

B.COM (HONS)

Scheme of Examinations

First Semester

Sr.No.	Paper No.	Nomenclature of the Paper	Max. Marks		Time
			Theory	Int.Ass.	
1.	BCH-1-01	Business Statistics-I	80	20	3 Hrs.
2.	BCH-1-02	Business Communication	80	20	3 Hrs.
3.	BCH-1-03	Business Organization	80	20	3 Hrs.
4.	BCH-1-04	Financial Accounting for Business-I	80	20	3 Hrs.
5.	BCH-1-05	Business Economics-I	80	20	3 Hrs.
6.	BCH-1-06	Introduction to Computers	60	40(P)	3 Hrs.
		*Project- Work	50		

Second Semester

1.	BCH-2-07	Financial Accounting for Business-II	80	20	3 Hrs.
2.	BCH-2-08	Business Economics-II	80	20	3 Hrs.
3.	BCH-2-09	Business Statistics-II	80	20	3 Hrs.
4.	BCH-2-10	Business Management	80	20	3 Hrs.
5.	BCH-2-11	Business Ethics and Social Responsibility	80	20	3 Hrs.
6.	BCH-2-12	Business Laws-I	80	20	3 Hrs.
		*Comprehensive Viva-Voce	50		
		Environmental Studies (Qualifying Paper)	100		

Third Semester

1.	BCH-3-13	Business Mathematics	80	20	3 Hrs.
2.	BCH-3-14	Corporate Accounting-I	80	20	3 Hrs.
3.	BCH-3-15	Cost Accounting	80	20	3 Hrs.
4.	BCH-3-16	Corporate-Law-I	80	20	3 Hrs.
5.	BCH-3-17	Marketing Management	80	20	3 Hrs.
6.	BCH-3-18	Information Technology	80	20	3 Hrs.
		*Project Report	50		
		(P) Practical			

Fourth Semester

1.	BCH-4-19	Corporate Accounting-II	80	20	3 Hrs.
2.	BCH-4-20	Business Laws-II	80	20	3 Hrs.
3.	BCH-4-21	Corporate Law-II	80	20	3 Hrs.
4.	BCH-4-22	Money Banking	80	20	3 Hrs.
5.	BCH-4-23	Compensation Management	80	20	3 Hrs.
6.	BCH-4-24	Auditing	80	20	3 Hrs.
		*Comprehensive Viva-Voce	50		

Fifth Semester

1	BCH-5-25	Financial Management	80	20	3 Hrs.
2.	BCH-5-26	Accounting for Managers	80	20	3 Hrs.
3.	BCH-5-27	Indian Economy: Growth & Management	80	20	3 Hrs.
4.	BCH-5-28	Retail Management	80	20	3 Hrs.
5.	BCH-5-29	Income Tax Act	80	20	3 Hrs.
6.	BCH-5-30	Insurance & Risk Management	80	20	3 Hrs.
		Viva-Voce of Training Report	50		

Sixth Semester

1.	BCH-6-31	Investment Analysis	80	20	3 Hrs.
2.	BCH-6-32	International Business / Trade	80	20	3 Hrs.
3.	BCH-6-33	Financial Institutions	80	20	3 Hrs.
4.	BCH-6-34	Human Resource Management	80	20	3 Hrs.
5.	BCH-6-35	Business Environment	80	20	3 Hrs.
6.	BCH-6-36	Computer Programming	60	40(P)	3 Hrs.
		Comprehensive Viva-Voce	50		

(P) Practical

B.Com (Hons)
Vth Semester
Paper: Financial Management
BCH 5.25

Time: 3 Hours

Max Marks: 80
Internal marks: 20

Note: The Examiner shall set nine Questions in all covering the Whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 8 small questions of two marks each. The rest of the eight questions will be set from all the four units. The Examiner will set two questions from each unit of which the candidate shall attempt four questions selecting one question from each unit. All questions shall carry 16 marks each.

