



# UNIVERSITY OF DELHI

## B. Com.

### Rules, Regulations and Course Contents

**Semester I Nov./Dec. Examination 2011**

**Semester II April/May Examination 2012**

**Semester III Nov./Dec. Examination 2012**

**Semester IV April/May Examination 2013**

**Semester V Nov./Dec. Examination 2013**

**Semester VI April/May Examination 2014**



B.Com. Syllabus as per revised course structure to be effective from  
Academic Year 2011-12 and onwards



## **SCHEME OF EXAMINATIONS FOR B.COM.**

1. Examinations shall be conducted at the end of each Semester as per the Academic Calendar notified by the University of Delhi
2. The system of evaluation shall be as follows:
  - 2.1 Each course will carry 100 marks, of which 25 marks shall be reserved for internal assessment based on a combination of tutorials, classroom participation, project work, seminar, term papers, tests, and attendance.
  - 2.2 The remaining 75 marks in each paper shall be awarded on the basis of a written examination at the end of each semester. The duration of written examination for each paper shall be three hours.
3. Examinations for courses shall ordinarily be conducted only in the respective odd and even Semesters as per the Scheme of Examinations. Regular as well as ex-students shall be permitted to appear/reappear/improve in courses of odd Semesters only at the end of odd Semester and courses of even Semesters only at the end of even Semesters.
4. **PASS PERCENTAGE AND PROMOTION CRITERIA**  
As per university rules.
5. **REAPPEARANCE IN PASSED PAPERS**  
As per university rules.
6. **DIVISION CRITERIA**  
As per university rules.
7. **SPAN PERIOD**  
As per university rules.
8. **ATTENDANCE REQUIREMENT**  
As per university rules.
9. **CRITERIA FOR MARKS AND TEACHING HOURS FOR B.COM.**
  - Internal Assessment shall be as per existing norms
  - Marks shall be as follows:
    - Assignment - 10



- Class Test - 10
- Attendance - 05

- There shall be two assignments per semester.
- There will be no home examination. Instead there shall be a class test held by the teacher(s) who teaches the subject.
- All other rules of Internal Assessment shall remain the same.

- Additional Note:

1. In case of paper CP 4.2, (Part A and B of Income tax and Auditing respectively): exam has to be attempted on separate answer sheets and has to be evaluated separately.
2. Student has to pass separately in both the Parts.
3. The division for purpose of internal assessment of Part A and B are as follows:

	Income Tax:	Auditing
Total:	15 marks	10 marks
Class test:	6 marks	4 marks
Assignment:	6 marks	4 marks
Attendance:	3 marks	2 marks

- Workload and Tutorials.

- Lecture per paper/ per week 5
- Preceptorial (fortnightly) per paper/ group 1
- Practical per paper/ week As in structure above
- Tutorial Group Size As per existing norms
- Practical Group Size As per existing norms
- Section Size As per existing norms
- Credit 5 +1



## B.Com. Semester Schemes 2011 (Onwards)

### Semester – I

Paper No.	Title	Maximum Marks		Lectures per week	Precept orial (Fort-nightly)	Practi cals	Exam. Hours
		Regular	IA				
Paper CP 1.1	Business Organization and Management	75	25	5	1		3
Paper CP 1.2	Financial Accounting	75	25	5	1		3
Paper CP 1.3	Principles of Micro Economics	75	25	5	1		3
Paper CP 1.4	MIL(Hindi/Urdu/Bengali/Sindhi/Tamil/Gujarati/Telugu/Kannada/Punjabi/Assamese/Manipuri/Oriya) or Humanities in lieu of MIL.	75	25	5	1		3
	<b>Semester Total</b>	<b>300</b>	<b>100</b>	<b>20</b>	<b>4</b>		

### Semester – II

Paper No.	Title	Maximum Marks		Lectures per week	Precept orial (Fort-nightly)	Practi cals	Examinat ion Hours
		Regular	IA				
Paper CP 2.1	Business and Industrial Laws	75	25	5	1		3
Paper CP 2.2	Corporate Accounting	75	25	5	1		3
Paper CP 2.3	Macro Economics	75	25	5	1		3
Paper CP 2.4	English	75	25	5	1		3
	<b>Semester Total</b>	<b>300</b>	<b>100</b>	<b>20</b>	<b>4</b>		



**Semester – III**

Paper No.	Title	Maximum Marks		Lectures per week	Precept orial (Fort-nightly)	Practi cals	Exam. Hours
		Regular	IA				
Paper CP 3.1	Business Mathematics & Statistics	75	25	5	1		3
Paper CP 3.2	Company and Compensation Laws	75	25	5	1		3
Paper CP 3.3	Economics Development & Policy in India	75	25	5	1		3
Paper CP 3.4	Elective Language (English/Hindi/Punjabi/Sin dhi/Assamese/Tamil/Gujar ati/Bengali/Manipuri/Telug u/Kannada/Oriya)	75	25	5	1		3
<b>Semester Total</b>		<b>300</b>	<b>100</b>	<b>20</b>	<b>4</b>		

**Semester – IV**

Paper No.	Title	Maximum Marks		Lectures per week	Precept orial (Fort-nightly)	Practi cals	Exam. Hours
		Regular	IA				
Paper CP 4.1	Cost Accounting	75	25	5	1		3
Paper CP 4.2	Part A: Income Tax Part B: Auditing	50 25	15 10	3 2	½ ½		3
Paper CP 4.3	Economic Regulations of Domestic and Foreign Exchange Markets	75	25	5	1		3
Paper CP 4.4	Business Communication or Vyapaar Sanchar	75	25	5	1		3
Paper CP 4.5	MIL – Advanced/Humanities	75	25	5	1		3
<b>Semester Total</b>		<b>375</b>	<b>125</b>	<b>25</b>	<b>5</b>		



**Note:**

1. In case of paper CP 4.2, (Part A and B of Income tax and Auditing respectively): exam has to be attempted on separate answer sheets and has to be evaluated separately.
2. Student has to pass separately in both the Parts.

**Semester – V**

Paper No.	Title	Maximum Marks		Lectures per week	Precept orial (Fort-nightly)	Practi cals	Exam. Hours
		Regular	IA				
Paper CP 5.1	Financial Management	75	25	5	1		3
Paper CP 5.2	Computer Applications in Business	45	15	5	1		2
	Practical	30	10			2	1
Paper CP 5.3	Corporate Governance, Business Ethics & CSR	75	25	5	1		3
Paper CP 5.4	Industrial Economics	75	25	5	1		3
<b>Semester Total</b>		<b>300</b>	<b>100</b>	<b>20</b>	<b>4</b>		

**Semester – VI**

Paper No.	Title	Maximum Marks		Lectures per week	Precept orial (Fort-nightly)	Practi cals	Exam. Hours
		Regular	IA				
Paper CP 6.1	Marketing Management	75	25	5	1		3
Paper CP 6.2	Business Environment	75	25	5	1		3
Paper CP 6.3	Human Resource Management	75	25	5	1		3
Paper CP 6.4	International Trade	75	25	5	1		3
<b>Semester Total</b>		<b>300</b>	<b>100</b>	<b>20</b>	<b>4</b>		



**B.Com Semester I  
Paper No. : CP 1.1**

**BUSINESS ORGANISATION AND MANAGEMENT**

**Duration: 3 hrs.**

**Max. Marks: 100**

**Lectures: 75**

**Objective:** The course aims at providing a basic knowledge to the student about the organization and management of a business enterprise.

**Unit: I**

Business System and Contemporary Business Environment. Forms of Business Organization including LLP. Entrepreneurial Process – Idea generation, Feasibility study. Basic considerations in setting up a business enterprise. Emerging trends in business: outsourcing, service sector and e-commerce

**20 Lectures**

**Unit – II**

The Process of Management. Planning – Decision Making. Strategy Formulation. Organizing – Basic considerations. Departmentation - functional, project, matrix and network. Delegation and decentralization of authority. Dynamics of group behaviour.

**15 Lectures**

**Unit-III**

Leadership: Concept, Managerial Grid, Situational Leadership. Motivation: Concept and Theories – Maslow, Herzberg, McGregor and Ouchi. Control: Concept and Process.

**15 Lectures**

**Unit-IV**

Conceptual Framework of Marketing Management, Financial Management, and Human Resource Management

**10 Lectures**

**Unit – V**

Change Management: Resistance to change and strategies to manage change, Conflict levels, causes and resolution. Functional and Dysfunctional aspects of conflict.

**15 Lectures**



**Suggested Readings:**

1. Chhabra T.N.; *Business Organisation & Management*, Sun India Publications, New Delhi.
2. Shankar, Gauri; *Modern Business Organisation*, Mahavir Book Depot, New Delhi.
3. Tulsian, P.C.; *Business Organisation & Management*, Pearson Education, New Delhi.
4. Tripathi, P.C.; *Principles of Management*, Tata McGraw Hill, Publishing Co., New Delhi.
5. Barry, Jim, Chandler, John, Clark, Heather; *Organisation and Management*, Thompson Learning, New Delhi.
6. Bushkirk, R.H.; *Concepts of Business: An Introduction to Business System*, Dryden Press, NY.
7. Douglas, McGregor; *The Human Side of Enterprise*, McGraw-Hill, New York.
8. Kotler, Philip; *Marketing Management: Analysis, Planning, Implementation & Control*, Prentice-Hall of India, New Delhi.
9. Robbins, Stephen P.; *Business Today: New World of Business*, Harcourt College Publishers, Fortworth.
10. Buffa, Elwood S.; *Production/Operations Management*, Prentice Hall of India, New Delhi.

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



**B.Com Semester I  
Paper No. : CP 1.2**

**FINANCIAL ACCOUNTING**

**Duration: 3 hrs.**

**Max. Marks: 100  
Lectures: 75**

**Objective:** To make the student familiar with generally accepted accounting principles of financial accounting and their applications in business organizations excluding corporate entities.

