# Chaudhary Bansi Lal University, Bhiwani

**(A State University established under Haryana Act No. 25 of 2014)**

**EXAMINATION SCHEME**

&

Syllabus

for

## Bachelor of Commerce

**(Pass Course)**

**(Semester- I to VI)**

**(w.e.f. 2019-22)**

# Chaudhary Bansi Lal University, Bhiwani

**(A State University established under Haryana Act No. 25 of 2014)**

## Study & Evaluation Scheme w.e.f. 2019-2022
## of
## Bachelor of Commerce (Pass Course)

**-Programme** : B.Com. (Pass Course)

**Duration** : Three year full time (Six Semesters)

**Medium** : English/Hindi

**Minimum Required Attendance** : 75%

**Total Marks** : 3500 (Excluding Non-CGPA Paper/s and Open Elective Paper/s)

**Total Credits** : 130 (Excluding Non-CGPA Paper/s)

**Assessment/Evaluation**

| Internal | External | Total |
|---|---|---|
| 20 | 80 | 100 |

**Internal Evaluation (Theory Papers)**

| Minor | Attendance | Assignment | Total |
|---|---|---|---|
| 10 | 5 | 5 | 20 |

**Duration of Examination**

| External | Internal (Minor Test) |
|---|---|
| 3 Hrs. | 1 Hr. |

*To qualify the course, a student is required to secure a minimum of 40% marks in aggregate including the end semester examination and internal evaluation i.e. both internal and external. A candidate who secures less than 40% of marks in a course shall be deemed to have failed in that course. The student should have to secure at least 40% marks in aggregate to clear the semester.*

## Question Paper Structure

1. *The question paper shall consist of 9 questions. Out of which, first question shall be of short answer type and will be compulsory. Question no. 1 shall contain 8 parts representing all units of the syllabus and students shall have to answer all parts.*

2. *The remaining 8 questions shall have internal choice. The weightage for each question shall be of 16 marks.*

## Important Note/s

1. *The paper of Business Mathematics, English, Prayojanmulak Hindi, Environmental Studies should be taught by the teachers of the specific subjects and not by the Commerce teachers.*
2. *All the papers related to Computers except the E-Commerce paper should be taught by the teachers of Computer discipline. However, the E-Commerce paper should be taught by the Commerce teachers only.*
3. *The batch size for the practical/ tutorial should be of 20 students each unless the enrolment is lower than this.*

## B.Com. (Pass Course)

## Scheme of Examination & Syllabi w.e.f. Academic Year 2019-20

**B.Com.- I (1st Semester)**

| Course No. | Course Title | Course Type | Contact Hours per week | | | Credit | | | Examination Scheme | | | Total |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | Theory | Practical/ Tutorial | Total | Theory | Practical/ Tutorial | Total | Theory | Internal Assessment | Practical | |
| 19BC-101 | Financial Accounting-I | C.C. | 3 | 2 | 5 | 3 | 1 | 4 | 80 | 20 | - | 100 |
| 19BC-102 | Business Management | C.C. | 4 | - | 4 | 4 | - | 4 | 80 | 20 | - | 100 |
| 19BC-103 | Business Economics | C.C. | 4 | - | 4 | 4 | - | 4 | 80 | 20 | - | 100 |
| 19BC-104 | English | A.E.C.C. | 2 | - | 2 | 2 | - | 2 | 80 | 20 | - | 100 |
| 19BC-105 | Fundamentals of Computer | S.E.C. | 2 | 4 | 6 | 2 | 2 | 4 | 40 | 10 | 50* | 100 |
| Hobby Club | | G.E. Non-CGPA | At least one hour will be conducted per week or 16 hours per semester. | | | | | | As per University Policy framed for Hobby Club | | | |
| **Total** | | | **15** | **7** | **22** | **15** | **3** | **18** | **360** | **90** | **50** | **500 (Excluding Marks Awarded for Hobby Club)** |

***End Term Evaluation by the external examiner appointed by university.***

**B.Com.- I (2nd Semester)**

| Course No. | Course Title | Course Type | Contact Hours per week | | | Credit | | | Examination Scheme | | | Total |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | Theory | Practical/ Tutorial | Total | Theory | Practical/ Tutorial | Total | Theory | Internal Assessment | Practical | |
| 19BC-201 | Financial Accounting-II | C.C. | 3 | 2 | 5 | 3 | 1 | 4 | 80 | 20 | - | 100 |
| 19BC-202 | Indian Economy and Business Environment | C.C. | 4 | - | 4 | 4 | - | 4 | 80 | 20 | - | 100 |
| 19BC-203 | Business Mathematics | G.E. | 3 | 2 | 5 | 3 | 1 | 4 | 80 | 20 | - | 100 |
| 19BC-204 | Prayojanmulak Hindi | A.E.C.C. | 2 | - | 2 | 2 | - | 2 | 80 | 20 | - | 100 |
| 19BC-205 | Business Communication Skills | A.E.C.C. | 2 | - | 2 | 2 | - | 2 | 80 | 20 | - | 100 |
| Hobby Club | | G.E. Non-CGPA | At least one hour will be conducted per week or 16 hours per semester. | | | | | | As per University Policy framed for Hobby Club | | | |
| **Total** | | | **14** | **5** | **19** | **14** | **2** | **16** | **400** | **100** | **-** | **500 (Excluding Marks awarded for Hobby Club)** |

**B.Com.- II (3rd Semester)**

| Course No. | Course Title | Course Type | Contact Hours per week | | | Credit | | | Examination Scheme | | | Total |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | Theory | Practical/ Tutorial | Total | Theory | Practical/ Tutorial | Total | Theory | Internal Assessment | Practical | |
| 19BC-301 | Corporate Accounting-I | C.C. | 3 | 2 | 5 | 3 | 1 | 4 | 80 | 20 | - | 100 |
| 19BC-302 | Business Regulatory Framework | C.C. | 4 | - | 4 | 4 | - | 4 | 80 | 20 | - | 100 |
| 19BC-303 | Human Resource Management | C.C. | 4 | - | 4 | 4 | - | 4 | 80 | 20 | - | 100 |
| 19BC-304 | Environmental Science | A.E.C.C. | 2 | - | 2 | 2 | - | 2 | 80 | 20 | - | 100 |
| 19BC-305 | E-Commerce | C.C. | 4 | - | 4 | 4 | - | 4 | 80 | 20 | - | 100 |
| 19BC-306 | Computerised Accounting System | S.E.C. | - | 4 | 4 | - | 2 | 2 | - | 50 | 50* | 100 |
| Hobby Club | | G.E. Non-CGPA | At least one hour will be conducted per week or 16 hours per semester. | | | | | | As per University Policy framed for Hobby Club | | | |
| **Total** | | | **17** | **7** | **24** | **17** | **3** | **20** | **400** | **150** | **50** | **600 (Excluding Marks awarded for Hobby Club)** |

***End Term Evaluation by the external examiner appointed by university.***

**B.Com.- II (4th Semester)**

| Course No. | Course Title | Course Type | Contact Hours per week | | | Credit | | | Examination Scheme | | | Total |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | Theory | Practical/ Tutorial | Total | Theory | Practical/ Tutorial | Total | Theory | Internal Assessment | Practical | |
| 19BC-401 | Corporate Accounting-II | C.C. | 3 | 2 | 5 | 3 | 1 | 4 | 80 | 20 | - | 100 |
| 19BC-402 | Corporate Law | C.C | 4 | - | 4 | 4 | - | 4 | 80 | 20 | - | 100 |
| 19BC-403 | Marketing Management | C.C. | 4 | - | 4 | 4 | - | 4 | 80 | 20 | - | 100 |
| 19BC-404 | Business Statistics | C.C. | 3 | 2 | 5 | 3 | 1 | 4 | 80 | 20 | - | 100 |
| 19BC-405 | Banking And Banking Law | C.C. | 4 | - | 4 | 4 | - | 4 | 80 | 20 | - | 100 |
| 19BC-406 | Business Ethics | C.C. | 2 | - | 2 | 2 | - | 2 | 80 | 20 | - | 100 |
| 19BC-407 | Statistical Analysis through Software | S.E.C. | - | 4 | 4 | - | 2 | 2 | - | 50 | 50* | 100 |
| Hobby Club | | G.E. Non-CGPA | At least one hour will be conducted per week or 16 hours per semester. | | | | | | As per University Policy framed for Hobby Club | | | |
| **Total** | | | **20** | **9** | **29** | **20** | **4** | **24** | **480** | **170** | **50** | **700 (Excluding Marks awarded for Hobby Club)** |

***End Term Evaluation by the external examiner appointed by university.***

**B.Com.- III (5th Semester)**

| Course No. | Course Title | Course Type | Contact Hours per week | | | Credit | | | Examination Scheme | | | Total |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | Theory | Practical/ Tutorial | Total | Theory | Practical/ Tutorial | Total | Theory | Internal Assessment | Practical | |
| 19BC-501 | Income Tax Law | C.C. | 3 | 2 | 5 | 3 | 1 | 4 | 80 | 20 | - | 100 |
| 19BC-502 | Cost Accounting-I | C.C. | 3 | 2 | 5 | 3 | 1 | 4 | 80 | 20 | - | 100 |
| 19BC-503 | Management Accounting | C.C. | 3 | 2 | 5 | 3 | 1 | 4 | 80 | 20 | - | 100 |
| 19BC-504 | Auditing | C.C. | 4 | - | 4 | 4 | - | 4 | 80 | 20 | - | 100 |
| 19BC-505 (A)* | Advertising and Sales Management | D.S.E. | 4 | - | 4 | 4 | - | 4 | 80 | 20 | - | 100 |
| 19BC-505 (B)* | Cyber Security | D.S.E. | 4 | - | 4 | 4 | - | 4 | 80 | 20 | - | 100 |
| 19BC-506 (A)** | Production Management | D.S.E. | 4 | - | 4 | 4 | - | 4 | 80 | 20 | - | 100 |
| 19BC-506 (B)** | Retail Management | D.S.E. | 4 | - | 4 | 4 | - | 4 | 80 | 20 | - | 100 |
| Open Elective Paper *** | | G.E. | 2 | - | 2 | 2 | - | 2 | As per University Policy framed for Open Elective Papers | | | |
| **Total** | | | **23** | **6** | **29** | **23** | **3** | **26** | **480** | **120** | **-** | **600 (Excluding Marks awarded for Open Elective Papers)** |

***** *Students will have to choose one out of 19BC-505 (A): Advertising and Sales Management & 19BC-505 (B): Cyber Security.*

