

ORDINANCE, REGULATION & SYLLABUS
For
Bachelor of Commerce
[B.Com.]



Offered by

NEHRU GRAM BHARATI
(DEEMED TO BE UNIVERSITY),
KOTWA-JAMUNIPUR-DUBAWAL
PRAYAGRAJ-221505
UTTAR PRADESH

Session:
From 2019 – 2020

B. Com –PROGRAMME

ORDINANCES AND REGULATION ALL GRADUATE-PROGRAMMES

A. ORDINANCE

1. The Degree of Arts/ Science/Social Science/Commerce/Law/Teacher Education

The Nehru Gram Bharati (Deemed to be University) may confer the Degree of graduate on such candidate who, being eligible for admission to the graduate degree Programme, have received regular instruction in the prescribed course of study , passed successfully Relevant Examinations and being otherwise suitable by virtue of their character, have fulfilled such other condition as may be laid down from time to time by the appropriate authorities.

2. The curriculum and Duration of Studies

A. (i) The Curriculum of study of the graduate degree shall comprise of courses set out in Annexure B.

(ii) The Department Committee shall prescribe the detailed content of various studies, if required before the beginning of each session. The Departmental Committee can make change in the optional papers / subjects' subject to availability of teaching facility/faculty,

B. The curriculum of study for the graduate degree shall be spread over six Semester having 120 credits (each semester of 20 credits).

3. Requirement for Admission

A. Registration:

(i) Candidates of graduate Degree shall first be admitted to the semester upon the reopening of the University after summer vacation every year.

(ii) Subsequent Registration:

A candidate, who fails to clear a regular course of study during any of the second, thirds fourth fifth and six semester may be registered in the appropriate term of any subsequent year to the semester concerned but within such time as enable him to Complete the study of all semester comprising Degree Programme within a maximum period of four years from the data of his/ her registration for the first semester.

B. Minimum Qualification For Admission

(i) Admission to the graduate Degree programme of study shall be open to those candidate who have passed the 10+2 (Intermediate) year graduate Degree Examination of this any board and any stream examination Admission be made according to merit subject to the fulfillment of eligibility requirement as determined by the University and availability of seats in the graduated courses.

C. Condition of Admission:

(i) No application for registration to the first Semester shall be entertained unless it is Accompanied by:

(a) A duly certified transcript of scholastic record of the candidate, commencing from the 10+2 or equivalent examination.

(b) Original Migration Certificate of the candidate who has been a regular student in any Institution at any time prior to making application for registration in the Faculty.

(c) Original Migration Certificate if the candidate is not enrolled in this University or if enrolled, his enrollment has been cancelled. Provided that if a candidate is unable to produce any of the document other than the marks – sheet of the 10+2 examination at the time of seeking admission in the concerned Faculty before Admission Committee, he shall undertake to submit them within one month or within such further period as the University authorities may prescribe; and the admission, if any of such candidate shall until the submission of the aforesaid documents, be deemed to be provisional.

(ii) Candidates shall also give a written undertaking to the effect that:

(a) she/he shall abide by the provision of NGB (DU) Act, Statutes, Ordinances Regulations and Rules that are framed there under and the orders of officers and authorities of the University and the concerned Faculty from time to time.

4. Fees

Students pursuing graduate Degree programme of study shall have to pay fee as may be prescribed by the University from time to time.

5. The courses of study, scheme of examinations, result and promotion are covered in the regulation, and are given below.

1. Graduate Degree Programme has been divided in six semesters in

three years. This is a full time course study, the odd semester would run between July to December and Even semester between January to June. Two consecutive (one odd+ one even) semester constitute one academic year .

2. There will be a minimum of 30 to a maximum 40 papers / courses in all in the whole programme. Besides, there would also be one course on Dissertation and by the students of same Department.

6. In the beginning of the semester V, the Department would announce the available specialization group / course in the Elective Group to the students for the current session. The choice of elective group / course in the semester will be limited to those announced by the Department. Because of infrastructural and Faculty limitations, the Department may put a cap on the number of students in an elective group / course.

7. Each semester shall have minimum 90 teaching days with the exclusion of holidays, admission and examinations.

SCHEME OF EXAMINATION

1. The evaluation scheme of examination consists of two parts: Internal assessment include Assignments, Presentations, Seminars, Quizzes, Case studies, Viva, Unit test, Group activities /Discussion, etc. The Internal Assessment will contribute 20% and the Semester and examination will contribute 80% to the total marks. This shall apply to both types of examination system (CBCS) based examination. (Note: The ratio of internal assessment and semester and examination will be the same as determined by the University).

2. There shall be continuous assessment of the student in each course. The course Instructor shall hold assignment/presentation in case of semester examination, there shall be no binding on the number of external paper setters/examiners, though in case of CBCS//CBSS system, generally the Core course Instructor shall be the paper setter and examiner. However, the Core course comprising **“Dissertation and Viva – voce “and” Project Work and Viva – Voce”** respectively will be evaluated/ examined by Board /s consisting of one external examiner and one internal examiner and one internal examiner who shall be the Chairman of the Board.

The Dissertation /Project Work and Viva – Voce shall equal weight age and would be judge separately. The remuneration for these courses would be at par with such course been run in other Department of

the University.

3. The duration of the End Semester Examination (ESE) of each course will be 3/2 hours.

Commerce

The Department

1. Commerce has been a versatile subject of study right from its beginning. The course inputs of its academic programs at the graduate and master level have always enjoyed the needed skill – orientation.

2. The Department of Commerce of the **NEHRU GRAM BHARATI** has been one of the pioneers on the field of Business Education in the country. It was established in the year 1996 with the commencement of teaching for Undergraduate degree the Bachelor of Commerce. The postgraduate teaching for the master's degree in Commerce was started in the Department in the year 2008. The research programmes for Doctoral and Post – Doctoral degree were also launched in the same year. These developments were taking Place at a time when Commerce Education had not made much progress elsewhere.

3. The Commerce programs have often been perceived fairly strong in fetching jobs in the business – trade- industry sector. In spite of the business environment having become more volatile and complex, these programs still continue to be the fancy of students at all levels. The popularity scale rising unabated, of late even the female students are joining commerce programs in increasingly large numbers. Attempts have continuously been made at various level to revitalize commerce Program with a view to regain their lost glory as job – getters. It has often been done, consciously or unconsciously, more by way of enhancing the import from the management – based courses of study. But in the ensuring competition with the latter, commerce programs have got a further beating in their viability and social relevance. In the process the strength of commerce educations which lay unique in its traditional root areas of accounting, finance, marketing, foreign trades, banking, insurance, etc. have got heavily shaken. The emerging scene has, therefore, once again compelled us to retrace the lost strengths of commerce programs and rebuild then along these root areas.

4. Thu, apart from the usual B. Com program, a number of sister specialty streams have been conceived in different root areas of Commerce. Systematically interwoven into a strong common base, all specialty streams have been so designed that each serves as a lower

(graduated) level professional program in its own area. All specialty program here suggested are backed by a course input details potentially worthy of providing the needed skill up gradation matching conceivable jobs. The target being the small and medium scale business – trade – industry sector which makes tremendous job offerings of supervisory and lower managerial level.

5. In the process of completing this task, the course inputs of all the existing and new programs have been modernized and made as updated and recent as feasible and possible. The professional content of the also been made as competitive as the changing business and economic scenario in the country necessitates.

6. Over the year, the department has built up a reputation for good teaching and research. Most of the faculty has Doctoral Degree and large number of books, articles, research paper and other publications to their credit. The Department has also contributed many eminent scholars. Professors, Administration and Executives in the field of Business Education and Industry. The Department program and Extension Programme like Seminars and Conference for the benefit of Business Scientist and Extension Programme like Seminars and Conference for the benefit of Business, Scientist and practicing executive of public and private sectors. The Department continues to be a pioneer in the field of Business Research and Education and has the potential to undertake many more activities in the field of commerce. The Department is conducting graduate, postgraduate, doctoral programmes on a full time and regular basis. The graduate level programmes consist of the B.Com. Course while there are postgraduate level programmes on a full time and regular basis. The graduate level programme consists of the B.com. Course while there are postgraduate level programmes currently being run by Department. The currently run course are as follow:

1. B.Com. A full – time three years programme leading to the awards of Bachelor’s Degree in commerce.

2. M.Com.: A full – time three years programme leading to the awards of Master’s Degree in commerce.

3. Tally: A three months of certificat course

4. DFA : Six month of Diploma course.

B. Com Course Structure and Syllabus

The Programme : It is a regular full time semester Graduate course based on semester system as per the ordinance and regulations formulated by the deemed university The Programme requirements include 128 credits.

I Semester:

BC- 101	Financial Accounting
BC- 102	Elements of statistics
BC-103	Business Economics
BC-104	Principles of Management
BC-105	Contract law
BC-106	Business Environment

II Semester:

BC -201	Advance Accounting
BC-202	Business Statistics
BC- 203	Theory of Distribution
BC-204	Business Management
BC-205	Business Law
BC-206	Economic Environment

B . Com II year

III Semester:

BC-301	Theory of cost
BC- 302	Principles of Tax
BC-303	Business finance
BC-304	Theory of communication
BC-305	Principles of Auditing
BC- 306	Indian Economy

IV Semester:

BC-401	Cost Accounting
Bc-402	Income Tax law & Practice
BC-403	Managerial Finance
BC-404	Business communication
BC-405	Auditing
BC-406	Rural Development and Agriculture

V**Semester**

BC 501	Corporate Accounting
BC 502	Management Accounting
BC 503	Corporate law
BC 504	Fundamentals of Computer
Elective Course	
Group I	Marketing
BC 551(a)	Principles of Marketing
BC 561(b)	International Marketing
Group II	Insurance & Banking
BC 552(a)	Principles of life Insurance
BC 562(b)	Indian Monetary system & Policy
Group III	Industrial Law and Social Security
BC 553(a)	Industrial labour welfare
BC 563(b)	Social Security in India
Group IV	Finance
BC 554(a)	Financial Market in India
BC 564(b)	Security Analysis & Financial Service
BC 507	
Viva- Voce	

VI Semester

BC 601	Advance Corporate Accounting
BC 602	Advance Management Accounting
BC 603	Corporate law and Secretarial practice
BC 604	Computer Application in Business.

Elective Group

Group I –Marketing

BC 651 (a)	Sales Marketing
BC 661 (b)	Foreign Trade

Group II – Insurance & Banking

BC 652(a)	Principles of General Insurance
BC 662(b)	Indian Banking System

Group III – Industrial law and social security

BC 653 (a)	Consumer Behaviour
BC 663 (b)	Labour Law

Group IV – Finance

BC 654(a)	Finance of Micro Small and Medium Enterprises
BC 664(b)	Working Capital Management

BC 607	Viva Voce
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BC 508	Environmental Studies.
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B. Com Semester I
Course Code BC 101 FINANCIAL ACCOUNTING

Objective: The course aims at providing to the students the conceptual knowledge of accounting theory and understanding of various Indian Accounting Standards.

Unit I

1. **Accounting:** Meaning, Nature, Concept and scope of Accounting. Book keeping and Accounting, limitations and its application. Branch of Accounting.
2. **Accounting:** Accounting concepts and conventions

Unit II

3. **Accounting Transaction:** Journal, Entry, Ledger Relationship between journal and ledger, Rules regarding posting, Subdivision of journal.
4. **Final Accounts:** Trial Balance, Trading Account, Profit & Loss Account, Balance sheet & Adjustment entries.

Unit III

5. **Partnership Accounts:** Essential characteristics of Partnership, partnership deed, final Account. Adjustment after closing the accounts. Fixed and fluctuating capital.
6. **Admission of Partner:** Profit Ratio, Goodwill, Revaluation Account. Change in profit Ratio.

Unit IV

7. **Retirement of a Partner:** Gaining Ratio, difference between sacrificing Ratio and Gaining ratio, Adjustment of Joint Life Insurance Policy, Adjustment of capital
8. **Death of partner:** Capital Account of deceased partner, calculation of deceased partner share of profit, Life Insurance policy.

