

**Faculty of Commerce**  
**Bhupal Nobles' University, Udaipur**  
**B.Com. Three Year Degree Course**

**CONTENTS**

(Effective from July, 2017)

| Paper Code                | Paper no. | Nomenclature of Paper                 | Maximum Marks | Total Marks |
|---------------------------|-----------|---------------------------------------|---------------|-------------|
| <b>B.Com. First Year</b>  |           |                                       |               |             |
| BCOM 111                  | 1.1       | Financial Accounting                  | 100           |             |
| BCOM 112                  | 1.2       | Business Statistics                   | 100           |             |
| BCOM 113                  | 1.3       | Business Law                          | 100           |             |
| BCOM 114                  | 1.4       | Principles and Practice of Management | 100           |             |
| BCOM 115                  | 1.5       | Business Economics                    | 100           |             |
| BCOM 116                  | 1.6       | Economic Environment in India         | 100           | 600         |
| <b>B.Com. Second Year</b> |           |                                       |               |             |
| BCOM 211                  | 2.1       | Income Tax                            | 100           |             |
| BCOM 212                  | 2.2       | Corporate Accounting                  | 100           |             |
| BCOM 213                  | 2.3       | Cost Accounting                       | 100           |             |
| BCOM 214                  | 2.4       | Company Law                           | 100           |             |
| BCOM 215                  | 2.5       | Principles of Marketing               | 100           |             |
| BCOM 216                  | 2.6       | Money & Financial system              | 100           |             |
| BCOM 217                  | 2.7       | Banking Law & Practice in India       | 100           | 700         |
| <b>B.Com. Third Year</b>  |           |                                       |               |             |
| BCOM 311                  | 3.1       | Management Accounting                 | 100           |             |
| BCOM 312                  | 3.2       | Goods and Services Tax Law            | 100           |             |
| BCOM 313                  | 3.3       | Auditing                              | 100           |             |
| BCOM 314                  | 3.4       | Human Resource Management             | 100           |             |
| BCOM 315                  | 3.5       | International Marketing               | 100           |             |
| BCOM 316                  | 3.6       | Financial Management                  | 100           |             |
| BCOM 317                  | 3.7       | International Trade & Finance         | 100           | 700         |
| <b>GRAND TOTAL</b>        |           |                                       |               | <b>2000</b> |

*Pradeep*      *Pradeep*      *Pradeep*      *Manoj Kumar*  
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## B.Com. First Year

### I.1 FINANCIAL ACCOUNTING (Paper Code: BCOM 111)

**Objectives:** The objective of this paper is to help students to acquire conceptual knowledge of the financial accounting and to impart skills for recording various kinds of business transactions.

#### Unit I

Accounting as an information system, the users of financial accounting information and their needs. Qualitative characteristics of accounting, information. Functions, advantages and limitations of accounting. Branches of accounting. Bases of accounting; cash basis and accrual basis.

The nature of financial accounting principles – Basic concepts and conventions: entity, money measurement, going concern, cost, realization, accruals, periodicity, consistency, prudence (conservatism), materiality and full disclosures.

Financial accounting standards: Concept, benefits, procedure for issuing accounting standards in India. Salient features of First-Time Adoption of Indian Accounting Standard (Ind-AS) 101. International Financial Reporting Standards (IFRS): - Need and procedures.

Accounting Process from recording of a business transaction to preparation of trial balance and financial statements of non-corporate business entities including adjustments.

#### Unit II

Depreciation: The accounting concept of depreciation. Factors in the measurement of depreciation. Methods of computing depreciation: straight line method and diminishing balance method; Disposal of depreciable assets-change of method.

Self and Sectional Balancing Ledgers.

#### Unit III

Consignment: Features, Accounting treatment in the books of the Consignor and consignee. Joint Venture: Accounting procedures: Joint Bank Account, Records Maintained by Co-venture of (a) all transactions (b) only his own transactions. (Memorandum joint venture account)

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#### Unit IV

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.

Accounting for Insurance Claim: Loss of stock policy including treatment of poor selling line goods and loss of profit policy.

#### Unit V

Accounting of Dissolution of the Partnership Firm Including Insolvency of partners, sale to a limited company and piecemeal distribution

#### Suggested Readings:

1. Rao, Heda, Gupta, Financial Accounting, Apex Publishing House, Udaipur
2. Jain, Khandelwal, Pareek, Financial Accounting, Ajmera Book Company, Jaipur.
3. Charles T. Horngren and Donna Philbrick, *Introduction to Financial Accounting*, Pearson Education.
4. J.R. Monga, *Financial Accounting: Concepts and Applications*. Mayur Paper Backs, New Delhi.
5. M.C.Shukla, T.S. Grewal and S.C.Gupta. *Advanced Accounts. Vol.-I*. S. Chand & Co., New Delhi.
6. S.N. Maheshwari, and. S. K. Maheshwari. *Financial Accounting*. Vikas Publishing House, New Delhi.
7. Deepak Sehgal. *Financial Accounting*. Vikas Publishing H House, New Delhi.
8. Tulsian, P.C. *Financial Accounting*, Pearson Education.  
*Compendium of Statements and Standards of Accounting*. The Institute of Chartered Accountants of India, New Delhi

*Agarwal* *Agarwal*

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## 1.2 BUSINESS STATISTICS (Paper Code: BCOM 112)

**Objective:** The objective of this course is to familiarize students with the applications of statistical techniques in business decision-making.

### Unit I

Statistics: Meaning, Definition, use in business, limitations.

Data Collection: Primary and Secondary Data, Classification, Frequency Distribution and Tabulation of Data

### Unit II

Measures of Central Tendency: Meaning, functions, Averages including arithmetic mean, geometric mean and harmonic mean: properties and applications; mode and median. Partition values.