****** *Students will have to choose one out of 19BC-506 (A): Production Management & 19BC-506 (B): Retail Management.*

**** To be chosen from the list of open elective papers provided by the University.*

**B.Com.- III (6th Semester)**

| Course No. | Course Title | Course Type | Contact Hours per week | | | Credit | | | Examination Scheme | | | Total |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | Theory | Practical/ Tutorial | Total | Theory | Practical/ Tutorial | Total | Theory | Internal Assessment | Practical | |
| 19BC-601 | Tax Procedure and Practices | C.C. | 3 | 2 | 5 | 3 | 1 | 4 | 80 | 20 | - | 100 |
| 19BC-602 | Cost Accounting-II | C.C. | 3 | 2 | 5 | 3 | 1 | 4 | 80 | 20 | - | 100 |
| 19BC-603 | Financial Management | C.C. | 3 | 2 | 5 | 3 | 1 | 4 | 80 | 20 | - | 100 |
| 19BC-604 | GST | C.C. | 3 | 2 | 5 | 3 | 1 | 4 | 80 | 20 | - | 100 |
| 19BC-605 (A)* | Investment Management | D.S.E. | 4 | - | 4 | 4 | - | 4 | 80 | 20 | - | 100 |
| 19BC-605 (B)* | Financial Market Operations | D.S.E. | 4 | - | 4 | 4 | - | 4 | 80 | 20 | - | 100 |
| 19BC-606 (A)** | Entrepreneurship and Small Scale Business | D.S.E. | 4 | - | 4 | 4 | - | 4 | 80 | 20 | - | 100 |
| 19BC-606 (B)** | Entrepreneurship and Family Business | D.S.E. | 4 | - | 4 | 4 | - | 4 | 80 | 20 | - | 100 |
| Open Elective Paper *** | | G.E. | 2 | - | 2 | 2 | - | 2 | As per University Policy framed for Open Elective Papers | | | |
| **Total** | | | **22** | **8** | **30** | **22** | **4** | **26** | **480** | **120** | **-** | **600 (Excluding Marks awarded for Open Elective Papers)** |

***** *Students will have to choose one out of 19BC-605 (A): Investment Management & 19BC-605 (B): Financial Market Operations.*

****** *Students will have to choose one out of 19BC-606 (A): Entrepreneurship and Small Scale Business & 19BC-606 (B): Entrepreneurship and Family Business.*

**** To be chosen from the list of open elective papers provided by the University but it should not be same as was chosen in semester fifth.*

Abbreviation Used:

| | |
|---|---|
| C.C. | Core Course |
| D.S.E. | Discipline Specific Elective |
| G.E. | Generic Elective |
| A.E.C.C. | Ability-Enhancement Compulsory Course |
| S.E.C. | Skill-Enhancement Elective Course |

## POLICY ON HOBBY CLUB

### 1. List of Clubs (Both for UG and PG Programmes):

1. IT Innovators Club (IT Club)
2. Performing Arts (Dance, Drama, Singing)
3. Sports and Fitness Club (Including the Indoor and Outdoor games, Yoga and Meditation)
4. Outreach (Extension and Rural Activities Club like social awareness programmes and sensitization)
5. Literary (Debate, Declamation, and Writing skills)
6. Fine Arts (Painting, Drawing, Sculpture, and Graphics)
7. Photography and Videography
8. Gardening & Landscaping
9. Entrepreneurship
10. Media Club
11. Culinary Skills (Cooking)

### 2. Criteria for Evaluation (Both for UG and PG programme):

The criteria for the evaluation of the same may be framed as:

(a) Attendance (50%)

| | |
|---|---|
| Less than 60%: | No Marks |
| 60%-75%: | 30 Marks |
| 76%-90%: | 40 Marks |
| 91%-100%: | 50 Marks |

(b) Participation in the Events organised by the club (15%)

(c) Organising the In-House Club Events (15%)
(d) Participation/ organizing a National or State level event (10%)
(e) Positions in the National / State Level event (10%)

### 3. Mode of Conduct:

List of clubs and their faculty coordinators will be floated at the beginning of each session and every student will mandatory choose one club as per his / her choice. This hobby club will be evaluated for 1 credits each in each semester for the first four semesters (Semester 1-4) in both UG as well as in PG Courses) as per the evaluation policy. However, these credits will not be added to the SGPA / CGPA. They will be counted together and the final letter grade will be reflected in the final DMC of the students with the name as **"Hobby club".**

These hobby clubs will primarily run in the workshop mode, where one teacher will be assigned as coordinator to look after the over-all responsibility of the clubs. It is suggested that one workshop / meeting of at least 1 hr will be conducted per week or 16 hours per semester (if in the long workshop mode). At least one event will be organised by the club during each semester. Students will be encouraged to organise and participate in the events. They will also be encouraged to participate in the national and state level programmes.

### 4. Review:

The structure and implementation of the clubs will be reviewed after every three years.

## Details on the Club/s

**1. IT Innovators (Information and Technology)**

This group will focus on encouraging students with interest in Information and Technology to come up with new ideas. It will be a platform for young budding talent to share their thoughts. It will also focus on increasing awareness about latest trends in technology by way of seminars, competitions etc. Students will also get an exposure for showcasing any new inventions they make. The group will expose the students to professionals of the industry and help them get correct guidance from industry experts
.

**2. Performing Arts (Theatre, Drama, Music- Vocal and Instrumental)**

This group will focus on activities related to various arts like singing, dancing, drawing, theatre etc. The group will organize cultural programmes on different occasions as feasible. They will take charge of all the cultural activities that take place in the university. The students will get an opportunity to showcase their creativity. They will be guided regularly by expert artists by way of seminars, movies, activities etc. It will help in overall development of the students and harness their creative energies.

**3. Sports and fitness (Yoga, Meditation, Indoor Games and Outdoor Games)**

In today's world people our living very stressful life. They are losing on their health for earning money. People are not able to perform to their most optimum capacity because of health; stress etc. This group will try to bring the vh much needed work life balance. This group will focus on mental and physical fitness. They will start yoga, meditation, aerobics etc. They will also encourage increased participation in university sports teams. The group will organize regular camps of yoga, meditation, to increase the concentration and stamina of students.

4. **Outreach (Activities having social Impact)**

Youth is the future of society and has the power to change it. This group will strive for making a social impact, bringing about the positive changes in the society we live in. The students will regularly engage in activities that will create a better a society. This group will organize events for improving our society. It will provide hands on experience, of dealing with people, to the participants and raise a socially sensitive youth.

**5. Literary (Debates, Declamations and Writing skills)**

The Literary club will endeavor to promote languages and literature. From time to time, the club will organize a rich and diverse array of literary activities such as debates, declamations, group discussions, poetry writing and recitation, short story writing, interactive/lecture sessions, etc. Through these activities, literary coordinators (student and teacher) reach out to language and literature lovers and try to create a space for sharing emotions and thoughts.

**6. Fine Arts (Painting, Drawing, sculpture and Graphics)**

The fine art club aims to encourage students to express their thoughts, feelings and creativity through the various multidimensional art forms like sketching, painting, Sculpturing etc. It attempts to tap the inherent talents and potentials of the student community at all levels of life. It provides an opportunity to the students to let their imagination run wild and provides them with the sight to see things in a different way. Students learn from one another and share their prowess in different aspects of art.

**7. Photography and Videography**

This club aims at providing a supportive environment for students interested in photography and videography to share their creativity, knowledge and Hobby. The club will hold regular meetings and discussions and organize events such as; photo-walks, field trips, museum and gallery visits, and lectures and workshops by visiting artists. Members will also explore the possible opportunities for photography projects in collaboration with other campus departments, organize peer to peer portfolio reviews and explore the possibilities of exhibitions on and off campus.

**8. Gardening and Landscaping**

This is a group for people with shared interests in gardens, gardening, plants and nature around us. In the current scenario it has become imperative that we take care of the environment we live in. this club is for people who are sensitive towards the natural environment we live in and find joy in getting close with the nature. This group will organize activities like tree plantation, lectures for enhancing knowledge about different plants, participating in social events pertaining to creating awareness about plants.

**9. Entrepreneurship**

Entrepreneurs are the present and future of our country. We need people who can generate employment for themselves and others as well. The Entrepreneurship Club aims to provide a conduit by which students can access entrepreneurial resources, network with community entrepreneurs, and share ideas. The club is dedicated to furthering understanding about new and small businesses.

**10. Media**

The Media Club is an exclusive platform for the college students which gives students hands on experience of the real world, behind the scenes with many diverse types of activities planned and designed to understand the importance of journalism and media. The club brings together like minded people who have a keen interest in the media industry. The club will regularly organize workshops, information sessions and field trips to gain better and deeper understanding of the field.

**11. Culinary skills (Cooking)**

Learning how to cook healthy and enjoyable meals is an important and valuable skill. Food brings people together and this club would do so in a way that integrates learning as well. The goals of this club are not only to cook these meals as a community but also to teach culinary skills, bring awareness, and dedicate our time to food justice and sustainability; advocating for the right to healthy, nutritious, fresh food.

# Semester-I

**Financial Accounting –I**
**19BC-101**

**Internal Assessment: 20 Marks**
**Theory Paper: 80 Marks**

**Time: 3Hrs.**

**Note:** The Examiner shall set nine questions in all covering the whole syllabus. Question No. 1 will be compulsory covering all the units and shall carry 8 small questions of 2 marks each. The rest of the 8 questions will be set from all the four units. The examiner will set 2 questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit. All the questions shall carry 16 marks each.

**Important:** The Examiner will set at least *THREE* Numerical and *THREE* theoretical questions in the question paper.

**Unit-1**

Introduction: Meaning, Objectives, Process, Limitations and basic terms of Accounting, Users of Accounting information; Qualitative characteristics of Accounting information; Generally Accepted Accounting Principles (GAAP)

Financial Accounting Standards: Concepts, Benefits, Procedures for issuing accounting standards in India; International Financial Reporting Standards (IFRS): - Need and Procedures, Convergence to IFRS.

**UNIT-II**

Capital and Revenue items; Reserves and Provisions: Meaning, Difference between Reserves and Provisions, Categories of Provisions- Provision for Bad Debts, Provision for Depreciation, Provision for Tax, Categories of Reserves- Capital Reserve and Revenue Reserve.

Depreciation: - Meaning, Causes, Accounting procedure, Methods of computing deprecation: - Straight line method, Diminishing balance method and change of method (Practical Problems).

**UNIT-II**

Rectifications of Errors: Meaning and Types of Errors, Errors not Affecting the Trial Balance, Errors Affecting the Trial Balance, Suspense Account, Rectification of Errors in the Next Accounting Year, (Practical Problems).

Final Accounts with Adjustments: Meaning, Objectives, Manufacturing Account, Trading Account, Profit and Loss Account, Balance Sheet, Various Adjustment Entries in Final Accounts (Practical Problems).

**UNIT-IV**

Accounting for Non-Profit Organizations: Meaning, Characteristics, Final Accounts- Receipts and Payment Account, Income and Expenditure Account and Balance Sheet (Practical Problems)

Consignment Accounts: Meaning, Accounting Treatment in the Books of Consignor and Consignee (Practical Problems)

**Text Book**

1. P.C. Tulsian, Financial Accounting, Tata McGraw Hill, New Delhi.

**Reference Books: -**

1. Lal, Jawahar and Seema Srivastava, Financial Accounting, Himalaya Publishing House.
2. Monga, J.R., Financial Accounting: Concepts and Applications, Mayoor Paper Backs, New Delhi.
3. Shukla, M.C., T.S. Grewal and S.C.Gupta. Advanced Accounts. Vol.-I. S. Chand & Co., New Delhi.
4. S. N. Maheshwari, Financial Accounting, Vikas Publication, New Delhi. T.S, Grewal, Introduction to Accounting, S. Chand and Co., New Delhi
5. Bhushan Kumar Goyal and HN Tiwari,Financial Accounting,Vikas publishing House, New Delhi.
6. Jain, S.P. and K.L. Narang. Financial Accounting. Kalyani Publishers, New Delhi.
7. *Compendium of Statements and Standards of Accounting.* The Institute of Chartered Accountants of India, New Delhi

**Business Management**
**19BC-102**

**Internal Assessment: 20 Marks**
**Theory Paper: 80 Marks**

**Time: 3Hrs.**

**Note:** The Examiner shall set nine questions in all covering the whole syllabus. Question No. 1 will be compulsory covering all the units and shall carry 8 small questions of 2 marks each. The rest of the 8 questions will be set from all the four units. The examiner will set 2 questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit. All the questions shall carry 16 marks each.

