



*For Further Details Please Contact :*  
**NEHRU GRAM BHARTI VISHWAVIDYALAYA**

**City Office :** 3rd Floor, P Square Mail (Near Bus Station),  
M.G. Marg, Civil Lines, Allahabad - 211001  
Tel.: (0532) 6456477

**Redg. Office :** 104 F/3, Malviya Road, George Town  
Allahabad-211002, Tel.: (0532) 6453999, 6456488

**Administrative Office :** G.T. Road Hanumangani



**NEHRU GRAM BHARTI VISHWAVIDYALAYA**  
Kotwa-Jamunipur-dubawal  
**ALLAHABAD**

UG

**SYLLABUS**

B.Com

Tel.: (0532) 6456477  
**Redg. Office** : 104 F/3, Malviya Road, George Town  
 Allahabad-211002, Tel.: (0532) 6453999, 6456488  
**Administrative Office** : G.T. Road Hanumanganj  
 Tel.: 7897609333  
**E-mail** : Info.ngbu@gmail.com  
**Website** : www.ngbu.edu.in, www.nehrugrambharti.org.in

## DEPARTMENT OF COMMERCE

### Bachelor of Commerce (B.Com.) Course of Study

#### B.Com. Part-I

Course	Code	Course Title	Max. Marks
BC	1.1	Financial Accounting	100
BC	1.2	Business Statistics	100
BC	1.3	Business Economics	100
BC	1.4	Business Management	100
BC	1.5	Business Environment	100
BC	1.6	Business Law	100
			<b>600</b>

#### B.Com. Part-II

Course	Code	Course Title	Max. Marks
BC	2.1	Cost Accounting	100
BC	2.2	Income Tax Law and Practices	100
BC	2.3	Auditing	100
BC	2.4	Business Communication	100
BC	2.5	Business Finance	100
BC	2.6	Indian Rural Economy	100
			<b>600</b>

#### B.Com. Part-III

Course	Code	Course Title	Max. Marks
BC	3.1	Corporate Accounting	100
BC	3.2	Management Accounting	100

Each candidate shall have to offer one elective group From I to IV as given below :

Elective	Group-I	Marketing
BC	3.51	Principles of Marketing
BC	3.61	International Marketing
Elective	Group-II	Insurance & Banking
BC	3.52	Principles of Life and General Insurance
BC	3.62	Indian Monetary & Banking System
Elective	Group-III	Industrial Relations & Labour Welfare
BC	3.53	Industrial Relations & Labour Laws
BC	3.63	Labour Welfare & Social Security
Elective	Group-IV	Finance
BC	3.54	Financial Management
BC	3.64	Indian Financial System

Course	Code	Course Title	Max. Marks
BC	3.1	Corporate Accounting	100
BC	3.2	Management Accounting	100
BC	3.3	Corporate Law	100
BC	3.4	Computer Application in Business	100
BC	3.5	Elective Paper-I	100
BC	3.6	Elective Paper-II	100
BC	3.7	Viva-voce	100
			700

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[Total No. of Questions : 13] [Total No. of Printed Pages : ]  
Pattern of Examination for B.Com. Students

[Time : Three Hours]

[Maximum Marks : 100]

**Note :** Answer Eight questions in all, Answer three questions from Section A and Five questions from section B. Marks for each question are indicated in the right Hand Margin.

**नोट :** कुल आठ प्रश्नों के उत्तर दीजिए। खण्ड अ से तीन प्रश्न करने हैं और खण्ड ब से पाँच प्रश्न करने हैं। प्रत्येक प्रश्न के अंक दाहिनी ओर अंकित हैं।

**SECTION-A**

**खण्ड-अ**

**(Long Answer Type Questions)**

**(दीर्घ उत्तरीय प्रश्न)**

- |    |    |
|----|----|
| 1. | 20 |
| 2. | 20 |
| 3. | 20 |
| 4. | 20 |
| 5. | 20 |

**SECTION-B**

**खण्ड-ब**

**(Short Answer Type Questions)**

**(लघु उत्तरीय प्रश्न)**

**B.Com. Part-I**  
**B.C.-II Financial Accounting**

**Unit-I**

**Accounting :**

Meaning, Nature, Concept and Scope of Accounting, Book Keeping and Accounting. Limitations of Accounting and its application, Branches of accounting, Principles of accounting, limitations of accounting, Accounting concepts, conventions and accounting standards.

**Unit-II**

**Accounting Transactions and Final Accounts :**

Journal, Entry, Compound Journal Entry, Relationship between Journal and Ledger, Rules regarding posting, Sub division of Journal, Trial Balance. Trading Account, Profit and Loss Account, Balance Sheet & Adjustment entries.

**Unit-III**

**Partnership Accounts :**

Essential Characteristics of Partnership, Partnership deed, Final Accounts, Adjustment after closing the accounts, Fixed and Fluctuating capital Joint Life Policy, Change in Profit Sharing Ratio, Reconstitution of a Partnership firm. Admission of a partner, Retirement of a Partner, Death of

(Short Answer Type Questions)  
(लघु उत्तरीय प्रश्न)

6.	08
7.	08
8.	08
9.	08
10.	08
11.	08
12.	08
13.	08

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Fixed and Fluctuating capital Joint Life Policy, Change in Profit Sharing Ratio, Reconstitution of a Partnership firm. Admission of a partner, Retirement of a Partner, Death of a Partner, Dissolution of a Partnership firms, Accounting entries, Modes of dissolution of a firm.

**Unit-IV**

- **Royalty Account** : Basic Terms - Royalty, Dead Rent, Short working etc. Entries in the Books of Lessee and Lessor, Practical Problems.
- **Hire Purchase System** :  
Entries in Hire Purchasers Books. Entries in Hire Vendor's

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Books. Hire purchase Trading Account, Practical Problems.  
**Installment Payment Method** : Entries in the books of the buyer, Entries in the books of seller, comparison with Hire Purchase system, Practical problems.

**Unit - V**

- **Accounts of Branch and Departmental Organisation** :  
Branch Accounting When goods are supplied by Head Office at cost price for sell on case as well as on credit. Branch goods supplied by the Head Office at Market Price. Accounts relating to Independent branches, Accounts relating to Foreign Branches, Practical Problems.  
Departmental accounting : Nature of features of Departmental accounting practical problems.

**Suggested Books :**

1. Gupta, R.L. and Radhaswamy, Financial Accounting : Sultan Chand and Sons, New Delhi.
2. Shukla, M.C. Grewal T.S. and Gupta, S.C. : Advanced Accounts : S. Chand & Co., New Delhi.

**B.C. 1.2 Business Statistics**

**Unit - I**

**Introduction, Meaning, Importance Limited of Statistics, Collection, Classification, Tabulation & Presentating of Data.**

**Unit-II**

**Analysis of Univariate Data**

- (i) **Measures of Central Tendency** : Mean, Median, Mode, Geometric Mean, Harmonic Mean.
- (ii) **Measures of Dispersion** : Range Method, Mean Deviation, Standard Deviation, Coefficient of Variation, Quartile deviation.
- (iii) **Measures of Skewness** : Kari Pearson's coefficient of Skewness, Bowley's coefficient of Skewness.

**Unit-III**

**Analysis of Bivariate Data :**

**Correlation** : Karl Pearson's coefficient of correlation, Spearman's correlation coefficient, coefficient of concurrent deviation.