**Unit – I**

- (i) **Financial Accounting:** Nature and scope, Limitations of Financial Accounting.
- (ii) Basic Concepts and Conventions. *Accounting Standards:* Meaning, Significance, Generally Accepted Accounting Principles (GAAP).
- (iii) **Accounting Process:** From recording of transactions to preparation of final accounts.
- (iv) **Final Accounts of Not-For profit Organization:** From receipts and payments account with additional information and vice-versa Preparation of Balance Sheets (opening and closing) from receipts and payments account and income expenditure account and additional information.

**15 Lectures**

**Unit – II**

**Consignment and Joint Venture Accounts:**

- (i) **Consignments:** Features, Accounting treatment in the books of the consignor and consignee.
- (ii) **Joint Ventures:** Accounting procedures: Joint Bank Account, Records Maintained by Co-venturer of (a) all transactions (b) only his own transactions. (Memorandum joint venture account).

**15 Lectures**

**Unit – III**

**Depreciation Accounting:** Meaning of depreciation, causes, objects of providing depreciation, factors affecting depreciation, accounting treatment including provision for depreciation accounting. Methods of depreciation: straight line method, diminishing balance method, Change of method as per revised AS-6. Accounting for Hire Purchase Transactions, Journal entries and ledger accounts in the books of Hire vendors and Hire purchaser for large value items including Default and Repossession.

**15 Lectures**



**Unit – IV**

***Inland Branches:*** Dependent branches only and Ascertainment of Profit by Debtors method and Stock and Debtors method.

**15 Lectures**

**Unit – V**

***Dissolution of Partnership Firms:*** Legal Position, Accounting for simple dissolution, Applications of rule in case of Garner Vs. Murray in case of insolvency of partner(s) (excluding piecemeal distribution and sale of a firm to a company).

**15 Lectures**

**Suggested Readings:**

1. J.R Monga, *Basic Financial Accounting*, Mayur Paper backs, Darya Gang New Delhi.
2. T.S, Grewal, *Introduction to Accounting*, S. Chand and Co., New Delhi
3. S. N. Maheshwari, *Financial Accounting*, Vikas Publication, New Delhi.
4. P.C. Tulsian, *Financial Accounting*, Tata McGraw Hill, New Delhi.
5. Ashok Sehgal and Deepak Sehgal, *Fundamentals of Financial Accounting*, Taxmann, New Delhi.
6. R. Narayana Swamy “*Financial Accounting*” PHI Pvt., New Delhi.

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



**B.Com Semester I  
Paper No. : CP 1.3**

**PRINCIPLES OF MICRO ECONOMICS**

**Duration: 3 hrs.**

**Max. Marks: 100  
Lectures: 75**

**Topic 1: Introduction**

**Lectures 12**

- (a). **Demand & Supply:** Determinants of demand, movements vs. shift in demand curve, Determinants of supply, Movement along a supply curve vs. shift in supply curve; - Market equilibrium and price determination.
- (b). Elasticity of demand and supply.
- (c). Application of demand and supply.

**Topic 2: Consumer Theory**

**Lectures 18**

- (a). **Ordinal Utility theory:** (Indifference curve approach): Consumer's preferences; Indifference curves; Budget line; Consumer's equilibrium; Income and substitution effect; Price consumption curve and the derivation of demand curve for a commodity; Criticisms of the law of demand.

**Topic 3: Production and Cost**

**Lectures 12**

- (a). **Production:** Firm as an agent of production. Concepts of Production function. Law of variables proportions; Isoquants; Return to scale. Economies & Diseconomies of scale.
- (b). **Costs:** Costs in the short run. Costs in the long run, Profit maximization and cost minimization. Equilibrium of the firm, Technological Change: the very long run.

**Topic 4: Market Structures**

**Lectures 20**

- (a). **Theory of Perfect Competition:** Assumption; Theory of a firm under perfect competition; Demand & Revenue; Equilibrium of the firm in the short run and long run, The long run industry supply curve: increasing, decreasing and constant cost industry. Allocative efficiency under perfect competition.



- (b). **Theory of Monopoly Firm:** Short run long run equilibrium of monopoly firm. Concepts of supply curve under monopoly; Allocative inefficiency & dead weight loss monopoly; Price discrimination.
- (c). **Imperfect Competition:** Difference between perfect competitions, monopoly and imperfect competition;
- (i) Theory of monopolistic competition : Assumption; Short – run Equilibrium; Long run Equilibrium; Concepts of excess capacity; Empirical relevance.
- (ii) Oligopoly: Causes for the existence of oligopolistic firms in the market rather than perfect Competition; Cooperative vs. Non – cooperative Behaviour & dilemma of oligopolistic firms.

**Topic 5: Income Distribution and Factor Pricing**

**Lectures 13**

Demand for factors. Supply of factor, backward bending supply curve for labor concepts of economic rent; Functional Distribution of Income.

**Suggested Readings:**

1. SPS Chauhan, *Micro Economics, An Advanced Treatise*, Prentice Hall of India, 2009.
2. Deepashree, *Principles of Micro Economics, Ane Books Pvt Ltd, New Delhi*
3. R. G. Lipsey and K. A. Chrystal –*Economics, Chapters 20 to 28; (Oxford University press)*.
4. Maddala G. S. and E. Miller, *Microeconomic Theory and Applications*, McGraw-Hill International Edu.
5. Gould John P. and Edward P. Lazeor, *Microeconomic Theory*, All India Traveller Book seller, New Delhi.

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



**B.Com Semester I**  
**Paper No. : CP 1.4**  
**(Main)**

आधुनिक भारतीय भाषा : (MIL HINDI-A)

अनिवार्य हिंदी 'क' (Hindi 'A')

(उन विद्यार्थियों के लिए जिन्होंने बारहवीं कक्षा तक हिंदी पढ़ी है।)

समय : 3 घंटे

(क) भाषिक प्रयोग और क्षमता

- हिंदी भाषा : विकास-यात्रा
- टिप्पण, प्रारूपण, संक्षेपण
- कोश-परिचय (एकभाषी, द्विभाषी, समांतर और विश्वकोश)
- कंप्यूटर में हिंदी का प्रयोग (लिपि, फॉन्ट और भाषा के संदर्भ में)
- वाणिज्य शब्दावली (सूची संलग्न)

(ख) संप्रेषण-क्षमता

- कार्यालयी पत्र-लेखन, प्रेस विज्ञप्ति, ज्ञापन, स्ववृत्त लेखन
- विज्ञापन-लेखन
- सर्जनात्मक लेखन (समसामयिक विषयों पर आधारित)

(ग) काव्य-संकलन

कबीर

कबीर वाङ्मय : खंड-2 संपादक जयदेव सिंह, वासुदेव सिंह (विश्वविद्यालय प्रकाशन, वाराणसी, प्रथम संस्करण, 1981)



सुभद्राकुमारी चौहान : (क) ठुकरा दो या प्यार करो

(ख) मेरा जीवन

केदारनाथ अग्रवाल : (क) मार हथौड़ा कर कर चोट

(ख) धूप चमकती है चाँदी की साड़ी पहने

(घ) गद्य संकलन :

कहानी : (क) बड़े घर की बेटी - प्रेमचंद

(ख) हार की जीत - सुदर्शन

(ग) दोपहर का भोजन - अमरकांत

निबंध : आचरण की सभ्यता - सरदार पूर्णसिंह

ललित निबंध : गेहूँ और गुलाब - रामवृक्ष बेनीपुरी

व्यंग्य : विकलांग श्रद्धा का दौर - हरिशंकर परसाई

संस्मरण : हृषिकेश मुखर्जी के साथ ढाई दिन - मनोहरश्याम जोशी

एकांकी : प्रतिशोध - रामकुमार वर्मा



**B.Com Semester I**  
**Paper No. : CP 1.4**  
**(Main)**

आधुनिक भारतीय भाषा : (MIL HINDI-B)

अनिवार्य हिंदी 'ख' (Hindi 'B')

(उन विद्यार्थियों के लिए जिन्होंने दसवीं कक्षा तक हिंदी पढ़ी है।)

समय : 3 घंटे

(क) भाषिक प्रयोग एवं क्षमता

- राष्ट्रभाषा, राजभाषा, संपर्क भाषा, मानक भाषा
- अशुद्धि-शोधन (शब्दगत और वाक्यगत)
- कोश-परिचय (एकभाषी एवं द्विभाषी)
- बैंकों में हिंदी का प्रयोग
- पारिभाषिक शब्दावली (बैंकिंग, व्यावसायिक, वाणिज्यिक, प्रशासनिक : 100 शब्द) (विभाग द्वारा तैयार की जाएगी)

(ख) संप्रेषण-क्षमता

- व्यावसायिक पत्र-लेखन और स्ववृत्त लेखन (बॉयोडाटा)
- भेंटवार्ता
- सर्जनात्मक लेखन (समसामयिक घटना पर आधारित)

(ग) काव्य-संकलन

रैदास

संत काव्य : संपा. परशुराम चतुर्वेदी (किताब महल, इलाहाबाद, 1981)

पद संख्या 3, 4, 8, 12, 13

सूरदास

सूरसागर सार : संपा. धीरेन्द्र वर्मा, साहित्य भवन, इलाहाबाद, तृतीय संस्करण, 1977

पद संख्या - विनय के पद 23, 25



गोकुल लीला 7, 12, 18

राधा कृष्ण 46, 57, 110

उद्धव संदेश 155, 158, 187

रहीम : रहीम ग्रंथावली : संपा. विद्यानिवास मिश्र (वाणी प्रकाशन, दिल्ली, 1999)

दोहा संख्या 15, 20, 25, 33, 40, 78, 91, 93, 104, 105, 110, 136, 140, 142

निराला : तोड़ती पत्थर, दलित जन पर करो करुणा (राग विराग से)