Measures of Dispersion: Meaning, objectives, absolute and relative measures. Range, quartile deviation and mean deviation; Variance and Standard deviation: calculation and properties.

Skewness: Meaning, types, Karl Pearson's and Bowley's measures.

### Unit III

Simple Linear Correlation Analysis: Meaning, and measurement. Karl Pearson's co-efficient, Spearman's rank correlation, concurrent deviation methods, lag and lead in Correlation.

Simple Linear Regression Analysis: Regression equations and estimation. Relationship between correlation and regression coefficients

Association of Attributes: Two attribute only.

### Unit IV

Meaning and uses of index numbers; Construction of index numbers: Aggregative and average of relatives – simple and weighted, Tests of adequacy of index numbers: Time Reversal and factor Reversal Test, Construction of consumer price indices.

Components of time series; additive and multiplicative models; Trend analysis: Finding trend by moving average method and Fitting of linear trend line using principle of least squares.

### Unit V

Theory of Probability: Concept, three approaches to defining probability, Addition and multiplication laws of probability.

Probability distribution: Concept, Binomial, Poisson and Normal Distribution – their properties and parameters. Application in business.

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*Prakash*  
*Prasad*

*Murali Kumar*  
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*P. Aravind*

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### Suggested Readings:

1. Bhanawat, Verdia and Pipada, Business Statistics, Ramesh Book Depot, Jaipur
2. Rao, Suthar, Gupta, Business Statistics, Apex Publishing House, Udaipur
3. J. K. Singh, *Business Mathematics*, Himalaya Publishing House.
4. J. K. Sharma, *Business Statistics*, Pearson Education.
5. S.C. Gupta, *Fundamentals of Statistics*, Himalaya Publishing House.
6. S.P. Gupta and Archana Gupta, *Elementary Statistics*, Sultan Chand and Sons, New Delhi.
7. Richard Levin and David S. Rubin, *Statistics for Management*, Prentice Hall of India, New Delhi.
8. M.R. Spiegel, *Theory and Problems of Statistics*, Schaum's Outlines Series, McGraw Hill Publishing Co.

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Prof. S. K. Singh

Manoj Kumar

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## B.com First year

### Business Law (B.COM 113)

#### Objective:

The objective of the course is to impart basic knowledge of the important business legislation along with relevant case law.

#### Contents:

##### Unit I: The Indian Contract Act, 1872: General Principles of Contract

Contract – meaning, characteristics and kinds Essentials of a valid contract - Offer and acceptance, consideration, contractual capacity, free consent, legality of objects. Void agreements Discharge of a contract – modes of discharge, breach and remedies against breach of contract. Contingent contracts .Quasi - contracts

##### Unit II: The Indian Contract Act, 1872: Specific Contracts

Contract of Indemnity and Guarantee Contract of Bailment, Contract of Agency

##### Unit III: The Sale of Goods Act, 1930

Contract of sale, meaning and difference between sale and agreement to sell. Conditions and warranties .Transfer of ownership in goods including sale by a non-owner Performance of contract of sale Unpaid seller – meaning, rights of an unpaid seller against the goods and the buyer.

##### Unit IV: The Partnership Act, 1932

Nature and Characteristics of Partnership ,Registration of a Partnership Firms Types of Partners ,Rights and Duties of Partners, Implied Authority of a Partner Incoming and outgoing Partners, Mode of Dissolution of Partnership

##### Unit V: The Negotiable Instruments Act 1881

Meaning, Characteristics, and Types of Negotiable Instruments : Promissory Note, Bill of Exchange, Cheque ,Holder and Holder in Due Course, Privileges of Holder in Due Course. Negotiation: Types of Endorsements Crossing of Cheque Bouncing of Cheque

#### Suggested Readings:

1. M.C. Kuchhal, and Vivek Kuchhal, *Business Law*, Vikas Publishing House, New Delhi.
2. Avtar Singh, *Business Law*, Eastern Book Company, Lucknow.
3. Ravinder Kumar, *Legal Aspects of Business*, Cengage Learning
4. SN Maheshwari and SK Maheshwari, *Business Law*, National Publishing House, New Delhi.
5. Aggarwal S K, *Business Law*, Galgotia Publishers Company, New Delhi.
6. Bhushan Kumar Goyal and Jain Kinneri, *Business Laws*, International Book House
7. Sushma Arora, *Business Laws*, Taxmann Publications.
8. Akhileshwar Pathak, *Legal Aspects of Business*, McGraw Hill Education, 6<sup>th</sup> ed.
9. P C Tulsian and Bharat Tulsian, *Business Law*, McGraw Hill Education
10. Sharma, J.P. and Sunaina Kanojia, *Business Laws*, Ane Books Pvt. Ltd., New Delhi.

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## B.com First year

# Principles and Practice of Management (BCOM114)

### Objective:

The course aims to provide basic knowledge to the students about the organization and management of a business enterprise.

### Contents:

#### Unit I: Introduction:

Concept, nature, Process, and significance, of management; An overview of functional areas of management ; Development Of management Thought. Functions of management and co-ordination.

#### Unit II : Planning :

Concept ,Process and types . Decision Making –Concept and process Corporate planning. Strategy formulation; Concept of strategic planning. Management Of Objectives : Environmental Analysis and diagnosis.

#### Unit III: Organizing :

Concept, Process, Nature, and significance: Authority and responsibility :  
Departmentation – Functional, Project, Matrix and Network; Delegation and Decentralization of Authority; Groups and Teams.

