

University of Delhi

Scheme of Examination and Courses of Reading For B.Com. Course

Part I Examination 2007 and onwards

Part II Examination 2008 and onwards

Part III Examination 2009 and onwards

Syllabus applicable for students seeking admission
to B.Com. in the Academic Year 2006-2007 and onwards

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Delhi School of Economics
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Delhi-110007

**(Syllabus as approved in Academic Council meeting dated
07.06.2006 and Executive Council meeting dated 23.06.06)**

July 2006

Pass and Promotion Rules for B.Com.

The minimum marks required to pass the examination at the end of each year Part-I Examination, Part –II Examination and Part –III examination shall be 36% in each paper (theory and practical separately) and 36% in the aggregate.

The candidate must secure 36% marks in the University examination and 36% in the total of university examination and internal assessment together.

Provided that at the end of the first year, a candidate who has not passed the Part –I Examination but has secured at least 25% marks in the aggregate of all the papers taken together (including internal assessment and practical, if any) and pass marks in at least half the papers (i.e. three) may be permitted to proceed to the second year class and take subsequently the examination in the remaining papers of Part –I in which he has not secured pass marks, along with the Part –II Examination.

Similarly, at the end of second year, a candidate who does not pass the Part –II Examination (including a candidate who has not passed Part –I Examination also) but has secured at least 25% marks in the aggregate of all the papers taken together (including internal assessment and practical, if any) of the Part –II Examination, and pass marks in at least half the papers of II year may be permitted to proceed to the IIIrd year class and take the examination in the remaining papers of Part - I and / or Part –II which he might have not cleared by then, along with the Part – III Examination.

A candidate for the Part –III Examination who has not passed the examination but has secured at least 25%marks in the aggregate of all the papers (including internal assessment and practical, if any) of Part – III shall be exempted from reappearing in those paper/s in which he/she has secured pass marks at a subsequent examination, if otherwise eligible.

The successful candidates, will be classified on the combined results of Part –I, Part –II and Part – III Examinations as follows:

First Division	:	60% or more in the aggregate
Second Division	:	50% or more in the aggregate
Third Division	:	All others

B.Com. Course Structure

Part I

		Maximum Marks	Workload per week	Exam. Hours
Paper I	Business Organisation and Management	75	3 lectures	3
Paper II	Financial Accounting	75	3 lectures	3
Paper III	Business and Industrial Laws	75	3 lectures	3
Paper IV	Economics Paper – I – Principles of Economics	100	4 lectures	3
Paper V	Humanities Group –one of MIL	100	4 lectures	3
	Total	425	17 Lectures	

Part II

		Maximum Marks	Workload per week	Exam. Hours
Paper VI	Business Mathematics and Statistics	75	3 lectures	3
Paper VII	Corporate Accounting	75	3 lectures	3
Paper VIII	Company and Compensation Laws	75	3 lectures	3
Paper IX	Income Tax and Auditing	75	3 lectures	3
Paper X	Economics Paper – II – Macroeconomics	100	4 lectures	3
Paper XI	Humanities Group - English	100	4 lectures	3
	Total	500	20 Lectures	

Part III

		Maximum Marks	Workload per week	Exam. Hours
Paper XII	Cost Accounting	75	3 lectures	3
Paper XIII	Computer Applications in Business	75	3 lectures	3
Paper XIV	Economics Paper – III – Economic	100	4 lectures	3

	Development and Policy			
Paper XV	Humanities Group – Elective Paper	100	4 lectures	3
Paper XVI (a – d)	One *Optional Paper From Paper XVI (a) --- XVI (d)	75	3 lectures	3

	Total	425	17 Lectures	
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	Grand Total	1350	54 Lectures	
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***Optional Papers**

Paper XVI (a)	Financial Management
Paper XVI (b)	Marketing Management
Paper XVI (c)	Human Resource Management
Paper XVI (d)	E-Commerce

Note : E-Commerce will not be available as an option for the non formal stream of students.

B.Com – Part I

Paper - I

BUSINESS ORGANISATION AND MANAGEMENT

Duration : 3 hrs.

Max. Marks: 75

Lectures: 75

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

Unit : I

Business System and Contemporary Business Environment – Economic, Politico-Legal, Socio-Cultural and International. Entrepreneurial Process – Idea generation, Feasibility study. Basic considerations in setting up a business enterprise. Emerging trends in business: outsourcing, service sector and e-commerce

13 Lectures

Unit – II

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

13 Lectures

Unit-III

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

13 Lectures

Unit-IV

Marketing Management; Marketing concept, Marketing mix. Market segmentation and positioning. Product Life Cycle. Consumer buying behaviour.

Financial Management: Meaning and Objectives, Raising of Funds: IPO, Venture Capital, Lease Finance, Borrowed Funds.

Human Resource Management, HRM Functions, Human Relations, Basic dynamics of employer-employee relations.

24 Lectures

Unit – V

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

12 Lectures

Suggested Readings:

1. Barry, Jim, Chandler, John, Clark, Heather, Organisation and Management, Thompson Learning, New Delhi.
2. R.H. Bushkirk, Concepts of Business: An Introduction to Business System, Dryden Press, New York.
3. Douglas, McGregor, The Human Side of Enterprise, McGraw-Hill, New York.

4. Philip, Kotler, Marketing Management: Analysis, Planning, Implementation & Control, Prentice-Hall of India, New Delhi.
5. Stephen P., Robbins, Business Today: New World of Business, Harcourt College Publishers, Fortworth.
6. Elwood S., Buffa, Production/Operations Management, Prentice Hall of India, New Delhi.
7. P.C., Tulsian, Business Organisation & Management Pearson Education, New Delhi, 2005.
8. N Mishra, Modern Business Organisation, Sahitya Bhawan Publishers and Distributers (P) Ltd, 2005.
9. R. K., Chopra, Principles and Practice of Management, Sun India Publication, Delhi, 2005.
10. C.B., Gupta, Modern Business Organisation & Management, Sultan Chand & Sons, New Delhi.
11. B.P. Singh, & T.N Chhabra, Business Organisation & Management, Dhanpat Rai & Co., Delhi, 2005.
12. Gauri Shankar, Modern Business Organisation, Mahavir Book Depo, New Delhi.
13. P.C. Tripathi, Principles of Management, Tata McGraw Hill, Publishing Co., New Delhi.

B.Com. – Part I

Paper - II

FINANCIAL ACCOUNTING

Duration : 3 hrs.

Max. Marks: 75

Lectures: 75

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

Unit – I

- (i) *Financial Accounting*: Nature and scope, Limitations of Financial Accounting.
- (ii) Basic Concepts and Conventions. *Accounting Standards*: Meaning, Procedure for issue of Accounting Standards in India, Significance, Generally Accepted Accounting Principles (GAAP).
- (iii) *Accounting Process*: From recording of transactions to preparation of final accounts.

10 Lectures

Unit – II

- i) Final Accounts of a Sole-Trader.
- ii) *Final Accounts of Not-For Profit Organisations*: Meaning and features.
- iii) *Preparation of Income and Expenditure Account and Balance Sheet*: From receipts and payments account with additional information and vice – versa
Preparation of Balance Sheets (opening and closing) from receipts and payments account and income expenditure account and additional information.
- iv) Accounts from incomplete records: statement of affairs method and final account method.

15 Lectures

Unit – III

Depreciation Accounting: Meaning of depreciation, causes, objects of providing depreciation, factors affecting depreciation, accounting treatment including provision for depreciation accounting. Methods of depreciations: straight line method, diminishing balance method, Change of method as per revised AS-6.

10 Lectures

Unit – IV

Consignment and Joint Venture Accounts:

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

10 Lectures

Unit – V

Accounting for Hire Purchase Transactions, Journal entries and ledger accounts in the books of Hire Vendors and Hire purchaser for large value items including Default and repossession.

10 Lectures

Unit – VI

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

10 Lectures

Unit – VII

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

10 Lectures

Suggested Readings:

1. T.S, Grewal, *Introduction to Accounting*, S. Chand and Co., New Delhi
2. S. N. Maheshwari, *Financial Accounting*, Vikas Publication, New Delhi.
3. R.L. Gupta and V. K. Gupta, *Principles and Practice of Accountancy* Sultan Chand and Sons, New Delhi.
4. J.R Monga, *Basic Financial Accounting*, Mayur Paper backs, Darya Gang New Delhi.
5. P.C. Tulsian, *Financial Accounting*, Tata McGraw Hill, New Delhi.
6. B.K. Goyal, *Financial Accounting*, Modern Publications, New Delhi.
7. S.P. Jain and K. L. Narang, *Advanced Accounting*, Kalyani Publishers New Delhi.
8. R.K. Sharma and R.S. Popli, *Principles and Practice of Accounting*, Sultan Chand and Sons, New Delhi.
9. Nirmal Gupta, *Financial Accounting*, Sahitya Bhavan, Publishers and Distributers (P) Ltd.
10. Ashok Sehgal and Deepak Sehgal, *Fundamentals of Financial Accounting*, Taxmann, New Delhi.
11. Seema Srivastava, *Financial Accounting, Principles & Practices*, S. Chand & Co., New Delhi.

B.Com – Part I

Paper - III

BUSINESS AND INDUSTRIAL LAWS

Duration : 3 hrs.

