

Kuamun University Nainital

B. Com. UG Semester Course w.e.f. 2016-17

PROGRAMME STRUCTURE

B. Com. (Semester Mode)

Note: Each paper (except IT papers) in all semesters will be of 100 Marks out of which 75 Marks will be for written examination and 25 Marks for internal assessment. The fourth paper in VI semester will be of Viva-Voce carrying 100 Marks. Besides, once a candidate opts IT in first semester, he/she will have to continue with IT as IVth paper in all consequent semesters. Detailed syllabi of IT will be provided by IT department.

First Year

Semester I

Paper I Principles of Management

Paper II Financial Accounting

Paper III Fundamentals of Statistics

Paper IV Business Regulatory Framework

OR

Information Technology

Semester II

Paper I Advanced Financial Accounting

Paper II Business Environment

Paper III Company Law

Paper IV Business Economics

OR

Information Technology

Second Year

Semester III

Paper I Basic Business Finance

Paper II Income Tax Law & Accounts (Part -I)

Paper III Cost Accounting

Paper IV Industrial Laws

OR

Information Technology

Semester IV

Paper I Income Tax Law & Accounts (Part-II)

Paper II Advanced Cost Accounting

Paper III Money Banking & Foreign Exchange

Paper IV Public Finance

OR

Information Technology

Third Year

Semester V

Paper I Management Accounting

Paper II Marketing Management

Paper III Auditing
Paper IV Insurance Law & Practice
OR
Information Technology

Semester VI

Compulsory Papers

Paper I Corporate Accounting
Paper II Financial Management
Paper III Human Resource Management
OR
Information Technology
Paper IV Comprehensive Viva-Voce

Optional Papers:

Note: Each candidate will opt any one of the following papers subject to availability of resources in the department. The decision of the department shall be final in this regard.

Paper V Financial Markets & Institutions
Paper VI Security Analysis & Portfolio Management
Paper VII Fundamentals of Entrepreneurship
Paper VIII International Business

B. Com.

Semester I

NOTE: The syllabus of a UG course (B. Com.) will have four theory papers of 100 marks each. Out of which 75 marks will be allotted for end semester examinations and 25 marks will be earmarked for internal assessment in the form of class test/Assignments or combination of both. The student shall be required to obtain at least 33% marks as a total of semester examination and internal assessment to pass in each paper.

Principles of Management

Paper-I

Max. Marks: 75

Note:- The question paper shall consist of three sections, i.e. A, B and C. Section A shall consist of objective type questions. Section B shall consist of short answer type questions while Section C shall consist of long answer type questions. The weightage of section A, B and C will be 05, 25, 45 marks respectively.

Unit - I Introduction: Concept, Functions and Significance of Management.

Unit - II Planning: Meaning, Objectives and Process of Planning, Management by Objectives,

Decision Making- Concept, Types and Process.

Unit - III Organizing: Meaning, Objectives, Significance, Principles and forms of organization. Centralization and decentralization of Authority, Staffing- Meaning, Significance and Process.

Unit – IV Directing: Nature, Importance, Principles, Coordinating – nature, Importance and Principles, Communication - Meaning, types and Process. Motivation – Meaning and Definition, Importance, Types, Leadership – Meaning and Definition, Principles, Importance and Types of Leadership.

Unit - V Controlling: Meaning, Objectives, Importance, Limitations, Principles and Process of Controlling.

Suggested Readings:-

B.Com. (Semester I)

Financial Accounting

Paper-II

Max. Marks: 75

Note:- The question paper shall consist of three sections, i.e. A, B and C. Section A shall consist of objective type questions. Section B shall consist of short answer type questions while Section C shall consist of long answer type questions. The weightage of section A, B and C will be 05, 25, 45 marks respectively.

Unit - I Meaning and Scope of Accounting, Accounting Principles, Accounting Equation, Accounting Conventions and Postulates, Double Entry System of Accounting.

Unit - II Hire Purchase and Installment Payment System.

1 Saxena, S.C. ,Business Administration and Management, Sahitya Bhawan, Agra

2 Sherleker, S.A. and Sherleker Y.S., Principles of Business Management, Himalaya Publication House, New Delhi

3 सक्सेना,एस0सी0, व्यवसाय प्रशासन एवं प्रबन्ध, साहित्य भवन, आगरा

4 अग्रवाल, आर0सी0, व्यवसाय प्रबन्ध, नवयुग साहित्य सदन, आगरा

Unit - III Royalty Accounts, Insolvency Accounts of Individuals.

- Unit – IV Departmental and Branch accounting.
- Unit - V Admission of New Partners, Retirement and Death of a Partner, Dissolution of Partnership.

Suggested Reading:

- 1 Lal, Jawahar, Accounting: Theory and Practice, Himalaya Publishing House, New Delhi
- 2 Sehgal, Ashok, Sehgal, Deepak, Advanced Financial Accounting. Taxmann's, New Delhi
- 3 Sharma, D.G., Financial Accounting, Taxmann's, New Delhi
- 4 Baker, Richard , Advanced Financial Accounting, Tata McGraw Hill, Publishing Company, New Delhi
- 5 Maheshwari, Advanced Accounting, Vikas Publishing House, New Delhi
- 6 शुक्ल, एस0एम0, एडवांस्ड एकाउण्टैन्सी, साहित्य भवन पब्लिकेशन, आगरा।
- 7 शुक्ला,एम0सी0, गोयल, गुप्ता, एडंवास एकाउन्टस।

w.e.f. 2016-17

B. Com. (Semester I)
Fundamentals of Statistics
Paper-III

Max. Marks: 75

Note:- The question paper shall consist of three sections, i.e. A, B and C. Section A shall consist of objective type questions. Section B shall consist of short answer type questions while Section C shall consist of long answer type questions. The weightage of section A, B and C will be 05, 25, 45 marks respectively.

- Unit - I Introduction of Statistics – Meaning, Definition, Importance and Limitation of Statistics.
- Unit - II Measure of Central Tendency – Definition, Objectives and Charactersitics of Measure of Central Tendency- Types of Averages- Arithmetic Mean, Geometric Mean, Harmonic

Mean, Median, Mode.

