

SYLLABUS

B.COM. PART-I

GROUPING OF SUBJECTS AND SCHEME OF EXAMINATION

Subject		Max.	Min.
i) Environmental Studies	75	100	33
Field Work	25		
A. Foundation Course			
I. Hindi Language		75	26
II. English Language		75	26
B. Three Compulsory Groups			
Group-I			
I. Financial Accounting	75	150	50
II. Business Communication	75		
Group-II			
I. Business Mathematics	75	150	50
II. Business Reg. Framework	75		
Group-III			
I. Business Environment	75	150	50
II. Business Economics	75		

B.Com Part- I

Compulsory

Group – I Paper – I - Financial Accounting

OBJECTIVE – To Impart basic accounting knowledge as applicable to business.

Present Syllabus	Proposed Syllabus	Remark
<p>UNIT –I Meaning and Scope of Accounting : Need, development and definition, objectives of accounting, difference between Book-keeping and accounting; Branches of accounting; Accounting Principles. Accounting Standard : International Accounting Standard only outlines, Accounting Standard in India. Accounting Transaction : Accounting Cycles Journal Rules of debit & Credit. Compound Journal Entry opening Entry Relationship between Journal & ledger, Capital & Revenue: Classification of Income & Expenditure entries.</p> <p>UNIT –II Final Accounts; Trial balance; Manufacturing account; Trading account; Profit & loss account; Balance sheet; Adjustment entries. Rectification of errors; Classification of errors; Location of errors; Rectification of errors; Suspense account; Effect on profit.</p> <p>UNIT –III Depreciation, Provisions, and Reserves; Concept of depreciation; Causes of deprecation; Depreciation, depletion amortization, Depreciation accounting; Methods of recording depreciation; Methods for providing depreciation; Depreciation of different assets; Depreciation of Replacement cost; Depreciation policy; as per Indian accounting Standard : provisions and Reserves. Accounts of Non-Trading Institutions.</p>	<p>UNIT –I Accounting :An Introduction: Development, Definition, Needs, objectives; Branches of accounting; Basic Accounting Principles, Concepts & Conventions. Accounting Standard : International Accounting Standard only outlines, Accounting Standard in India.. Accounting Transaction : Concept of Double Entry System, Concept of Capital & Revenue , Book of original records : Journal; Ledger; Sub-Division of Journal : Cashbook.</p> <p>UNIT –II Final Accounts; Trial balance; Manufacturing account; Trading account; Profit & loss account; Balance sheet; Adjustment entries. Rectification of errors; Classification of errors; Location of errors; Rectification of errors; Suspense account; Effect on profit.</p> <p>UNIT –III Depreciation, Provisions, and Reserves; Concept of depreciation; Causes of deprecation; Depreciation, depletion amortization, Depreciation accounting; Methods of recording depreciation; Methods for providing depreciation; Depreciation of different assets; Depreciation of Replacement cost; Depreciation policy; as per Indian accounting Standard : provisions and Reserves. Accounts of Non-Trading Institutions.</p>	<p>Addition of Sub Division of journal</p> <p>No Change</p> <p>No Change</p>

Present Syllabus	Proposed Syllabus	Remark
<p>UNIT –IV Special Accounting Areas : Branch Account : Dependent Branch : Debtors system, stock and debtor system ; Hire-purchase and installment purchase system ; Meaning of hire-purchase contract, Legal provision regarding hire-purchase contract; Accounting for goods of substantial sale values, and accounting records for goods for small values ; Installment purchase system ; After sales Service.</p> <p>UNIT –V a. Partnership Account : Essential characteristics of partnership: Partnership deed; Final accounts; Adjustment after closing the accounts ; Fixed fluctuating capital ; Goodwill ; AS- 10 ; Joint Life Policy ; Change in Profit Sharing Ratio. b. Reconstitution of a partnership firm-Admission of a partner ; Retirement of a partner ; Death of a partner; Dissolution of a firm ; Accounting entries; Insolvency of partnership firm-Modes of dissolution of a firm; Accounting entries ; Insolvency of partners distribution.</p>	<p>UNIT –IV Special Accounting Areas : Hire-purchase and installment purchase system : Meaning of hire-purchase contract, Legal provision regarding hire-purchase contract; Accounting for goods of substantial sale values, and accounting records for goods for small values ; Installment purchase system ; After sales Service.</p> <p>UNIT –V Partnership Account : Dissolution of a Partnership Firm, Amalgamation of Partnership Firms, Conversion of Partnership Firm into Joint Stock Company.</p>	<p>Ommission of Branch Accounting</p> <p>Ommission of Fundamental of Partnership, Admission, Retirement and Death of partner.</p> <p>Addition of Amalgamation of Partnership Firms, Conversion of Partnership Firm into Joint Stock Company.</p>

बी,कॉम. भाग – एक

अनिवार्य

समूह-1 प्रश्नपत्र – 1 – वित्तीय लेखांकन

वर्तमान पाठ्यक्रम	प्रस्तावित पाठ्यक्रम
<p>इकाई – 1 लेखांकन का अर्थ एवं क्षेत्र : आवश्यकता, विकास एवं परिभाषा, लेखांकन के उद्देश्य , पुस्तपालन एवं लेखांकन में अन्तर , लेखांकन की शाखाएं। लेखांकन सिद्धांत , लेखांकन मानक : अन्तर्राष्ट्रीय लेखांकन मानक (सिर्फ रूपरेखा) : भारत में लेखांकन मानक। लेखांकन व्यवहार : लेखांकन चक्र : पंजी (जर्नल) : डेबिट (विकलन) एवं क्रेडिट (समाकलन) के नियम, संयुक्त पंजी (जर्नल) प्रविष्टि, प्रारम्भिक प्रविष्टि : जर्नल एवं खाताबाही में सम्बन्ध, पूँजी एवं आगम : आय , व्यय एवं प्राप्तियों का वर्गीकरण।</p> <p>इकाई – 2 तलपट , अन्तिम खाते : निर्माणी खाता, व्यापार खाता, लाभ-हानि खाता, चिट्ठा एवं समायोजन प्रविष्टियाँ। अशुद्धियों का सुधार या संशोधन, अशुद्धियों का वर्गीकरण, अशुद्धियों की स्थिति, अशुद्धियों का सुधार, उचंत खाता लाभ पर प्रभाव।</p> <p>इकाई – 3 मूल्य ह्रास (अवक्षयण), आयोजन एवं संचय ;ह्रास की अवधारणा , ह्रास के कारण, ह्रास रिक्तता, अपलेखन ह्रास लेखांकन, ह्रास अभिलेखन की विधियाँ; विभिन्न सम्पत्तियों पर ह्रास आयोजन की विधियाँ; प्रतिस्थापन लागत पर ह्रास , भारतीय लेखांकन मानक के अनुसार लेखांकन नीतियाँ, आयोजन एवं संचय ;गैर-व्यापारिक संस्थाओं के खाते।</p> <p>इकाई – 4 विशेष लेखांकन क्षेत्र: (क) शाखा खाते : आश्रित शाखा, देनदार पद्धति , स्कन्ध एवं देनदार पद्धति। (ख) किराया क्रय एवं किस्त क्रय पद्धति : किराया क्रय अनुबन्ध का अर्थ, किराया क्रय अनुबन्ध संबंधित प्रॉवधान, अधिक मूल्य की वस्तुओं के लिए लेखांकन अभिलेख , किस्त क्रय पद्धति एवं क्रय पश्चात् सेवा।</p>	<p>इकाई – 1 लेखांकन का परिचय : विकास, परिभाषा, आवश्यकता, उद्देश्य , लेखांकन की शाखाएं ;लेखांकन के सिद्धांत , अवधारणा एवं परंपराएं। लेखांकन मानक : अन्तर्राष्ट्रीय लेखांकन मानक (सिर्फ रूपरेखा) : भारत में लेखांकन मानक। लेखांकन व्यवहार ;दोहरी प्रविष्टि प्रणाली की अवधारणा। पूँजी एवं आगम की अवधारणा, मूल प्रविष्टि की पुस्तकें: जर्नल, खाताबाही, जर्नल का विभाजन : रोकड़ पुस्तक।</p> <p>इकाई – 2 तलपट , अन्तिम खाते : निर्माणी खाता, व्यापार खाता, लाभ-हानि खाता, चिट्ठा एवं समायोजन प्रविष्टियाँ। अशुद्धियों का सुधार या संशोधन, अशुद्धियों का वर्गीकरण, अशुद्धियों की स्थिति, अशुद्धियों का सुधार, उचंत खाता लाभ पर प्रभाव।</p> <p>इकाई – 3 मूल्य ह्रास (अवक्षयण), आयोजन एवं संचय ;ह्रास की अवधारणा , ह्रास के कारण, ह्रास रिक्तता, अपलेखन ह्रास लेखांकन, ह्रास अभिलेखन की विधियाँ; विभिन्न सम्पत्तियों पर ह्रास आयोजन की विधियाँ; प्रतिस्थापन लागत पर ह्रास , भारतीय लेखांकन मानक के अनुसार लेखांकन नीतियाँ, आयोजन एवं संचय ;गैर-व्यापारिक संस्थाओं के खाते।</p> <p>इकाई – 4 विशेष लेखांकन क्षेत्र: किराया क्रय एवं किस्त क्रय पद्धति : किराया क्रय अनुबन्ध का अर्थ, किराया क्रय अनुबन्ध संबंधित प्रॉवधान, अधिक मूल्य की वस्तुओं के लिए लेखांकन अभिलेख , किस्त क्रय पद्धति एवं क्रय पश्चात् सेवा।</p> <p>इकाई – 5 साझेदारी खाते : साझेदारी फर्म का विघटन, साझेदारी फर्मों का एकीकरण, साझेदारी</p>

वर्तमान पाठ्यक्रम	प्रस्तावित पाठ्यक्रम
<p>इकाई – 5</p> <p>(क) साझेदारी खाते : साझेदारी की सारभूत विशेषताएँ, साझेदारी संलेख ; अन्तिम खाते , खाते बंद होने के पश्चात् समायोजन; स्थिर एवं परिवर्तनशील पूँजी, ख्याति-लेखांकन मानक 10 संयुक्त जीवन बीमा पॉलिसी, लाभ विभाजन अनुपात में परिवर्तन, (ख) साझेदारी फर्म का पुनर्निर्माण ; फर्म में साझेदार का प्रवेश; साझेदार का अवकाश ग्रहण; साझेदार की मृत्यु, फर्म का विघटन, लेखांकन प्रविष्टियाँ, साझेदारी फर्म का दिवालिया होना, फर्म के विघटन की विधियाँ, लेखांकन प्रविष्टियाँ, साझेदार का दिवालिया होना, वितरण ।</p>	<p>फर्म की संयुक्त स्कन्ध प्रमण्डल में परिवर्तन।</p>

Suggested Readings:

1. Gupta, R.L. and Radhaswamy. M; Financial Accounting ; Sultan Chand and Sons, New Delhi. (Both Hindi and English medium)
2. Monga J.R. Ahuja Girish, and Sehgal Ashok : Financial Accounting ; Mayur Paper Back, Noida.
3. Shukla. M.C., Grewal T.S. and Gupta, S.C. : Advanced Accounts; S. Chand & Co.. New delhi.
4. Singh B.K. ; Financial Accounting; Wisdom Publishing House, Varanasi.
5. S.M. Shukla; Financial Accounting ; Sahitya Bhawan Publication ; Agra. (Both Hindi and English medium)
6. Karim & Khanuja ; Financial Accounting ; SBPD Publishing House ; Agra. (Both Hindi and English medium)
7. Agrawal & Mangal ; Financial Accounting; Universal Publication. (Both Hindi and English medium)

B.Com Part- I Compulsory

Group – II Paper – I - Business Mathematics

OBJECTIVE – To enable the students to have such minimum knowledge of mathematics as is applicable to business and economic situations.

Present Syllabus	Proposed Syllabus	Remark
<p>UNIT –I Calculus (problems and theorems involving trigonometrical ratios are not to be done) Differentiation : Partial derivatives up to second order ; Homogeneity of functions and Euler’s theorem. Maxima And Minima; Cases of one variable involving second or higher order derivatives: logarithm’s</p> <p>UNIT –II Matrices and Determinants : Definition of a matrix ; Type of a matrices ; Algebra of matrices ; Properties of determinants ; Calculation of values of determinants upto third order ; Adjoint of a matrix, elementary of row or column operations; Finding inverse of a matrix through adjoint and elementary row or column operations; Solution of a system of linear equations having unique solution and involving not more than three variables.</p> <p>UNIT –III Linear Programming –Formulation of LLP : Graphical method of solution ; Problems relating to two variables including the case of mixed constraints ; Cases having no solution, multiple solutions : unbounded solutions and redundant constraints. Transportation Problem , Ratio & Proportion.</p> <p>UNIT –IV Compound interest and Annuities : Certain different types of interest rates ; Concept of present value and amount of a sum ; Types of annuities ; Present value and amount of an annuity, including the case of continuous compounding ; Valuation of simple loans and debentures; Problems relating to sinking funds.</p> <p>UNIT –V Average, Percentages, Commission Brokerage, Profit and loss.</p>	<p>UNIT –I Simultaneous Equations– Meaning, Characteristics, Methods of Solving Equations in Two Variables– Graphical, Substitution, Elimination and Cross Multiplication. Linear Programming –Formulation of LLP : Graphical method of solution ; Problems relating to two variables including the case of mixed constraints .</p> <p>UNIT –II Matrices and Determinants : Definition of a matrix ; Type of a matrices ; Algebra of matrices ; Properties of determinants ; Calculation of values of determinants upto third order ; Logarithm’s & Antilogarithm’s.</p> <p>UNIT –III Simple interest and Compound Interest . Annuities : Types of annuities ; Present value and amount of an annuity, including the case of continuous compounding ; Valuation of simple loans and debentures; Problems relating to sinking funds.</p> <p>UNIT –IV Ratio & Proportion. Average, Percentage.</p> <p>UNIT –V Commission, Brokerage, Discount, Profit and loss.</p>	<p>Omission of Calculus - Differentiation .</p> <p>Addition of Chapter Simultaneous Equation.</p> <p>Omission of Adjoint, elementary of row or column operations; inverse of a matrix.</p>