Max. Marks: 75

Lectures: 75

1. The Indian Contract Act, 1872

Contract- Meaning and Essentials, Kinds, Offer and Acceptance, Contractual Capacity, Free Consent, Consideration, Void Agreements, Quasi Contracts. Modes of discharge of contract and remedies for breach of contract.

Contract of Indemnity and Guarantee, Law of Agency; its creation, Personal Liability of Agent, Sub Agent and Substituted Agent, Termination of Agency.

25 Lectures

2. The Sale of Goods Act, 1930

Meaning of Contract of sale, Difference between Sale and Agreement to Sell. Conditions and Warranties, Transfer of Property in Goods, Unpaid Seller and his Rights.

10 Lectures

3. Indian Partnership Act, 1932

Meaning and test of Partnership, Implied Authority of a partner, Position of a minor in partnership, Consequences of Non –Registration of a partnership , Firm Expansion, Death and Insolvency of a partner, Dissolution of firm by court, Public Notice.

9 Lectures

4. The Negotiable Instruments Act, 1881

Meaning, and characteristics of promissory note, bill of exchange and cheque. Holder and Holder in due course. Negotiation and assignment. Crossing of cheque: Kinds and Effects, bouncing of cheques (Sec. 138)

6 Lectures

5. The Payment of Wages Act, 1936

Definitions: Employed person, Employer, Factory, Industrial or other establishment, wages.

Responsibility for payment of wages (Sec 3)

Fixation of Wage Period (Sec 4)

Time of Payment of Wages (Sec 5)

Mode of Payment (Sec 6)

Deductions from Wages (Secs. 7-13)

10 Lectures

6. The Payment of Bonus Act, 1965

Definitions: Allocable surplus, available surplus Accounting year, Appropriate Government, Employer, Employee, Salary or Wages.

Eligibility for Bonus, Disqualification for Bonus, Payment of minimum and maximum bonus, Calculation of number of working days, Adjustment of customary or interim bonus against bonus payable, Deduction of certain amounts from bonus payable under the Act, Time limit for payment of bonus, Recovery of bonus from Employer. **10 Lectures**

7. Payment of Gratuity Act, 1972

Applicability of the Act, Employee, Employer, Continuous Service, Payment of Gratuity, Forfeiture of gratuity, Duty to pay gratuity, recovery of gratuity, penalties. **5 Lectures**

Suggested Readings:

1. M.C. Kuchhal, Business Laws, Vikas Publishing House
2. V S Datey, Business and Corporate Laws, Taxmann Allied Services (P) Ltd., 2005.
3. Upendra Prasad and Indyx, Business and Corporate Laws Bharat Law House (P) Ltd., 2005.
4. M.C. Shukla, Mercantile Laws, S Chand & Company Ltd. Delhi.
5. P.C. Tulsian, Business Law, Tata McGraw Hill, New Delhi.
6. Bharat Bhushan, Lectures on Business and Corporate Laws, Sultan Chand Educational Publishers Delhi.
7. Dr. R. C. Aggarwal, Vyaparik Sanniyam, Sahitya Bhawan Publishers and Distributors.
8. Rohini Aggarwal, Students Guide to Mercantile and Commercial Laws, Taxmann Allied Services (P) Ltd.
9. S. K. Agarwal and K. Singhal Business Laws, Galgotia Publications, New Delhi, 2004.
10. Dr. J.P. Sharma, Simplified Approach to Labour Laws Bharat Law House (P) Ltd., New Delhi, 2005.
11. Avtar Singh, Introduction to Labour and Industrial Laws, Wadhwa, Nagpur.
12. S. C. Srivastava, Industrial Relations & Labour Laws, Vikas Publishing House (P) Ltd.

13. P. R. Chadha, Ashok K. Bagrial, Business Law, Pragati Publications, New Delhi.

B.Com – Part I

Paper - IV

ECONOMICS

PAPER I : PRINCIPLES OF ECONOMIC

Duration: 3 hours

Max. Marks: 100

Core Text Book

R. G. Lipsey & K.A. Chrystal: Principles of Economics 9th edition. OUP. 1999.

Topic 1: Introduction

Reading: Ch. 1-5

- (a) Problem of scarcity and choice: Concept of Production Possibility Curve (excluding section on index numbers).
- (b) Demand & Supply: Determinants of demand movements vs. shifts in demand curve. Determinants of Supply. Movements along a supply curve vs. shifts in supply curve: -Market equilibrium and price determination.
- (c) Elasticity of demand and supply.
- (d) Applications of demand and supply.

Topic 2: Consumer Theory

Reading: Ch. 6-7 (including appendices)

- (a) Cardinal Utility Theory: Concept of Utility: Marginal utility and total utility: Consumer's Equilibrium. Consumer's demand curve: Consumers surplus: Paradox of value.
- (b) Ordinal Utility theory: (Indifference curve approach): Consumer's preferences: indifference curves: Budget line: Consumer's equilibrium: Income and substitution effects: Price consumption curve and the derivation of demand curve for a commodity: Criticisms of the law of demand.

Topic 3: Production and Costs

Reading: Ch. 8 (including appendix)

- (a) Production: Firm as an agent of production. Concept of production function. Law of variables proportions: Isoquants: Returns to scale Economies & diseconomies of scale.
- (b) Costs: Costs in the short run. Costs in the long run. Profit maximization and cost minimization. Equilibrium of the firm. Technical/ Technological Change: the very long run.

Topic 4: Market Structure**Reading: Ch. 9-11**

- (a) THEORY OF PERFECT COMPETITION: Assumptions: Theory of a firm under perfect competition: Demand & Revenue: Equilibrium of the firm in the short run and long run. The long run industry supply curve: increasing, decreasing and constant cost industry. Allocative efficiency under perfect competition.
- (b) THEORY OF MONOPLOY FIRM: Short run and long run equilibrium of a monopoly firm. Concept of supply curve under monopoly: Allocative inefficiency & dead weight loss under monopoly: Price discrimination.
- (c) IMPERFECT COMPETITION: Differences between perfect competition. Monopoly and imperfect competition:
 - (i) Theory of monopolistic competition: Assumptions: Short-run Equilibrium: Long run Equilibrium: Concept of excess capacity: Empirical relevance.
 - (ii) Oligopoly: Causes for the existence of oligopolistic firms in the market rather than perfect Competition: Cooperative vs. Non-cooperative Behaviour & dilemma of oligopolistic firms; Game theoretic models: Long-run behaviour: the importance of entry barriers.

Topic 5: Consumer and Producer Theory in action**Reading: Ch. 13**

Responses of Equilibrium price & Quantity to change in input prices: Changes in technology: Effects of taxation: OPEC: a case study of a Cartel: Principal-Agent theory Non-maximizing theories.

Topic 6: Income distribution and Factor pricing**Reading: Ch. 14**

Demand for factor. Supply of factors. Backward bending supply curve for labour concept of economic rent: Functional Distribution of Income.

Topic 7: Market success and Market Failure**Reading: Ch. 15**

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

Topic 8: International Trade**Reading: Ch. 34**

Gains from trade: Terms of trade: The case for Protectionism: Fallacious trade policy arguments: Global commercial policy.

B.Com – Part I

Paper - V

Humanities Group: - One of the Modern Indian Languages viz.

Hindi	Telugu
Urdu	Marathi
Bengali	Kannada
Sindhi	Malayalam
Tamil	Punjabi
Gujarati	Assamese
	Manipuri

Candidates who did not offer Hindi, Urdu, Bengali, Punjabi, Sindhi, Tamil, Telugu, Kannada, Marathi, Gujarati, Malayalam, Assamese or Manipuri, for the Senior School certificate Examination of the Central Board of Secondary Education, Delhi or Matriculation Examination of an Indian University or an Examination conducted by some public body in India and recognized as equivalent to either of the aforesaid examinations shall be permitted to offer any one of the following subjects:

Paper I: History

History of India Upto Eight Century A.D.
Or
Cultures in the Indian Subcontinents

Political Science

Political Theory and Thought

Philosophy

Ethics: Theory and Practice

Paper – V

URDU

The existing (old) Syllabi of Urdu which is being taught in B.Com. Part – I (earlier B.Com. (Pass)) will continue for the Academic Year 2006-2007.

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

B.Com – Part I

Paper - V

PUNJABI COMPULSORY 'A'

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

Duration : 3 hours

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

1. Parkarji Takneeki Shabdawali: Banking Shabdawali, Sahitik Takniki Shabdawali,
Commerce ate daftri Shabdawali, Compute Takniki Shabadali
15 Marks
2. Chithi Pattar Likhna: Sarkari Patter, Parivarak te Samajak Patter- Vihar
15 Marks
3. Padvand (Noun, Pronoun te Visheshann di Padvand).
15 Marks
4. Punjabi Karak ate Karakan de Bhed.
15 Marks
5. **Punjabi Short-Story: 'Pairran'** edited by Dalip Kaur Tiwana. **15 Marks**

Recommended Books:

1. Punjabi Sanchar Yogta Abhias, Punjabi State University Text-book Board, Chandigarh.
2. Lal Singh ate Harkirat Singh, College Punjabi Viakaran, Punjab State University Text-Book Board, Chandigarh.
3. Gill, M. K., Viharak Punjabi, Surjit Book Depot, Delhi.
4. Duggal, N.S., Punjabi Viakaran te Rachnawali, New Book Co., Jalandhar.
5. Pairran edited by Dalip Kaur Tiwana, Publication Bureau, Punjabi University, Patiala.