#### Unit IV: Leadership, Motivation

Leadership: Concept and Styles; Trait and Situational Theory of Leadership.  
Motivation: Concept and Importance; Maslow Need Hierarchy Theory; Herzberg Two Factors Theory.  
Communication: Process and Barriers; Control: Concept and Process.

#### Unit V : Managerial Control :

Concept ,Process; Effective control system ; Techniques of control –Traditional and modern .  
Management of change: Concept, Process of planned change; Resistance to change:  
Emerging horizons of management in a changing environment.

### Suggested Readings:

- 1.Principles and Practice Of Management Tata Mcgraw Hill Education
- 2.Vyavsaik Prabandh ke Sidhant RBD publication
- 3.Business Organization Ajmera Publication
- 4.Vyyavsaik sangthan Ajmera Publication
- 5.Principles and Practice Of Management RBD publication
- 6.Principles and Practice Of Management S. Chand & Sons

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R. J. J. J.

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**B.COM I YEAR**

**( 1.5 ) BUSINESS ECONOMICS (BCOM 115)**

Objective: This course is meant to acquaint the student with the principles of Business Economics as are applicable in business.

**Unit 1**

Introduction: Concept, Nature, and Scope of Business Economics, Micro and Macro Economics, significance of Micro and Macro economics in business decisions.

Utility Analysis: Concept Forms and measurement of Utility; Laws of Diminishing Marginal Utility and Equi – Marginal Utility, Consumer's Surplus.

**Unit 2**

Demand Analysis: Concept and Classification of Demand; Determinants of Demand; Law of Demand. Elasticity of Demand: Concept of Elasticity of demand, types, Price elasticity, Degrees and Measurement of Price elasticity of Demand, Importance of Elasticity of Demand. Indifference curve analysis: meaning, characteristics, consumer's equilibrium, Income effect, price effect, Substitution effect.

**Unit 3**

Production Function: Returns to a factor and returns to scale, Law of variable proportions; ISO-Product curve and least cost combination of factors.

Cost and Revenue Analysis: Cost Analysis: Concept and Classification of Cost; Cost-Output Relationship in Short-run and long-run cost and their diagrammatic presentation. Revenue Analysis: Concept of Revenue; Classification of Revenue.

**Unit 4**

Market Structures - perfect competition: profit maximization and equilibrium of firm and industry; Short-run and long run supply curves, Price and output determination.

Monopoly : Determination of price under monopoly, Equilibrium of a firm , price discrimination

Monopolistic Competition: Meaning and characteristics, price and output determination under monopolistic competition

Oligopoly: Characteristics, price and output determination, price leadership and collusive oligopoly. Kinked demand curve.

**Unit 5**

Theories of Distribution: (i) Ricardian and Modern Theories of Rent. (ii). Keynesian Liquidity Preference and Modern Theory of Interest. (iii). Marginal Productivity and Modern Theory of Wages. (iv) Modern Theory, Uncertainty bearing and innovation theory of profit.

**Suggested Readings:**

Choudhary, C.M. : Busness Economics.

Ojha B.L.: Business Economics.

Agarwal M.D., Somdeo : Business Economics.

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**B.COM I YEAR**  
**(1.6) Economic Environment In India (BCOM 116)**

**UNIT I**

**Economic Environment in India-** Concept, Types, Components. Basic features of Indian Economy. Major problems of Indian Economy- Poverty: meaning, measure, causes, measure and programme for poverty alleviation. Unemployment: types, measures to solve unemployment. Population: causes of population explosion, consequences of population on economic development, remedies and National population policy.

**UNIT II**

**Economic Planning and NITI Aayog-** Economic planning: meaning, characteristics, objectives, Achievement and Failure of economic planning in India. NITI Aayog: Aim, objectives, and Functions.

Growth and Development: Concept, meaning and determinants of economic growth, distinction between economic growth and development.

**UNIT III**

**Agriculture and Industry Sector-** Agriculture: Significance, growth, trends and emerging issues, New agriculture Strategy, Agriculture Price policy in India need, objectives and government approach, Agriculture Finance.

Industry: Role of industrialization, Phases, New Industrial policy (1991 and Beyond), MSMEs - Role and strategies.

**UNIT IV**

**Foreign Trade Environment-** India's Foreign Trade: Recent trends, Volume, Composition, and Direction of India's Foreign Trade, Balance of Trade and Balance of Payment, Method of correcting unfavourable balance of payment, WTO and foreign trade, major trade agreements, FDI-Types, Importance and Channels.

**UNIT V**

**Economic Reform:** meaning, need, Liberalisation: meaning and measure, Privatisation: meaning, forms, and progress, Globalisation: meaning, positive or negative impact on Indian economy. MNC- Meaning, Role of MNC's in Indian Economy.  
Suggesting Readings:

1. P.K. Singh, Business Environment, Apex Publishing House Udaipur
2. Raj. Agarwal and Parag Diwan, Business Environment; Excel Books, New Delhi
3. Dr. M.G Varshney, Dr. P.C. Agrawal, Dr. V.k. Vashista, Shambu shingh Jhala, Economic Environment in India, Ajmera Book Company.
4. Aswathappa, K: Legal Environment of Business, Himalaya Publication, Delhi
5. B.L Ojha, Economic Environment In India RBD publication Jaipur New Delhi.
6. B.L Ojha, Indian Economy RBD publication Jaipur New Delhi.

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## B.Com. Second Year

### 2.1 INCOME TAX (Paper Code: BCOM 211)

**Objective:** To provide basic knowledge and equip students with application of principles and provisions of Income-tax Act, 1961 and the relevant Rules.