बी,कॉम. भाग – एक
अनिवार्य

समूह-2 प्रश्नपत्र – 1 – व्यावसायिक गणित

वर्तमान पाठ्यक्रम	प्रस्तावित पाठ्यक्रम
<p>इकाई – 1 कलन : अवकलन : आंशिक अवकलज— द्वितीय क्रम तक, फलनो की समघातीयता एवं यूलर प्रमेय, उच्चिष्ठ एवं निम्निष्ठ – एक चर के द्वितीय या उच्च क्रम से जुड़े सवाल । लघुगणक ।</p> <p>इकाई – 2 आव्यूह एवं सारणिक : आव्यूह की परिभाषा , आव्यूह के प्रकार, आव्यूह बीजगणित, सारणिक के गुण, तृतीयक्रम के सारणिकों के मान की गणना, आव्यूह का सहखण्डज , पंक्ति या स्तम्भ मूल क्रियाएं, मूल पंक्ति या स्तम्भ क्रियाओं द्वारा आव्यूह का व्युत्क्रम ज्ञात करना , अद्वितीय हल रखने वाली तथा तीन से अधिक चर न रखने वाली युगपत् समीकरणों का हल ।</p> <p>इकाई – 3 रेखीय प्रक्रमन : रेखीय प्रक्रमन समस्या को गणितीय रूप में लिखना : ग्राफीक विधि से हल, समस्या का कोई सम्भव हल नहीं, अनेक हल, असीम समस्या का हल, व्यर्थ निबाध । परिवहन समस्या , अनुपात एवं समानुपात ।</p> <p>इकाई – 4 चक्रवृद्धि ब्याज एवं वार्षिकी : विभिन्न प्रकार की ब्याज दरें, वर्तमान मूल्य एवं मिश्रधन की गणना, वार्षिकी के प्रकार , वार्षिकी का वर्तमान मूल्य एवं मिश्रधन, ब्याज का सतत संयोजन, साधारण ऋण एवं ऋणपत्र का मूल्यांकन , शोधन निधि के प्रश्न ।</p> <p>इकाई – 5 औसत, प्रतिशतता, कमीशन एवं दलाली, लाभ एवं हानि</p>	<p>इकाई – 1 – युगपद् समीकरण – अर्थ, विशेषताएं, दो चर वाले समीकरण को हल करने की विधियाँ – रेखीय विधि,प्रतिस्थापन विधि, विलोपन विधि, वज्रगुणन विधि । रेखीय प्रक्रमन : रेखीय प्रक्रमन समस्या को गणितीय रूप में लिखना : ग्राफीक विधि से हल, द्विचर से संबंधित मिश्रित निबाध समस्याएं ।</p> <p>इकाई – 2 आव्यूह एवं सारणिक : आव्यूह की परिभाषा , आव्यूह के प्रकार, आव्यूह बीजगणित, सारणिक के गुण, तृतीयक्रम के सारणिकों के मान की गणना । लघुगणक एवं प्रतिलघुगणक ।</p> <p>इकाई – 3 साधारण ब्याज एवं चक्रवृद्धि ब्याज । वार्षिकी : वार्षिकी के प्रकार , वार्षिकी का वर्तमान मूल्य एवं मिश्रधन, ब्याज का सतत संयोजन, साधारण ऋण एवं ऋणपत्र का मूल्यांकन , शोधन निधि के प्रश्न ।</p> <p>इकाई – 4 अनुपात एवं समानुपात । औसत : साधारण, भारित एवं सांख्यिकीय औसत (समान्तर माध्य) । प्रतिशतता ।</p> <p>इकाई – 5 कमीशन, दलाली, बट्टा, लाभ एवं हानि । परिवहन समस्या ।</p>

Suggested Readings:

1. Dr. Amarnath Dikshit, Dr. Jinendra Kumar Jain; Business Mathematics ;Himalaya Publishing House, Mumbai. (Both Hindi and English medium)
2. N.K. Nag : Business Mathematics; Kalyani publication, New Delhi. .
3. Dr. V.K. Shukla. : Business Mathematics; Madhya Pradesh hindi Granth Academy: Bhopal.
4. S.M. Shukla; Business Mathematics; Sahitya Bhawan Publication ; Agra. (Both Hindi and English medium)
5. Dr. Karim & Agrawal ; Business Mathematics; SBPD Publishing House ; Agra. (Both Hindi and English medium)
6. Dr. Ramesh Mangal; Business Mathematics; Satish Printer and Publishers, Indore.

B.Com Part- I Compulsory

Group – I Paper – II - BUSINESS COMMUNICATION

OBJECTIVE – To develop effective business communication skills among the students.

Present Syllabus	Proposed Syllabus	Remark
<p>UNIT –I Introducing Business Communication : Definitions, concept and Significance of communication, Basic forms of communicating ; Communication models and process principles of effective communication; Theories of communication; Audience analysis. Self Development and Communication ; Development of positive personal attitudes, SWOT analysis; Vote’s model of interdependence ; Whole Communication.</p> <p>UNIT –II Corporate Communication : Formal and Informal communication networks; Grapevine; Miscommunication (Barriers) ; improving communication Practices in business communication ; Group discussions ; Mock interviews, Seminars; Effective listening exercises, Individual and group presentations and report writing.</p> <p>UNIT –III Writing skill : Planning business messages; Rewriting and editing; The first draft; Reconstructing the final draft; Business letters and memo formats; Appearance request letters; Good news and bad new letters; Persuasive letters; Sales letters; Collection letters; Office memorandum.</p> <p>UNIT –IV Report Writing : Introduction to a proposal, Short report and formal report , report preparation. Oral Presentation : Principles of oral presentation, factor affecting presentation, sales presentation, training presentation, conducting surveys, speeches to motivate, presentation skill.</p>	<p>UNIT –I Introducing Business Communication : Definitions, concept and Significance of communication, Basic forms of communicating ; Communication models and process; principles of effective communication; Theories of communication; Self-Development and Communication ; Development of positive personal attitudes, SWOT analysis;</p> <p>UNIT –II Corporate Communication : Formal and Informal communication networks; Grapevine; Miscommunication (Barriers) ; improving communication. Practices in business communication ; Group discussions ; Seminars; Effective Listening : Principles of effective listening; Factor affective listening exercises; Oral, Written, and video session, Audience analysis and feedback.</p> <p>UNIT –III Writing skill : Business letters – Defination, concepts ,structure, advantages disadvantage, need and kinds of business letter ,Essentials of effective business letter. Good news and bad new letters; Office memorandum. Writing Resume and Letter of Job Application.</p> <p>UNIT –IV Report Writing : Introduction to a proposal, Short report and formal report , report preparation. Oral Presentation : Principles of oral presentation, factor affecting presentation, sales presentation, training presentation, conducting surveys, speeches to motivate, presentation skill.</p>	<p>Omission of Vote’s model of interdependence.</p> <p style="background-color: yellow;">Balancing of Syllabus and omitted repeatation .</p>

Present Syllabus	Proposed Syllabus	Remark
<p>UNIT –V Non-Verbal Aspects of Communicating. Body Language : Kinesics, Proxemics, Para Language. Effective listening : Principles of effective listening; Factor affective listening exercises; Oral, Written, and video session. Interviewing skills : Appearing in interviews; Conducting interviews; writing resume and letter of application . Modern Forms of Communicating : Fax; E-Mail; video conferencing; etc. International Communication ; Cultural sensitiveness and cultural context ; Writing and presenting in international situations; Inter cultural factors in interactions; Adapting to Global business.</p>	<p>UNIT –V Non-Verbal Aspects of Communicating. Body Language : Kinesics, Proxemics, Para Language. Interviewing skills : Appearing in interviews; Conducting interviews; mock interview. Modern Forms of Communicating : Fax; E-Mail; video conferencing; etc. International Communication for global business.</p>	

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समूह-1 प्रश्नपत्र – 2 – व्यावसायिक संचार

वर्तमान पाठ्यक्रम	प्रस्तावित पाठ्यक्रम
<p>इकाई – 1 व्यावसायिक संचार परिचय : परिभाषा , अवधारणाएं एवं संचार का महत्व, संचार के आधारभूत प्रकार एवं मॉडल एवं प्रभावी संचार के सिद्धांत , प्रक्रिया , श्रोता विश्लेषण। आत्म विकास एवं संचार , सकारात्मक व्यक्तिगत दृष्टिकोण का विकास , स्वीट विश्लेषण , मतों की परस्पर निर्भरता का प्रतिरूप।</p> <p>इकाई – 2 व्यावसायिक संस्था का संचार तंत्र :- औपचारिक एवं अनौपचारिक संचार तंत्र, अंगूरी लता संचार, संचार की बाधाएं एवं सुधार। व्यवहार में व्यावसायिक संचार :- सामूहिक परिचर्चा, साक्षात्कार, संगोष्ठी , प्रभावपूर्ण सूनना , व्यक्तिगत एवं सामूहिक प्रस्तुतीकरण एवं रिपोर्ट लेखन।</p> <p>इकाई – 3 लेखन कुशलता : व्यावसायिक संदेश की योजना एवं उसे संशोधित करना, प्रथम मसौदा, अंतिम मसौदा का पुनर्निर्माण , व्यावसायिक पत्र एवं ज्ञापन, प्रारूप : निवेदन पत्र , अनुकूल एवं प्रतिकूल संवाद पत्र, प्रेरक पत्र, विक्रय संबंधी पत्र, तकादे का पत्र या संग्रहण पत्र ,कार्यालयीन ज्ञापन व पत्र ।</p> <p>इकाई – 4 रिपोर्ट लेखन – एक प्रस्ताव का परिचय , लघु रिपोर्ट एवं औपचारिक रिपोर्ट ,रिपोर्ट लेखन की तैयारी। मौखिक प्रस्तुती : मौखिक प्रस्तुती के सिद्धांत , प्रस्तुतीकरण को प्रभावित करने वाले कारक, विक्रय प्रस्तुतीकरण , प्रशिक्षण प्रस्तुतीकरण, सर्वेक्षण आयोजित करना, प्रेरक भाषण, प्रभावी प्रस्तुती कौशल।</p>	<p>इकाई – 1 व्यावसायिक संचार परिचय : परिभाषा , अवधारणाएं एवं संचार का महत्व, संचार के आधारभूत प्रकार एवं मॉडल, प्रक्रिया एवं प्रभावी संचार के सिद्धांत । आत्म विकास एवं संचार , सकारात्मक व्यक्तिगत दृष्टिकोण का विकास , स्वीट विश्लेषण ।</p> <p>इकाई – 2 व्यावसायिक संस्था का संचार तंत्र :- औपचारिक एवं अनौपचारिक संचार तंत्र, अंगूरी लता संचार, संचार की बाधाएं एवं सुधार। व्यवहार में व्यावसायिक संचार :- सामूहिक परिचर्चा, संगोष्ठी , प्रभावपूर्ण सूनना : प्रभावपूर्ण सूनने के सिद्धांत, प्रभावपूर्ण सूनने के कारक, मौखिक , लिखित एवं विडियो सत्र का व्यवहारिक अध्ययन, श्रोता विश्लेषण एवं प्रतिपुष्टी।</p> <p>इकाई – 3 लेखन कुशलता : व्यावसायिक पत्र – परिभाषा, अवधारणा, संरचना, गुण दोष , आवश्यकता एवं विभिन्न प्रकार के व्यावसायिक पत्र , प्रभावी व्यापारिक पत्र व्यवहार के मूल तत्व। अनुकूल एवं प्रतिकूल संवाद पत्र, कार्यालयीन ज्ञापन व पत्र । जीवनवृत्त लेखन एवं नौकरी के लिए आवेदन पत्र।</p> <p>इकाई – 4 रिपोर्ट लेखन – एक प्रस्ताव का परिचय , लघु रिपोर्ट एवं औपचारिक रिपोर्ट ,रिपोर्ट लेखन की तैयारी। मौखिक प्रस्तुती : मौखिक प्रस्तुती के सिद्धांत , प्रस्तुतीकरण को प्रभावित करने वाले कारक, विक्रय प्रस्तुतीकरण , प्रशिक्षण प्रस्तुतीकरण, सर्वेक्षण आयोजित करना, प्रेरक भाषण, प्रभावी प्रस्तुती कौशल।</p>

वर्तमान पाठ्यक्रम	प्रस्तावित पाठ्यक्रम
<p>इकाई – 5 अशाब्दिक संचार के पहलू – दैहिक भाषा : समय एवं पार्श्व भाषा , प्रभावपूर्ण सूचना : प्रभावपूर्ण सूचने के सिद्धांत, प्रभावपूर्ण सूचने के कारक, मौखिक , लिखित एवं विडियो सत्र का व्यवहारिक अध्ययन। साक्षात्कार कुशलता : साक्षात्कार में शामिल होना, साक्षात्कार का आयोजन, जीवनवृत्त – सारांश लेखन एवं आवेदन पत्र। संचार के आधुनिक रूप – फ़ैक्स , ई मेल, वीडियो कॉन्फ़ेसिंग आदि अंतराष्ट्रीय संचार : सांस्कृतिक संवेदनशीलता एवं सांस्कृतिक संदर्भ , अंतराष्ट्रीय स्थितियों में लेखन और प्रस्तुतीकरण करना : अंतराष्ट्रीय क्रियाओं में अंतराष्ट्रीय सांस्कृतिक कारक , वैश्विक व्यापार के संदर्भ में।</p>	<p>इकाई – 5 अशाब्दिक संचार के पहलू – दैहिक भाषा , समय एवं पार्श्व भाषा , साक्षात्कार कुशलता : साक्षात्कार में शामिल होना, साक्षात्कार का आयोजन, मॉक साक्षात्कार। संचार के आधुनिक रूप – फ़ैक्स , ई मेल, वीडियो कॉन्फ़ेसिंग आदि अंतराष्ट्रीय संचार : सांस्कृतिक संवेदनशीलता एवं सांस्कृतिक संदर्भ , भूमण्डलीय व्यावसाय के लिए अंतराष्ट्रीय संप्रेषण।</p>

Suggested Readings:

1. Dr. P. K. Agrawal, Dr. A.K. Mishra ; Business Communication ; Sahitya Bhawan Publication ; Agra (Hindi medium)
2. Balasubramanyam: Business Communication; Vikas Publishing House, Delhi. (English medium)
3. Dr. Vinod Mishra : Business Communication; Sahitya Bhawan Publication ; Agra. (Hindi medium)
4. Kaul : Effective Business Communication; Prentice Hall, New Delhi. (English medium)
5. Patri VR : Essentials of Communication ; Greenspan Publications, New Delhi. (English medium)
6. Senguin J : Business Communication; The Real World and Your Career, Allied Publishers , New Delhi. (English medium)
7. Dr. Mishra , Shukla & Patel ; Business Communication ; SBPD Publishing House, Agra. (Both Hindi and English medium)

B.Com Part- I

Compulsory

Group – II Paper – II – BUSINESS REGULATORY FRAMEWORK

OBJECTIVE – To provide a brief idea about the framework of Indian business laws.