**Interpolation & Extrapolation** : Parabolic curve method,

2. Shukla, M.C. Grewal T.S. and Gupta, S.C. : Advanced Accounts : S. Chand & Co., New Delhi.
3. Dr. P.c. Chaturvedi and Others : Advanced Accountancy (Hindi & English); Kedarnath Ramnath, Delhi.
4. S.P. Jain & K.L. Narang; Advanced Accountancy; Kalyani Publishers, New Delhi-Ludhiana.
5. Financial Accounting, Dr. S.K. Singh, SBPD Publication, Agra.
6. Shukla S.M. Financial Accounting (Hindi & English), Sahitya Bhawan Publication, Agra.
7. डॉ विनेद कुमार पाण्डेय, वित्तीय लेखकन, प्रवालिका पब्लिशिंग्स, इलाहाबाद।
8. डॉ एसएचके सिंह, वित्तीय लेखकन
9. डॉ करीम एवं खनूजा, वित्तीय लेखकन
10. वित्तीय लेखकन- डॉ सिंह एवं मिश्रा

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Specialized correlation coefficient, coefficient of correlation deviation.

**Interpolation & Extrapolation** : Parabolic curve method, Newton's method, Binomial expansion method, Lagrange's method.

#### Unit-IV

**Index Number, Meaning, Types and uses** : Methods of constructing price and quantity Indices (Simple and aggregate).

**Test of Adequacy** : Chain - base index numbers, problems in constructing index numbers : consumer price index.

#### Unit-V

**Indian Statistics** : C.S.O., N.S.S.O., Population Statistics, Agricultural Statistics, Industrial Statistics, National Income Statistics.

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#### Suggested Readings :

1. Hooda, R.P. Statistics for Business and Economics; Mac Millan, New Delhi.
2. Dr. Mohan Singhal, Elements of Statistics, Laxmi Narayan Agrawal, Agra.
3. Business statistics Dr. Sinha & Gupta SBPD Publication, Agra
4. S. Saha-Business Statistics, Kitab Mahal Agencies, Allahabad.
5. S.P. Gupta - Statistical Methods, S. Chand & Company Ltd., New Delhi.
6. D.N. Elhance-Fundamental of Statistics (Hindi & English), Kitab Mahal Agencies, Allahabad.
7. बीएनए अस्थाना : सांख्यिकी के सिद्धान्त
8. डॉ एसएचके सिंह - व्यावसायिक सांख्यिकी (हिन्दी एवं अंग्रेजी) साहित्य

### B.C. 1.3 Business Economics

#### Unit - I

**Introduction** : Definition, Scope and Natures of Economics, Basic features and problems of economics capitalist, socialist and mixed working of price Mechanism.

#### Unit-II

Concept and classification of demand determinants of demand, Law of Demand.

**Elasticity of Demand** : Concept and measurement of elasticity of demand, price income and cross elasticities, Average Revenue, Marginal revenue and elasticity of Demand.

Kitab Mahal Agencies, Allahabad.

7. बी०एन० अस्थाना : संख्यिकी के सिद्धान्त
8. डॉ० एस०एम० फुल – व्यावसायिक संख्यिकी (हिन्दी एवं अंग्रेजी), साहित्य भवन पब्लिकेशन्स, आगरा।
9. एम०पी० गुप्ता एवं उपाध्याय – संख्यिकी के सिद्धान्त
10. डॉ० के०एल० गुप्ता – व्यावसायिक संख्यिकी नवयुग साहित्य सदन, लेहा मण्डी, आगरा।
11. बी०के० सिंह – व्यावसायिक संख्यिकी मिश्रा ट्रेडिंग कारपोरेशन, वाराणसी।
12. डॉ० रमेशदू राय, संख्यिकी के सिद्धान्त, प्रयाग पुस्तक भवन, इलाहाबाद।
13. व्यावसायिक संख्यिकी—डॉ० सिन्हा एवं गुप्ता, यस वीपीडी पब्लिकेशन्स, आगरा

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Average Revenue, Marginal revenue and elasticity of Demand.

**Demand Forecasting** : Concept, Determinants, objectives of Demand Forecasting, Methods of Demand Forecasting for Established products of a firm, Importance of Demand forecasting.

#### Unit-III

**Production Analysis** : Concept of Production; Laws of Production/Variable proportion and Return to scale, Economics and Diseconomies of scale.

**Revenue Analysis** : Concept of Revenue, Classification of Revenue, Revenue output Relationships.

#### Unit-IV

**Cost Analysis** : Concept and classification of cost, cost-output Relationship, Significance of cost Analysis in business decision making.

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**Pricing Analysis** : Market Competition forms, Pricing of Output under perfect competition, Monopoly. Discriminating Monopoly and Imperfect competition.

#### Unit-V

**Theories of Factor Pricing : Meaning and General Theories of Distribution.**

Ricardian Quasi and Modern theories of Rent. Keynesian Liquidity Preference and Modern Theories of Interest.

10. एम०एल०सेठ, – अर्थशास्त्र के सिद्धान्त लक्ष्मी नारायण अग्रवाल, आगरा।
11. डॉ० अनुपम अग्रवाल—व्यावसायिक अर्थशास्त्र, यस वीपीडी पब्लिकेशन्स।
12. अग्रवाल—व्यावसायिक अर्थशास्त्र, पिपलापुरे बुक डिस्ट्रीब्यूटर्स नागपुर।
13. एच०के०सिंह—व्यावसायिक अर्थशास्त्र प्रयाग पुस्तक भवन, इलाहाबाद।
14. के०पी० जैन—अर्थशास्त्र के सिद्धान्त, साहित्य भवन पब्लिकेशन्स, आगरा।

Keynesian Liquidity Preference and Modern Theories of Interest.

Marginal Productivity and Modern theories of Wage.

Traditional and Modern theories of Profit.

**Suggested readings :**

1. Ahuja H.L. Business Economic : S. Chand & Co., New Delhi.
2. D.S. Swasthi-Arthashastra Ke Sidhanta
3. J.C. Pant-Arthashastra Ke Sidhanta (Hindi & English)
4. M.P. Singh - Arthashastra Ke Sidhanta
5. Dr. Agarwal & Agarwal - Business Economics SBPD Publications.
6. Dr. V.C.Sinha - Business Economics (Hindi & English).
7. Appannaish, Reddy & Shanti - Economics for Business, Himalaya Publishing House Pvt. Ltd., Nagpur.
8. डॉ एसके सिंह – व्यावसायिक अर्थशास्त्र
9. डॉ एचके सिंह – अर्थशास्त्र एवं लेखाकृति, प्रयाग पुस्तक भवन, इलाहाबाद।

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**B.C. 1.4 PRINCIPLES OF BUSINESS MANAGEMENT**

**Unit -1 Introduction :** Concept, Nature, Process and Significance of Management, Managerial roles; An overview of functional areas of management; Development of management thought; Classical and

