

B.COM (Vocational Course)

Scheme of Examinations & Syllabi

B.Com. Vocational Courses in (Advertising, Sales Promotion and Sales Management) – C

NOTE: For each of the six semesters, a student opting for any of the above said courses will be required to take six papers in all. The syllabi for the first four papers in each semester shall be common to the syllabi of B.Com. Pass Course. Semester- wise papers are given as follows:

B.COM. VOCATIONAL COURSE (FIRST YEAR)

Vocational Course: First Semester

Scheme of Examinations & Syllabi w.e.f. 2016-17

For the first semester, a student will have to take the following four compulsory papers:

Paper Code	Name of Paper	I.A*	PR*/TR*	Theory	Time
1.01	Financial Accounting – I	20	--	80	3 hours
1.02	Business Mathematics – I	20	--	80	3 hours
1.03	Business Economics – I	20	--	80	3 hours
1.04	Business Management – I	20	--	80	3 hours

Rest two papers will be taken according to the course as mentioned below:

B. Com I (Advertising, Sales Promotion and Sales Management) –C

C 1.05	Marketing Communication	10	20	70	3 hours
C 1.06	Basic Marketing	10	20	70	3 hours

B.Com I (Vocational Course) Second Semester:

For the Second semester, a student will have to take the following four compulsory papers:

Paper Code	Name of Paper	I.A*	PR*/TR*	Theory	Time
2.01	Financial Accounting – II	20	--	80	3 hours
2.02	Business Mathematics – II	20	--	80	3 hours
2.03	Business Economics – II	20	--	80	3 hours
2.04	Business Management – II	20	--	80	3 hours

Environmental Studies (Qualifying Paper)

Rest two papers will be taken according to the course as mentioned below:

B. Com I (Advertising, Sales Promotion and Sales Management) –C

C 2.05	Advertising	10	20	70	3 hours
C 2.06	Personal selling and Market Research	10	20	70	3 hours

B.COM. VOCATIONAL (SECOND YEAR)

Vocational Course: Third Semester

Scheme of Examinations & Syllabi w.e.f. 2017-18

For the Third semester, a student will have to take the following four compulsory papers:

	I.A.* Marks	PR*/TR* Marks	Theory	Time
3.01 Corporate Accounting – I	20	--	80	3 hours
3.02 Business Statistics – I	20	--	80	3 hours
3.03 Business Regulatory Framework – I	20	--	80	3 hours
3.04 Corporate Law – I	20	--	80	3 hours

Rest two papers will be taken according to the course as mentioned below:

B. Com II (Advertising, Sales Promotion and Sales Management) –C

C 3.05 Understanding Consumer Behaviour	10	20	70	3 hours
C 3.06 Basics of Retailing	10	20	70	3 hours

B.Com II (Vocational Course) Fourth Semester:

For the fourth semester, a student will have to take the following four compulsory papers:

	I.A.* Marks	PR*/TR* Marks	Theory	Time
4.01 Corporate Accounting – II	20	--	80	3 hours
4.02 Business Statistics – II	20	--	80	3 hours
4.03 Business Regulatory Framework – II	20	--	80	3 hours
4.04 Corporate Law – II	20	--	80	3 hours

Rest two papers will be taken according to the course as mentioned below:

B. Com II (Advertising, Sales Promotion and Sales Management) –C

C 4.05 Media Management	10	20	70	3 hours
C 4.06 Public Relation	10	20	70	3 hours

B.COM. VOCATIONAL (THIRD YEAR)

Vocational Course: Fifth Semester Scheme of Examinations w.e.f. 2018-19

For the Fifth semester, a student will have to take the following four compulsory papers

Paper Code	Name of Paper	I.A*	PR*/TR*	Theory	Time
5.01	Taxation Law – I	20	--	80	3 hours
5.02	Cost Accounting - I	20	--	80	3 hours
5.03	Accounting for Management	20	--	80	3 hours
5.04	Financial Market Operations	20	--	80	3 hours

Rest two papers will be taken according to the course as mentioned below:

B. Com III (Advertising, Sales Promotion and Sales Management) –C

C-5.05	Sales Force management- I	10	20	70	3 hours
C-5.06	E- Commerce	10	20	70	3 hours

B.Com III (Vocational) Sixth Semester:

For the Sixth semester, a student will have to take the following four compulsory papers

Paper Code	Name of Paper	I.A*	PR*/TR*	Theory	Time
6.01	Taxation Law - II	20	--	80	3 hours
6.02	Cost Accounting - II	20	--	80	3 hours
6.03	Financial Management	20	--	80	3 hours
6.04	Auditing	20	--	80	3 hours

Rest two papers will be taken according to the course as mentioned below:

B. Com III (Advertising, Sales Promotion and Sales Management) –C

C 6.05	Market Information System and International Marketing	10	20	70	3 hours
C 6.06	Sales Force Management – II	10	20	70	3 hours

*IA Stands for Internal Assessment

*PR Stands for Project Report

*TR Stands for Training Report

*P Stands for Practical

Project Report: Every student of B.Com-Vocational (excepting B.Com.Computer Application) 1st, 2nd, 4th and 6th semesters shall be required to prepare a Project-Report on any subject of the concerned semester. The topic and the supervisor for the project will be decided by the College. The project work shall consist of information collected from any kind / size of business / service entity. The work for project can be done after the classes are over and on holidays of the University because it is not based on training. Two copies of the Project - Report (in

not more than two thousand words) shall be submitted by the student duly signed by the supervisor within 20 days after the commencement of 1st, 2nd, 4th and 6th semester examinations as the case may be.

Training Report: Every student of B.Com (Vocational) (excepting B.Com Computer Application) of 2nd and 4th semesters, shall be sent on 2 weeks training after the respective semesters in any Commercial / Industrial / Service Entities. The student shall submit two typed copies of the training report within 20 days after the commencement of 3rd and 5th semester examinations. Every student shall have to affix the certificate of training – completion from the Organisation where he / she joined for training program. The Principal of the concerned college shall place the Project-Reports for evaluation before the Board of Examiners comprising supervisor and one more examiner (as external to be appointed by the HOD Commerce, MDU Rohtak).