Present Syllabus	Proposed Syllabus	Remark
<p>UNIT –I Law of Contract (1872) : Nature of contract ; Classification ; Offer and acceptance; Capacity of parties to contract, free consent, Considerations, Legality of object; Agreement declared void; Performance of contract; Discharge of contract; Remedies for breach of contract.</p> <p>UNIT –II Special contracts; Indemnity ; Guarantee; Bailment and pledge; Agency.</p> <p>UNIT –III Sale of Goods Act (1930) ;Formation of contracts of sale ;Goods and their classification, price, Conditions and warranties; Transfer of property in goods; Performance of the contract of sales; Unpaid seller and his rights; sale by auction; Hire purchase agreement.</p> <p>UNIT –IV Negotiable Instrument Act (1881) : Definition of negotiable instrument; Feature; Promissory note; Bill of exchange & cheque; Holder and holder in the due course; Crossing of a cheque, types of crossing; Negotiation; Dishonor and discharge of negotiable instrument.</p> <p>UNIT –V The Consumer Protection Act 1986 : Salient features; Definition of consumer ; Grievance redressal machinery; Foreign Exchange Management Act 2000 : Definition and main provisions, Right to Information Act 2005(Main Provision)</p>	<p>UNIT –I Law of Contract (1872) –I : Nature of contract ; Classification ; Offer and acceptance; Capacity of parties to contract, free consent, Considerations, Legality of object; Agreement declared void.</p> <p>UNIT –II Law of Contract (1872) - II : Performance of contract, Discharge of contract; Remedies for breach of contract. Special contracts; Indemnity ; Guarantee; Bailment and pledge; Agency.</p> <p>UNIT –III Sale of Goods Act (1930) ;Formation of contracts of sale ;Goods and their classification, price, Conditions and warranties; Transfer of property in goods; Performance of the contract of sales; Unpaid seller and his rights; sale by auction; Hire purchase agreement.</p> <p>UNIT –IV Negotiable Instrument Act (1881) : Definition of negotiable instrument; Feature; Promissory note; Bill of exchange & cheque; Holder and holder in the due course; Crossing of a cheque, types of crossing; Negotiation; Dishonor and discharge of negotiable instrument.</p> <p>UNIT –V The Consumer Protection Act 1986 : Main Provision, Definition of consumer ,Consumer Disputes , Grievance redressal machinery ; Indian Partnership Act 1932. Limited Liabilities Partnership Act 2008. Introduction of Intellectual Property Right Act – Copyright, Patent & Trademark.</p>	<p style="text-align: center; background-color: yellow;">Balancing of Syllabus</p> <p>Replaced FEMA & RTI with Partnership act, LLP Act 2008 and Intellectual property right act.</p>

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समूह-2 प्रश्नपत्र – 2 – व्यावसायिक नियमन रूपरेखा

वर्तमान पाठ्यक्रम	प्रस्तावित पाठ्यक्रम
<p>इकाई – 1 भारतीय अनुबंध अधिनियम (1872) : अनुबंध की प्रकृति : वर्गीकरण , प्रस्ताव तथा स्वीकृति, अनुबंध के योग्य पक्षकार , पक्षकारों की स्वतंत्र सहमति , प्रतिफल, उद्देश्य की वैधता , व्यर्थ घोषित ठहराव : अनुबंध का निष्पादन , अनुबंधों की समाप्ति , अनुबंध भंग के उपाय एवं परिणाम।</p> <p>इकाई – 2 विशिष्ट अनुबंध : क्षतिपूर्ति , प्रतिभूति, निक्षेप, गिरवी अनुबंध, एजेंसी।</p> <p>इकाई – 3 वस्तु विक्रय अधिनियम (1930) : वस्तु विक्रय अनुबंध का निर्माण , माल का वर्गीकरण , कीमत, शर्तें और आश्वासन , माल के स्वामित्व का हस्तांतरण, विक्रय अनुबंध का निष्पादन , अदत्त विक्रेता के अधिकार , नीलाम द्वारा विक्रय , किराया क्रय ठहराव।</p> <p>इकाई – 4 विनिमय साध्य विलेख अधिनियम (1881) : परिभाषाएं, विशेषताएं , प्रतिज्ञा पत्र, विनिमय विपत्र और धनादेश (चैक) : धारक तथा यथाविधिधारी , रेखांकित चैक, रेखांकन के प्रकार, परक्रामण, विनिमय साध्य विलेख का अनदारण व मुक्ति।</p> <p>इकाई – 5 उपभोक्ता संरक्षण अधिनियम (1986) : मुख्य विशेषताएं , उपभोक्ता की परिभाषा , उपभोक्ता विवाद निवारण अभिकरण। मुख्य प्रावधान , सूचना का अधिकार अधिनियम (2005) – मुख्य प्रावधान।</p>	<p>इकाई – 1 भारतीय अनुबंध अधिनियम (1872) : अनुबंध की प्रकृति : वर्गीकरण , प्रस्ताव तथा स्वीकृति, अनुबंध के योग्य पक्षकार , पक्षकारों की स्वतंत्र सहमति , प्रतिफल, उद्देश्य की वैधता , व्यर्थ घोषित ठहराव।</p> <p>इकाई – 2 अनुबंध का निष्पादन ; अनुबंधों की समाप्ति , अनुबंध भंग के उपाय एवं परिणाम। विशिष्ट अनुबंध : क्षतिपूर्ति , प्रतिभूति, निक्षेप , गिरवी अनुबंध, एजेंसी।</p> <p>इकाई – 3 वस्तु विक्रय अधिनियम (1930) : वस्तु विक्रय अनुबंध का निर्माण , माल का वर्गीकरण , कीमत, शर्तें और आश्वासन , माल के स्वामित्व का हस्तांतरण, विक्रय अनुबंध का निष्पादन , अदत्त विक्रेता के अधिकार , नीलाम द्वारा विक्रय , किराया क्रय ठहराव।</p> <p>इकाई – 4 विनिमय साध्य विलेख अधिनियम (1881) : परिभाषाएं, विशेषताएं , प्रतिज्ञा पत्र, विनिमय विपत्र और धनादेश (चैक) : धारक तथा यथाविधिधारी , रेखांकित चैक, रेखांकन के प्रकार, परक्रामण, विनिमय साध्य विलेख का अनदारण व मुक्ति।</p> <p>इकाई – 5 उपभोक्ता संरक्षण अधिनियम (1986) : मुख्य विशेषताएं , उपभोक्ता की परिभाषा , उपभोक्ता विवाद निवारण अभिकरण। भारतीय साझेदारी अधिनियम 1932। सीमित दायित्व वाली साझेदारी अधिनियम 2008। बौद्धिक संपदा अधिकार अधिनियम का परिचय – कॉपीराइट, पेटेंट एवं ट्रेडमार्क।</p>

Suggested Readings:

1. Kuchal M.C. ; Business Law ; Vikas Publishing House, Delhi. (English medium)
2. Kapoor N.D. : Business Law ; Sultan Chand & Sons, New Delhi. (English medium)
3. Chandha P.R. : Business Law; Galgotia ,New Delhi. (English medium)
4. Dr. J.K. Vaishnav : Business Law; Sahitya Bhawan publication, Agra. (English medium)
5. Prof. R. C. Agrawal; Business Regulatory Framework; SBPD Publishing House, Agra. (Hindi medium)
6. K.R. Bulchandani; Business Law; Himalaya Publishing House , Mumbai. (Both Hindi and English medium)
7. R.L. Navlakha; Business Law; Ramesh Book depot, Jaipur. (Both Hindi and English medium)
8. Arun Kumar Gangele; Business Regulatory Framework; Ram Prasad & Sons, Agra. (Hindi medium)

B.Com Part- I Compulsory

Group – III Paper – I– BUSINESS ENVIRONMENT

OBJECTIVE – To acquainting the students with the emerging issues in business at the national and international level in the light of the policies of liberalization and globalization.

Present Syllabus	Proposed Syllabus	Remark
<p>UNIT –I Indian Business Environment : Concept, components and importance Economic Trends (overview) : Income : Saving and investment ; industry; Trade and balance of payment, Money ; Finance ; Prices.</p> <p>UNIT –II Problems of Growth : Unemployment ; Poverty ; Regional imbalances ; social injustice; Inflation ; Parallel economy ; Industrial sickness.</p> <p>UNIT –III Role of Government ; Monetary and fiscal policy ; Industrial policy ; Industrial licensing. Privatization ; Devaluation; Export-Import policy; Regulation of foreign investment; Collaborations in the light of recent changes.</p> <p>UNIT –IV Review of Previous Plans, the current five year Plan, major policy, Resources Allocation.</p> <p>UNIT –V International Environment ; international trading environment (overview); Trends in World trade and the problems of developing countries; Foreign trade and economic growth; International economic groupings ; International economic institutions – GATT. WTO World Bank. IMF; FDI; Counter trade.</p>	<p>UNIT –I Business Environment : Concept, Components and Importance ,Economic Trends (overview) : Income : Saving and investment ; Trade and balance of payment, Money and Finance .</p> <p>UNIT –II Problems of Growth : Unemployment ; Poverty ; Regional imbalances ; Social Injustice;Inflation ; Parallel economy ; Industrial sickness.</p> <p>UNIT –III Role of Government ; Monetary and fiscal policy ; Industrial policy ; Industrial licensing. Privatization ; Liberalisation, Globalisation Devaluation; Demonitisation; Export-Import policy.</p> <p>UNIT –IV Economic Planning in India : Need, objectives, Strategy; Review of Previous Plans, Planning Commission. Foreign Exchange Management Act 2000 : Basic Concept and Main Provisions.</p> <p>UNIT –V International Environment ; Trends in World trade and the problems of developing countries; Foreign trade and economic growth; International economic groupings – GATT. ,WTO ,UNCTAD, World Bank, IMF; FDI.</p>	<p>Addition of Liberalization, Globalization and Demonitisation.</p> <p>Addition of Planning Commission and omitted current five year plan.</p> <p>Addition of UNCTAD and omitted international trading environment.</p>

बी,कॉम. भाग – एक
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समूह-3 प्रश्नपत्र – 1 – व्यावसायिक पर्यावरण

वर्तमान पाठ्यक्रम	प्रस्तावित पाठ्यक्रम
<p>इकाई – 1 भारतीय व्यावसायिक पर्यावरण : अवधारणा, संघटक व महत्व। आर्थिक प्रवृत्तियाँ : आय, बचत एवं विनियोग, औद्योगिक प्रवृत्तियाँ; व्यापार एवं भुगतान सन्तुलन, मुद्रा, वित्त तथा कीमत।</p> <p>इकाई – 2 विकास की समस्याएँ : बेरोजगारी, निर्धनता एवं क्षेत्रीय असन्तुलन, सामाजिक अन्याय, मुद्रास्फीति, समान्तर अर्थव्यवस्था, औद्योगिक रुग्णता।</p> <p>इकाई – 3 शासन की भूमिका : मौद्रिक एवं राजकोषीय नीति, औद्योगिक नीति, औद्योगिक लाइसेंसिंग नीति, निजीकरण, अवमूल्यन, निर्यात-आयात नीति, विदेशी विनियोग का नियमन।</p> <p>इकाई – 4 पुर्व योजनाओं की समीक्षा, चालू पंचवर्षीय योजना : मुख्य रणनीति, संसाधनों आबंटन।</p> <p>इकाई – 5 अंतराष्ट्रीय पर्यावरण : अंतराष्ट्रीय व्यापारिक पर्यावरण, विश्व व्यापार की प्रवृत्ति एवं विकासशील देशों की समस्याएँ, विदेशी व्यापार एवं आर्थिक विकास, अंतराष्ट्रीय आर्थिक समूह- अंतराष्ट्रीय अर्थव्यवस्था की संस्थाये, विश्व व्यापार संगठन, व्यापार एवं प्रशुल्क एवं व्यापार संबंधि सामान्य समझौता (गैट), विश्व बैंक, अंतराष्ट्रीय मुद्रा कोष, अंतराष्ट्रीय पुनर्निर्माण एवं विकास बैंक, प्रति व्यापार, एफ. डी. आई।</p>	<p>इकाई – 1 व्यावसायिक पर्यावरण : अवधारणा, संघटक व महत्व, आर्थिक प्रवृत्तियाँ : आय, बचत एवं विनियोग; व्यापार एवं भुगतान सन्तुलन, मुद्रा एवं वित्त।</p> <p>इकाई – 2 विकास की समस्याएँ : बेरोजगारी, निर्धनता एवं क्षेत्रीय असन्तुलन, सामाजिक अन्याय, मुद्रास्फीति, समान्तर अर्थव्यवस्था, औद्योगिक रुग्णता।</p> <p>इकाई – 3 शासन की भूमिका (वर्तमान परिदृश्य में) : मौद्रिक एवं राजकोषीय नीति, औद्योगिक नीति, औद्योगिक लाइसेंसिंग नीति, निजीकरण, उदारीकरण, भूमण्डलीकरण, अवमूल्यन, विमुद्रिकरण निर्यात-आयात नीति, विदेशी विनियोग का नियमन।</p> <p>इकाई – 4 भारत में आर्थिक नियोजन : आवश्यकता, उद्देश्य एवं व्यूहरचना, पुर्व पंचवर्षीय योजनाओं की समीक्षा, चालू पंचवर्षीय योजना। विदेशी विनिमय प्रबंध अधिनियम 2000 : अवधारणा एवं मुख्य प्रवधान।</p> <p>इकाई – 5 अंतराष्ट्रीय पर्यावरण : विश्व व्यापार की प्रवृत्ति एवं विकासशील देशों की समस्याएँ, विदेशी व्यापार एवं आर्थिक विकास, अंतराष्ट्रीय आर्थिक समूह- प्रशुल्क एवं व्यापार संबंधि सामान्य समझौता (गैट), विश्व व्यापार संगठन, विश्व बैंक, अंतराष्ट्रीय मुद्रा कोष, प्रत्यक्ष विदेशी निवेश, संयुक्त राष्ट्र व्यापार एवं विकास संगठन (अंकटाड)।</p>

Suggested Readings:

1. Agarwal A. N. : Indian Economy, Vikas Publishing House Delhi. (English medium)
2. Khan Farooq A : Business and Society; S. Chand , Delhi. (English medium)
3. Dutt R. and Sundharam K. Pm. ; Indian Economy; S. Chand , Delhi. (English medium)
4. Misra S.K. and Puri V.K. : Indian Economy; Himalaya Publishing House, New Delhi. (English medium)
5. Dr. V.C. Sinha; Business Environment; SBPD Publishing House, Agra . (Both Hindi and English medium)
6. Dr. J. K. Jain; Business Environment; Madhya Pradesh hindi Granth Academy: Bhopal. (Hindi medium)
7. Gupta & Pathak; Business Environment; Ram Prasad & Sons, Raipur. (Hindi medium)
8. S.K. Singh; Business Environment; SBPD Publishing House, Agra . (Both Hindi and English medium)

B.Com Part- I Compulsory

Group – III – Business Economics

Paper – II– BUSINESS ECONOMICS

OBJECTIVE – To acquaint the students with the principles of Business Economics as are applicable in business.

Present Syllabus	Proposed Syllabus	Remark
<p>UNIT –I Introduction : Basic problems of an economy ; Working of price mechanism. Elasticity of Demand ; Concept and measurement of elasticity of demand ; Price, income and cross elasticity ; Average revenue , marginal revenue, and elasticity of demand; Determinates of elasticity of demand; Importance of elasticity of demand.</p> <p>UNIT –II Production Function ; Law of variable proportions ; Iso-quants; Expansion path; Returns to scale; Internal and external economies and diseconomies.</p> <p>UNIT –III Theory of Costs : Short-run and long-run cost curves – traditional and modern approaches. Market Structures 1 Market structures and business decisions ; Objectives of a business firm. (a) Perfect Competition ; Profit maximization and equilibrium of firm and industry; Short-run and long-run supply curves; Price and output determination, Practical applications. (b) Monopoly : Determination of price under monopoly ; Equilibrium of a firm ; Comparison between perfect competition and monopoly; Multi-plant monopoly ; Price Discrimination. Practical applications.</p>	<p>UNIT –I Introduction : Definition ,Nature and Scope of Economics, Difference Between Micro and Macro Economics, Method of Economic Study : Inductive and Deductive Methods. Basic problem of Economy, Working of Price Mechanism. Utility Analysis: Measurements of Utility, Law of Diminishing Marginal Utility, Law of Equi-Marginal Utility.</p> <p>UNIT-II Law of demand: Meaning and Definitions, Effecting Factors, Types ; Exception of Law of demand. Elasticity of Demand : Concept, Definitions, Importance, Types and Measurement of Elasticity of Demand, Factors affecting the Elasticity of Demand.</p> <p>UNIT –III Production : Factors of Production ,their characteristics and importance. Production Functions : Law of Variable Proportions, Return to scale and Equal Product Curve Analysis. Internal and external economies and diseconomies.</p>	<p>Addition of Introduction of Economics, Method of Economic study & Utility Analysis.</p> <p>Addition of Law of Demand.</p> <p>Addition of Factor of Production.</p>