- Unit - III Measures of Dispersion and Skewness – Meaning, Definition, Properties of Dispersion – Range, Quartile Deviation - Mean Deviation, Standard Deviation. Coefficient of Variation, Karl Pearson’s and Bowleys Measures of Skewness.
- Unit – IV Corelation- Karl Pearrison’s.
- Unit - V Indian Statistics – A General Idea of the growth of Statistics Relating to Population, Agriculture, Industry and National Income

Suggested Reading:

- 1 Gupta, C.B. Statistical Method, Sultan Chand, Delhi.
- 2 Gupta, S.C. and Indra Gupta, Business Statistical, Himalaya Publication House, New Delhi.
- 3 Gupta, S.P. Business Statistics- S. Chand and Company, Delhi.
- 4 नागर, कैलाश नाथ,सांख्यिकी के मूल तत्व, मीनाक्षी प्रकाशन मेरठ।
- 5 शुक्ला एवं सहाय, सांख्यिकी के सिद्धान्त, साहित्य भवन आगरा।
- 6 सिंह एस0 पी0,सांख्यिकी, एस0 चॉद एण्ड कम्पनी, दिल्ली।

w.e.f. 2016-17

B. Com. (Semester I)

Business Regulatory Framework

Paper-IV

Max. Marks: 75

Note:- The question paper shall consist of three sections, i.e. A, B and C. Section A shall consist of objective type questions. Section B shall consist of short answer type questions while Section C shall consist of long answer type questions. The weightage of section A, B and C will be 05, 25, 45 marks respectively.

- Unit – I Indian Contract Act 1872, Introduction, Nature, Elements, Types of Contracts, Offer and Acceptance, Capacity of Parties, Consideration, Free Consent, Performance and Discharge of Contract, Remedies for Breach of Contract (with Important Case, Laws).
- Unit - II Special Contracts: Bailment Contract, Pledge, Indemnity Guarantee, Contingent Quasi and

Agency Contract(with Important case Laws).

- Unit - III Sale of Goods Act 1930, Introduction, Condition and Warranties, Transfer of Property, Performance of Contract of Sales, Unpaid Seller, Auction Sales.
- Unit – IV Indian Partnership Act 1932, Introduction, Types of Partnership and Partners Formation and Registration of Partnership Firm, Relationship of Partners and Dissolution of Firms.
- Unit - V Negotiable Instruments Act 1881: Introduction, Parties to Negotiable Instruments, Negotiation and Endorsement, Crossing of Cheques, Protection to Banker.

Suggested Reading:

- 1 Singh, Avtar , Mercantile Law, Eastern Book Depot, Lucknow (U.P.)
- 2 Kapoor, N.D. Elements of Mercantile Law, Sultan Chand & Sons, New Delhi
- 3 Maheshwari, S.N. A Manual of Business Law, Himalaya Publishing House Pvt. Ltd. Mumbai
- 4 Gogna, P.P.S. Mercantile Law, S.Chand & Co. New Delhi
- 5 Aggarwal, Rohini, Mercantile & Commercial Laws, Taxmann's Publications (P) Ltd. New Delhi
- 6 अग्रवाल, आर० सी०, व्यापारिक सन्नियम, कालेज बुक हाउस, जयपुर।

Semester II

w.e.f. 2016-17

NOTE: The syllabus of a UG course (B. Com.) will have four papers of 100 marks each. Out of which 75 marks will be allotted for semester end examinations and 25 marks will be earmarked for internal assessment in the form of class test/Assignments or combination of both. The student shall be required to obtain at least 33% marks as a total of semester examination and internal assessment to pass in each paper.

B. Com. (Semester II)

Advanced Financial Accounting

Paper-I

Max. Marks: 75

Note:- The question paper shall consist of three sections, i.e. A, B and C. Section A shall consist of objective type questions. Section B shall consist of short answer type questions while Section C shall consist of long answer type questions. The weightage of section A, B and C will be 05, 25, 45 marks respectively.

- Unit - I Issue, Forfeiture and Reissue of Shares, Redemption of Preference Shares.
- Unit - II Issue and redemption of debentures.
- Unit - III Investment Accounts, Voyage Accounts.
- Unit – IV Computation of Insurance Claims for loss of stock and loss of Profit.
- Unit - V Final Accounts relating to Banking Companies, and Life & General Insurance Companies.

Suggested Reading:

- 1 Pillai, R.S.N. Uma, S. Fundamental of Advanced Accounts Volume I & II S. Chand, New Delhi
- 2 Jawahar Lal, Corporate Financial Reporting: Theory & Practice Taxmann Publishing House, New Delhi
- 3 Shukla, S.M. Advanced Accountancy (Hindi & English), Sahitya Bhawan, Agra
- 4 Rao, Thukaram M.E. Accounting for Managers, New Delhi
- 5 Tulsian, P.C. Financial Accounting, Pearson Publication, New Delhi

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B. Com. (Semester II)

Business Environment

Paper-II

Max. Marks: 75

Note:- The question paper shall consist of three sections, i.e. A, B and C. Section A shall consist of objective type questions. Section B shall consist of short answer type questions while Section

C shall consist of long answer type questions. The weightage of section A, B and C will be 05, 25, 45 marks respectively.

- Unit - I Meaning , nature and importance of business environment, Components of business environment – economic, Socio- cultural, Political and legal, Economic environment of business in India.
- Unit – II Process and factors affecting economic development, Problems of economic development, Unemployment, Poverty , Regional Imbalances, Price rise.
- Unit - III Economic Planning in India, Objectives and Progress of five year plans in India. Problems and Prospects of economy of Uttarakhand.
- Unit – IV Role of Government in business, Monetary and Fiscal Policy, Industrial and licensing Policy, Privatization, EXIM Policy.
- Unit - V International Environment, Globalization and liberalization, Major International Institution – WTO , World Bank and IMF.

Suggested Reading:

- 1 Sinha, V.C, and Sinha Ritika, Business Environment, Sahitya Bhawan Publishers & Distributors,Agra
- 2 Cherunilam, Francis, Business Environment, Himalaya Publishing House, New Delhi
- 3 Aswathappa, K.Essentials of Business Environment, Himalaya Publishing House, New Delhi
- 4 सिन्हा, वी०सी० एवं सिंह, पुष्पा, व्यावसायिक पर्यावरण, साहित्य भवन पब्लिशर्स एण्ड डिस्ट्रीब्यूटर,(प्रा०लि०), लाजपत कुंज, आगरा

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B. Com. (Semester II)
Company Law
Paper-III

Max. Marks: 75

Note:- The question paper shall consist of three sections, i.e. A, B and C. Section A shall consist of objective type questions. Section B shall consist of short answer type questions while Section C shall consist of long answer type questions. The weightage of section A, B and C will be 05, 25, 45 marks respectively.

- Unit - I Definition and Characteristics of a Company, Essential Features of a company, Kinds of Companies.
- Unit - II Formation of a Company – Process of company formation and Registration. Memorandum of Association, Articles of Association, Doctrine of Indoor Management, Principle of constructive Notice, procedure for Alteration in the Memorandum of Association.
- Unit - III Share Capital – Types of Shares, Issue of Shares, Allotment of shares, Prospectus, Forfeiture, Buy back.
- Unit – IV Company Management – Officers of a company, Directors – Types, rights and Duties, Divisible Profits.
- Unit - V Winding up of a company - Meaning, Types of the winding up, Powers and duties of Liquidators.