#### Unit I

Basic concepts and definitions: Income, Assessee, Person, Assessment year, Previous year, gross total income, total income, Agricultural income; Casual Income, Permanent Account Number (PAN), Tax Deduction Account Number (TAN).

Residential status and Scope of Total Income: Scope of total income on the basis of residential status, Exempted income under section 10

#### Unit II

Heads of Income: Salaries, Income from house property

#### Unit III

Heads of Income: Profits and gains of business or profession, Capital Gains, Income from other sources.

#### Unit IV

Clubbing of Income (Deemed Income), set-off and carry forward of losses; Deductions from gross total income; Rebates and reliefs, Computation of total income and tax liability of individuals.

#### Unit V

Computation of total Income and tax liability of Hindu Undivided Family and Partnership Firm.

#### Suggested readings:

1. Singhania, Vinod K. and Monica Singhania. *Students' Guide to Income Tax, University Edition*. Taxmann Publications Pvt. Ltd., New Delhi.
2. Ahuja, Girish and Ravi Gupta. *Systematic Approach to Income Tax*. Bharat Law House, Delhi.
3. Patel & Choudhary, Choudhary Prakashan, Jaipur
4. Agrawal, Jain, Jain Ramesh Book Depot, Jaipur

*Sharma*

*Agarwal*

*Mani Sharma*

*Puri*

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## 2.2 CORPORATE ACCOUNTING (Paper Code: BCOM 212)

**Objectives:** To enable the students to acquire the basic knowledge of the corporate accounting and to learn the techniques of preparing the financial statements.

### Unit I

Issue, Forfeiture and reissue of forfeited shares: concept & process of book building, Issue of right and bonus shares; Buy back of shares; Redemption of preference shares; Issue and redemption of Debentures.

### Unit II

Final Account: Preparation of profit and loss account and balance sheet of corporate entities, calculation of managerial remuneration, disposal of company profits.

### Unit III

Valuation: Goodwill and Shares.

### Unit IV

Accounting for internal reconstruction schemes.

Accounting for Amalgamation of Companies excluding inter-company share holdings.

### Unit V

Consolidated Balance Sheet and Income Statement of holding and subsidiary companies with one subsidiary, excluding inter-company share holdings.

### Suggested Readings:

1. Rao, Heda, Gupta, Corporate Accounting, RBD Book Publication, Jaipur
2. Jain, Khandelwal, Pareekh, Corporate Accounting, Ajmera Book Company, Jaipur.
3. J.R. Monga, *Fundamentals of Corporate Accounting*. Mayur Paper Backs, New Delhi.
4. M.C. Shukla, T.S. Grewal, and S.C. Gupta. *Advanced Accounts*. Vol.-II. S. Chand & Co., New Delhi.
5. S.N. Maheshwari and S. K. Maheshwari. *Corporate Accounting*. Vikas Publishing House, New Delhi.
6. Ashok Sehgal, *Fundamentals of Corporate Accounting*. Taxman Publication, New Delhi.
7. V.K. Goyal and Ruchi Goyal, *Corporate Accounting*. PHI Learning.
8. Jain, S.P. and K.L. Narang. *Corporate Accounting*. Kalyani Publishers, New Delhi.
9. Bhiushan Kumar Goyal, *Fundamentals of Corporate Accounting*, International Book House
10. P. C. Tulsian and Bharat Tulsian, *Corporate Accounting*, S.Chand
11. Amjtabha Mukherjee, Mohammed Hanif, *Corporate Accounting*, McGraw Hill Education
12. Compendium of Statements and Standards of Accounting. The Institute of Chartered Accountants of India, New Delhi.

*Praveen* *Munish* *Dinesh* *(M.H.)*

## 2.3 COST ACCOUNTING (Paper Code: BCOM 213)

Objective: To acquaint the students with basic concepts used in cost accounting, various methods involved in cost ascertainment and cost accounting book keeping systems.

### Unit I

Introduction: Nature & scope of cost accounting, Cost concept, & Classification, Methods & Techniques, Installation of costing system

Accounting for material: material control, Concept & techniques, Pricing of material issues FIFO, LIFO Simple average and Weighted average, Material turnover ratio, Treatment of material losses.

### Unit II

Accounting for Labour: Labour cost control procedure, Labour Turnover, Idle time & overtime, Methods of wage payment-time and piece rates; Incentive schemes (Individual & group both)

Accounting for Overheads: Classification & Departmentalization, Absorption of overheads, determination of overheads rates, under & over absorption and its treatment.

Activity Based costing: Meaning, Emergence, Advantages, Activity cost drivers & cost determination (elementary)

### Unit III

Methods of costing: Unit costing, Job costing, Contract costing, Operating costing (only transport).

### Unit IV

Methods of costing: Process costing (process losses, valuation of work in progress, joint and by-products), Cost Records; Integral and non-integral systems.

### Unit V

Marginal Costing: Cost volume profit analysis; Break even chart, Decision making; Make or Buy decision, Profitable product mix, Key factor, Export order, shut down of project, Cost indifference point.

#### Suggested Readings:

1. Bhanawat, Jaroli, Lodh Cost Accounting, Ramesh Book Depot, Jaipur
2. Rao, Gupta, Mundara, Cost Accounting, Apex Publishing House, Udaipur
3. Jain, Khandelwal, Pareekh, Cost Accounting, Ajmera Book Company, Jaipur
4. Jawahar Lal, *Cost Accounting*, McGraw Hill Education
5. Nigam, B.M. Lall and I.C. Jain, *Cost Accounting: Principles and Practice*, PHI Learning
6. Rajiv Goel, *Cost Accounting*, International Book House
7. Singh, Surender, *Cost Accounting*, Scholar Tech Press, New Delhi.
8. Jain, S.P. and K.L. Narang, *Cost Accounting: Principles and Methods*, Kalyani Publishers .