Present Syllabus	Proposed Syllabus	Remark
<p>UNIT –IV Market Structure</p> <p>(a) Monopolistic competition : Meaning and Characteristics; Price and output determination under monopolistic competition ; Product differentiations; Selling costs; Comparison with perfect competition; Excess capacity under monopolistic competition.</p> <p>(b) Oligopoly : Characteristics, indeterminate pricing and output Classical models of oligopoly ; Price leadership ; Collusive oligopoly.</p> <p>UNIT –V Factor Pricing-1 : Marginal Productivity theory and demand for factors; Nature of supply of factor inputs; Determination of wage rates under perfect competition and monopoly; Exploitation of labour. Factor pricing-II : Rent concept, Ricardian and modern theories of Rent quasirent. Interests concept and theories of interest ; Profit-nature , concept and theories of profit.</p>	<p>UNIT –IV Market Structure – Concept , Characteristics, Classification. Determination of Price under condition of Perfect Competition, Imperfect Competition and Monopoly, Monopolistic Competition, Oligopoly and Duopoly.</p> <p>UNIT –V Theories of distribution, Marginal Productivity theory of distribution, Concept and theories of Wages, Rent, Interest & Profit.</p>	

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समूह-3 प्रश्नपत्र – 2 – व्यावसायिक अर्थशास्त्र

वर्तमान पाठ्यक्रम	प्रस्तावित पाठ्यक्रम
<p>इकाई – 1 परिचय : अर्थशास्त्र की मुख्य समस्याएं , कीमत संयंत्र के कार्य, मांग की लोच , मांग की लोच मापने की विधियां एवं अवधारणाएं : कीमत , आय तथा आडी लोच, औसत आगम, सीमान्त आगम एवं मांग की लोच , मांग की लोच का निर्धारण तथा मांग की लोच का महत्व।</p> <p>इकाई – 2 उत्पादन फलन, परिवर्तन अनुपात का नियम , समोत्पाद , विस्तार पथ, पैमाने के प्रतिफल , आंतरिक एवं बाह्य मितव्ययिता एवं अपमितव्ययिता।</p> <p>इकाई – 3 लागत अवधारणाएं , अल्पकालीन एवं दीर्घकालीन लागत वक्र, परम्परागत एवं आधुनिक विचारधारा। बाजार संरचना तथा व्यावसायिक निर्णयन, व्यावसायिक फर्म के उद्देश्य। (अ) पूर्ण प्रतियोगिता , लाभ अधिकतमीकरण तथा फर्म का साम्य , औद्योगिक अल्पकालीन एवं दीर्घकालीन पूर्ति वक्र, कीमत एवं उत्पाद निर्धारण। (ब) एकाधिकार : एकाधिकार में मूल्य निर्धारण , फर्म का साम्य , पूर्ण प्रतियोगिता एवं एकाधिकार में अन्तर ,एकाधिकार के अंतर्गत कीमत विभेद।</p> <p>इकाई – 4 बाजार संरचना: (अ)एकाधिकृत प्रतियोगिता : आशय एवं विशेषताएं , कीमत एवं उत्पाद निर्धारण , उत्पाद विभेद , विक्रय लागत, पूर्ण प्रतिस्पर्धा से तुलना , अतिरिक्त क्षमता सिद्धांत। (ब) अल्पाधिकार : विशेषताएं , कीमत एवं उत्पाद निर्धारण , परंपरागत मॉडल, कीमत नेतृत्व , कपटपूर्ण अल्पाधिकार।</p>	<p>इकाई – 1 परिचय: अर्थशास्त्र की परिभाषा, प्रकृति एवं क्षेत्र, व्यष्टि एवं समष्टि अर्थशास्त्र में भेद, आर्थिक अध्ययन की प्रणालियां : निगमन एवं आगमन। अर्थव्यवस्था की मूल समस्याएं, कीमत संयंत्र का कार्यकरण। उपयोगिता विश्लेषण – उपयोगिता की माप, सीमांत उपयोगिता ह्रास नियम , समसीमांत उपयोगिता नियम।</p> <p>इकाई – 2 मांग का नियम : अर्थ, परिभाषा , प्रभावित करने वाले घटक, मांग के रूप, मांग के नियम के अपवाद। मांग की लोच : अवधारणा, परिभाषा, महत्व, प्रकार एवं मापन की विधियां, मांग की लोच को प्रभावित करने वाले घटक।</p> <p>इकाई – 3 उत्पादन : उत्पादन के कारक ,उनकी विशेषताएं एवं महत्व। उत्पादन फलन : परिवर्तनशील अनुपातों का नियम , पैमाने का प्रतिफल ,समोत्पाद वक्र विश्लेषण। आंतरिक एवं बाह्य मितव्ययिता एवं अपमितव्ययिता।</p> <p>इकाई – 4 बाजार संरचना: अवधारणा, परिभाषाएं, विशेषताएं एवं वर्गीकरण। पूर्ण प्रतियोगिता, अपूर्ण प्रतियोगिता, एकाधिकारी प्रतियोगिता, एकाधिकृत प्रतियोगिता ,अल्पाधिकार एवं द्वयाधिकार में कीमत निर्धारण।</p> <p>इकाई – 5</p>

वर्तमान पाठ्यक्रम	प्रस्तावित पाठ्यक्रम
<p>इकाई – 5 कीमत कारक– I सीमान्त उत्पादकता सिद्धांत तथा मांग कारक, पूर्ति की प्रकृति, पूर्ण प्रतियोगिता एवं एकाधिकार में मजदूरी दर का निर्धारण ,श्रम का शोषण। कीमत कारक – II – लगान अवधारणा , रिकार्डों का लगान सिद्धांत तथा लगान का आधुनिक सिद्धांत , ब्याज अवधारणा तथा ब्याज का सिद्धांत लाभ की प्रकृति , अवधारणा तथा लाभ के सिद्धांत।</p>	<p>वितरण का सिद्धांत : सीमान्त उत्पादकता का सिद्धांत , मजदूरी, लगान, ब्याज एवं लाभ की अवधारणा एवं सिद्धांत ।</p>

Suggested Readings:

1. John P. Gould, Jr. and Edward P. Lazear: Micro economic theory; All India Traveller, Delhi. (English medium)
2. Koutsoyianni A. : Modern Microeconomics: Macmillan, New Delhi. (English medium)
3. Khan Farooq A : Business and Society; S. Chand , Delhi. (English medium)
4. Misra S.K. and Puri V.K. : Indian Economy; Himalaya Publishing House, New Delhi. (English medium)
5. M. L. Jhingan : Micro Economics, Vrinda publication, Delhi. (Both English and Hindi medium)
6. Dr. J. K. Jain; Business Economics; Madhya Pradesh hindi Granth Academy: Bhopal. (Hindi medium)
7. Dr. V.C. Sinha; Business Economics; SBPD Publishing House, Agra. (Both English and Hindi medium)
8. Dr. Jai Prakash Misra; Business Economics; Sahitya Bhawan Publication, Agra. (Hindi medium)

**SYLLABUS
B.COM. PART-II**

GROUPING OF SUBJECTS AND SCHEME OF EXAMINATION

Subject		Max.	Min.
A. Foundation Course			
I. Hindi Language		75	26
II. English Language		75	26
B. Three Compulsory Groups			
Group-I			
I. Corporate Accounting	75 }	150	50
II. Company Law	75 }		
Group-II			
I. Cost Accounting	75 }	150	50
II. Principles of Bus. Management	75 }		
Group-III			
I. Business Statistics	75 }	150	50
II. Fundamental of Entrepreneurship	75 }		

B.Com.II year

COMPULSORY

Group - I PAPER - I (CORPORATE ACCOUNTING)

OBJECTIVE

This course enable the students to develop awareness about corporate accounting in conformity with the provisions of companies Act.

(As per company act 2013)

Current Syllabus	Proposed Syllabus	Remark
UNIT-I Issue, Forfeiture, and Re-issue of Shares : Redemption of preference shares; Issue and redemption of debentures.	UNIT-I Issue, Forfeiture, and Re-issue of Shares : Redemption of preference shares; Issue and redemption of debentures.	
UNIT-II Final Accounts; Excluding computation of managerial remuneration, and disposal of profit, Liquidation of Company.	UNIT-II Final Accounts (as per company act 2013) Liquidation of Company.	Ommission of managerial remuneration, and disposal of profit
UNIT-III Valuation of Goodwill and Shares.	UNIT-III Valuation of Goodwill and Shares.	
UNIT-IV Accounting for Amalgamation of Companies as per Indian Accounting Standard 14; Accounting for internal reconstruction - excluding intercompany holdings and re-construction schemes.	UNIT-IV Accounting for Amalgamation of Companies as per Indian Accounting Standard 14; Accounting for internal reconstruction - excluding intercompany holdings and re-construction schemes.	
UNIT-V Consolidated Balance Sheet of holding companies with one subsidiary only. <u>Final Account of Banking Companies.</u>	UNIT-V Consolidated Balance Sheet of holding companies with one subsidiary only.	Ommission Final Account of Banking Companies.

SUGGESTED READINGS :

1. Dr. S.M. Shukla, Sahitya Bhawan Agra.
2. Dr. Mangal Mehta & Agrawal Published - Indore.
3. Dr. Karim Khanuja - Published - Agra.
4. Gupta R.L., Radhaswamy M; Company Accounts; Sultan Chand & Sons, New Delhi.

Group - II PAPER - I (COST ACCOUNT)

OBJECTIVE

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

Current Syllabus	Proposed Syllabus	Remark
UNIT-I Introduction : Nature and scope of cost accounting ; Cost concepts and classification; Methods and techniques; Installation of costing system; Concept of cost audit. Accounting for Material : Material Control; Concept and techniques; Pricing of material issues; Treatment of material losses.	UNIT-I Introduction : Nature and scope of cost accounting ; Cost concepts and classification; Methods and techniques; Installation of costing system; Concept of cost audit. Accounting for Material : Material Control; Concept and techniques; Pricing of material issues; Treatment of material losses.	
UNIT-II Accounting for Labour : Labour cost control procedure; Labour turnover; Idle time and overtime; Methods of wage payment - time and piece rates; Incentive schemes. Accounting for overheads; Classification and departmentalization; Absorption of overheads; Determination of overhead rates; Under and over absorption, and its treatment.	UNIT-II Accounting for Labour : Labour cost control procedure; Labour turnover; Idle time and overtime; Methods of wage payment - time and piece rates; Incentive schemes. Accounting for overheads; Classification and departmentalization; Absorption of overheads; Determination of overhead rates; Under and over absorption, and its treatment.	
UNIT-III Cost Ascertainment : Unit costing; Job, batch and contract costing.	UNIT-III Cost Ascertainment : Unit costing; Job, batch and contract costing.	
UNIT-IV Operating costing; Process Costing - excluding inter - process profits, and joint and by - products.	UNIT-IV Operating costing; Process Costing - excluding inter - process profits, and joint and by - products.	
UNIT-V Cost Records : Intergal and non - integral system; Reconciliation of cost and financial accounts; Break Even Point.	UNIT-V Cost Records : Intergal and non - integral system; Reconciliation of cost and financial accounts; Break Even Point.	

SUGGESTED READINGS :

1. M.L. Agrawal : Sahitya Bhawan Agra.
2. Maheshwari S.N. : Advanced Problems and Solutions in Cost Accounting; Sultan Chand, New Delhi.
3. Arora M.N. : Cost Accounting - Principles and Practice; Vikas, New Delhi.
4. Jain S.P. and Narang K.L. : Cost Accounting; Kalyani New Delhi.

Group - II - PAPER - II
PRINCIPLES OF BUSINESS MANAGEMENT

OBJECTIVE

This Course familiarizes the students with the basics of principles of management.

Current Syllabus	Proposed Syllabus	Remark
UNIT-I Introduction : Concept, nature, process, and significance of management; management roles (Mintzberg); An overview of functional areas of management; Development management thought; Classical and neo-classical systems; Concept approaches.	UNIT-I Introduction : Concept, nature, process, and significance of management; management roles (Mintzberg); An overview of functional areas of management; Development management thought; Classical and neo-classical systems; Concept approaches.	
UNIT-II Planning : Concept, process and types. Decision making - concept and Bounded rationality; Management by objectives; Corporate planning; Environment analysis and diagnosis; Strategy formulation.	UNIT-II Planning : Concept, process and types. Decision making - concept and Bounded rationality; Management by objectives; Corporate planning; Environment analysis and diagnosis; Strategy formulation.	
UNIT-III Organizing : Concept, nature, process and significance; Authority and resident relationships; Centralization and decentralization; Departmentation; Organization structure - forms and contingency factors.	UNIT-III Organizing : Concept, nature, process and significance; Authority and resident relationships; Centralization and decentralization; Departmentation; Organization structure - forms and contingency factors.	
UNIT-IV Motivating and Leading People at work : Motivation - concept; Theories Herzberg, McGregor, and Ouchi; Financial and non-financial incentives. Leadership - concept and leadership styles; Leadership theories (Tannenb Schmidt.); Likert's System Management; Communication - nature, process, networks, and barriers, Effective Communication.	UNIT-IV Motivating and Leading People at work : Motivation - concept; Theories Herzberg, McGregor, and Ouchi; Financial and non-financial incentives. Leadership - concept and leadership styles; Leadership theories (Tannenb Schmidt.); Likert's System Management; Communication - nature, process, networks, and barriers, Effective Communication.	
UNIT-V Managerial Control : Concept and process; Effective control system; Technical control - traditional and modern. Management of Change : Concept, nature, and process of planned Resistance to change; Emerging horizons of management in a environment.	UNIT-V Managerial Control : Concept and process; Effective control system; Technical control - traditional and modern. Management of Change : Concept, nature, and process of planned Resistance to change; Emerging horizons of management in a environment.	

SUGGESTED READINGS :

1. Dr. R.C. Agrawal, Agra.
2. Dr. S.C. Saxena, Agra.
3. Wehrich and Koontz, et al : Essentials of Management; Tata McGraw Hill, New Delhi.

Group - I - PAPER - II
COMPANY LAW

OBJECTIVE

This objective of this course is to provide basic knowledge of the provisions Companies Act. 2013, along with relevant case law.

Current Syllabus	Proposed Syllabus	Remark
UNIT-I Corporate personalities; Kinds of Companies, Nature & Scope, promotion on and incorporation of companies.	UNIT-I Corporate personalities; Kinds of Companies, Nature & Scope, promotion on and incorporation of companies.	
UNIT-II Memorandum of Association; Articles of Association; Prospectus, Shares; share capital - transfer and transmission.	UNIT-II Memorandum of Association; Articles of Association; Prospectus, Shares; share capital - transfer and transmission.	
UNIT-III Capital management - borrowing powers, mortgages and charges, debentures. Directors - Managing Director, whole time director, Appointment, Remuneration, and duties.	UNIT-III Capital management - borrowing powers, mortgages and charges, debentures. Directors - Managing Director, whole time director, Appointment, Remuneration, and duties.	
UNIT-IV Company meetings - kinds, Notice, quorum, voting, proxy, resolutions, minutes.	UNIT-IV Company meetings - kinds, Notice, quorum, voting, proxy, resolutions, minutes.	
UNIT-V majority powers and minority rights; Prevention of oppression and mismanagement. Winding up - kinds and conduct.	UNIT-V majority powers and minority rights; Prevention of oppression and mismanagement. Winding up - kinds and conduct.	

SUGGESTED READINGS :

1. Singh Avtar : Company Law; Eastern Book Co., Lucknow.
2. Dr. S.M. Shukla, Shahitya Bhawan Agra.
3. Dr. R.C. Agrawal, Shahitya Bhawan Agra.
4. Kapoor N.D. : Company Law - Incorporating the Provisions of the companies Amendment Act, 2013 Chand & Sons, New Delhi.

Group - III - PAPER - I

BUSINESS STATISTICS

OBJECTIVE

It enable the students to gain understanding of statistical techniques as are applicable to business.