The evaluation of Project- Report/Training Report shall be done on the basis of presentation of the Report by the candidate and performance in the viva-voce. In case of dispute on evaluation between the examiner and the supervisor, the HOD Commerce, MDU Rohtak shall act as mediator. The awards of the Project Report/Training Report shall be sent by the Principal of the concerned college to the Controller of Examinations. The practical examination of Computer Papers for B.Com-Vocational (Computer Application) shall be conducted jointly by the internal and external examiners.

B.Com I First Semester w.e.f session 2016-17

Financial Accounting –I

1.01

**Internal Assessment-20 Marks
Theory Paper Max Marks-80**

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 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: meaning, objectives, process, limitations and basic terms of Accounting; Generally accepted Accounting Principles; Journalizing, Posting and Preparation of trial balance.

Unit-II

Capital and revenue items; Reserves and Provisions; Depreciation: Meaning, causes, accounting procedure, methods of computing depreciation – straight line method and diminishing balance method, change of method.

Unit-III

Final Accounts with adjustments; Rectification of errors

Unit-IV

Accounting for non-profit organizations; Consignment accounts.

Suggested Readings:

1. Gupta R.L. and Radha Swami M., *Financial Accounting, Sultan Chand and Sons., New Delhi.*
2. Monga J.R., Ahuja Girish and Sehgal Ashok: *Financial Accounting, Mayur Paper Back, Noida.*
3. Shukla M.C., Grewal T.S. and Gupta S.C.; *Advanced Accounts, S. Chand and Company, New Delhi.*
4. Goel, D.K., *Financial Accounting, Arya Publications, New Delhi*

B.Com I First Semester w.e.f session 2016-17

Business Mathematics-I

1.02

Internal Assesment-20 Marks

Theory Paper Max Marks-80

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 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

Indices and Logarithms; Theory of Sets: Meaning, elements, types, presentation and equality of Sets, Union, Intersection, Complement and Difference of Sets, Venn Diagram, Cartesian Product of two Sets, Applications of Set Theory.

Unit-II

Elementary idea of Permutations and Combinations.

Unit-III

Sequence and Series, A.P, G.P.

Unit-IV

Data interpretation- Introduction, approaches to data interpretation, tabulation, Bar graphs, Pie charts, Line graphs, Mix graphs

Suggested Readings:

Allen B.G.D: Basic Mathematics; Mcmillan, New Delhi.

Volra. N. D. Quantitative Techniques in Management, Tata McGraw Hill, New Delhi.

Kapoor V.K. Business Mathematics: Sultan chand and sons, Delhi.

B.Com I First Semester w.e.f session 2016-17
Business Economics-I
1.03

Internal Assesment-20 Marks
Theory Paper Max Marks-80

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 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: Basic problem of an economy: working of price mechanism, concept of 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

Theory of consumer behaviour, utility and indifference curve analysis

Unit-IV

Market, classification and structure.

Suggested Readings:

1. Dr. Raj Kumar, Prof. Kuldeep Gupta, *Business Economics*, UDH Publishing and Distributors P(Ltd.), New Delhi.
2. R.K Lekhi, *Business Economics*, Kalyani Publishers.
3. V.G.Mankar, *Business Economics*, Himalaya Publishing House.
- 4.H.L.Ahuja, *Business Economics*, S. Chand and Company Ltd.

B.Com I First Semester w.e.f session 2016-17
Business Management-I
1.04

Internal Assesment-20 Marks
Theory Paper Max Marks-80

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 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: concept, nature and spectrum of business activities, business system, business objectives.

Unit-II

Management: Introduction, concept, nature, process and significance; Development of Management Thought; Classical and Neo-Classical systems, Contingency approaches.

Unit-III

Planning: concept, types and process, Decision Making: concept and process, Management by Objectives, Corporate Planning and Strategic Formulation.

Unit-IV

Organizing: concept, nature, process and significance; Authority and Responsibility relationship; Centralization and Decentralization; Departmentation; Firms of Organizing structure.

Suggested Readings:

1. *Druker. Peter F. Management Challenges for the 21st century; Butter worth Heinemann Oxford.*
2. *Wehrich and Koontz, O. Donnel: Essential of Management Tata Mc Graw Hill, New Delhi.*
3. *Parsad L. M., Principles and Practice of Management.: Sultan Chand and Sons.*

B. Com I (Advertising, Sales Promotion and Sales Management) (First Semester)

**Vocational Course wef session 2016-17
Paper C 1.05 Marketing Communication**

Max. Marks : 70

Time : 3 hours

internal Assessment : 10 Marks

Project Report: 20 Marks

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 seven small questions of two 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 questions shall carry 14 marks each.

Unit – 1

Nature and Importance of Communication, Communication Process, Elements of the Communication process, Application of Communication Process in Marketing

Unit – 2

Steps in developing effective marketing Communication, Methods of Marketing Communication

Unit – 3

Advertising, Personal Selling, Public Relations, Sales Promotion, their meaning and distinct characteristics

Unit – 4

Setting up of Targets- Policies, Strategies and Methods of achievements; Integrated Communication in Marketing.

Suggested Readings: (1) Marketing Management, Philip kotler, 7th Edition, Prentice Hall

(2) Fundamental of Marketing, Stanton and Futrell, 8th Edition, McGraw Hill

(3) Case in Advertising and Communication Management in India, Subroto Sen Gupta, IIM Ahemedabad

B. Com I (Advertising, Sales Promotion and Sales Management) (First Semester)
Vocational Course wef session 2016-17
Paper C 1.06 Basic Marketing

Time : 3 hours

Max. Marks : 70
internal Assessment : 10 Marks
Project Report: 20 Marks

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 seven small questions of two 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 questions shall carry 14 marks each.

Unit-1

Introduction: Concept, nature, scope and importance of marketing. Understanding concepts of Relationship Marketing, Integrated Marketing, Internal and Marketing Performance Marketing. Marketing the Customer Value: The Value Delivery, Value Chain, Core Competencies.

Unit-2

Market Analysis and Selection: Marketing environment-Macro and Micro Components and their impact on marketing decisions; Market segmentation and Targeting; Buyer behaviour; Consumer decision making process.

Unit-3

Analysing Business Markets: Organizational Buying, Participants in Business Buying Process, The Purchasing and Procurement Process, Stages in Business Buying Process, Managing Business-to-Business Customer Relationship.