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**B.com Second year**  
**COMPANY LAW** (BCOM 214)

**Objective:**

The objective of the course is to impart basic knowledge of the provisions of the Companies Act 2013. Case studies involving issues in company law are required to be discussed.

**UNIT I:**

**Introduction** – Administration of Company Law [including National Company Law Tribunal (NCLT), National Company Law Appellate Tribunal (NCLAT), Special Courts]; Characteristics of a company; lifting of corporate veil; types of companies including one-person company, small company and dormant company; association not for profit; illegal association; formation of company, on-line filing of documents, promoters, their legal position, pre-incorporation contract; on-line registration of a company.

**UNIT II:**

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**Documents** – Memorandum of association, Articles of association, Doctrine of constructive notice and indoor management prospectus-shelf and red herring prospectus, Misstatement in prospectus, GDR; Book building; Issue, allotment and forfeiture of share, Transmission of shares, Buyback and provisions regarding buyback; Issue of bonus shares.

**UNIT III:**

**Management:** Classification of directors, women directors, independent director, small shareholder's director; Disqualifications, director identity number (DIN); Appointment; Legal positions, powers and duties; removal of directors; Key managerial personnel, managing director, manager;

Meetings of shareholders and board; Types of meeting, convening and conduct of meetings, postal ballot, meeting through video conferencing, e-voting; Committees of Board of Directors - Audit Committee, Nomination and Remuneration Committee, Stakeholders Relationship Committee, Corporate Social Responsibility Committee.

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**UNIT IV:**

**Dividends, Accounts, Audit**– Provisions relating to payment of Dividend, Provisions relating to Books of Account, Provisions relating to Audit, Auditors' Appointment, Rotation of Auditors, Auditors' Report, Secretarial Audit.

**UNIT V:**

**Winding Up** - Concept and modes of Winding Up.

**Insider-Trading, Whistle-Blowing** – Insider-Trading; meaning and legal provisions; Whistle-blowing: Concept and Mechanism.

**Suggested Readings:**

1. MC Kuchhal, *Modern Indian Company Law*, Shri Mahaveer Book Depot (Publishers), Delhi.
2. GK Kapoor and Sanjay Dhamija, *Company Law*, Bharat Law House, Delhi.
3. Sharma, Verma, Khicha, Joshi and Shaktawat, *Company Law and Secretarial Practice* (Hindi & English), Ajmera Book Company Jaipur.
4. Anil Kumar, *Corporate Laws*, Indian Book House, Delhi
5. Reena Chadha and Sumant Chadha, *Corporate Laws*, Scholar Tech Press, Delhi.
6. Avtar Singh, *Introduction to Company Law*, Eastern Book Company
7. Ramaiya, *A Guide to Companies Act*, LexisNexis, Wadhwa and Buttersworth.
8. *Manual of Companies Act, Corporate Laws and SEBI Guideline*, Bharat Law House, New Delhi,.
9. *A Compendium of Companies Act 2013, along with Rules*, by Taxmann Publications.
10. Gower and Davies, *Principles of Modern Company Law*, Sweet & Maxwell
11. Sharma, J.P., *An Easy Approach to Corporate Laws*, Ane Books Pvt. Ltd., New Delhi

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

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# B.Com Second Year

## Principles of Marketing (BCOM215)

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

### Contents:

#### Unit I:

**Introduction:** Nature, scope and importance of marketing; Evolution of marketing; Selling vs Marketing; Marketing mix, Marketing environment: concept, importance, and components (Economic, Demographic, Technological, Natural, Socio-Cultural and Legal).

#### Unit II:

**Consumer Behavior:** Nature and Importance, Consumer buying decision process; Factors influencing consumer buying behavior. **Market segmentation:** concept, importance and bases; Target market selection; Positioning concept, importance and bases; Product differentiation vs. market segmentation.

#### Unit III:

**Product:** Concept and importance, Product classifications; Concept of product mix; Branding, packaging and labeling; Product-Support Services; Product life-cycle; New Product Development Process; Consumer adoption process.

#### Unit IV:

**Pricing:** Significance. Factors affecting price of a product. Pricing policies and strategies. **Distribution Channels and Physical Distribution:** Channels of distribution - meaning and importance; Types of distribution channels; Functions of middle man; Factors affecting choice of distribution channel; Wholesaling and retailing; Types of Retailers; e-tailing, Physical Distribution.

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## Unit V:

**Promotion:** Nature and importance of promotion; Communication process; Types of promotion: advertising, personal selling, public relations & sales promotion, and their distinctive characteristics; Promotion mix and factors affecting promotion mix decisions;  
**Recent developments in marketing:** Social Marketing, online marketing, direct marketing, services marketing, green marketing, Rural marketing.

### Suggested Readings:

1. Kotler, Philip, Gary Armstrong, Prafulla Agnihotri and Ehsanul Haque. *Principles of Marketing*. 13<sup>th</sup> edition. Pearson Education.
2. Michael, J. Etzel, Bruce J. Walker, William J Stanton and Ajay Pandit. *Marketing: Concepts and Cases*. (Special Indian Edition), McGraw Hill Education
3. William D. Perreault, and McCarthy, E. Jerome., *Basic Marketing*. Pearson Education.
4. Majaro, Simon. *The Essence of Marketing*. Pearson Education, New Delhi.
5. The Consumer Protection Act 1986.
6. Iacobucci and Kapoor, *Marketing Management: A South Asian Perspective*. Cengage Learning.
7. Bagmar, Jain, Agrawal, Shaktawat and Sharma, *Marketing Management (English & Hindi)*, Ajmera Book Company Jaipur.
8. Dhruv Grewal, Michael Levy. *Marketing*, McGraw Hill Education.
9. Chhabra, T.N., and S. K. Grover. *Marketing Management*. Fourth Edition. Dhanpat Rai & Company.
10. Neeru Kapoor, *Principles of Marketing*, PHI Learning
11. Rajendra Maheshwari, *Principles of Marketing*, International Book House











B.COM II YEAR

(2.6) MONEY AND FINANCIAL SYSTEM (BCOM 216)

**Objective:** This course express the students to the working of money and financial system prevailing in India.

**Unit 1**

**Money-** meaning and definition of money, types of money, functions and constituents of money supply in India (M1,M2,M3,M4) and new monetary equations. Value of money-Fisher and Cambridge equations.