**Suggested Readings :**

1. Principles of Business Management - Sanjay Gupta-SBPD Publication, Agra
2. Principle of Business Management - Dr. Agarwal & Dayal.
3. व्यवसाय प्रबंध के सिद्धान्त – संजय गुप्ता, यश वीपीडी पब्लिकेशन्स, आगरा
4. व्यवसाय प्रबंध के सिद्धान्त – डॉ आरपी गुप्ता – साहित्य भवन पब्लिकेशन्स, आगरा।

	overview of functional areas of management; Development of management thought; Classical and neo-classical systems, Contingency approaches.
<b>Unit-2</b>	<b>Planning :</b> Concept, Process and Types, Decision making - Concept and process; Bounded rationality; Management by objectives, Corporate planning; Environment analysis and diagnosis, Strategy formulation.
<b>Unit-3</b>	<b>Organising :</b> Concept, Nature, Process and Significance; Authority and responsibility relationships; Centralisation and Decentralisation; Departmentation; Organisation Structure-Forms and contingency factors.
<b>Unit-4</b>	<b>Motivation and Leading People at work :</b> Motivation concept; Theories - Maslow, Herzberg, Megregor and Ouchi : Financial and non Financial incentives. <b>Leadership :</b> Concept and leadership styles; Leadership theories of Management. <b>Communication :</b> Nature, Process, Networks and barriers; Effective communication.
<b>Unit-5</b>	<b>Managerial Control :</b> Concept and Process : Effective control system; Techniques of control - Traditional and modern.
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4.	ब्यवसाय प्रबन्ध के सिद्धान्त – डॉ आरपी गुप्ता – साहित्य भवन पब्लिकेशन्स, आगरा।
5.	आरसी अग्रवाल प्रबन्ध के सिद्धान्त
6.	डॉ आरसी गुप्ता – ब्यवसाय प्रबन्ध के सिद्धान्त, साहित्य भवन पब्लिकेशन्स, आगरा।
7.	डॉ एचके सिंह – प्रबन्ध के सिद्धान्त, प्रयाग पुस्तक भवन, इलाहाबाद।
8.	पन्नालाल द्विवेदी – ब्यवसायिक संगठन, मिश्रा ट्रेडिंग कारपोरेशन, वाराणसी।
9.	डॉ जेके जैन – प्रबन्ध के सिद्धान्त एवं कार्य प्रताक प्रकाशन, इलाहाबाद।
10.	जीएस सुभा – प्रबन्ध के सिद्धान्त एवं कार्य प्रतीक प्रकाशन, इलाहाबाद।
11.	हीरा सिंह वर्मा – प्रबन्ध संकल्पनाएँ।
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<b>B.C. 1.5 Business Environment</b>	
<b>Unit-I</b>	<b>Introduction :</b> Concept, Components and importance, Features of Indian Economic System

<b>Suggested Readings :</b>	
1.	<b>Sundarma &amp; Black :</b> The International Business Environment; Prentice Hall, New Delhi.
2.	<b>Agrawal A.N. Indian Economy :</b> Vikas Publishing House,

**Unit-I**

**Introduction** : Concept, Components and importance, Features of Indian Economic System.

**Unit-II**

**Economic Environment** : Income, Saving and Investment, Industry, Trade and balance of payments, monetary system.

**Unit-III**

**Problems of Growth** : Unemployment; Poverty; Regional Imbalances; Social Injustice; Inflation; Parallel economy; Industrial sickness, Major Policies; Resources Allocation of Current Five Year Plan.

**Unit-IV**

**Role of Government** : Monetary and Fiscal policy; Industrial Policy; Industrial Licensing, Privatization; Devaluation; Export-Import Policy : Regulation of foreign investment;

**Unit-V**

**International Environment** : Working and Function of International economic institutions : WTO, UNCTAD, World Bank, IMF.

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Environment; Prentice Hall, New Delhi.

2. **Agrawal A.N. Indian Economy** : Vikas Publishing House, Delhi.
3. **Dr. Rajeshwar & Agarwal** : Business Environmente, SBPD Publication, Agra.
4. **Dutt Ruddar** : Economic Reforms in India - A Critique, S. Chand, New Delhi.
5. **Dr. Jain & Verma** : Business Environment, Sahitya Bhawan Publication, Agra.
6. डॉ वी०सी० सिन्हा : व्यावसायिक पर्यावरण
7. डॉ एस०के० सिंह : व्यावसायिक पर्यावरण, साहित्य भवन पब्लिकेशन्स, आगरा।
8. जे०एस० माथुर : व्यावसायिक पर्यावरण, प्रयाग पुस्तक भवन, इलाहाबाद।
9. डॉ जगदीश प्रकाश : राज्य एवं व्यवसाय, प्रयाग पुस्तक भवन, इलाहाबाद।
10. डॉ विनय : व्यावसायिक पर्यावरण, यस वीपीडी पब्लिकेशन्स, आगरा।
11. डॉ ए०के० मालवीय : व्यावसायिक पर्यावरण, प्रयाग पुस्तक भवन, इलाहाबाद।

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## B.C. 1.6 : Business Law

### Unit-1

#### Law of Contract (1872) :

Concept and essentials of contract. Classification of contract. Offer and Acceptance. Capacity of Parties, Consideration free consent, Legal of object. Void Agreement, Quasi contracts, Remedies for breach of contract, Indemnity and Guarantee, Bailment and Pledge, Agency.

### Unit-II

#### Indian Partnership Act-1932 :

Nature and kinds of Partnership, Relations of Partners, Right & Duties of Partners, Registration of Firms, Dissolution of a firm.

### Unit-III

#### Sales of Goods Act-1930 :

Definition, Classification and price, conditions and warranties transfer of property in goods. Performance of the contract of sale, Unpaid Seller.

### Unit-IV

#### Negotiable Instrument Act-1881 :

Concept and features of Negotiable Instrument, Promissory Note Bills of Exchange and Cheque, Holder and Holder in due Course, Crossig of cheque, Negotiation Dishonours and Discharge of negotiable Instrument.

### Unit-V

#### Foreign Exchange Management Act 2000 :

Definition, Features and main Provisions.

#### The Consumer Protection Act 1986 :

Salient Features, Definition of Consumer, Grievance Redressal Machinery.

### Suggested Readings :

1. Kuchal M.C. : Business Law : (Hindi & English), Vikash Publishing House, New Delhi.
2. N.D. Kapoor, Business Law, Sultan Chand & Sons, New Delhi.
3. Chandha P.R. Business Law Galgotia, New Delhi.
4. Dr. Singh & Tiwari, Business Regulatory fram works SBPD Publications, Agra.
5. Shukla & Narayan - Vyapariho Sanniyam.
6. Dr. Q.P. Gupta - Business Regulatory Frame Work.
7. Dr. G.K. Vashney - Business Regulatory Framework, Sahitya Bhawan Publications.
8. डॉ० आर सी अग्रवाल : व्यावसायिक नियमन एवं रूपरेखा ।
9. डॉ० फुल एवं सहाय – व्यावसायिक नियमत रूपरेखा ।
8. डॉ० सिंह एवं तिवारी – व्यावसायिक नियमन रूपरेखा – यस बीपीडी पब्लिकेशन्स, आगरा ।
8. बी०एम० बैजल : वाणिज्यिक विधि, प्रयाग पुस्तक भवन, इलाहाबाद ।
8. नौलखा : व्यावसायिक नियमन व्यावस्था, पिपलापुरे बुक डिस्ट्रीब्यूटर्स, नागपुर ।

**B.Com.-Part-II**  
**BC 2.1 Cost Accounting**

**Unit-I**

**Introduction** : Nature and Scope of Cost Accounting : Cost Concepts and classification, Methods and techniques, Installation of Costing system, concept of Cost Audit.

**Unit-II**

**Accounting For material cost** : Material Control, Concept and techniques, Pricing of material issues, Treatment of material losses.

**Unit-III**

**Accounting for Labour Cost** : Labour Cost control procedure labour turnover, Idle time and overtime, Methods of Wage payment Time and piece rates, Incentive schemes.

**Unit-IV**

**Accounting for Overheads** : Classification and Departmentalizations, absorption of overheads rates under & over Absorption and its treatment,

**Unit-V**

**Cost Ascertainment :**

Unit Costing, Job Branch and Contract Costing Operating Costing (Only Transport), Process Costing including inter process profits; Joint and by products, Integral and non-integral system; Reconciliation of Cost and financial account.