B.Com – Part I

Paper - V

PUNJABI COMPULSORY 'B'

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

Duration : 3 hours

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

1. Shabad Jorr ted Shabad Jorran de Nem. **15 Marks**
2. Reporting karma: Samachar Likhann di vidhi ate tatt, Samacharan de Prakar, sankhep karma ted viakhia karni. **15 Marks**
3. Rasami pattar vihar, express pattar, telegram, daftari adesh, daftari suchna, press note. **15 Marks**
4. Noun te usdian kisaman, Ling, Vachan, Karak. **15 Marks**
5. 'Parian' (drama), Gurcharan Singh Jasuja, Arsee Publishers, Delhi, 200 **15 Marks**

Recommended Books:

1. Dr. Jagjit Singh, Punjabi di Path-Pustak, Punjab State University Text-book Board, Chandigarh.
2. Gill, M.K., Viharik Punjabi, Surjit Book Depot, Delhi.
3. Punjabi Sanchar Yogta Abhias, Punjab State University Text-book Board, Chandigarh.
4. 'Parian' (Drama), Gurcharan Singh Jasuja, Arses Publishers, Delhi.

B.Com – Part I

M I L

Paper – V

SINDHI

Duration : 3 hours

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

1. Functional Sindhi Grammer based on prescribed text 25
Text:
Sindhi Bhasa (Vyakaran aur Prayag)
By Dr. M. K. Jetley
D-127, Vivek Vihar, New Delhi – 95
2. Modern Poetry 25
Book
Jotwani Motilal (ed.) Sindhi Kavita Sangrah
National Book Trust, New Delhi
3. Prose Non-fictional 25
Book:
Sindhi Sahitya ji Jhalak
By: Dr. M. K. Jetley
D -127, Vivek Vihar, New Delhi – 95

B.Com – Part I

Paper - V

ASSAMESE

Duration : 3 hours

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

1. Functional Grammar 20
2. Modern Poetry 25
Book:
Sanyasan, Ed. By Dr. Maheswar Neog
Lawyers Book Stall, Guwahati, 2001
The following poems are recommended:
'Golap' by Raghunath Chaudhari
'Atitak Negaba Pahori' by Jatindranath Duwara
'Natghar' by Nalinibala Devi
3. Prose 30
Books:
a) asamiya Sahityar Samiksatmak Itibritta
by Dr. Saitendra Nath Sarmah
Arunodoi Press, Guwahati. 1999
b) 'Purani Asamiya Sahitya'
by Dr. Banikanta Kakoti.
Lawyers Book Stall, Guwahati, 1999

B.Com – Part I

Paper – V

TAMIL

Duration : 3 hours

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

1. Folk- Narrative 25
'Vengalarajan Kathai', Published by the Institute of Asian Studies, Chennai:
1998
2. Prose 25
Tamilarin Kadalvazhi Vaanikam by R. N. Samy
Yamarolk Pathippagam, 15-A, Ist Floor
Kazamejor Salai, Egmore, Chennai: 2006
3. Modern Poetry 25
Nanjil Nattu Marumakkal Vazhi Manmiyam
By Kavimani Desika Vinayakam Pillai,
Paari Nilayam; 184, Broadway, Chennai: 1998

B.Com – Part I

Paper – V

BENGALI

Duration : 3 hours

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

1. Terminology 5
[English to Bengali, terminologies used in Commercial transactions]
2. Technological Study 10
 - a. Bio-data
 - b. Reportage
 - c. Commercial letter
3. Essays 10
To write an essay preferably on a commercial /Economic topic
4. Essays 25
Rajshakhar Basu Chalochinta [4th Ed. 1985]
 - a. Amader Porichod
 - b. Shyahiter Poridhi
 - c. Shadhinotar Sorup
 - d. Abonindronath Tagore
5. Novel: 25
Mahesweta Devi Murti [1st Ed. 1979]

B.Com – Part I

Paper - V

MANIPURI

Duration : 3 hours

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

1. Functional Manipuri 25
 - a. Remedial Manipuri by Prof. P. C. Thodam
 - b. A study of Meitei Phonology by W. Tomehou Singh
Published by The Student Store, Imphal, Manipuri, 3rd Ed. 1998
2. Modern Poetry 25

Kanchi Sheireng (Selected Pieces)

 - a. Loktak Mapanda H. Anganghal Singh
 - b. Chandranadi – Dr. K. Kamal Singh
 - c. Nirjanta Dr. L. Kamal Singh
 - d. Kamalda A Minaketan
 - e. Phut Path – Th. Ibopishak
 - f. Ingagi Nong – L. Samarendra Singh
 - g. Kadomdano Lamelsibu – E. Nilakanta Singh
3. Prose Selection (Selected Pieces) 25

Apunba Wareng- Published Manipur University, Canchipur Imphal Manipur

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

B.Com – Part I

Paper - V

TELUGU

Duration : 3 hours

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

1. History of Telugu Literature (Modern Period) 25
Advent of Modernism – Bhava Kavita
Abhyudaya Kavita – Novel – Short Story
Drama – One Act Play – Biography and Autobiography.
Ref: Telugu Sahitya Charitnamu by Dwa Na. Sastry.
Visalandhna Publishing House, Hyderabad – 500 001
2. Modern Poetry 25
Selection form Telugu Kavyamala, Sahitya Academi, Ravindra Bhawan, New Delhi 11001 (2002 Ed.)
a) Kavyahomamu – by Madhunapantula Satyanarayana
b) Ekanta Seva – by Venkata Parvateeswara Kavulu
c) Penneti Pata – by Vidwan Viswam
d) Mahaprasthanam – by Sri Sri
e) Gaddiparaka – by Srirangam Narayanababu
3. Modern Prose 25
Selections from Telugu Kathakulu – Kathana Reetulu (Ed.) Madhurantakam Rajaram & S. Narayana, Visalandhra Publishing House, Hyderabad – 500 001 (1998)
a) Gurajada Appa Rao by Prof. R. Chandrasekhara Reddy
b) Chalam by Volga
c) Suravaram Pratapa Reddy – by Kaluvu Mallayya
d) Balagangadhara Tikak – by K. Srirama Murthy

B.Com – Part I

Paper - V

ORIYA

Duration : 3 hours

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

- i. Functional Grammar 25
- ii. Modern Poetry 25
Prescribed Text: Sahitya, 2001 by Board of Secondary Education Orissa, Cuttack
Lessons: (poems)
- | | | |
|-------------------------------|---|--------------------------|
| Phutiba Utkala Bhasa Kamalini | : | Radhanath Ray. |
| Shephali Prati | : | Kuntala Kumari Sabat. |
| Shishu Srusti | : | Baikunthanath Pattanayak |
| Konarka | : | Sachidananda Routray. |

Gramapatha : Binodchandra Nayak.

iii. Prose: 25

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

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

B.Com – Part I

Paper - V

HISTORY

Duration : 3 hours

Max. Marks = 100

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

UNIT – I

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

UNIT – II

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

10. Towards the Early Medieval: Changes in society, polity, economy and culture with special reference to the Pallavas, Chalukyas and Vardhanas.
- Rubrics 5 to 10 should be taught with reference to recent studies on gender caste and property relations.

Suggested Readings:

Agrawal. D. P.	The Archaeology of India
Alichin. F. R. and B.	Origins of a Civilization: The Prehistory and early Archaeology of South Asia.
Basham. A. L.	The Wonder That was India
Chakrabarti. D. K	Archaeology of Ancient Indian
Chattopadhyay. B	Kushan State and Indian Society
Gonda. J	Vishnuism and Shivaism: A Comparison
Gurukul Rajan and M.R.R. Varrier	Cultural History of Kerala
Huntington. S. L.	The Art of Ancient India
Jaiswal. Suvira	Caste: Origin. Function and Dimensions
Jha. D. N.	Ancient India in Historical Outline (1998 edn.)
Kosambi. D. D.	Culture and Civilization of Ancient India in Historical Outline
Kulke. H. and Rothermund. D.	A History of India
Maity. S. K.	Economic Life in Northern India in the Gupta Period
Margabandhu. C.	Archaeology of Satavahana- Kshatrapa Times
Meenakshi. C.	Social Life and Administration under the Pallavas
Ray. H.P.	Monastery and Guild
Ray. Niharranjan	Mauya and Post Mauya Art
Sastri. K.A. N.	A History of South India.
Sharma. R.S.	Perspectives in Social and Economic History of Early India
Sharma. R. S.	Aspects of Political Ideas and Institutions in Ancient India (1991 edn.)
Subramanian. N.	Sangam Polity

Thapar. Romila
Thapar. Romila
Yazdani. G.

History of Early India
Ashoka and the Decline of the Mauryas (1997 edn.)
Early History of the Deccan.

OR

PAPER II: CULTURES IN THE INDIAN SUBCONTINENT

Duration : 3 hours

Max. Marks = 100

UNIT – I

A Definitions of Culture and its various aspects

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

1. Languages and Literature

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

2. Performing Arts

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

UNIT – II

3. Architecture: Meanings, Form and Function

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

4. Sculpture and Painting

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

5. Popular Culture

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

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

List of Basic Books:

Asher Catherin, (ed.): Perceptions of India's Visual Past. AIIS. Delhi. 1994.