Unit-I:

Introduction: Meaning, function, scope and objectives.
Financial Planning: Over capitalization and under capitalization.

Unit-II:

Cost of capital: Significance and determination.
Leverage analysis: Operating, financial and composite leverage; ABIT-EPS Analysis.

Unit-III:

Capital Structure: Meaning, theories, determinants;
Working Capital: meaning; nature, determinants, significance and estimation.

Unit- IV:

Working Capital Management: Cash management, Receivable management and inventory management.
Dividend Decisions: Meaning; types, determinants and theories.

B.Com. (Hons.)
Vth Semester
Paper: Accounting for Managers
BCH 5.26

Time: 3 Hours

Max Marks: 80
Internal marks: 20

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Unit- I

Management Accounting: - evolution, meaning, objectives, nature, scope, functions, techniques and limitations.

Financial Statements: -Forms of financial statements, uses, nature, importance, Limitations, approaches and tools of analysis.

Ratio analysis: meaning, objectives, limitations; and types of ratios.

Unit- II

Funds Flow Statement: meaning, objectives, limitations and accounting procedure.

Cash Flow Statement: meaning, objectives, limitations and accounting procedure.

Unit-III

Accounting for Price level Changes and Valuation of Assets.

Marginal Costing: meaning, advantages, marginal costing and absorption costing.

Cost-Profit-Volume Analysis: Break Even Point, Margin of Safety, P/V Ratio, Concept of key factor. Break-Even Chart and its types.

Unit- IV

Capital Budgeting: Meaning, nature, need, importance, the appraisal methods, Capital Rationing.

Standard Costing: Meaning, advantages, limitation, applications, setting of standards, variance analysis, Including material variance, Labour variance and Overhead variance.

B.Com (Hons)
Vth Semester
Paper: Indian Economy: Growth and Management
BCH 5.27

Time: 3 Hours

Max Marks: 80
Internal marks: 20

Note: The Examiner shall set nine Questions in all covering the Whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 8 small questions of two marks each. The rest of the eight questions will be set from all the four units. The Examiner will set two questions from each unit of which the candidate shall attempt four questions selecting one question from each unit. All questions shall carry 16 marks each.

Unit-I

Basic Features of Indian Economy; Unemployment problem in India; Problem of Poverty; Regional imbalances.

Unit-II

Parallel Economy, Industrial sickness, money supply, prices and Inflation.

Unit-III

Monetary policy of India, Fiscal policy of India; industrial policy in India , Industrial Licensing policy; EXIM policy.

Unit-IV

New Economical policy: - Privatization, Liberalization, Globalization.
Eleventh five years plan: - Major Polices and Resource allocation.

B.Com (Hons)
Vth Semester
Paper: Retail Management
BCH 5.28

Time 3 Hours

Max Marks: 80
Internal marks: 20

Note: The Examiner shall set nine Questions in all covering the Whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 8 small questions of two marks each. The rest of the eight questions will be set from all the four units. The Examiner will set two questions from each unit of which the candidate shall attempt four questions selecting one question from each unit. All questions shall carry 16 marks each.

Unit-I

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

Unit-II

Types of Retailing: Stores classified by owners; Stores classified by merchandising categories; Wheel of retailing; Traditional retail formats vs. modern retail formats in India; Store and non-store based formats; Cash and carry business - Meaning, nature and scope; Retailing models – Franchiser franchisee, directly owned; Wheel of retailing and retailing life cycle; Co-operation and conflict with other retailers.

Unit-III

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

Unit-IV

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

B.Com (Hons)
Vth Semester
Paper: Income Tax Act
BCH 5.29

Time 3 Hours

Max Marks: 80
Internal marks: 20

Note: The Examiner shall set nine Questions in all covering the Whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 8 small questions of two marks each. The rest of the eight questions will be set from all the four units. The Examiner will set two questions from each unit of which the candidate shall attempt four questions selecting one question from each unit. All questions shall carry 16 marks each.