**Suggested Readings :**

1. Arora M.N. - Cost Accounting - Principles & Practice, Vikas, New Delhi.
2. Jain S.P. and Narang K.L. - Cost Accounting; Kalyani Publications, New Delhi.
3. Maheshwari S.N. - Advance Problems and Solutionn in Cost Accounting; Sultan Chand, New Delhi.
4. M.C. Shukla & M.P. Gupta - Cost Accounting Text & Problems.
5. Dr. R.N. Khandelwal Cost Accounting - SBPD Publication, Agra.
6. D.K. Kushrestha - Cost Accounting, Lakshmi Narain Agrwal, Agra.
7. एम०एल० अग्रवाल एवं के०एल० गुप्ता – लागत लेखांकन (हिन्दी एवं अंग्रेजी) साहित्य भवन पब्लिकेशन्स, आगरा।
8. जगदीश प्रकाश – लागत लेखांकन (हिन्दी एवं अंग्रेजी) प्रयाग पुस्तक भवन, इलाहाबाद।
9. बी०के० अग्रवाल – लागत लेखांकन।
10. डॉ० एस०एन० खण्डेलवाल – लागत लेखांकन – यस बीपीडी पब्लिकेशन्स, आगरा।
11. टेसवाल लागत लेखांकन (हिन्दी एवं अंग्रेजी), पिपलापुरे बुक डिस्ट्रीब्यूटर्स नागपुर।

## BC 2.2 INCOME TAX LAW & PRACTICES

### UNIT- I

#### Introduction

Assessee, Types of Assessee, Assessment year Previous year, Gross total Income, Total Income, Tax Evasion and Tax Avoidance, Residential status and tax Incidence.

**Agricultural Income** : Meaning, types, Integration of Agricultural Income with non Agricultural Income.

Exempted Income under Section-10

### UNIT- II

#### Computation of Income under Different Heads :

Salaries, Income from house Property, Profit and gains of Business of Profession.

### Unit-III

Capital gains, Income from other Sources, Deductions from gross Total Income, Set off and carry forward of Losses, Assessment of Individual, Tax Planning for Individual, HUF.

### Unit-IV

Assessment of Business Firm & Companies, Clubbing of Income and Aggregation on Income, Deduction and collection of tax at Source, Advance Payment of Tax.

### Unit-V

Tax Administration, Income Tax Authorities, Procedure of Assessment, Appeals and Penalties Imposable and Prosecutions.

#### Suggested Books :

1. Singhania V.K. - Student's Guide to Income Tax; Delhi.
2. Prasad Bhagwati - Income Tax Law & Practice; Witey Publication, New Delhi.
3. Mehrotra H.C. - Income Tax law & Accounts (Hindi & English) Sahitya Bhawan Publications, Agra.
4. B.K. Agrwal - Income Tax (Hindi & English).
5. K.C. Jain - Income Tax.

## BC 2.3 Auditing

### Unit-I

**Introduction** : Meaning and objectives of auditing, Types of audit, Internal Audit.

**Audit Process** : Audit Programme, Audit Books, Working Papers and evidences, Consideration for Commencing an audit, Routine checking and test checking.

### Unit-II

**Internal check system** : Internal Control

**Audit Procedure** : Vouching, Verification of Assets and Liabilities.

### Unit-III

#### Company Audit :

**Company Auditor** - Appointment, Powers, Duties and Liabilities Divisible Profits and Dividend.

**Auditor Report** - Standard report and Qualified Report.

### Unit-IV

Audit of banking companies, Educational Institutions and Insurance companies.

Investigation, Audit Vs Investigation.

### Unit-V

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

#### Suggested Readings :

1. Tandon B.N. - Principle of Auding : S. Chand & Co., New Delhi.
2. Pagare Dinkar - Principle and Practice of Auditing; Sultan Chand, New Delhi.
3. Sharma T.R.- Auditing (Hindi & English), Sahitya Bhawan Publications, Agra.
4. Saxena, Reddy-A Text Bok of Auding, Himalya Publishing House, India.
5. M.P. Gutpa & B.M. Agrawal - Vads (K.K. ds FI) kUrA.
6. जगदीश प्रकाश : अंग्रेक्षण (हिन्दी एवं अंग्रेजी) प्रयाग पुस्तक भवन, इलाहाबाद ।

- English) Sahitya Bhawan Publications, Agra.
4. B.K. Agrwal - Income Tax (Hindi & English).
  5. K.C. Jain - Income Tax.
  6. ए०पी० गुप्ता यू०एन० शुक्ला – आयकर विधान एवं लेखे।
  7. महेश चन्द्र एवं गोयल – आयकर।
  8. वी०पी० गौर एवं के०सी० जैन – आयकर विधान एवं अभ्यास।

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- Publishing House, India.
5. M.P. Gutpa & B.M. Agrawal - Vads (K.K. ds FI) kUrA.
  6. जगदीश प्रकाश : अंशेक्षण (हिन्दी एवं अंग्रेजी) प्रयाग पुस्तक भवन, इलाहाबाद।

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## BC 2.4 BUSINESS COMMUNICATION

### UNIT-I

#### Introducing Business Communication :

Basic forms of communicating, theories, communication models and processes, effective Communication, theories of communication, Development of positive personal attitudes, audience analysis, SWOT analysis.

### UNIT-II

#### Coporate Communication :

Formal and informal communication work grapevine, miscommunication (Barriers), Improving communication Group discussions, Mock interview , seminars, effective listening exercise.

### Unit-III

#### Writing Skills :

An Introdution, Steps of writing skills, Guidelines for effective Business writings, Busines letters and memo formats : Appealance request letters; Persuasive letters, sales letters, collection letter, office memorandum, good news and bad news letters.

### Unit-IV

#### Report Writing :

Introdution, Meaning, Features, Objects, Importance and Types of Report Writing, Qualities of A Good Report, Methods Preparing Report

### Suggested Readings:

1. Bovel and Thril : Business Communication. Tata Mc-Graw Hill. Delhi.
2. Balasubramanyam : Business Communcation, Vikas Publisher House.
3. Kaul : Business Communication; Prenice Hall, New Delhi.
4. Pairi VR : Essential of Communication; Greenspan Publications, New Delhi.
5. Dr. Mishra & Shukla : Business Communication (Hindi & English) Sahitya Bhawan Publishers & Distributors, Agra.
6. Dr. Gutpa & Mahajan- Business Communication; Sahitya Bhawan Publications, Agra.
7. Singhal, Mittal - Business Communcation-PBD-Nagpur.
8. डॉ० अग्रवाल एवं मिश्रा – व्यावसायिक संचार, साहित्य भवन, पब्लिकेसन्स, आगरा।
9. श्रीमती जैन दयाल-व्यावसायिक संचार, हिमालया पब्लिशिंग हाउस, दिल्ली।

Introduction, Meaning, Features, Objects, Importance and Types of Report Writing, Qualities of A Good Report, Methods Preparing Report.

**Unit-V**

**Interviewing Skills :**

Appearing in Interviews, conducting interview resume and letter of application, Modern forms of communicating : mail, video conferencing, Cellular Phones, Internet, E-Commerce.

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**BC 2.5 BUSINESS FINANCE**

**UNIT-I**

Nature and Scope of Finance, Function, Financial Object !  
Concept of Time Valuation of Money.

**UNIT- II**

The form and character of balance sheet information.  
Character of profit and loss statement information.

**Unit-III**

Fund Flow Analysis, Cash Flow Analysis, Ratio Analysis.

**Unit-IV**

Cost Volume - Profit Analysis and Profit Planning, Theories on, Causes, Consequences and Remedies of Over view in interviews, conducting interviews; Operating Financial & Leverage, Introduction Nature, Modern forms of communicating fax, Capital Budgeting.