Suggested Reading:

- 1 Singh, Avtar, Company Law, Eastern Book Co., Lucknow
- 2 Date, V.S. Students Guide to Corporate Laws, Taxman, New Delhi
- 3 Majumdar and Kapoor Company Law, Taxman New Delhi
- 4 श्रीवास्तव ,बालचंद्र, कम्पनी अधिनियम, साहित्य भवन, आगरा
- 5 शुक्ल, एस0 एम0, कम्पनी अधिनियम, साहित्य भवन, आगरा

w.e.f. 2016-17

B. Com. (Semester II)

Business Economics

Paper-IV

Max. Marks: 75

Note:- The question paper shall consist of three sections, i.e. A, B and C. Section A shall consist of objective type questions. Section B shall consist of short answer type questions while Section C shall consist of long answer type questions. The weightage of section A, B and C will be 05, 25, 45 marks respectively.

- Unit - I Introduction: Subject Matter of Economics, Definition: Micro and Macro economics, Inductive & deductive methods of analysis, Static and dynamic approaches of economics.
- Unit - II Consumer Behavior, Cardinal utility approach, Laws of Diminishing Marginal Utility & Equi Marginal Utility, Ordinal Utility approach, Indifference Curves, Consumer equilibrium with Indifference curves, Price effect, Income effect and substitution effect.
- Unit - III Demand & Supply Analysis: Nature of demand for a product, individual and market demand, Law of demand & Supply, Price elasticity of Demand, Income elasticity and cross elasticity.
- Unit – IV Theory of Production: Meaning and concept of production, Factors of production, Production, Law of Variable Proportions, Law of Returns to Scale.
- Unit - V Theory of Product Pricing: Analysis of total cost, Average cost and marginal cost. Total revenue, Average revenue and Marginal revenue, Different forms of market pricing under perfect competition, Equilibrium of firm under Perfect Competition, Pricing under monopoly and monopolistic competition.

Suggested Reading:

- 1 Dwivedi, D.N. , Essentials of Business Economics, Vikas Publishing House, Pvt. Ltd, New Delhi
- 2 Reddy, Shanthi Appanaiah , Economics for Business, Himalaya Publishing House, Pvt. Ltd, New Delhi
- 3 Seth, M.L. Micro Economics, Laxmi Narain Agrawal Educational Publishers, Agra
- 4 Mithani, D.M. Managerial Economics, Himalaya Publishing House, Pvt. Ltd, New Delhi
- 5 Rubinfeld, D.L. S.R, Pindyck, Micro economics, Prentice Hall of India, Pvt. Ltd.
- 6 मिश्र एवं पूरी, व्यक्ति अर्थशास्त्र, हिमालया पब्लिशिंग हाउस, प्राइवेट लिमिटेड, नई दिल्ली।
- 7 पन्त, जे०सी०, व्यक्ति अर्थशास्त्र, साहित्य भवन पब्लिकेशन्स, आगरा।

Semester III

NOTE: The syllabus of a UG course (B. Com.) will have four papers of 100 marks each. Out of which 75 marks will be allotted for semester end examinations and 25 marks will be earmarked for internal assessment in the form of class test/Assignments or combination of

both. The student shall be required to obtain at least 33% marks as a total of semester examination and internal assessment to pass in each paper.

w.e.f. 2016-17

B. Com. (Semester III)

Basic Business Finance

Paper-I

Max. Marks: 75

Note:- The question paper shall consist of three sections, i.e. A, B and C. Section A shall consist of objective type questions. Section B shall consist of short answer type questions while Section C shall consist of long answer type questions. The weightage of section A, B and C will be 05, 25, 45 marks respectively.

- Unit - I Finance- Functions-Meaning, Scope of Financial Management, Financial Goal-Profit vs. Wealth Maximization.
- Unit - II (A) Financing Planning & Capitalization – Over Capitalization, Under Capitalization.
(B) Capital Structure- Optimum Capital Structure, Determinants of Capital Structure.
- Unit - III Cost of Capital : Meaning and Significance of Cost of Capital, Calculation of Cost of Debt, Preference Capital, Equity Capital and Retained Earnings, Combined Cost of Capital (Weighted).
- Unit – IV Ratio Analysis – Meaning, Types, Solvency, Activity, and Profitability Ratios, Limitations of Ratio Analysis.
- Unit - V Dividend Policy: Issues in Dividend Decisions, Dividend and Uncertainty, Stable Dividend Policy.

Suggested Readings:

1. Prasanna Chandra, Financial Management, Tata McGraw Hill, Delhi
2. I.M. Pandey, Financial Management, Vikas Publishing House, New Delhi
3. M.Y. Khan and P.K. Jain, Financial Management, Tata McGraw Hill, New Delhi.
4. R.M. Srivastava, Management of Indian Financial Institutions, Himalaya Publishing House, New Delhi
5. J. Fred Weston and Eugene F. Brigham, Managerial Finance, The Dryden Press,

Hinsdale, Illinois.

6. Ravi M. Kishore, Financial Management, Taxmann, New Delhi.
7. Van Horne, Financial Management & Policy, Prentice Hall of India Pvt Ltd., Delhi
8. G. Sudarsana Reddy, Financial Management Principles and Practice, Himalaya Publishing House, New Delhi
9. Dr. R. R. Rustagi, Financial Management, Himalaya Publishing House, New Delhi
10. आर० एस० कुलश्रेष्ठ, वित्तीय प्रबन्ध, साहित्य भवन पब्लिशर्स एवं डिस्ट्रीब्यूटर्स आगरा।
11. एम० डी० अग्रवाल एवं एन० पी० अग्रवाल, वित्तीय प्रबन्ध के तत्त्व, रमेश बुक डिपो, जयपुर।
12. एम० डी० अग्रवाल एवं एन० पी० अग्रवाल, वित्तीय प्रबन्ध, रमेश बुक डिपो, जयपुर।

w.e.f. 2016-17

B. Com. (Semester III)

Income Tax Law & Accounts (Part-I)

Paper-II

Max. Marks: 75

Note:- The question paper shall consist of three sections, i.e. A, B and C. Section A shall consist of objective type questions. Section B shall consist of short answer type questions while Section C shall consist of long answer type questions. The weightage of section A, B and C will be 05, 25, 45 marks respectively.

Unit - I	Introduction and Important Definitions, Income, Previous Year and Casual Income, Residential Status and Tax Liabilities.
Unit - II	Exemptions from Tax.
Unit - III	Assessment of Income from Salaries.
Unit – IV	Assessment of Income from House Properties.

Unit - V Assessment of Profit from Business, Capital Gains and Other Sources.