Unit-4

Marketing Mix: Meaning, Components, Formulation of Marketing Mix. Factors Affecting Marketing Mix. Concept of Extended Marketing Mix –People, Process and Physical Evidence.

SUGGESTED READINGS:

Kotler, Keller, Koshy and Jha, Marketing Management-A South Asian Perspective,
Pearson

B.Com I Second Semester w.e.f session 2016-17

Financial Accounting-II

2.01

Internal Assesment-20 Marks
Theory Paper Max Marks-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 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

Hire Purchase System and Installment Payment Systems.

Unit-II

Branch Accounts (including foreign branch) and Departmental Accounts.

Unit-III

Dissolution of Partnership Firm- Insolvency of Partners (including Garner v/s Murrey Rule), Gradual Realisation and Piecemeal Distribution, Amalgamation and sale of partnership firms.

Unit-IV

Joint-Venture Account; Royalty Account.

Suggested Readings:

1. Gupta R.L. and Radha Swami M., *Financial Accounting*, Sultan Chand and Sons., New Delhi.
2. Monga J.R., Ahuja Girish and Sehgal Ashok: *Financial Accounting*, Mayur Paper Back, Noida.
3. Shukla M.C., Grewal T.S. and Gupta S.C.; *Advanced Accounts*, S. Chand and Company, New Delhi.
4. Goel, D.K., *Financial Accounting*, Arya Publications, New Delhi

B.Com I Second Semester w.e.f session 2016-17
Business Mathematics-II
2.02

Internal Assesment-20 Marks
Theory Paper Max Marks-80

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 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 theoretical questions in the question paper.*

Unit-I

Matrices and Determinants: Definition of a Matrix ; Types of Matrices, Algebra of Matrices; Calculation of values of Determinants up to third order; adjoint of a Matrix, elementary row and column operations; Finding inverse matrix through adjoint and elementary row or column operations; Solution of a system of Linear equations having unique Solution and involving not more than three variables

Unit-II

Differentiation (only algebraic problem) ; Application of differentiation

Unit-III

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

Unit-IV

Ratio, Proportion and Percentage; Profit and Loss

Suggested Readings:

1. Allen B.G.D: *Basic Mathematics*; Mcmillan, New Delhi.
2. Vohra. N. D. *Quantitative Techniques in Management*, Tata McGraw Hill, New Delhi.
3. Kapoor V.K. *Business Mathematics: Sultan chand and sons, Delhi.*

B.Com I Second Semester w.e.f session 2016-17

Business Economics-II

2.03

Internal Assessment-20 Marks
Theory Paper Max Marks-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 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

Perfect Competition: Profit Maximization and equilibrium of firm and industry; Short run and Long run Supply Curves; Price and output determination, Practical Applications. **Monopoly:** Determination of price under Monopoly; Equilibrium of a firm; comparison between Monopoly and Perfect Competition; Price Discrimination; Multi-Plant Monopoly, Practical Applications.

Unit-II

Monopolistic Competition: Meaning and Characteristics; price and output determination under monopolistic Competition; Product differentiation; Selling cost; comparison with Perfect Competition; Excess capacity under Monopolistic Competition, **Oligopoly : features, price rigidity model, duopoly model, price leadership.**

Unit-III

Marginal Productivity Theory and demand for factors; nature of supply of factor inputs, Determination of wage rates under perfect competition and monopoly. Exploitation of labour; Rent- Concept, Ricardian concept and Modern Theories of rent; Quasi Rent.

Unit-IV

Interest- concept and Theories of interest; Profit- nature, concept and theories of profit, **break-even point analysis.**

Suggested Readings:

1. Dr. Raj Kumar, Prof. Kuldeep Gupta, *Business Economics*, UDH publishing and distributors p (Ltd.), New Delhi.
2. R.K Lekhi, *Business Economics*, Kalyani Publishers.
3. V.G.Mankar, *Business Economics*, Himalaya Publishing House.
4. H.L.Ahuja, *Business Economics*, S. Chand and Company Ltd.

B.Com I Second Semester w.e.f session 2016-17
Business Management-II
2.04

Internal Assesment-20 Marks
Theory Paper Max Marks-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 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

Staffing: concept, nature and scope, Matching job and people; Recruitment; Selection and Training of employees.

Unit-II

Motivation and Leadership: Motivation-concept, Theories-Maslow, Herzberg, Megregor and Quchi; Financial and Non-Financial Incentives.

Leadership: concept and Leadership styles, Leadership Theories.

Unit-III

Communication and Control: Communication Concept, Nature, Types and Process, Barriers and Remedies.

Control: Concept, Process and Techniques, Effective Control System.

Unit-IV

Management of Change: Concept, Nature and Process of Planned Change: Resistance to Change; Emerging Horizons of management in a changing environment.

Suggested Readings:

1. *Druker. Peter F. Management challenges for the 21st century; Butter worth Heinemann Oxford.*
2. *Wehrich and Koontz, O. Donnel: Essential of Management. Tata McGraw Hill, New Delhi.*
3. *Parsad L. M., Principles and Practice of Management.: Sultan Chand and Sons.*

B. Com I (Advertising, Sales Promotion and Sales Management)

(Second Semester)

Vocational Course w.e.f 2016-17

Paper C 2.05 Advertising

Time : 3 hours

Max. Marks : 70

internal Assessment : 10 Marks

Project Report: 20 Marks

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 seven small questions of two 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 questions shall carry 14 marks each.

Unit – 1

Fundamentals of Advertising: Origin and Development, Definition, Importance, Role of Advertising, Nature, Objectives, Scope; Activities included and activities not included in advertising.

Unit – 2

Types of Advertising: Commercial and Non-commercial advertising, primary demand and selective demand advertising, classified and display advertising, comparative advertising, co-operative advertising.

Unit – 3

Social, Economic and Legal aspects: Social aspects – criticism of advertising, responsibility of advertiser, social responsibility and advertising; Economic aspects – Advertising and allocation of resources, advertising and prices.

Unit – 4

Advertising message, Preparing an effective advertising copy, Elements of print copy – headlines, Illustration, Body copy, slogan, Logo, Seal of approval, Role of copy, Elements of broadcast copy, Copy for direct mail.