Asher Catherine: Architecture of Mughal India.

Banerjea J.N. The Development of Hindu Iconography, Calcutta. 1965

Basham A. L. : The Wonder that was India. Volume I. New Delhi.

Brown Percy: Indian Architecture, Buddhist Hindu and Islamic. Vol I. II. Mumbai, 1965.

Bussagli M and Sivaramamurthy C.: 5000 Years of Indian Art New York. N.d.

Chandra Prainod, ed.: Studies in Indian Temple Architecture: Chapter 1. AIIS, 1975.

Deva. B.C. An introduction to Indian Music, Delhi , 1973.

History and Culture of the Indian People. Bharatiya Vidya Bhavan Series.

Huntington Susan L.: The Art of Ancient India. Tokyo. New York, 1985.

Kramrisch. Stella. The Art of India. Orient Book Depot. Delhi. 1987.

Maxwell. T.S.: Image: Text and Meaning: Gods of South Asia. OUP. Delhi.

Miller Barbara Stoler: The Powers of Art: Patronage in Indian Culture, OUP. Delhi 1992.

Mitter Partha: Much Maligned Monsters. Oxford. 1977.

Mitter Partha: Art and Nationalism in Colonial India. OUP. Delhi.

Mukherji: Folk Art of India.

Rizvi. S. A. A.: The wonder that Was India. Volume II. New Delhi.

Tillotson G: Havelis of Rajasthan

Varadpande M.L. History of Indian Theatre: Invitation to Indian Theatre. New Delhi. 1987.

Vatsayana Kapila: Indian Classical Dance, Publication Division. New Delhi. 1974 (in Hindi Translation also)

Traditional Indian Theatre: Multiple Streams. Hindi translation: Paramparak Bharatiya Rangmanch: Anant Dharayen NBT. New Delhi. 1995

Zimmer. H.: Myths and Symbols in Indian Art and Civilization. Princeton Press. New Jersey, n.d.

Cohn. Bernard. India: The Social Anthropology of a civilization in Bernard Cohn Omnibus. OUP. 2004.

B.Com – Part I

Paper – V

POLITICAL SCIENCE – POLITICAL THEORY AND THOUGHT

Duration : 3 hours

Max. Marks = 100

1.
 - a. What is Politics?
 - b. What is Political Theory?
 - c. The Relevance of Political Theory
 - d. Why Study the History of Political Thought?

2.
 - a. Concepts: Democracy, Liberty, Equality, Justice, Rights, Identity, Citizenship, Property, Civil, Society and State.

3.
 - b. Western Thought: Thinkers and Themes
 - i. Aristotle on Citizenship
 - ii. Locke on Rights and Property
 - iii. Rousseau on Inequality
 - iv. J. S. Mill on Liberty and Democracy
 - v. Marx on State

 - c. Indian Thought: Thinkers and Themes
 - i. Kautilya on State
 - ii. Gandhi on Swarj
 - iii. Ambedkar on Social Justice
 - iv. Nehru and Lohia on Democracy
 - v. Periyar on Identity

Readings

Essential Readings:

Miller. D. (2003) Political Philosophy: A Very Short Introduction
Wolff. J. (1996) Modern Political Thought: An Introduction
Hampton. Monk. I.J. (1992) Introduction to Political Philosophy
Mehta. V. R. (1996) Foundations of Indian Political Thought: An Interpretation 2nd revised edition, New Delhi, 1996.
Thomas Pantham and Bhikhu Parekh (ed.) Political Discourse.

Suggested Readings:

Kymlicka. W. (1990) Contemporary Political Philosophy, 2nd ed. 2002.
Plant. R. (1991) Modern Political Thought: An Introduction
Hampton. J. (1997) Political Philosophy
Goodin. R. and Pettit. P. eds. (1997) Contemporary Political Philosophy.
Seidentop L, the Nature of Political Theory, OUP.
Goodin. R. and Pettit. P. eds (1998) A Companion to Contemporary Political Philosophy.
Simon, R. L. ed (2002) The Blackwell Guide to Social and Political Philosophy
Strauss, L. and Cropsey, J. eds. (1972) History of Political Philosophy, 2nd ed.
Barbalet J. M. Citizenship, World View Publications
Hall, John and Ikenberry John. The State, World View Publications
Jones, Peter, Rights, Macmillan.
Parekh B. And Baxi U. (ed.) Crisis and Change in Contemporary India.
Chandhoke Neera, State and Civil Society, Sage.
Kymlicka Will and Norman W. Citizenship in Diverse Societies, OUP
Harrison, Ross, Democracy, Routledge
Susan Moller Okin, “ Gender, the Public and the Private”, in David Held ed. Political Theory Today
Redrigues Valerian, Ambedkar: A Reader, OUP
Sen, Amartya. Development as Freedom

B.Com – Part I

Paper - V

ETHICS: THEORY AND PRACTICE

Duration : 3 hours

Max. Marks = 100

Section A:

Nature and scope of Ethics

General Introduction to Virtue Ethics, Deontological and Consequentialist Ethics

Section B:

Suicide

Euthanasia

Capital Punishment

Section C:

Nishkama Karma

Gandhi's concept of Ahimsa

Readings:

Section A:

1. Hugh La Follette, 'Theorizing about Ethics' in Ethics in Practice: An Anthology, Blackwell 1997
2. Michael F. Wagner, A Historical Introduction to Moral Philosophy, Prentice Hall, 1991 (Introduction)

Section B:

1. John Nuttal, Moral Question: An Introduction to Ethics, Macmillan, London, 1993 (selected chapters)
2. Peter Singer (ed), A Companion to Ethics, Blackwell, 1991 (selected chapter)

Section C:

1. I.C. Sharma, Ethical Philosophy of India, Harper and Row, USA, 1965
2. Rudranshu Mukherjee (ed), The Penguin Gandhi Reader, Penguin, New Delhi, 1993

B.Com. Part II

Paper No. VI

BUSINESS MATHEMATICS AND STATISTICS

Duration : 3 hrs.

Max. Marks: 75

Lectures: 75

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

Notes:

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

PART – A: Business Mathematics

(Marks: 25)

Unit I: Matrices and Determinants

- 1.1 Definition of a matrix. Types of matrices. Algebra of matrices. **3 Lectures**
- 1.2 Calculation of values of determinants up to third order. Adjoint of a matrix. Elementary row operations. Finding inverse of a matrix through adjoint and elementary row operations. Applications of matrices for solution to simple business and economic problems. **4 Lectures**

Unit II: Calculus

- 2.1 Mathematical functions and their types – linear, quadratic, polynomial, exponential and logarithmic. Concepts of limit, and continuity of a function. **3 Lectures**
- 2.2 Concept of differentiation. Rules of differentiation – simple standard forms (involving one variable). **3 Lectures**
- 2.3 Applications of differentiation – elasticities of demand and supply. Maxima and minima of functions (involving second or third order derivatives) relating to cost and revenue. **3 Lectures**
- 2.4 Integration and its applications to business and economic situations. **3 Lectures**

Unit III : Basic Mathematics of Finance:

- 3.1 Simple and compound interest. Rates of interest – nominal, effective and continuous – and their inter-relationships. Compounding and discounting of a sum using different types of rates. **6 Lectures**

PART – B : Business Statistics

(Marks : 50)

Unit I: Descriptive Statistics for univariate data

- 1.1 Introduction to statistics. Preparation of frequency distributions including graphic presentations. **5 Lectures**
- 1.2 Measures of Central Tendency **10 Lectures**
- (a) Mathematical averages :
Arithmetic mean, Geometric mean and Harmonic mean : Properties and applications.

(b) Positional Averages :

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

1.3 Measures of Variation: absolute and relative.

Range, quartile deviation, mean deviation, standard deviation, and variance.

5 Lectures

Unit II: Correlation and Regression Analysis

2.1 Correlation : Meaning, Correlation using scatter diagram. Karl Pearson's co-efficient of correlation: calculation and properties. **5 Lectures**

2.2 Regression Analysis : Linear regression defined. Regression equations and estimation

5 Lectures

Unit III: Index Numbers

3.1 Meaning and uses of index numbers. Construction of index numbers: fixed and chain base; univariate and composite. Aggregative and average of relatives – simple and weighted. Tests of adequacy of index numbers. Construction of consumer price indices. **10 Lectures**

Unit IV: Time Series Analysis

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

4.2 Trend analysis. Finding trend by moving average method, Fitting of linear trend line using principle of least squares. **8 Lectures**

Suggested Readings:

Business Mathematics:

1. E.T. Dowling, *Mathematics for Economics*, Schaum's Outlines Series, McGraw Hill Publishing Co.
2. Mizrahi and Sullivan, *Mathematics for Business and Social Sciences*, John Wiley and Sons
3. V.K. Kapoor, *Essentials of Mathematics for Business and Economics*, Sultan Chand and Sons.
4. J.K. Thukral, *Mathematics for Business Studies*, Mayur Publications

5. S.K. Singh & J. K. Singh, *Business Mathematics*, , Brijwasi Book distributors and publishers.
6. Zameeruddin, *Business Mathematics* by Vikas Publishing House (P) Ltd.