**Unit 2**

**Finance:** Role of finance in economy financial system- meaning and components of financial system, Inflation: Meaning, types, causes, control and effectiveness of inflation. Deflation: meaning & effect, Financial services- Fee based and Fund based services.

**Unit 3**

**Financial Markets-** Money Market- meaning, constituents and instruments, Indian Money Market. Capital Market- meaning, functions, instruments, composition of Indian capital market, Role of stock exchange in India.

**Unit 4**

**Indian Banking System-** RBI, Monetary Policy- meaning, objectives, instruments of monetary policy ,Innovative trends in Indian banking- Retail Banking, E- Banking, Internet Banking, Electronic Payment system- NEFT,ECS and RTGS.

**Unit 5**

**Development banks and Financial Institutions:** concept, objectives, functions. Financial Institutions- IDBI, ICICI, IIBI, SIDBI, NABARD. Mutual Funds- concept, objectives and working.

**Suggested Readings:**

- 1.B.L.Ojha Money and Financial System, Ajmera Book Company.
- 2.Shekhar K.C, and Laxmi Shekhar, Banking theory and practice, Vikas publishing house, New Delhi.
- 3.Gupta Swami Vashistha; Banking and finance, Ramesh book depot, Jaipur.
- 4.Seth. M.L; Money and Banking
- 5.Saxena, Trivedi; Mudra, Banking Evam Vyavhar
6. Trivedi ,Nagar, Bhatt: Money and Financial System, RBD Publication.



(2.7) BANKING LAW AND PRACTICE IN INDIA (BCOM 217)

**Objective:** This course enables the students to know the theory and practical of banking law.

**Unit 1**

**Laws of Banking in India:** Evolution of Banking law in India, Reserve Bank of India Act 1934, Banking Regulation Act 1949, Banking Companies (Acquisition & Transfer) Act 1970.

**Unit 2**

**Banker Customer Relationship:** Definition of the term banker and customer, general and special relationship, Termination of relationship, Types of Bank accounts, Special types of Bank customers- Minor, Married Women, Pardanasheen Women, illiterate, lunatic, Blind person, Partnership firm, joint stock company, corporate bodies, charitable trust, joint Hindu family.

**Unit 3**

**Negotiable Instruments:** Meaning, characteristics, types of Negotiable Instruments- Cheque, Bill of exchange, Promissory note, Crossing of cheque, Endorsement, Paying bank(duties, rights, precautions and protection), Collecting bank(duties, rights, precaution and protection).

**Unit 4**

**Loan and Advances:** principle of sound lending, classification of secured and unsecured loans(Lien, Pledge, Hypothecation, cash credit, overdraft, discounting of bills. Securities- Types of securities (Guarentee), SARFECI Act, CIBIL.

**Unit 5**

**Letter of credit-** meaning, characteristics, Types of Letter of credit, Personal and Commercial letter of credit, procedure of opening LOC, precaution in making payments of LOC. Fraud or Crime in Banks- causes and its preventions.

**Suggested Readings:**

1. Trivedi ,Nagar, Bhatt: Banking Law and Practice In India, RBD Publication.
2. Mukesh Mathur, Banking Law and Practice In India, Himanshu Publication
3. Manoj Ojha, Banking Law and Practice in India,

Banking Law and Practice In India, Sultan Chand and Sons new Delhi.

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## B.Com. Third Year

### 3.1 MANAGEMENT ACCOUNTING (Paper Code: BCOM 311)

**Objective:** To impart the students, knowledge about the use of financial, cost and other data for the purpose of managerial planning control and decision making.

#### Unit I

Management Accounting: Meaning, definition, Objectives, Nature and Scope, Difference between financial accounting, cost accounting and management accounting, function, importance and techniques, Role of Management Accountant. Fundamental of financial statement: Nature and subject matter of statement of Profit and Loss and Balance Sheet as per Schedule III of Companies Act 2013, Limitation of financial statement.

Financial Statement Analysis: Meaning and definition, objective, importance, type of financial analysis, Tools and Techniques of Financial Analysis, Limitation of Analysis, Analysis of comparative Financial Statement, Common Size Statement, Trend Analysis.

#### Unit II

Ratio Analysis: Meaning, Definition, Objectives, Limitation, Classification, Calculation and interpretation of Ratios.

Analysis of Working capital: Meaning, Definitions, Concept, type, components, Determinants, Analysis of working capital, Estimation of Working Capital Requirement, Traditional method and Operating Cycle Method.

#### Unit III

Preparation of Fund flow Statement, Cash Flow Statement As per Ind AS-7

#### Unit IV

Budgeting and Budgetary Control: Concept of budget, budgeting and budgetary control, objectives, merits, and limitations. Preparation of Functional budgets, Sales Budget, Production Budget, Cash Budget, Fixed and flexible budgets, Zero base budgeting. Programme and performance budgeting.