बच्चन : मधुशाला 1, 3, 66, 83, 84, 92, 98, 103, 114, 116

नागार्जुन : ताशों में ही बचे रहेंगे, यह उन्मत्त प्रदर्शन

(घ) गद्य संकलन

कहानी - (क) प्रेमचंद : बेटों वाली विधवा (ख) यशपाल - करवा का व्रत (ग)

नासिरा शर्मा - दूसरा कबूतर

निबंध - एक दुराशा - बालमुकुन्द गुप्त

रिपोर्ताज : सरहद के उस पार - रेणु

संस्मरण : गुंगिया - महादेवी वर्मा

एकांकी : समस्या का अंत - उदय शंकर भट्ट



**B.Com Semester I**  
**Paper No. : CP 1.4**  
**(Main)**

**आधुनिक भारतीय भाषा : MIL : Hindi-C**

**अनिवार्य द्विती 'ग' (Hindi 'C')**

**( उन विद्यार्थियों के लिए जिन्होंने आठवीं कक्षा तक हिंदी पढ़ी है। )**

समय : 3 घंटे

1. व्यावहारिक व्याकरण
  - शब्द रचना, उपसर्ग, प्रत्यय, संधि, समास
  - शब्दार्थ ज्ञान - पर्यायता, विलोमता, अनेकार्थता
  - क्रिया, काल, वृत्ति, वाच्य
  - वाक्य-विश्लेषण, निकटस्थ अवयव
2. (क) भाषा का सामाजिक संदर्भ और विविध प्रयोग
  - सामाजीकरण और भाषा व्यवहार
  - भाषा और शारीरिक मुद्राएँ तथा भंगिमाएँ
  - भाषा और समाज की संरचना
  - भाषा प्रयोग के औपचारिक और अनौपचारिक संदर्भ - व्यक्ति सापेक्ष तथा समाज सापेक्ष भाषा प्रयोग
- (ख) हिंदी की बोलियाँ और शैलियाँ
  - हिंदी की बोलियों का क्षेत्र और उसकी बोलियाँ
  - भाषा और बोली में अंतर
  - बोली और शैली में अंतर



-हिंदी की शैलियाँ

(ग) राजभाषा, राष्ट्रभाषा, संपर्क भाषा, मानक भाषा : सामान्य परिचय

3. हिंदी भाषा के अनुप्रयोग

- हिंदी की विविध प्रयुक्तियाँ
- बोलचाल की हिंदी
- साहित्यिक हिंदी
- दृश्य माध्यमों की हिंदी
- बाज़ार और व्यवसाय की हिंदी
- विज्ञापन की हिंदी
- कार्यालय की हिंदी

4. हिंदी वार्तालाप विविध रूप

- नाटक, फिल्म, सीरियल और समाचार की भाषा
- कार्यालयी पत्र लेखन
- संवाद लेखन
- रिपोर्ट लेखन
- निबंध लेखन ( सामयिक विषयों पर )



**B. Com (Programme)  
Part- I (1<sup>st</sup> Year)/ 1<sup>st</sup> Semester  
Paper No. C.P.1.4: Urdu  
Stream -A**

Students who offered Urdu upto 12<sup>th</sup> Class

**Duration: 3 hrs.**

**Max. Marks 100**

Text:

(I)	Explanation & Critical Appreciation from Prose & Poetry	20+20=40
(II)	Art of Business Letter Writing like Letter for Bank Loan, Letter to Ministry Of Commerce regarding permission under Exim Policy. Letter to Chartered Accountant. Letter to Income Tax Commissioner for Tax Refund. Letter of Appointment and Dismissal, Letter Of Show Cause Notice for Indiscipline etc.	10
(III)	Translation of Commerce terms from English to Urdu	20
(IV)	Indioms & Proverbs	5

**Name of Text Book.**

1. KHAYABAN-E-ADAB(Poetry) Published by Educational Book House. Aligarh.

Ghazaliyat:-

Following Poets: HASRAT, FANI, FIRAQ

JadeedNazm: Faiz

2. URDU KE TERAH AFSANE By Ather Pervez

Only the following shot-stories:

- (I) KAFAN (Prem Chand)
- (II) MAHALAXMI KA PUL (KrishanChander)
- (III) TOBA TEK SINGH (Manto)

3. Farhang-e-Istlahate Commerce Published by NCPUL, New Delhi (From Page no. 101 to page no. 106).



**B. Com (Programme)  
Part- I (1<sup>st</sup> Year)/ 1<sup>st</sup> Semester  
Paper No. C.P.1.4: Urdu  
Stream –B**

(Students who offered Urdu upto X or VIII Class or Whose Mother tongue is Urdu But could not study in school)

**Duration 3 hrs.**

**Max. Marks: 100**

**Text.**

(I)	Explanation from Prose &Poerty	20+20=40
(II)	Art of Business Letter Writing like Letter of Appointment _ Letter to Labour Commissioner About Labour Problem, Letter to Labour Commissioner About Provident Fund Rules & Regulations. Letter to External Ministry for Business Visa, Letter to R. B. I. for Releasing Foreign Exchange, Letter to the Central Leadership of Trade Union about Labour Unrest etc.	10
(III)	Translation of Commerce terms from English to Urdu	20
(IV)	Idioms & Proverbs	5

**Text book:**

1. KHAYABAN-E-ADAB (Poetry) Pub. By Educational Book House, Aligarh  
Ghazalyat: MEER, GHALIB  
JadeedNazm: IQBAL HALI
2. KHAYABAN-E-ADAB (Prose)  
HALI, IMTIAZ ALI, TAJ
3. Farhang-e-Istlahate Commerce Published by NCPUL, New Delhi  
(from page no. 42 to page no. 44)



**Books Recommended:**

- (I) Jadeed Ghazal – Rasheed Ahmad Siddique.
- (II) TarraquiPasandAdabiTehreek – KhalilurRahmanAzmi.
- (III) Tareekh-e-Adab Urdu – Noorul Hassan Naqui.



**B.Com Semester I**  
**Paper No. : CP 1.4**

**BENGALI**

**Duration: 3 hours**

**Max. Marks = 100**  
**75 + 25 (Internal Assessment)**

1. Terminology  
[English to Bengali, terminologies used in commercial transactions]
2. Technological Study
  - a. Bio-data
  - b. Reportage
  - c. Commercial letter
3. Essays  
To write an essay preferably on a commercial /Economic topic
4. Essays  
Rajshakhar Basu Chalochinta [4<sup>th</sup> Ed. 1985]
  - a. Amader Porichchod
  - b. Shyahiter Poridhi
  - c. Shadhinotar Swarup
  - d. Abonindronath Tagore
5. Novel:  
Mahesweta Devi Murti [1<sup>st</sup> Ed. 1979] Navapatra, Kolkata



**B.Com Semester I  
Paper No. : CP 1.4**

**SINDHI**

**Duration: 3 hours**

**Total Marks = 100  
75 + 25 (Internal Assessment)**

1. Functional Sindhi Grammar based on prescribed text

Text:

Sindhi Bhasa (Vyakaran aur Prayag)

By Dr. M. K. Jetley

D-127, Vivek Vihar, New Delhi – 95

2. Modern Poetry

Book

Jotwani Motilal (ed.) Sindhi Kavita Sangrah

National Book Trust, New Delhi

Prose Non-fictional

Book:

Sindhi Sahitya ji Jhalak

By: Dr. M. K. Jetley

D -127, Vivek Vihar, New Delhi – 95



**B.Com Semester I  
Paper No. : CP 1.4**

**TAMIL**

**Duration: 3 hours**

**Max. Marks = 100  
75 + 25 (Internal Assessment)**

1. Folk- Narrative  
'Vengalarajan Kathai', Published by the Institute of Asian Studies, Chennai: 1998
2. Prose  
Tamilarin Kadalvazhi Vaanikam by R. N. Samy  
Yamarolk Pathippagam, 15-A, Ist Floor  
Kazamejor Salai, Egmore, Chennai: 2006
3. Modern Poetry  
Nanjil Nattu Marumakkal Vazhi Manmiyam  
By Kavimani Desika Vinayakam Pillai,  
Paari Nilayam; 184, Broadway, Chennai: 1998



**B.Com Semester I  
Paper No. : CP 1.4**

**GUJARATI**

**Duration: 3 hours**

**Max. Marks = 100  
75 + 25 (Internal Assessment)**

- I) Functional Grammar  
II) Modern poetry

Prescribed text: Gujarati (pratham bhasha) by Gujarat Rajya Shala Pathya  
Pustak Mandal, Gandhinagar, Gujarat, 2006

Lessons (poems)

Bhakti padarath	:	Narsinh Mehta
Chhappa	:	Shamal
Zaghado Lochan manno	:	Sayaram
Prashan	:	Umashankar Joshi
Man no dage	:	Ganga Sati

III) Prose

Prescribed text: Gujarati (pratham bhasha) by Gujarat Rajya Shala Pathya

Pustak Mandal, Gandhinagar, Gujarat, 2006.

Chhakado	:	J. R. Gohil
Time table	:	Jyotindra dave
Strikelavani	:	Kavi narmad
Chakshushrava	:	Chandrakant Baxi



**B.Com Semester I  
Paper No. : CP 1.4**

**TELUGU**

**Duration: 3 hours**

**Max. Marks = 100  
75 + 25 (Internal Assessment)**

1. History of Telugu Literature (Modern Period)

Advent of Modernism – Bhava Kavita  
Abhyudaya Kavita – Novel – Short Story  
Drama – One Act Play – Biography and Autobiography.  
Ref: Telugu Sahitya Charitra by Dwa Na. Sastry.  
Visalandhra Publishing House, Hyderabad – 500 001

2. Modern Poetry

Selection form Telugu Kavyamala, Sahitya Academi, Ravindra Bhawan, New Delhi 11001 (2002 Ed.)