Statistics:

1. Richard Levin and David S. Rubin, *Statistics for Management*, Prentice Hall of India, New Delhi.
2. M.R. Spiegel, *Theory and Problems of Statistics*, Schaum's Outlines Series, McGraw Hill Publishing Co.
3. S.C. Gupta, *Fundamentals of Statistics*, Himalaya Publishing House.
4. S.P. Gupta and Archana Gupta, *Elementary Statistics*, Sultan Chand and Sons, New Delhi.
5. J. S. Chandan, *Business Statistics*, Vikas Publishing House.
6. B. N. Gupta, *Statistics*, Sahitya Bhawan Publishers and Distributers (P) Ltd.

B.Com. - Part II

Paper - VII

CORPORATE ACCOUNTING

Duration : 3 hrs.

Max. Marks: 75

Lectures: 75

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

Unit-I

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

24 Lectures

Unit- II

Final Accounts of Limited Liability Companies: Preparation of Profit and Loss Account, Profit and Loss Appropriation Account and Balance Sheet in accordance with the provisions of the existing Companies Act (Excluding Managerial Remuneration).

12 Lectures

Unit- III

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

15 Lectures

Unit-IV

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

12 Lectures

Unit-V

Financial Statements Analysis: Meaning and objectives, Techniques of Analysis, Ratio Analysis: Advantages, significance and limitations - Liquidity Ratios: Current Ratio, Acid Test Ratio. Solvency Ratios: Debt-equity Ratio, Capital gearing Ratio, Interest Coverage Ratio, proprietary ratio. Profitability Ratios related to sales: Gross profit Ratio, Net Profit Ratio, Operating profit ratio, Profitability Ratios related to investments: Return on total assets (ROTA), Return on investment (ROI), Return on equity (ROE), Return on equity share holders fund, EPS, DPS and Price – earning ratio. Activity Ratios: Stock turnover Ratio and Debtors turnover Ratio.

12 Lectures

Suggested Readings:

1. J.R. Monga, , *Fundamentals of Corporate Accounting*, Mayoor Paperbacks c/o K.L. Malik and Sons Pvt. Ltd, 23 – Darya Ganj, New Delhi.

2. R.L Gupta, and M Radhaswamy, *Corporate Accounting*, Sultan Chand and Sons, New Delhi.
3. M.C., Shukla, T.S. Grewal and S.C. Gupta, *Corporate Accounting*, S. Chand and Co., New Delhi.
4. Ashok Sehgal and Deepak Sehgal, *Advanced Accounting, Volume II*, Taxmann, New Delhi.
5. S.N. Maheshwari, and S.K. Maheshwari, *Corporate Accounting*, Vikas Publication, New Delhi.
6. Nirmal Kumar Gupta, *Corporate Accounting*, Sahitya Bhawan, Publishers and Distributors, 2005.
7. S.P. Jain and K.L. Narang, *Advanced Accounting*, Kalyani Publishers, New Delhi.
8. R. L. Gupta, and M. Radhaswamy , *Advanced Accountancy*, Vol.-II, Sultan Chand & Sons, New Delhi.
9. Mukherjee and Hanif, *Corporate Accounting*, Tata McGraw Hill, New Delhi.

B.Com – Part II

Paper - VIII

COMPANY AND COMPENSATION LAWS

Duration : 3 hrs.

Max. Marks: 75

Lectures: 75

Unit – I

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

20 Lectures

Unit – II

Prospectus: Contents, Abridged Prospectus, Redherring Prospectus, Shelf Prospectus, Statement in lieu of Prospectus. Misrepresentation of Prospectus, Share Capital: Issue and allotment of shares, SEBI guidelines on allotment, Issue of shares at premium and at discount, buy back of shares, rights issue. Book Building, Concept of Bonus, Shares, Share Certificate, Demat system.

10 Lectures

Unit - III

Calls on shares, Forfeiture and surrender of Shares, Transfer & Transmission of shares, Provisions relating to payment of dividend, Investor's Education and Protection Fund.

10 Lectures

Unit – IV

Directors : appointment, share qualification and legal position. Meetings : Meeting of Board of Directors, Meeting of Shareholders, Requisites of a valid meeting: Notice, Agenda, Quorum, Chairman, Resolutions and Minutes. Proxy.

Compulsory Winding up (Sec. 433).

Emerging Issues in Company Law.

15 Lectures

Unit – V

Employees State Insurance Act, 1948

Definitions: Personal Injury, Factory, Manufacturing Process, Wages, Partial and Permanent Disablement.

ESI Corporation, Standing Committee and Medical Benefit Council

Contributions, Adjudication of Dispute and Claims, Benefits

10 Lectures

Unit – VI

Workmen's Compensation Act, 1923

Definitions: Dependent, Employer, Partial and Total Disablement, Workmen, Injury, Accident, Payment of Compensation, Contracting, Commissioner.

10 Lectures

Suggested Readings:

1. Avtar Singh, Indian Company Law, Eastern Book Company, Lucknow.
2. N. D. Kapoor, Elements of Company Law, Sultan Chand & Sons, New Delhi.
3. M.C. Kuchhal, Company Law, Vikas Publishing House Pvt. Ltd., Delhi.
4. P.C. Tulsian, Business and Corporate Laws, Tat McGraw Hill, New Delhi.
5. R.C. Aggarwal, Company Adhinium Avan Sachivya Padyati, Sahitya Bhawan, Publishers and Distributors, 2004.
6. V. S. Datey, Students Guide to Corporate Laws and Secretarial Practice, Taxmann Publications (P) Ltd, 2005.
7. Bharats' Companies Act, Bharat Law House (P) Ltd., New Delhi.
8. Labour Laws – Taxmann Publications (P) Ltd, New Delhi.
9. J.P. Sharma, Simplified Approach to Labour Laws, Bharat Law House (P) Ltd., New Delhi.
10. J.P. Sharma, "Employees State Insurance Act, 1948 with Frequently Raised Questions", Bharat Law House, (P) Ltd., New Delhi, 2006.
11. K. L. Malik, Industrial Laws and Labour Laws, Eastern Book Company, Lucknow.
12. S. C. Srivastava, Industrial Relations & Labour Laws, Vikas Publishing House (P) Ltd.
13. Ashok K. Bagrial, Company Law, Vikas Publishing House, New Delhi.

B.Com – Part II

Paper - IX

INCOME TAX AND AUDITING

Duration : 3 hrs.

Max. Marks: 75

Lectures: 75

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

Section – A

Lectures: 50

Unit	S. No.	Contents	Number of lectures
Unit I	1.1	Basic concept: Income, person, assessee, assessment year, previous year, gross total income, total income, maximum marginal rate of tax.	3
Unit II	2.1	Residential status	2
	2.2	Scope of total income on the basis of residential status	2
	2.3	Exempted income under section 10 relevant for individuals	2
Unit III	3.1	Computation of income under different heads	9
	3.2	- Salaries	4
	3.3	- Income from house property	7
	3.4	- Profits and gains of business or profession (only simple problems)	8
	3.5	- Capital gains (excluding special cases) only simple problems	2
Unit IV	4.1	Total income and tax computation	2
	4.2	- Income of other persons included in assessee's total income	2
	4.3	- Aggregation of income and set-off and carry forward of losses	4
	4.4	- Deductions from gross total income (Sec. 80C, 80D, 80E, 80G, 80GG, 80QQB, 80U)	2
	4.5	- Computation of total income of individuals	1
		- Tax liability of an individual	

Section - B

AUDITING

Lectures : 25

COURSE CONTENTS:

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

Suggested Readings:

Income Tax

1. Vinod K. Singhania and Monica Singhania, *Students' Guide to Income Tax*, Taxmann Publications Pvt. Ltd., New Delhi.
2. Girish Ahuja and Dr. Ravi Gupta, *Systematic Approach to Income Tax*, Bharat Law House, Delhi.
3. Mahesh Chandra, S.P. Goyal and D.C. Shukla, *Income Tax Law and Practice*, Pragati Prakashan, Delhi.
4. Girish Ahuja and Ravi Gupta, *Simplified Approach to Income Tax*, Sahitya Bhawan, Publishers and Distributors.
5. Dinkar Pagare, *Law and Practice of Income Tax*, Sultan Chand and sons, New Delhi.
6. B.B. Lal, *Income Tax Law and Practice*, Konark Publications, New Delhi

Auditing:

1. Aruna Jha, Student guide to Auditing, Taxman Allied Service (P) Ltd.
2. Ravinder Kumar & Virender Sharma, Fundamentals of Practical Auditing,
3. Kamal Gupta & Ashok Arora, Fundamentals of Auditing, Tata McGraw Hill.
4. K.C. Shekhar, Auditing, Vikas Publishing House (P) Ltd.
5. S. D. Sharma, Auditing Principles and Practice, Taxmann Allied Services (P) Ltd.
6. B. K. Mehta (Hindi), Auditing, Sahitya Bhawan Publishers and Distributers (P) Ltd.
7. A.K. Singh, Elements of Auditing, Brijwasi Book Distributor and Publisher Delhi.

B. Com – Part II

Paper – X

ECONOMICS PAPER - II

MACRO ECONOMICS

Duration : 3 hrs.

Max. Marks: 100

1. Introduction to Macroeconomics.

What is Macroeconomics? Macroeconomic Issues in an Economy.