**Unit-V**

Accounting Rate of Return and Pay Back Methods, Dividends Kinds & Determinates, Walter Formula.

**Suggested Readings:**

1. Dr. H.K. Singh - Business Finance, Prayag Pustak Bhawan, Allahabad.
2. Agrawal, Mishra - Business Finance, PBD, Nagpur.
3. डॉ एचकेसिंह - व्यावसायिक वित्त, प्रयाग, पुस्तक भवन, इलाहाबाद।
4. डॉ एचसी कुच्छल - व्यावसायिक वित्त।
5. डॉ कुलश्रेष्ठ - व्यावसायिक वित्त।
6. डॉ एसपी गुप्ता - वित्तीय विश्लेषण एवं नियोजन।

Kinds & Determinates, Walter Formula.

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## BC 2.6 Indian Rural Economy

### UNIT-I

Structure and Basic features of Indian Economy Indian Demographic Structure; Population Growth, Sex Ratio, Age Composition, Migration Agriculture and India Economy, Agricultural and Rural Development Strategy, Pres-ire of population in Rural Areas, Pattern of land ownership. Operation and Land Reforms and Agrarian Relation.

### UNIT- II

Agricultural prices and price policy reasons of fluctuation in Agricultural Prices, Effects of Fluctuations in Agricultural Prices, Efforts made by Governemnt towards Agricultural Price stablisation, trends in agricultural priceds in India, Agricultural price policy evaluation and suggestion of agricultural price policy, National Agricultural Policy 2000, Agricultural policy vision 2020, National policy for farmers 2007, Green revolution in India : New strategy, Problems of green revolution, Policy alternative.

### UNIT-III

Pattern of Rural Employment and Problem of Unemployment

### Suggested Readings :

1. Agrawal A.N. : Indian Economy; Vikas Publishing House.
2. Dutt R and Sundharram K.P.M. : Indian Economy (Hindi & English) S. Chand, Delhi.
3. Mishra S.K. and Purl V.K. : Indian Economy; Himalya Pub. House, New Delhi.
4. Kapil-Indian Economy.
5. Bhatia - Indian Economy.
6. P. Chaudhari - Indian Economy.
7. Raj Gopal : Managing Rural Business, Wheeler Publishers Delhi.
8. Annual Report and Survey Reports : Ministry of Agricultural, Goverment of India.
9. जेएनएमिश्रा – भारतीय अर्थव्यवस्था, किताब महल, इलाहाबाद ।
10. डॉ एसएन लाल – आर्थिक विकास आयोगन ।
11. कृष्ण महेचरी भारत मेंआयोजन तथा आर्थिक विकास ।
12. वीपी गुप्ता एवं एच आर स्वामी – ग्रामीण विकास एवंसहकारिता, रमेश ब्रह्म सिंगे त्रयपुर ।

strategy, Problems of green revolution, Policy alternative.

#### UNIT-III

Pattern of Rural Employment and Problem of Unemployment problems agricultural labourers and Rural areas. Small Scale and cottage Industries, Objectives scope, problems and Government policy, Rural unindustrialization, Integrated Rural Development programme, Role Panchayat Raj System in Rural Development. Role of Information Technology in Rural Development.

#### UNIT- IV

Agricultural finance and rural Indebtedness Agricultural finance, Need of Agricultural finance, Sources of Agricultural finance - Non Institutional Sources and Institutional Sources. NABARD, Rural Indebtedness, causes and consequences.

#### UNIT-V

Agricultural marketing Co-operative marketing, Co-operation in India, Agricultural and Bonded Labour in India.

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11. कृष्ण महेश्वर भारत मआयजन तथा आर्थिक विकास ।

12. वी०पी० गुप्ता एवं एच० आर० स्वामी – ग्रामीण विकास एवं सहकारिता, रमेश बुक डिपो जयपुर ।

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### BC 3.1 - Part - III BC 3.1 Corporate Accounting

#### UNIT- I

**Equity & preference shares** - Issue, Forfeiture and Resissue of Share, Share Capital of Company, Classification of Share, Issue of Share-at Par, at Premium and discount, call in Arrears and advances, forfeiture of Share at resissue of forfeited share rights share, Bonus share, redeemable Preference share, Journal entries, practical problems.

#### UNIT-II

**Issue and Redemption of Debentures** : Meaning and types of debentures, issue of debenture, different conditions of issuing debenture, redemption of debenture sinking fund and insurance policy, annual drawing, purchase in open market, conversion option of company journal entries, practical problems.

#### UNIT-III

**Accounts of holding Companies** : Holding Companies - Its definition Advantages and disadvantages, consolidated balance sheet, minority Interest, Cost of Control, Pre-acquisition and Post Acquisition profit, practical Problems.

#### Suggested Readings :

1. Gupta R.L. Radhashwamy M : Company Accounts Sultan chand and Sons, New Delhi.
2. Maheshwari S.N. : Corporate Accounting, Vikash Publishing House, New Delhi.
3. Shukla M.C., Grewal T.S. and Gupta S.C. : Advances Accounts S. Chand & Co., New Delhi.
4. M.P. Gupta & B.M. Agrawal : Company Accounts (Hindi & English).
5. S.M. Shukla : Company Accounts (Hindi & English), Sahitya Bhaan Publication, Agra.
6. Corporate accounting (Hindi & English), PBD, Nagpur.

policy, annual drawing, purchase in open market, conversion option of company journal entries, practical problems.

#### UNIT-III

**Final Accounts of companies :** Preparation and presentation of final accounts of companies treatment taxation in preparation of final account of companies, dividend to share holder management remuneration practical problems. Business purchase, profit prior and after incorporation ascertainment of profit or loss prior to incorporation.

#### UNIT-IV

**Amalgamation and Reconstruction of companies :**

**Amalgamation companies :** Amalgamation in the nature of merger and amalgamation nature of purchase, purchase consideration, Pooling on interest purchase method, entries to realization expenses, accounting entry practical problems.

**Reconstruction of companies :** External reconstruction and construction Internal accounting entries, practical problems.

#### UNIT-V

**Liquidation of company :** Order of Payment, Preferential Creditors Preparation of Statement of Affairs and Deficiency Liquidator's final statement of Account, Practical Problems.

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5. S.M. Shukla : Company Accounts (Hindi & English), Sahitya Bhaan Publication, Agra.

6. Corporate accounting (Hindi & English), PBD, Nagpur.

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**Bharat Corporate Accounting (Hindi & English)  
PBD, NAGPUR  
BC 3.2 MANAGEMENT ACCOUNTING**

#### 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.

#### UNIT-II

##### **Financial Statements Analysis**

Meaning and types of financial statements. Limitations of

#### **Suggested Books :**

1. Arora M.N. : Cost Accounting : Principal and Practices; Vikash Publishing House, New Delhi.
2. Jain S.P. & Narang K.L. : Cost Accounting, Kalyani Publishers, New Delhi.
3. S.P. Gupta : Management Accounting (Hindi & English).
4. R.K. Sharma : Management Accounting.
5. Ravi M. Kishore : Management Accounting.
6. R.S.N. Pillai - Management Accounting.
7. Khan & Jain - Management Accounting.

### **Financial Statements Analysis**

Meaning and types of financial statements. Limitations of Financial statements, Objectives and methods of Financial statement analysis. Classification of ratios-Profitability ratios, turnover ratios, liquidity ratios, advantage of ratio analysis, limitations of accounting ratios.

### **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 & Limitations, Types of Budgets, fixed and flexible budgeting, control ratio, 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.

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6. R.S.N. Pillai - Management Accounting.