Capital Budgeting Techniques: Payback period, Payback profitability, Payback reciprocal, accounting rate of return (ARR), Profitability Index, Discounting factor, cut-off rate, Net present value method (NPV) and Internal rate of return (IRR).

#### Unit-V

Analysis of Value Addition: Concept of Value addition, Meaning and definition, Value Added Statement, Calculation of Value Added Ratios, Preparation and Interpretation of Value Added Statement.

Balanced Scorecard: Financial Perspective, Customer Perspective, Internal Business Process Perspective, Learning and Growth Perspectives.

Management Information and Reporting System: Meaning, Definition, Importance, Installation of Management Information System, Principles of good information system, Information and

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Reporting. Essential of a good reporting system, Types of accounting reports, Limitation of reporting system.

**Suggested Reading:**

1. Rao, Heda, Gupta Management Accounting, Apex Publishing House, Udaipur. Charles T. Horngren, Gary L. Sundem, Dave Burgstahler, Jeff O. Schatzberg. *Introduction to Management Accounting*. Pearson Education.
2. Agrawal, Agrawal, Management Accounting, Ramesh Book Depot, Jaipur
3. Anthony A. Atkinson, Robert S. Kaplan, Ella Mae Matsumura, S. Mark Young. *Management Accounting*. Dorling Kindersley(India) Pvt. Ltd.
4. Garrison H., Ray and Eric W. Noreen. *Managerial Accounting*. McGraw Hill.
5. Maheshwari, S.N. and S.N. Mittal. *Management Accounting*. Shree Mahavir Book Depot, New Delhi.
6. Khan, M.Y. and Jain, P.K. *Management Accounting*. McGraw Hill Education
7. H.V. Jhamb, *Fundamentals of Management Accounting*, Ane Books Pvt. Ltd.

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## 7.2 GOODS AND SERVICES TAX LAW (Paper Code: BCOM 312)

### Unit I

CGST/SGST – Important terms and definitions under Central Goods and Service Tax Act, 2017 and State Goods and Service Tax Act, 2017, Concept of GST, Meaning and scope of supply, Levy and Collection of tax.

### Unit II

CGST/SGST – Time and Value of Supply of goods and / or services, Input Tax Credit, Transitional Provisions, Composition Scheme, Concept of reverse charge, Job work and its procedure, Various Exemption under GST, Invoicing under GST.

### Unit III

CGST/SGST – Maintenance of Accounts and Records, Demand and recovery under GST, Miscellaneous provisions under GST, Registration under the Act, Filling of Returns and Assessment, Payment of Tax, Refund under the Act.

### Unit IV

IGST – Scope of IGST, Important terms and definition under Integrated Goods and Services Tax Act, 2017, Levy and Collection of IGST, Principles for determining the place of supply of goods and services, Zero rated Supply.

### Unit V

Customs- Important terms & definitions, Assessable Value, Baggage, Bill of Entry, Dutiable Goods, Foreign going vessel, Import, Import Manifest, Prohibited Goods, Shipping Bill, Store, Export Manifest, Letter of Credit, Kinds of duties – Basic and auxiliary. Basis of levy – advalorem specific duties, Prohibition of Export and Import of Goods.

#### Suggested readings:

1. Abhishek Rastogi: Professionals guide to GST from Ideation to reality (2017)  
Custom Act 1962 and Rules
2. Datey V.S.: GST Ready Reckoner, Taxman Publication, New Delhi
3. Patel, Choudhary: Indirect Taxes, Choudhary Publication, Jaipur
4. Jain, Jain, Kaduniya, GST & Custom Law, Ramesh Book Depot, Jaipur
5. Commercial GST, Commercial law publisher (India) Pvt. Ltd, New Delhi.
6. Rajat Mohan: illustrated guide to GST (2017)

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Prakash

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### 3.3 AUDITING (Paper Code: BCOM 313)

**Objective:** To provide basic knowledge of auditing principles, procedures, types and techniques in accordance with current legal requirements.

#### Unit I

**Auditing:** Introduction, Meaning, Objectives, Basic Principles and Techniques; Accounting as necessity and auditing as luxury, Errors and frauds, Classification of Audit, Internal Control – Internal Check and Internal Audit

#### Unit-II

**Commencement of audit:** Audit programme, audit working system, audit working papers, audit note book, audit tick marks, Audit Procedure – Vouching and verification of Assets & Liabilities.

#### Unit III

**Audit of Limited Companies:** Company Auditor- Qualifications and disqualifications, Appointment, Rotation, Removal, Remuneration, Rights and Duties, Preliminaries before starting company audit, Liabilities of Statutory Auditors under the Companies Act 2013

#### Unit IV

**Auditor's Report-** Importance, Contents, characteristics of good report and Types of report, Audit certificate, **Investigation:** Procedure, object, audit and investigation, **Special Areas of Audit:** Special features of Cost audit, Tax audit, and Management audit;

#### Unit V

**Audit of Various institutions:** Education institutions, Cinema, Clubs, Hospitals, Recent Trends in Auditing: code of conduct and professional misconduct, Basic considerations of audit in EDP Environment; Auditing Standards (elementary knowledge);

#### Suggested Readings:

1. Jain, Khadelwal, Pareekh, Auditing, Ramesh Book Depot, Jaipur
2. Jain, Jain, Chaturvedi, Kaduniya, Auditing, Apex Publishing House, Udaipur
3. Aruna Jha, *Auditing*. Taxmann Publication.
4. A. K. Singh, and Gupta Lovleen. *Auditing Theory and Practice*. Galgotia Publishing Company.
5. Gupta, Kamal Contemporary Auditing, Tata McGraw Hill, New Delhi
6. Jagdish Prasad, Auditing.
7. Tandon B.N., Principles of Auditing, S.Chand and Co. New Delhi

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**B.Com. Third Year**  
**Human Resource Management (BLOM314)**

**Objective:** The objective of the course is to acquaint students with the techniques and principles to manage human resource of an organization.