**B. Com I (Advertising, Sales Promotion and Sales Management)
(Second Semester)**

Vocational Course wef 2016-17

Paper C 2.06 Personal Selling & Market Research

Max. Marks : 70

Time : 3 hours

internal Assessment : 10 Marks

Project Report: 20 Marks

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 seven small questions of two 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 questions shall carry 14 marks each.

Unit-I

Nature and Importance of personal selling. Door to door selling situations where personal selling is more effective than advertising Vs. cost of Personal selling. ANDA Model of selling. Types of Selling Situations. Types of Sales Persons.

Unit-II

Buying motives. Types of markets consumer and Industrial markets, Their characteristics and implications for the selling function. Process of effective selling: Prospecting, pre-approach, approach, presentation and demonstration, handling and objections. Closing and sale post sale activities.

UNIT III

Market Research : Meaning, Definition, Characteristics, Suppliers of Market Research, The Scope of Market Research, Strategic Market Planning and Market Research; The Market Research Process.

Unit – IV

Market Research in the Internet Age: Online research, Data Warehousing and Data Mining, Market Intelligence, Building a Customer Knowledge Database, Contemporary Applications of Market Research, Emerging Applications of Market Research, New Trends in Market Research in India,

B.Com II -IIIrd Semester w.e.f. session 2017-18

Paper: Corporate Accounting-I

Code: 3.01

Time: 3 Hours

Theory Marks: 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

Share Capital: Meaning, types, Accounting Treatment of issue, forfeiture and reissue of Share; 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 Readings:

1. Shukla M.C, Grewal T.S and Gupta S.C. **Advance Accounts: S.Chand & comp., New Delhi.**
2. Gupta R.L & Radha Swami M. **Company Account: Sultan Chand, New Delhi.**
3. Monga J.R., Ahuja Girish and sehgal Ashok **Financial Accounting: Mayur paper backs, Noida**
4. Goel, D.K., **Corporate Accounting. Arya Publications, New Delhi**

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.

Unit- III

Moments, Skewness and Kurtosis: Moments about any point and about mean and the relationship between them.

Sheppard's Corrections for Moments. Concept of symmetrical distribution and skewness, measures and Co- efficient of skewness, Concept of Kurtosis and its measures.

Unit- IV

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.

Suggested Readings:

1. *Dr.S.P.Gupta, Statistical methods, S.Chand & Co., New Delhi.*
2. *D.N.Elhance, Veena Elhance, B.M.Aggarwal, Fundamentals of Statistics, Kitab Mahal.*
3. *N.P.Aggarwal, Quantitative Techniques, Ramesh Book Depot., Jaipur.*
4. *R.P.Hooda, Statistics for Business and Economics, Mcmillan India Ltd., New Delhi.*

B.Com II - IIIrd Semester w.e.f. session 2017-18
Paper: Business Regulatory Framework- I
Code: 3.03

Time: 3 Hours

Max Marks: 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; Void and void able agreements; Void and illegal agreements; Offer and acceptance; Contractual capacity of parties; Free consent of parties; Lawful consideration and object; Agreements expressly declared as void.

Unit- II

Contingent Contracts: - Quasi contracts; Discharge of contracts: - methods of discharge of contracts; Consequences of Breach of contracts.

Contract of Indemnity and guarantee: - Elements of contract of Indemnity; Rights of Indemnity Holder and indemnifier Guarantee: - features of contract of guarantee; Rights and Liabilities of surely; Discharge of surety; Difference between contract of indemnity and Guarantee.

Unit- III

Contract of Bailment and Pledge: - Meaning; types of bailment, Termination of bailment, Duties and rights of bailor and bailee. Essentials of pledge, who nay pledge, Rights and Duties of Pawnor and Pawnee.

Unit- IV

Consumer protection Act 1986: - Salient features of consumer Protection Act; Rights of consumers; consumer Protection councils; consumer disputes redressal machinery.

Suggested Readings:

1. *M.C.Kuchhal, Business Laws, Sultan Chand & Co., New Delhi.*
2. *N.D.Kapoor, Merchantile Law. Sultan Chand & Co., New Delhi.*
3. *Texman*
4. *Resai T.R. Partnership Act, S.C.Sarkar and Sons, kolkata.*

B.Com II - IIIrd Semester w.e.f. session 2017-18

Paper: Corporate Law- I

Code: 3.04

Time: 3 Hours

Max Marks: 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 and Characteristics; Features of company; Types of companies, advantages and disadvantages of incorporation; Lifting of corporate veil;

Unit- II

Formation of Company: - Promotion of company; Functions of promoter; importance of promoter; Promoter's remuneration; legal status of Promoter; Rights of promoters; Duties of promoters; Liabilities of promoters; Pre-incorporation contracts, Incorporation and commencement of Business.

Prospectus: - definition; Public offer, contents; misleading prospectus and its consequences.

Unit- III

Memorandum of Association: - Meaning; importance; clauses of memorandum of association and their Alteration; doctrine of ultra- virus.

Articles of Association: - Meaning; contents; alteration of articles of association; constructive notice and doctrine of indoor management.

Unit- IV

Borrowing Powers; Debentures and Charges.

Suggested Readings:

1. Kuchal M.C. Modern Indian Company Law Shri Mahavir Books, Noida.
2. Kapoor N.D. Company Law Incorporating the provisions of the companies Amendment Act.
3. Singh Avtar Company Law Eastern Book Company, Lucknow

B.Com II Vocational Course w.e.f session 2017-18
(Advertising, Sales promotion and Sales Management)
IIIrd Semester
Paper: Understanding Consumer Behaviour
Code: C 3.05

Time: 3 Hours

Max Marks-70
Training Report- 20
Internal Marks- 10

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 7 small questions of two marks each. The rest of the eight questions will be set from all the four units. The Examiner will set two questions from unit out of which the candidate shall attempt four questions selecting one question from each unit. All the questions shall carry 14 marks each.

UNIT-I

Significance and underlying principles of consumer behaviour; the basic consumer decision process; methods of studying consumer behaviour; using consumer analysis to build consumer relationships and loyalty.