- Kavyahomamu – by Madhunapantula Satyanarayana
- Ekanta Seva – by Venkata Parvateeswara Kavulu
- Penneti Pata – by Vidwan Viswam
- Mahaprasthanam – by Sri Sri
- Gaddiparaka – by Srirangam Narayanababu

3. Modern Prose

Selections from Telugu Kathakulu – Kathana Reetulu (Ed.) Madhurantakam Rajaram & S. Narayana, Visalandhra Publishing House, Hyderabad – 500 001 (1998)

- Gurajada Appa Rao by Prof. R. Chandrasekhara Reddy
- Chalam by Volga
- Suravaram Pratapa Reddy – by Kaluvu Malliah
- Balagangadhara Tilak – by K. Srirama Murthy



**B.Com Semester I  
Paper No. : CP 1.4**

**KANNADA**

**Duration: 3 hours**

**Max. Marks = 100  
75 + 25 (Internal Assessment)**

1. Functional Grammar

2. Modern Poetry:

Text: Shivarudrappa, G.S., H.G. Sannaguddayya and C. Srinivasaraju. Eds. 1978.  
Samakalina Kannada Kavite. Bangalore: Bangalore University.

Selections:

- (a) Belagu (Ambikatanayadatta),
- (b) Tungabhadre (K.S. Narasimhaswany),
- (c) Devaru-Pujari (Kuvempu),
- (d) Chikuku (Pu Ti Narasimhachar),
- (e) Eradu Dada (chennavira kanavi),
- (f) Mohana Murali (Gopalakrishna Adiga).

3. Prose:

Text: Prabhushankara, 2008. Rashtrakavi Kuvempu, New Delhi: Sahitya Akademi.



**B.Com Semester I**  
**Paper No. : CP 1.4**

**PUNJABI COMPULSORY 'A'**

(Note: For candidates who opted for Punjabi in XII<sup>th</sup> class)

**Duration: 3 hours**

**Max. Marks = 100**  
**75 + 25 (Internal Assessment)**

(w.e.f. academic Session 2011-2012)

**Syllabus**

1. Paath-Pustak "Kaav-Deekhya" Edited by Dr. Sutinder Singh Noor  
(National Book Shop, Delhi, 1995)  
ਪਾਠ ਪੁਸਤਕ "ਕਾਵਿ-ਦੀਖਿਆ" (ਸੰਪਾ. ਡਾ. ਸੁਤਿੰਦਰ ਸਿੰਘ ਨੂਰ)
  - Kavita : Paribhaasha te Tatt (ਕਵਿਤਾ : ਪਰਿਭਾਸ਼ਾ ਤੇ ਤੱਤ)
  - Kavita da Saar te Kendri Bhaav (ਕਵਿਤਾ ਦਾ ਸਾਰ ਤੇ ਕੇਂਦਰੀ ਭਾਵ)
  - Kaav-tukddi di Parsang Sahet Viakhya (ਕਾਵਿ-ਟੁਕੜੀ ਦੀ ਪ੍ਰਸੰਗ ਸਹਿਤ ਵਿਆਖਿਆ)
2. Adhunik Punjabi Kavita da Itihaas (ਆਧੁਨਿਕ ਪੰਜਾਬੀ ਕਵਿਤਾ ਦਾ ਇਤਿਹਾਸ)
  - Aarambh te Vikaas (ਆਰੰਭ ਤੇ ਵਿਕਾਸ)
  - Mukh Parvirtiyān (Nav-Rahasvadi, Pargativadi, Paryogvaadi, Jujharvaadi te Romantic Punjabi Kaav-Dhaara)  
(ਮੁੱਖ ਪ੍ਰਵਿਰਤੀਆਂ : ਨਵ-ਰਹੱਸਵਾਦੀ, ਪ੍ਰਗਤੀਵਾਦੀ, ਪ੍ਰਯੋਗਵਾਦੀ, ਜੁਝਾਰਵਾਦੀ ਤੇ ਰੁਮਾਂਟਿਕ ਪੰਜਾਬੀ ਕਾਵਿ-ਧਾਰਾ)
3. Lekh-Rachna (Chalant Mamle, Samajak Kuritiyan, Manpasand Lekhak bare)  
(ਲੇਖ-ਰਚਨਾ : ਚਲੰਤ ਮਾਮਲੇ, ਸਮਾਜਕ ਕੁਰੀਤੀਆਂ, ਮਨਪਸੰਦ ਲੇਖਕ ਬਾਰੇ)
4. Punjabi Vaak-Banntar (Sadhaarann, Sanyunkt te Mishrat)  
(ਪੰਜਾਬੀ ਵਾਕ-ਬਣਤਰ: ਸਾਧਾਰਣ, ਸੰਯੁਕਤ ਤੇ ਮਿਸ਼ਰਤ)
5. Vishraam-Chinh (ਵਿਸ਼ਰਾਮ-ਚਿੰਨ੍ਹ)
6. Muhaavre (ਮੁਹਾਵਰੇ)



**Recommended Books:**

1. Noor, Sutinder Singh (Dr.), *Kavita: Rachna-Virachna*, Shilalekh, Delhi, 2009.
2. Bhatti, Rajinder Singh (Dr.), *Adhunik Punjabi Kaav-Samvedna*, Nanak Singh Pustakmala, Amritsar, 1994.
3. Sukhdev Singh, *Adhunik Punjabi Kavita da Kaav-Shastar*, Arsee Publishers, Delhi, 1997.
4. Harkirat Singh ate Giani Lal Singh, *College Punjabi Viakarann*, Punjab State University Text-Book Board, Chandigarh, 1999.
5. Dhimaan, Harbans Singh (Dr.) *Punjabi Bhaasha Ate Viakarann*, Gagan Parkashak, Rajpura, (Patiala), 2006.

(Note: Teachers are free to recommend more standard source books)



**B.Com Semester I**  
**Paper No. : CP 1.4**

**PUNJABI COMPULSORY 'B'**

(Note: For candidates who opted for Punjabi in X<sup>th</sup> Class and also for those who for some reasons could not opt for it at any level)

**Duration: 3 hours**

**Max. Marks = 100**  
**75 + 25 (Internal Assessment)**

(w.e.f. Academic Session 2011-2012)  
Syllabus

1. Paath-Pustak "Gadd Parvah" Edited by Bikram Singh Ghumann & Jaspal Singh Randhawa (Guru Nanak Dev University, Amritsar, 1999)  
ਪਾਠ-ਪੁਸਤਕ "ਗੱਦ ਪ੍ਰਵਾਹ"  
ਸੰਪਾ. ਬਿਕਰਮ ਸਿੰਘ ਘੁਮਣ ਤੇ ਜਸਪਾਲ ਸਿੰਘ ਰੰਧਾਵਾ  
(ਗੁਰੂ ਨਾਨਕ ਦੇਵ ਯੂਨੀਵਰਸਿਟੀ, ਅੰਮ੍ਰਿਤਸਰ, 1999)
  - Rekha Chittar : Paribhaasha te Tatt (ਰੋਖਾ ਚਿੱਤਰ: ਪਰਿਭਾਸ਼ਾ ਤੇ ਤੱਤ)
  - Rekha Chittar vich Viaktitav di Usaari (ਰੋਖਾ ਚਿੱਤਰ ਵਿਚ ਵਿਅਕਤਿਤਵ ਦੀ ਉਸਾਰੀ)
  - Kise ik Lekh da Vishaa - Vastu (ਕਿਸੇ ਇਕ ਲੇਖ ਦਾ ਵਿਸ਼ਾ - ਵਸਤੂ)
  - Vaartak-Shaillie (ਵਾਰਤਕ-ਸ਼ੈਲੀ)
2. Annditha Paira (ਅਣਡਿੱਠਾ ਪੈਰਾ)
  - Paire nun Dhukvan Sirlekh denna (ਪੈਰੇ ਨੂੰ ਢੁੱਕਵਾਂ ਸਿਰਲੇਖ ਦੇਣਾ)
  - Paira Paddke Prashnan de Uttar denna (ਪੈਰਾ ਪੜ੍ਹ ਕੇ ਪ੍ਰਸ਼ਨਾਂ ਦੇ ਉੱਤਰ ਦੇਣਾ)
  - Aukhe Shabdaan de Arth (ਅੱਖੇ ਸ਼ਬਦਾਂ ਦੇ ਅਰਥ)
  - Naanv, Paddnaanv te Visheshann di Pehchaann (ਨਾਂਵ, ਪੜਨਾਂਵ ਤੇ ਵਿਸ਼ੇਸ਼ਣ ਦੀ ਪਹਿਚਾਣ)
3. Alankaar : Paribhaasha te Bhed (Anupraas, Shalesh, Upma, Roopak, Drishtaant, Atkathni)  
(ਅਲੰਕਾਰ : ਪਰਿਭਾਸ਼ਾ ਤੇ ਭੇਦ [ਅਨੁਪ੍ਰਾਸ, ਸਲੇਸ਼, ਉਪਮਾ, ਰੂਪਕ, ਦ੍ਰਿਸ਼ਟਾਂਤ, ਅੰਤਕਥਨੀ])
4. Vaak-Vatandra (Ling te Vachan Badal Ke (ਵਾਕ-ਵਟਾਂਦਰਾ:ਲਿੰਗ ਤੇ ਵਚਨ ਬਦਲ ਕੇ)
5. Shabad Joddan de Niyam (ਸ਼ਬਦ ਜੋੜਾਂ ਦੇ ਨਿਯਮ)
6. Muhavare (ਮੁਹਾਵਰੇ)



Recommended Books:

1. Rajinder Kaur (Dr.), *Sahit Sidhaant te Roop*, Punjabi Academy, Delhi, 1988.
2. Jaggi, Gursharan Kaur, *Bhaarti Kaav-Shastar*, Arsee Publishers, Delhi, 1994.
3. Harkirat Singh ate Giani Lal Singh, *College Punjabi Viakarann*, Punjab State University Text-Book Board, Chandigarh, 1999.
4. Dhimaan, Harbans Singh (Dr.) *Punjabi Bhaasha Ate Viakarann*, Gagan Parkashak, Rajpura, (Patiala), 2006.