Suggested Reading:

1. Indian Income Tax Act 1961
2. IT Rules and Wealth Tax Rules
3. Singhania, V.K. Direct Tax Planning and Management, Taxman New Delhi
4. Lakhotia, R.N. Corporate Tax Planning, Vision Publications, New Delhi
5. Agarwal, B.K. Direct Tax Law and Accounts (Hindi and English)
6. Mehrotra, H.C. Direct Taxes law and Accounts, Sahitya Bhawan Publication, Agra

w.e.f. 2016-17

B. Com. (Semester III)

Cost Accounting

Paper-III

Max. Marks: 75

Note:- The question paper shall consist of three sections, i.e. A, B and C. Section A shall consist of objective type questions. Section B shall consist of short answer type questions while Section C shall consist of long answer type questions. The weightage of section A, B and C will be 05, 25, 45 marks respectively.

- Unit - I Introduction- Definition, Nature, Objectives, Importance, Limitations of Cost Accounting, Characteristics of an Ideal System of Cost Accounting.
- Unit - II Elements of Cost – Direct Materials : Inventory Control, Pricing of Issue of Materials, Direct Labour: Turnover, Treatment of Idle time and over time, Overhead – nature, Collection and Classification.
- Unit - III Unit Costing- Preparation of Cost Sheet and Statement of Cost, Computation of Quotation Price, Tender Price.

Unit – IV Contract Account, Calculation of Profit on complete and incomplete Contract, Work-in-Progress and Balance sheet of a Contracting firm.

Unit - V Reconciliation of Cost account with Financial account.

Suggested Readings:

1. Ravi M. Kishore, Cost Management , Taxmann Allied Services Pvt. Ltd., New Delhi
2. M. N. Arora, Advanced Cost Accounting, Vikas Publishing House, New Delhi
3. Nigam, Narang and Sharma, Advanced Cost Accounting, S. Chand Company, New Delhi
4. J. Madegowda, Advanced Cost Accounting, Himalaya Publishing House, New Delhi
6. Ravi M. Kishore, Cost Accounting, Taxmann Allied Services Pvt. Ltd., New Delhi
7. Jawahar Lal, Cost Accounting, Tata McGraw Hill, New Delhi
8. S.P. Iyengar, Cost & Management Accounting, Sultan Chand & Sons, New Delhi
9. Khan and Jain, Theory and Problems of Management and Cost Accounting, Tata Mc Graw Hill, New Delhi
10. Horngren, T. Charles, George Foster and Srikant M. Datar, Advanced Cost Accounting : A Managerial Emphasis, Prentice Hall India, New Delhi
11. Nigam and Sharma , Theory of Cost Accounting. Himalaya Publishing House, New Delhi
12. C.S. Rayudu, Cost Accounting, Tata McGraw Hill, New Delhi
13. Shukla and Grewal, Cost Accounting, Sultan Chand and Co., New Delhi
14. एम० एल० अग्रवाल, उच्चतर परिव्यय लेखांकन, साहित्य भवन, आगरा
15. आर० एन० खण्डेलवाल, लागत लेखांकन, साहित्य भवन पब्लिशर एण्ड डिस्ट्रीब्यूटर, आगरा
16. एम० एन० अरोरा, लागत लेखांकन, विकास पब्लिशिंग हाउस, नई दिल्ली
17. बी० के० अग्रवाल, लागत लेखांकन, नवयुग साहित्य सदन, लोहा मण्डी, आगरा

B. Com. (Semester III)

Industrial Laws

Paper-IV

Max. Marks: 75

Note:- The question paper shall consist of three sections, i.e. A, B and C. Section A shall consist of objective type questions. Section B shall consist of short answer type questions while Section C shall consist of long answer type questions. The weightage of section A, B and C will be 05, 25, 45 marks respectively.

Unit - I The Factories Act, 1948.

Unit - II The Indian Trade Union Act 1926.

Unit - III The Industrial Disputes Act 1947.

Unit – IV The Payment of Wages 1936.

Unit - V The Payment of Bonus Act 1965, Gratuity Act 1979.

Suggested Reading:

1. Punekar, Deodhar & Sankaran, Labour Welfare, Trade Unionism, & Industrial Relations
 Himalaya Publishing House, Mumbai
2. Monappa, Arun Mirza, S. Industrial Relations, Mc. Graw Hill Publications, Delhi

Semester IV

NOTE: The syllabus of a UG course (B. Com.) will have four papers of 100 marks each. Out of which 75 marks will be allotted for semester end examinations and 25 marks will be earmarked for internal assessment in the form of class test/Assignments or combination of both. The student shall be required to obtain at least 33% marks as a total of semester examination and internal assessment to pass in each paper.

w.e.f. 2016-17

B. Com. (Semester IV)

Income Tax Law & Accounts (Part-II)

Paper-I

Note:- The question paper shall consist of three sections, i.e. A, B and C. Section A shall consist of objective type questions. Section B shall consist of short answer type questions while Section C shall consist of long answer type questions. The weightage of section A, B and C will be 05, 25, 45 marks respectively.

Unit - I Assessment of Individual and Hindu Undivided Family, Computation of Tax Payable.

Unit - II Assessment of Firms

Unit - III Assessment of Companies

Unit – IV Deductions and collection of tax at source, Advance payment of tax, penalties and interest.

Unit - V Income Tax Authorities.

Suggested Reading:

1. Indian Income Tax Act 1961
2. IT Rules and Wealth Tax Rules
3. Singhania, V.K. Direct Tax Planning and Management, Taxman New Delhi
4. Lakhotia, R.N. Corporate Tax Planning, Vision Publications, New Delhi
5. Agarwal, B.K. Direct Tax Law and Accounts (Hindi and English)
6. Mehrotra, H.C. Direct Taxes law and Accounts, Sahitya Bhawan Publication, Agra

w.e.f. 2016-17

B. Com. (Semester IV)

Advance Cost Accounting

Paper-II

Max. Marks: 75

Note:- The question paper shall consist of three sections, i.e. A, B and C. Section A shall consist of objective type questions. Section B shall consist of short answer type questions while Section C shall consist of long answer type questions. The weightage of section A, B and C will be 05, 25, 45 marks respectively.

- Unit - I Process Costing – accounting treatment of Normal and Abnormal Wastage and Abnormal Effectiveness, Inter Process Profits.
- Unit - II Accounting for Joint Product and By-Product, Apportionment of Joint Expenses,
- Unit - III Operating Costing – Costing of Transport, Electric, Hotel & Restaurant, Hospital
- Unit – IV Budget and Budgetary Control, Advantages, Fixed Budget and Flexible Budget.
- Unit - V Variance Analysis : Standard Costing: Direct Materials and Direct Labour Cost Variance.