Unit-I:

Introduction: Definitions of important terms, Determination of Residential Status and incidence of tax. Exempted incomes; Computation of salary income.

Unit-II:

Computation of income from House Property; Business and Profession (Including Depreciation) and Capital Gains.

Unit-III:

Income from Other Sources; Clubbing provision; Set-off and Carry forward of losses; Deductions allowed from Gross Total Income.

Unit-IV:

Computation of Total Income and Tax Liability of Individual, HUF and Firm.

B.Com (Hons.)
Vth semester
Paper: Insurance and Risk Management
BCH 5.30

Time: 3 Hours

Max Marks: 80
Internal marks: 20

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Unit- I

Fundamentals of Risks: Basic concepts, classification; Process of risk management; Identification and Evaluation of risk; Risk control loss prevention and its importance; Risk financing and transfer of risk; Risk retention and its importance.

Unit- II

Insurance- History and Development; Meaning; Importance; Nature; Main principles- Principles of Cooperation, Probability, at most good faith. Proximate cause, Insurable interest, Indemnity, Subrogation, Warranty.

Unit-III

Life Insurance: Main Elements, Importance, Important life Insurance Policies, Annuities, Premium Determination under life Insurance.

Unit- IV

General Insurance, Marine Insurance- Main Elements, Marine Losses, Types of Marine Insurance policies.

Fire Insurance- Elements, Premium Determination, Types of Policies.

B.Com (Hons)
Vith Semester
Paper: Investment Analysis
BCH 6.31

Time: 3 Hours

Max Marks: 80
Internal marks: 20

Note: The Examiner shall set nine Questions in all covering the Whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 8 small questions of two marks each. The rest of the eight questions will be set from all the four units. The Examiner will set two questions from each unit of which the candidate shall attempt four questions selecting one question from each unit. All questions shall carry 16 marks each.

Unit-I

Investment: Meaning, nature and process. Investment avenues, concept and Measurement of Investment risk and return; Identification of Investment Opportunities; Speculation, Gambling and Investment activities.

Unit-II

Efficient Market theory or Hypothesis. Technical Analysis: Down theory, Charting techniques, volume indicators.

Unit-III

Fundamental Analysis: Company Analysis, Industry Analysis and Economy Analysis, Technical us Fundamental analysis.

Unit-IV

Trading mechanism in Bombay Stock Exchange. Derivatives: Meaning, uses, Types, Derivatives in Indian capital market.

Option Contracts: Meaning uses, Types (Elementary Introduction).

B.Com (Hons.)
Vlth Semester
Paper: International Business/Trade
BCH 6.32

Time: 3 Hours

Max Marks: 80
Internal marks: 20

Note: The Examiner shall set nine Questions in all covering the Whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 8 small questions of two marks each. The rest of the eight questions will be set from all the four units. The Examiner will set two questions from each unit of which the candidate shall attempt four questions selecting one question from each unit. All questions shall carry 16 marks each.

Unit –I

International Business: - An overview; Domestic various International Business; Major risks and challenges of International Business; International Business Environment- Components and determinants; stages of internationalization of business; international business approaches, concept of globalization.

Unit- II

Modes of entering into international business; nature of multinational enterprise and international direct investment; foreign exchange; determination of exchange rate; Balance of payments.

Unit-III

Theories of International Trade- Absolute advantage theory; comparative advantage theory; factor proportions theory; Product life cycle theory of trade; government influence on trade; rationale for government intervention, instruments of trade control; role of WTO,IMF and World Bank in international trade.

Unit-IV

Assessing International markets; designing products for foreign markets; branding decisions; international promotions policy; international pricing; international logistics and distribution.

B.Com (Hons.)
Vth Semester
Paper: Financial Institutions
BCH 6.33

Time: 3 Hours

Max Marks: 80
Internal marks: 20

Note: The Examiner shall set nine Questions in all covering the Whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 8 small questions of two marks each. The rest of the eight questions will be set from all the four units. The Examiner will set two questions from each unit of which the candidate shall attempt four questions selecting one question from each unit. All questions shall carry 16 marks each.