7. Khan & Jain - Management Accounting.

8. डॉ० के०एल० गुप्ता – प्रबन्धकीय लेखा विधि, साहित्य भवन पब्लिकेशन्स, अग्रा।

9. डॉ० जगदीश प्रकाश- प्रबन्ध लेखकन, प्रयाग पुस्तक भवन, इलाहाबाद।

10. के०जी० गुप्ता – प्रबन्धकीय लेखा विधि।

11. अग्रवाल एण्ड अग्रवाल – प्रबन्धकीय लेखकन।

12. आई०सी०गुप्ता – प्रबन्धकीय लेखकन।

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### **BC 3.3 Corporate Law**

### **UNIT- I**

#### **Introduction and Formation :**

Nature, Kind, Characteristics, Incorporation, Documents required for incorporation, effects of registration, certificate of incorporation, promoter, preliminary contracts, Memorandum of Association and articles of Association and their alteration.

### **UNIT-V**

#### **Company Secretary :**

Definition, Types, Qualification position, Rights and Duties, Preparation of Auditor's report, statement on corporate governance, chairman's speech maintaining and monitoring of statutory books/registers prescribed under various provisions of the company law.

for incorporation, effects of registration, certificate of incorporation, promoter, preliminary contracts, Memorandum of Association and articles of Association and their alteration, Doctrine of Ultra virus, Doctrine of constructive Notice and doctrine of indoor management.

#### **UNIT- II**

##### **Raising of Capital**

Company Law Board and its powers, prospectus and statements in lieu of prospectus, minimum subscription, underwriting commission, Brokerage certificate of commencement of business, share capital and its alteration share capital, Members, Share capital-transfer and transmission. Capital Management borrowing powers, mortgages and charges debentures.

#### **UNIT- III**

##### **Management of Company**

Board of Directors, Company Meeting, Managing Director, Majority powers and minority rights, prevention of operation and mismanagement, an quorum, voting, resolutions, minutes, winding up kinds and conduct.

#### **UNIT- IV**

##### **Winding Up of the Company :**

Meaning, modes, commencement, consequences, procedure, powers of NCLT, Liquidator-Duties, powers and liabilities, committee of inspection, consequences of winding up.

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statutory books/registers prescribed under various provisions of the company law.

#### **Suggested Readings :**

1. Gower L.C.B. - Principles of Modern Company Law ; Stevens & Sons, London.
2. Sing Avtar - Company Law; Eastern Book Co. Lucknow.
3. Kuchal M.C. Modern Indian Company Law; Shri Mahavir Books, Noida.
4. Kapoor N.D. Company Law : Sultan Chand & Sons, New Delhi.
5. Bagirial A.K. : Company Law : Vikas Publishing House , New Delhi.
6. Dr. Shula & Mahajan - Company Law, Sahitya Bhawan Publications, Agra.
7. डॉ० एम०पी० गुप्ता व यू० एन० शुक्ला – कम्पनी प्रशासन एवं सचिवीय पद्धति।
8. डॉ० शुक्ल एवं सिंह – कम्पनी अधिनियम, साहित्य भवन पब्लिकेशन्स, आगरा।
9. नौलखा – कम्पनी अधिनियम एवं सचिवीय पद्धति (हिन्दी एवं अंग्रेजी), पी०बी०डी०-नागपुर।

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### **BC 3.4 Computer Application in Business**

#### **UNIT- I**

##### **Introduction to computers :**

maintenance of accounting Books & Accounts and final accounts. Financial Reports generation, practical knowledge of Accounting Software's like Tally etc.

#### **UNIT- V**

### UNIT-I

#### Introduction to computers :

Computer Hardware : Computer systems as information processing system, classification of computer, computer components - CPU, Input-Output devices, storage devices, communication devices, configuration of computer devices and their applications.

Computer Software : Operating System, Application Software programming languages, translators, DOS, Windows, General Purpose Software - word processing, spread sheets-excel; working with graphics and using worksheets as database in accounting, marketing finance and personnel areas.

### UNIT-II

#### Data Processing and Management :

Data and Information Concept-Bits,Bytes, KB, MB, GB, TB Data processing organisation and management, Data Base Management System (DBMS), Electronic Data Processing (EDP) system, Data Organisation and Access storage concepts, storage techniques Classification of Data, Importance and security of Data.

### UNIT-III

#### Internet & Other Technologies :

Internet and World Wide Web, Intraets, Extranets, Applications Internet. Basic idea of Local Area Networks (WAN) and Networkig. Mobile commerce and various models of data communication-Electronic mail, fax etc.

E-commerce : Nature, Types (B2B, B2C, C2C) advantages and security of E-commerce.

### UNIT-IV

#### Introduction to Accounting Packages :

Preparation of Vouchers', invoices and salary statements,

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Financial Reports generation, practical knowledge of Accounting Software's like Tally etc.

### UNIT-V

#### Advantages :

Use of Computers in Accounting and EDP in Business Organisation Supply Chain Management (CRM), Electronic Data Interchange (EDI) Electronic Fund Transfer (EFT), Use of Statistical Package for analysis in research, Management information system (MIS), Decision Support System, Enterprise Resource Planning (ERP), System Audit, NASSCOM.

#### Suggested Books :

1. Bajaj Kamlesh K. & Nag Debjani; E-Commerce, Tata Mc-Graw Hill, New Delhi.
2. Edwards; Workd and By the way; The Essence of Information System; Prentice Hall, New Delhi.
3. Garg & Srinivasan; Work Information; Advance Hall, New Delhi.
4. Minoli Denlel, Minoli Emma, Web Commerce Technology Handbook; Tata Mc-Garg Hill, New Delhi.
5. Goyal - Management Information System; Macmillan, India, New Delhi, A.K. Gupta : Management Information System.
6. A.K. Gupta; Management Information System.
7. उत्तम चन्द, गुरुविंद सिंह – सूचना प्रौद्योगिकी, कल्याणी पब्लिशर्स, नई दिल्ली।
8. शर्मा उपाध्याय एवं अग्रवाल – व्यवसाय मैकम्यूटर का अनुप्रयोग रमेश बुक डिपो जयपुर।
9. रवीन्द्र शर्मा – आपरेटिंग सिस्टम्स और बिजनेस डाटा प्रोसेसिंग, रमेश बुक डिपो जयपुर।
10. रवीन्द्र शर्मा-इण्टरनेट और वर्ल्ड वाइड वेब, रमेश बुक डिपो, जयपुर।
11. डॉ० ए०के० मालवीय एवं डॉ० चन्द्रमूषाण दुबे-व्यवसाय में कम्प्यूटर का अनुप्रयोग-प्रवालिका पब्लिकेम्स वि०वि० रोड, इलाहाबाद।

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### **b.C. 3.51 Principles of Marketing**

#### **UNIT- I**

##### **Introduction :**

Meaning and Functions of Marketing, Approaches to study of Marketing, Utility and role of Marketing, Nature, Scope and Significance of consumer behaviour, Market segmentation - concept and Importance, base for market segmentation, Marketing Mix.

#### **UNIT- II**

Marketing Structure :

Retailing developments, functions and problems of Distributors, multiple shop system. Departmental stores, Consumer Cooperative stores, whole selling functions, classification and operating problems.

#### **UNIT- III**

##### **Distributions Channels and Physical Distribution :**

Distribution-channels-concept and role, type of distribution channels, factors affecting choice of a distribution channels, Retailer and wholesaler, Physical distribution of goods. Transportation, Warehousing Inventory control, order processing.

#### **UNIT- IV**

##### **Marketing Research**

Meaning, scope and importance of marketing research, Market and marketing research, analysis of internal records and external sources of information, applicability of marketing problems.