Unit V

9. **Dissolution of firm:** Meaning, Method of dissolution of a firm, settlement of Accounts on Dissolution of firm, Necessary Account, Partner Becoming Insolvent, Garner v/s Murray Case

10. Accounting Standards: Definition, Characteristics, object, nature, and scope of accounting standards, accounting standards in India, International Accounting standards.

Suggested Reading:

1. वित्तीय लेखांकन : डा. विनोद कुमार पाण्डेय प्रवक्तिका पब्लिकेशन प्रयागराज ।
- 2- वित्तीय लेखांकन : गुप्ता एवं जैन जवाहर पब्लिकेशन आगरा।
- 3- वित्तीय लेखांकन : डा. सिंह एवं मिश्रा यश बीपी डी पब्लिकेशन आगरा ।
- 4- वित्तीय लेखांकन : डा. एस. एम. शुक्ला साहित्य भवन पब्लिकेशन आगरा ।
5. Financial Accounts : Sultan chand and sons New Delhi
6. Advance accounts: Shukla, Agrawal and Gupta : Chand & Co, New Delhi.

B. Com I Year

Course code-BC 102- Elements of Statistics

Objective: The main objective is to provide the knowledge of basic mathematics and statistics and its technique useful in Business.

UNIT-I

Introduction: 1. Meaning, definition, Scope and limitations of statistics.

2. Importance, Function and Relations with other science of statistics.

UNIT-II

3. Statistical Investigation: Meaning and Definition, main stages of statistical Investigation

4. Types and collection of Data- Primary Data, Secondary Data, Methods of collecting Primary and Secondary Data.

UNIT-III

5. Questionnaires and Schedule: Meaning of Questionnaire and Schedule, Difference between Questionnaire and Schedule, Drafting of Questionnaire, Qualities of a Good Questionnaire, and Types of Questionnaire.

6. Classification and Tabulation of Data: Meaning, objectives, characteristics of classification, Meaning, objectives, Advantages of Tabulation, Difference between classification & Tabulation.

UNIT IV:

7. Measures of Central Tendency: Mean, Median, Mode

8. Geometric Mean, Harmonic Mean.

UNIT V:

9. Measures of Dispersion: Range Method, Mean Deviation, Standard deviation, Coefficient of variation, Quartile deviation.

10. Measures of skewness: Karl Pearson's coefficient of

skewness Bowley's coefficient of skewness.

Suggested Readings:

1. Dr. Mohan Singhal, Elements of statistics, Laxmi Narayan Agrawal Publication Agra.
2. S.P Gupta, Statistical Method, S. Chand & company Publication New Delhi.
3. D. N Elhance - Fundamental of statistics (Hindi & English), Kitabmahal Agencies Prayagraj.

- 4- डा. एम.एम. शुक्ल : व्यावसायिक सांख्यिकी(हिंदी एवं अंग्रेजी)
साहित्य भवन पब्लिकेशन आगरा ।
- 5- डा. के. एल. गुप्ता : व्यावसायिक सांख्यिकी नवयुग साहित्य सदन लोहामंडी आगरा ।
- 6- डा. सिन्हा एवं गुप्ता % व्यावसायिक सांख्यिकी एस बी पी डी पब्लिकेशन आगरा ।
- 7- डा. आर पी. वाण्येय व्यावसायिक सांख्यिकी जवाहर पब्लिकेशन आगरा ।

B Com I SEMESTER
COURSE CODE BC 103- BUSINESS ECONOMICS

Objective: The objective of this paper is to provide basic understanding about the Demand, Production, Cost, Revenue and Market.

UNIT I – Meaning and definition of Economics, Method of study of Economics, Macro Economics, Scope and Nature.

UNIT II – Meaning and definition, Scope, nature and features of Business Economics Utility analysis, Consumer surplus

UNIT III – Demand – Meaning, Definition and determinants, Law of demand, Elasticity of demand, demand forecasting, supply analysis

UNIT IV- Production Analysis: Meaning, Law of Production, limitation and assumption of law of Production, Economies and diseconomies of scale , Theory of cost and Revenue

UNIT V- Forms of Market, Price and Output determination (General Theory) of Perfect Competition, Monopoly, Monopolistic completion and imperfect Competition.

Suggested Books

1. Dr. H. K Singh- व्यावसायिक अर्थशास्त्र व लोकवित्त प्रयाग पुस्तक भवन प्रयागराज ।
2. Dr. H. k Singh- Business Economics, Prayagraj Pustak Bhawan Prayagraj.
3. Dwivedi D.N, Manegerial Economics, Vikas Publishing house, New Delhi.
4. Baumol William J., Economics Theory and operations, practice Hall, London.

B Com – I- SEMESTER – I

Course code BC 104 Principles of Management

Objective: This course familiarizes the student with the basic and principle of Management and Develop thought for application of Management in Business.

UNIT I

- (i) Management: Meaning feature and functional Area of Management social Responsibility of Management.
- (ii) Management: Nature, Principle, levels and limitations.

UNIT II

- (iii) Function of Management, Managerial roles of manager.
- (iv) Development of Management thought, principles of Management, Scientific Management.

UNIT III

- (v) Planning: Meaning, types of Plans and corporate planning, scope of planning
- (vi) Management by objective, Forecasting, Process of Planning

UNIT IV

- (vii) Decision Making, Environmental Analysis and Diagnosis
- (viii) Organization Meaning, Nature, Scope, Organization structure, and form of organization

UNIT V

- (ix) Departmentation: Authority and Responsibility . Delegation of Authority.
- (x) Centralization and Decentralization.

Suggested Book:

- (1) Principal of Business Management Sanjay Gupta, SBPD Publication, and Agra.
- (2) Principle of Business Management Dr. Agrawal and Dayal
- (3) व्यावसायिक प्रबंध के सिद्धांत डा. राजेश केसरी, प्रवालिका पब्लिकेशन प्रयागराज।

4. व्यावसायिक प्रबंध के सिद्धांत डा. एस. सी. स्करोना प्रयाग पुस्तक भवन प्रयागराज ।
- 5 - प्रबंध के सिद्धांत डा. एच. के. सिंह प्रयाग पुस्तक भवन प्रयागराज।
- 6- व्यावसायिक प्रबंध के सिद्धांत डा. संजय गुप्ता एस.बी.पी.डी. पब्लिकेशन आगरा ।

B COM Part- I
Semester – I
Course code BC 105 CONTRACT LAW

Objective: The objective of this course is to provide knowledge of Relevant of Provision of contract Law and Principle of contract.

UNIT – I

(i) Indian contract Act 1972; concept and essential of contract, classification of contract after and Acceptance

(ii) Law full consideration and object, capacity of Parties.

UNIT- II

(iii) Free consent of parties, void Argument

(iv) Performance of contract and discharge of contract.

UNIT – III

(v) Contingent contract, implied or quasi contracts.

(vi) Remedies for breach of contract.

UNIT – IV

(vii) Contract of Indemnity and Guarantee.

(viii) Contract of Bailment.

UNIT – V

(ix) Contract of pledge

(x) Contract of Agency.

Suggested Reading:

1. Kuchal M.C.: Business Law, (Hindi & English) vikash Publishing house, New Delhi.

2. N. D Kapoor, Business Law, Sultan Chand & Sons, New Delhi.

3. Dr. G. K. Varshney, Business Regulatory Framework sahitya Bhawan Publication.

4- डा. सिंह एवं तिवारी - व्यावसायिक नियमन रूपरेखा ए.बी.पी.डी. पब्लिकेशन आगरा ।

4- डा. शुक्ल एवं सहाय - व्यावसायिक नियमन रूपरेखा साहित्य भवन पब्लिकेशन आगरा ।

B COM – I SEMESTER
COURSE CODE BC 106 BUSINESS ENVIRONMENT

Objective: The aim of this Paper is to Provide conceptual Knowledge about business environment.

UNIT – I

- (i) Introduction, Concept, Components and importance of Business environment
- (ii) Feature and Merit and demerits of capitalistic, socialistic and Mixed, economy system.

UNIT – II

- (i) Features of Indian economy system, Business Ethics
- (ii) Social responsibility of Business, Consumer protection

UNIT – III

- (i) Income saving and Investment
- (ii) Balance of Trade & balance of payment, Factors responsible for adverse BOP, suggestions to improve BOP.

UNIT- IV

- (i) Monetary System, Monetary policy
- (ii) Industrial Sickness, Inflation and deflation

UNIT – V

- (i) Unemployment – Meaning, types and causes and suggestion to increase employment
- (ii) Poverty- Concept, Measure to remove poverty

Suggested Reading

1. Sundarama and Black: The International Business Environment, Prentice Hall, New Delhi
2. डा. वी. सी. सिन्हा व्यावसायिक पर्यावरण
- 3- डा. एस. के. सिंह: व्यावसायिक पर्यावरण साहित्य भवन पब्लिकेशन आगरा ।
- 4- जे. एस. माथुर: व्यावसायिक पर्यावरण साहित्य भवन पब्लिकेशन आगरा
- 5- डा. विनय व्यावसायिक पर्यावरण एस.बी. पी. डी. पब्लिकेशन आगरा ।
- 6- डा. ए. के. मालवीय व्यावसायिक पर्यावरण प्रयाग पुस्तक भवन प्रयागराज

B com SEMESTER II

COURSE CODE BC 201 Advance Accounting

Objective: The main objective providing to the students the theoretical and practical training in accounting. Financial & Non financial reporting, aimed at people who wish to specialize and those who are seeking to update their skills.

UNIT I

1- **Depreciation:** Definition, Objects, Causes, Elements of Depreciation, Method of Depreciation.

2- **Reserve fund and provision:** Classification of Reserves and fund, type of Reserves, type of fund, Provision, Difference between Reserves and Provision.

UNIT II

3- **Hire Purchase System:** Entries in Hire purchaser Books, Entries in Hire vendor's books, Hire purchase Trading Account, Practical problems

4- **Installment Payment Method:** Entries in the books of the buyer, Entries in the books of seller. Comparison with hire Purchase system, Practical Problems.

UNIT III

5- **Branch Accounts:** Journal Entries, Branch Account, Debtors Account, goods supplied as cash price and invoice price, type of branch Accounts relating to foreign Branch, Practical problems.

6- **Departmental Accounting:** Nature and features of Departmental Accounting, practical problems.

UNIT IV

7- **Royalty Accounts:** Basic terms- Royalty, Dead Rent, short working etc. Entries in the Books of Lessee and Lesser, Practical Problems.

8- **Voyage Account:** Meaning of Important words, voyage Account, Complete Voyage, Incomplete Voyage, Difference between voyage Account and profit and Loss Account.

UNIT V

9- Account of Non Profit organization: Introduction, Non trending Institutions, Accounting record of Non trending institution, financial statement of Non trending organization , Receipt and payment Accounts, Income and expenditure Accounts, Balance sheet.

10- Capital and Revenue: Need to Differentiate capital and Revenue items, classification of Expenditure characteristics of Revenue expenditure, Distinction between capital and revenue expenditure capital receipt & revenue receipt , capital Profit & revenue profit, capital Loss and Revenue Losses.

Suggested Reading

- 1- वित्तीय लेखांकन : डा. विनोद कुमार पाण्डेय
प्रवालिका पब्लिकेशन प्रयागराज ।
- 2- वित्तीय लेखांकन : गुप्ता एवं जैन जवाहर पब्लिकेशन आगरा ।
- 3- वित्तीय लेखांकन : डा. सिंह एवं मिश्रा, एस. बी. पी. डी. पब्लिकेशन आगरा ।
- 4- वित्तीय लेखांकन : डा. एस. एम. शुक्ला साहित्य भवन पब्लिकेशन आगरा ।

6. Financial Account: Sultan chand and sons New Delhi.

7. Advance Accounts Shukla, G rawal and Gupta S. Chand & Co. New Delhi.

Semester – II

Course code BC 202 Business Statistics

Objective: The purpose of this paper is to include and analytical ability among the students.