2. Introduction to National Income Accounting

Concepts of GDP and National Income; Measurement of National Income and Related Aggregates: Nominal and Real Income : Limitations of the GDP concept.

3. National Income Determination

Actual and potential GDP : Aggregate Expenditure – Consumption Function – Investment Function : Equilibrium GDP: Concepts of MPS. APS. MPC. APC. Autonomous Expenditure: The Concept of Multiplier.

4. National Income Determination in an Open Economy with Government

Fiscal Policy – Impact of Changes in Govt. Expenditure and Taxes: Net Export Function: Net Exports and Equilibrium GDP.

5. GDP and Price Level in Short and Long Run

Aggregate Demand and Aggregate Supply : Multiplier Analysis with AD Curve and Price level Changes: Aggregate Supply in Short Run and Long Run.

6. Money in a Modern Economy

Concept of Money in a Modern Economy; Monetary Aggregates: Demand for Money; Quantity Theory of Money; Liquidity Preference and Rate of Interest; Money Supply and Credit Creation and Monetary Policy.

7. IS – LM Analysis

Derivation of IS and LM Functions: IS-LM and Aggregate Demand: shifts in AD Curve.

8. Balance of Payment and Exchange Rate

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

Reference:

- R.G. Lipsey and K.A. Chrystal – Principles of Economics (9th Edition) 1999
Chapters 20 to 28 : (Oxford University Press).

Paper XI – English

Duration : 3 hours

Max. Marks : 100

Text book Prescribed –

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

B. Com – Part III

Paper – XII

COST ACCOUNTING

Duration : 3 hrs.

Max. Marks: 75

Lectures: 75

Objectives:

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

COURSE CONTENTS:

Unit – I

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

8 Lectures

Unit – II

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

10 Lectures

Unit – III

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

8 Lectures

Unit – IV

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

10 Lectures

Unit – V

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

15 Lectures

Unit – VI

Reconciliation of Cost and Financial Accounts

4 Lectures

Unit – VII

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

15 Lectures

Unit – VIII

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

5 Lectures

Suggested Readings:

1. Jawahar Lal, Cost Accounting, Tata McGraw Hill Publishing Co., New Delhi.
2. M. N. Arora, Cost Accounting – Principles and Practice, Vikas Publishing House, New Delhi.
3. D. K. Mittal and Luv Mittal, Cost Accounting, Galgotia Publishing Co., New Delhi.
4. Ravi M. Kishore, Cost Accounting, Taxmann Allied Services Pvt. Ltd. New Delhi.
5. B.M. Lall Nigam and I.C. Jain, Cost Accounting, Principles, Methods and Techniques, K.L. Malik & Sons Pvt. Ltd., Daryaganj, New Delhi.
6. M.C. Shukla, T.S. Grewal and M P. Gupta, Cost Accounting, Text and Problems, S. Chand & Co. Ltd., New Delhi.
7. S.P. Jain and K. L. Narang, Cost Accounting, Principles and Methods, Kalyani Publishers, Jalandhar.
8. S. N. Maheshwari & S.N. Mittal, Cost Accounting, Theory and Problems Shri Mahabir Book Depot, New Delhi.

B.Com - Part III

Paper : XIII

COMPUTER APPLICATIONS IN BUSINESS

Duration : 3 hrs.

Max. Marks: 75

Lectures: 75

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

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

PART – A

Unit 1. Basic Concepts: (4)

- Characteristics of a Computer.
- Advantages of Computers.
- Limitation of Computers.
- Types of Computers.
- Applications of computers.
- Data Representation – ASCII.

Unit 2. Essential components of Computers. (4)

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

Unit 3. Introduction to Internet (4)

- Meaning of Internet.
- Growth of internet.
- Owner of Internet.
- Anatomy of Internet
- Basic Internet Terminology
- Net Etiquette
- World Wide Web

- Internet Protocols.
- Usage of Internet to society.
- Search Engines.

Unit 4. Word Processing.

(10)

- Introduction to word Processing.
- Word processing concepts.
- Use of Templates
- Working with word document::
 - Opening an existing document/creating a new document.
 - Saving,
 - Selecting text,
 - Editing text,
 - Finding and replacing text,
 - Closing,
 - formatting,
 - Checking and correcting spellings
- Bullets and numbering
- Tabs
- Paragraph Formatting
- Indent
- Page Formatting
- Header and footer

Unit 5. Spreadsheet and its Business Applications.

(8)

- Spreadsheet concepts
- Creating a work book,
- saving a work book
- editing a work book,
- inserting, deleting work sheets,
- entering data in a cell
- formula Copying
- Moving data from selected cells,
- Handling operators in formulae.
- Rearranging Worksheet
- Project involving multiple spreadsheets
- Printing worksheet.

Unit 6. Generally used Spread sheet functions

(8)

- Mathematical

- Statistical
- Financial
- Logical

Unit 7. Presentation Software

(12)

- Creating a presentation.
- Templates
- Editing
- Sorting
- Inserting a worksheet object.
- Inserting a graph and editing.
- Inserting drawing objects.
- Layout.

PART – B (Practical)

Practical applications from above unit:

Practical classes (25)

- Loan & Lease statement
- Ratio Analysis.
- Graphical representation of data
- Payroll statements
- Frequency distribution and its statistical parameters
- Regression

Notes:

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

Scheme of examination:

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

Part – A – Annual Examination (Theory) Marks 40, 2 hours, Internal Assessment
10 marks

Part – B – Annual Examination (Practical) 1 hour, 25 Marks (Internal Assessment)

REFERENCES:

1. V. Rajaraman, Introduction to Information Technology, 2003 PHI.
2. R. Hunt, J. Shelley, Computers and Commonsense, Prentice Hall of India, 2002.
3. A. Leon, M. Leon, Fundamentals of Information Technology, Leon Vikas, 2002
(4) Software manuals.
4. Pradeep K. Sinha and Preeti Sinha, Foundation of Computing, , BPB, Publication, 2003
5. Deepak Bharihoka, Fundaments of Information Technology, Excel Book, 2000.
6. Sanjay Saxena, A First Course in Computers, Vikas Publishing House, 1998.

B. Com – Part III

Paper – XIV

ECONOMICS

PAPER III : ECONOMIC DEVELOPMENT AND POLICY IN INDIA

Duration : 3 hrs.

Max. Marks: 100

Section A : Issues in Development and Planning with reference to India

1. Characteristics of underdeveloped countries with special reference to India.
2. Factors in development : Capital formation (physical and human), role of technology: sustainability institutional factors.
3. Population and Economic Development. Demographic trends. urbanization. occupational structure and population policy.
4. Employment (in the organized and unorganized sectors) and unemployment (open, under, disguised, rural, urban) in India. Employment generation schemes and their impact.
5. Issues in Indian Planning: Objectives and critical evaluation (Growth, self-reliance, employment generation, inequality reduction, poverty removal, modernisation and competitiveness, economic reforms). Saving and Investment: Mobilisation of Internal and External finance. Centre-State financial relation.

Section B: Sectoral Aspects of the Indian Economy

1. Agriculture: Its importance in the Indian Economy. Problems and solutions regarding low productivity, agricultural credit, agricultural labour, agricultural marketing, and agricultural pricing. The Green Revolution and its aftermath. Land reform, regional variations and choice of agrarian techniques.
2. Industry: Industrial Policy: pre and post 1991. Relative roles of large and small scale. Public vs. Private sector. The role and forms of foreign capital (Foreign Institutional Capital, foreign Direct Investment).
3. Foreign Trade: Role and importance of foreign trade in India. The balance of trade and the balance of payments situations. India and the World Trade Organisation (WTO).
4. Prices: Monetary and fiscal policies.

Readings:

1. M.A. Todaro, Economic Development in the Third World, Addison – Wesley, 6th ed. Chs. 1-3.
2. Uma Kapila. “Indian Economy since Independence”. 16th edition Academic Foundation (2004).
3. Arvind Virmani. Accelerating Growth and Poverty Reduction: A Policy Framework for India’s Development (2004).
4. Government of India. Economic Survey (latest)
5. Government of India. Five Year Plan (latest)
6. Government of India. Finance Commission

Note:

1. With regard to each topic listed due emphasis should be laid on analysis and not mere description of the relevant problem.
2. Details of the relevant chapters of readings based on revised editions with selections from the current literature, will be prescribed before the course is taught.

B.Com – Part III

Paper - XV

BUSINESS ENGLISH

Duration : 3 hours

Max. Marks = 100

Unit – I

1. Introduction to the Essentials of Business English
 - 1.1 What is Business English?
 - 1.2 Types of Communication
 - 1.3 Communication in Organisations
 - 1.4 Business English vocabulary
 - 1.5 Tone
 - a. Formal
 - b. Informal

Unit – II

- Cultural Components of Communication
- 2.1 Conventions, perceptions, values
 - 2.2 Cultural variables
 - 2.3 Gender sensitivity
 - 2.4 Components of effective communication

Unit – III

- Routine Business Correspondence
- 3.1 Internal business correspondence
 - a. Circulars
 - b. Memos
 - C. Office orders
 - d. Notices
 - 3.2 External business correspondence
 - a. Circulars
 - b. Orders.
 - c. Letters
 - d. Enquiries

Unit – IV

- E-Correspondence
- 4.1 Business use of the internet
 - a. Email
 - b. Attachments
 - c. Website
 - d. Domain
 - 4.2 Internet etiquette
 - 4.3 Business use of telecom, fax
 - 4.4 Business use of sms.