#### **UNIT- V**

**Marketing of Agricultural Products in India :** Marketing methods of agricultural products, defects and suggestions for

Improvements in cooperative marketing and its progress.

**Produce Exchange in India :** Growth and Development of future trading in India, Functions Management and constitution of product exchanges government control of such exchanges, hedging and future trading.

##### **Suggested Books :**

1. Kotlar Philip and Armstrong Gary : Principle of Marketing; Prentice Hall of India, New Delhi.
2. Fulmer R.M. : The New Marketing : McMillan, New Delhi.
3. Bushkirk, Richard H : Principal of Marketing.
4. RSH Pillai : Modern Marketing; S. Chand Publications, New Delhi.
5. Kotlar, Philip : Marketing Management.
6. एस०सी० जैन – विपणन के सिद्धान्त, साहित्य भवन पब्लिकेशन्स, आगरा।
7. भदादा-विपणन प्रबन्ध, पीबीडी-नागपुर।
8. जी०एस०सुम्ना – विपणन प्रबन्ध।
9. ए०के० मालवीय – विपणन प्रबन्ध, प्रयाग पुस्तक भवन, इलाहाबाद।

### **B.C. 3.52 Principles of Life and General Insurance**

#### **UNIT-I**

Nature of Insurance, Characteristics and scope of Insurance, Functions of Insurance, Essential elements necessary for Insurance, importance of insurance, Principles of co-operation, Principles of Probability, Insurable Interest Utmost good faith Indemnity, subrogation, causaproxima contribution and warranty, difference between contract of indemnity and life insurance contract over insurance and under insurances. Double insurance and re-insurance.

#### **UNIT- II**

Life insurance and features of Life insurance procedure of taking a life insurance policy, Kinds of life insurance policies, whole life policies endowment policies and Term policies annuities.

**Policy conditions :** Conditions relating to commencement of Risk Riders, condition of premium condition relating to continuation of policies, Nomination and assignment, paid up value, surrender value.

#### **UNIT- III**

##### **Insurance Premium :**

Types of Premium, factors affecting the premium of life Insurance, Policies, Methods of premium computation, Natural Premium Plans, Level premium plan, Mortality table. Sources of Mortality Information and construction of Mortality Tables, Settlement of claims under life insurance policies, Procedure for settlement of Maturity claims, procedure for death claims.

#### **UNIT- IV**

##### **Fire Insurance :**

General information relating to fire insurance, Need for fire insurance scope of fire insurance, Physical and Moral

Hazards in live insurance, Fire insurance contract, Principal differences between fire & Life Insurances contracts : Procedure of taking a fire Insurance policy. Fire Policy conditions, Procedure of settlement of claims under Fire Insurance.

#### **UNIT- V**

##### **Marine Insurance :**

Classification of subject matter of marine insurance, Marine Insurance contract, Its essential characteristics. Express and implied warranties under marine Insurance. Types of Marine Policies, Marine Insurance Policy conditions, Types of Marine Losses. Total Loss, Partial Loss, Particular average and General averages, Salvage Charges, Particular Charges, Settlement of claims in Marine Insurance.

##### **Suggested Books :**

1. Mishra M.N.: Insurance Principles and Practics : S Chand & Co., New Delhi.
2. Insurance Regulatory Development Act 1999.
3. Life Insurance Corporation Act 1956.
4. Gupta O. S. : Life Insurances; Frank Brothers, New Delhi.
5. Vinay Akarm N. Radhaswamy : Insurance Corporation of India, Raj Books, Jaipur.
6. Mishra M.N. : Life Insurance Corporation of India, Raj Books, Jaipur.
7. R. Sharma - Insurance, Lakshmi Narain Agrawal, Agra
8. बालचन्द्र श्रीवास्तव – बीमा के के तत्व, साहित्य भवन पब्लिकेशन्स, आगरा।
9. नैलखा – बीमा के कुल मूल आधार, पी०बी०डी० नागपुर।
10. आर०के०विष्णोई – बीमा के सिद्धान्त।

### BC 3.53 INDUSTRIAL RELATIONS AND LABOUR LAWS

<b>UNIT- I</b>	:	The Factories Act 1948
<b>UNIT- II</b>	:	The Industries Dispute Act 1947
<b>UNIT- IV</b>	:	The Trade Unions Act 1926 & The Minimum Wages Acts 1948.
<b>UNIT- V</b>	:	The Workmens Compensation Act 1923.
<b>UNIT- VI</b>	:	The Payment of Gratuity Act - 1972 & The Equal Remuneration Act-1976

#### Suggested Reading :

1. J.S. Mathur : Indian Working Class Movement.
2. Pragya parmita L Industrial Relations in India.
3. Arora R. Labour Law; Himalya PUBLISHING House, New Delhi.
4. बालकृष्ण कुमावत – औद्योगिक सन्धियम, साहित्यत भवन पब्लिकेन्स, आगरा।
5. के.बी. सक्सेना एण्ड बी.एल. पोख्राल – श्रम सन्धियम एवं सामाजिक सुस्सा, रमेश बुक डिपो, जयपुर।
6. एस.एन. मिश्रा – औद्योगिक श्रम अधिनियम।
7. एस.के.सेन – औद्योगिक सम्बन्ध।

### BC 3.54 FINANCIAL MANAGEMENT

#### UNIT-I

Meaning, Nature & Scope of Finance function, Objectives of Business Finance.

#### UNIT-II

#### Modes of Finance with special reference to India.

Long term sources of Finance.

Short term sources of Finance.

#### UNIT-IV

#### Corporate Financial Plan :

The Concept of Financial Plan, Theories of Capitalizations, Over Capitalisation and Undercapitalisation, Trading on Equity, Capital Structure : Theories and determinants.

#### UNIT-IV

#### Cost of Capital :

Significance of cost capital, Computation of cost of debt, preference shares, equity capital and retained earnings.

#### UNIT-V

Management of working capital : Nature of working capital, Significance of working capital. Operating cycle and factors, determining of working capital requirements, Management of Working capital-cash receivables and inventories.

#### Suggested Readings :

1. Van Horn J. C. : Financial Management and Policy, Prentice Hall of India, New Delhi.
2. Pandey I.M. : Financial Management, Vikas Publishing House, New Delhi.
3. Dr. H.K. Singh : Financial Management (Hindi & English), Prayag Pustak Bhawan, Allahabad.
4. S.C. Kuchhal : Financial Management.
5. वित्तीय प्रबन्ध – डॉ. राजेश पाण्डेय, कल्याणी पब्लिकेन्स
6. कुलश्रेष्ठ निगम वित्त।
7. डॉ. एस.पी. गुप्ता – वित्तीय प्रबन्ध (हिन्दी एवं अंग्रेजी) साहित्य भवन पब्लिकेन्स

6. कुलश्रेष्ठ निगम वित्त ।

7. डॉ एसपी० गुप्ता-वित्तीय प्रबन्ध (हिन्दी एवं अंग्रेजी) साहित्य भवन पब्लिकेशन्स, आगरा ।

### BC 3.61 INTERNATIONAL MARKETING

#### UNIT-I

**International Marketing** : Nature definition and cope of International marketing, Domestic marketing Vs. International Marketing environment external and internal, Factors Affecting International Marketing.

#### UNIT-II

**Product Planning for International Market** : Product designing, standardization Vs. adaptation, Branding and packaging, labeling and quality issue, after services.

#### UNIT-III

**International Pricing** : Factors influencing international Price, Pricing Process - process methods.

#### UNIT-IV

**Promotion of product/services abroad** : Methods of International Promotion, Direct mail and sales literature, advertising, Personal selling, trade fairs and exhibitions, Distribution channels and logistics decisions, selection and appointment of foreign sales agents.