UNIT – I

- 1- Correlation: Meaning, Definition and Importance of correlation
- 2- Method of correlation Karl Pearson is coefficient of correlation, spearman's coefficient correlation, coefficient of concurrent deviation.

UNIT – II

- 1- Regression: Meaning, Definition and Utility of Regression, Difference between correlation and Regression.
- 2- Regression lines and equations, Regression coefficient method.

UNIT- III

- 1- Interpolation & Extrapolation: Meaning, Importance of Interpolation & Extrapolation.
- 2- Method of Interpolation & extrapolation: Newton's method, Binomial expansion method, Lagrange's method.

UNIT – IV

- 1- Index Number- Meaning, types and uses of Index number, construction of Index Numbers.
- 2- Contracting Price and Quantity indices (simple and aggression) fixed Base Method, Chain base Method, Base conversion, weighted Index Number's, Laspeyre's and paasche's method, Fisher's method, consumer price index.

UNIT – V

- 1- Indian statistics: Central Statistical Organizations (CSO) and National Sample Survey Organization (NSSO).
- 2- Demographic statistics: Population statistics, Agricultural statistics, Industrial statistics, and National Income statistics

Suggested Readings:

1-

Dr. Mohan Singhal, elements of statistics, Laxmi Narayan
Agrawal, Agra.

2- S. P. Gupta, statistical methods, S Chand & Company Ltd.
New Delhi.

3- D.N Elhance- Fundamental statistics (Hindi & English),
kitab mahal Agencies, Prayagraj.

4- Dr. S.M . Shukla- Business Statistics (Hindi & English) Sahitya
Bhawan Publication Agra .

5. Dr. K. L. Gupta- Business Statistic, Navyug Sahitya Sadan,
Lohamandi, Agra.

6- डा. सिन्हा एवं गुप्ता : व्यावसायिक एवं सांख्यिकी एस.बी. पी. डी. पब्लिकेशन आगरा ।

7- डा. आर.पी. वाष्णेय : व्यावसायिक सांख्यिकी (हिंदी एवं अंग्रेजी) जवाहर पब्लिकेशन आगरा ।

B. Com- II SEMESTER
Course code BC 203-Theory of Distribution

Objective: The objective of this paper is to provide basic knowledge about distribution theory and Public finance.

UNIT –I

(i) Theory of Distribution – classical theory, Marginal Productivity theory of distribution

(ii) Rent or Surplus – Types of rent, Ricardo theory of rent, Modern theory of rent

UNIT – II

(i) Meaning and definition: kyne’s Liquidity preference theory of interest, modern theory of interest, other theories of interest.

Wages- Theory of wage, Modern theory of wage determination, other theories of wages.

UNIT III

(i) Profit: Normal and Abnormal Profit Various theories of profit.

(ii) Modern theory of profit, profit determination

UNIT IV

(i) Public Finance : Definition, Concept and Important, nature, scope, principle of maximum social advantage, deficit Finance.

UNIT V

(I) Source of Public Revenue, principle of taxation, principles of Public Expenditure.

Suggested Books

1- Dr. J.C. Varshney, Public Finance, Sahitya Bhawan Publication and Distribution, Agra

2- Dr. R. C Agarwal, Public Finance, Laxmi Narayan Agrawal , Agra

3. Dr. H.K. Singh- Business Economics, Prayag Pustak Bhawan, Prayagraj.

4. डा. एच. के. सिंह, व्यावसायिक अर्थशास्त्र प्रयाग पुस्तक भवन प्रयागराज ।

5. डा. वी.सी. सिन्हा व्यावसायिक अर्थशास्त्र प्रयाग पुस्तक भवन प्रयागराज ।

B. Com SEMESTER- II

Course code BC 204 Business Management

Objective: The concept of this course to provide knowledge and use of Management in Business.

UNIT –I

- (i) Direction: Concept & technique
- (ii) Motivation: Concept, theory of Maslow, Herzberg, McGregor and Ouchy.

UNIT- II

- (ii) Leadership: Concept, style of leadership, Leadership theories of Management
- (iii) Communication: Nature, Process, Network and various types of communication, effective communication.

UNIT – III

- (iv) Staffing: Meaning, scope, staffing process and supervision.
- (v) Training and Development: Method of Training, Need Importance of Training

UNIT- IV

- (vi) Controlling: Meaning, feature, objective, Need importance, process of control, limitation of control, Essentials of good control
- (vii) Techniques of control: Traditional Control Technique, Modern control Technique. Relationship between planning & control and other function of Management

UNIT- V

- (i) Co- ordination: Meaning, Definition, feature of co- ordination Nature of co-ordination, need and importance of co-ordination, principle of co-ordination.
- (ii) Management of change: Meaning, Nature, factor affecting change. Need & object of Management of change.

Suggested book:

- (i) Principles of Business Management- Sanjay Gupta – SBPD Publication Agra.
- (ii) Principle of Business Management. Dr. Agrawal and Dayal.
- (iii) प्रबंध के सिद्धान्त डा. एच. के. सिंह प्रयाग पुस्तक भवन प्रयागराज।
- (iv) व्यावसायिक प्रबंध के सिद्धान्त डा. राजेश केसरी प्रवालिका पब्लिकेशन प्रयागराज ।
- (v) व्यावसायिक प्रबंध के सिद्धान्त डा. एम.पी. सक्सेना प्रयाग पुस्तक भवन प्रयागराज ।
- (vi) व्यावसायिक प्रबंध के सिद्धान्त संजय गुप्ता एस.बी.पी.डी. पब्लिकेशन आगरा ।

B. Com SEMESTER II
Course code BC 205 Business law

Objective: The objective of this course is to provide knowledge of relevant provision, various laws influencing Business operations.

UNIT- I

(i) Introduction of mercantile law, sale of goods Act – 1930
Definition, classification and price.

(ii) Conditions and warranties, Transfer of property in goods

UNIT – II

(iii) Performance of the contract of sale, unpaid seller, sale by Action

(iv) Negotiable Instrument Act- 1881, concept and features of Negotiable Instrument, promissory note, Bill of exchange and cheque.

UNIT- III

(v) Holder and holder due to course, cheque: meaning, types of cheque cross of cheque

(vi) Negotiation, Dishonour and Discharge of negotiable Instrument.

UNIT – IV

(vii) Indian Partnership Act – 1932- Nature and kinds of partnership relation of partners.

(viii) Partners right and duties, Registration of firms, Dissolution of firm.

UNIT- V

(ix) The consumer protection Act- 1986- salient features, Definition of consumer, Grievance, Redressal Machinery.

(x) Foreign exchange Management Act-2000 Definition features and main provision

Suggested Reading:

1- Dr. Singh & Tiwari Business, Regulatory Farme work, SBPD publication Agra.

2- N.D Kapoor, Business Law Sultan Chand & Sons, New Delhi

3- Dr. G.K Varshney- Business Regulatory Framework, Sahitya Bhawan Publications.

4. डा. शुक्ल एवं सहाय व्यावसायिक नियमन रूपरेखा, साहित्य भवन पब्लिकेशन आगरा ।

B. Com SEMESTER II

Course code BC -206 Economic Environment

Objectives: Its aim is to provide basic understanding about environment business in context of India.

UNIT-1

- (i) Concept Meaning and components of Economics Environment.
- (ii) NITI Aayog: Structure and working of NITI Aayog Resource allocation is current plan.

UNIT – II

- (i) Monetary and fiscal policy
- (ii) Policy, industrial linking, Privatization Export- Import

UNIT – III

- (i) LPG- Liberalization, Privatization and Globalization- Meaning and Feature
- (ii) Industrial policy

UNIT- IV

- (i) Export promotion and Import substitution – Meaning and measures
- (ii) Public sector in India

UNIT –V

- (i) Working and function of WTO and UNCTAD
- (ii) Working and function of world Bank and IMF

Suggested Books

- 1- Sundaram and Black- The International Business environment, Practice Hall, New Delhi.
- 2- डा. वी.सी. सिन्हा - व्यावसायिक पर्यावरण
- 3 डा. एस. के. सिंह - व्यावसायिक पर्यावरण साहित्य भवन पब्लिकेशन आगरा ।
- 4 जे. एस. माथुर - व्यावसायिक पर्यावरण प्रयाग पुस्तक भवन प्रयागराज ।
- 5- डा. ए. के. मालवीय - व्यावसायिक पर्यावरण प्रयाग पुस्तक भवन प्रयागराज ।

B Com. SEMESTER III

Course code BC -301 Theory of cost

Objective: This course exposes the students to the basic concepts and the tools used in cost accounting.

UNIT- I

(i) Introduction: Meaning, Definition, Nature, scope and function of cost Accounting.

(ii) Methods & Techniques of cost Accounting, Importance of cost Accounting, limitations of cost Accounting.

UNIT-II

(i) Characteristics of ideal system, Difference between cost and financial Accounts. Limitations of financial Accounting.

(ii) Elements of cost: Material cost, Labour cost, expenses, overheads, analysis of total cost, classification of cost

UNIT III

1- Material cost control: Purchase of materials, Bin card, pricing of materials issued.

2- Methods and Techniques of material control- Budgetary Technique, ABC of material control, Economic order quantity, Determination of materials limits and level, Danger level Average stock level. Treatment of wastage, scrap and spoilage of material

UNIT- IV

1- Accounting for labour cost: Labour cost control procedure, Labour turnover, accounting procedure for labour, Idle time and overtime.

2- Methods of wage payment: Time rate method, Piece rate system, Incentive schemes- Halsey, Rowan, Emerson premium scheme.

UNIT- V

1- Accounting for overheads: Meaning and classification of overheads, treatment of different overhead items. Items excluded from cost accounting.

2- Overheads: Allocation, Apportionment and Absorption- Bases

of apportionment of factory overheads, methods of Absorption of overheads.

Suggested Books:

1. Arora M.N- Cost Accounting principles & practice, Vikash Publications, New Delhi.
2. Jain S. P and Narang K.L – Cost Accounting, Kalayani Publication, New Delhi.
3. M.L. Agrawal and K.L. Gupta – Cost Accounting (Hindi & English), Sahitya Bhawan Publication, Agra.
4. Jagdish Prakash- Cost Accounting (Hindi & English), Prayag Pustak Bhawan Prayagraj.
5. Dr. S.N. khandeilwal – Cost- Accounting (Hindi & English), SBPD Publication, Agra.
6. डा. पी. सी. गुप्ता एवं डा. पी. के. जैन - लागत लेखांकन जवाहर पब्लिकेशन आगरा ।

B COM II YEAR

SEMESTER III

Course code BC 302- Principle of Tax

Objective: This course aims at making students conversant with the concept of principle of tax and Indian Tax laws provided to student.

UNIT-I

- (i) Income Tax: Introduction and important definition.
- (ii) Agriculture Income, exemptions from Tax.

UNIT-II

- (iii) Residence and Tax liabilities
- (iv) Income from salary, Income from salary (Retirement)

UNIT- III

- (v) Income from house property
- (vi) Deemed income and clubbing of Income (Aggregation of Income)

UNIT- IV

- (vii) Preparation and filling of return of income
- (viii) Advance payment of Tax

UNIT- V

- (ix) Income Tax Authorities
- (x) Appeal and Revision of Tax

Suggested Readings:

- 1- Singhania V.K.- Students Guide to Income tax Delhi
- 2- Prasad Bhagwati – Income tax law & Practice ,witty Publications New Delhi.
- 3-Meharotra H.C – Income Tax Law & Accounts (Hindi & English) Sahitya Bhawan Publications Agra.
- 4- Agarawal B.k. – Income tax (Hindi & English)
5. वी.पी. गौर एवं जैन के.सी. आयकर विधान एवं अभ्यास ।

B. COM- III SEMESTER

Course code BC – 303 Business Finance

Objective- The aim of this paper is to give basic knowledge about Finance to the students.