**Unit-1**

Business- Concept, Nature and Spectrum of Business Activities. Basic Considerations in Setting up a Business Enterprise.

Management: Introduction, Process, Development of Management Thoughts, Contribution of Taylor and Henry Fayol in Management

**UNIT-II**

Planning: Objectives, Strategies and Planning process. Organizing: concept, Organizational Structure and Process. Staffing: concept and Scope. Recruitment and Selection.

**UNIT-III**

Directing: Leadership concept and Style, Theories: - Trait theory, Style & Behavior theory, Contingency theory.

Motivation: - Concept, Theories: - ERG theory, Reinforcement theory, Expectancy theory.

Decision Making

**UNIT-IV**

Controlling: Concept, Process and Techniques.

Management by Objectives, Management of Change: Resistance to Change and Strategies to manage change.

**Text Book**

1. Tripathi, P.C.; *Principles of Management*, Tata McGraw Hill Publishing, New Delhi.

**Reference Books**

1. Singh, B.P. & Chhabra, T.N., *Business Organisation and Management*, Sun India Publications, New Delhi.
2. Shankar, Gauri; *Modern Business Organisation*, Mahavir Book Depot, New Delhi.
3. Tulsian, P.C.; *Business Organisation & Management*, Pearson Education, New Delhi.

**Business Economics**
**19BC-103**

**Internal Assessment: 20 Marks**
**Theory Paper: 80Marks**

**Time: 3Hrs.**

**Note:** The Examiner shall set nine questions in all covering the whole syllabus. Question No. 1 will be compulsory covering all the units and shall carry 8 small questions of 2 marks each. The rest of the 8 questions will be set from all the four units. The examiner will set 2 questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit. All the questions shall carry 16 marks each.

**Unit-I**

Introduction: Basic problem of an economy: working of price mechanism, Law of Demand, Elasticity of demand; measurement, importance, determinants of elasticity of demand, Average revenue; marginal revenue and elasticity of demand and elasticity of supply

**Unit-II**

Production Function: Law of variable proportions; Isoquants; Economic regions and optimum factor combination; expansion path; returns to scale; Internal and external economies and diseconomies; Ridge lines; Theory of costs: concepts of cost; Short run and Long run cost curves- Traditional and Modern approaches.

**Unit- III**

Ordinal Utility theory: (Indifference curve approach): Consumer’s preferences; Indifference curves; Budget line; Consumer’s equilibrium; Income and substitution effect; Price consumption curve and the derivation of demand curve for a commodity; Criticisms of the law of demand.

Cardinal Utility Analysis: Defining Utility-Total Utility, Marginal Utility, Law of Diminishing Marginal Utility and Law of Equi-marginal Utility, Consumer Equilibrium.

**Unit-IV**

Market, classification and structure: Price and Output Determination under Perfect Competition, Monopoly.

Price and Output Determination under Monopolistic Competition and Oligopoly

**Text Book**

1. Ahuja, H.L., *Business Economics,* S. Chand & Co., New Delhi.

**Suggested Book:**

1. Pindyck, R.S., and D.L. Rubinfeld, *Microeconomics*, Prentice-Hall of India Pvt. Ltd.
2. Deepashree, *Business Economics,* Ane Books Pvt. Ltd., New Delhi.
3. Varian, H.R., *Intermediate Microeconomics: A Modern Approach*, Affiliated East- West Press, New Delhi.

# English
## 19BC-104

**Internal Assessment: 20 Marks**
**Theory Paper: 80 Marks**

**Time: 3Hrs.**

**Note:** The Examiner shall set nine questions in all covering the whole syllabus. Question No. 1 will be compulsory covering all the units and shall carry 8 small questions of 2 marks each. The rest of the 8 questions will be set from all the four units. The examiner will set 2 questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit. All the questions shall carry 16 marks each.

### Unit - I

**A. Prose writings:**

i. "The Homecoming" by Rabindranath Tagor
ii. "Playing the English Gentleman" by M.K. G
iii. "Prospects of Democracy in India" by Dr. B.

**A. Poems:**

i. "The Village Schoolmaster" by Oliver Goldsmith
ii. "If" by Rudyard Kipling
iii. "My Grandmother's House" by Kamala Das

### Unit - II

**Parts of speech**: Nouns, Pronouns, Adjectives, Articles, Verbs, Adverbs, Prepositions, Conjunction, Interjection, Identifying parts of speech, Structures: Verb patterns, Question tags; Subject – Verb agreement (concord)

### Unit - III

**Basic grammatical concepts and common errors**: Tenses, Modals, Passive Voice, Prepositions, Punctuation, Relative Clause, Reported speech, Speech acts, Tags

### Unit - IV

**Listening:** Barriers to Listening, Academic Listening, Listening to Talks and Descriptions, Listening to Announcements, Listening to News on the Radio and Television Listening

**Conversational English:** Casual Conversations, Understanding Communication, Greeting and Introducing, Making Requests, Asking for and Giving Permission, Offering Help, Giving Instructions and Directions, Art of Small Talk, Participating in Conversations

**Speech and Oration:** Making a Short Formal Speech, Describing People, Places, Events and Things.

**Text Book**

1. Fundamentals of Business Communication, Chaturvedi P.D., Chaturvedi Mukesh, Pearson Education India, 2012

**Reference Books**

1. Prelude, (Dr Shriram G. Gahane), Orient Black Swan
2. A Course in Communication Skills, (P Kiranmai Dutt, Geetha Rajeevan, CLN Prakash) Foundation Books, CUP.
3. English Grammar Today (Workbook), Cambridge University Press.

4. Intermediate Grammar, Usage and Composition (M.L. Tickoo, A.E. Subramanian, P.R. Subramaniam), Orient BlackSwan.

## Fundamentals of Computer
## 19BC-105

**Internal Assessment: 10 Marks**
**Theory Paper: 40 Marks**
**Practical Examination: 50 Marks**

**Time: 3Hrs.**

**Note:** 1. Written examination in the paper "Fundamentals of Computer-I" of 40 marks shall be held at the term end of the course. Internal assessment shall be awarded by the teacher concerned out of 10 marks.

**2.** The Examiner shall set nine questions in all covering the whole syllabus. Question No. 1 will be compulsory covering all the units and shall carry 4 small questions of 2 marks each. The rest of the 8 questions will be set from all the four units. The examiner will set 2 questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit. All the questions shall carry 08 marks each.

**3.** There shall be a practical examination of 50 Marks (Practical-30 Marks, Viva-10 Marks and Work Book- 10 Marks) and duration of Examination shall be 3 Hrs.

4. Teaching arrangements need to be made in the computer lab**.**

**Unit I**

Introduction of Computers: Organisation, Characteristics, Types of Computers, types of Memories, Hardware and Software Concepts.

**Unit II**

Operating System: Introduction of OS, Types of OS, Functions of OS, MS-DOS Internal Commands: chdir, cls, path, prompt, label, ver, bol, echo, set.

External Commands: scandisk, discopy, diskcomp, format, backup, restore. Windows-Windows Explorer, Print Manager, Control Panel, Paint Brush. Dialog box: Text box, Check box, slide boxes, Desktop.

**Unit III**

MS-Office (Word and Excel): Introduction of Word Processing, MS-Word; Creating, Editing, Printing, Page Formatting, Sorting and Tables, Mail Merge. MS- Excel: Introduction to Spread Sheet, Creating, Editing, Printing, Formatting of Worksheets, Preparation of Graphs.

**Unit IV**

Data Communication and Networks: Data Communication Concept, Medias, Modes, Multiplexers. Networking; Need, Types of Network, Distributed Networking, Client- Server Concepts, OSI Models.

**Text Books:**

1. Summer, M.: Computers Concepts and Uses, Engewood Cliffs, New Jersey, PHI
2. V. Rajaraman: Fundamental of Computers.

**Reference Books**

1. Curtis D. Frye, Step by Step Microsoft Excel 2010, PHI.
2. Rajaraman,V. Introduction to Information Technology. PHI.
3. Sinha, Pradeep K. and Preeti Sinha. Foundation of Computing. BPB Publication.

# Semester-II

## Financial Accounting – II
## 19BC-201

**Internal Assessment: 20 Marks**
**Theory Paper: 80Marks**

**Time: 3Hrs.**

**Note:** The Examiner shall set nine questions in all covering the whole syllabus. Question No. 1 will be compulsory covering all the units and shall carry 8 small questions of 2 marks each. The rest of the 8 questions will be set from all the four units. The examiner will set 2 questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit. All the questions shall carry 16 marks each.

**Unit-1**

Dissolution of Partnership firm-Insolvency of Partners (including Garner v/s Murrey Rule), Amalgamation and Sale of Partnership firms, Gradual Realization and Piecemeal Distribution.

**UNIT-II**

Hire Purchase System and Installment Payment Systems: 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, stock and debtors system.

Joint Ventures: Joint Venture: Accounting procedures: Joint Bank Account, Records Maintained by Co- venturer of (a) all transactions (b) only his own transactions, Memorandum joint venture account.

**UNIT-III**

Royalty Account: Meaning, Types of Royalties, Basis of Royalty, Accounting Entries.

Branch Account: Meaning, Methods- Debtor System, Income Statement System, Stock and Debtor, Final Account System, Pros and Cons of Branch Accounting, Accounting Treatment.

**UNIT-IV**

Insolvency Accounts for Non Corporate Entities: Defining Insolvency, Statement of Affairs as on date of order, Difference between Balance Sheet Statement of Affairs and Accounting Treatment

**Text Book**

1. P.C. Tulsian, Financial Accounting, Tata McGraw Hill, New Delhi.

**Reference Books: -**

1. Lal, Jawahar and Seema Srivastava, Financial Accounting, Himalaya Publishing House.
2. Monga, J.R., Financial Accounting: Concepts and Applications, Mayoor Paper Backs, New Delhi.
3. Shukla, M.C., T.S. Grewal and S.C.Gupta. Advanced Accounts. Vol.-I. S. Chand & Co., New Delhi.
4. S. N. Maheshwari, Financial Accounting, Vikas Publication, New Delhi. T.S, Grewal, Introduction to Accounting, S. Chand and Co., New Delhi
5. Bhushan Kumar Goyal and HN Tiwari,Financial Accounting,Vikas publishing House, New Delhi.
6. Jain, S.P. and K.L. Narang. Financial Accounting. Kalyani Publishers, New Delhi.
7. *Compendium of Statements and Standards of Accounting.* The Institute of Chartered Accountants of India, New Delhi

## Indian Economy and Business Environment
## 19BC-202

**Internal Assessment: 20 Marks**
**Theory Paper: 80 Marks**

**Time: 3Hrs.**

**Note:** The Examiner shall set nine questions in all covering the whole syllabus. Question No. 1 will be compulsory covering all the units and shall carry 8 small questions of 2 marks each. The rest of the 8 questions will be set from all the four units. The examiner will set 2 questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit. All the questions shall carry 16 marks each.

**Unit – I**

Introduction to Business Environment: Meaning, Elements, Importance of Business Environment, Current Indian Business Environment
Environmental Analysis: Objectives, Process, Environmental Limitations, SWOT / SWOC, ETOP Analysis with special reference to Indian Industry.