UNIT-II

Pre-purchases processes; consumer resources and purchase decision process; post-purchase behaviour; consumer demographics and psychographics; personality factors in consumer behaviour; consumer motivation and its challenges; managing consumer knowledge; consumer behaviour towards new and innovative products

UNIT-III

Impact of culture, ethnicity and social classification on consumer behaviour; family influences; household consumer behaviour; group influences; influence through dyadic exchanges.

UNIT-IV

Approaches to attracting consumer attention; managing consumer exposure; process of customer opinion formation; approaches to changing consumer opinion; improving consumer memory through cognitive learning and retrieval; brand recognition and recall measures.

B.Com II Vocational Course w.e.f. session 2017-18
(Advertising, Sales promotion and Sales Management)
IIIrd Semester
Paper: Basics of Retailing
Code: C 3.06

Time: 3 Hours

Max Marks-70
Training Report- 20
Internal Marks- 10

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 7 small questions of two marks each. The rest of the eight questions will be set from all the four units. The Examiner will set two questions from unit out of which the candidate shall attempt four questions selecting one question from each unit. All the questions shall carry 14 marks each.

Unit-I

Introduction: Meaning, nature, scope, importance, growth and present size. Career option in retailing; Technology induction in retailing; Future of retailing in India.

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 - Meaning, nature and scope; Retailing models – Franchiser franchisee, directly owned; Wheel of retailing and retailing life cycle; Co-operation and conflict with other retailers.

Unit-III

Management of Retailing Operations: Retailing management and "the total performance model; Functions of retail management; Strategic retail management process.

Unit-IV

Retail planning - importance and process; Developing retailing strategies, objectives, action plans, pricing strategies and location strategies.

B.Com – II- IVth Semester w.e.f. session 2017-18

Paper: Corporate Accounting-II

Code 4.01

Time: 3 Hours

Max Marks: 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

Internal Reconstruction; External Reconstruction in the nature of merger and purchase.

Unit- II

Liquidation of a company ; Financial reporting for financial institutions.

Unit- III

Final Accounts of Banking Companies

Unit- IV

Accounts of Holding Companies.

Suggested Readings:

*Shukla M.C, Grewal T.S and Gupta S.C **Advance Accounts:** S.Chand and Comp., New Delhi.*

*Gupta R.L & Radha Swami M. **Company Accounts:** Sultan Chand and sons, New Delhi.*

*Monga J.R. ,Ahuja Girish and Sehgal Ashok **Financial Accounting:** Mayur Paper Bags, Noida.*

*Goel, D.K., **Corporate Accounting.** Arya Publications, New Delhi*

B.Com II - IVth Semester w.e.f. session 2017-18

Paper: Business Statistics- II

Code: 4.02

Time: 3 Hours

Max Marks: 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

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- II

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- III

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

Unit- IV

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

Suggested Readings:

1. *Dr.S.P.Gupta, Statistical methods, S.Chand & Co., New Delhi.*
2. *D.N.Elhance, Veena Elhance, B.M.Aggarwal, Fundamentals of Statistics, Kitab Mahal.*
3. *N.P.Aggarwal, Quantitative Techniques, Ramesh Book Depot., Jaipur.*
4. *R.P.Hooda, Statistics for Business and Economics, Mcmillan India Ltd., New Delhi.*

B.Com II - IVth Semester w.e.f. session 2017-18
Paper: Business Regulatory Framework – II
Code: 4.03

Time: 3 Hours

Max Marks: 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 Partnership Act – Nature of Partnership firm; test of partnership; Duties and Rights of partners; Relations of partners to third parties; position of minor in partnership; Reconstitution of a partnership firm; Registration of firm.

Dissolution of firm: - Modes of dissolution; consequences of dissolution of firm; settlement of accounts after dissolution.

Unit- II

Negotiable Instruments Act: - Negotiable Instrument an introduction Promissory notes; Bills of Exchange; cheques, Parties to negotiable Instruments; Discharge of parties from Liability; Dishonour of Negotiable Instruments. Instruments; Presentment of Negotiable Instrument; Negotiation.

Unit- III

Sales of Goods Act: - Introduction; Formation of contract of sale of Goods; conditions and warranties; Transfer of property or ownership; Performance of contract- Delivery and Payment; Rights of unpaid seller; suits of Breach of contract.

Unit- IV

RTI Act : features, rights and importance.

Suggested Readings:

1. *M.C.Kuchhal, Business Laws, Sultan Chand & Co., New Delhi.*
2. *N.D.Kapoor, Merchantile Law. Sultan Chand & Co., New Delhi.*
3. *Texman*
4. *Resai T.R. Partnership Act, S.C.Sarkar and Sons, kolkata.*

B.Com II - IVth Semester w.e.f. session 2017-18

Paper: Corporate Law- II

Code: 4.04

Time: 3 Hours

Max Marks: 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

Depository System –meaning and importance; Shares: -; Types of shares; Allotment of Shares;; Transfer and Transmission of shares; Paperless Trading – Benefits and Procedure; Need for educating investors

Unit- II

Share capital: - Meaning and forms of capital; Alteration of share capital; Reduction of share capital; Further issue of share capital; Rights of pre-emption of shares. Shareholders and Members: - Difference between Shareholders and members; Modes of acquiring membership; termination of membership; who may be members? Rights and Liabilities of members.

Unit- III

Meeting of Company: - Essentials of valid meeting; meetings of Shareholders: - Annual general meeting; Extraordinary general meeting; meetings of board of directors; Proxy; Voting, Notice, Agenda and Minutes of meetings. Directors: - Duties, Powers, Liabilities, Appointment and removal of directors.

Unit- IV

Winding Up: - Meaning; Winding up by the Tribunal-Petition for winding up; Voluntary winding up; Powers and Duties of company Liquidator, consequences of winding up..

Suggested Readings:

1. Kuchal M.C. **Modern Indian Company Law** Shri Mahavir Books, Noida.
2. Kapoor N.D. **Company Law: Incorporating the provisions of the companies Amendment Act.**
3. Singh Avtar **Company Law**, Eastern Book Company, Lucknow

B.Com II Vocational Course (Advertising, Sales promotion and Sales Management)

w.e.f session 2017-18

IVth Semester

Paper: Media Management

Code: C 4.05

Time: 3 Hours

Max. Marks: 70

Project Report: 20

Internal Marks: 10

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 7 small questions of two marks each. The rest of the eight questions will be set from all the four units. The Examiner will set two questions from unit out of which the candidate shall attempt four questions selecting one question from each unit. All the questions shall carry 14 marks each.