Unit-I

Financial Institutions an Overview: Meaning; Special characteristics; Broad categories; Money Market Institutions; Capital Market Institutions; Indian Financial Institutions- A profile.

Export-Import (EXIM) Bank of India: History, Functions, Business profile, Project & Services, Exports, Fund-based Facilities, FREPEC, Operating procedure, Export Capability Creation Programmes.

NABARD- History, Functions & Working ACD, ARC and ARDC, The NABARD, Refinancing Assistance, Major Activities, Rural Infrastructure Development fund (RIDF), Rural Non-Farm Sector, District Rural Industries Project (DRIP).

Unit-II

Money Market: Definition, Money Market Vs Capital Market, Features, Objectives, Features of a Developed Money Market, Importance of Money Market, Composition of Money Market, Call Money Market, Operations in Call Market, Transactions and Participants, Advantages, Drawbacks, Commercial Bills Market-Definition, Types of Bills, Operations in Bill Market, Discount Market, Acceptance Market, Importance of Bill Market, Drawbacks, Bill Market Scheme, Treasury Bill Market, Types of Treasury Bills, Operations and Participants- Importance, Defects, Money Market Instruments, Commercial Paper, Certificate of Deposit, Inter Bank Participation Certificate, Repo Instrument.

Unit-III

Capital Market: Meaning, Characteristics, Functions- Indian Capital Market-Evolution and Growth, Primary and Secondary Market, New Financial Instruments in Indian Capital Market, Indian Capital Market- Major Issues, Rebound in Indian Capital market.

Merchant Banking: Definition, Origin, Services, Progress in India, Problems, Scope, Qualities required for Merchant Banker, Merchant Banker as lead managers, guidelines.

Unit-IV

Venture Capital: Meaning, Concept, Origin, Features, Importance, Activities, Scope, Initiative in India, Guidelines, Methods.

Hire Purchase and Leasing: Meaning, Origin, Types, Legal Position, Hire Purchase and Leasing, Problems and Prospects of Leasing Industry in India.

B.Com (Hons.)
Vith Semester
Paper: Human Resource Management
BCH 6.34

Time: 3 Hours

Max Marks: 80
Internal marks: 20

Note: The Examiner shall set nine Questions in all covering the Whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 8 small questions of two marks each. The rest of the eight questions will be set from all the four units. The Examiner will set two questions from each unit of which the candidate shall attempt four questions selecting one question from each unit. All questions shall carry 16 marks each.

Unit- I

Human Resource Management and Human Resource Planning

Human Resource Management: -Definition, Importance, Objective and Scope of Human Resource Management (HRM).

Function of HRM: - Operative and Managerial functions, Qualification and Qualities of Human Resource Manager, Changing role of Human Recourse Management. Total Quality Mgt., Business Process Reengineering.

Human Resource Planning: - Meaning + Nature of Human Resource Planning (HRP), Objectives, Benefits, Factors affecting HRP, Process of HRP, Quantitative aspects of HRP, Supply fore casting. Human Resource Analysis, Qualitative Aspects of HRP. Utilization of Human Resource and its problems, Recent trends in HRP.

Unit- II

Recruitment, Selection, Training and Management Development

Recruitment: - Meaning, Steps in recruitment Techniques, Recruitment policy, Sources and methods/techniques of recruitment, Factors affecting recruitment.

Selection: - Meaning Essentials of selection procedure, Stages in Selection Procedure.

Training: - Concept, Need and importance of Training.

Methods of Training: - On the job Training + off the job Training, Principles of training, Evaluation of training Programme.

Management Development (M.D): - Meaning and Nature of M.D, Methods of M.D and Evaluation of M.D Programmes.

Unit- III

Wage and Salary Administration and Wage Incentives

Wage/Salary: - Meaning Objectives and Theories of wage.