**Unit – II**

Dimensions of Business Environment: National Institution for Transforming India (NITI Aayog), Economic Environment.
Balance of Trade & Balance of Payment: Definition, Difference between Balance of Trade & Balance of Payment, Uses, Components

**Unit – III**

Problems of Growth: Unemployment, Inflation, Industrial Sickness Regional Imbalances
Industrial Policy: Meaning, Objectives, History, Industrial Policy for the Growth of Industries (latest)

**Unit- IV**

Economic Policies: Monetary Policy, Fiscal Policy, Liberalization, Privatisation & Globalisation
International Economic Institutions: International Monetary Fund, World Trade Organisation, World Bank.

***Important Note: The paper should be taught with special reference to Indian Economy.***

**Text Books**

1. Economic Environment of Business (Macro Eco. Analysis), 7/e by H. L. Ahuja, S. Chand Publishing
2. Misra and Puri; Indian Economy; Himalaya Publishing House, New Delhi

## Reference Books

1. Aggarwal A.N., Indian Economy, Vikas Publishing House, New Delhi.
2. Hedge Lanl, Environmental Economics; McMillan Hampshire

**Business Mathematics**
**19BC-203**

**Internal Assessment: 20 Marks**
**Theory Paper: 80 Marks**

**Time: 3 Hours**

**Note: -**The Examiner shall set nine questions in all covering the whole syllabus. QuestionNo.1 will be compulsory covering all the units and shall carry 8 small questions of 2 marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit. All the questions shall carry 16 marks each.

**Notes:** 1. Use of simple calculator is allowed.

2. Proofs of theorems/formulae are not required.

3. Trigonometric functions are not to be covered.

**Unit-I**

Matrices: Definition of a matrix. Types of matrices. Algebra of matrices. Applications of matrices operations for solution to simple business and economic problems.
Determinants and inverse of a matrix: Calculation of values of determinants up to third order. Finding inverse of a matrix through determinant method. Solution of system of linear equation up to three variables.

**Unit-II**

Compound Interest: Certain different types of interest rate; Concept of present value and amount of a sum
Annuities: Types of annuities; Present value and amount of an annuity, including the case of continuous compounding

**Unit-III**

Differentiation: Concept of differentiation. Rules of differentiation – simple standard forms.
Applications of differentiation -elasticity of demand and supply. Maxima and Minima of functions (involving second or third order derivatives) relating to cost, revenue and profit.

**Unit-IV**

Permutations and Combinations: Definition, Formulas, Difference between Permutations and Combinations, Fundamental Principle of Counting, N and R in Permutations and Combinations (Simple Problems)
Sequence and Series: Definition, Types- Arithmetic Progression, Geometric Progression, Formulas, Difference between Sequence and Series (Simple Problems).

**Text Book**

Kapoor V.K. Business Mathematics: Sultan Chand and Sons, Delhi

**Reference Books**

1. *Allen B.G.D: Basic Mathematics; McMillan, New Delhi.*
2. *Vohra. N. D. Quantitative Techniques in Management, Tata McGraw Hill, New Delhi.*

**Prayojanmulak Hindi**
**(प्रयोजनमूलक हिंदी)**
**19BC-204**

**आंतरिक मूल्यांकन: 20**
**पूर्णांक: 80**

**समय: 3 घंटे**

***नोट:*** प्रश्न पत्र दो भागों में विभक्त होगा। पहला भाग अनिवार्य है, जिसमें एक प्रश्न के अंतर्गत 8 वस्तुनिष्ठ बहुविकल्पीय प्रश्न पूछे जाएंगे। वस्तुनिष्ठ प्रश्न समान रूप से चारों इकाइयों में से पूछे जाएंगे। दूसरे भाग के अंतर्गत चारों इकाइयों में से 2 -2 प्रश्न पूछे जाएंगे, सभी प्रश्न अनिवार्य होंगे। प्रत्येक प्रश्न को दो उप-विभागों में विभाजित किया जा सकता है, जिसमें प्रत्येक प्रश्न के लिए कुल 16 अंक निर्धारित किए गए हैं।

**इकाई - 1**
पत्र लेखन, प्रारूपण, टिप्पण, प्रतिवेदन, पत्राचार: अर्थ एवं प्रकार, व्यावहारिक, व्यावसायिक एवं सरकारी पत्र लेखन, अनुवाद: परिभाषा, विशेषता एवं उपयोगिता

**इकाई - 2**
मुहावरे एवं लोकोक्तियां: अर्थ, परिभाषा एवं विभिन्न मुहावरे तथा लोकोक्तियां; शब्द शुद्धि, वाक्य शुद्धि और शब्द ज्ञान (तत्सम तद्भव, देशज तथा विदेशज)

**इकाई - 3**
पर्यायवाची एवं विलोम शब्द; अनेकार्थी, वाक्य या वाक्यांश के लिए एक शब्द अथवा अनेक शब्दों के लिए एक शब्द; देवनागरी लिपि: अर्थ, नामकरण, विशेषताएं, वैज्ञानिकता, मानकीकरण एवं सुधार के उपाय

**इकाई - 4**
कंप्यूटर में हिंदी प्रयोग: कंप्यूटर की संरचना, वर्तनी संशोधन; पारिभाषिक शब्दावली; कार्यालयी हिंदी और अनुवाद: विशेषताएं, अनुवाद प्रक्रिया, समस्याएं एवं कठिनाइयां

**निर्धारित पुस्तक:**
प्रयोजनमूलक हिंदी, प्रोफेसर श्रीराम शर्मा, कमल प्रकाशन, बिलासपुर, हिमाचल प्रदेश।

**Business Communication Skills**
**19BC-205**

**Internal Assessment: 20 Marks**
**Theory Paper: 80 Marks**

**Time: 3 Hours**
**Note: -**The Examiner shall set nine questions in all covering the whole syllabus. QuestionNo.1 will be compulsory covering all the units and shall carry 8 small questions of 2 marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit. All the questions shall carry 16 marks each.

**Unit-I**

Introduction: Basics of communication, Seven C's of effective communication, barriers to communication, ethical context of communication.

**Unit-II**

Business Communication at workplace: Letter writing- component, layout and process, E-mail communication, bad news messages, persuasive written communication, memos, notice, agenda and minutes of meeting.

**Unit-III**

Report Writing: Types of business reports, structure of reports, short reports, long reports, abstracts and summaries, proposals.

**Unit-IV**

Communication Skills: Reading skills, listening skills, note making, persuasive speaking. Body language, Gestures.

**Text Book**
*Murphy, Herta A., Herbert W. Hildebrandj and Jane P. Thomas, Effective Business Communication, Tata McGraw Hill, New Delhi.*

**Reference Books:**

1. *KoneraArun, Professional Communication, Tata McGraw Hill, New Delhi.*
2. *McGrath, E. H., Basic Managerial Skills for All,PHI, New Delhi.*
3. *Meenakshi Raman and Parkash Singh, Business Communication, Oxford University Press, New Delhi.*

# B.Com.- Vocational

## Advertising and Sales Promotion

**Marketing Management**
**19BCVA-102**

**Internal Assessment: 20 Marks**
**Theory Paper: 80 Marks**

**Time: 3 Hours**

**Note: -** The Examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 8 small questions of 2 marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit. All the questions shall carry 16 marks each.

**Unit- I**
Introduction: - Nature, Scope, Importance of marketing; Marketing concepts- Traditional and Modern 7P's of Marketing; Market Segmentation: - Concept, Importance and basis of market segmentation; E-Marketing.

**Unit- II**
Consumer Behavior: Nature, Scope, Importance, Factors affecting buyer behavior; Product Planning and Development: Importance and scope of Product Planning in marketing; Stages of New product development; Product Lifecycle: Stages of Product life cycle, factors affecting product life cycle.

**Unit- III**
Branding and Trademark: Difference between brand and trademark; Advantages and criticism of branding; types of branding; Brand Polices and Strategies. Pricing: - Meaning; Importance, Factors affecting pricing, pricing objectives, Types of price policy and pricing strategies.

**Unit- IV**
Advertising: Concept; Importance and criticism of advertising; Media of advertising; Evaluating advertising effectiveness; Sales Promotion: Importance, Methods, Functions and Publicity.

***Suggested Reading/s:***

*1. Kotler Philip, Marketing Management, Prentice Hall of India, New Delhi.*

## Advertising and Sales Management
**19BCVA-202**

**Internal Assessment: 20 Marks**
**Theory Paper: 80 Marks**

**Time: 3 Hours**

**Note: -** The Examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 8 small questions of 2 marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit. All the questions shall carry 16 marks each.

**Unit- I**
Concept and Importance of Advertising, Advertising Objectives and Advertising Function; Types of Advertising Commercial and Non-Commercial Advertising; Advertising Media: Different types of Media

**Unit- II**
Media Planning, Impact of Advertising Agencies' relationship with Clients (AAAI, ASCI); Advertising Budget: Factors affecting to Advertising Expenditure.

**Unit- III**
Ethics and Code of Conduct in Advertising; Advertising Classified and Display Advertising, Comparative Advertising Regulatory Agencies in Advertising

**Unit- IV**
Advertising Message: Preparation of an Advertising Message, Elements: Print Copy, Broadcast Copy, Copy for Direct Mail.

***Suggested Reading/s:***

1. *Kotler Philip, Marketing Management, Prentice Hall of India, New Delhi.*
2. *Patel J.S.K., Salesmanship and Publicity, Sultan Chand & Sons, New Delhi.*
3. *Bansal Jay, Advertising Management, SBPD Publications.*
4. *Mehta Jogender, Advertising, Marketing and Sales Management, Book Enclave Publications.*
5. *Mathur S.C., Sales Management, New Age Publishers.*

# B.Com.- Vocational

# Computer Applications

## Operating Systems
## 19BCVC-102

**Internal Assessment: 20 Marks**
**Theory Paper: 80 Marks**

**Time: 3 Hours**

**Note: -** The Examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 8 small questions of 2 marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit. All the questions shall carry 16 marks each.

**Unit- I**
Introduction to various categories of software: Application software and system software, operating system and its functions, interaction of operating system with user programs, components of operating system, memory management, file management, introduction to disk operating system (DOS), DOS commands-move copy, rename, delete files in DOS.

**Unit- II**
Device Management, control of various devices, device drivers. BIOS, DOS internal & external commands, restore and backup commands, DOS interrupts. Multi-user, multi-tasking, multi-processing and real time OS, brief introduction to memory management techniques.

**Unit- III**
File System, File Management, Process Management and Scheduling. Multi-processing OS, Introduction to UNIX Operating System.

**Unit- IV**
Introduction to Data processing, records and file data collection, presentation, verification, editing and checking.
Business files, introduction to data structure, elements fields and records, classification of files, master file and transaction file.

***Suggested Reading/s:***

1. Silbersachatz and Galvin, “Operating System Concepts”, Persons India.
2. Madnick E., Donovan J., “Operating Systems:,Tata McGraw Hill.
3. Tannenbaum, “Operating Systems”, PHI Publications.

## Data Base Management Systems
## 19BCVC-202

**Internal Assessment: 10 Marks**
**Theory Paper: 40 Marks**
**Practical Examination: 50 Marks**

**Time: 3Hrs.**

**Note: -** The Examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 4 small questions of 2 marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit. All the questions shall carry 08 marks each.

**Unit- I**
Introduction to database, concept and components of database, attributes of DBMS, different model of databases, three tier schema of database, advantages and disadvantages of database, Comparison with traditional file system.