Unit-I

Media: Meaning, Nature, Scope. Different types of media and their nature and characteristics.

Media Research-Meaning, Characteristics, Role of Media Research, Conduct of Media Research, Media Decisions – Deciding on the Reach, Frequency and Impact of Media, Choosing among Major Media Types, Selecting Specific Media Vehicles, Deciding on Media Timing.

Unit-II

Media Planning and Strategy: Meaning and Importance, Media Planning Indicators, The Media Class; Development of Media Plan-Market Analysis, Establishing Media Objectives, Developing and Implementing Media Strategies, Media Mix and Target Market Coverage, Media Reach and Frequency, Media Vehicles, Determining Relative Cost of Media; Problems in Media Planning; Media Buying – Meaning and Steps; Media Scheduling – Meaning and Methods of Media Scheduling.

Unit-III

Media Evaluation: Evaluation of Broadcast Media - Advantages, Disadvantages, Buying TV Time, Buying Network Time, Syndication, Time Period and Programme Selection, Cable Television; Radio- Advantages and Disadvantages. Evaluation of Print Media - Classification of News Papers, Different types of News Paper Advertising, Advantages and Limitations of Newspaper Advertising, Purchasing Newspaper Space, Magazines- Consumer Magazines and Business Publications, Advantages and Limitations, Buying Magazine Space. Suitability of Each Medium in Advertising Programmes - How Audience is Measured, and Media Time and Space is Purchased

Unit-IV

Support Media: Outdoor Media – Meaning, Types, Advantages and Limitations, Transit Advertising - Meaning, Types, Advantages and Limitations, Cinema and Videos - Meaning, Types, Advantages and Limitations, Internet – Features of Net Advertising, Types of Internet Advertising, Audience Measurement, Buying Internet Time and Space. Selecting an Appropriate Media.

B.Com II Vocational Course w.e.f session 2017-18
Advertising, Sales promotion and Sales Management)
IVth Semester
Paper: Public relation
Code: C 4.06

Time: 3 Hours

Max. Marks: 70
Project Report: 20
Internal Marks: 10

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 7 small questions of two marks each. The rest of the eight questions will be set from all the four units. The Examiner will set two questions from unit out of which the candidate shall attempt four questions selecting one question from each unit. All the questions shall carry 14 marks each.

Unit – I

Public Relations: Meaning, Definition, Characteristics; Need for Public Relations: Essentials of Good Public Relations; Major areas of Public Relation Activity – Press Relations, Advertising, Publications, Other media and Coordination; Process of Public Relation, Evaluation of Public Relation Process.

Unit – II

Public Relations in India: The Historical Perspective; Emergence of Professionalism; Public Relations in India in the context of – Land & People, The Political System, Agriculture, Industrial Sector, Socio-Economic Spectrum, Public Relations Education in India; Public Relation Agencies in India.

Unit – III

Marketing and Public Relations: Public Relation Support to Marketing; Integrated Marketing Communications, Customer Relations; Dealer Relations; Vendor relations, Employee Relations, Investor Relations, Media Relations, Community Relations; Government Public Relations; Negotiating Skills and Public Relations.

Unit – IV

Public Relations media: News Agencies, Press, News Print, Books, Radio and Television, Films, Advertising, Telecommunications, Traditional Media, Public Relations Through Exhibitions and Fairs.

Suggested Readings:

1. Iqbal S. Sachdeva, Public Relations : Principles and Practices
2. Mehta, D.S., Handbook of Public Relations in India.
3. Kaul, J.M., Public Relations in India
4. Vijay Kumar, Public Relations in India
5. Ravindran, R.K. Handbook of Public Relations

B.Com.III Vth Sem w.e.f. from 2018-19
Paper: Taxation Law-I
Code 5.01

Time: 3 Hours

Theory Marks: 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

Income Tax: An introduction and Important Definitions, Agriculture Income, Residential status and incidence of Tax Liability, Exempted incomes.

Unit-II

Income from Salaries (including retirement benefits); Income from House property.

Unit-III

Profits and Gains from Business or Profession; Depreciation; Capital Gains.

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 Readings:

1. *Direct Taxes law & Practice – Dr. H.C.Mehrotra & Dr. S.P. Goyal, Sahitya Bhawan Publications, Agra.*
2. *Direct Taxes law & Practice – Dr. Bhagwati Prasad – Wishwa Prakashan, N.Delhi.*
3. *Simplified Approach to income Tax: Dr. Girish ahuja & Dr. Ravi Gupta – Sahitya Bhawan Publishes & Distributors, Agra.*

B.Com.III Pass Vth Sem w.e.f. from 2018-19

Paper: Cost Accounting – I

Code: 5.02

Time: 3 Hours

Theory Marks: 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

Cost Accounting : Meaning, Features, Scope, Techniques, Methods, Objectives, Importance and Limitations. Costing; cost accountancy; cost centres and profit centres, Difference and similarities of cost accounting system with financial accounting system. Cost: main elements and types.

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 – II

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 – III

Overheads : Meaning and Types. Collection, Classification; Allocation, Apportionment and Absorption of Overheads – Main methods.

Unit – IV

Unit and output costing : meaning and objectives; cost sheet – meaning, Performa, types preparation of cost sheet; determination of tender price; production account – types.

Reconciliation of cost and financial accounts : Meaning. Objectives and procedure.

Suggested Readings:-

1. *S.P. Iyengar – Cost Accounting, Sultan Chand & Sons, Educational Publishers, New Delhi.*
2. *Jain & Narang – Cost Accounting – Principles and Practice Kalyani Publishers, Ludhiana.*
3. *Maheshwari and Mittal – Cost Accounting – Sh. Mahavir Book Depot, Delhi.*

B.Com.III Pass Vth Sem w.e.f. from 2018-19

Paper: Accounting For Management

Code : 5.03

Time: 3 Hours

Theory Marks: 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

Management Accounting: Nature and Scope of Management Accounting: Meaning, functions, Scope of Management Accounting, The Management Accountant, The Controller, The Treasurer, Management Accounting Principles, Management Accounting vs Financial Accounting vs. Cost-Accounting, Utility of management Accounting, Limitations of Management Accounting, Tools of Management Accounting.