UNIT- I

- (i) Meaning, Definition, Nature and scope of Finance.
- (ii) Financial object, concept of time value of money

UNIT – II

- (i) Form and character of Balance Sheet information.
- (ii) Form and Character of Profit & loss information

UNIT – III

- (i) Meaning, use and preparation of fund flow statement.
- (ii) Meaning use and preparation of cash flow Analysis.

UNIT-IV

- (i) Theories, Causes, Consequence and remedies of under capitalization.
- (ii) Theories, Causes, Consequence and remedies of over capitalization.

UNIT-V

- (i) Ratio Analysis- Profitability Ratio, Liquidity Ratio Turnover Ratio
- (ii) Working Capital Management – Meaning, Types, Factors affecting working capital management.

Suggested Books:

1. Dr.H.K. Singh – Business Finance, Prayag Pustak Bhawan, and Prayagraj.
2. Agrawal Mishra- Business Finance, PBD Nagpur.
3. डा. एच. के. सिंह - व्यावसायिक वित्त प्रयाग पुस्तक भवन प्रयागराज ।
4. व्यावसायिक वित्त - डा. कुलश्रेष्ठ, एस.बी.बी.पी.डी. पब्लिकेशन आगरा ।
5. डा. एस.पी. गुप्ता - वित्तीय विश्लेषण व नियोजन

B. Com SEMESTER III

Course code BC -304 Theory of communication

Objective- The objective of this course is to develop effective communication skill among the student.

UNIT-I

(i) Introduction and theory of communication and Audience Analysis

(ii) Self Development and communication.

UNIT – II

(iii) Barriers of communication

(iv) Principles of Effective Communication

UNIT- III

(v) Writing Skill- Proposal & Report Writing.

(vi) Good and Bad New letters: Meaning and types of Good and Bad news letters, Performa of Good and Bad News letters.

UNIT- IV

(vii) Oral presentation: Principles of oral presentation, factor affecting presentation, effective presentation skill.

(viii) Interview skill:

Appearing in Interview, Conducting Interview, writing Resume and letter of Application.

UNIT- V

(ix) Modern forms of communication: Fax, Email, Video conferencing etc.

(x) International Communication: Meaning, Inter- culture communication, guidelines for effective Inter- cultural communication.

Suggested Books:

(i) Dr. V.K. Jain & Biyani: Business communication, S. chand Publication Delhi.

(ii) Business Communication- Pooja Khanna, S. Chand Publication Delhi

(iii) Business Communication- Sahitya Bhawan Publication Agra.

- (iv) व्यावसायिक संप्रेषण, साहित्य भवन पब्लिकेशन आगरा ।
- (v) व्यावसायिक संप्रेषण एस.बी.पी.डी. पब्लिकेशन आगरा (हिंदी एवं अंग्रेजी)
- (vi) व्यावसायिक संचार प्रयाग पुस्तक भवन प्रयागराज।

B. Com- III SEMESTER

Course code BC -305 Principle of Auditing

Objective: The aim of this paper to develop understanding of method and procedure of Auditing.

UNIT-I-

Meaning, Definition and objectives of Auditing, Nature, scope and types of Audit.

UNIT- II –Internal Audit

Audit Process: Audit Programme, Audit and Books, Audit working papers and evidences consideration for commencing an audit.

UNIT-III:

(i) Routine Checking and test checking

(ii) Internal Check system: Internal control and international Audit

UNIT-IV: Vouching, Meaning and Method of verification of Assets and Liabilities.

UNIT-V: Valuation of Assets and liabilities, Difference between verification and valuation of Assets.

Suggested Books:-

1. Tandon B.C.: Principle of Auditing S. Chand and Co., New Delhi.
2. डा. जगदीश प्रकाश अंकेक्षण, प्रयाग पुस्तक भवन, प्रयागराज ।
3. डा. जी. सी. दविवेदी, अंकेक्षण के सिद्धान्त प्रतिभा प्रकाशन प्रयागराज ।
4. डा. टी. आर. शर्मा, अंकेक्षण, (हिंदी एवं अंग्रेजी) साहित्य भवन पब्लिकेशन आगरा ।

B.Com. SEMESTER-III

Course code BC 306- Indian Economy

Objective- The purpose is to provide an awareness of various Indian economy issue and challenges being faced by Indian economy in the globalised economy.

UNIT-I

1. Indian Economy: Nature, structure, Growth and composition of Indian economy.
2. Development: Sectoral Development of the economy and their Inter- relationship.

UNIT-II

3. **Resources:** Utilization of Natural Resources in India. Land, water, forest and minerals Resources.
4. **Population:** Problems of population and population policy in India, Utilization of Human Resources.

UNIT-III

5. **Planning:** Need, objectives and strategy of economy planning in India, Regional Disparities (Imbalance) and policy issues.
6. **Uttar Pradesh Economy:** Nature, structure and Development of Uttar Pradesh Economy During plans.

UNIT-IV

7. **Poverty:** Problems of Poverty in India, causes, effects for Removal and Suggestions.
8. **Unemployment:** Unemployment in India, Nature, Type of Unemployment, Extent and Employment policy.

UNIT-V

9. Industrial Development: Growth and Structure of Industries in India, Industrial and licensing policies in India.

10. Industries in India: Major Large scale Industries in India- Textile Industries, Jute industries, Iron and Steel Industries, Cement Industry.

Suggested Readings:

- 1- भारतीय अर्थव्यवस्था - जे.एन. मिश्रा, किताब महल, प्रयागराज ।
- 2- भारतीय अर्थव्यवस्था - प्रो. बी.एल. ओझा, एस.बी.पी.डी. पब्लिकेशन, आगरा ।
- 3- ग्रामीण विकास एवं सहकारिता - वी.पी. गुप्ता एवं एच.आर. स्वामी, रमेश बुक डिपो जयपुर ।

4. Indian economy, Agrawal A.N . Vikas Publishing House, Delhi
5. Dutt R and Sundharam K.M., Indian economy ,S. Chand, Delhi
6. Annual Report and survey Reports: Ministry of Agriculture, Government of India.

B Com. SEMESTER- IV
COURSE CODE BC 401 – Cost Accounting

Objective: This course exposes the students to the basic tools used in cost accounting.

UNIT-I

1. Unit costing: Meaning, Elements of cost, Methods of Output cost, objects and Advantages of cost sheet, Difference between cost Account and cost sheet, specimen of cost sheet. Expenses not included in cost Book.
2. Tender price: Calculation of Tender price, Precautions materials, Labour and overheads.

UNIT-II

1. Job and Batch costing: Meaning of job costing, Procedure of job costs, Difference between jobs costing and contract costing specimen of job cost sheet, Batch costing.
2. Contract costing: Explanation of various items given in contract Accounts, Determination of Profit or loss on contracts, specimen of contract Account.

UNIT-III

1. Process costing: Meaning, objects and principles of process cost accounts, Distinction between job costing and process costing, Proforma of process account.
2. Joint and By- Product, Process Accounts of Oil Refining, calculation of Inter – process Profit, Statement of Equivalent Production.

UNIT-IV

1. Reconciliation of cost and financial Accounts: Causes of difference between the profit of cost Accounts and financial Accounts, Reconciliations of profit, specimen of Reconciliation statement Accounts.

2. Cost Audit: Meaning, Objects and scope of cost Audit, procedure of cost Audit, Advantage of cost audit, Difference between cost Audit and Financial Audit.

UNIT-V

1. Operating Costing: Meaning and objects of operating costing, computation of operating cost, computation of operating cost of specific services, statement of operating cost.
2. Integral and Non- Integral Accounts: Meaning and Advantage of Integrated Accounts, Procedure of Integrated Accounting, Non-Integrated – Meaning, objectives and principle control Accounts in cost Ledger.

Suggested Reading:

1. Arora M.N. - Cost Accounting- Principle & Practice, vikash publication, New Delhi.
2. Jain S.P. and Narang K.L. - Cost Accounting, Kalyani Publications, New Delhi.
3. M.L. Agarwal and K.L Gupta- Cost Accounting (Hindi & English), Sahitya Bhawan Publication, Agra
4. Jagdish Prakash- Cost Accounting (Hindi & English) , Prayag Pustak Bhawan, Prayagraj.
5. Dr. S.N. Khandewal – Cost Accounting (Hindi and English) S.B.P.D Publication, Agra.
6. डा. पी.सी. गुप्ता एवं डा. पी. के. जैन - लागत लेखांकन, जवाहर पब्लिकेशन आगरा ।

B. Com II Year Semester IV

Course code BC 402 – Income Tax: Law and Practice

Objectives- This course aims at making students conversant with the concept of Income tax Law and Practice as also their implications for taxes.

UNIT-I

- (i) Profit of Business or profession, Determination of income of certain Business or profession on presumptive Basis.
- (ii) Depreciation and Investment Allowances

UNIT-II

- (iii) Capital gain.
- (iv) Income from other sources deduction to be made from gross total Income will computing total income.

UNIT-III

- (v) Set off and carry forward of losses.
- (vi) Computation of Total Income of Individual. Computation of Tax liabilities of Individual.

UNIT- IV

- (vii) Assessment of Hindu undivided family (HUF)
- (viii) Assessment procedure, Rebate and Relief of Tax

UNIT-V

- (ix) Assessment of firm, Assessment of Association of person or Body of Individual.
- (x) Deduction and collection of Tax at source, Tax planning for Individual.

Suggested Reading:

1. Singhania V.K- Students Guide to income tax: Delhi

2. Prasad Bhagwati- Income tax Law & Practice: Witty Publication New Delhi.
3. Mehrotra H.C income Tax Law & Accounts (Hindi & English) Sahitya Bhawan Publication, Agra
4. एस.पी. गुप्ता, शुक्ला यू.एन. आयकर विधान एवं लेखे ।
5. गौर बी.पी. एवं जैन के.सी. आयकर विधान एवं अभ्यास ।

B. Com- II Year- SEMESTER-IV
Course code BC 403- MANAGERIAL FINANCE

Objective: The objective of this paper is to provide basic understanding and concept of Finance to the students.

UNIT-I

- (i) Meaning, Definition and Scope
- (ii) Cost Volume- Profit Analysis of Finance and profit planning, breakeven point, P/V Ratio.

UNIT-II

- (i) Concept of Leverage, Operating leverage, financial leverage and combined leverage.
- (ii) Watered Capital

UNIT-III

- (i) Meaning of capital structure, factors affecting capital structure, objective and method of capital structure, theories of capital structure, inventory management.
- (ii) Capital Gearing, Trading on equity.

UNIT-IV

- (i) Theories of Dividend, type of dividend, factors affecting the dividend
- (ii) Water & MM model of Dividend

UNIT-V

- (i) Capital Budgeting, Meaning, Method- Pay Back period, accounting rate of return.
- (ii) Importance of capital Budgeting, process of capital budgeting.

Suggested Books

1. Dr. H.K. Singh- Business Finance, Prayag Pustak Bhawan, Prayagraj
2. Agarwal, Mishra, Business Finance, SPBD , Nagpur
3. डा. एच. सी. कुच्छल, व्यावसायिक वित्त ।
4. डा. कुलश्रेष्ठ - व्यावसायिक वित्त ।

B.Com II Year Semester-IV

Course code BC-404 Business Communication

Objective: The objective of this course is to develop effective Business Communication skill among the students.

UNIT-I

- (i) Basis form of Business Communication, Communication models and process.
- (ii) Corporate Communication

UNIT-II

- (iii) Practice in Business Communication
- (iv) Written Business Communication

UNIT-III

- (v) Written Business Communication Medium:- letter
- (vi) Kind of Business letters, Request letters

UNIT-IV

- (vii) Persuasive letter: Sales letter and collection letter
- (viii) Office memorandum and circular

UNIT-V

- (ix) Non verbal Aspect of Business Communication
- (x) Effective Listening

Suggested Books:-

- (i) Dr. V.K. Jain & Biyani—Business Communication S. chand Publication Delhi.
- (ii) Business Communication pooja Khanna S. chand Publication. Delhi.
- (iii) Business Communication, sahitya Bhawan Publication, Agra.
- (iv) व्यावसायिक संप्रेषण, एस.बी.पी.डी. पब्लिकेशन आगरा (हिंदी एवं अंग्रेजी)

- (v) व्यावसायिक संप्रेषण, साहित्य भवन पब्लिकेशन आगरा ।
- (vi) व्यावसायिक संचार प्रयाग पुस्तक भवन प्रयागराज ।

B. Com II Year- IV Semester
Course code BC 405 Auditing

Objective: The objective of this paper to develop understanding of method and procedure of company Audit, to the students.