**Unit- II**
Database design and ER Model: overview, ER-Model, Constraints, ER-Diagrams, ERD Issues, Relational Schemas, Introduction to UML Relational database model: Logical view of data, keys, integrity rules. Relational Database design: features of good relational database design, atomic domain and Normalization

**Unit- III**
Different application of DBMS, Structured Query Language (SQL), DDL and DML, Database Security and Privacy.

**Unit- IV**
Transaction management: ACID properties, serializability and concurrency control, Lock based concurrency control (2PL, Deadlocks), Time stamping methods, optimistic methods, database recovery management.

**Practical:**
***Practical work on the basis of MS-ACCESS and SQL.***

***Suggested Reading/s:***


1. Abraham Silbe rschatz, Henry Korth, S.Sudarshan, "Database Systems Concepts", McGraw Hill.
2. A.K.Majumdar, P. Bhattacharya, "Database Management Systems", TMH.
3. Bipin Desai, "An Introduction to database systems", Galgotia Publications.

# B.Com –II
# (3rd Semester)

B.Com Programme CBCS Department of Commerce, Ch. Bansi Lal University, Bhiwani

# Paper: Corporate Accounting-I

**Code: 19 BC-301**

**Time: 3 Hours**

**Theory Paper: 80**

**Internal marks: 20**

**Note: -** The Examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 8 small questions of 2 marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit. All the questions shall carry 16 marks each.

***Important**: The Examiner will set at least THREE numerical and THREE theoretical questions in the question paper.*

**Unit- I**

Understanding of Accounting Standards (ICAI),

Share Capital: Meaning, Types, Accounting Treatment of Issue, Forfeiture and Reissue of Shares; Buy back of equity shares & Sweat shares; Redemption of preference share; Issue of Bonus Share.

**Unit- II**

Debenture: Meaning, Types, Issue and Redemption of Debentures.

**Unit-III**

Valuation of Goodwill: Meaning, objectives, determinates and main methods. Valuation of Shares: Meaning, objectives, determinates and main methods.

**Unit- IV**

Profit or Loss before and after incorporation. Final accounts of companies.

**Suggested Reading/s:**


1. *Goel, D.K., Corporate Accounting. Arya Publications, New Delhi.*
2. *M.C. Shukla, T.S. Grewal, and S.C. Gupta. Advanced Accounts. Vol.-II. S. Chand & Co., New Delhi.*
3. *3. S.N. Maheshwari, and S. K. Maheshwari. Corporate Accounting. Vikas Publishing House, New Delhi.*
4. *Ashok Sehgal, Fundamentals of Corporate Accounting. Taxman Publication, New Delhi.*
5. *V.K. Goyal and Ruchi Goyal,. Corporate Accounting. PHI Learning.*
6. *Jain, S.P. and K.L. Narang. Corporate Accounting. Kalyani Publishers, New Delhi.*
7. *Bhushan Kumar Goyal, Fundamentals of Corporate Accounting, International Book House*
8. *P. C. Tulsian and Bharat Tulsian, Corporate Accounting, S.Chand*
9. *Amitabha Mukherjee, Mohammed Hanif, Corporate Accounting, McGraw Hill Education*
10. *Compendium of Statements and Standards of Accounting. The Institute of Chartered Accountants of India, New Delhi.*


**Note: Latest edition of text books may be used.**

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07/07/2020
In-charge
Department of Commerce
Ch. Bansi Lal University, Bhiwani

B.Com Programme CBCS Department of Commerce, Ch. Bansi Lal University, Bhiwani

## Business Regulatory Framework

### 19 BC- 302

**Time: 3 Hours**

**Theory Paper : 80**
**Internal marks: 20**

**Note: -** The Examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 8 small questions of 2 marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit. All the questions shall carry 16 marks each.

**Unit- I**

Indian Contract Act- Valid contract and its elements; Proposal, Acceptance and Revocation; Contractual capacity of parties; Free consent of parties

**Unit- II**

Lawful consideration and object; Performance and Discharge of contracts; Contingent contracts Quasi Contracts and consequences of breach of contract

Contract of Bailment; Bailment and Pledge, Contract of Indemnity and Guarantee

Contract of Agency: Principal-Agent Relationship

**Unit-III**

Consumer Protection Act: Rights of consumers, Consumer Protection councils, Consumer Disputes Redressal machinery

Sales of Goods Act- Introduction, Transfer of Property or Ownership, Conditions and Warranties; Performance of Contract: Delivery and Payment, Rights of Unpaid Seller, Suits for Breach of Contract.

**Unit- IV**

RTI Act: Salient features, Rights and Importance; RTI Act: Procedure

E-Governance: Definition, Objectives, Participatory system, Components, E-Governance Services

Basic Understanding of the New Labour Rules in India and Haryana Right to Service Act

***Suggested Reading/s:***


1. *Sharma, A., Business Regulatory Framework. V.K. Publications.*


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## Human Resource Management
**19 BC- 303**

**Time: 3 Hours** **Theory Paper : 80**
**Internal marks: 20**

**Note: -** The Examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 8 small questions of 2 marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit. All the questions shall carry 16 marks each.

**Unit-I**
An Introduction to Human Resource Management Definition, Importance objectives and scope of Human Resource Management (HRM).Functions of Human Resource Management: - Managerial and Operative Functions .Qualification and Qualities of Human Resource manager in an organization. Evolution and Growth of Human Recourse Management (HRM) in India, Emerging Challenges of HRM – work force diversity, downsizing, work life balance etc.

**Unit-II**
Recruitment Selection and Training, Recruitment: - Meaning, steps in recruitment policy, sources and modes of recruitment, Factors affecting recruitment. Selection: - Meaning, Essentials of Selection Procedure, Stages in Selection Procedure.
Training: - Concept, Need and importance of Training. Methods of Training: - On the job Training + off the job Training, Principles of training, Evaluation off training Programme in India. Job analysis, Job Description and Job specification.

**Unit-III**
Wage and Wage Incentives, Wages: - Meaning, Objective and Theories of wages, Methods of wage Payment: - Time wages and Piece wages methods Concept of wages: - Fair, Minimum and Living wage, Factors determining wage Structure of an organization, Essentials of satisfactory wage policy.
Wage Incentives: - Concept, Need and Importance of Incentives .Special Incentives, Essentials of Ideal Incentives system.

**Unit- IV**
Industrial Relations: - Concept, Importance and Objectives of industrial relations, Contents of industrial relations .Participants of Industrial relation and Recruitment of good Industrial relation Programme.
Industrial Unrest: - Meaning, Forms and Causes of industrial disputes, Impact of Industrial unrest on the Economy, preventive and curative methods and Agencies for Reconciliation of Industrial unrest. Labour courts for disputes in India.
Basic Understanding of Legal framework for the Empowerment of the Workers

***Suggested Reading/s:***

1. *Human Resource Management: Concepts and Issues, by T.N. Chhabra, Dhanpat Rai& Co. New Delhi.*

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## Environmental Science
### 19 BC- 304

**Time: 3 Hours** **Theory Paper : 80**
**Internal marks: 20**

**Note:** - The Examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 8 small questions of 2 marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit. All the questions shall carry 16 marks each.

Course Objective: Environment is the field of science that studies the interactions of the physical, chemical, and biological components of the environment and also the relationships and effects of these components with the organisms in the environment.

UNIT-I Multidisciplinary nature of environmental studies: Definition, scope and importance Need for public awareness; Renewable and non-renewable resources: Forest resources, Water resources, Mineral resources, Food resources, Energy resources, Land resources, Role of an individual in conservation of natural resources, Equitable use of resources for sustainable lifestyles.

UNIT-II Ecosystems:Concept of an ecosystem, Structure and function of an ecosystem, Producers, consumers and decomposers, Energy flow in the ecosystem, Ecological succession, Food chains, food webs and ecological pyramids. Introduction, types, characteristic features, structure and function of the following ecosystem: Forest ecosystem, Grassland ecosystem, Desert ecosystem, Aquatic ecosystems.

UNIT-III Environmental Pollution: Cause, effects and control measures of - Air pollution, Water pollution, Soil pollution, Marine pollution, Noise pollution, Thermal pollution, Nuclear hazards Solid waste Management: Causes, effects and control measures of urban and industrial wastes; Role of an individual in prevention of pollution. Disaster Management: floods, earthquake, cyclone and landslides.

UNIT-IV Social Issues and Environment:From Unsustainable to Sustainable development, Water conservation, rain water harvesting, watershed management. Environmental ethics: Issues and possible solutions, Climate change, global warming, acid rain, ozone layer depletion. Human Population and Environment: Population growth, Environment and human health, Role of Information Technology in Environment and human health.

SUGGESTED READINGS:(Latest Edition of books will be followed)

1. Joseph Benny, Environmental Studies, Tata McGraw Hill Publishing Company Ltd., New Delhi

2. KaushikAnubha, C.P. Kaushik, Perspective in Environmental Studies, New Age International (P) Ltd. Publishers

3. Rajagopalan R, Environmental Studies, Oxford University Press, New Delhi

4. Ubaroi, N.K., Environment Management, Excel Books, New Delhi

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# E-Commerce
## 19 BC-305

**Time: 3 Hours**

**Theory Paper : 80**
**Internal marks: 20**

**Note:** - The Examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 8 small questions of 2 marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit. All the questions shall carry 16 marks each.

**Unit-I**

Introduction to E-Commerce, E-Commerce Models- B2B, B2C, C2B, G2C.Applications of E-Commerce: Service Industry, Retail Sector, Financial services, Travel & Tourism. Future of E-Commerce. Online Shopping : Web Portals.

**Unit-II**

Introduction of Internet: Networking, Network Topologies, TCP/IP, IP Address, Domain Name, URL, E-Mail Protocol, HTTP, WWW, Search Engine, Internet and Intranet, Extranet. Mobile Commerce: Internet Services though Mobile, Mobile Banking, WAP & WML, Mobile Information Devices, POS.

**Unit-III**

Online Payment Mechanism, Electronic Payment System, Payment Gateways, Risk Management Options for E-Payment Systems. Cryptography, Authentication, Data Encryption, Decryption, Public Key, Private Key, Digital Signature, E-check Certification, Plastic Money-Debit, Credit card and other Smart Cards, Digital Certification.

**Unit-IV**

Threats in E-Commerce, Security of Client & Service provider. Security Issues over the Web. Firewalls, Cyber Law- IT ACT 2000. E-governance:.

***Suggested Reading/s:***

1. *E-Commerce: Satyajee Srivastava; Anand Publications.*
2. *E-Commerce: Renu Gupta; Shree Mahavir Book Depot.*
3. *E-Commerce: SushilGoyal; Aarti Books.*
4. *E-Commerce: Bajaj, Deobyani Nag; TATA McGraw Hill Company, New Delhi.*

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## Computer Accounting System (CAS)
## 19 BC- 306

**Internal Assessment:50**
**Practical: 50**

### Unit-I

Computerized Accounting: Accounting Information System; Manual Accounting and Computerized Accounting; Difference b/w Manual and computerized Accounting; Advantages and Disadvantages of CAS. Sourcing of Accounting Software; Considerations before Sourcing Accounting software.

### Unit-II

Accounting Packages: Ready to Use, Customized, Tailored ; Choosing Accounting Packages; Various Accounting Software in Trend; Entry level software; ERP software.

### Unit-III

Introduction to Tally: Creation of Company, Creation of Groups and Accounts, Designing and Creating Vouchers- Sales, Purchases, Sales return, Purchase Return, Contra, Journal and Practical.

### Unit-IV

Data Entry though Vouchers: Processing for Reports to prepare ledger Accounts, Trail Balance, Balance sheet and Practical with the help of workbook.