Current Syllabus	Proposed Syllabus	Remark
UNIT-I Introduction : Statistics as a subject; Descriptive Statistics - compared to Inferential Statistics; Types of data; Summation operation; Rules of Sigma E operations, Analysis of University Data; Construction of a frequency distribution; Concept of central tendency.	UNIT-I Introduction : Statistics as a subject; Descriptive Statistics - compared to Inferential Statistics; Types of data; Summation operation; Rules of Sigma E operations, Analysis of University Data; Construction of a frequency distribution; Concept of central tendency.	
UNIT-II Dispersion - and their measures; Partition values; Moments; Skewness and measures; Kurtosis and measures.	UNIT-II Dispersion - and their measures; Partition values; Skewness and measures;	Omission of movements & Kurtosis
UNIT-III Analysis of Bivariate Data : Linear regression two variables and correlation.	UNIT-III Analysis of Bivariate Data : Linear regression two variables and correlation.	
UNIT-IV Index Number; Meaning, types, and uses; Methods of Constructing price and quantity indices (simple and aggregate); Tests of adequacy; Chain - base index numbers; Base shifting, splicing and deflating; Problems in constructing index numbers; Consumer price index. Analysis of Time Series : Cause of Variation in time series data; Components of a time series; Decomposition - Additive and Multiplicative models; Determination of trend - Moving Averages Method and method of least squares (including linear, second degree, parabolic, and exponential trend); Computation of seasonal indices by simple averages, ratio - to - trend, ratio - to - moving average, and link relative methods.	UNIT-IV Index Number; Meaning, types, and uses; Methods of Constructing price and quantity indices (simple and aggregate); Tests of adequacy; Chain - base index numbers; Base shifting, splicing and deflating; Problems in constructing index numbers; Consumer price index. Analysis of Time Series : Cause of Variation in time series data; Components of a time series; Decomposition - Additive and Multiplicative models; Determination of trend - Moving Averages Method and method of least squares (including linear, second degree, parabolic, and exponential trend); Computation of seasonal indices by simple averages, ratio - to - trend, ratio - to - moving average, and link relative methods.	
UNIT-V Forecasting and Methods : Forecasting - concept, types and importance; General approach to forecasting; Methods of forecasting; demand; Industry Vs Company sales forecast; Factors affecting company sales. Theory of Probability : as a concept; The three approaches to defining probability; Addition and multiplication laws of probability; Conditional Probability; Bayes' Theorem; Expectation and Variance of a random variable.	UNIT-V Forecasting and Methods : Forecasting - concept, types and importance; General approach to forecasting; Methods of forecasting; demand; Industry Vs Company sales forecast; Factors affecting company sales. Theory of Probability : as a concept; The three approaches to defining probability; Addition and multiplication laws of probability; Conditional Probability; Bayes' Theorem; Expectation and Variance of a random variable.	

SUGGESTED READINGS :

1. S.M.Shukla, Shahitya Bhawan, Agara.
2. Statistical Analysis, Dr. Rajesh Shukla and J.B. Agrawal

Group - III PAPER - II

FUNDAMENTALS OF ENTREPRENEURSHIP

OBJECTIVE

It Provides exposure to the students to the entrepreneurial culture and industrial growth so as to preparing them to set up and manage their own small units.

Current Syllabus	Proposed Syllabus	Remark
UNIT-I Introduction : The entrepreneur; Definition; Emergence of entrepreneurial class; Theories of entrepreneurship; Role of socio - economic environment; Characteri-stics.	UNIT-I Introduction : The entrepreneur; Definition; Emergence of entrepreneurial class; Theories of entrepreneurship; Role of socio - economic environment; Characteri-stics.	
UNIT-II Promotion of a Venture; Opportunities analysis; External environmental analysis economic, social and technological; Competitive factors; Legal requirements for establishment of a new unit, and raising of funds; Venture capital sources and documentation required.	UNIT-II Promotion of a Venture; Opportunities analysis; External environmental analysis economic, social and technological; Competitive factors; Legal requirements for establishment of a new unit, and raising of funds; Venture capital sources and documentation required.	
UNIT-III Entrepreneurial Behavior : Innovation and entrepreneur; Entrepreneurial behavior and Psycho - Theories, Social responsibility.	UNIT-III Entrepreneurial Behavior : Innovation and entrepreneur; Entrepreneurial behavior and Psycho - Theories, Social responsibility.	
UNIT-IV Entrepreneurial Development Programs (EDP) : EDP, their role, relevance, and achievements; Role of Government in organizing EDPs; Critical evaluation.	UNIT-IV Entrepreneurial Development Programs (EDP) : EDP, their role, relevance, and achievements; Role of Government in organizing EDPs; Critical evaluation.	
UNIT-V Role of Entrepreneur : Role of an entrepreneur in economic growth as an innovator, generation of employment opportunities, complementing and supplementing economic growth, bringing about social stability and balanced regional development of industries; Role in export promotion and import substitution, forex earnings, and augmenting and meeting local demand.	UNIT-V Role of Entrepreneur : Role of an entrepreneur in economic growth as an innovator, generation of employment opportunities, complementing and supplementing economic growth, bringing about social stability and balanced regional development of industries; Role in export promotion and import substitution, forex earnings, and augmenting and meeting local demand.	

SUGGESTED READINGS :

3. Srivastava S.B. : A Practical Guide to industrial Entrepreneurs; Sultan Chand and Sons, New Delhi.
4. Tandon B.C. : Environment and Entrepreneur; Chugh Publications, Allahabad.
5. Prasanna Chandra : Project Preparation, Appraisal, Implementation; Tata McGrow Hill, New Delhi.

COMPUTER APPLICATION
MARKS DISTRIBUTION PAPER - I
INTERNET APPLICATION & E-COMMERCE

Current Syllabus	Proposed Syllabus	Remark
<p>UNIT - I Introduction to HTML</p> <p style="text-align: center;">Introduction to Internet & World Wide Web</p> <p>Internet- Indian and the Internet, Profile of Indian Surfer, History of the Internet, Indian Internet History, Technological Foundation of Internet, Application in Internet Environment, Movement of files/data between two computers, TCP/IP, IP Addresses, Domain Name System, Domain Name Services, allocation of second level domains in India, Internet & India.</p> <p>World Wide Web (WWW) - WWW consortium browsing and Information retrieval, exploring the WWW, address : URL.</p>	<p>UNIT - I Introduction to HTML</p> <p style="text-align: center;">Introduction to Internet & World Wide Web</p> <p>Internet- Indian and the Internet, Profile of Indian Surfer, History of the Internet, Indian Internet History, Technological Foundation of Internet, Application in Internet Environment, Movement of files/data between two computers, TCP/IP, IP Addresses, Domain Name System, Domain Name Services, allocation of second level domains in India, Internet & India.</p> <p>World Wide Web (WWW) - WWW consortium browsing and Information retrieval, exploring the WWW, address : URL.</p>	
<p>UNIT - II</p> <p style="text-align: center;">Introduction to HTML & Designing Web Page</p> <p>Concept to Website, Web standards, What is HTML, HTML documents / file, HTML Editor, Explanation of the structure of Homepage, Elements in HTML Documents, HTML Elements, HTML Tags & Basic HTML Tags, viewing the source of web page & downloading the web page source, Extensible HTML, CSS, XML, XSL.</p> <p>HTML Document Structure - Head Section</p> <p>IIIustration of Document Structure, Mark-up elements within the Head : BASE, ISINDEX, LINK, META, TITLE, SCRIPT.</p>	<p>UNIT - II</p> <p style="text-align: center;">Introduction to HTML & Designing Web Page</p> <p>Concept to Website, Web standards, What is HTML, HTML documents / file, HTML Editor, Explanation of the structure of Homepage, Elements in HTML Documents, HTML Elements, HTML Tags & Basic HTML Tags, viewing the source of web page & downloading the web page source, Extensible HTML, CSS, XML, XSL.</p> <p>HTML Document Structure - Head Section</p> <p>IIIustration of Document Structure, Mark-up elements within the Head : BASE, ISINDEX, LINK, META, TITLE, SCRIPT.</p>	
<p>UNIT - III</p> <p style="text-align: center;">HTML Document Structure & HTML Forms</p> <p>Body Section - IIIustration, Body elements,</p>	<p>UNIT - III</p> <p style="text-align: center;">HTML Document Structure & HTML Forms</p> <p>Body Section - IIIustration, Body</p>	

<p>Background, TEXT BODY element, ADDRESS, BLOCKQUOTE, TABLE, COMMENTS, CHARACTER Emphasis modes, Logical styles, Physical Styles, FONT, BASEFONT and CENTER.</p> <p>Image, Internal and External Linking Between Web Pages - IMG Elements, HEIGHT, WIDTH, ALT, ALLIGN, Illustration of IMG elements, Hypertext Anchors, NAME attribute in Anchor.</p> <p>HTML Forms - Forms, Form tag, Form Structure, Input types, Drop down menu or select menu tags, image buttons.</p>	<p>elements, Background, TEXT BODY element, ADDRESS, BLOCKQUOTE, TABLE, COMMENTS, CHARACTER Emphasis modes, Logical styles, Physical Styles, FONT, BASEFONT and CENTER.</p> <p>Image, Internal and External Linking Between Web Pages - IMG Elements, HEIGHT, WIDTH, ALT, ALLIGN, Illustration of IMG elements, Hypertext Anchors, NAME attribute in Anchor.</p> <p>HTML Forms - Forms, Form tag, Form Structure, Input types, Drop down menu or select menu tags, image buttons.</p>	
<p>UNIT - IV</p> <p>Introduction to E-Commerce & Business Strategy in Electronic Age</p> <p>E-Commerce - Scope & definition of language, E-commerce & Trade cycle, E-markets, E-Data Interchange, Internet Commerce, E-commerce in Perspective.</p> <p>Business Strategy - The value chain, competitive advantage, business strategy, Case-Study : e-commerce in Passenger Air Transport.</p>	<p>UNIT - IV</p> <p>Introduction to E-Commerce & Business Strategy in Electronic Age</p> <p>E-Commerce - Scope & definition of language, E-commerce & Trade cycle, E-markets, E-Data Interchange, Internet Commerce, E-commerce in Perspective.</p> <p>Business Strategy - The value chain, competitive advantage, business strategy, Case-Study : e-commerce in Passenger Air Transport.</p>	
<p>UNIT - V</p> <p>B to B e-Commerce & B to C e-Commerce</p> <p>Business to Business e-Commerce - Inter-organisational Transactions, Electronic markets, Electronic Data Interchange (EDI) - the nuts and bolts, EDI and business, Inter roganizational e-Commerce.</p> <p>Business to Consumer e-Commerce - Consumer trade transactions.</p> <p>The elements of e-Commerce - elements, e-visibility, e-shop online payments, delivering the goods, after sales service, Internet e-Commerce Security A web site evaluation model.</p> <p>e-Business - Introduction, Internet Bookshops, Software Supplies & support, e-newspapers, internet banking, virtual auctions, online share dealing, gambling on net, e-diversity.</p>	<p>UNIT - V</p> <p>B to B e-Commerce & B to C e-Commerce</p> <p>Business to Business e-Commerce - Inter-organisational Transactions, Electronic markets, Electronic Data Interchange (EDI) - the nuts and bolts, EDI and business, Inter roganizational e-Commerce.</p> <p>Business to Consumer e-Commerce - Consumer trade transactions.</p> <p>The elements of e-Commerce - elements, e-visibility, e-shop online payments, delivering the goods, after sales service, Internet e-Commerce Security A web site evaluation model.</p> <p>e-Business - Introduction, Internet Bookshops, Software Supplies & support, e-newspapers, internet banking, virtual auctions, online share dealing, gambling on net, e-diversity.</p>	

COMPUTER APPLICATION
PAPER - II
RELATIONAL DATABASE MANAGEMENT SYSTEM

Current Syllabus	Proposed Syllabus	Remark
<p>UNIT - I</p> <p>DATABASE SYSTEM CONCEPT & ENTITY RELATIONSHIP MODEL :</p> <p>Operational data, why database, data independence, an Architecture for a Data base system, DDL & DML, Data Dictionary, Data Structures and Corresponding Operators, Data Models, The Relational approach, The Network approach, DBMS storage structure and access method. Entity-Relationship model as a tool for conceptual design-entities attributes and relationships. ER diagrams; strong and weak entities Generatization; Specialization and aggregation. Converting and ER-model into relational.</p>	<p>UNIT - I</p> <p>DATABASE SYSTEM CONCEPT & ENTITY RELATIONSHIP MODEL :</p> <p>Operational data, why database, data independence, an Architecture for a Data base system, DDL & DML, Data Dictionary, Data Structures and Corresponding Operators, Data Models, The Relational approach, The Network approach, DBMS storage structure and access method. Entity-Relationship model as a tool for conceptual design-entities attributes and relationships. ER diagrams; strong and weak entities Generatization; Specialization and aggregation. Converting and ER-model into relational.</p>	
<p>UNIT - II</p> <p>Relational Database Management System</p> <p>Relational Model : Structure to Relational Database, Relational Algebra, The Domain Relational, Calculus, Extended Relational- Algebra Operation, Modification of database, Views. Relational Database Design :- Pitfalls in Relational Database Design, Decomposition, Functional Dependencies, Normalization : INF, 2NF, BCNF, 3NF, 4NF, 5NF operations not involving cursors, Operations involving cursors, dynamic statements, security & intergrity security specification in SQL.</p>	<p>UNIT - II</p> <p>Relational Database Management System</p> <p>Relational Model : Structure to Relational Database, Relational Algebra, The Domain Relational, Calculus, Extended Relational- Algebra Operation, Modification of database, Views. Relational Database Design :- Pitfalls in Relational Database Design, Decomposition, Functional Dependencies, Normalization : INF, 2NF, BCNF, 3NF, 4NF, 5NF operations not involving cursors, Operations involving cursors, dynamic statements, security & intergrity security specification in SQL.</p>	

<p>UNIT - III</p> <p>RELATIONAL DATABASE DESIGN :</p> <p>Relational Algebra, Traditional Set Operations, Attributes Names for Derived Relations, special relational operations, further normalization, functional dependence. First, second and third normal forms, BCNF Forms, relations with more than one candidate key, Good and bad decompositions, fourth normal form, fifth normal form, De-normalization.</p>	<p>UNIT - III</p> <p>RELATIONAL DATABASE DESIGN :</p> <p>Relational Algebra, Traditional Set Operations, Attributes Names for Derived Relations, special relational operations, further normalization, functional dependence. First, second and third normal forms, BCNF Forms, relations with more than one candidate key, Good and bad decompositions, fourth normal form, fifth normal form, De-normalization.</p>	
<p>UNIT - IV</p> <p>Introduction to RDBMS Software - Oracle</p> <p>(a) Introduction : Introduction to personnel and Enterprises Oracle, Data Types, Commercial Query Language, SQL, SQL * PLUS.</p> <p>(b) DDL and DML : Creating Table, Specify Integrity Constraint, Modifying Existing Table, Dropping Table, Inserting, Deleting and Updating Rows in as Table, Where Clause, Operators, ORDER BY, GROUP Function, SQL Function, JOIN, Set Operation, SQL Sub Queries. Views : What is Views, Create, Drop and Retrieving data from views.</p>	<p>UNIT - IV</p> <p>Introduction to RDBMS Software - Oracle</p> <p>(a) Introduction : Introduction to personnel and Enterprises Oracle, Data Types, Commercial Query Language, SQL, SQL * PLUS.</p> <p>(b) DDL and DML : Creating Table, Specify Integrity Constraint, Modifying Existing Table, Dropping Table, Inserting, Deleting and Updating Rows in as Table, Where Clause, Operators, ORDER BY, GROUP Function, SQL Function, JOIN, Set Operation, SQL Sub Queries. Views : What is Views, Create, Drop and Retrieving data from views.</p>	
<p>UNIT - V</p> <p>(a) Security : Management of Roles, Changing Password, Granting Roles & Privilege, with drawing privileges.</p> <p>(b) PL/SQL : Block Structure in PL/SQL, Variable and constants, Running PL/SQL in the SQL*PLUS, Data base Access with PL/SQL, Exception Handling, Record Data type in PL/S!L, Triggers in PL/SQL.</p>	<p>UNIT - V</p> <p>(a) Security : Management of Roles, Changing Password, Granting Roles & Privilege, with drawing privileges.</p> <p>(b) PL/SQL : Block Structure in PL/SQL, Variable and constants, Running PL/SQL in the SQL*PLUS, Data base Access with PL/SQL, Exception Handling, Record Data type in PL/S!L, Triggers in PL/SQL.</p>	

**SYLLABUS
B.COM. PART-III**

**GROUPING OF SUBJECTS AND SCHEME OF
EXAMINATION**

Subject		Max.	Min.
Foundation Course			
I. Hindi Language		75	26
II. English Language		75	26
Compulsory Groups			
Group-I			
I. Income Tax	75	150	50
II. Auditing	75		
Group-II			
I. Indirect Taxes	75	150	50
II. Management Accounting	75		
Group-III Optional			
Option Group A (Finance Area)			
I. Financial Management	75	150	50
II. Financial Market Operations	75		
Option Group B (Marketing Area)			
I. Principles of Marketing	75	150	50
II. International Marketing	75		
Option Group C (Commercial Area)			
I. Information Technology and its Applications in Business	75	150	50
II. Essential of e-Commerce	75		
Option Group D (Money Banking & Insurance Area)			
I. Fundamental of Insurance	75	150	50
II. Money & Banking System	75		

B.COM PART III

COMPULSORY CORE COURSE

TITLE OF PAPER - Group-I - PAPER – I - INCOME TAX

OBJECTIVE

It enables the students to know the basics of Income Tax Act and its implications.