(Note: Teachers are free to recommend more standard source)



**B.Com. Semester I  
Paper No. : CP 1.4**

**ASSAMESE**

**Duration: 3 hours**

**Max. Marks = 100  
75 + 25 (Internal Assessment)**

1. Functional Grammar
2. Modern Poetry  
Book:  
Sanyasan, Ed. By Dr. Maheswar Neog  
Lawyers Book Stall, Guwahati, 2001  
The following poems are recommended:  
'Golap' by Raghunath Chaudhari  
'Atitak Negaba Pahori' by Jatindranath Duwara  
'Natghar' by Nalinibala Devi
3. Prose  
Books:
  - a) Asamiya Sahityar Samiksatmak Itibritta  
by Dr. Saitendra Nath Sarmah  
Arunodoi Press, Guwahati. 1999
  - b) 'Purani Asamiya Sahitya'  
by Dr. Banikanta Kakoti.  
Lawyers Book Stall, Guwahati, 1999



**B.Com Semester I**  
**Paper No. : CP 1.4**

**MANIPURI**

**Duration: 3 hours**

**Max. Marks = 100**  
**75 + 25 (Internal Assessment)**

1. Functional Manipuri
  - a. Remedial Manipuri by Prof. P. C. Thodam
  - b. A study of Meitei Phonology by W. Tomehou Singh  
Published by The Student Store, Imphal, Manipuri, 3<sup>rd</sup> Ed. 1998
2. Modern Poetry

Kanchi Sheireng (Selected Pieces)

  - a. Loktak Mapanda H. Anganghal Singh
  - b. Chandranadi – Dr. K. Kamal Singh
  - c. Nirjanta Dr. L. Kamal Singh
  - d. Kamalda A Minaketan
  - e. Phut Path – Th. Ibopishak
  - f. Ingagi Nong – L. Samarendra Singh
  - g. Kadomdano Lamelsibu – E. Nilakanta Singh
3. Prose Selection (Selected Pieces)

Apunba Wareng- Published Manipur University, Canchipur Imphal Manipur

  - a. Leibak Miyam – Sinam Krisna Mohan Singh
  - b. Shumany Leela – Ayekpam Shyam Sundr Singh
  - c. Manipuri Sahityada Romanticism Dr. I. R. Babu Singh
  - d. Manipuri Sahityada Rinansa N. Tombi Singh
  - e. Androgi Mei- A. Minaketam Singh
  - f. Sahitya Amasung Ras – Dwijamani Sharma
  - g. Samaj Amasung Sanskriti – Ch. Pishak Singh



**B.Com Semester I**  
**Paper No. : CP 1.4**

**ORIYA**

**Duration : 3 hours**

**Max. Marks = 100**  
**75 + 25 (Internal Assessment)**

i. Functional Grammar

ii. Modern Poetry

Prescribed Text: Sahitya, 2001 by Board of Secondary Education Orissa, Cuttack  
Lessons: (poems)

Phutiba Utkala Bhasa Kamalini	:	Radhanath Ray.
Shephali Prati	:	Kuntala Kumari Sabat.
Shishu Srusti	:	Baikunthanath Pattanayak
Konarka	:	Sachidananda Routray.
Gramapatha	:	Binodchandra Nayak.

iii. Prose:

Text Prescribed: Sahitya, 2001 by Board of Secondary Education, Cuttack.

Mahattawa	:	Sashibhusan Ray.
Janmabhumi	:	Krushna Chandra Panigrahi
Satyara Path	:	Bhubaneshwar Bahera.
Smruti O Bismyara Saranatha	:	Manoj Das.



**B.Com Semester I  
Paper No. : CP 1.4**

**HISTORY**

**Duration : 3 hours**

**Max. Marks = 100**

**Lectures 75**

**Paper I: HISTORY OF INDIA UP TO EIGHTH CENTURY A.D.**

**UNIT – I**

1. Survey of Source and Historiographical Trends: Region, Environment and People and their significance for understanding early India.
2. Palaeolithic and Mesolithic Cultures: Sequence and Geographical distribution rock-art.
3. Advent of food-production: Neolithic Cultures.
4. Harappan Civilization: Origin and extent, political and economic organization, art and religion. Decline and Late Harappan Cultures: Chalcolithic cultures outside the Harappan distribution zone.
5. Society, polity, economy and Religion as reflected in Vedic literature. The Aryan Problem; Iron Age Culture with special reference to PGW and Megaliths.

**UNIT – II**

6. Developments from sixth to fourth centuries B.C.: Rise of territorial states emergence of cities, social and material life. New religious movements.
7. The Mauryas: State, administration and economy, Ashoka's Dhamma. Art and architecture.
8. Post-Mauryan Patterns: Social economic, political and cultural (literature: religion, art and architecture) developments with special reference to India's external trade and cultural interactions; Sangam Age- literature, society and culture.



9. The Guptas and their contemporaries: state and administrative institutions social and economic changes, religion, art and architecture, literature.
  10. Towards the Early Medieval: Changes in society, polity, economy and culture with special reference to the Pallavas, Chalukyas and Vardhanas.
- Rubrics 5 to 10 should be taught with reference to recent studies on gender caste and property relations.

**Suggested Readings:**

- |                                     |  |
|-------------------------------------|--|
| 1. Agrawal. D. P.                   | <i>The Archaeology of India</i>  |
| 2. Alichin. F. R. and B.            | <i>Origins of a Civilization: The Prehistory and early Archaeology of South Asia</i> |
| 3. Basham. A. L.                    | <i>The Wonder That was India</i>   |
| 4. Chakrabarti. D. K                | <i>Archaeology of Ancient Indian</i>   |
| 5. Chattopadhyay. B                 | <i>Kushan State and Indian Society</i>   |
| 6. Gonda. J                         | <i>Vishnuism and Shivaism: A Comparison</i>  |
| 7. Gurukul Rajan and M.R.R. Varrier | <i>Cultural History of Kerala</i>  |
| 8. Huntington. S. L.                | <i>The Art of Ancient India</i>  |
| 9. Jaiswal. Suvira                  | <i>Caste: Origin, Function and Dimensions</i>  |
| 10. Jha. D. N.                      | <i>Ancient India in Historical Outline (1998 edn.)</i>                               |
| 11. Kosambi. D. D.                  | <i>Culture and Civilization of Ancient India in Historical Outline</i>               |
| 12. Kulke. H. and Rothermund. D.    | <i>A History of India</i>  |
| 13. Maity. S. K.                    | <i>Economic Life in Northern India in the Gupta Period</i>                           |
| 14. Margabandhu. C.                 | <i>Archaeology of Satavahana- Kshatrapa Times</i>                                    |
| 15. Meenakshi. C.                   | <i>Social Life and Administration under the Pallavas</i>                             |
| 16. Ray. H.P.                       | <i>Monastery and Guild</i>   |
| 17. Ray. Niharranjan                | <i>Maurya and Post Maurya Art</i>  |
| 18. Sastri. K.A. N.                 | <i>A History of South India.</i>   |
| 19. Sharma. R.S.                    | <i>Perspectives in Social and Economic History of Early India</i>                    |
| 20. Sharma. R. S.                   | <i>Aspects of Political Ideas and Institutions in Ancient India (1991 edn.)</i>      |
| 21. Subramanian. N.                 | <i>Sangam Polity</i>   |
| 22. Thapar. Romila                  | <i>History of Early India</i>  |
| 23. Thapar. Romila                  | <i>Ashoka and the Decline of the Mauryas (1997 edn.)</i>                             |
| 24. Yazdani. G.                     | <i>Early History of the Deccan.</i>  |



**PAPER II: CULTURES IN THE INDIAN SUBCONTINENT**

**Duration : 3 hours**

**Max. Marks = 100**

**UNIT – I**

A Definitions of Culture and its various aspects

- (i) Perspectives on Cultures: Indian cultural traditions: An overview
- (ii) Plurality of Cultures: Social Content of Culture.

2. Languages and Literature

- Sanskrit: Kavya – Kalidasa’s Ritusambhara: Prakrit: Gatha Saptasati Indo-Persian Literature: Amir Khusro’s works: Urdu poetry and prose: Ghalib. Rise and Development of vernacular language and literature: A survey.

3. Performing Arts

- a) Hindustani. (b) Carnatic classical Music. (c) Devotional music: bhakti and sufi.
  - Classical and Folk Dance
  - Theatre: Classical, Folk, Colonial and Modern.

**UNIT – II**

4. Architecture: Meanings, Form and Function

- (a) Rock cut- Mamallapuram (b) Structural – temple architecture – Khajuraho complex and Tanjavur temple: (c) Fort – Dalulatabad or Chittor forts: (d) Palace- dargah at Fetehpur Sikri: (e) Colonial – Lutyen’s Delhi.

5. Sculpture and Painting

- (a) Silpashastric normative tradition: (b) Classicism-Narrative and Sculptural Mural fresco painting: (c) Post Classicism – Pallava- Cola: (d) Medieval idiom – Mughal Paintings, Painters and illustrated texts: (e) Modern – Company school. Ravi Varma, Bengal School. Amrita Shergil and Progressive Artists.



6. Popular Culture

- Folk Lore and Oral tradition of kathas. Narratives. Legends and proverbs  
Linkage of bardic and literary traditions.
- Festivals. Fairs and fasts Links with tirtha pilgrimage and localities

Textile and Crafts: the Culture of Food

7. Communication. Patronage and Audiences

- Court merchant groups and communities
- Culture as Communication.
- Nationalism and the issue of Culture: Institutions of Cultural Practices:  
Colonial and Post Colonial.