***Suggested Reading/s:***

1. *Business Accounting: Vikas Gupta; Dreamtech Press.*
2. *Computer Applications in Business: Renu Gupta; Shree Mahavir Book Depot.*
3. *Foundation of Computing: Pardeep.K.Sinha and PreetiSinha; BPB Publications.*
4. *A First Course in Computers: Sanjay Saxena; Vikas Publication House.*
5. *Fundamentals of Information Technology: Deepak Bharihoka; Excel Book.*
6. *Tally Workbook: Rakesh Sangwan; Ascent Prime Publications Pvt. Ltd.*

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# B.com –II
# (4th Semester)

# Corporate Accounting-II

**Code: 19 BC-401**

**Time: 3 Hours**

**Theory Paper : 80**
**Internal marks: 20**

**Note:** - The Examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 8 small questions of 2 marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit. All the questions shall carry 16 marks each.

***Important:*** *The Examiner will set at least THREE numerical and THREE theoretical questions in the question paper.*

## Unit- I

Provisions of Accounting Standard: 14 (ICAI): Internal Reconstruction; External Reconstruction in the nature of merger and purchase. (Simple problems only)

## Unit- II

Provisions of Accounting Standard: 21 (ICAI): Accounts of Holding Companies, Consolidated Balance Sheet (Simple problems only).

## Unit- III

Final Accounts of Banking Companies.

## Unit- IV

Liquidation of a company; Financial reporting for financial institutions.

Understanding of International Financial Reporting Standards (IFRS).

**Note:**

**1. The relevant Indian Accounting Standards in line with the IFRS for all the above topics should be covered.**

**2. Any revision of relevant Indian Accounting Standard would become applicable immediately.**

**Suggested Reading/s:**


1. *Goel, D.K., Corporate Accounting. Arya Publications, New Delhi.*
2. *M.C. Shukla, T.S. Grewal, and S.C. Gupta. Advanced Accounts. Vol.-II. S. Chand & Co., New Delhi.*
3. *3. S.N. Maheshwari and S. K. Maheshwari. Corporate Accounting. Vikas Publishing House, New Delhi.*
4. *Ashok Sehgal, Fundamentals of Corporate Accounting. Taxman Publication, New Delhi.*
5. *V.K. Goyal and RuchiGoyal, Corporate Accounting. PHI Learning.*
6. *Jain, S.P. and K.L. Narang. Corporate Accounting. Kalyani Publishers, New Delhi.*
7. *Bhushan Kumar Goyal, Fundamentals of Corporate Accounting, International Book House*
8. *P. C. Tulsian and Bharat Tulsian, Corporate Accounting, S.Chand*
9. *Amitabha Mukherjee, Mohammed Hanif, Corporate Accounting, McGraw Hill Education*
10. *Compendium of Statements and Standards of Accounting. The Institute of Chartered Accountants of India, New Delhi.*


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**Note: Latest edition of text books may be used.**

## Corporate Law
**19 BC- 402**

**Time: 3 Hours** **Theory Paper : 80**
**Internal marks: 20**

**Note:** - The Examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 8 small questions of 2 marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit. All the questions shall carry 16 marks each.

### Unit-I

Company: Meaning, Characteristics; Advantage and Disadvantage of Incorporation; Lifting of Corporate Veil; Private Company: Meaning, Characteristics, Advantages & Disadvantages of Private Company; Privileges of Private Company & Conversion of Pvt. Co. into Public Company & Vice-Versa; Types of Companies.

### Unit-II

Promotion and Incorporation of Companies ; Memorandum of Association; Articles' of Association; Share Capital, Members & Shareholders; Borrowing Powers.

### Unit-III

Directors: Appointment &Powers; Legal Position of Directors; Shares and Stock; Share Certificate; Share Warrant.

### Unit-IV

Company Meetings: Meanings, Importance & Types; Quorum &Voting Powers; Resolution & Minutes; Case Studies Regarding Company Meetings.

***Suggested Reading/s:***

1. *A Textbook of Company Law by P.P.S. Gogna, S. Chand Publications, New Delhi.*

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## Marketing Management
### 19 BC-403

**Time: 3 Hours** | **Theory Paper: 80**
**Internal marks: 20**

**Note: -** The Examiner shall set nine questions in all covering the whole syllabus. Question No.1 will becompulsory covering all the units and shall carry 8 small questions of 2 marks each. The rest of theeight questions will be set from all the four units. The examiner will set two questions from each unitout of which the candidate shall attempt four questions selecting one question from each unit. All thequestions shall carry 16 marks each.

**Unit- I**
Introduction: - Nature, Scope, Importance of marketing; Marketing concepts- Traditional and Modern 7P's of Marketing; Market Segmentation: - Concept, Importance and basis of market segmentation; E-Marketing.

**Unit- II**
Consumer Behavior: Nature, Scope, Importance, Factors affecting buyer behavior; Product Planning and Development: Importance and scope of Product Planning in marketing; Stages of New product development; Product Lifecycle: Stages of Product life cycle, factors affecting product life cycle.

**Unit- III**
Branding and Trademark: Difference between brand and trademark; Advantages and criticismofbranding; types of branding; Brand Polices and Strategies.Pricing: - Meaning; Importance, Factors affecting pricing, pricing objectives, Types of price policyand pricing strategies.

**Unit- IV**
Advertising: Concept; Importance and criticism of advertising; Media of advertising; Evaluating advertising effectiveness; Sales Promotion: Importance, Methods, Functions and Publicity.

***Suggested Reading/s:***

*1. Kotler Philip, Marketing Management, Prentice Hall of India, New Delhi.*

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## Business Statistics
## 19 BC-404

**Time: 3 Hours**

**Theory Paper : 80**
**Internal marks: 20**

**Note:** - The Examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 8 small questions of 2 marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit. All the questions shall carry 16 marks each.

***Important:*** *The Examiner will set at least THREE numerical and THREE theoretical questions in the question paper.*

**Unit- I**

**Introduction of Statistics**: Origin, Development, Definition, Scope, Uses and Limitations. Statistical Data: Types of Measurement scales- normal, Ordinal, Interval and Ratio level measurement;

**Collection, Classification and Tabulation** of Primary and Secondary data.

**Presentation of data**: Diagrammatic and Graphical presentation of Data-Bar, Squares, rectangular and Circular diagrams; Histogram, frequency polygon, Ogives, Stem and Leaf displays box plots

**Unit- II**

**Central Tendency** and Partition values; Concept and Measures of Central tendency, Quartiles, Deciles, Percentiles.

**Dispersion**: Concept and Its absolute as well as relative measures.

**Index Numbers**: Meaning, Types and Uses; Methods of Constructing price and Quantity indices(Simple and Aggregate); Tests of adequacy; Chain-base Index numbers, Base shifting, Splicing and Deflating; Problems in constructing index numbers; Consumer price index.

**Unit-III**

Analysis of Bivariate data: **Correlation**-concept, scatter diagram, Karl Pearson's co-efficient of Correlation and its properties, Spearman's rank Correlation, Concurrent deviation method.

**Regression:** Meaning and Definition, Difference between Correlation and Regression, Principle of least squares and fitting of a line of best fit to the given data, Regression lines, Properties of regression Co-efficient and Regression lines, standard error of estimate, Co-efficient of determination.

**Analysis of Time Series**: Causes of Variations in time series data; Components of a time series. Decomposition: Additive and Multiplicative models; determination of trend. Moving averages method and method of least squares (Including linear second degree, Parabolic and Exponential trend); Computation of seasonal indices by simple averages, Ratio to Trend, Ratio to moving average and link relative methods.

**Unit- IV**

**Theory of Probability**: Probability as a Concept; Approaches to defining probability, Addition and Multiplication laws of probability; Conditional probability, Baye's Theorem

**Probability Distribution**: Probability distribution as a concept; Binomial, Poisson and Normal Distribution: their Properties and Parameters.

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***Suggested Reading/s:***

1. *Dr.S.P.Gupta, Statistical Methods, S.Chand& Co., New Delhi.*
2. *Dr. S.C. Sharma& Dr. R.C. Jain, Business Statistics, Arya publication, New Delhi.*

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**Banking and Banking Law**
**19 BC- 405**

**Time: 3 Hours**

**Theory Paper : 80**
**Internal marks: 20**

**Note:** - The Examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 8 small questions of 2 marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit. All the questions shall carry 16 marks each.

**Unit-I**

Definition of Bank, Commercial Banks-importance, functions and problems of Non-Performing Assets, structure of Commercial Banking system in India. Credit Creation: Process of Credit Creation and its Limitations, E-Banking.

**Unit-II**

Regional Rural Banks, Cooperative Banking in India. Reserve bank of India: Functions, regulation and control of credit, monetary policy.

**Unit-III**

Determination and Regulation of Interest Rates in India. Relationship between banker and Customer, Definition of Customer, General Relationship between banker and customer, obligation of banker, Garnishee order, banker's rights. Special types of Bankers Customers Minor, Married Women, Illiterate persons, Lunatics, Trustees, Executors and Administrators, Customer's attorney, Joint Account, Joint Hindu family, partnership Firm, Joint stock companies, Clubs, Societies and Charitable Institutions.

**Unit-IV**

Negotiable Instruments: Definition of Negotiable instruments, Essential features of Negotiable instruments, holder and Holder inDue course. Rights and Liabilities of parties for Negotiable instruments: Capacity of parties: Minor's position, legal representative, Liability of parties, Drawer of Bill or Cheque, Liability of Maker of note & Acceptor of Bill, Liability of endorsed Negotiable Instruments without Consideration, Instrument obtained by Unlawful means. Endorsements: Meaning of Negotiation, Definition of Endorsement, Legal provisions regarding Endorsement, General rules regarding forms of endorsement, regular forms of Endorsement, Kinds of Endorsement.

***Suggested Reading/s:***


1. *Kandasami, K.P., Natarajan, S., &Parameswaran R., Banking Law and Practice, S. Chand Publications, New Delhi.*
2. *Sundharam&Varshney, Banking Theory Law & Practice, Sultan Chand & Sons Publications, New Delhi.*
3. *Popli, G.S. &JainAnuradha, Principles and Systems of Banking, PHI Publications.*


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**Paper: Business Ethics**
**19 BC- 406**

**Time: 3 Hours**

**Theory Paper: 80**
**Internal marks: 20**

**Note: -** The Examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 8 small questions of 2 marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit. All the questions shall carry 16 marks each.

**Unit-I**
Business Ethics: meaning, nature and importance in business organizations, Linkages of the Stakeholders relationships, social responsibility and corporate Governance.

**Unit-II**
Emerging business ethics: Issues and institutionalization of business ethics. Ethical decision-making and ethical leadership, Individual values and philosophies, Organizational factors: corporate values and cultures, ethical culture and relationships.

**Unit-III**
Implementing Business Ethics: Developing an effective ethical program, Implementing and auditing ethical program. Business ethics in global economy.

**Unit-IV**
Business Sustainability: Ethical and social responsibility dimensions. Understanding techniques of moral reasoning and argumentations.