Suggested Readings:

1. Ravi M. Kishore, Cost Management , Taxmann Allied Services Pvt. Ltd., New Delhi
2. M. N. Arora, Advanced Cost Accounting, Vikas Publishing House, New Delhi
3. Nigam, Narang and Sharma, Advanced Cost Accounting, S. Chand Company, New Delhi
4. J. Madegowda, Advanced Cost Accounting, Himalaya Publishing House, New Delhi
6. Ravi M. Kishore, Cost Accounting, Taxmann Allied Services Pvt. Ltd., New Delhi
7. Jawahar Lal, Cost Accounting, Tata McGraw Hill, New Delhi
8. S.P. Iyengar, Cost & Management Accounting, Sultan Chand & Sons, New Delhi
9. Khan and Jain, Theory and Problems of Management and Cost Accounting, Tata Mc Graw Hill, New Delhi
10. Horngren, T. Charles, George Foster and Srikant M. Datar, Advanced Cost Accounting : A Managerial Emphasis, Prentice Hall India, New Delhi
11. Nigam and Sharma , Theory of Cost Accounting. Himalaya Publishing House, New Delhi
12. C.S. Rayudu, Cost Accounting, Tata McGraw Hill, New Delhi

13. Shukla and Grewal, Cost Accounting, Sultan Chand and Co., New Delhi
14. एम0 एल0 अग्रवाल, उच्चतर परिव्यय लेखांकन, साहित्य भवन, आगरा
15. आर0 एन0 खण्डेलवाल, लागत लेखांकन, साहित्य भवन पब्लिशर एण्ड डिस्ट्रीब्यूटर, आगरा
16. एम0 एन0 अरोरा, लागत लेखांकन, विकास पब्लिशिंग हाउस, नई दिल्ली
17. बी0 के0 अग्रवाल, लागत लेखांकन, नवयुग साहित्य सदन, लोहा मण्डी, आगरा

w.e.f. 2016-17

B. Com. (Semester IV)

Money Banking & Foreign Exchange

Paper-III

Max. Marks: 75

Note:- The question paper shall consist of three sections, i.e. A, B and C. Section A shall consist of objective type questions. Section B shall consist of short answer type questions while Section C shall consist of long answer type questions. The weightage of section A, B and C will be 05, 25, 45 marks respectively.

- | | |
|------------|--|
| Unit - I | Money: Concept, Quantity theory of money. |
| Unit - II | Value of money and its measurement, Inflation and deflation. |
| Unit - III | Banking system in India, Different types of banks, Commercial Banks, Changing nature of banking in India after liberalization. |
| Unit – IV | Central Banking and its role, credit control and its measures. |
| Unit - V | Foreign Exchange market, Determination of exchange rate, Factors affecting the exchange rate, Methods of exchange control. |

Suggested Reading:

1. Dr. Mithani, D.M. Money & Banking, International Trade & Public Finance, Himalaya Publishing House Pvt. Ltd. New Delhi
2. Seth, M.L. Money & Banking, Laxmi Narain Publishing House, Loha Mandi, Agra

3. Vaish, M.C. Money & Banking, Vikash Publishing House, Pvt. Ltd. New Delhi
4. Bhasin Niti, Banking & Financial Markets in India, New Century Publication, New Delhi
5. अग्रवाल, दीपक, मुद्रा बैंकिंग, लोक वित्त एवं अन्तर्राष्ट्रीय व्यापार हिमालया पब्लिशिंग हाउस, नई दिल्ली।
6. मिश्रा, जे० पी०, मुद्रा बैंकिंग एवं अन्तर्राष्ट्रीय व्यापार, साहित्य भवन पब्लिकेशन्स, आगरा।

w.e.f. 2016-17

B. Com. (Semester IV)

Public Finance

Paper-IV

Max. Marks: 75

Note:- The question paper shall consist of three sections, i.e. A, B and C. Section A shall consist of objective type questions. Section B shall consist of short answer type questions while Section C shall consist of long answer type questions. The weightage of section A, B and C will be 05, 25, 45 marks respectively.

- Unit - I Introduction: Definition, Nature and Scope, Importance and Role of Public Finance in National Economy, Principle of Maximum Social Advantage.
- Unit - II Public Revenue; Meaning of tax, Canons of taxation, types of taxation (Direct and Indirect), incidence of taxation.
- Unit - III Public Debt: Meaning, types, effect of debt on production and distribution and public debts in India.
- Unit – IV Public Expenditure: Meaning, aims, classification, principles of public expenditure, economic stability, effects of public expenditure, The Public Budget.
- Unit - V Fiscal Policy: Meaning, objectives, tools and limitations of fiscal policy, Finance Commission in India, Indian Tax Systems. Federal Finance in India; Central Finance, State finance, local finance, Deficit financing in India.

Suggested Reading:

1. Mithani, D.M., Money Banking. International Trade & Public Finance Himalaya Publishing House, Pvt. Led. New Delhi

2. Bhatia, H.L. Public Finance, Vikash Publishing House, Pvt. Ltd., New Delhi
3. सिंह, एस0पी0, राजस्व, साहित्य भवन पब्लिकेशन्स, आगरा
4. वार्ष्णेय, जे0सी0, राजस्व, साहित्य भवन, आगरा
5. पंत, जे0सी0, लोक अर्थशास्त्र,साहित्य भवन पब्लिकेशन्स, आगरा
- 6 दत्त एवं सुन्दम्, भारतीय अर्थव्यवस्था, एस0 चॉद एण्ड कम्पनी, प्रा0 लि0, दिल्ली

Semester V

NOTE: The syllabus of a UG course (B. Com.) will have four papers of 100 marks each. Out of which 75 marks will be allotted for semester end examinations and 25 marks will be earmarked for internal assessment in the form of class test/Assignments or combination of both. The student shall be required to obtain at least 33% marks as a total of semester examination and internal assessment to pass in each paper.

w.e.f. 2016-17

B. Com. (Semester V)

Management Accounting

Paper-I

Max. Marks: 75

Note:- The question paper shall consist of three sections, i.e. A, B and C. Section A shall consist of objective type questions. Section B shall consist of short answer type questions while Section C shall consist of long answer type questions. The weightage of section A, B and C will be 05, 25, 45 marks respectively.

- | | |
|------------|---|
| Unit - I | Definition , Objectives, Nature, Scope & role of Management Accounting, Difference Between Financial Accounting and Management Accounting. |
| Unit - II | Analyzing Financial Statements: Methods of Analysis and Interpretation of Financial Statements, Ratio Analysis, Comparative Financial Statements . |
| Unit - III | Marginal Costing – Concept, Basic Characteristics and Limitations, applications of Marginal Costing, Level of Activity, Planning, Decisions regarding Sales–Mix, Make or Buy Decisions and Discontinuation of a Product Line. |

- Unit – IV Cost–Volume –Profit Analysis; P/V Ratio, Margin of Safety, Break-Even-Analysis, Assumptions and Practical Applications of Break–Even-Analysis.
- Unit - V Reporting to Management: Objectives of Reporting, Reporting Needs at Different Managerial Levels; Types of Reports, Modes of Reporting, Reporting of Different Levels of Management.