**List of Basic Books:**

1. Asher Catherine, (ed.) *Perceptions of India's Visual Past*. AIIS. Delhi.
2. Asher Catherine, *Architecture of Mughal India*.
3. Banerjee J.N., *The Development of Hindu Iconography*, Calcutta.
4. Basham A. L., *The Wonder that was India*. Volume I, New Delhi.
5. Brown Percy, *Indian Architecture, Buddhist Hindu and Islamic*, Vol I. II. Mumbai.
6. Bussagli M and Sivaramamurthy C. *5000 Years of Indian Art*, New York. N.d.
7. Chandra Prainod, ed. *Studies in Indian Temple Architecture*, Chapter 1. AIIS.
8. Deva. B.C., *An introduction to Indian Music*, Delhi.
9. *History and Culture of the Indian People*. Bharatiya Vidya Bhavan Series.
10. Huntington Susan L., *The Art of Ancient India*, Tokyo. New York.
11. Kramrisch. Stella, *The Art of India*, Orient Book Depot. Delhi.
12. Maxwell. T.S., *Image: Text and Meaning: Gods of South Asia*, OUP. Delhi.
13. Miller Barbara Stoler, *The Powers of Art: Patronage in Indian Culture*, OUP. Delhi.
14. Mitter Partha, *Much Maligned Monsters*, Oxford.
15. Mitter Partha, *Art and Nationalism in Colonial India*, OUP. Delhi.
16. Mukherji, *Folk Art of India*.
17. Rizvi. S. A. A., *The wonder that Was India*, Volume II. New Delhi.
18. Tillotson G, *Havelis of Rajasthan*
19. Varadpande, M.L. *History of Indian Theatre: Invitation to Indian Theatre*, New Delhi.
20. Vatsayana Kapila, *Indian Classical Dance*, Publication Division, New Delhi, (in Hindi Translation also)



21. Traditional Indian Theatre, *Multiple Streams. Hindi translation: Paramparak Bharatiya Rangmanch*, Anant Dharayen NBT, New Delhi.
22. Zimmer. H., *Myths and Symbolsim in Indian Art and Civilization*, Princeton Press. New Jersey.
23. Cohn. Bernard, *India: The Social Anthropology of a civilization in Bernard cohn Omnibus*, OUP.



**B.Com Semester I**  
**Paper No. : CP 1.4**

**POLITICAL SCIENCE – POLITICAL THEORY AND THOUGHT**

**Duration : 3 hours**

**Max. Marks = 100**

1.
  - a. What is Politics?
  - b. What is Political Theory?
  - c. The Relevance of Political Theory
  - d. Why Study the History of Political Thought?
  
2.
  - a. Concepts: Democracy, Liberty, Equality, Justice, Rights, Identity, Citizenship, Property, Civil, Society and State.
  
3.
  - b. Western Thought: Thinkers and Themes
    - i. Aristotle on Citizenship
    - ii. Locke on Rights and Property
    - iii. Rousseau on Inequality
    - iv. J. S. Mill on Liberty and Democracy
    - v. Marx on State
  
  - c. Indian Thought: Thinkers and Themes
    - i. Kautilya on State
    - ii. Gandhi on Swarj
    - iii. Ambedkar on Social Justice
    - iv. Nehru and Lohia on Democracy
    - v. Periyar on Identity

**Readings**

**Essential Readings:**

1. Miller. D., *Political Philosophy: A Very Short Introduction*
2. Wolff. J., *Modern Political Thought: An Introduction*
3. Hampton. Monk. I.J., *Introduction to Political Philosophy*



4. Mehta. V. R., *Foundations of Indian Political Thought: An Interpretation*, 2<sup>nd</sup> revised edition, New Delhi.
5. Thomas Pantham and Bhikhu Parekh (ed.) *Political Discourse*.

**Suggested Readings:**

1. Kymlicka, W. *Contemporary Political Philosophy*, 2<sup>nd</sup> ed.
2. Plant. R., *Modern Political Thought: An Introduction*.
3. Hampton, J. *Political Philosophy*.
4. Goodin. R. and Pettit. P. eds. *Contemporary Political Philosophy*.
5. Seidentop L., *The Nature of Political Theory*, OUP.
6. Goodin. R. and Pettit. P. eds *A Companion to Contemporary Political Philosophy*.
7. Simon, R. L. ed *The Blackwell Guide to Social and Political Philosophy*.
8. Strauss, L. and Cropsey, J. eds. *History of Political Philosophy*, 2<sup>nd</sup> ed.
9. Barbalet J. M., *Citizenship*, World View Publications
10. Hall, John and Ikenbery John, *The State*, World View Publications
11. Jones, Peter, *Rights*, Macmillan.
12. Parekh B. And Baxi U. (ed.) *Crisis and Change in Contemporary India*.
13. Chandhoke Neera, *State and Civil Society*, Sage.
14. Kymlicka Will and Norman W., *Citizenship in Diverse Societies*, OUP
15. Harrison, Ross, *Democracy*, Routledge
16. Susan Moller Okin, *Gender, the Public and the Private*, in David Held ed. *Political Theory Today*
17. Redrigues Valerian, *Ambedkar: A Reader*, OUP
18. Sen, Amartya. *Development as Freedom*.



**B.Com Semester I  
Paper No. : CP 1.4  
ETHICS: THEORY AND PRACTICE**

**Duration : 3 hours**

**Max. Marks = 100**

**Section A:**

Nature and scope of Ethics

General Introduction to Virtue Ethics, Deontological and Consequentialist Ethics

**Section B:**

Suicide

Euthanasia

Capital Punishment

**Section C:**

Nishkama Karma

Gandhi's concept of Ahimsa

**Readings:**

**Section A:**

1. Hugh La Follette, *Theorizing about Ethics' in Ethics in Practice: An Anthology*, Blackwell.
2. Michael F. Wagner, *A Historical Introduction to Moral Philosophy*, Prentice Hall.

**Section B:**

1. John Nuttal, *Moral Question: An Introduction to Ethics*, Macmillan, London, (selected chapters)
2. Peter Singer (ed), *A Companion to Ethics*, Blackwell, (selected chapter)

**Section C:**

1. I.C. Sharma, *Ethical Philosophy of India*, Harper and Row, USA.
2. Rudranshu Mukherjee (ed), *The Penguin Gandhi Reader*, Penguin, New Delhi.



**B.Com Semester II  
Paper No. : CP 2.1**

**BUSINESS AND INDUSTRIAL LAWS**

**Duration: 3 hrs.**

**Max. Marks: 100**

**Lectures: 75**

**Objectives:** To familiarize the students with the understanding and provisions of business and industrial related laws. Case studies and problems involving issues in business and industrial laws are required to be discussed.

**Course Contents:**

**Unit I-The Indian Contract Act, 1872**

Contract-Meaning and Essentials, Kinds, Offer and Acceptance, Contractual Capacity, Free Consent, Consideration, Void Agreements, Quasi Contracts, Modes of Discharge of Contracts, Remedies of Breach of Contracts. Contract of Indemnity and Guarantee, Law of Agency and Bailment.

**20 Lectures**

**Unit II-The Sale of Goods Act, 1930**

Meaning of Contract of Sale, Sale and Agreement of Sale, Conditions and Warranties, Transfer of Property in Goods, Unpaid Seller and his Rights

**10 Lectures**

**Unit III-The Limited Liability Partnership Act, 2008**

Salient Features of LLP, Difference between LLP and Partnership, LLP and Company, LLP Agreement, Nature of LLP, Partners, Designated Partners, Incorporation Document, Incorporation by Registration, Registered Office of LLP and Change Therein, Change of Name, Partners and their Relations, Extent and Limitation of Liability of LLP and Partners, Whistle Blowing, Contributions, Financial Disclosures, Annual Return, Taxation of LLP, Conversion to LLP, Winding Up and Dissolution of LLP.

**20 Lectures**

**Unit IV- Payment of Wages Act, 1936**

Definitions: Employed Person, Employer, Factory, Industrial or other Establishment, Wages. Responsibility for Payment of Wages, Fixation of Wage Period, Time of Payment of Wages, Mode of Payment, Deductions from Wages and Fines.

**8 Lectures**

**Unit V- The Payment of Bonus Act, 1965**

Definitions: Accounting Year, Allocable Surplus, Available Surplus, Employee, Employer,



Establishments, Establishment in Public Sector, Salary or Wage. Determination of Bonus, Calculation of Bonus, Eligibility for Bonus, Disqualifications for Bonus, Payment of Minimum and Maximum Bonus, Set on and Set off of Allocable Surplus, Adjustment of Customary or Interim Bonus, Deductions of Certain Amounts from Bonus Payable, Time Limit for Payment of Bonus, Recovery of Bonus from an Employer.

**10 Lectures**

**Unit VI- Payment of Gratuity Act, 1972**

Applicability and Non- Applicability of the Act, Employee, Employer, Continuous Service, Payment of Gratuity, Forfeiture of Gratuity, Employer's Duty to Determine and Pay Gratuity, Recovery of Gratuity, Penalties.

**7 Lectures**

**Suggested Readings:**

1. J. P. Sharma, Sunaina Kanojia, *Business and Industrial Laws*, Ane Books Pvt Ltd, New Delhi.
2. M.C. Kuchhal, *Business Laws*, Vikas Publishing House.
3. P.C. Tulsian, *Business Law*, Tata McGraw Hill, New Delhi.
4. Rohini Aggarwal, *Students Guide to Mercantile and Commercial Laws*, Taxmann Allied Services (P) Ltd.
5. Avtar Singh, *Introduction to Labour and Industrial Laws*, Wadhwa, Nagpur.
6. J. P. Sharma, *Simplified Approach to Labour Laws*, Bharat Law House (P), New Delhi Ltd., New Delhi.
7. P. R. Chadha, Ashok K. Bagrial, *Business Law*, Pragati Publications, New Delhi.
8. Inderjeet Singh, *Business Laws & Practice*, Book Age Publishers.