UNIT-I

Company Audit: Company Auditor, Appointment & powers of Auditor, Duties & liabilities of Auditor.

UNIT-II

Divisible Profit and dividend, Auditor's Reports: Qualified Report and standard Report

UNIT- III

Audit of Banking Company Method Audit of Educational Institution method

UNIT-IV

Audit of Insurance Companies, Investigation, Audit V/S Investigation

UNIT-V

Recent Trends in Auditing, Nature and Significance of cost Audit and Management Audit.

Suggested Books

1. Tandon B.C; Principles of Auditing, S. chand & Company, New Delhi.
2. Sharma T. R, Auditing (Hindi & English), Sahitya Bhwan P., Agra.
3. प्रो. जगदीश प्रकाश, अंकेक्षण (हिंदी एवं अंग्रेजी) प्रयाग पुस्तक भवन प्रयागराज ।
4. डा. जी.सी. द्विवेदी, अंकेक्षण के सिद्धान्त, प्रतिभा प्रकाशन प्रकाशन ।

B. Com Semester V

Course code BC 406: Rural Development and Agriculture

Objective- The objective of this course is to provide conceptual Knowledge of Rural and Agriculture Development and to make them aware about recent trends in agriculture.

UNIT-I

- (i) **Agriculture in India:** Trends of production and productivity.
- (ii) **Land Reform in India:** Agricultural holdings, Sub-Division, fragmentation and consolidation

UNIT-III

- (iii) **Unemployment:** Agricultural labour, Rural unemployment and under unemployment
- (iv) **Resources:** Problems of irrigation and power resources, technology change in Agriculture

UNIT-III

- (v) **Agricultural policy:** Agricultural finance policy, Agricultural marketing and Agricultural price policy in India.
- (vi) **Problems:** Problems of supply of agricultural inputs and rural Indebtedness.

UNIT-V

- (vii) **Development:** Co- operative forming, agriculture and Rural Development.
- (viii) **Development under plan:** New Agriculture at strategies and green revolution.

UNIT-V

- (ix) **Agriculture in Uttar Pradesh:** Importance of Agriculture in economy of Uttar Pradesh, main agriculture crops of Uttar Pradesh.

- (x) Small scale Industries: Small scale and cottage industries in India (importance, development problems and solution, small scale and cottage industries in U.P

Suggested Books

1. भारतीय अर्थव्यवस्था - प्रो. जे.एन. मिश्रा, किताब महल प्रयागराज ।
- 2- भारतीय अर्थव्यवस्था - प्रो. बी.एल. ओझा, एस.बी.पी.डी. पब्लिकेशन आगरा ।
3. ग्रामीण विकास एवं सहकारिता - बी.पी. गुप्ता एवं एच.आर. स्वामी, रमेश बुक डिपो, जयपुर ।
4. Indian economy: Agrawal A.N Vikas publishing house, Delhi
5. Dutt R and Sundaram K.P.M, Indian Economy, S.Chand, Delhi
7. Annual Report and survey Reports, Ministry of Agriculture, Government of India.

B. Com- V Semester

Course code BC -501 Corporate Accounting

Objectives: To equip the students with the knowledge of corporate Accounting and enable them to take managerial decisions.

UNIT-I

(i) Meaning and use of corporate Accounting equity and preference share, Meaning and difference, share capital of company, classification of share, type of preference share, Bonus share, right share

UNIT-II

(i) Issue, forfeiture and reissue of share: issue of share at par premium, discount, call on arrears and call in advances, forfeiture of share, , forfeiture issues of shares, journal entries, practical problems

UNIT-III

(i) Issue and redemption of debentures- meaning and types of debenture, issue of debenture different conditions of issuing debenture, method of redemption of debenture- sinking fund and insurance policy, annual drawing, purchase in open market, conversion option of company, Journal entries, practical problems.

UNIT-IV

(i) Final Account of companies: Preparation & presentation of final accounts of companies taxation in preparation of final account of companies, Managerial remuneration

- (ii) Goodwill- Meaning types and valuation method of Good will.

UNIT-V

- (i) Profit prior to incorporation: Business Purchase, profit prior and after incorporation, ascertainment of profit or loss prior to incorporation.

- (ii) Buy Back of Share

Suggested Books

1. S.M Shukla , company accounts (Hindi & English), sahitya Bhawan publication, Agra.
2. M.P. Gupta and B.M. Agrawal- Company Account
3. Shukla M.C. Grewal T.C and Gupta S.C:- Advance Accounts, S.Chand and company New Delhi.
4. Maheshwari S.N: Corporate Accounting, Vikas publishing hose, New Delhi.
5. Gupta R.L Radhaswary M. Company Accounts, Sultan Chand and sons, New Delhi.

B. Com -III Year Semester V
Course code BC 502 Management Accounting

Objective: The objective of this course is to develop understanding of accounting tools technique and information provided to management.

UNIT-I

- (i) Management Accounting : Meaning, Nature, scope & function of management accounting, role of management accounting in decision making
- (ii) Accounting Principles: Concept & convention, Management accounting v/s financial Accounting

UNIT-II

- (iii) Responsibility Accounting
- (iv) Differential cost Accounting

UNIT-III

- (v) Financial Statement Analysis: Meaning & types of financial statement limitation of financial statement, objective and method of financial statement analysis
- (vi) Analysis and Interpretation of financial statement

UNIT-IV

- (vii) Ratio Analysis
- (viii) Fund flow Analysis

UNIT-V

- (ix) Cash Flow Statement
- (x) Business Budgeting

Suggested Book:

1. Arora M.N. cost Accounting:- Principle and practice vikas publishing house New Delhi.
2. Gupta S.P: Management Accounting (Hindi & English)

3. Jain S.P & Narang K.L : Cost Accounting kalayani publishers New Delhi
4. गुप्ता के.एल. - प्रबन्धकीय लेखा विधि, साहित्य भवन पब्लिकेशन आगरा ।
5. गुप्ता के.जी. - प्रबन्धकीय लेखाविधि ।
6. अग्रवाल एवं अग्रवाल - प्रबन्धकीय लेखांकन ।

B. Com III Year Semester-V

Course code BC 503 -corporate law

Objectives: The objectives of this course is to provide the students conceptual knowledge about the company and its management.

UNIT-I

- (i) Introduction: Meaning, definition and classification of company nature and feature of company.
- (ii) Formation & Incorporation of company: Meaning, definition of company promoter, registration or Incorporation of company. Commencement of Business.

UNIT-II

- (iii) Memorandum of Association.
- (iv) Articles of Association

UNIT-III

- (v) Prospectus
- (vi) Share and share Capital, Transfer and Transmission of share

UNIT-IV

- (vii) Borrowing powers and Debentures
- (viii) Declaration and payment of Dividend

UNIT-V

- (ix) Meaning, modes, commencement, consequence, procedure, power of NCLT.
- (x) Liquidator- Duties, power and liabilities, committee of inspection consequence of winding up

Suggested Book:-

- (i) Dr. Shukla and Mohajan- company law, sahitya Bhawan Publication, Agra.
- (ii) Singh Avtar- Company law, eastern Book Company, lucknow.
- (iii) डा. एस.पी. गुप्ता एवं यू.एन. शुक्ला, कंपनी प्रशासन एवं सचिवीय पद्यति ।
- (iv) डा. राधाकृष्ण विश्णोई एवं सतीश कुमार साहा, भारतीय कंपनी अधिनियम,एस.बी.पी.डी. पब्लिकेशन, आगरा ।
- (v) डा. शुक्ल एवं सिंह - कंपनी अधिनियम, साहित्य भवन पब्लिकेशन आगरा ।

B.Com- Semester V

Course code BC 504- Fundamental of computer

Objective: The objective of this course is to provide working knowledge of computer.

UNIT-I

1. **Computer Fundamental:** Meaning, History, kinds of computer, computer works, computer Buses, Types of computer memories.
2. **Hardware parts of Personal Computer:**, Power, Supply, Mother Board, CPU, and Monitor.

UNIT-II

3. **Input Device:** Keyboard, Mouse, Scanner
4. **Output Device:** Monitor, Printers, Storage Devices

UNIT-III

5. **Computer Software:** Meaning of Software, Types of Software
6. **Computer Language:** Low level languages, High level languages, Application Software.

UNIT-IV

7. **Computer Network:** Meaning Advantages, Types, structure of network, protocols, basic Hardware component used in internet
8. **Internet:** Meaning of Internet, Internet service, some common words used in Internet.

UNIT-V

9. **Computer Number System:** Decimal number system and Radix, Binary Number system, Binary code, Decimal code, Complement, Binary Arithmetic, Octal Number System, Hexa Decimal Number System.
10. **Set Theories:** Meaning, types of set, Algebra of sets, Intersections of sets. Difference of two sets.

Suggested Reading:

1. व्यावसायिक संचार एवं कंप्यूटर - डा. दिनेश कुमार आस्था पब्लिकेशन, प्रयागराज ।
2. उत्तम चंद, गुरुबिन्द सिंह सूचना प्रौद्योगिकी, कल्याणी पब्लिकेशन नई दिल्ली ।
3. शर्मा उपाध्याय एवं अग्रवाल - व्यवसाय में कम्प्यूटर का अनुप्रयोग रमेश बुक डिपो, जयपुर ।
4. Bajaj Kamlesh K.& Nag Debjani E . Commerce, Tata MC - Draw Hill, New Delhi.
5. Garg & Srinivasas- Work Information, Advance Hall New Delhi.

B. Com III Year Semester V

Course code BC 551(a) Principle of Marketing

Objectives: The objectives of this course are to help students to understand the concept of marketing and its applications.

UNIT-I

- (i) Meaning and Function of Marketing: Approaches to study of Marketing, Utility and role of Marketing, Nature, Scope and significance of consumer behavior.
- (ii) Marketing Segmentation: Concept and importance, Bases for marketing segmentation, marketing mix.

UNIT-II

- (iii) Product: Concept of product, consumer good and industrial goods, product planning and Development, packing role and functions, Brand Name and Trade mark, After sales service
- (iv) Product Life Cycle: Concept, stage of product life cycle, Price: Importance of price in the marketing mix, factor affecting price of a product or service, discount and rebates.

UNIT-III

- (v) Distribution Channels: Concept and role, type of Distribution Channels, factor affecting choice of a distribution channels Retailers and Wholesaler.
- (vi) Physical distribution of good: Transportation, warehousing, Inventory control, order processing.

UNIT-IV

- (vii) Marketing Research: Meaning, scope and Importance of marketing Research, Market and Marketing research, analysis of internal records and External source of information, applicability of marketing problem.
- (viii) Personal Selling: Selling as a career, classification of a successful sales person, function of salesman.

UNIT-V

- (ix) Marketing of Agriculture Product- Marketing method of Agricultural Products, defects and suggestions for improvement in co- operative marketing and its progress
- (x) Recent issue in Marketing: Direct marketing, E- marketing, Green marketing, Marketing audit, Relationship marketing, etc.

Suggested Books

- (i) Kotler, Philip: Marketing Management
- (ii) Momoria, C.B. mamoria Satish & Suri, R.K: Marketing Management.
- (iii) विपणन प्रबंध- अंजनी कुमार मालवीय, प्रयाग पुस्तक भवन प्रयागराज ।
- (iv) विपणन के सिद्धान्त, राजीव कुमार बंसल एस.बी.पी.डी. पब्लिकेशन आगरा ।
- (v) विपणन प्रबन्ध, साहित्य भवन पब्लिकेशन प्रयागराज ।

Semester-V

Course code BC-552 (a) Principle of life Insurance

Objective- The objective of this course is to acquaint students with conceptual knowledge of life Insurance.