Suggested Reading:

1. Man Mohan and Goyal, Management Accounting, Sahitya Bhawan, Agra
2. Jagdish Prasad, Management Accounting, Kalyani Publishers, Ludhiana.
3. P.N. Reddy and H.R. Appannaiah, Essentials of Management Accounting, Himalaya Publishing House, New Delhi
4. Dr. R. R. Rustagi, Management Accounting, Taxmann, New Delhi
5. M.N. Arora, Accounting for Management, Himalaya Publishing House, New Delhi
6. Ravi M. Kishore, Advanced Management Accounting, Taxmann, New Delhi
7. Ravi M. Kishore, Management Accounting, Taxmann, New Delhi
8. I.M. Pandey, Management Accounting, Vikas Publishing House, New Delhi
9. S.P. Gupta, Management Accounting, Sahitya Bhawan, Agra
10. एस0 पी0 गुप्ता, प्रबन्धकीय लेखाविधि, साहित्य भवन, आगरा।
11. बी0 पी0 अग्रवाल एवं बी0 के0 मेहता, प्रबन्धकीय लेखाविधि, साहित्य भवन पब्लिशर्स एवं डिस्ट्रीब्यूटर्स आगरा।

w.e.f. 2016-17

B. Com. (Semester V)
Marketing Management
Paper-II

Max. Marks: 75

Note:- The question paper shall consist of three sections, i.e. A, B and C. Section A shall consist of objective type questions. Section B shall consist of short answer type questions while Section C shall consist of long answer type questions. The weightage of section A, B and C will be 05, 25, 45 marks respectively.

- Unit - I Marketing Management: Approaches of Marketing, Difference between Marketing and Selling, Functions of Marketing. Marketing Planning-Nature, Process and contents of Marketing Plan.
- Unit - II Market Segmentation: Bases & Importance of segmentation, segmentation of consumer goods, industrial goods & services.
- Unit - III Marketing Mix: Four P's of Marketing Mix, Product- Product, Strategy, Product diffusion innovation & diffusion, New Product development, Product life cycle (PLC), Pricing Decision- Different Pricing strategies & Pricing techniques for different types of Products.
- Unit – IV Place: Types of Marketing channels. Channels strategies Managing Physical distributions supply chain Management.
- Unit - V Consumer Behaviour Factors influencing buyer behavior, buyer decision Process, Consumer Psychology, Industrial buyer V/S Domestic buyer behaviour, Customer satisfaction & Values.

Suggested Readings:

1. V.S. Ramaswamy and S. Namakumar, Marketing Management, Macmillan India, New Delhi.
2. R. Srinivasan, Case Studies in Marketing: The Indian Context, Prentice Hall, New Delhi.
3. Phillip Kotler, and Gray Armstrong, Principles of Marketing, Prentice Hall, New Delhi.
4. S. A. Sherlekar, Marketing Management, Himalaya Publishing House, New Delhi
5. R.S.N. Pillai, & Bhagwati, Modern Marketing, S. Chand & Co. Ltd., New Delhi
6. एस० सी० जैन, विपणन प्रबन्ध, साहित्य भवन, आगरा।
7. शुक्ला एवं जैन, बाजार व्यवस्था, साहित्य भवन, आगरा।
8. बी० एम० भदादा व बी० एल० पोरवाल, विपणन प्रबन्ध के सिद्धान्त एवं व्यवहार, रमेश बुक डिपो, जयपुर।

9. प्रेम कुमार श्रीवास्तव एवं राजीव कुमार, विपणन प्रबन्ध, हिमालया ।

w.e.f. 2016-17

B. Com. (Semester V)

Auditing

Paper-III

Max. Marks: 75

Note:- The question paper shall consist of three sections, i.e. A, B and C. Section A shall consist of objective type questions. Section B shall consist of short answer type questions while Section C shall consist of long answer type questions. The weightage of section A, B and C will be 05, 25, 45 marks respectively.

- Unit - I Audit: Meaning, functions, importance, limitations, objective and types of Audit. Appointment of auditor.
- Unit - II Audit Process: Internal control, internal check and internal audit, audit planning, Audit programme, evidence and working papers, audit sampling.
- Unit - III Audit procedure: Routine checking, vouching, verification and valuation of assets and liabilities.
- Unit – IV Audit of educational institutions, clubs, hospitals, charitable organizations.
- Unit - V Audit Report: Meaning and salient features, types of audit reports.

Suggested Reading:

- 1 Sharma, T.R. Auditing(Hindi & English), Sahitya Bhawan, Hospital Road, Agra 282002
- 2 Tandon, B.N. Auditing, S. Chand & Co. Pvt. Ltd. New Delhi
- 3 F. Messier Willian, Auditing and Assurance Services A Systematic approach, Tata Mc. Graw-Hill Publishing Co. Ltd.
- 4 Saxena, R.G. Principles & Practice of Accounting, Himalaya Publishing House, Delhi

- 5 नन्दा, अंकेक्षण, एस0 चॉद एण्ड कम्पनी प्रा0 लि0 रामनगर, नई दिल्ली
- 6 शुक्ला, एल0के0, अंकेक्षण के सिद्धान्त एवं व्यवहार टैक्समेन एलाइड सर्विस, प्रा0 लि0

w.e.f. 2016-17

B. Com. (Semester V)
Insurance Law & Practice
Paper-IV

Max. Marks: 75

Note:- The question paper shall consist of three sections, i.e. A, B and C. Section A shall consist of objective type questions. Section B shall consist of short answer type questions while Section C shall consist of long answer type questions. The weightage of section A, B and C will be 05, 25, 45 marks respectively.

- Unit - I Principle of Insurance: Definitions, Characteristics, Importance and Advantages, Functions, Principles, and Classification of Insurance. Essential of Insurance Contract. Indemnity, Doctrine of subrogation, Doctrine of Contribution Double Insurance and Reinsurance.
- Unit - II Life Insurance: Feature, Importance, Advantages and Contract of Life Insurance; Kinds of Policies, Annuities, Premium, Mortality table.
- Unit - III Marine Insurance: Elements of Contract, Subject matter of Marine Insurance: Procedure; Kinds of Policies, Policy Conditions, Perils of Marine Insurance, Doctrine of Cause, Proxima, and Marine Losses.
- Unit – IV Fire Insurance: Meaning, Scope Hazards, Functions of Fire Insurance, Kinds of Policy, Policy conditions:
- Unit - V Miscellaneous Insurance: Types, Extent of coverage and the policy conditions in respect of Motor Insurance, Workmen’s Compensation Insurance.