***Suggested Reading/s:***


1. *Ferrell, O.C. Fraedrich, John, and Ferrell, Linda, "Business Ethics, Ethical DecisionMaking & Cases", SouthwestrnCengage, 8th Edition, Prentice Hall, 2010.*
2. *Ferrell, O.C. Fraedrich, John, and Ferrell, Linda "Business Ethics: Ethical Decisionmaking and Cases", SouthwestrnCengage, 9th Edition, Prentice Hall, 2012.*
3. *E-book available at- http://fds.oup.com/www.oup.co.uk/pdf/he/hebuscat11/business ethics & corporate responsibility.pdf.*


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**Paper: Statistical Analysis through Software**
**19 BC- 407**

**Internal Assesment:50**
**Practical : 50**

### Unit-I

SPSS; Introduction, Advantages and disadvantages, Data Entry, Data editor, view, variable view, Pivot table editor, Text Output editor, Chart editor.

### Unit-II

Savings of Data; Variables, Types of Variables, Rules for Variables, Data analysis; Procedure, Variables selection for analysis, Runthe Procedure

### Unit-III

Procedures of Analysis: Descriptive Statistics, Custom Tables, General Linear Model (GLM), Correlation, Regression, Loonier, Classify, Data reduction, Scale, Time Series; Auto correlation, Cross Correlation,

### Unit-IV

Procedures of Analysis: Spectral, Survival, Bar, Line, Area, Pie, Boxplot, Pareto, Control, Normal PP Plots, Normal QQ Plots, Sequences, Reports

***Suggested Reading/s:***


1. *Delwiche, L. D. & Slaughter, S. J. (2012). The Little SAS Book: APrimer, 5th edition.*
2. *Cody, R. (2011). SAS statistics by example.*
3. *Regression Analysis: Freund, R. J. &Littell, R. C. (2000). SAS system for Regression, 3rd edition.*


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# B.COM(Pass) Semester- VI

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**Tax Procedure and Practices**

**19 BC- 601**

**Time: 3 Hours**

**Theory Paper : 80**

**Internal marks: 20**

**Note: -** The Examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 8 small questions of 2 marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit. All the questions shall carry 16 marks each.

**Unit- I**

Rebate & Relief of Tax, computation of Total income and Tax liability of individuals. E-Filling ITR – I and II.

**Unit- II**

Assessment of Hindu Undivided Families, Assessment of Firms & Association of Persons.

**Unit-III**

Income Tax authorities & their powers; Procedure for Assessment; Deduction of Tax at Source; Deduction of Tax at Source; Advance Payment of Tax.

**Unit- IV**

Recovery and Refund of Tax; Appeals & revision; penalties, offences & prosecutions.

***Suggested Reading/s:***

Income Tax Law and Accounts- Dr. Parveen Gupta, Dr.N.K.Garg and R.K.Tyagi, SBPD Publishing House Agra.

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# Cost Accounting-II

19 BC - 602

**Time: 3 Hours**

**Theory Paper : 80**
**Internal marks: 20**

**Note: -** The Examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 8 small questions of 2 marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit. All the questions shall carry 16 marks each.

**Unit- I**

**Process Costing:** Meaning, Uses; Preparation of process account, Treatment of Normal Wastage, Abnormal Wastage, Abnormal Effectiveness; Treatment of opening and closing stock (Excluding Work in Progress): Joint - Product and By - Product: Main methods of apportionment of Joint cost. Inter process profits.

**Unit- II**

**Contract Costing-** Meaning, Main Features, Preparation of Contract Account, Escalation Clause; Contract Near Completion; Cost Plus Contract. Job and Batch Costing.

**Unit-III**

**Budgetary control:** Meaning of Budget and Budgetary Control, Budgetary Control as a Management Tool; Limitations of Budgetary Control, Forecasts and Budgets; Installation of Budgetary Control System, Classification of Budgets; Fixed and Flexible Budgeting, Performance Budgeting, Zero Based Budgeting.

**Unit- IV**

Marginal Costing, Absorption Costing, Marginal Cost.

***Suggested Reading/s:***

M.L.Agarwal, Dr K.L.Gupta – Cost Accounting, SahityaBhawan Publications, Agra.

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**Financial Management**
**19 BC- 603**

**Time: 3 Hours**

**Theory Paper : 80**
**Internal marks: 20**

**Note: -** The Examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 8 small questions of 2 marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit. All the questions shall carry 16 marks each.

**Unit- I**

Financial Management- Nature, Scope, Objectives of Financial Management
Interface between Finance and Other Business Functions
Sources of Finance- on the basis of period, ownership and sources of generation
Financial Planning- Objectives, Scope, and Steps in Financial Planning, Capitalization- Over & Under: Causes and Remedies
Time Value of Money- Practical Applications of Compounding and Present Value Techniques

**Unit- II**

Concepts of Cost of Capital, Computation of cost and weighted average cost of capital, CAPM Approach, Agency Costs

Capital Structure Theories- NI, NOI, Traditional and M-M approach

**Unit-III**

Capital Budgeting- Nature, Process & Importance, Techniques & applications.

Dividend Decision- Concept, Significance of Dividend, Factors affecting the dividend decision, Dividend decision models- Walter's Model, Gordon's Model and Modigliani Miller Model and their relevance

**Unit- IV**

Working Capital Management- concept, significance, determinants, approaches to working capital management, Sources of working capital, Cash Management, Receivables Management

***Suggested Reading/s:***


1. Van Horne, James C., Financial Management and Policy, 12/e, Prentice Hall of India.
2. Pandey I. M., Financial Management, Vikas Publishing.House.
3. Ross S.A., R. W. Westerfield and J. Jaffe, Corporate Finance, McGraw Hill Ltd.
4. Breatly R. A. and S. C. Myres, Principles of Corporate Finance,McGraw Hill Ltd.
5. Damodaran A., Corporate Finance: Theory and Practice, John Willey & Sons.


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**GST**
**19 BC- 604**

**Time: 3 Hours**

**Theory Paper : 80**
**Internal marks: 20**

**Note: -** The Examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 8 small questions of 2 marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit. All the questions shall carry 16 marks each.

**Unit I: Goods & Service Tax**

**Introduction:** Salient features of GST, GST Rates Rationale for GST, Structure of GST (SGST, CGST, UTGST & IGST)

**Unit II:** GST Registration: Compulsory Registration, Deemed Registration, Principles and Provisions of GST, Special provisions for casual taxable persons and non-resident taxable persons, Special Provisions: Taxability of E-Commerce, E-way Bills, Offences and Penalties, Exempted Goods and Services

**Unit III: Levy and Collection of GST**: Place of Supply: Within State, Interstate, Import and Export; Valuation for GST: Rules for Valuation, Taxability of Reimbursement of expenses.

**Unit IV: Assessment Procedures:** Simple Illustrations on Calculation of GST, Payment of GST, Procedure for Refund of GST

**Note: 1. In case of any subsequent notifications/ amendments regarding GST by the Government, the syllabus would be updated accordingly.**

**Suggested Readings**

1. The Central Goods and Services Tax, 2017
2. The Integrated Goods and Services Tax, 2017
3. The Union Territory Goods and Services Tax, 2017
4. The Goods and Services Tax (Compensation to States), 2017
6. Gupta, S.S., *GST- How to meet your obligations (April 2017),* Taxman Publications
7. Halakandhi, S., *G.S.T (Vastu and Sevakar) (Hindi) Vol-1,* 2017
8. Gupta, S.S., *Vastu and Sevakar,* Taxman Publications, 2017
9.Dr. H.C.Mehrotra & Dr. S.P. Goyal, Direct Taxes law & Practice –, Sahitya Bhawan Publications, Agra.
10. *Vastu and Sevakar Vidhan* by Government of India
11. www.gstindia.com

**Note:** ***Latest edition of text book may be used.***

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**Investment Management**
**19 BC- 605 (A)**

**Time: 3 Hours** **Theory Paper : 80**
**Internal marks: 20**

**Note: -** The Examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 8 small questions of 2 marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit. All the questions shall carry 16 marks each.

**Unit- I**
Investment: Concept, feature, process. Investment avenues and alternations, Fundamentals and Measurement of Investment Risk and Return, Identification of Investment Opportunities; Speculation, Gambling and Investment activities.

**Unit- II**
Concept and Advantages of mutual funds, types, SEBI guidelines

Volume Indicators.
**Unit-III**
Technical and Fundamental Analysis, Overview of Corporate and Business Analysis, Business Analysis, Financial System Analysis, Technical v/s Fundamental analysis.

**Unit- IV**
Secondary Market: Functions of Stock Exchanges, Online Trading. Trade mechanism in Bombay Stock Exchange, Present Status of Stock Exchange in India, An Overview of SENSEX and NIFTY

***Suggested Reading/s:***
P. Pandian- "Security Analysis & Portfolio Management" Vikas Publishing house, New Delhi.

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# Financial Market Operations
## 19 BC- 605 (B)

**Time: 3 Hours**

**Theory Paper : 80**
**Internal marks: 20**

**Note: -** The Examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 8 small questions of 2 marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit. All the questions shall carry 16 marks each.

**Unit- I**

**Money Market:** Indian Money Market, Features, Functions and Components, Main Instruments of Money Market, Recent trends in Indian Money Market.

**Capital Market**: Main Players in Indian Capital Market, Current Issues in Capital

**Unit- II**

**SEBI-** Fundamentals, Powers, Objectives of SEBI, Scope and Functions of SEBI.

**Investors Protection-** Grievances concerning stock exchange and dealings and their removal,

Grievance Cell in stock exchange SEBI: Company law Board, Press remedy through courts.

**Unit-III**

**Functionaries on stock exchanges:-** Brokers, Sub brokers, Market makers and Jobbers, Portfolio Consultants, Institutional Investors, Depository.

**Financial Services-** Meaning, Features, Types of Financial Services, Merchant Banking – Functions and Roles, SEBI Guidelines.

**Unit- IV**

Role of Development Financial Institutions in India, Policy measures,

Products & Services offered by IFCI, IDB, IIBI, SIDBI, IDFCL, EXIM, NABARD and ICICI.

***Suggested Reading/s:***

Bhole L.M.: Financial Market Institutions; Tata Mc Graw-Hill, New Delhi.

## Entrepreneurship and Small Scale Business
19 BC- 606 (A)

**Time: 3 Hours**

**Theory Paper : 80**
**Internal marks: 20**

**Note: -** The Examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 8 small questions of 2 marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit. All the questions shall carry 16 marks each.

**Unit- I**

Entrepreneurship: Meaning, Emergence of Entrepreneurship, Knowledge and Skills Requirement, Features of Successful Entrepreneurs, Role of Entrepreneurship in Economic Development, Entrepreneurship Process, Factors Impacting Entrepreneurship, Managerial vs. Entrepreneurial Approach Types of Entrepreneurs, Entrepreneur, Intrapreneur and Professional Manager.

**Unit- II**

Generating Business Idea –Sources of New Ideas, Methods of Generating Ideas; Creative Problem Solving, Opportunity Recognition, Environmental Scanning, Competitor and Industry Analysis; Feasibility Study – Market Feasibility, Operational Feasibility, Financial Feasibility.

**Unit-III**

Preparation of Business Plan, Presenting Business Plan to Investors, Preparing Project Report, Entrepreneurial Plans and Network of Indian Institutions.

**Unit- IV**

Entrepreneurial Mobility and Functional Plans: Factors Influencing Mobility, Occupational Mobility, Locational Mobility. Functional Plans: Marketing Plan, Steps in Preparing Marketing Plan, Contingency Planning.

***Suggested Reading/s:***

Hisrich, Robert D., Michael Peters and Dean Shepherd, Entrepreneurship, Tata McGraw Hill, New Delhi

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# Entrepreneurship and Family Business

## 19 BC- 606 (B)

**Time: 3 Hours**

**Theory Paper : 80**
**Internal marks: 20**

**Note: -** The Examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 8 small questions of 2 marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit. All the questions shall carry 16 marks each.