UNIT-I

- (i) Nature of insurance: features and scope of Insurance , Function of insurance.
- (ii) Essential element of Insurance: Importance of Insurance, type of Insurance.

UNIT-II

- (iii) Principle of Corporation- Principles of probability, Principles of Insurable Interest, Utmost good faith, Indemnity, Subrogation cause proxima, contribution and warrantee. Difference between contract and Indemnity and life Insurance contract
- (iv) Over Insurance and under Insurance, Double Insurance, Re-insurance.

UNIT- III

- (v) Life Insurance and features of life insurance, procedure of taking a life Insurance Policy, Kind of life Insurance policy.
- (vi) Policy Condition: Condition relating to commencement of Risk riders, condition of premium. Conditions relating to continuation of policies, Nomination and Assignment paid up value and surrender value.

UNIT-IV

- (vii) Insurance premium: Types of premium, factor Affecting the premium of life insurance, policy, method of premium computation.
- (viii) Various plan of Insurance: Nature premium plan, level premium plan.

UNIT-V

- (ix) Mortality Table: Source of mortality Information and construction of mortality Table.
- (x) Claims: Settlement of claims under life Insurance, procedure for settlement of maturity claims, procedure for death claims.

Suggested Reading:

1. Mishra M. N Insurance Principle and practice: S chand & Co. New Delhi.
2. Insurance Regulatory Development Act- 1999
3. Life Insurance corporation Act- 1956
4. Mishra M.N: life Insurance corporation of India Raj Books Jaipur.
5. श्रीवास्तव बाल चन्द्र बीमा के तत्व, साहित्य भवन पब्लिकेशन आगरा ।
6. नौलखा - बीमा के कुल मूल आधार, पीबीडी नागपुर ।

B. Com Semester- V

Course code BC-553-(a) Industrial Labour Welfare

Objective: The basic objective of the course is to introduce to the students the fundamentals of Industrial labour welfare.

UNIT-I

1. Labour Welfare: Meaning, Definition, Need, Objectives and types of labour welfare.
2. Scope and Labour welfare work: Scope of Labour welfare work, Agencies of Labour welfare work, Items of labour welfare work, New Dimensions of Labour welfare activities.

UNIT-II

3. Industrial Psychology : Definition, function and Importance of Industrial Psychology, basis of industrial Psychology, Area of Industrial Psychology, Psychology problem in organization
4. Grievance: Meaning, Causes, Need and main elements of Grievance redressal procedure.

UNIT-III

5. Discipline: Meaning, objective and Principle of Discipline, cause of Indiscipline, Disciplinary Action.
6. Industrial Relation: Concept, scope and objects of industrial relation, factors determining industrial Relations.

UNIT-IV

7. Labour Union: Meaning Objectives and types of Labour union functions of the Trade Unions, Principles Regulatory trade Unions, Measures for strengthening labour Union.
8. Industrial Unrest: Meaning of Industrial unrest, strike, Lockout, causes of Industrial disputes, Settlement of industrial of Dispute.

UNIT-V

9. Concept of wages: State Regulation of wages, fixation of wages, wages theories, wages differentials.
10. Collective Bargaining: Meaning, Need and Process of Collective Bargaining, functions of Collective Bargaining, evaluation of Collective Bargaining System.

Suggested Books:

1. Esrafil Ali: Labour Welfare, Everest Publishing House, New Delhi.
2. Manoria & Manoria :Industrial Labour , social security and Industrial Peace, Sahitya Bhawan Publication, Agra.
3. S. D. Pushkar: Labour welfare, Trade Union and Industrial Relations, Himalya Publishing House, New Delhi.
4. बालेश्वर पाण्डेय - श्रम कल्याण और औद्योगिक संबंध दृष्टि पब्लिकेशन नई दिल्ली ।
5. मामोरिया जैन - श्रम समस्या एवं सामाजिक सुरक्षा साहित्य भवन पब्लिकेशन आगरा ।

B. Com Semester V

Course code BC -554-(a) Financial Market in India

Objectives: The purpose including financial market in India as a subject is to give a clear understanding and knowledge of financial market in India in the presents Scenario.

UNIT-I

1. Finance: Meaning, Role, objective and kinds of finance.
2. Financial System: Introduction and Meaning of financial system, structure of India financial system, objective and function of financial system, financial system and economic development, financial sector reforms in India.

UNIT-II

3. Financial Inter Me diaries: Meaning, Working of financial Inter me diaries, Role and function of financial inter me diaries, underdeveloped country and financial inter me diaries.
4. Money Market: Meaning, participants in money Market, composition of money market, call money market, operation in call money market- Transactions and Participants, advantage, Drawback.

UNIT-III

5. Commercial Bills Market- Definition, types, operation in bill market- Discount Market, acceptance market, importance of Bill market and drawbacks.
6. Treasury bill market: Types operation and participant, Money market instruments, certificate of Deposit, commercial paper, inter Bank participation certificate, repo instrument, Reform and Development in the money market.

UNIT-IV

7. Financial and Regulatory Institutions: Reserve bank of India, Function of RBI, Monetary Policy and credit control , commercial

banks, Regional Rural bank, co – operative banking Sector, Indigenous bank, Development Bank.

8. Capital Market- Structure of India capital Market , function of capital market, Government security market, Finance guarantee market, Derivatives market, Depository system, Reform in the capital market during past liberalization period, stock exchanges role and function, securities and exchange of India, Mutual funds Meaning, Types, operation and organization of fund.

UNIT-V

9. Financial Instruments: Feature of financial instruments, types of financial instruments, Factor affecting of financing Instrument ADR, GDR, and FCCB.
10. Foreign Exchange Market: International Dimensions of financial market- Meaning and Definition of foreign exchange, foreign exchange market, kinds of exchange rates Determination of exchange rate, purchasing power parity theory, Balance of payment Theory.

Suggested Books:

1. M.Y Khan, Indian financial system Tata McGraw Hill
2. Vasant Desai, Indian financial and Development Himalaya Publishing House
3. Bharthi Pathak, Indian financial system
4. Garden and Natarajan, India financial System Himalaya publishing House.
5. Dr. Satish kumar saha: Indian Banking System SBPD Publication Agra.

B. Com III year Semester V

Course code BC 561(b) International Marketing

Objective: The objective of this course is to expose students to the conceptual framework of International Marketing.

UNIT-I

1. Meaning, Nature and scope of International Marketing, international marketing vs. domestic marketing, significance of international marketing, factors affecting of International marketing, Barriers of International Marketing.
2. Definitions, characteristics and need of International marketing environment, kinds of Marketing environment.

UNIT-II

3. Criteria for selection of foreign Market, Entry modes in International Markets.
4. Meaning, Definition and importance of International marketing environment, Kinds of marketing environment, Product planning, scope of product planning, policies of product planning for International marketing.

UNIT-III

5. Meaning, Definition and stage of product life cycle, factors affecting product life cycle, utility of product life cycle.
6. Definition, features and types of Brand, Advantages and Disadvantage of Brand, Difference between Brand and Trademark.

UNIT-IV

7. Meaning, objectives and Merits of Packaging, Labelling- Types objectives and features.
8. Meaning of Quality, steps of Quality control, Quality control Techniques, Total Quality Management (TQM), Advantages of Total Quality Management, After sales services, warranty and guarantee, Advantages of after sales services.

UNIT-V

9. Meaning, Importance and objectives of International Pricing, factors affecting pricing in International Marketing, Methods of pricing
10. Meaning, Definition, characteristics, objectives and functions of Advertising, kinds of Advertising Media, Difference between Advertising and Publicity.

Suggested Reading:

1. Bhattacharya R.K and varhney B: International Marketing Management, Sultan chand, New Delhi.
2. Payer weather john: International Marketing, prentice Hall, New Delhi.
3. Kothari: International Marketing, PBD publication, Nagpur.
4. डा. एस.सी. जैन. - अंतर्राष्ट्रीय विपणन साहित्य भवन पब्लिकेशन आगरा ।
5. राठौड़ - अंतर्राष्ट्रीय विपणन - पी.बी.डी. पब्लिकेशन आगरा ।
6. डा. सतीश कुमार साहा - अंतर्राष्ट्रीय विपणन - एस.बी.पी.डी. पब्लिकेशन आगरा ।

B Com III YEAR- Semester-V

Course code B C 562(b) Indian Monetary System & Policy

Objective: It aims to provide comprehensive knowledge about money & monetary policy in India and Monetary reform.

UNIT-I

- 1- **Money:** Definition, Nature, functions and importance of money
- 2- **Classification of money-** Classification of money, Qualities of a good money material, Gresham's Law

UNIT-II

- 3- **Value of Money-** Meaning of value of money, Meaning of Index Number, Method of construction of Index number, types, Advantage and limitations of Index number.
- 4- **Quantity Theory of Money-** Different Meaning of value of Money Determinations of value of money.

UNIT-III

5. **Supply of Money-**Definition of supply of money, money stock and flow of money, factors Affecting Money supply, High Powered money.
6. **Effect of supply of money-** Inflation, Types of inflation, Causes of Inflation, effects of inflation. Deflation: meaning, Causes, effect of deflation.

UNIT-IV

7. **Monetary Policy:** Objectives and role of monetary policy, monetary policy v/s fiscal policy Keynes Theory of Monetary Policy
8. **Tools of Monetary policy:** Currency issue mechanism, credit creation, credit control, Measures of credit control.

UNIT-V

9. Monetary Policy and the dimensions: Monetary policy & Inflation, Monetary Policy of Recession, monetary policy and unemployment.
10. Monetary Policy Reforms: Monetary Policy reforms in India- pre reform era (1948-1991), post reform era (since 1991)

Suggested Readings:

- 1- मुद्रा एवं वित्तीय प्रणालियां - डा. सतीश कुमार साहा, एस.बी.पी.डी. पब्लिकेशन आगरा ।
- 2- बी.सी. सिन्हा - मुद्रा बैंकिंग एवं विदेशी विनिमय
- 3- सिंह एवं शुक्ल - मुद्रा विनिमय एवं अधिकोषण ।
4. Singha G.C, Singh, S.K. Money and Banking, Sahitya Bhawan Publication, Agra
5. Tomar T.S, Indian Monetary Policy and economic Reforms, Radha Publication.
6. Vennugopal , K. R. : fiscal and Monetary reforms in India] I.K. International Pvt. Ltd.

B.Com III

Course Code BC 563 (b) Social Security in India

Objective: To acquaint the students about social security measures applicable to various kinds of organizations for the benefit the workers.

Unit I:

1. Concept of Social Security: Meaning, Definition and scope of social security, Difference between Social Assistance and Social Insurance, Importance of Social Security.
2. Origin and Development: Social Security in India, Social Security schemes in modern India, Critical Evaluation of present social security schemes.

Unit II:

3. Workmen's compensation Act, 1923
4. The Employee's state Insurance Act, 1948

Unit III:

5. The Employee's Provident Fund Act, 1952
6. Maternity Benefit Act, 1961

Unit IV:

7. Industrial Accidents and Safety: Definition, Causes of Accident, Accident Report, Accident Prevention, Provision Against Accidents in India
8. Fringe Benefits and Services: Meaning, Element, Objective of fringe benefits, Fringe benefits in India

Unit V:

9. Industrial housing In India: meaning and Importance of Industrial Housing, Causes of Housing Problem and Suggestions

10. Physical Environment of work place, Recent Trends in modification of work environment, Legal Provisions to Physical environment of work place in India.