Suggested Reading:

1. R. S. Sharma, Insurance, Principles and Practice
2. R.M. Roy, Insurance in India
3. M.A. Khan, Theory and practice of Insurance
4. Mehr & Cammack, Principles of Insurance
5. बाल चन्द्र श्रीवास्तव, बीमा के तत्व, साहित्य भवन, आगरा
6. मंगल, रमेश व सिंघल, बीमा के सिद्धान्त, आगरा बुक स्टोर, आगरा
7. एम0 एन0 मिश्रा, बीमा सिद्धान्त एवं व्यवहार

Semester VI

NOTE: The syllabus of a UG course (B. Com.) will have four papers of 100 marks each. Out of which 75 marks will be allotted for semester end examinations and 25 marks will be earmarked for internal assessment in the form of class test/Assignments or combination of both. The student shall be required to obtain at least 33% marks as a total of semester examination and internal assessment to pass in each paper.

w.e.f. 2016-17

Compulsory Paper:

B. Com. (Semester VI)

Corporate Accounting

Paper-I

Max. Marks: 75

Note:- The question paper shall consist of three sections, i.e. A, B and C. Section A shall consist of objective type questions. Section B shall consist of short answer type questions while Section C shall consist of long answer type questions. The weightage of section A, B and C will be 05, 25, 45 marks respectively.

Unit - I Valuation of Goodwill and Valuation of Shares

Unit - II Accounts Relating to Liquidation of Companies

Unit - III Amalgamation, Absorption

Unit – IV Reconstruction – Internal

Unit - V Accounts of Holding Companies

Suggested Reading:

1. M.C. Shukla and T.S.Grewal, Advanced Accountancy, S. Chand & Co., New Delhi
2. R.L. Gupta, Advance Financial accounting, S. Chand & Co., New Delhi
3. R. Narayanswamy, Financial Accounting: A Managerial Perspective, Prentice Hall, New Delhi

4. J. R.Monga, Advanced Financial Accounting, Mayoer Paperbacks, Noida
5. S.N. Maheshwari, An Introduction of Accountancy, Sultan Chand & Sons, New Delhi
6. R.F. Neigs, Financial Accounting, Tata McGraw Hill, New Delhi

w.e.f. 2016-17

Compulsory Paper:

B. Com. (Semester VI)

Financial Management

Paper-II

Max. Marks: 75

Note:- The question paper shall consist of three sections, i.e. A, B and C. Section A shall consist of objective type questions. Section B shall consist of short answer type questions while Section C shall consist of long answer type questions. The weightage of section A, B and C will be 05, 25, 45 marks respectively.

- | | |
|------------|--|
| Unit - I | Financial Management: Meaning, Nature and Scope of Finance, Financial Goal – Profit vs. Wealth Maximization, Finance Function – Investment, Financing and Dividend Decision. |
| Unit - II | Management of Working Capital: Meaning, Significance and Types of Working capital, Estimation of Working Capital Requirements. Sources of Working Capital, Dimensions of Working Capital Management. |
| Unit - III | Leverages: kinds of leverages – Financial, Operating and Combined |
| Unit – IV | Capital Budgeting: Nature of Investment, Decisions, Investment Evaluation Criteria – Net Present Value Internal Rate of Return, Profitability Index, Pay-Back-Period, Accounting Rate of Return, NPV and IRR Comparison. |
| Unit - V | Cash Flow Statement, Funds Flow Analysis- concept, Schedule of changes in working Capital, Statement of Sources & Application of Funds |

Suggested Readings:

1. Prasanna Chandra, Financial Management, Tata McGraw Hill, Delhi

2. I.M. Pandey, Financial Management, Vikas Publishing House, New Delhi
3. M.Y. Khan and P.K. Jain, Financial Management, Tata McGraw Hill, New Delhi.
4. R.M. Srivastava, Management of Indian Financial Institutions, Himalaya Publishing House, New Delhi
5. J. Fred Weston and Eugene F. Brigham, Managerial Finance, The Dryden Press, Hinsdale, Illinois.
6. Ravi M. Kishore, Financial Management, Taxmann, New Delhi.
7. Van Horne, Financial Management & Policy, Prentice Hall of India Pvt Ltd., Delhi
8. G. Sudarsana Reddy, Financial Management Principles and Practice, Himalaya Publishing House, New Delhi
9. Dr. R. R. Rustagi, Financial Management, Himalaya Publishing House, New Delhi
10. आर० एस० कुलश्रेष्ठ, वित्तीय प्रबन्ध, साहित्य भवन पब्लिशर्स एवं डिस्ट्रीब्यूटर्स आगरा।
11. एम० डी० अग्रवाल एवं एन० पी० अग्रवाल, वित्तीय प्रबन्ध के तत्व, रमेश बुक डिपो, जयपुर।
12. एम० डी० अग्रवाल एवं एन० पी० अग्रवाल, वित्तीय प्रबन्ध, रमेश बुक डिपो, जयपुर।

w.e.f. 2016-17

Compulsory Paper:

B. Com. (Semester VI)

Human Resource Management

Paper-III

Max. Marks: 75

Note:- The question paper shall consist of three sections, i.e. A, B and C. Section A shall consist of objective type questions. Section B shall consist of short answer type questions while Section C shall consist of long answer type questions. The weightage of section A, B and C will be 05, 25, 45 marks respectively.

Unit - I	Human Resource Management: Meaning, Functions and objectives, Role of HRM.
Unit - II	Human Resource Planning: Recruitment, Methods of recruitment, Selection Procedure, Promotion and transfer.
Unit - III	Training & Development: Need and importance of training, Principle of training, Methods of training.
Unit – IV	Compensation Administration: Job Evaluation- meaning, objective and Methods of job evaluation. Wages and Salary Administration-Meaning, Principle of wage and salary Administration.
Unit - V	Grievance and Grievance Redressal: Meaning Causes and Principles, Procedure of grievance redressal machinery.