Unit – V

- Oral Business Communication
- 5.1 Telephone Skills
 - 5.2 Interviews
 - 5.3 Meetings
 - 5.4 Group Discussions
 - 5.5 Negotiations
 - 5.6 Presentations

Unit – VI

Writing Short Proposals and Reports

6.1 Types of short reports

6.2 Outline of long reports

6.3 Organisation

- a. Section headings b. Sub-headings c. Use of appropriate symbols

Suggested Readings:

1. Leo Jones & Richard Alexander, *New International Business English* (Cambridge : Cambridge University Press, 2000).
2. Simon Sweeney, *English for Business Communication* (Cambridge University Press, 1997).
3. Shirley Taylor, *Communication for Business* (New Delhi : Pearson Education, 1999).
4. Bill Mascull, *Business Vocabulary in Use (Advanced)* (Cambridge University Press, 2005).
5. Florien Conlmas, *Sociolinguistics* (Cambridge : Cambridge University Press, 2005).
6. Herta A. Murphy et. Al, *Effective Business Communication* (Mcgraw Hill, 2000).
7. Mukti Sanyal et.al, eds. Department of English, *English at the Workplace* (New Delhi : Macmillan India, 2006)

B.Com – Part III

Paper – XV

Punjabi Compulsory ‘A’

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

Duration : 3 hours

Max. Marks = 100

75 + 25 (Internal Assessment)

Syllabus

1. Punjabi Pattarkari: Arambh, Vikas, Seema te Sambhavana. **15 Marks**
2. Electronic Media de Punjabi Bhasha Sahit te Sabhiachar uppar Assar
Jan
Punjabi T.V. Channelan da Bhavikh, Seema te Sambhavana. **15 Marks**
3. Punjabi Shabad Jorran de Viakarannak Aadhar.

4. Tipnni ate Featurre Likhna. **15 Marks**
5. Medieval and Modern Punjabi Poetry: 'Kavitanjali', edited by Dr Tarlochan Singh Bedi. **15 Marks**
- 15 Marks**

Suggested Readings:

1. Gill, M.K., Viharak Punjabi, Surjit Book Depot, Delhi.
2. Duggal, N.S., Punjabi Viakarann te Rachnawali, New Book Co., Jalandhar.
3. Navlaati, Kishni, Soochna Sanchar, Publication Bureau, Punjabi University Patiala.
4. Bedi, Tarlochan Singh (ed.), Kavitanjal', Publication Bureau, Punjabi University, Patiala

B.Com – Part III

Paper – XV

Punjabi Compulsory ‘B’

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

Duration : 3 hours

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

Syllabus

1. Punjabi Vaak – Viont: Sidhant te Visheshtawan **15 Marks**
2. Shabad Rechna Te Ik Viakarnak Roop ton Dujje Viakarnak Roop di Rachan. **15 Marks**
3. Parshasnik, Banking, Sahitik te Computer Takniki Shabdawali. **15 Marks**
4. Punjabii Bhasha ate Gurmukhi Lippi Dian Vishehtawan te Pichhokarr. **15 Marks**
5. Punjabi Drama: ‘Rani Jindan’, by Harcharan Singh, Arsee Publishers, Delhi, 1997. **15 Marks**

Suggested Readings:

1. Gill, M.K., Viharak Punjabi, Surjit Books Depot, Delhi.
2. Duggal, N.S., Punjabi Viakarann te Rachnawali, New Book Co., Jalandhar.
3. Harcharan Singh, Rani Jindan, Arsee Publisher, Delhi.

B.Com – Part III

MIL

Paper - XV

SINDHI

Duration : 3 hours

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

1. Functional Sindhi Grammer based On prescribed text. **15 Marks**
Text:
Sindhi Bhasa (Vyakaran aur Prayag)
By- Dr. M.K. Jetley
D-127. Vivek Vihar, New Delhi – 95
2. Novel: Ajho' by Hari Motwani Sindhi **20 Marks**
Kooj Publication, Shaheed Bhagat Singh Marg. Mumbai
3. Short Stories: Visariyan na visran by Loknath Jetley **20 Marks**
Sindhi Book Trust, D-127, Vivek Vihar, New Delhi – 95
4. One Act Play: Kako Kalumal by Madan Jmani **20 Marks**
B-203/4 Chintamani Shankar lane, Kandivalli, Mumbai – 67

B.Com – Part III

Paper – XV

ASSAMESE

Duration : 3 hours

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

- 1. Functional Grammer **15 Marks****
- 2. Novel: ‘ Bhanumuti’ by Padmanath Gohain Baruah **15 Marks**
Lawyers Books Stall, Guwahati, 1998.**
- 3. Short Stories: Galpa Manjari by Dr. Sailen Bharali **20 Marks**
Publication Board of Assam, Guwahati, 2001
Following Stories are recommended:
 - a. ‘Patmugi’ by Laksmi Nath Begbaruah
 - b. ‘Abujmaya’ by Rama Das
 - c. ‘Dharasap’ by Bhabendranath Saikai
 - d. ‘Sanskar’ by Mamoni Roisom Goswami**
- 4. One Act Play: ‘Parijat Haran’ by Srimanta Sankardev **20 Marks**
Lawyers Books stall, Guwahati, 1996**

B.Com – Part III

Paper – XV

TAMIL

Duration : 3 hours

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

- 1. Novel** **25 Marks**

‘Uppuvayal by Sridhara Ganesan
NCBH, Chennai, 1995
- 2. Short Stories:** **25 Marks**

Kangu Cirukataikal’ Edited by Perumal Murugan
Kavya Publication Chennai: 2001
- 3. Drama** **25 Marks**
 - a) ‘Naga Mandalam’, Girish Karnad
Translated by Baavannam, Published by Kavya, Chennai: 2002
 - b) ‘Avvai’ by Ingulab
Akaram Publications, 15-B, Saravana Complex,
Vella-p-pandara Theru, Kumbakonam 612001: (2000)

B.Com – Part III

Paper – XV

BENGALI

Duration : 3 hours

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

1. Essay	10
Interview of a Person	10
2. Translation from English to Bengali	5
3. Sarat Chandra Chattopadhyay Pandit Mosheri	25
Abanindronath Tagore – Nalok	25

B.Com – Part I

Paper - V

MANIPURI

Duration : 3 hours

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

1. Functional Manipuri **15 Marks**
 - a). Remedial Manipuri by Prof. P.C. Thoudam
 - b). A study of Meitei phonology by W. Tomehou Singh

2. Novel **20 Marks**

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

3. Short Story **20 Marks**

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

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

4. Manipuri Lila Macha (Selected Pieces) **20 Marks**

Published by Cultural Forum, Manipur (Latest Publication)

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

B.Com – Part III

Paper - XV

TELUGU

Duration : 3 hours

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

1. **Drama** 25
Nijam by Rachakonda Viswanatha Sastry.
Visalandhra Publishing House, Hyderabad 500001 (1971)
2. **Short Story** 25
Selections from Visalandhna Telugu Katha 1910-2000 (Ed.)
Prof. K. Viswanatha Reddy, Visalandhna Publishing House.
Hyderabad – 500001 (2002)
a). Mee Peremiti – by Gurajada Appa Rao
b). Enduku Parestanu Nannaa – by Chaganti Somayajulu
c). Paiki Vacchina Vaadu – by Kodavatiganti Kutumba Rao
d). Alajadi – by Peddibhotta Subbaramaih
e). Maarpu – by Madhavapeddi Gokhale
3. **Telugu Essay** 25
Selection from Satavasanta Saahitee Manjeeraalu (Ed.) Prayaga
Vedavathi & N. Venugopal, A. P. Library Association, Sri
Sarvottama Bhawanam (Opp) Eenadu, Vijayawada – 520010 (2002)
a). Vaitaalikulu – by Indraganti Sreekanta Sarma
b). Raashtra Gaanumu – by N. Guruprasada Rao
c). Neti Kaalapu Kavitwam – by K. Sampatkumaracharya
d). Andha Sataabdapu Andhra Kavitwam – by Miniyala Ramakrishna
e). Chivaraku Migiledi – by Vegunta Mohana Prasad

B.Com – Part III

Paper – XV

ORIYA

Duration : 3 hours

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

- i. **History of Oriya Literature** 20
- ii. **Novel:** 20
Shasti by Kanhu Charan Mohanty
Cuttack by Vidyapuri
- iii. **Short Stories:** 20
Galpa Swalpa : Fakir Mohan Senapati, Vidyapuri Cuttack
Stories are:
Dukamunsi
Rebati
Dhulia baba
Sabhya Jamidar
- iv. **One Act Play/play:** 15
Ajira Ekankika
Published by Board of Secondary Education, Orissa, 2000.

B.Com. - Part III

Optional Paper XVI (a) : FINANCIAL MANAGEMENT

Duration : 3 hrs.

Max. Marks: 75

Lectures: 75

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

COURSE CONTENTS:

Unit – I : Introduction

Nature, scope and objectives of financial management. Basic tenets of Financial Management, Time value of money and mathematics of Finance. Concept of Risk, return.