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



**B.Com. Semester II**  
**Paper No. : CP 2.2**

**CORPORATE ACCOUNTING**

**Duration: 3 hrs.**

**Max. Marks: 100**

**Lectures: 75**

**Objective:** To make the student familiar with corporate accounting procedures.

**Unit-I**

- (i) Accounting for share capital – Issue, Forfeiture and Reissue of forfeited shares.
- (ii) Redemption of preference shares including buy-back of equity shares.

**15 Lectures**

**Unit- II**

Issue and Redemption of Debentures

**Final Accounts of Limited Liability Companies:** Preparation of Profit and Loss Account, Profit and Loss Appropriation Account and Balance Sheet in accordance with the provisions of the existing Companies Act (Excluding Managerial Remuneration).

**15 Lectures**

**Unit- III**

- (i) Accounting for Amalgamation of Companies with reference to Accounting Standard-14 issued by the Institute of Chartered Accountant of India (excluding inter-company transactions and holdings).
- (ii) Accounting for Internal Reconstruction (excluding preparation of scheme for internal reconstruction).6

**15 Lectures**

**Unit-IV**

**Cash Flow Statements:** Meaning, Usefulness, Preparation of a cash flow statement in accordance with Accounting Standard 3(Revised) issued by the Institute of Chartered Accountants of India. (only indirect method), Limitations of cash flow statement.

**15 Lectures**

**Unit-V**

**Financial Statements Analysis:** Meaning and objectives, Techniques of Analysis, Ratio Analysis: Advantages, significance and limitations - Liquidity Ratios: Current Ratio, Acid Test Ratio. Solvency Ratios: Debt-equity Ratio, Capital gearing Ratio, Interest Coverage Ratio, proprietary ratio. Profitability Ratios related to sales: Gross profit Ratio, Net Profit



Ratio, Operating profit ratio, Profitability Ratios related to investments: Return on total assets (ROTA), Return on investment (ROI), Return on equity (ROE), Return on equity share holders fund, EPS, DPS and Price – earning ratio. Activity Ratios: Stock turnover Ratio and Debtors turnover Ratio.

**15 Lectures**

**Suggested Readings:**

1. J.R. Monga, *Basic Corporate Accounting*, Mayur Paperbacks (c/o K.L. Malik and Sons Pvt. Ltd, 23 – Darya Ganj, New Delhi.
2. Nirmal Gupta, Chhavi Sharma, *Corporate Accounting, Theory and Practice*, Ane Books Pvt Ltd, New Delhi.
3. M.C., Shukla, T.S. Grewal and S.C. Gupta, *Corporate Accounting*, S. Chand and Co., New Delhi.
4. Ashok Sehgal and Deepak Sehgal, *Advanced Accounting, Volume II*, Taxmann, New Delhi.
5. S.N. Maheshwari, and S.K. Maheshwari, *Corporate Accounting*, Vikas Publication, New Delhi.
6. Mukherjee and Hanif, *Corporate Accounting*, Tata McGraw Hill, New Delhi.

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



**B.Com. Semester II**  
**Paper No. : CP 2.3**

**MACRO ECONOMICS**

**Duration : 3 hrs.**

**Max. Marks: 100**  
**Lectures: 75**

- 1. Introduction to Macroeconomics** **5**  
What is Macroeconomics? Macroeconomics Issues in an Economy.
- 2. National Income Determination** **18**  
Actual and potential GDP; Aggregate Expenditure – Consumption Function, Investment Function; Equilibrium GDP; Concepts of MPS, APS, MPC, APC. Autonomous Expenditure; The Concepts of Multiplier
- 3. National Income Determination in an Open Economy with Government** **13**  
Fiscal Policy – Impact of Changes in Govt. Expenditure and Taxes; Net Export Function; Net Exports and Equilibrium GDP.
- 4. GDP and Price Level in Short and Long Run** **13**  
Aggregate Demand and Aggregate Supply; Multiplier Analysis with AD curve and Price level Changes; Aggregate Supply in Short Run and Long Run.
- 5. Money in a Modern Economy** **13**  
Concepts of Money in a Modern Economy; Monetary Aggregates; Demand for Money; Quality Theory of Money; Liquidity Preference and Rate of Interest; Money Supply and Credit Creation and Monetary Policy.
- 6. IS – LM Analysis** **13**  
Derivation of IS and LM Functions; Joint determination of National Income and rate of Interest.

**Suggested Readings:**

1. R. G. Lipsey and K. A. Chrystal – *Economics*, Chapters 20 to 28; (Oxford University press).
2. Mankiw N. Gregory, *Macroeconomic*, McMillan Worth Publishers, New York.
3. Dornbusch Rudiger and Stanley Fisher, *Macroeconomic*, McGraw Hill.
4. Deepashree, Vanita Agarwal, “*Macro Economics*”, Ane Books Pvt Ltd, New Delhi

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



**B.Com. Semester II**

**Paper No. CP 2.4  
English**

**Duration: 3 hours**

**Max. Marks: 100**

Text book Prescribed –

English for Students of Commerce Edited by J.C. Kaushik and K. K. Sinha,  
Oxford University Press, New Delhi.



**B.Com. Semester III  
Paper No. CP 3.1**

**BUSINESS MATHEMATICS AND STATISTICS**

**Duration: 3 hrs.**

**Max. Marks: 100**

**Lectures: 75**

**Objective:** The objective of this course is to familiarize students with the applications of Mathematics and statistical techniques in business decisions process.

**Notes:**

1. Use of simple calculator is allowed.
2. Proofs of theorems / formulae are not required.
3. Trigonometrical functions are not to be covered.

**PART – A: BUSINESS MATHEMATICS**

**(Marks: 25)**

**Unit I: Matrices and Determinants**

1.1 Definition of a matrix. Types of matrices. Algebra of matrices. **4 Lectures**

1.2 Calculation of values of determinants up to third order. Adjoint of a matrix. Finding inverse of a matrix through adjoint. Applications of matrices for solution to simple business and economic problems. **2 Lectures**

**Unit II: Calculus**

2.1 Mathematical functions and their types – linear, quadratic, polynomial. Concepts of limit, and continuity of a function. **2 Lectures**

2.2 Concept of differentiation. Rules of differentiation – simple standard form **2 Lectures**

2.3 Applications of differentiation – elasticities of demand and supply. Maxima and Minima of functions (involving second or third order derivatives) relating to cost, revenue and profit. **7 Lectures**

**Unit III: Basic Mathematics of Finance:**

3.1 Simple and compound interest. Rates of interest – nominal, effective and continuous – and their inter-relationships. Compounding and discounting of a sum using different types of rates. **8 Lectures**



**PART – B: BUSINESS STATISTICS**

**(Marks: 50)**

**Unit I: Univariate Analysis**

*Descriptive Statistics:*

1.1 Measures of Central Tendency **15 Lectures**

(a) Mathematical averages:

Arithmetic mean, Geometric mean and Harmonic mean: Properties and applications.

(b) *Positional Averages:*

Mode and median and other partition values - quartiles, deciles, and percentiles (including graphic determination).

1.2 Measures of Variation: absolute and relative. Range, quartile deviation, mean deviation, standard deviation, and variance.

**6 Lectures**

**Unit II: Bi-Variate Analysis**

2.1 *Correlation:* Meaning, and measurement. Karl Pearson's co-efficient and rank correlation. **6 Lectures**

2.2 *Regression Analysis:* Linear regression defined. Regression equations and estimation **6 Lectures**

**Unit III: Index Numbers**

3.1 Meaning and uses of index numbers. Construction of index numbers: Aggregative and average of relatives – simple and weighted. Tests of adequacy of index numbers. Construction of consumer price indices.

**8 Lectures**

**Unit IV: Time Series Analysis**

4.1 Components of time series, additive and multiplicative models. **2 Lectures**

4.2 Trend analysis. Finding trend by moving average method, Fitting of linear trend line using principle of least squares. **7 Lectures**



**Suggested Readings:**

**Business Mathematics:**

1. J. K. Sharma, *Business Mathematics*, Ane Books Pvt. Ltd., New Delhi.
2. J.K. Thukral, *Mathematics for Business Studies*, Mayur Publications
3. J. K. Singh, *Business Mathematics*, Himalaya Publishing House.
4. Zameeruddin, *Business Mathematics* by Vikas Publishing House (P) Ltd.
5. E.T. Dowling, *Mathematics for Economics*, Schaum's Outlines Series, McGraw Hill Publishing Co.
6. Mizrahi and Sullivan, *Mathematics for Business and Social Sciences*, John Wiley and Sons

**Statistics:**

1. J. K. Sharma, *Business Statistics*, Pearson Education.
2. S.C. Gupta, *Fundamentals of Statistics*, Himalaya Publishing House.
3. S.P. Gupta and Archana Gupta, *Elementary Statistics*, Sultan Chand and Sons, New Delhi.
4. Richard Levin and David S. Rubin, *Statistics for Management*, Prentice Hall of India, New Delhi.
5. M.R. Spiegel, *Theory and Problems of Statistics*, Schaum's Outlines Series, McGraw Hill Publishing Co.

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



**B.Com Semester III**  
**Paper No. : CP 3.2**

**COMPANY AND COMPENSATION LAWS**

**Duration: 3 hrs.**

**Max. Marks: 100**  
**Lectures: 75**

**Objectives:** To familiarize students with the understanding and provisions of Company and Compensation Laws. Case studies and problems involving issues in Company and Compensation Laws are required to be discussed.

**Unit-I: Company:** Definition, Characteristics, Lifting of Corporate Veil, Types of Companies, Formation of a Company, Promoters, Pre-incorporation Contracts, Provisional Contracts, Memorandum of Association, Articles of Association.