Suggested Readings:

1. Garg Dessler, Human Resource Management, Pearson Education
2. C.B. Mamoria & S.V. Gankar, Personnel Management, Himalaya Publishing House, New Delhi
3. Agarwal & Porwal, Personnel Management, Navyug Sahitya Sadan, Agra
4. Dwivedi, R. S, Human Resource Development, Galgotia Publishing Company, New Delhi
5. Mamoria, C.B. Human Resource Management, Himalaya Publishing House, New Delhi
6. Rao, Subba, Essentials of Human Resource Management and Industrial Relations, Himalaya Publishing House, Mumbai
7. Yoder, Dale, Personnel Management and Industrial Relations, Prentice-Hall of India, New Delhi
8. Flippo, E. B. Personnel Management, Mc Graw, Kogakush Ltd. New Delhi.
9. Drucker, Peter The Practice of Management, Harper and Brothers, New York
10. जैन, सी०एम०, लोक सेविवर्गीय प्रशासन, कॉलेज बुक डिपो, जयपुर
11. अग्रवाल, पोरवाल, सेविवर्गीय प्रबन्ध, साहित्य भवन, आगरा

w.e.f. 2016-17

Compulsory Paper

B. Com. (Semester VI)
Comprehensive Viva-Voce
Paper-IV

w.e.f. 2016-17

Optional Paper:

B. Com. (Semester VI)
Financial Markets & Institutions
Paper-V

Max. Marks: 75

Note:- The question paper shall consist of three sections, i.e. A, B and C. Section A shall consist of objective type questions. Section B shall consist of short answer type questions while Section C shall consist of long answer type questions. The weightage of section A, B and C will be 05, 25, 45 marks respectively.

- Unit - I Financial System: Financial markets: Its components and role in Modern Economy, An over-view of Indian Financial System, Recent Development in financial markets after liberalization.
- Unit - II Money Market: Structure and Industrial of money market in India, Primary and Secondary markets for money market instruments role of RBI as regulated in money market.
- Unit - III Capital Market: Constituents and Instruments primary market, issue of bonds and shares, merchant bankers and their role in primary market as issue managers, underwriters etc. credit rating, venture capital financing.
- Unit – IV Secondary Market: Stock Exchange and their functioning, trading mechanism, players in secondary market: Brokers, Mutual Funds, FII's, Institutional investors etc., recent Development in Indian Stock Market.

Unit –V Indian Financial Institutions, IDBI, SIDBI, , IFCI

Suggested Reading:

1. Advani, Investment and Securities Market in India, Himalaya Publishing House, New Delhi
2. L.M. Bhole, Financial Markets and Institutions, Tata McGraw Hill, New Delhi
3. D. Ghose, Banking Policy in India, Allied Publications, Delhi
4. M.U. Khan, Indian Financial System, Tata Mc Graw Hill, New Delhi
6. R.M. Srivastava, Management of Indian Financial Institutions, Himalaya Publishing House, New Delhi

w.e.f. 2016-17

Optional Paper:

B. Com. (Semester VI)

Security Analysis & Portfolio Management

Paper-VI

Max. Marks: 75

Note:- The question paper shall consist of three sections, i.e. A, B and C. Section A shall consist of objective type questions. Section B shall consist of short answer type questions while Section C shall consist of long answer type questions. The weightage of section A, B and C will be 05, 25, 45 marks respectively.

- Unit – I Basic Concepts-Introduction Future Value of Single Cash Flow, Present Value of Single Cash Flow Investment Versus Speculation and Gambling Investment Alternatives/Avenues .
- Unit – II Introduction To Securities Market- Classification of Securities Market Debt Market, Equity Market, Derivatives Market, Risk and Returns Concept Portfolio Risk.
- Unit – III Fundamental Analysis: Economy Analysis, Industry Analysis, Company Analysis Technical Analysis Efficient Market Theory.
- Unit – IV Portfolio Management- Phases of Portfolio Management, Formulation of Portfolio Strategy, Portfolio Execution, Portfolio Revision, and Portfolio Evaluation.

Unit – V Portfolio Theory- Traditional Portfolio Theory, Modern Portfolio Theory, Markowitz Model, Capital Assets Pricing Model Optimal, Portfolio.

Suggested Readings:

1. Security Analysis and Portfolio Management. Punithavathy Pandian, Vikas Publishing House, NOIDA
2. Security Analysis and Portfolio Management, Prasanna Chandra, I.K. International Publishing House, New Delhi.
3. Security Analysis and Portfolio Management, Fischer and Jordan, PHI, New Delhi.

w.e.f. 2016-17

Optional Paper:

B. Com. (Semester VI)
Fundamentals of Entrepreneurship

Paper-VII

Max. Marks: 75

Note:- The question paper shall consist of three sections, i.e. A, B and C. Section A shall consist of objective type questions. Section B shall consist of short answer type questions while Section C shall consist of long answer type questions. The weightage of section A, B and C will be 05, 25, 45 marks respectively.

Unit - I Introduction: The entrepreneur; Definition; Emergence of entrepreneurial class; Theories of entrepreneurship; Characteristics of entrepreneur; Leadership; Risk taking; Decision-making and business planning.

Unit - II Promotion of a Venture; Opportunities analysis; External environmental analysis-economic, social and technological; Competitive factors; Legal requirements for establishment of a new unit, and raising of funds; Venture capital sources and documentation required.

Unit - III Entrepreneurial Behaviour: Innovation and entrepreneur; Entrepreneurial behaviour and Psycho-Theories, Social responsibility.

- Unit – IV Entrepreneurial, Development Programmes (EDPs): Their role, relevance, and achievements; role of Government in organizing EDPs; Critical evaluation.
- Unit- V Complimenting and Supplementing Economic Growth, bringing about social Stability and balanced regional development of Industries.

Suggested Reading:

1. S.S. Khanka, Entrepreneurship Developments, S. Chand, Delhi
2. Ranbir Singh, Entrepreneurship Developments, S.K. Kataria & Sons, Delhi
3. S. Anil Kumar, S.C. Purnima, M.K. Abraham, Entrepreneurial Development, New Age International, Delhi
4. एस0 पी0 माथुर, भारत में उद्यमिता विकास, हिमालया पब्लिशिंग हाऊस, दिल्ली।

w.e.f. 2016-17

Optional Paper:

B. Com. (Semester VI)

International Business

Paper-VIII

Max. Marks: 75

Note:- The question paper shall consist of three sections, i.e. A, B and C. Section A shall consist of objective type questions. Section B shall consist of short answer type questions while Section C shall consist of long answer type questions. The weightage of section A, B and C will be 05, 25, 45 marks respectively.

- Unit - I Nature and scope of International Business, types of international Business, importance of international business, growing relevance of international business.
- Unit - II Introduction of international trade, meaning and need of international trade, difference between domestic and international trade, need for separate theory of international trade, theories of international trade, gains from international trade/foreign trade.
- Unit - III Government influence on trade: free trade v/s protectionism, balance of payment, current account and capital account, disequilibrium in balance of payment, its causes,

consequences and cures.

Unit – IV International economic institutions: IMF, World bank , WTO

Unit - V Foreign exchange market-meaning and need, functions, financing foreign trade:-payment terms:- letter of credit, documents: bill of lading, commercial invoice.

Suggested Reading:

1. International Business, Charles Hill
2. IB: Strategy, Management and New Realities, Tamer Cayusgil, Gray Knight
3. Challenge of Global Competition, Donald Ball
4. International Trade & Foreign Exchange,