#### UNIT-V

**Export Policy and Practices in India** : Exim Policy and overview, Trends in India's Foreign trade, Steps in starting and export business, Product selection, Market Selection, Export Pricing, Export Finance, Documentation, export procedures,

#### Suggested Books :

1. Bhattacharya R.K. and Vashney B : International Marketing Management ; Sultan Chand, New Delhi.
2. payer Weather John : International Marketing, Prentice Hall, New Delhi.
3. paliwala, Stanley J : The Essence of International Marketing; Prentice Hall, New Delhi.
4. Kothari; International Marketing, PBD-Nagpur.
5. Dr. K.L.; International Marketing, PBD-Nagpur.
6. राठौड़ अन्तराष्ट्रीय विपणन – पीबीडी, नागपुर ।
7. डॉ मिश्रा – अन्तराष्ट्रीय व्यापार एवं वित्त ।
8. एच०के०सिन्हा – अन्तराष्ट्रीय व्यापार एवं प्रवृत्त नीति ।
9. डॉ एसपी० जैन – अन्तराष्ट्रीय विपणन, साहित्य भवन पब्लिकेशन्स, आगरा ।

export business, Product selection, Market Selection, Export Pricing, Export Finance, Documentation, export procedures, export assistance and incentives

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### **B.C. 3.62 INDIAN MONETARY AND BANKING SYSTEM**

#### **UNIT-I**

##### **MONEY :**

Definition, Functions, Significance and Classification, Role of Money in Different Economics-Capitalist, Socialist and Mixed.

##### **Monetary Policy :**

Meaning, Objectives, Suitable Monetary Policy for a Developing Country Like India, Instrument of Monetary Policy.

#### **UNIT-II**

##### **Value of Money :**

Meaning and Determination - Quantity Theory of Money - Cash Transaction Approach, Cash Balance Approach, Real Balance Approach and Income-Expenditure Theory, Measurement of Value of Money Index Number, Effect of Changes in the Value of Money - Inflation and Deflation.

#### **UNIT-III**

##### **Central Principles :**

Types and Functions of Banks. Branch Banking and Unit Banking, Distribution of commercial banks assets. General control of Bank over Deposits, Mechanism of credit creation and its limitations, clearing house acceptance house and discount house.

#### **UNIT-IV**

#### **UNIT-V**

##### **Development Banks :**

Main Agencies : Registered Rural Banks (RRB's), National Bank for Agricultural and, Rural Development (NABARD), Small Industries Development Bank of India (SIDBI), Their Function and Position of IFC, ICICI, IDBI, SFCs in Industrial Finance, Industrial Bank of India.

##### **Suggested Readings :**

1. Chandler L.V. and Goldfeld S.M. : The Economics of Money and Banking; Harper and Row, New York.
2. Gupta S.B. : Monetary Planning of India, S Chand, New Delhi.
3. Reserve Bank of India; Functions and Working.
4. Banking Commission Report (s).
5. Reserve Bank of India : Bulletins & Annual Report(s).
6. सिंह एवं फुला-मुद्रा विनिमय एवं अधिकेक्षण।
7. हरिचन्द्र शर्मा-मुद्रा एवं बैंकिंग।
8. सिंघई एवं सिंह-मुद्रा एवं बैंकिंग।
9. डॉ० ए०ए० सिद्धकी-मुद्रा बैंकिंग एवं विदेश विनिमय, प्रयाग पुस्तक भवन
10. टी०टी० सेठी-मुद्रा, बैंकिंग एवं लोकवित्त।
11. वी०सी० सिन्हा-मुद्रा बैंकिंग एवं विदेश विनिमय।

clearing house acceptance house and discount house.

#### **UNIT-IV**

##### **Commercial Banking of India :**

Development of Indian Joint Stock Bank after First world war, Function and changing role of commercial banks after nationalisation. Head bank scheme, Bill market scheme, Differential interest rates and concessional to entrepreneurs, changing role of Reserve Bank of India, Monetary control by the Reserve Bank of India, Reserve Bank of India in the field of Rural Finance and evaluation of its working.

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11. वी०सी० सिन्हा – मुद्रा बैंकिंग एवं विदेश विनिमय।

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### **BC 3.63 LABOUR WELFARE AND SOCIAL SECURITY**

#### **UNIT- I**

Concept, Scope and objects of Labour welfare, Agencies for labour welfare in India. Extent of labour welfare, work in India at different levels statutory and non-statutory.

#### **UNIT- II**

##### **Housing for Industrial workers in India :**

Its Need and Significance Public Housing Policy, Housing Scheme of the Central Govt. State Governments and workers organizations. Housing of Labour in factories Railv mines, Plantations, ports and Docks.

#### **UNIT- III**

**Social Security :** Concept, Significance, Origin and Growth in India Social security schemes - social assistance and social insurance. Old age invalidity and unemployment insurance extents of social security in India.

#### **UNIT- IV**

Benefits Act 1961, Employees P.P. and Miscellaneous provisions Act 1952.

#### **UNIT-V**

**Social Security abroad :** History and Growth of Social Security

### **BC 3.64 INDIAN FINANCIAL SYSTEM**

#### **UNIT-I**

Financial markets in India, Capital Market and Money Market.

#### **UNIT-II**

Money Market : Indian Money Markets composition and structure(s) Acceptance House (b) Discount House and (c) Call Money Market Recent trends in India Money Market.

#### **UNIT-III**

**Capital Market :** Security Market, New Issue market, Secondary Market functional and role of stock exchange, listing procedures and legal requirements, Public issue - Pricing and marketing stock exchanging. National Stock Exchange and over the counter exchanges.

#### **UNIT-IV**

Securities contract and regulations Act : Main provisions, Investors Protection; Grievances cells in stock exchanges; Grievances concerning stock exchange dealings and their removals, SEBI, Company Law Board, Press, Remedy through Courts, Functionaries on Stock Exchanges; Brokers, Sub Brokers, Market makers, Jobbers, Portfolio consultants, Institutional investors and NRIs.

#### **UNIT-V**

Act 1952.

**UNIT-V**

**Social Security abroad :** History and Growth of Social Security measures in U.K., U.S.A., U.S.S.R. and Japan.

**Suggested Readings :**

1. Dr. A.N. Agrawal : Social Insurance in India.
2. V.P. Singh : Industrial Labor in India.
3. A.S. Mathur & J.N. Mathur : Trade Union Movement in India.
4. S.C. Pant & J.N. Mishra : Indian Union Problems.
5. K.M. Sharma : Social Assistance in India.
6. MM. Mehta : Economics of Social Security.
7. Manoria & Manoria : Industrial Labour, Social Security and Industrial Peace.
8. भामेशिया जैन – श्रम समस्या एवं सामाजिक सुरक्षा, साहित्य भवन पब्लिकेशन, आगरा।

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Market makers, Jobbers, Portfolio consultants, Institutional investors and NRIs.

**UNIT-V**

**Financial Services :** Merchant Banking - Functions and Roles SEB-1 guidelines, Credit rating - Concept, Functions and types.

**Suggest Readings :**

1. Gupta Suraj B : Monetary Economics : S. Chand and Co., New Delhi.
2. R.B.I. : Function & Working.
3. R.B.I. : Report on Currency and Finance.
4. Economics Survey : Government of India, Ministry of Finance.
5. एम0 एल0 झिंगल – मौद्रिक अर्थशास्त्र।
6. वी0सी0 सिन्हा – मौद्रिक अर्थशास्त्र।
7. टी0टी0 सेठी – मौद्रिक अर्थशास्त्र, लक्ष्मीनारायण अग्रवाल, आगरा।

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