(8 Lectures)

Unit – II : Investment Decision

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

(18 Lectures)

Unit – III : Financing Decision

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

(17 Lectures)

Unit – IV: Dividend Decision

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

(12 Lectures)

Unit – V : Working Capital Management

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

(20 Lectures)

Suggested Readings:

1. J.C. Van Horne, Financial Management and Policy, Prentice Hall of India.
2. H. Levy and M. Sarnat, Principles of Financial Management, Engelwood Cliffs, Prentice Hall.
3. M. Y Khan. and P. K Jain., Financial Management, Text and Problems, Tata McGraw Hill New Delhi.

4. R. S. Kulshrestha, Financial Management, Sahitya Bhawan, Publishers and Distributors.
5. R. P. Rastogi, Fundamentals of Financial Management, Galgotia Publications, New Delhi.
6. I. M. Pandey, Financial Management, Vikas Publishing House (P) Ltd.
7. V.K. Bhalla, Financial Management & Policy, Anmol Publications, Delhi
8. Prasanna Chandra, Financial Management-Theory and Practice, Tata McGraw Hill.
9. V. Sharan, Fundamentals of Financial Management, Pearson Education, India.
10. J. K Singh, Financial Management – Text and Problems, Dhanpat Rai and Company, Delhi.

B.Com – Part III

Optional Paper XVI(b) – MARKETING MANAGEMENT

Duration : 3 hrs.

Max. Marks: 75

Lectures: 75

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

COURSE CONTENTS:

UNIT- I

Introduction: Nature and scope of marketing, Modern marketing concept, Marketing mix. Marketing management process: an overview.

8 Lectures

UNIT – II

Marketing environment - macro & micro environmental components; consumer buying process; factors influencing consumer buying behaviour.

12 Lectures

UNIT – III

Marketing segmentation – meaning & benefits, basis & criteria of segmentation; Positioning – meaning and importance, major basis of positioning a product.

9 Lectures

Unit - IV

Product: Concept, Product classifications, Major product decisions: Product attributes, Branding, Packaging and labeling, After sales service, Concept of product mix and product line.

10 Lectures

UNIT - V

Pricing: Significance, Factors affecting price determination, major pricing methods Pricing policies: Geographical pricing, product line pricing, Discounts and rebates.

12 Lectures

UNIT - VI

Distribution: Channels of Distribution-Meaning and importance, Types of distribution channels, Functions of distribution middleman. Retailing and Wholesaling: Distribution Logistics; Objectives, concepts and elements

12 Lectures

UNIT - VII

Promotion: Nature and importance, Communication process, Methods of promotion: their distinctive characteristics, Concept of integrated communication. Promotion mix and factors affecting promotion mix.

Suggested Readings

- (1) Philip Kotler and Gary Armstrong, *Principles of Marketing*, Prentice Hall of India, New Delhi.
- (2) McCarthy and Pereault; *Basic Marketing*, McGraw Hill.
- (3) Lamb Charles W. Joseph F. Hair and Carl Mc Daniel, *Principles of Marketing*, South Western Publishing, Ohio.
- (4) Pride, William Mand D.C. Ferell, *Marketing*, Houghton-Mifflin, Boston.
- (5) Majaro Simon, *The Essence of Marketing*, Prentice Hall, New Delhi.
- (6) William Zickmund Micaeld Amico, *Marketing; Creating and Keeping Customers in an E- Commerce World*, Thomson Learning.
- (7) Gary Armstrong and Philip Kotler, *The Essentials of Marketing*, Pearson Education, New Delhi.
- (8) Czinkota, *Marketing Management*, Vikas Publishing House (P) Ltd.
- (9) Michael Etzel, Bruce J. Walker, and W. J. Stanton, *Marketing*, McGraw Hill, New York.
- (10) Rajan Saxena, *Marketing, Management*, Tata McGraw Hill, Publishing Co., New Delhi.
- (11) R. C. Aggarwal, *Vipnan Prabhandh (Hindi)*, Sahitya Bhawan, Publishers and Distributors

B.Com - Part III

Optional Paper XVI (c) : HUMAN RESOURCE MANAGEMENT

Duration : 3 hrs.

Max. Marks: 75

Lectures: 75

Objective: This course aims at acquainting the student with the concept, functions and challenges of Human Resource Management in the contemporary business environment.

Unit – I

Introduction: Nature, Functions and Importance of Human Resource Management. Development of Human Resource Management. Contribution of Industrial Psychology. Organization of Human Resource Department, Human Resource Policies.

15 Lectures

Unit – II

Procurement: Human Resource Planning – Quantitative and qualitative dimensions; Job Analysis, Job descriptions and Job specifications. Sources of recruitment. Selection process – Tests and Interviews, Induction and Socialisation.

15 Lectures

Unit – III

Training and Development: Concepts and Importance. Identification of Training Needs. Types of Training, On-the-job and Off-the-job methods of training. Designing of Training Programme. Methods of Executive Development.

10 Lectures

Unit – IV

Performance Management System: Concept and Objectives, Methods of Performance Appraisal; Job changes – Transfers and Promotions; Employee-counselling.

10 Lectures

Unit – V

Compensation and Management: Components of Compensation, Performance Linked Compensation. Employee Health; Employee Welfare; Social Security, Emerging Horizons in HRM

15 Lectures

Unit – VI

Emerging Horizons in HRM, Information Technology, Business Process Reengineering, Downsizing and VRS

10 Lectures

Suggested Readings:

1. S.P. Robbins, Personnel *Human Resource Management*, Prentice – Hall of India, New Delhi.
2. Iam Beardwell and Len Holden, *Human Resource Management*, Macmillan, Delhi.
3. Wendell French, *The Personnel Management Process*, Houghton Mifflin Co., Boston.
4. J.B. Miner, *Personnel Psychology*, McGraw-Hill, New York.
5. R. K Suri, and T.N. Chhabra, *Industrial Psychology*, Sun India Publications, New Delhi.
6. A. K Singh. and B.R Duggal. *Human Resource Management*, Sun India Publications, Delhi.
7. T.N. Chhabra, *Human Resource Management*, Dhanpat Rai & Co., Delhi.
8. C.B. Gupta, *Human Resource Management*, Sultan Chand & Co. New Delhi.
9. R.K. Chopra, *Management of Human Resources*, Kitab Mahal, Allahabad.

B.Com. - Part III

Optional Paper XVI (d) : E-COMMERCE

Duration : 3 hrs.

Max. Marks: 75

Lectures: 75

Objectives: A student should become familiar with mechanism for conducting business transactions through electronic means

Learning Outcome: After studying this paper, a student should be able to

- Explain various aspects of E-Commerce.
- Understand the dynamics of fourth channel
- Appreciate the internet technology and its infrastructure.
- Understand the methodology for online business dealings using E-Commerce infrastructure.

PART - A

- **Unit-I: Introduction:** Meaning, nature, concepts, advantages and categories of E-Commerce. **(5 Lectures)**
- **Unit-2: Planning Online Business:** Nature and dynamics of the internet, pure online vs. brick and click business; assessing requirement for an online business designing, developing and deploying the system, Tools for promoting websites. **(10 Lectures)**
- **Unit-3 Technology for Online Business:** Internet, IT Infrastructure, Middleware, contents: Text and Integrating E-business applications. **(10 Lectures)**
- **Unit-4: Mechanism of making payment through internet:** Online payment mechanism; Electronic Payment systems; payment Gateways; Plastic Money: Debit Card, Credit Card. **(8 Lectures)**
- **Unit-5: Laws Relating to online transactions:** Salient Features. **(7 Lectures)**
- **Unit-6: Applications in E-Commerce:** E-commerce applications in manufacturing, wholesale, retail and service sector. **(5 Lectures)**
- **Unit-7 Security in E-Commerce:** Digital Signatures, Network security, Data Encryption – Secrete keys and Public keys. **(5 Lectures)**

PART – B

Unit-8 Designing interactive web pages using a tool: Tool will be notified by the Department **(25 Practicals)**

Scheme of Examination:

1. School of Open Learning shall not have this optional group.
2. For regular colleges that are allowed this group, the Scheme shall be as follows:
Part A – Theory Examination - 30 marks – 2 hours (Annual Examination)
10 marks for Internal Assessment
Internal Assessment: Part B – Practicals - 25 marks – 1 hour (Annual Examination)
Internal Assessment : Work book – 10 marks

Notes:

1. Colleges having proper computer facilities can be allowed this optional group provided an approval of department/university is obtained before starting this paper.
2. Specific software and other details shall be decided through guidelines issued by the Department.

Reading List:

1. Daniel Amor, E Business R (Evolution), Pearson Edude.
2. Krishnamurthy, E-Commerce Management, Vikas Publishing House.
3. David Whiteley, E-Commerce: Strategy, Technologies and Applications, Tata McGraw Hill
4. P.T. Joseph, E-Commerce A Managerial Perspective, PHI 2003.
5. David Whiteley Strategy, Technologies and Applications, Tata McGraw Hill.
6. Greenglein and Feinman – Electronic Commerce, Tata MacGraw Hill
7. Elias M. Awad Electronic Commerce: From Vision to Fulfillment, Prentice Hall (India), 2003.
8. Bharat Bhasker, Electronic Commerce, Tata McGraw Hill Publishing Co., New Delhi.