Methods of wage payments: - Time wage and Piece wage methods; Factors affecting Wage/salary levels wage and salary administration wage and salary polices.

Wage Incentives: - Concept, Need and Importance of incentives; Types of incentive Plans; Special incentive profit sharing and worker's co-partnership; Essentials of ideal Incentive system.

Unit- IV

Human Resources Development, Industrial Relationship and Industrial Unrest

Human Resources Development (HRD): - Concept; significance, features, Need and Scope of HRD. Techniques of HRD; Functions of HRD manager and Attributes of our HRD manager.

Industrial Relationship (IR): - Concept; Importance and objective of Industrial relations; Contents, Participants of Industrial relationship (IR); Requirements of good Industrial relations Programme.

Industrial Unrest (UN): - Meaning, Forms and Causes of industrial unrest. Impact of Industrial unrest on the Economy. Machinery for prevention and settlement of industrial unrest in India and Agencies for reconciliation of industrial unrest.



B.Com (Hons.)
Vith Semester
Paper: Business Environment
BCH 6.35

Time: 3 Hours

Max Marks: 80
Internal marks: 20

Note: The Examiner shall set nine Questions in all covering the Whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 8 small questions of two marks each. The rest of the eight questions will be set from all the four units. The Examiner will set two questions from each unit of which the candidate shall attempt four questions selecting one question from each unit. All questions shall carry 16 marks each.

Unit-I

Business Environment: concept; components and importance; SWOT Analysis.

Agriculture in India- Problems, Importance, contribution in national economy, remedial measures.

Unit-II

Economic Trends (overview): income; savings and investment; industry; Trade and balance of payments.

Unit-III

Problems of Growth: Unemployment, Poverty; regional imbalances, social injustice, inflation, parallel economy and industrial sickness.

Unit-IV

Role of Govt. in Indian Economy: Monetary and Fiscal Policy; Industrial Policy; Industrial Licensing; Privatization and Devaluation;

B.Com.(Hons)
Vith Semester
Paper: Computer Programming
BCH 6.36

Time: 3 hours

Max Marks- 60
Practical-40

Note: The Examiner shall set nine Questions in all covering the Whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 6 small questions of two marks each. The rest of the eight questions will be set from all the four units. The Examiner will set two questions from each unit of which the candidate shall attempt four questions selecting one question from each unit. All questions shall carry 12 marks each.

Unit-I

Introduction to 'C' Language: History of C Language, Advantages of C Language, Basic concept of Programming, Problem solving techniques, Algorithm designing and Flowcharting, Levels of Flowcharts, Flowcharting Rules, Advantage and Limitations of Flowcharts, Concept of Structured Programming, Basic Constructs of Structured Programming-Sequence, Selection and Repetition, Structure of a C Program.

Unit-II

Elements of C: C character set, Constants and Variables, Keywords, Data Types: declaration and definition.

C Programming Operators: Arithmetic, Relational, Logical, Bitwise, Unary, Assignment and Conditional Operators and their Hierarchy and Associativity.

Unit-III

Input/Output Functions: Console I/O Functions, Unformatted console I/O Functions, Disk I/O functions, Port I/O functions.

Controls and Loops: Control statements, Conditional statements, Loops in C, Break, Continue and Go to statement, Exit () Function;

Unit-IV

Data Structures: Arrays, Struct, Union, String, Data Files.

Pointers: Introduction to Pointers, Pointer declaration and initialization,

Functions: Definition, Prototype, Passing Parameters, Recursion.

Overview of Compilers and Interpreters.

Program development in C.

Practical (B)

Max Marks: 40

(Developing Programming in 'C')

Viva-Voca: 10 Marks

Suggested Book:- (1) Programming with ANSI and Turbo 'C', Ashok N.Kamthea, Published by Dorling Kindersley Pvt. Ltd.

(2) Programming in C: - Vikas Publication House.