**Unit I: Introduction**

Human Resource Management: Concept and Functions, Role, Status and competencies of HR Manager, HR Policies, Evolution of HRM, HRM vs HRD, Emerging Challenges of Human Resource Management; Workforce diversity; Empowerment; Downsizing; VRS; Human Resource Information System

**Unit II: Acquisition of Human Resource**

Human Resource Planning- Quantitative and Qualitative dimensions; job analysis – job description and job specification; Recruitment – Concept and sources; Selection – Concept and process; test and interview; placement and induction

**Unit III: Training and Development**

Concept and Importance; Identifying Training and Development Needs; Designing Training Programme; Role-Specific and Competency-Based Training; Evaluating Training Effectiveness; Training Process Outsourcing; Management Development; Career Development.

**Unit IV: Performance Appraisal**

Nature, objectives and importance; Modern techniques of performance appraisal; potential appraisal and employee counseling; job changes - transfers and promotions; Compensation: concept and policies; job evaluation; methods of wage payments and incentive plans; fringe benefits; performance linked compensation.

**Unit V: Maintenance**

Employee health and safety; employee welfare; social security; Employer-Employee relations- an overview; grievance-handling and redressal; Industrial Disputes: causes and settlement machinery.

**Readings Suggested:**

1. Gary Dessler. *A Framework for Human Resource Management*. Pearson Education.
2. DeCenzo, D.A. and S.P. Robbins, *Personnel/Human Resource Management*, Pearson Education.
3. Bohlander and Snell, *Principles of Human Resource Management*, Cengage Learning
4. Ivancevich, John M. *Human Resource Management*. McGraw Hill.
5. Wreather and Davis. *Human Resource Management*. Pearson Education.
6. Robert L. Mathis and John H. Jackson. *Human Resource Management*. Cengage Learning.
7. TN Chhabra, *Human Resource Management*, Dhanpat Rai & Co., Delhi
8. Biswajeet Patttanayak, *Human Resource Management*, PHI Learning
9. Neeru Kapoor, *Human Resource Management*, Taxmann Publication

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

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## B.Com. Third Year

### INTERNATIONAL MARKETING (BCOM315)

**Objective:** This course aims at acquainting students with the operations of marketing in international environment.

**Unit I :** International Marketing : Nature , definition and scope of international marketing; Domestic marketing vs. International marketing ; International marketing environment – External and internal. Identifying and selecting foreign market ; foreign entry mode decisions.

**Unit II:** Product Planning for International Market: Product designing; Standardization vs. adaptation; Branding and packaging ; labeling and quality issues ;After sale services.

**Unit III:** International Pricing : factors influencing international price; Pricing process: process and methods ; International price quotation and payment terms : Promotion of product /Services Abroad; Methods of international promotion ; Direct mail and sales literature .

**Unit IV:** Advertising Personal Selling trade fairs and exhibitions. International Distribution Distribution channels and logistics decisions, Selection and appointment of foreign sales agents.

**Unit V:** Export policy and practices in India; Exim policy – An overview ;trends in India's foreign trade .Steps in starting an export business; Product selection; Market Selection; Export pricing ; Export finance . Documentation Export; procedures; Export assistances and incentives.

#### Suggested Readings:

1. International Marketing Sahitya Bhawan
2. Antrashstriya vipan Sahitya Bhawan
- 3 International Marketing RBD publications
- 4 Interanational Marketing Ajmera publications
- 5 Antrashstriya vipan RBD publications
- 6 Antrashstriya vipan Ajmera publications

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

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## B.COM III YEAR

### (3.6) Financial Management (BCOM 316)

**Objective:** To familiarize the students with the principles and practices of financial management.

#### Unit -1

Business finance- Meaning, nature, scope, objectives of financial management, Financial goals- profit v/s wealth maximization, Role of financial functions of business, Management and organization of finance, changing role of finance and finance manager-traditional and modern approach. Time value of money- calculation of simple and compound interest.

#### Unit-2

Capital structure-Determinants of capital structure, optimum capital structure, Theories of capital structure, corporate securities- Equity shares, preference shares – kinds advantages and disadvantages. Cost of capital- Cost of equity, preference shares, debentures, retained earnings and Weighted average cost of capital.

#### Unit -3

Capitalization- Meaning, Theories of capitalization, Difference between capital and capitalization, over and under capitalization –definitions, causes, disadvantages and remedies. Debentures- kinds, importance and limitations. Hybrid debt instruments. Leverages- operating and financial leverages, EBIT-EPS analysis.

#### Unit-4

Derivatives- meaning, characteristics, forward and future contracts, participants and mechanism. Options- call and put options, pricing of options. Financial planning and forecasting. Dividend decisions- meaning, essentials of sound dividend policy- types, Relevance and irrelevance models of dividend policy.

#### Unit- 5

Investment decisions- Capital budgeting- meaning, process, Payback period method, ARR, NPV, IRR and Profitability index methods. Management of assets- Cash, Receivables and Inventory management.

#### Suggested Readings:

- 1.Rao, Singh, Rao. Financial Management, Apex Publishing House.
- 2.Khan ,Jain. Basic financial management, Mc Graw hill education.
3. Agrawal, Agrawal,Kothari. Financial management, Ramesh book depot.
4. Dave, Nagar, Sojatiya, Goyal. Financial management, Ajmera book co.
5. Pandey I.M. financial management, Vikas publications