Suggested Readings:

1. Esrafil Ali: Labour Welfare, Everest Publishing House, New Delhi
2. Manoria & Manoria: Industrial Labour, Social Security and Industrial Peace, Sahitya Bhawan Publication, Agra
3. S.D. Puskar: labour Welfare, Trade Union and Industrial Relations, Himalya Publishing House, New Delhi
4. बालेश्वर पाण्डेय - श्रम कल्याण और औद्योगिक संबंध दृष्टि पब्लिकेशन नई दिल्ली ।
5. मामोरिया जैन- श्रम समस्या एवं सामाजिक सुरक्षा साहित्य भवन पब्लिकेशन आगरा ।
6. बालकृष्ण कुमावत -औद्योगिक सन्नियम साहित्य
7. के.बी. सक्सेना एंड बी एल पोरवाल- श्रम सन्नियम एवं सामाजिक सुरक्षा रमेश बुक डिपो जयपुर ।

B.Com III Semester VI
Course code BC 564(b) Security Analysis and Portfolio
Management

Objective: The objective of this course is to help students understand various issues in security analysis and portfolio management

Unit I:

- (i) Concept of investment: forms of investment, factors effecting.
- (ii) Portfolio management

Unit II:

- (iii) Investment Environment and organization
- (iv) Portfolio manager, portfolio analysis diversification of portfolio making of portfolio

Unit III:

- (v) Investment outlet: risk and return
- (vi) Beta analysis:- meaning and significance Markowitz portfolio model

Unit IV:

- (vii) Fundamental of security analysis. Stock exchange
- (viii) National stock exchange of India

Unit V:

- (ix) Over the counter exchange of India. Dematerialization of security.
- (x) Security and exchange board of India(SEBI)

Suggested Readings:

1. Prof. Agarwal B.P. Pratibhuti Vishlesan avem Portfolio Prabhandh, Sahitya Bhawan Publication, Agra
2. Garden- Agarwal- Bhartiya Viteeya Bajar avam Sewaen, Himalay Publishing House, New Delhi
3. Gupta S.P. management Accounting (Hindi and English)

4. Shurma R. K., Management Accounting

5. प्रो. अग्रवाल वी.पी. - प्रतिभूति विश्लेषण एवं पोर्टफोलियो प्रबंध साहित्य भवन आगरा ।
6. गार्डन अग्रवाल भारतीय वित्तीय बाजार एवं सेवाएं - हिमालय पब्लिशिंग हाउस नई दिल्ली ।

B.Com III Semester VI

Course Code BC- 601 Advance Corporate Accounting

Objective: The Course aims at providing to the students the Conceptual knowledge of corporate accounting and understanding of Accounting Standards.

Unit I:

Needs, relevance and scope of Corporate Accounting, Accounting Standard- Overview of Standards, Ind- AS: An overview, Need of IFRS

Unit II:

Amalgamation and Reconstruction of Companies:-Amalgamation of Companies:-Amalgamation in the nature of merger and amalgamation in the nature of purchase, Purchase Consideration, Pooling on interest and Purchase method-Practical Problems External and internal reconstruction-Accounting entries and Practical Problems

Unit III:

Liquidation of Company:-Order of Payment, Preferential Creditors, Preparation of Statement of Affairs and Deficiency A/c, Liquidators Final Statement of Account, Practical Problems.

Unit IV:

Accounts of Holding Companies:-Holding Company:-Definition, Advantages and Disadvantages, Consolidated balance sheet, minority interest, Cost of Control, Pre-acquisition and Post acquisition Profit, Practical Problems

Unit V:

Valuation of Shares : meaning, features and method.

Suggested Books/ Readings

1. Gupta R.L. Radhaswamy M: Company Accounts, Sultan Chand and Sons, New Delhi
2. Maheshwari S.N.: -Corporate Accounting, Vikas Publishing House, New Delhi

3. Shukla M.C., Grewal T.S. and Gupta S.C. : Advance Accounts, S. Chand and co., New Delhi
4. M.P. Gupta & B.M. Agrawal:Company Accounts
5. S.M.Shukla:Company Accounts(Hindi and English), Sahitya Bhawan Publication, Agra

B.Com III Semester VI

Course code 602 Advance Management Accounting

Objective: The objectives of this course is to be develop understanding accounting tools, technique and information and their uses in management decision making and also appraisal with contemporary she in this regards.

Unit I:

- (i) Budgetary control
- (ii) Cash budget

Unit II:

- (iii) Zero Base Budgeting
- (iv) Abortion & Marginal costing

Unit III:

- (v) Break ever analysis or cost volume profit analysis
- (vi) Standard costing

Unit IV:

- (vii) Variance Analysis:- Material, labor and overhead variance
- (viii) Budgeting for profit planning

Unit V:

- (ix) Decision accounting and Management costing system
- (x) Accounting rate of return and day back method

Suggested Readings:

1. Arora M.N.:- cost accounting- principal and practices vikas publishing house New Delhi.
2. Gain S.P. if narang K.L. cost accounting kalyani publishers New Delhi.
3. Gupta S.P. management accounting (Hindi and English)
4. Shurma R.K. Management Accounting
5. Dr. Gupta K.L., Management Account Method, Sahitya Bhawan Publication, Agra
6. Dr. Jagdish Prakash: Management Accounting, Prayag Pustak Bhawan, Prayagraj
7. Gupta K.G.: Management Account Method

B.COM III Semester VI

Course code BC 603 Corporate Law and Secretarial Practice

Objective: The objectives of this course to provide the students brief knowledge about managerial and secretarial practice of a company.

Unit I:

- (i) **Membership of a Company:** Procedure to be a member, termination of membership, rights and liabilities of a member
- (ii) **Annual General meeting:** Meaning and definition of annual general meeting, notice of meeting, Quoram for the meeting ,Proxies, Method of voting

Unit II:

- (iii) Appointment and Qualification of Director :- Definition of director, qualification and disqualification, no of director and directorship, independent director
- (iv) Appointment, remuneration, removal, legal position, powers, Duties and liabilities of Director, Managing director and Managers

Unit III:

- (v) Inspection Inquiry and Investigation
- (vi) Compromise arrangement and amalgamation

Unit V:

Company secretary: Definition, Types, Qualification, Position, Rights and Duties, preparation of auditor's report, statement on corporate governance, chairman speech, maintaining and monitoring of statutory books, registers prescribed under various provisions of the company laws.

Suggested Books:

- (i) Dr Shukla and Mahajan- Company law, Sahitya Bhawan publications agra
- (ii) Singh Avtar- Company law, Eastern book company, lucknow.
- (iii) डा. एस.पी. गुप्ता व यू एन शुक्ला कंपनी प्रसासन एवं सचिवीय पद्यति ।
- (iv) डा. राधाकृष्ण विश्वाई एवं सतीश कुमार साहा भारतीय कंपनी अधिनियम एस.बी.पी.डी. पब्लिकेशन आगरा ।
- (v) डा. शुक्ल एवं सिंह कंपनी अधिनियम साहित्य भवन पब्लिकेशन आगरा ।

B.Com III Semester VI

Course Code BC 604 Computer Application in Business

Objective: The main focus of this course of Software, Including word processing, Spreadsheets data bases, presentation graphics and business oriented utilization of the Internet.

Unit I:

- 1. Information Technology:** Development of Information Technology in Business, Impact of Information Technology on Business Environment and Social Fabric
- 2. Communication:** Radio, Telephone, Wireless and Satellite Communication

Unit II:

- 3. Computer Based Business Applications:** Word Processing, Electronic Spreadsheet, Programming under a DBMS Environment
- 4. Information System Audit:** Basic data of information Audit, Conduct of Audit in Internet Environment, Application of isAudit in Internet Environment

Unit III:

- 5. E-Commerce:** Nature, Types(B2B,B2C,C2C), Advantage and Security of E-commerce
- 6. Networks:** Basic Idea of Local Area Networks(LAN) and Networking, Mobile Commerce and Various models of data communication-Electronic mail, fax etc.

Unit IV:

- 7. Accounting Packages:** Preparation of Vouchers, Invoices and Salary Statements, Maintenance of accounting books &Accounts and final accounts.
- 8. Reports:** Financial Reports Generation, Practical Knowledge of Accounting Software like Tally, Wings etc.

Unit V:

- 9. Advantages:** Use of Computer in Accounting and EDP in Business Organization, Supply Chain Management(CRM)
- 10. Electronic Transaction:** Electronic Data Interchange(EDI), Electronic Fund Transfer(EFT), Use of Statical Package for analysis in research, Management Information System, Decision Support System

Suggested Readings:

1. व्यावसायिक संचार एवं कंप्यूटर - डा. दिनेश कुमार आस्था पब्लिकेशन प्रयागराज ।
2. उत्तम चंद्र गुरुबिंद सिंह- सूचना प्रौद्योगिकी, कल्याणी पब्लिकेशन नई दिल्ली ।
3. Mathur Goyal: Information Technology & its implications in Business, SBPD Publication, Agra
4. Bajaj Kamlesh K. of Nag Debjani: E-commerce, Tata me. Graw Hill, New Delhi
5. Garg & Sri Nivasan: Work Information, Advance Hall, New Delhi

Course code BC 651(a) Sales Management

Objectives: The objective of this course of discusses the sales, Sales management and related concept and explain the structure and objectives of a sales organisation.

Units I:

Introduction: Concept and significant of sales management, setting personal selling objectives, Determination sales related marketing policies, formulation personal selling strategy. Steps involved ineffective selling, Theory of selling

Unit II:

Organising Sales Department: Goals of sales organisation, factor, influencing the structure of sales organisation, steps in setting up sales organisation. Types of sales organisation structure, Role and functions of sales executives.

Unit III:

Sales Force Management: Recruitment, selection and training of sales personnel, motivating sales personnel, compensating a sales. Personnel, Types of Salesmen, Sales meeting and sales contest & controlling sales personnel, Qualities of a successful salesman

Unit IV:

Controlling Sales Efforts: Sales budget purposes, form and contents of sales budget and budgetary procedure, Quota and sales territories, sales control:- sales audit, sales analysis and marketing case analysis.

Unit V:

International Sales Management: Need for International sales management, Head office influence on overseas selling activities, formulating sales Strategies at National level, Recruitment and training of international sales personnel, sales compaction, sales presentationsales person's Evaluation and control.

Suggested Book:

- (i) Sales management --- Pradip Kumar Malik oxford publication
- (ii) Sales and Distribution Management, Pearson publication.
- (iii) Selling and sales management, David Jobber and Geoffrey Lancaster. Pearson publication.

Course code BC 652(a) Principle of General Insurance

Objective: The objective of this course is to be provided to students with general insurance, contract and insurance law.

Unit I:

(I) **Marine Insurance:-** classification of the subject matter of marine insurance, marine insurance contract, sea warrantee of ship, principles of Indemintuty in marine insurance. Difference between marine and life insurance contract procedure of making marine insurance, Assignment of marine insurance policy. Types of marine insurance policy. Fixation of premium in marine insurance.

(II) **Condition of marine insurance policy:**

Unit II:

(III) **Marine losses:** classification of marine losses, General average, Determination of contributory value.

(IV) **Fire Insurance:** Introduction, Importance of fire Insurance, Advantage and scope of fire Insurance, Kinds of fire Insurance Policy, Hazard in Fire Insurance, Determination of premium in fire insurance.

Unit III:

(V) Principles of fire Insurance contract

(VI) Conditions of fire Insurance policy, Different provisions of fire Insurance policy, settlement of claims in fire Insurance.

Unit IV:

(VII) Appointment of Agent, Training of agent.

(VIII) **Branch Manager:** Appointment, Duties of Branch manager, development officer

Unit V:

- (IX) Insurance laps
- (X) Objection of insurance and its remedies servicing of policyholder, Insurance selling process.