M.M. 75

Present syllabus	Proposed syllabus	Remark
UNIT-I Basic Concepts : Income, agricultural Income, casual income, assessment year, previous year, gross total income, total income, person. Basis of charge : Scope of total income, residence and tax liability, income which does not form part of total income.	UNIT-I Basic Concepts : Income, agricultural Income, casual income, assessment year, previous year, gross total income, total income, person. Basis of charge : Scope of total income, residence and tax liability, income which does not form part of total income.	No change
UNIT-II Heads of Income : Salaries; Income from house property.	UNIT-II Heads of Income : Salaries; Income from house property.	No change
UNIT-III Profit and gains of business or profession, including provisions relating to specific business; Capital gains, Income from other sources.	UNIT-III Profit and gains of business or profession, including provisions relating to specific business; Capital gains, Income from other sources.	No change
UNIT-IV Computation of Tax Liability : Set-off and carry forward of losses; Deduction from gross total income. Aggregation of income; Computation of total income and tax liability of and individual, H.U.F., and firm.	UNIT-IV Computation of Tax Liability : Set-off and carry forward of losses; Deduction from gross total income. Aggregation of income; Computation of total income and tax liability of individual and & HUF,	Omitted firm.
UNIT-V Tax Management : Tax deduction at source; Advance payment of tax; Assessment procedures; Tax planning for individuals. Tax evasion, Tax Avoidance and Tax planning. Tax	UNIT-V Tax Management : Tax deduction at source; Advance payment of tax; Assessment procedures; Tax planning for individuals. Tax evasion, Tax Avoidance and Tax planning. Tax	Addition of practical work relating important

Administration : Authorities, appeals, penalties.	Administration : Authorities, appeals, penalties. Preparation of return of income -Manually and on line	forms.
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Suggested Reading :

1. Singhanian V.K. : Students Guide to Income Tax; Taxmann, Delhi.
2. Prasad, Bhagwati : Income Tax Law & Practice; Wily Publication, New Delhi.
3. Mehrotra H.C. : Income Tax Law & Accounts : Sahitya Bhawan, Agra.
4. Girish Ahuja and Ravi Gupta : Systematic approach to income tax : Sahitya Bhawan Publications, New Delhi.
5. Chandra Mahesh and Shukla D.C. : Income Tax Law and Practice; Pragati Publications, New Delhi.
6. R.K. Jain : Income Tax & Law (Hindi & English) Sahitya Bhawan, Publication, Agra

B.COM PART III

COMPULSORY CORE COURSE

PAPER – II

Group-II - PAPER – I - **INDIRECT TAXES WITH GST**

OBJECTIVE

This course aims at imparting basic knowlege about GST and apply the provisions of GST law to various situations.

M.M. 75

Present syllabus	Proposed syllabus	Remark
UNIT-I Central Excise : Nature and scope of Central Excise; Important terms and definitions under the Central Excise Act; General procedures of central excise; Clearance and excisable goods; Concession to small scale industry under Central Excise Act.	UNIT-I Customs : Role of customs in international trade; Important terms and definitions goods; Duty; Exporter; Foreign going vessel; Aircraft goods; Import; Import Manifest; Importer; Prohibited goods; Shipping bill; Store; Bill of lading; Export manifest; Letter of credit; Kinds of duties - basic, auxillary, additional or coutervailing; Basics of levyadvalorem,specific duties; Prohibition of export and import of goods, and provisions regarding notified & specified goods; Import of goods - Free import and restricted import; Type of import - import of cargo, import of personal baggage, import ofstores.Clearance Procedure - For home consumption, for warehousing for re-export; Clearance procedure for import by post; Prohibited exports; Canalised exports; Export against licensing; Type of exports export of cargo, export of baggage; Export of cargo by land, sea, and air routes.	Due to – Constitutional amendment (change in tax structure)
UNIT-II State Excise, CENVAT. Detail study of State Excise during calculation of Tax.	UNIT-II State Excise, CENVAT. Detail study of State Excise during calculation of Tax.	
UNIT-III Customs : Role of customs in international	UNIT-III INTRODUCTION TO GOODS AND	

<p>trade; Important terms and definitions goods; Duty; Exporter; Foreign going vessel; Aircraft goods; Import; Import Manifest; Importer; Prohibited goods; Shipping bill; Store; Bill of lading; Export manifest; Letter of credit; Kinds of duties - basic, auxiliary, additional or countervailing; Basics of levy ad valorem, specific duties; Prohibition of export and import of goods, and provisions regarding notified & specified goods; Import of goods - Free import and restricted import; Type of import - import of cargo, import of personal baggage, import of stores. Clearance Procedure - For home consumption, for warehousing for re-export; Clearance procedure for import by post; Prohibited exports; Canalised exports; Export against licensing; Type of exports export of cargo, export of baggage; Export of cargo by land, sea, and air routes.</p>	<p>SERVICES TAX (GST) -Objectives and basic scheme of GST, Meaning – Salient features of GST – Subsuming of taxes –Benefits of implementing GST , Structure of GST (Dual Model) – Central GST – State / Union Territory GST – Integrated GST GST Council: Structures Power and Functions. Provisions for amendments.</p>	
<p>UNIT-IV Central Sales Tax : Important terms and definitions under the Central Sales Tax Act 1956 - Dealer, declared good, place of business, sale, sale price, turnover, year, appropriate authority ; Nature and scope of Central Sales Tax Act; Provisions relating to inter-state sales; Sales in side a state; Sales/purchase in the course of imports and exports out of India. Registration of dealers and procedure thereof; Rate of tax; Exemption of subsequent sales; Determination of</p>	<p>UNIT-IV Registration under GST: Procedure for registration, Persons liable for registration, Persons not liable for registration, Compulsory registration. Exempted goods and services - Rates of GST. Procedure relating to Levy: (CGST & SGST): Scope of supply, Tax liability on Mixed and Composite supply, Time of supply of goods and services, Value of taxable supply. Way-Billing</p>	

turnover.		
UNIT-V State Commercial Tax (Chhattisgarh) Definition, Registration, Tax liability, Procedure of Computation & Collection of Tax, Penalties & Prosecution calculation of Tax. VAT Preliminary Knowledge.	UNIT-V ASSESSMENT AND RETURNS - Input tax Credit: Eligibility, Apportionment, Inputs on capital goods, Distribution of credit by Input Service Distributor (ISD) Furnishing details of outward supplies and inward supplies, First return, Annual return and Final return.	

Suggested Reading :

1. Deloitte: GST Era Beckons, Wolters Kluwer.
2. Madhukar N Hiregange: Goods and Services Tax, Wolters Kluwer.
3. All About GST: V.S Datey - Taxman's.
4. Guide to GST: CA. Rajat Mohan,
5. Goods & Services Tax – Indian Journey: N.K. Gupta & Sunnania Batia, Barat's Publication
6. Goods & Services Tax – CA. Rajat Mohan,
7. Goods & Services Tax: Dr. Sanjiv Agrawal & CA. Sanjeev Malhotra.
8. GST - Law & Practice: Dr. B.G. Bhaskara, Manjunath. N & Naveen Kumar IM,
9. Understanding GST : Kamal Garg, Barat's Publication

B.COM PART III

COMPULSORY CORE COURSE

TITLE OF PAPER - Group-II - PAPER – II -MANAGEMENT ACCOUNTING

OBJECTIVE

This course provides the students an understanding of the application of accounting techniques for management.

M.M. 75

Present syllabus	Proposed syllabus	Remark
UNIT-I Management Accounting : Meaning, nature, scope, and functions of management Accounting ; Role of management accounting in decision making; Management accounting vs financial accounting; Tools and techniques of management accounting ;Financial statement; Objectives and methods of financial statements analysis; Ratio analysis; Classification of ratios - Profitability ratios, turnover ratios, liquidity ratios,turnover ratios; Advantages of ratio analysis; Limitations of accounting ratios.	UNIT-I Management Accounting : Meaning, nature, scope, and functions of management Accounting ; Role of management accounting in decision making; Management accounting vs financial accounting; Tools and techniques of management accounting ;Financial statement; Objectives and methods of financial statements analysis; Ratio analysis; Classification of ratios - Profitability ratios, turnover ratios, liquidity ratios,turnover ratios; Advantages of ratio analysis; Limitations of accounting ratios.	No change
UNIT-II Funds Flow Statement as per Indian Accounting Standard 3, cash flow statement.	UNIT-II Funds Flow Statement as per Indian Accounting Standard 3, cash flow statement.	
UNIT-III Absorption and Marginal Costing : Marginal and differential costing as a tool for decision making - make or buy; Change of product mix; Pricing, Break-even analysis; Exploring new markets; Shutdown decisions.	UNIT-III Absorption and Marginal Costing : Marginal and differential costing as a tool for decision making - make or buy; Change of product mix; Pricing, Break-even analysis; Exploring new markets; Shutdown decisions.	
UNIT-IV Budgeting for profit Planning and control : Meaning of budget and budgetary control;Objectives; Merits and limitations; Types of budgets; Fixed and	UNIT-IV Budgeting for profit Planning and control : Meaning of budget and budgetary control;Objectives; Merits and limitations; Types of budgets; Fixed and	

flexible budgeting; Control ratios; Zero base budgeting; Responsibility accounting; Performance budgeting.	flexible budgeting; Control ratios; Zero base budgeting; Responsibility accounting; Performance budgeting.	
UNIT-V Standard Costing and Variance Analysis : Meaning of standard cost and standard costing; Advantages and application; Variance analysis - material; Labour and overhead (Two-way analysis); Variances.	UNIT-V Standard Costing and Variance Analysis : Meaning of standard cost and standard costing; Advantages and application; Variance analysis - material; Labour and overhead (Two-way analysis); Variances.	

Suggested Reading :

1. Arora M.N. : Cost Accounting - Principles and Practice, Vikas, New Delhi.
2. Jain S.P. & Narang K.L. : Cost Accounting; Kalyani, New Delhi.
3. Anthony, Rogert & Reece, at al : Principles of Management Accounting; Richard Irwin Inc.
4. Horngren, Charles, Foster and Datar et al : Cost Accounting - A Managerial Emphasis;Prentice Hall, New Delhi.
5. Khan M.Y. and Jain P.K. : Management Accounting : Tata McGraw Hill, New Delhi.
6. Kaplan R.S. and Atkonson A.A. : Advanced Management Accounting; Printice Hall India,New Delhi.
7. J.K. Agrawal & R.K. Agrawal : Jaipur (English & Hindi).
8. Dr. M.R. Agrawal : Minakshi Prakashan Meruth.
9. Dr. S.P. Gupta - Agra (Hindi & English).

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B.COM PART III

COMPULSORY CORE COURSE

TITLE OF PAPER - Group-I - PAPER – II - AUDITING

OBJECTIVE

This course aims at imparting knowlege about the principles and methods of auditing and their applications.

M.M. 75

Present syllabus	Proposed syllabus	Remark
UNIT-I Introduction : Meaning and objectives of auditing; Types of audit; Internal audit.Audit Process : Audit programme; Audit note books; Working papers and evidences.	UNIT-I Introduction : Meaning and objectives of auditing; Types of audit; Internal audit.Audit Process : Audit programme; Audit note books; Working papers and evidences.	No change
UNIT-II Internal Check System : Internal control. Audit Procedure : Vouching : Verification of assets and liabilities.	UNIT-II Internal Check System : Internal control. Audit Procedure : Vouching : Verification of assets and liabilities.	No change
UNIT-III Audit of Limited Companies : a. Company auditor - Appointment, powers, duties, and liabilities. b. Divisible profits and dividend. c. Auditor's report - standard report and qualified report. d. Special audit of banking companies. e. Audit of educational institutions. f. Audit of Insurance companies.	UNIT-III Audit of Limited Companies : a. Company auditor –Qualification, Appointment, powers, duties, Resignation and liabilities. b. Divisible profits and dividend. c. Auditor's report - standard report and qualified report. d. Special audit of banking companies. e. Audit of educational institutions. f. Audit of Insurance companies.	Added Qualification and Resignation of company auditor
UNIT-IV Investigation : Investigation; Audit of non profit companies, a. Where fraud is suspected, and b. When a running a business is proposed. c. Varifications & Valuation of assets.	UNIT-IV Investigation : Investigation; Audit of non profit companies, a. Where fraud is suspected, and b. When a running a business is proposed. c. Varifications & Valuation of assets.	No change

<p>UNIT-V Recent Trends in Auditing : Nature and significance of cost audit; Tax audit; Management audit. Company auditing - Qualification, Appointment, Resignation and liabilities.</p>	<p>UNIT-V Recent Trends in Auditing : Nature and significance of cost audit; Tax audit; Management audit .</p>	<p>Omitted company auditing - Qualification , Appointment , Resignation and Liabilities and merge it in II unit</p>
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Suggested Reading :

1. Gupta KaPal : Contemporary Auditing : Tata Mcgraw Hill, New Delhi.
2. Tandon B.N. : Principles of Auditing : S. Chand & Co., New Delhi.
3. Pagare Dinkar : Principles and Practice of Auditing : Sultan Chand, New Delhi.
4. Sharma T.R. : Auditing Principles and Problems, Sahitya Bhawan, Agra.
5. Shukla S.M. : Auditing - Shahitya Bhavan, Agra, (Hindi)
6. Batliboy : Auditing.

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B.COM PART III

OPTIONAL GROUP A (Finance Area)

TITLE OF PAPER - FINANCIAL MANAGEMENT

PAPER - I

OBJECTIVE

The objective of this course is to help students understand the conceptual framework of financial management.

