Phases
- Preliminary Investigation
- Detailed Analysis
- Website Designing

Business Studies

Objective

The practical exercises of this paper aim to acquaint the student with the world of Advertisements and Sales Promotion. Both these are important constituents of Promotion Mix of an organization.

Practical Contents

1. Advertising Practical

- Collection of various advertisements from Print media like newspapers, magazines, periodicals etc.
- Identifying and classifying the type of advertisements collected by every student.

2. Sales Promotion Practical

- Field study and collection of various types of sales promotion schemes and items being offered in the retail market.
- Identification and classification of the type of sales promotion technique used in the sales promotion schemes and items collected above.