Unit – II

Analysis and Interpretation of Financial Statements: meaning and types of financial statements, analysis and interpretation of financial statements, Types of financial analysis, steps involved in financial analysis, techniques of financial analysis. Ratio Analysis : meaning of ratios, classification of ratios, profitability ratios, balance sheet ratios and turnover ratios, advantages and limitations of ratio analysis.

Unit – III

Cash Flow Statement : Meaning, objectives, limitations and accounting procedure; Financial planning.

Unit – IV

Capital Budgeting : Meaning, nature, need, importance, appraisal methods, capital rationing.

Suggested Readings

1.J.K.Aggarwal, R.K.Aggarwal, M.L.Sharma – Accounting for Managerial Decisions – Ramesh Book Depot., Jaipur.

2.R.Kishore – Advance Management Accounting – Taxamn allied Services Pvt. Ltd.

3.M.Y.Khan, P.K.Jain – Management Account – Tata Mcgraw Hill.

4.Morngren, Sundem, Stratton – Introduction to Management Accounting - Pearson Accounting

5.S.N.Mittal – Accounting & Financial Management – Shree Mahavir Book Depot, Nai Sarak, New Delhi.

B.Com.III Pass Vth Sem w.e.f. from 2018-19

Paper: Financial Market Operations

Code : 5.04

Time: 3 Hours

Theory Marks: 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 Markets Composition and Structure; (a) Acceptance houses (b) Discount houses and (c) Call money market; Recent trends in Indian money market.

Capital Market : Security market- (a) New Issue Market (b) Secondary market; functions and role of stock exchange listing, procedure and legal requirements Public issue pricing and marketing, Stock exchange – National Stock Exchange and over the Counter exchangers.

Unit – II

SEBI – Introduction, Role, Its powers, Objectives, Scope & Functions.

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, Jobbers, Portfolio Consultants, Institutional Investors, Depository.

Financial Services:- Merchant Banking – Functions and Roles; SEBI guidelines; credit rating – concept, functions, and types.

Unit – IV

Role, Policy measures relating to Development Financial Institution in India. Products & Services offered by IFCI, IDBI, IIBI, SIDBI, IDFC, EXIM, NABARD & ICICI.

Meaning and benefits of mutual funds, types, SEBI guidelines.

Suggested Readings:

1. Chandler M.V. and Goldfield S.M.: *Economics of Money and Banking & Harper & Row Newyork.*
2. Gupta Sural b: *Monetary Planning in India: Oxford, Delhi.*
3. Gupta Sural b: *Monetary Economics: S.Chand & Co. New Delhi.*
4. Bhole L.M.: *Financial Market Institutions; Tata Mc Graw-Hill, New Delhi.*
5. Hooda, R.P.: *Indian Securities Markets- Investors View Point; Excell Books, New Delhi.*

B.Com III (Vocational Course - Vth Semester w.e.f session 2018-19)
(Advertising, Sales Promotion & Sales Management)
Paper – C 5.05 Sales Force Management – I

Time: 3 hours

Max. Marks: 70
Internal Assessment: 10 Marks
Training Report: 20 Marks

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 seven small questions of two 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 questions shall carry 14 marks each.

Unit – I

Introduction – Importance /Role of sales force; Management of sales force; Management of sales force; Functions of a Sales Manager. Ethical aspects in sales force.

Unit – II

Recruitment and selection of sales force; Training and development for sales force; Motivation and Compensation to Sales force.

Unit – III

Performance Appraisal of sales force; Analysis of Sales and Cost; Uses and Methods of Sales of Cost Analysis.

Unit – IV

Organization of Sales Department; Size of sales force. Organization and Size of Sales force on Geographic, Product and Market basis.

Suggested Readings:

1. Management of the Sales force by Richard D.Irvin, Station and Buskrik
2. Marketing Management by Philip Kotler, Prentice Hall of India.

**B.Com III (Vocational Course - Vth Semester w.e.f session 2018-19
(Advertising, Sales Promotion & Sales Management)
Code: C 5.06 E- Commerce**

Time: 3 Hours

**Max. Marks: 70
Training Report: 20
Internal Marks: 10**

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 7 small questions of two 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 14 marks each.

Unit – I

E-Commerce : History of E-Commerce, Types of E-Commerce; B2B Business Models, B2 C Business models, M-Commerce; Business Models in Emerging E-Commerce Areas; Applications in E-Commerce, E-Commerce in Service Industry, Retail E Commerce, E-Commerce in Financial Services, E-Commerce and shopping, Ecommerce Travel and Tourism,

Unit – II

Retail Sector; Advantages and Challenges to online Retail; E-Business: Introduction, Internet Bookshops, Online share dealing, Internet Shopping, Future of E-Commerce. Role of internet in B2B applications

Unit – III

The Elements of e-Commerce: elements, e-visibility, e-shop, online payments, Delivering the goods, After-sales service, Internet e-Commerce security

Unit – IV

Customer Relationship Management: Introduction need of an electronic CRM, CRM's Goal, E-CRM Applications, CRM in Indian Banking, Technology use in CRM; Ecommerce marketing Communications; Online advertising, Display Ads, Online catalogs, e mail marketing

Books suggested :

1. e-Commerce, CSV, Murthy, Himalaya Publishing House.
- 1 e-Commerce, Keunth. L. Landon, Pearson Education.
- 2 e-Commerce, David Whiteley, Tata Mco-raw-Hill.

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 Two numerical questions in the question paper.*

Unit – I

Rebate & Relief of Tax, computation of Total income and Tax liability of individuals. Filing and Filing of return (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 (TDS); advance payment of tax.

Unit – IV

Recovery & refund of tax; appeals & revision; penalties, offences & prosecutions.