M.M. 75

Present syllabus	Proposed syllabus	Remark
UNIT-I Financial Management : Financial goals; Profit vs wealth maximization; Financial functions-investment, financing, and dividend decisions; Financial planning.	UNIT-I Financial Management : Financial goals; Profit vs wealth maximization; Financial functions-investment, financing, and dividend decisions; Financial planning.	No change
UNIT-II Capital Budgeting : Nature of investment decisions, Investment evaluation criteria, payback period, accounting rate of return, net present value, internal rate of return profitability index; NPV and IRR comparison.	UNIT-II Capital Budgeting : Nature of investment decisions, Investment evaluation criteria, payback period, accounting rate of return, net present value, internal rate of return profitability index; NPV and IRR comparison.	
UNIT-III Cost of Capital : Significance of cost of capital; Calculating cost of debt; Preference shares, equity capital, and retained earnings; Combined (weighted) cost of capital. Operating and financial Leverage : Their measure; Effects on profit, analyzing alternate financial plans, combined financial and operating leverage.	UNIT-III Cost of Capital : Significance of cost of capital; Calculating cost of debt; Preference shares, equity capital, and retained earnings; Combined (weighted) cost of capital. Operating and financial Leverage : Their measure; Effects on profit, analyzing alternate financial plans, combined financial and operating leverage.	
UNIT-IV Capital Structure : Theories and determinates. Dividend Policies : Issues in dividend policies; Walter's model; Gordon's model; M.M. Hypothesis, forms of dividends and stability in dividends, determinats.	UNIT-IV Capital Structure : Theories and determinates. Dividend Policies : Issues in dividend policies; Walter's model; Gordon's model; M.M. Hypothesis, forms of dividends and stability in dividends, determinats.	
UNIT-V Management of Working Capital : Nature of	UNIT-V Management of Working Capital : Nature of	

<p>working capital, significance of working capital, operating cycle and factors determining of working capital requirements, Management of working capital - cash, recevables, and inventories.</p>	<p>working capital, significance of working capital, operating cycle and factors determining of working capital requirements, Management of working capital - cash, recevables, and inventories.</p>	
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Suggested Reading :

1. Van Home J.C. : Financial Management and Policy; Prentice Hall of India, New Delhi.
2. Khan M.Y. and Jain P.K. : Financial Management, Text and Problems; Tata McGraw Hill, New Delhi.
3. Prasanna Chandra L Financial Management Theory and practice; Tata McGraw Hill, New Delhi.
4. Pandey I.M. : Financial Management Vikas Publishing Hous, New Delhi.
5. Brigham E.F. Gapenski L.C., and Ehrhardt M.C. : Financial Management - Theory and Practice; Harcourt College Publishers, Singapore.
6. Bhalla V.K. : Modern Working Capital Management, Anmol Pub. Delhi.

B.COM PART III

OPTIONAL GROUP A (Finance Area)

TITLE OF PAPER - FINANCIAL MARKET OPERATIONS

PAPER – II

OBJECTIVE

This course aims at acquainting the students with the working of financial markets in India.

M.M. 75

Present syllabus	Proposed syllabus	Remark
UNIT-I Money Market : Indian money market's composition and structure; (a) Acceptance houses, (b) Discount houses and (c) Call money market; Recent trends in Indian money market.	UNIT-I Money Market : Indian money market's composition and structure; (a) Acceptance houses, (b) Discount houses and (c) Call money market; Recent trends in Indian money market.	No change
UNIT-II Capital Market : Security market - (a) New issue market, (b) Secondary market; Functions and role of stock exchange; listing procedure and legal requirements; Public issue - pricing and marketing; Stock exchanges - National Stock Exchange and over the counter exchanges.	UNIT-II Capital Market : Security market - (a) New issue market, (b) Secondary market; Functions and role of stock exchange; listing procedure and legal requirements; Public issue - pricing and marketing; Stock exchanges - National Stock Exchange ,Bombay stock exchange	Omitted over the counter exchanges and added Bombay stock exchange
UNIT-III Securities contract and Regulations Act : Main provisions. Investors Protection : Grievances concerning stock exchange dealings and their removal; Grievance cells in stock exchanges; SEBI; Company Law Board; Press; Rmedy through courts.	UNIT-III Securities contract and Regulations Act : Main provisions. Investors Protection : Grievances concerning stock exchange dealings and their removal; Grievance cells in stock exchanges; SEBI; Company Law Board; Press; Rmedy through courts.	No change
UNIT-IV Functionaries on Stock Exchanges : Brokers, sub brokers, market makers, jobbers, portfolio consultants, institutional investors, and NRIs.	UNIT-IV Functionaries on Stock Exchanges : Brokers, sub brokers, market makers, jobbers, portfolio consultants, institutional investors, and NRIs.	No change
UNIT-V Financial Services : Marchant banking -	UNIT-V Financial Services : Marchant banking -	No change

Functions and roles; SEBI guide-lines; Credit rating - concept, functions, and types.	Functions and roles; SEBI guide-lines; Credit rating - concept, functions, and types.	
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Suggested Reading :

1. Chandler M.V. and Goldfeld S.M. : Economics of money and Banking, Harper and Row, New Delhi.
2. Gupta Suraj B. Monetary Economics; s. chand and Co. New Delhi.
3. Gupta Suraj B. Monetary Planning in India; Oxford, Delhi.
4. Bhole L.M. : Financial Markets and Institutions : Tata McGraw Hill, New Delhi.
5. Hooda R.P. : Indian Securities Market - Investors view point; Excell Books, New Delhi.
6. R.B.I. : Functions and Working.
7. R.B.I. : Report in Currency and Finance.
8. R.B.I. : Report of the Committee to Review the working of the Monetary system
Chakravarty committee.
9. R.B.I. : Report of the Committee on the Financial System, Narsimham Committee.

B.COM PART III

OPTIONAL GROUP B (Marketing Area)

TITLE OF PAPER - PRINCIPLES OF MARKETING

PAPER – I

OBJECTIVE

The Objective of this course is to help students to understand the concept of marketing and its applications.

M.M. 75

Present syllabus	Proposed syllabus	Remark
UNIT-I Introduction : Nature and scope of marketing; Importance of marketing as a business function, and in the economy; Marketing concepts - traditional and modern; Selling vs. marketing; Marketing mix; Marketing environment.	UNIT-I Introduction : Nature and scope of marketing; Importance of marketing as a business function, and in the economy; Marketing concepts - traditional and modern; Selling vs. marketing; Marketing mix; Marketing environment.	No change
UNIT-II Consumer Behaviour and Market Segmentation : Nature, scope, and significance of consumer behaviour; Market segmentation - concept and importance; Bases for market segmentation.	UNIT-II Consumer Behaviour and Market Segmentation : Nature, scope, and significance of consumer behaviour; Market segmentation - concept and importance; Bases for market segmentation.	No change
UNIT-III Product : Concept of product, consumer, and industrial goods; Product planning and development; Packaging role and functions; Brand name and trade mark; after sales service; Product life cycle concept. Price : Importance of price in the marketing mix; Factors affecting price of a product/ Service ; Discounts and rebates.	UNIT-III Product : Concept of product, consumer, and industrial goods; Product planning and development; Packaging role and functions; Brand name and trade mark; after sales service; Product life cycle concept. Price : Importance of price in the marketing mix; Factors affecting price of a product/service; Discounts and rebates.	No change
UNIT-IV Distributions Channels and Physical Distribution; Distribution channels - Concept and role; Types of distribution channels. Factors affecting	UNIT-IV Distributions Channels and Physical Distribution; Distribution channels - Concept and role; Types of distribution channels. Factors affecting choice of a	No change

choice of a distribution channel;Retailer and wholesaler; Physical distribution of goods; Transportation, Warehousing, Inventory control; Order processing.	distribution channel; Retailer and wholesaler; Physical distribution of goods; Transportation, Warehousing, Inventory control; Order processing.	
UNIT-V Promotion : Methods of promotion; Optimum promotion mix; Advertising media – their relative merits and limitations; Characteristics of an effective advertisement; Personal selling; Selling as a career; Classification of successful sales person; Functions of salesman.	UNIT-V Promotion : Methods of promotion; Optimum promotion mix; Advertising media – their relative merits and limitations; Characteristics of an effective advertisement; Personal selling; Selling as a career; Classification of successful sales person; Functions of salesman. Recent development in marketing –social marketing, online marketing, Direct marketing , Services marketing, Green marketing.	Added Recent trends in marketing

Suggested Reading :

1. Philip Kotler : Marketing Management Englewood Cliffs; Prentice Hall, N.J.
2. William M. Pride and O.C. Ferrell : Marketing : Houghton - Mifflin Boston.
3. Stanton W.J. Etzel Michael J., and Walker Bruce J. Fundamentals of Marketing; McGraw Hill, New York.
4. Lamb Charles W., Hair Joseph F. and McDaniel Carl : Principles of Marketing; South- Western-Publishing, Cincinnati, Ohio.
5. Cravens David W. Hills Gerald E., Woodruff Robert B : Marketing management : Richard D. Irwin, Homewood Illinois.
6. Kotler Philip and Armstrong Gary : Principles of Marketing; Prentice Hall of India, New Delhi.
7. Dr. R.C. Agrawal, Agra.
8. Dr. S.C. Saxena Agra.
9. Dr. S.K. Jain, Hindi Granth Academi. M.P.
10. Dr. N.C. Jain

B.COM PART III

OPTIONAL GROUP B (Marketing Area)

TITLE OF PAPER - INTERNATIONAL MARKETING

PAPER – II

OBJECTIVE

This course aims at acquainting student with the operations of marketing in international environment.

M.M. 75

Present syllabus	Proposed syllabus	Remark
UNIT-I International Marketing : Nature, definition, and scope of international marketing; Domestic marketing vs. International marketing; International environment external and internal.	UNIT-I International Marketing : Nature, definition, and scope of international marketing; Domestic marketing vs. International marketing; International environment external and internal.	No change
UNIT-II Identifying and Selecting Foreign Market : Foreign market entry mode decisions. Product Planning for international Market : Product designing; Standardization vs. adaptation ; Branding and packaging; Labeling and quality issues; After sales service. International Pricing : Factors Influencing International price; Pricing process-process and methods; International price quotation and payment terms.	UNIT-II Identifying and Selecting Foreign Market : Foreign market entry mode decisions. Product Planning for international Market : Product designing; Standardization vs. adaptation ; Branding and packaging; Labeling and quality issues; After sales service. International Pricing : Factors Influencing International price; Pricing process-process and methods; International price quotation and payment terms.	No change
UNIT-III Promotion of Product/Services Abroad : Methods of international promotion; Direct mail and sales literature; Advertising; Personal selling; Trade fairs and exhibitions.	UNIT-III Promotion of Product/Services Abroad : Methods of international promotion; Direct mail and sales literature; Advertising; Personal selling; Trade fairs and exhibitions.	No change
UNIT-IV International Distribution : Distribution channels and logistics decisions; Selection and appointment of foreign sales agents.	UNIT-IV International Distribution : Distribution channels and logistics decisions; Selection and appointment of foreign sales agents.	No change
UNIT-V Export Policy and Practices in India : Exim policy - an overview; Trends in India's foreign trade; Steps in	UNIT-V Export Policy and Practices in India : Exim policy - an overview; Trends in India's foreign trade;	Added Marketing

starting an export business; Product selection; Market selection; Export pricing; Export finance; Documentation; Export procedures; Export assistance and incentives.	Steps in starting an export business; Product selection; Market selection; Export pricing; Export finance; Documentation; Export procedures; Export assistance and incentives. Marketing Control Process	Control Process
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Suggested Reading :

1. Bhattacharya R.L. and Varshney B. : International Marketing Management; Sultan Chand, New Delhi.
2. Bhattacharya B. : Export Marketing Strategies for Success; Global Press, New Delhi.
3. Keegan W.J. : Multinational Marketing Management; Prentice Hall, New Delhi.
4. Kriplani V. : International marketing; Prentice Hall New Delhi.
5. Taggart J.H. and Moder Mott. M.C. : The Essence of International Business; Prentice Hall New Delhi.
6. Kotler Phillip : Principles of Marketing; Prentice Hall New Delhi.
7. Fayer Weather John : International Marketing; Prentice Hall N.J.
8. Caterora P.M. and Keavenay S.M. : Marketing an international Perspective; Erwin Homewood, Illinois.
9. Paliwala, Stanely J. The Essence of International marketing; Prentice Hall, New Delhi.

B.COM PART III

OPTIONAL GROUP C (Commercial Area)

TITLE OF PAPER - INFORMATION TECHNOLOGY AND ITS APPLICATIONS IN BUSINESS

PAPER – I

OBJECTIVE

The objective of the course is to familiarize the students with the innovation information technology and how it affects business. An understanding of the group rules of these technologies will enable the students to appreciate the nitty-gritty Commerce.

M.M. 75

Present syllabus	Proposed syllabus	Remark
UNIT-I Information Revolution and information Technology (IT) : Deployment of Business; Basic features of IT; Impact of IT on business environment and social fabric; Invention of writing; Written books; Printing Press and movable type Gutenberg's invention; Radio; telephone, wireless and satellite communication computing and dissemination of information and knowledge and convergence technologies (Internet with Wireless- WAP).	UNIT-I Information Revolution and information Technology (IT) : Deployment of Business; Basic features of IT; Impact of IT on business environment and social fabric; Invention of writing; Written books; Printing Press and movable type Gutenberg's invention; Radio; telephone, wireless and satellite communication computing and dissemination of information and knowledge and convergence technologies (Internet with Wireless-WAP).	No change
UNIT-II Fundamentals of Computer : Data, information and EDP : Data, information and concept of data and information; Levels of information from data; processing; Electronic data processing; Electronic machines; a. Number Systems and Codes : Different number systems - binary, octal decimal, hexagonal, and their conversion codes used in computers; Bed, EBCDIC, ASCII; Gray and conversions. b. Computer Arithmetic and Gates : Binary arithmetic,	UNIT-II Fundamentals of Computer : Data, information and EDP : Data, information and concept of data and information; Levels of information from data; processing; Electronic data processing; Electronic machines; a. Number Systems and Codes : Different number systems - binary, octal decimal, hexagonal, and their conversion codes used in computers; Bed, EBCDIC, ASCII; Gray and conversions. b. Computer Arithmetic and Gates : Binary arithmetic,	

<p>complements, addition subtraction; Conversion from one system to another; Logic Gates, truth table and applications minimisation, and K-maps.</p> <p>c. Computer Processing System : Definition of computer; Hardware/Software concepts; Generation of computers; Types of computers; Elements of computer; CPU and its functions, Various computer systems.</p> <p>d. I/O devices : Basic concepts of I/O devices; Various input devices Keyboard, mouse; MICR, OCR, microphones.</p> <p>e. Various output devices : VDU, printer, plotter, spooling, L.S.</p> <p>f. Storage Devices : Primary and secondary memory; Types of memory capacity and its enhancement; Memory devices and comparisons; Auxiliary storage, tapes, disks (magnetic and optical); various devices and their comparison.</p> <p>g. System Software - Role of Software, Different System Software : O.S., utilization element of O.S. - Its types and variations; DOS and windows.</p> <p>h. Computer and Networks : Need of communication; Data transmission; Baud; Bandwidth; Communication Channel; Multiplexing; Basic network concepts; O.S.I. model; Types of topologies; LAN, WAN, Client server concept.</p>	<p>complements, addition subtraction; Conversion from one system to another; Logic Gates, truth table and applications minimisation, and K-maps.</p> <p>c. Computer Processing System : Definition of computer; Hardware/Software concepts; Generation of computers; Types of computers; Elements of computer; CPU and its functions, Various computer systems.</p> <p>d. I/O devices : Basic concepts of I/O devices; Various input devices Keyboard, mouse; MICR, OCR, microphones.</p> <p>e. Various output devices : VDU, printer, plotter, spooling, L.S.</p> <p>f. Storage Devices : Primary and secondary memory; Types of memory capacity and its enhancement; Memory devices and comparisons; Auxiliary storage, tapes, disks (magnetic and optical); various devices and their comparison.</p> <p>g. System Software - Role of Software, Different System Software : O.S., utilization element of O.S. - Its types and variations; DOS and windows.</p> <p>h. Computer and Networks : Need of communication; Data transmission; Baud; Bandwidth; Communication Channel; Multiplexing; Basic network concepts; O.S.I. model; Types of topologies; LAN, WAN, Client server concept.</p>	
<p>UNIT-III Computer-based Business Applications</p> <p>a. Word Processing : Meaning and role of word processing</p>	<p>UNIT-III Computer-based Business Applications</p> <p>a. Word Processing : Meaning and role of word processing</p>	