Suggested Books:

1. Mishra M.N., Life Insurance Corporation of India, Raj Books, Jaipur
2. Gupta O.S., Life Insurance, Frank Brothers, New Delhi
3. Insurance Regulatory Development Act 1999
4. Life Insurance Corporation Act 1956
5. Mishra M.N., Insurance Principal and Practice, S. Chand & Co., New Delhi
6. सिंह आर. के. श्याम केशव, सक्सेना प्रदीप, बीमा के सिद्धान्त एवं विक्रय विधि प्रयाग पुस्तक भवन ईलाहाबाद ।
7. श्रीवास्तव बालचंद्र बीमा के तत्व साहित्य भवन पब्लिकेशन आगरा ।
8. नौलखा बीमा के मूल आधार पी.बी.डी. नागपुर ।
9. विशनोई आर.के.बीमा के सिद्धान्त ।

B.com III Semester VI
Course code BC 653(a) consumers Behaviour

Objective:-The basic objective of the course is to introduce to the students the fundamental of consumer behaviour.

Unit I:

1. **Introduction:** concept and need for study of consumer behaviour, Application of consumer behaviour, factors affecting consumer behaviour. Meaning and features of individual consumers.
2. **Consumer- decision making process:** Organizational consumer- concept, characteristics, types and process of organisational consumer, decision making.

Unit II:

3. Consumer Research- meaning, need, objectives and importance of consumer Research.
4. Consumer Behaviour Models- Economic, learning, psychological and psychological Models.

Unit III:

5. Consumer motivation- concept of motivation, need and goals, Dynamic Nature of motivation- Hierarchy of needs.
6. Personality: concept and characteristics, stages in the development of personality.

Unit IV:

7. Consumer Perception: concept and elements of perception. Factors influencing perception, Dynamics of perception.
8. Theories of learning: concept and characteristics of learning, factors involved in learning.

Unit V:

9. Consumer Attitude: meaning, concept and features of consumer attitude, factors involved in attitude formation, models of attitude.

10. Consumer in socio-cultural settings- reference groups, influence and life cycle, social class and its measurement cultural influence on consumer behaviour.

Suggested Reading:

1. Dinesh kumar: Consumer Behaviour, Himalaya Publication, New Delhi.
2. Ramesh kumar, Consumer Behaviour, Pearson Publication, New Delhi.
3. Leon G. Schiltman, Consumer Behaviour, Pearson Education New Delhi
4. डा. अनुज कुमार श्रीवास्तव डा. रजनीकान्त त्रिपाठी- उपभोक्ता व्यवहार एवं विपणन शोध, साहित्य भवन पब्लिकेशन आगरा ।

Course Code 654(a) Financing of Micro, Small and Medium Enterprises

Objective: The Objective is to give an understanding of micro, small and medium sized enterprises (MSMES) as important contributors to economic growth and also to guide the students to have in-depth knowledge in the field of MSMES finance.

Unit I:

- 1. Regulatory Frameworks:** MSME Act 2006, LLP Act, Present Policy Framework
- 2. Institutional Framework:** Central and State Government (NIMSME, MIESOUD, SIDU, SISI, NSIC, DICRAT)

Unit II:

- 3. Sources of MSMES:** Quasi Capital, Own Money and its relevance in business, Venture Capital, Hybrid Capital, Existing MSME Loan Product and their nature, Common Guideline/Instructions for lending to MSME Sector, Factoring.
- 4. Credit:** Credit Risk Management of MSMES- The credit assessment, Cost and Risk specific to MSME Lending, Risk Rating, Follow up, Monitoring and Review of Landing, Role of credit guarantee fund trust for micro and small enterprises(CGTMSE), Small and Medium Enterprises Rating Agency(SMERA)

UNIT III:

- 5. Business Development:** Role and Responsibilities, Sectoral developments, Environment Impact Assessment
- 6. Technology:** Technological Development in MSMES, Modernization issues (Technological and quality up-gradation), R&D, ICT, Technology adoption

Unit IV:

7. **Clusters:** Concept, Cluster Development Strategy- Strengthening of Linkages, Innovative Product Development, Institutional capacity building
8. **Cluster Development Program:** UNIDO Cluster Development Programme, Importance of MSME Clusters in India, Cluster Development in India.

Unit V:

9. **Micro Finance Approach to SME:** Linkage with Agriculture and Industry IT and MSME, Relationship Banking and its Impact in MSMEs Development
10. **Globalization Micro Finance:** WTO Issues, Impact on MSMEs, Globalization issues, Impact, Intermediation opportunities and emerging issues effecting MSMEs.

Suggested Readings:

1. Micro, Small and Medium Enterprises in India, IIBF, Tax Mann.
2. Vasant Desai: Dynamics of Entrepreneurial Development and Management, HPH
3. M.B. Shukla: Entrepreneurship and Small Business Management.

B.Com III Semester VI
Course code BC 661(b) Foreign Trade

Objective: The objective of the course is to familiarize students with the policies, procedures and documentation relating to export- Import transactions.

Unit I:

1. Foreign Trade and Policy: India's foreign trade before and after independence, composition of foreign trade or major import- export of India.
2. Trade Balance: Meaning, Causes of imbalanced trade of India, measures to adopt India's foreign trade.

Unit II:

3. Balance of payments: meaning of balance of payment difference between balance of trade and balance of payments, causes of balance of payment imbalances, present foreign trade policy.
4. Export finance: Industrial finance corporation of India (IFCI), Industrial development banks of India (IDBI), small industries development bank of India (SIDBI), state finance corporation (SFC) Export- Import bank of India (EXIM bank)

Unit III:

5. Export Documentation: classification of export documents, Important document used in foreign trade, export procedure.
6. Export assistance and Incentives: concession in taxes concession under EXIM policy, other assistance and concession, Government Institutions to help exporters.

Unit IV:

7. Sales promotion in foreign Trade: meaning, nature, objectives importance of sales promotion methods of sales promotion.
8. Foreign Sales Agent: Need of international agents in foreign trade, factors to be considered in selection of foreign agent, classification of agent, agents of foreign trade, controls of agency agreement.

Unit V:

9. Foreign Price Quotation: contents of price Quotation, essential factors of precautions of foreign Quotations.
10. Foreign payments terms: characteristics of foreign payments need and methods of foreign trade, factors determining payment terms.

Suggested Readings:

1. Bhattacharya R.K. and Varshaney B: International Marketing Management, Sultan Chand, New Delhi
2. Payer Weather John: International Marketing, Prentice hall, New Delhi.
3. Kothari: International Marketing, PBD Publication, Nagpur
4. डा. एस. सी. जौन - अंतर्राष्ट्रीय विपणन - साहित्य भवन पब्लिकेशन आगरा ।
5. राठौड़ अंतर्राष्ट्रीय विपणन - पी.बी.डी. पब्लिकेशन नागपुर।
6. डा. सतीश कुमार साहा - अंतर्राष्ट्रीय विपणन - एस.बी.पी.डी. पब्लिकेशन आगरा ।

B.Com VI Semester
Course Code BC 662(b) Indian Banking System

Objective: The objective the course is to equip the students will develop their understanding and expertise in various matters relating to operations of Commercial Bank.

Unit I:

- 1. Bank:** Definition, Functions, Classification and Importance of Bank
- 2. Commercial Bank:** Organization of Commercial Bank- Branch Banking System, Unit Banking System, Objective and Function of SBI

Unit II:

- 3. Investment Policy of Commercial Bank:** Sources of Funds of Commercial Bank, Principle of Investment Policy of Bank, Types of Banking Investment
- 4. Defects and Reforms:** Defects of Indian Banking System, Banking System Reforms, Banking Ombudsmen Scheme

Unit III:

- 5. Electronic Banking:** ATM, Credit Card, Debit Card, NEFT, RTGS
- 6. Credit:** Definitions, Types of Credit Instruments, Credit Creation by Banks, Limitations of Credit Creation by Bank

Unit IV:

- 7. Indian Banking Legislation:** Banking Regulations Act 1949, Special Power of Reserve Bank, Importance Amendment, Drawback of Indian Banking Legislation, NABARD
- 8. Rural Development and Bank:** Regional Rural Banks, Co-operative Banks, Structure of Co-operative Banks of India

Unit V:

- 9. Central Bank:** Definition, Need, Principle, Functions of Central Bank, Credit Control by Central Bank, Reserve Bank of India- objective and function

**10.Credit Control: Objective and Method of Credit Control,
Balance Sheet of a Bank**

Suggested Readings:

- 1- सिंह एवं शुक्ल - मुद्रा विनिमय एवं अधिकोषण
- 2- सिधई एवं सिंह - मुद्रा एवं बैंकिंग
- 3- डा. सतीश कुमार साहा भारतीय बैंकिंग प्रणाली- एस.बी.पी.डी. पब्लिकेशन आगरा ।
4. Gupta S.B. Monetary, Planing of India S. Chand, New Delhi
5. Reserve Bank of India: Bulletins & Annual Reports.

Course code BC 663(b) Labour law

Objectives: The objectives of this course to provide conceptual knowledge to the student of various industrial and labour laws.

Unit I:

Introduction: Objectives, need and principles of labour legislation, Historical Development of labour legislation in India, Labour laws awareness among workers in India.

Unit II:

Factories Act 1948: Objective and scope of the act, Key definitions; Rights of workers; provision Regarding health safety and welfare of the workers, working hours, leave, Penalties and procedures

Unit III:

Industrial Disputes Act 1947: Object and scope of the Act, key Definitions: Authorities for prevention and settlement of disputes; strikes and lack- outs, unfair labour practices and penalties.

Unit IV:

Payment of wages Act 1936: Objective of the act, key definitions. Rules for payment of wages, Deduction from Wages: Enforcement of the Act.

Unit V:

Minimum wages act 1948: objectives and scope of the act; Key definitions, fixation and Revision of minimum rate wages, fixing hours of normal working day, Enforcement of the act.

The apprentices act 1961: Salient features and main provision

Suggested books:

- (i) Taxmann &: Labour laws. Tanmann Allied Services (p) Ltd.
- (ii) S.N. Mishra: labour laws; Central Book Agency Prayagraj.

B.Com VI Semester

Course Code BC 664 Working Capital Management

Objective: The objective of the course is to acquaint the students with the importance of the working capital and techniques used for effective working capital management.

Unit I:

- 1. Financial Management:** Meaning and function of Finance, Meaning and objective of Financial Management, Nature of Financial Management, Functions of Financial Management.
- 2. Capital Budgeting:** Definitions, objectives, Importance and process of capital budgeting, Scope and limitations of capital budgeting, Important points in relation capital budgeting, Techniques or method of capital budgeting.

Unit II:

- 3. Cost of Capital:** Definitions, Importance, Classification of cost of capital, Computation of cost capital from specific sources of finance, Average cost of capital.
- 4. Leverages:** definition, Types of Leverage, Operating Leverage, Finance Leverage, Combined Leverage.

Unit III:

- 5. Capitalization:** Meaning and definition of Capitalization, Theories of Capitalization, Over Capitalization, Under Capitalization.
- 6. Capital Structure:** Definition of Capital Structure, Factor affecting Capital Structure, Optimum Capital Structure, Trading on Equity Capital Structure, Theories of Capital Structure

Unit IV:

- 7. Management of Working Capital:** Concept of Working Capital, Kinds, Importance and Management of working capital, Sources of working capital, Operating Cycle of working capital, Analysis of working capital, Methods of Estimating working capital

8. Cash Management: Factors Determining Cash Balance, Objective of cash management, Principal of cash management, Cash Budget, Method of Preparation of Cash Budget

Unit V:

9. Management of Receivables: Meaning of Receivables, Cost associated with Receivables, Meaning and objective of Receivables management, Formulations and evaluation of credit policy, Implementation of credit policies

10. Inventory Management: Meaning of Inventory, Inventory management, Objectives of Inventory management, Methods of Inventory management

Suggested Reading:

1. मेहरोत्रा एवं अग्रवाल वित्तीय प्रबंध जवाहर पब्लिकेशन आगरा ।
2. डा. राजेश पाण्डेय - वित्तीय प्रबंध , कल्याणी पब्लिकेशन ।
- 4- डा. एस. पी. गुप्ता - वित्तीय प्रबन्ध - साहित्य भवन पब्लिकेशन आगरा ।
4. Dr. H.K. Singh: Financial Management, Prayag Pustak Bhawan, Prayagraj
5. Pandey I.M., Financial Management, Vikas Publishing House, New Delhi