Suggested Readings:

1. *Direct Taxes Law & Practice : Dr. H C Mehrotra & Dr. S P Goyal, Sahitya Bhawan Publications, Agra.*
2. *Direct Taxes & Practice : Dr. V K Singhania, Taxman Publications.*
3. *Direct Taxes Law & Practice : Dr. Bhagwati Prasad, Wishva Prakashan, New Delhi*
4. *Simplified Approach to Income Tax : Dr. Girish Ahuja & Dr. Ravi Gupta – Sahitya Bhawan Publishes & Distributors, Agra*

B.Com.III Pass (Pass Course) VIth Sem w.e.f. from 2018-19

Paper: Cost Accounting -II

Code: 6.02

Time: 3 Hours

Theory Marks: 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

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 and responsibility accounting.

Standard Costing : meaning, limitations, standard costs and budgeted costs, determination of standard cost, cost variances, direct material and direct labour only.

Unit – IV

Marginal Costing and Profit planning: Marginal costing, Absorption costing, Marginal cost, Cost volume Profit analysis, BEP Analysis, Key factor, BE chart, angle of incidence, concept of decision- making and steps involved, determination of sales mix, make or buy Decisions.

Suggested Readings:-

1. S.P. Iyengar – Cost Accounting, Sultan Chand & Sons, Educational Publishers, New Delhi., Jain & Narang – Cost Accounting – Principles and Practice Kalyani Publishers, Ludhiana., Maheshwari and Mittal – Cost Accounting – Sh. Mahavir Book Depot, Delhi.

B.Com. III Pass (Pass Course) VIth Sem w.e.f. from 2018-19

Paper : Financial Management

Code: 6.03

Time: 3 Hours

Theory Marks: 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

Nature of Financial Management : Scope of Finance, Finance functions, Financial Manager's role, Financial goal; Profit maximization Vs Wealth maximization, Objective of financial Management, Finance and related disciplines, **Financial planning**

Unit – II

Working Capital Management : Meaning, nature and planning of Working Capital. Permanent and variable Working Capital. Balanced working position, determinates of working Capital, Issues of working Capital Management. Management of cash and Marketable Securities and Receivables Management.

Unit –III

Cost of capital : Significance and determination, capitalisation; leverage analysis: operating, financial and composite leverage: EBIT-EPS Analysis.

Units – IV

Capital structure theory and policy: Relevance of capital structure; Net income and traditional views, Irrelevance of capital structure; NOI Approach and the MM Hypothesis without taxes, capital structure planning and policy.

Dividend Theory and Policy : Issues in dividend policy, Walter's and Golden's model of dividend relevance objections of dividend policy, considerations in dividend policy, stability of dividends, forms of dividend.

Suggested Readings:-

1. *Financial Management Accounting by : I.M.Pandey, Vikas Publications House New Delhi.*
2. *Financial Management Accounting by Khan & Jain, Tata Mc Graw Hill, Publications New Delhi.*

B.Com.III Pass (Pass Course) VIth Sem w.e.f. from 2018-19

Paper: Auditing

Code: 6.04

Time: 3 Hours

Theory Marks: 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 : Meaning, objectives, importance and types of Auditing.

Audit Process: internal control, internal check & internal audit, audit programmer.

Unit – II

Audit Procedure : Routine checking, vouching, verification & valuation of assets & liabilities.

Unit – III

Audit of Public Company : Qualification, Appointment of company Auditors, their powers, duties and liabilities, Audit of depreciation and reserves, Divisible profits & dividends

Unit – IV

Audit Report and Investigation

Audit Report : Meaning, objectives, contents and types.

Investigation : Meaning, Nature and objectives.

Suggested Readings:

1. *Sharma T.R. Principles of Auditing Sahitya Bhawan, Agra.*
2. *Tondon B.N. Principles of Auditing, S. Chand and Co., New Delhi.*
3. *Gupta Kamal contemporary Auditing Tata Mc Graw hill, New Delhi.*

B.Com III (Vocational Course) –VIth Semester w.e.f session 2018-19
(Advertising, Sales Promotion and Sales Management)

Paper: C -6.05 Market Information System & International Marketing

Time: 3 Hours

Max. Marks: 70

Project Report: 20

Internal Marks: 10

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 seven small questions of two 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 questions shall carry 14 marks each.

Unit – I

Market Information System: Meaning, Definition, Characteristics, Components of Market Information System, Need for Market Information system, Models of Market Information System, Internal Report System – The Order Shipping – Billing Cycle, Improving Timeliness of Sales Report, Designing a User Oriented Report System.

Unit – II

Designing Market Information System: Identifying Information Needs of the Organisation, Organisational set up for Designing Market Information System, Necessary Inputs for Designing Market Information System, Testing Market Information System, Operationalize Market Information System, Monitoring Market Information System: Precautions while Designing Market Information System Market Intelligence System, the Information Centre

Unit – III

International Marketing:

Nature and Concept; Domestic Vs International Marketing; Opportunities and Challenges for marketing in International Environment ; Foreign market selection and entry modes. Product Planning and Pricing: International product life cycle research and informations; Pricing process and methods

Unit – IV

International Distribution: Channel structure and selection decisions; Managing channel Conflicts; Basic export procedure and documentation.

Product Promotion: Methods of International product Promotion; challenges in International advertising and media strategy;

Suggested Readings:

Luc Lecuit, John Elder, DeMI Stifying MIS.

Nargundkar, Rajendra, Marketing research – Text and Cases

Shajahan, S. Marketing Research – Concepts and Practices in India

B.Com. III Vocational Course) – VIth Semester w.e.f session 2018-19
(Advertising, Sales Promotion & Sales Management)
Paper – C 6.06 Sales Force Management – II

Time: 3 Hours

Max. Marks: 70
Project Report: 20
Internal Marks: 10

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 seven small questions of two 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 questions shall carry 14 marks each.

Unit – I

Sales Planning and Control: Market Analysis and Sales forecasting; Methods of Sales forecasting.

Unit – II

Sales Budget : Importance and process of sales Budget. Uses of Sales Budget.

Unit – III

Sales Territory: Concept and Considerations in allocation of Sales Territory. Ways of allocation of Sales Territory.

Unit – IV

Sales Quota: Objectives of sales quota; Principles of setting sales quota; Administration and uses of sales quota.

Suggested Readings:

1. Management of the Sales force by Rechar D.Irvin, Station and Buskrik
2. Marketing Management by Philip Kotler, Prentice Hall of India.