<p>in creating of documents, editing, formatting, and printing documents, using tools such as spelling check, thesaurus, etc. in word processors (MS-Word).</p> <p>b. Electronic Spreadsheet : Structure of spreadsheet and its applications to accounting, finance, and marketing functions of business; Creating a dynamic/sensitive worksheet ; Concept of absolute and relative cell reference; Using builtin functions; Goal seeking and solver tool; Using graphics and formatting of worksheet; Sharing data with other desktop applications; Strategies of creating error-free worksheet (MS-Excel, Lotus 123). Practical knowledge on Wings Accounting (Software).</p> <p>c. Programming under a DBMS environment : The concept of data base management system; Data field, records, and files, Sorting and indexing data; Searching records, designing queries, and reports; Linking of data files ;Understanding programming environment in DBMS; Developing menu driven applications in query language (MS-Access).</p>	<p>in creating of documents, editing, formatting, and printing documents, using tools such as spelling check, thesaurus, etc. in word processors (MS-Word).</p> <p>b. Electronic Spreadsheet : Structure of spreadsheet and its applications to accounting, finance, and marketing functions of business; Creating a dynamic/sensitive worksheet ; Concept of absolute and relative cell reference; Using builtin functions; Goal seeking and solver tool; Using graphics and formatting of worksheet; Sharing data with other desktop applications; Strategies of creating error-free worksheet (MS-Excel, Lotus 123). Practical knowledge on Wings Accounting (Software).</p> <p>c. Programming under a DBMS environment : The concept of data base management system; Data field, records, and files, Sorting and indexing data; Searching records, designing queries, and reports; Linking of data files ;Understanding programming environment in DBMS; Developing menu driven applications in query language (MS-Access).</p>	
<p>UNIT-IV Electronic Data Interchange (EDI) Introduction to EDI; Basics of EDI; EDI standards; Financial EDI (FEDI); FEDI for international trade transaction; Applications of EDI; Advantages of EDI; Future of EDI.</p>	<p>UNIT-IV Electronic Data Interchange (EDI) Introduction to EDI; Basics of EDI; EDI standards; Financial EDI (FEDI); FEDI for international trade transaction; Applications of EDI; Advantages of EDI; Future of EDI.</p>	
<p>UNIT-V The Internet and its Basic Concepts Internet-concept, history development in India; Technological foundation of internet;</p>	<p>UNIT-V The Internet and its Basic Concepts Internet-concept, history development in India; Technological foundation of internet;</p>	

<p>Distributed computing; Client-server computing; Internet protocol suite; Application of distributed computing; Client-server computing; Internet protocol suite in the internet environment; Domain Name System (DNS(; Domain Name Service (DNS); Generic top-level domain (gTLD); Country code top-level domain (ccTLD); - India; Location of second-level domains; IP addresses; Internet protocol; Applications of Internet in business, education, governance, etc. Information System Audit Basic idea of information audit; Difference with the traditional concepts of audit; Conduct and applications of IS audit in internet environment.</p>	<p>Distributed computing; Client-server computing; Internet protocol suite; Application of distributed computing; Client-server computing; Internet protocol suite in the internet environment; Domain Name System (DNS(; Domain Name Service (DNS); Generic top-level domain (gTLD); Country code top-level domain (ccTLD); - India; Location of second-level domains; IP addresses; Internet protocol; Applications of Internet in business, education, governance, etc. Information System Audit Basic idea of information audit; Difference with the traditional concepts of audit; Conduct and applications of IS audit in internet environment.</p>	
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Suggested Reading :

1. Agrawala Kamlesh N. and Agarwala Deeksha : Business on the Net - Introduction to Ecommerce, Macmillan India, New Delhi.
2. Agarwala Kamlesh, N. and Agarwala Deeksha : Bulls, Bears and The mouse; and introduction to On-line Service Market Trading; Macmillan India, New Delhi.
3. Agarwala Kamlesh, N. and Agarwala Prateek Amar; WAP the Net; An Introduction on Wireless Application Protocol; Macmillan India, New Delhi.
4. Bajaj Kamlesh K. and Nag Debjanl : E-Commerce; The cutting Edge of Business; Tata McGraw Hill, New Delhi.
5. Edwards, Ward and Bytheway : The Essence of Information Systems; Prentice Hall, New Delhi.
6. Garg & Srinivasan : Work Book on Systems Analysis & Design; Prentice Hall New Delhi.
7. Kanter : Managing with Information; Prentice Hall New Delhi.
8. Minoli Daniel, Minoli Emma : Web Commerce Technology Handbook; Tata McGraw Hill,

New Delhi.

9. Minoli Daniel : Internet & Internet Engineering; Tata McGraw Hill, New Delhi.

10. Yeats : Systems Analysis & Design; Macmillan India, New Delhi.

11. Goyal : Management information System; Macmillan India, New Delhi.

12. Timothy J O'Leary : Microsoft Office 2000; Tata McGraw Hill, New Delhi.

B.COM PART III

OPTIONAL GROUP C (E-Commerce Area)

TITLE OF PAPER - ESSENTIAL OF E-COMMERCE

PAPER – II

OBJECTIVE

The objective of this course is to familiarize the students with the basics of e-commerce and to comprehend its potential.

M.M. 75

Present syllabus	Proposed syllabus	Remark
UNIT-I Internet and Commerce : Business operations; E-Commerce practices; Concepts b2b,b2c, b2g, g2h; Benefits of e-commerce to organization, consumers, and society; Limitation of e-commerce; Management issues relating to e-commerce. Operations of E-Commerce : Credit card transaction; Secure Hypertext Transfer Protocol (SHTTP); Electronic payment systems; Secure electronic transaction (SET); Set's encryption; Process; Cybercash; Smart cards; Indian payment models.	UNIT-I Internet and Commerce : Business operations; E-Commerce practices; Concepts b2b,b2c, b2g, g2h; Benefits of e-commerce to organization, consumers, and society; Limitation of e-commerce; Management issues relating to e-commerce. Operations of E-Commerce : Credit card transaction; Secure Hypertext Transfer Protocol (SHTTP); Electronic payment systems; Secure electronic transaction (SET); Set's encryption; Process; Cybercash; Smart cards; Indian payment models.	No change
UNIT-II Applications in B2C : Consumer's shopping procedure on the internet; Impact on disintermediation and re-intermediation; Global market; Strategy of traditional department stores; Products in b2c model; Success factors of e-brokers; Broker based services on-line; Online travel tourism services; Benefits and impact of e-commerce on travel industry; Real estate market; Online stock trading and its benefits; Online	UNIT-II Applications in B2C : Consumer's shopping procedure on the internet; Impact on disintermediation and re-intermediation; Global market; Strategy of traditional department stores; Products in b2c model; Success factors of e-brokers; Broker based services on-line; Online travel tourism services; Benefits and impact of e-commerce on travel industry; Real estate market; Online stock trading and its benefits; Online	No change

banking and its benefits; Online financial services and their future; Educations benefits, implementation, and impact.	banking and its benefits; Online financial services and their future; Educations benefits, implementation, and impact.	
UNIT-III Applications in B2B; Applications of b2b, Key technologies for b2b; Architectural models of b2b; Characteristics of the supplier-oriented marketplace, buyer-oriented marketplace, and intermediary-oriented marketplace; Benefits of b2b on procurement re-engineering; Just in Time delivery in b2b; Internet-based EDI from traditional EDI; Integrating EC with back-end information systems; Marketing issues in b2b.	UNIT-III Applications in B2B; Applications of b2b, Key technologies for b2b; Architectural models of b2b; Characteristics of the supplier-oriented marketplace, buyer-oriented marketplace, and intermediary-oriented marketplace; Benefits of b2b on procurement re-engineering; Just in Time delivery in b2b; Internet-based EDI from traditional EDI; Integrating EC with back-end information systems; Marketing issues in b2b.	No change
UNIT-IV Applications in Governance : EDI in governance; E-government; E-governance applications of the internet; Concept of government to business, business to government and citizen-to-government; E-governance models; Private sector interface in e-governance.	UNIT-IV Applications in Governance : EDI in governance; E-government; E-governance applications of the internet; Concept of government to business, business to government and citizen-to-government; E-governance models; Private sector interface in e-governance.	No change
UNIT-V Emerging Business Models : Retail model; Media model; Advisory model, Mode-toorder manufacturing model; Do-it yourself model; Information service model; Emerging hybrid models; Emerging models in India.	UNIT-V Emerging Business Models : Retail model; Media model; Advisory model, Mode-toorder manufacturing model; Do-it yourself model; Information service model; Emergen hybrid models; Emerging models in India. Security and Legal aspects of E-commerce.	Added Security and Legal aspects of E-commerce.

Suggested Reading :

1. Agarwala Kamlesh. N. and Agarwala Deekhsa : Bridge to Online Storefornt; Macmillan India, New Delhi.

2. Agarwala Kamlesh. N. and Agarwala Deeksha : Business on the Net Introduction to the E-commerce; Macmillan India New Delhi.
3. Agarwala Kamlesh N. and Agarwala Deeksha : Bulls, Bears and The Mouse : An Introduction to Online Stock Market Trading; Macmillan India New Delhi.
4. Tiwari Dr. Murli D. : Eductaion and E-Governance; Macmillan India, New Delhi.
5. Minoli Daniel, Minoli Emma : Web Commerce Technology Handbook; Tata McGraw Hill, New Delhi.
6. Minoli Deniel, Internet & Internet Engineering : Tata McGraw Hill, 1999.
7. Bhatnagar Subhash and Schware Robert (Eds) : Information and Communication Technology in Development; Sage Publications India, New Delhi.
8. Amor, Daniel : E-business R eevaluation, The : Living and Working in an Interconnected World; Prentice Hall, U.S.
9. Afuah, A., and Tuccu, C.: Internet usiness models and Strategies; McGraw Hill, New York.

B.COM PART III

OPTIONAL GROUP D (Money Banking & Insurance Area)

TITLE OF PAPER FUNDAMENTAL OF INSURANCE

PAPER – I

OBJECTIVE

This course enables the students to know the fundamentals of insurance.

M.M. 75

Present syllabus	Proposed syllabus	Remark
UNIT-I Introduction to Insurance : Purpose and need of insurance; Insurance as a social security tool; Insurance and economic development.	UNIT-I Introduction to Insurance : Purpose and need of insurance; Insurance as a social security tool; Insurance and economic development.	No change
UNIT-II Fundamentals of Agency Law : Definiton of an agent; Agents regulations; Insurance intermediaries; Agents Compensation.	UNIT-II Fundamentals of Agency Law : Definiton of an agent; Agents regulations; Insurance intermediaries; Agents compensation.	No change
UNIT-III Procedure for Becoming an Agent : Prerequisite for obtaining a license; Duration of license; Cancellation of incense; Revocation or suspension/termination of agent appointment; Code of conduct; Unfair practices. Functions of the Agent : Proposal form and other forms for grant of cover; Financial and medical underwriting; Material information; Nomination and assignment; Procedure regarding settlement of policy claims.	UNIT-III Procedure for Becoming an Agent : Prerequisite for obtaining a license; Duration of license; Cancellation of incense; Revocation or suspension/termination of agent appointment; Code of conduct; Unfair practices. Functions of the Agent : Proposal form and other forms for grant of cover; Financial and medical underwriting ; Material information; Nomination and assignment; Procedure regarding settlement of policy claims.	No change
UNIT-IV Company Profile : organizational set-up of the company; Promotion strategy; Market share; Important activities; Structure; Product; Actuarial profession; Product pricing actuarial aspects; Distribution channels.	UNIT-IV Company Profile : organizational set-up of the company; Promotion strategy; Market share; Important activities; Structure; Product; Actuarial profession; Product pricing actuarial aspects; Distribution channels.	No change
UNIT-V Fundamentals/Principles of Life insurance/ Marine /Fire /Medical/General Insurance; Contracts of various kinds; Insurable Interest.	UNIT-V Fundamentals/Principles of Life insurance/ Marine /Fire /Medical/General Insurance; Contracts of various kinds; Insurable Interest. Online insurance procedure	Added Online insurance procedure

Suggested Reading :

1. Mishra M.N. : Insurance Principle and Practice; S. Chand and Co., New Delhi.
2. Insurance Regulatory Development Act. 1999.
3. Life Insurance Corporation Act. 1956.
4. Gupta OS : Life Insurance; Frank brothers, New Delhi.
5. Vinayakam N., Radhaswamy and Vasudevan SV : Insurance - Principles and Practice, S. Chand and Co. New Delhi.
6. Mishra MN : Life Insurance Corporation of India, Vols I, II & III; Raj Books, Jaipur.
7. Balchand Shriwastava, Agra.
8. Dr. M.L. Singhai, RAmesh Book Depot, Jaipur.

B.COM PART III

OPTIONAL GROUP D

TITLE OF PAPER - MONEY & BANKING SYSTEM

OBJECTIVE

This course enables the students to know the working of the Indian Money & banking system.

(Money Banking & Insurance Area)

PAPER – II

M.M. 75

Present syllabus	Proposed syllabus	Remark
UNIT-I Money : Function, Alternative Measures to money supply in India - their different components. Meaning and changing relative importance of each.	UNIT-I Money : Function, Alternative Measures to money supply in India - their different components. Meaning and changing relative importance of each.	No change
UNIT-II Indian Banking System : Structure and organization of banks; Reserve Bank of India; Apex banking Institutions; Commercial banks; Regional rural banks; Cooperative banks; Development banks.	UNIT-II Indian Banking System : Structure and organization of banks; Reserve Bank of India; Apex banking Institutions; Commercial banks; Regional rural banks; Cooperative banks; Development banks.	No change
UNIT-III Banking Regulation Act, 1947 : History; Social control; Banking Regulation Act as applicable to banking companies and public sector banks; Banking Regulation Act as applicable to Cooperative banks.	UNIT-III Banking Regulation Act, 1947 : History; Social control; Banking Regulation Act as applicable to banking companies and public sector banks; Banking Regulation Act as applicable to Cooperative banks.	No change
UNIT-IV Regional Rural and Cooperative Banks in India : Functions; Role of regional rural and cooperative banks in rural India; Progress and performance.	UNIT-IV Regional Rural and Cooperative Banks in India : Functions; Role of regional rural and cooperative banks in rural India; Progress and performance.	No change
UNIT-V Reserve Bank of India : Objectives; Organization ; Functions and working; Monetary policy; Credit control measures and their effectiveness.State Bank of India, Project History, Objectives, Functions & Organization working & progress.	UNIT-V Reserve Bank of India : Objectives; Organization ; Functions and working; Monetary policy; Credit control measures and their effectiveness. State Bank of India, Project History, Objectives, Functions & Organization working & progress. Internet banking system	Added Internet banking system