**Unit- I**

Entrepreneurship: Meaning, Emergence of Entrepreneurship, Knowledge and Skills Requirement, Features of Successful Entrepreneurs, Role of Entrepreneurship in Economic Development, Entrepreneurship Process, Factors Impacting Entrepreneurship, Managerial vs. Entrepreneurial Approach Types of Entrepreneurs, Entrepreneur, Intrapreneur and Professional Manager.

**Unit- II**

Generating Business Idea –Sources of New Ideas, Methods of Generating Ideas; Creative Problem Solving, Opportunity Recognition, Environmental Scanning, Competitor and Industry Analysis; Feasibility Study – Market Feasibility, Operational Feasibility, Financial Feasibility.

**Unit-III**

**Family Business:** Meaning, Features, Scope of Family Businesses in India and Abroad, Types, Three Circles Model.

**Unit- IV**

**Family Business:** Structure, Problems, The Genogram, Parallel Planning Processes, Fair Process, Emotional Dimension, Examples

***Suggested Reading/s:***

Hisrich, Robert D., Michael Peters and Dean Shepherd, Entrepreneurship, Tata McGraw Hill, New Delhi.

Kritika

# B.COM (PASS)

# Semester - V

Kanta

B.Com Programme CBCS

Department of Commerce, Ch. Bansi Lal University, Bhiwani

**Income Tax Law**
**Code: 19 BC-501**

**Time: 3 Hours**

**Theory Paper: 80**
**Internal marks: 20**

**Note: -** The Examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 8 small questions of 2 marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit. All the questions shall carry 16 marks each.

**Unit- I**

Income Tax: An Overview, Main Definitions; Agriculture Income; Residential Status & Incidence of Tax Liability; Exempted Incomes.

**Unit- II**

Income from Salaries: Calculation of Taxable Income from Salary including Retirement (Theory and Practical)

Income from House Property (Theory and Practical)

**Unit-III**

Profits and Gains from Business or Profession, Tax Treatment of Depreciation; Capital Gain.

**Unit- IV**

Income from other sources; clubbing of incomes & aggregation of incomes; set off and carry forward of losses; deductions to be made in computing total income.

***Suggested Reading/s:***

*1. Direct Taxes law & Practice – Dr. H.C.Mehrotra & Dr. S.P. Goyal, Sahitya Bhawan Publications, Agra.*

**Note: Latest edition of text books may be used.**

Kritika

**B.Com Programme CBCS**

**Department of Commerce, Ch. Bansi Lal University, Bhiwani**

**Cost Accounting-I**
**19 BC- 502**

**Time: 3 Hours**

**Theory Paper: 80**
**Internal marks: 20**

**Note: -** The Examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 8 small questions of 2 marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit. All the questions shall carry 16 marks each.

**Unit- I**

Cost Accounting: Meaning, Features, Scope, Techniques, Methods, Objectives, Importance and Limitations. Costing; Cost Accountancy; Cost Centres and Profit Centres. Cost: Main Elements and Types.

**Unit- II**

Material Control: Meaning and Objectives of Material Control, Material Purchase Procedure, Fixation of Inventory Levels- Reorder Level, Minimum Level, Maximum Level, Danger Level, EOQ analysis, Methods of Valuing Material Issues. Wastage of material – main types.

**Unit-III**

Labour Cost Control: Importance, methods of time keeping and Time Booking; Treatment and control of Labour Turnover, Idle Time, Overtime, Systems of Wage Payment-Time Wage System, Piece Wage System. Incentive Wage plans- Individual plans and group plans.

**Unit- IV**

Overheads: Basics of Overhead. Types of Overhead, Collection and Classification, Allocation and Apportionment, Absorption of Overheads (Machine Hour Rate Only).

***Suggested Reading/s:***

1. M.L. Agarwal, Dr K.L. Gupta – Cost Accounting, Sahitya Bhawan Publications, Agra.

Kirtika

## Management Accounting
## 19 BC- 503

**Time: 3 Hours**

**Theory Paper : 80**
**Internal marks: 20**

**Note: -** The Examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 8 small questions of 2 marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit. All the questions shall carry 16 marks each.

### Unit-I

**Introduction to Management Accounting:** Management Accounting- Nature and Scope, Significance, Limitations, Techniques/ Methods of Management Accounting, Financial Accounting vs Cost Accounting vs Management Accounting, Management Accountant: Position and Role, Essential Qualities and Responsibilities

### Unit-II

**Contemporary Issues in Management Accounting** Contemporary issues in Management Accounting- Value Chain Analysis, Activity Based Accounting, Balanced Scorecard- Elements, Advantages and Disadvantages

CVP Analysis: Assumptions and its Applications

### Unit-III

**Standard Costing and Transfer Pricing**

Standard Costing: Concept, Advantages; Types of Standards, Variance Analysis: Materials, Labour, Overhead; Managerial Uses of Variances

Transfer Pricing- Concept and Methods

### Unit-IV

**Responsibility Accounting:** Meaning, Definition, Advantages, Responsibility Centres

**Total Quality Management:** Meaning, Definition, Advantages, Primary Elements of TQM, Implementing TQM, History and Evolution, Deming's 14 Points for TQM, TQM Resources

Kritika

**Auditing**
**19 BC- 504**

**Time: 3 Hours** **Theory Paper : 80**
**Internal marks: 20**

**Note: -** The Examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 8 small questions of 2 marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit. All the questions shall carry 16 marks each.

**Unit-I**

Auditing: Concept, Objectives, Importance and Types of Auditing.
Audit Process: Internal Control, Internal Check & Internal Audit, Audit Programme.

**Unit- II**

Audit Procedure- Routine Checking, Vouching, Verification & Valuation of Assets & Liabilities.

**Unit-III**

Audit of Public Company: Qualification of a Company Auditor, Appointment of company Auditors, Powers, Duties and liabilities of Auditors, Audit of Depreciation and Reserves, Divisible profits & dividends.

**Unit- IV**

Audit Report and Investigation

Audit Report : Introduction and Basics of Audit Report, Objectives of Audit Report, Contents, Types of Audit Report. Investigation : Meaning, Concept, Features and Significance of Investigation.

***Suggested Reading/s:***

1. Sharma T.R. Principles of Auditing Sahitya Bhawan, Agra.

Kavitha

## Advertising and Sales Management
## 19 BC- 505 (A)

**Time: 3 Hours**

**Theory Paper : 80**
**Internal marks: 20**

**Note: -** The Examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 8 small questions of 2 marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit. All the questions shall carry 16 marks each.

**Unit-I**

Introduction to Advertising: Evolution of Advertising and Promotion, Emergence of Integrated Marketing Communication Strategy, Developing Marketing Planning Program, Role of Advertising and Promotion, Types and Role of Advertising Agencies.

**Unit- II**

Sales Management: Participants in IMC Process, Position of Sales Management in Promotion, Characteristics and Responsibilities of Sales Management; Basic Skills and Changing Roles of Sales Managers. Theories of Selling. Sale Planning- Objectives and Process.

**Unit-III**

Territory Management: Requirements and system for Setting up Sales Territories; Time Management; Routing. Sales Quotas- Objectives and types of Quotas, Management of Sales Quotas. Management of Sales Force- Recruitment, Selection and Training.

**Unit- IV**

Control Process and Distribution Channels; Analysis of Sales, Cost and Profitability, Sales Expenses Managing, Performance Evaluation of Sales Force, Ethical Issues in Sales Management.
Web Marketing, Emerging Issues in Advertising and Sales Management

***Suggested Reading/s:***

1. Still, Cundiff, Govoni , Sales Management: Decisions, Strategies & Case,– Prentice Hall, India.

Kavita

Department of Commerce, Ch. Bansi Lal University, Bhiwani

**Cyber Security**
**19 BC- 505 (B)**

**Time: 3 Hours**

**Theory Paper : 80**
**Internal marks: 20**

**Note: -** The Examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 8 small questions of 2 marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit. All the questions shall carry 16 marks each.

**Unit-I**

Basics of Information Technology: Introduction and Types of Information, Quality of Information and Levels of Information, Information processing life cycle, Components of IT

Role of Information technology, Information Technology and Internet services, Multimedia- Concept, Multimedia Systems, Multimedia Applications.

**Unit- II**

Cyber Security: Perspective of Cyber security; Application security and Information security, Network security, End-user education. Encryption, Security issues in wireless, Security Threats and Vulnerabilities, Cyber Crime Prevention Mechanism.

**Unit-III**

Ethical Issues in Technology; Cyber Crime and Privacy Issues,

Introduction to Information Technology Act, 2000 IT (Amendment) Act: Main Provisions.

**Unit- IV**

Electronic Data Processing and EDI: Concept and Data Processing Cycle, Data Hierarchy and Data File Structure, Data Base Management System. Electronic Data Interchange: - Basics of EDI, Financial EDI, Advantages and Applications of EDI.

***Suggested Reading/s:***

Chwan-Hwa (John) Wu, J. David Irwin, Introduction to Computer Networks and Cybersecurity, CRC Press.

Kavitha

# Production Management
## 19 BC- 506 (A)

**Time: 3 Hours** **Theory Paper : 80**
**Internal marks: 20**

**Note: -** The Examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 8 small questions of 2 marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit. All the questions shall carry 16 marks each.

**Unit-I**

**Introduction:** Meaning, Characteristics and span of Production Management; Development of Production Function; Production Process, Types of Manufacturing Systems, Linkage of Production with other Functions.

**Unit- II**

Location- Characteristics, Importance and Objectives, Theories of Location; Factor Affecting Location.
Layout- Layout Planning and Analysis, Principles of Layout and Impacting Factors.

**Unit-III**

Production Planning and Control: Capacity Planning and Aggregate Planning, Master Production Scheduling, Material Requirement Planning, Maintenance Management. Production Control- Concept, Elements and Techniques.

**Unit- IV**

Statistical Quality Control, Acceptance Sampling; Total Quality Management and ISO-9000;

***Suggested Reading/s:***

Heizer, J. & Render, B., Operations Management, Pearson.

Kavita

**Retail Management**
**19 BC- 506 (B)**

**Time: 3 Hours**

**Theory Paper : 80**
**Internal marks: 20**

**Note: -** The Examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 8 small questions of 2 marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit. All the questions shall carry 16 marks each.

**Unit-I**

Introduction: Concept, Characteristics, Theories of Retail Development, Evolution of Retailing and present size, Functions of Retail Management. Career in retailing, Technology Induction in Retailing, Retail Mix and Potential of Retailing in India, E-Retailing.

**Unit- II**

Types of Retailing- Stores classified by owners, Stores classified by merchandising categories

Wheel of retailing, Traditional retail formats vs. modern retail formats in India, Store and non-store based formats; Cash and Carry Business – Features, Fundamentals and scope; Retailing models – Franchiser franchisee, directly owned.

**Unit-III**

Management of Retailing Operations: Wheel of retailing and retailing life cycle, Retailing management and "the total performance model; Strategic retail management process.

**Unit- IV**

Retail planning - Significance and Process; Developing Retailing Strategies, Objectives, Action Plans, Retail Pricing Strategies. Retail Locations: Planned and Unplanned, Location Strategies.

***Suggested Reading/s:***

Pradhan, S., Retailing Management Text and Cases, Mc Graw Hill Education, New Delhi.

Kavitha