**13 Lectures**

**Unit-II: Prospectus:** Contents, Abridged Prospectus, Red-herring Prospectus, Shelf Prospectus, Statement in lieu of Prospectus. Misrepresentation of Prospectus, Share Capital: Issue and allotment of shares, Buy Back of Shares, Rights Issue, Book Building, Bonus Share, Demat System, Forfeiture and Surrender of Shares, Provisions relating to Payment of Dividend, Investor Education and Protection Fund.

**10 Lectures**

**Unit-III: Directors:** Classifications of Directors, Appointment, Qualification and Disqualifications, Legal Position and Powers. Managing Director, Manager. Meeting of Board of Directors, Meeting of Shareholders, Requisites of a valid Meeting: Notice, Agenda, Chairman, Quorum, Proxy, Polls, Resolutions and Minutes. Compulsory Winding Up.

**12 Lectures**

**Unit-IV: Emerging Issues in Company Law:** Concepts of Producer Company, One Person Company (OPC), Small Company, Associate Company, Postal Ballot, Audit Committee, Independent Director, Director Identity Number (DIN), Corporate Identity Number (CIN), MCA-21, Online Filing of Documents, Online Registration of Company, National Company Law Tribunal (NCLT), Corporate Governance, Clause 49, CSR, Insider Trading, Rating Agencies.

**10 Lectures**

**Unit-V: Employees State Insurance Act, 1948**

Applicability of the Scheme, Definitions: Personal Injury, Factory, Manufacturing Process, Wages, Partial and Permanent Disablement. ESI Corporation, Standing Committee and Medical Benefit Council, Contributions, Adjudication of Dispute and Claims, Benefits.

**10 Lectures**



**Unit–VI: Minimum Wages Act, 1948**

Objectives and Applicability of the Act, Definitions: Employer; Wages; Employee; Fixing Minimum Rates of Wages; Minimum Rate of Wages; Procedure for Fixing and Revising Minimum Wages; Advisory Board; Central Advisory Board; Wages in Kind; Inspectors

**10 Lectures**

**Unit–VII: Employee’s Compensation Act, 1923**

Definitions: Dependent, Employer, Partial and Total Disablement, Workmen, Injury, Accident, Employer's Liability for Compensation, Amount of Compensation, Contracting, Commissioner.

**10 Lectures**

**Suggested Readings:**

1. J. P. Sharma, *An Easy Approach to Company and Compensation Laws*, Ane Books Pvt Ltd, New Delhi.
2. J. P. Sharma, *Simplified Approach to Labour Laws*, Bharat Law House (P) Ltd., New Delhi.
3. K. L. Malik, *Industrial Laws and Labour Laws*, Eastern Book Company, Lucknow.
4. S. C. Srivastava, *Industrial Relations & Labour Laws*, Vikas Publishing House (P) Ltd.
5. *Companies Act and Corporate Laws*, Bharat Law House Pvt Ltd, New Delhi
6. *Company Law Digest*, Bharat Law House Pvt Ltd, New Delhi

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



**B.Com. Semester III**  
**Paper No. : CP 3.3**

**ECONOMICS DEVELOPMENT AND POLICY IN INDIA**

**Max. Marks: 100**  
**Lectures: 75**

**UNIT – I : Issues in Development and Planning with reference to India**

1. Characteristics of underdevelopment countries with special reference to India. **5**
2. **Factors in development:** Capital formation (physical and human), role of technology: sustainability, institutional factors. **12**
3. Issues in Indian Planning; Objective and critical evaluation (Growth, self – reliance. Employment generation, inequality reduction, poverty removal modernization and competitiveness, economic reforms). Saving and investment; Mobilization of Internal and External finances, Centre State financial relation. **20**

**UNIT - II : Sector Aspects of Indian Economy**

1. **Industry:** Industries Policy: pre and post 1991. Relative roles of large and small scale. Public vs. Private sector. The role and forms of foreign capital (Foreign Institutional Capital, Foreign Direct Investment.) **20**
2. **Foreign Trade:** Role and importance of foreign trade in India. The balance of trade and balance of payments situation. **12**
3. **Price:** Monetary and Fiscal policies. **6**

**Suggested Readings:**

1. M. A. Todaro, *Economics Development in the Third World*. Addison – Wesley... Chs. 1 -3.
2. Uma Kapila, “*Indian Economics since Independence*”. Academic Foundation.
3. Deepashree, *Indian Economy, Performance and Policies*, Ane Books Pvt. Ltd., New Delhi.



4. Arvind Virmani, *Accelerating Growth and Poverty Reduction: A Policy Framework for India's Development*.
5. Government of India. *Economics Survey*.
6. Government of India. *Five Year Plan*.
7. Government of India. *Finance Commission*.

**Note:** 1. With regard to each topic listed, due emphasis should be laid on analysis and not mere description of the relevant problem.

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



**B.Com. Semester III**  
**Paper No. : CP 3.4**  
**ENGLISH**

**Duration: 3 hours**

**Max. Marks = 100**

**Cultural Diversity, Linguistic Plurality and Literary Traditions in India**

**Objective:** The purpose of this paper is to impart to the students an understanding of the cultural diversity and linguistic plurality of the literary traditions in India. It aims to present to the students the heterogeneity of language and cultures included within the concept called “India”.

**Unit – I:**

**OVERVIEW**

Introduction to the concept of the book  
Essay by Sujit Mukherjee

**Unit-II:**

**LINGUISTIC PLURALITY WITHIN SUFI AND BHAKTI TRADITION**

Essay by Sisir Kumar Das and poems by Bullah Shah, Mahadeviyakka and Baul Song.

**Unit-III:**

**LANGUAGE POLITICS: HINDI AND URDU**

Essay by Amrit Rai, ghazal by Amir Khusrau, short story by Raghuvir Sahay.

**Unit-IV:**

**TRIBAL VERSE**

Essay by G.N. Devy, Munda Song, Kondh Song and Adi Song

**Unit-V:**

**DALIT VOICES**

Essay by Eleanor Zelliot, poems by E M Shinde and N.T. Rajkumar, excerpt of autobiography by Bama.

**Unit-VI:**

**HIERARCHIES OF LANGUAGE**

Essay by M.K. Naik, poems by Padma Sachdev and Ayyappa Paniker, excerpt of Novel by Raja Rao



**Unit-VII:**

**WOMANSPEAK: EXAMPLES FROM KANNADA AND BANGLA**

Short story by A.K. Ramanujan, essay by Nabaneeta Deb Sen.

**Suggested Reading**

1. Ahmad, Aijaz, 'Indian Literature: Note towards the Definition of a Category', *In Theory, Classes, Nations, Literatures*, OUP, New Delhi (First published by Verso), 1992, pp. 243-85.
2. Barucha, Rustom, 'Thinking Through Culture: A Perspective for the Millenium' and Gopal Guru, 'Dalits in Pursuit of Modernity', *India Another Millenium*, ed. Romila Thapar, Penguin India, New Delhi, 2000, pp. 66-84 and pp. 123-36.
3. Chatterjee, Suniti Kumar, *The Cultural Heritage of India*, vol. 5, Languages and Literatures, Ramakrishna Mission Institute of Culture, Calcutta, 1978.
4. Deshpande, Shashi, 'Where do we Belong: Regional National or International?' (pp. 30-60) and 'Why I am a Feminist', *Writing from the Margin*, Penguin/Viking, New Delhi, 2003, pp. 82-5.
5. Dharwadker, Vinay, 'Orientalism and The Study of Indian Literature', *Orientalism and the Postcolonial Predicament*, Perspective on South Asia, ed. Carol A. Breckenridge and Peter van der Veer, OUP, New Delhi, 1994, pp. 158-95.
6. Nehru, Jawaharlal, 'The Variety and Unity of India' and 'The Epics, History, Tradition and Myth', *The Discovery of India*, Asia Publishing House, Bombay, 1961, pp. 61-63, pp. 99-106.



**B.Com. Semester III**

**Paper No.: CP 3.4**

**आधुनिक भारतीय भाषा : MIL-HINDI-A**

**अनिवार्य हिंदी 'क' (Hindi 'A')**

**( उन विद्यार्थियों के लिए जिन्होंने बारहवीं कक्षा तक हिंदी पढ़ी है। )**

समय : 3 घंटे

पूर्णांक : 100 अंक

**आधुनिक हिंदी साहित्य**

**कविता : प्रलय की छाया - जयशंकर प्रसाद 20अंक/14 पीरियड**

**उपन्यास : चित्रलेखा - भगवतीचरण वर्मा 20 अंक/14 पीरियड**

**नाटक : जिस लाहौर नहीं देख्यो वो जम्याइ नइ- असगर वज़ाहत**

**20 अंक/14 पीरियड**

**फिल्म : कलयुग : निर्देशक - श्याम बेनेगल**

**20 अंक/14 पीरियड**

**हिंदी साहित्य का इतिहास**

**20 अंक/14 पीरियड**

**विभिन्न कालों की प्रमुख प्रवृत्तियों का सामान्य परिचय**



**B.Com. Semester III**  
**Paper No.: CP 3.4**

**आधुनिक भारतीय भाषा : MIL-HINDI-B**

**अनिवार्य हिंदी 'ख' (Hindi 'B')**

(उन विद्यार्थियों के लिए जिन्होंने दसवीं कक्षा तक हिंदी पढ़ी है।)

समय : 3 घंटे

पूर्णांक : 100 अंक

**आधुनिक हिंदी साहित्य :**

कविता : पटकथा - धूमिल	20 अंक/14 पीरियड
उपन्यास : गुनाहों का देवता - धर्मवीर भारती	20 अंक/14 पीरियड
नाटक : मिस्टर अभिमन्यु - लक्ष्मीनारायण लाल	20 अंक/14 पीरियड
फिल्म : कारपोरेट - निर्देशक : मधुर भंडारकर	20 अंक/14 पीरियड
हिंदी साहित्य का इतिहास	20 अंक/14 पीरियड
विभिन्न कालों के प्रमुख रचनाकारों का सामान्य परिचय	



**B.Com. Semester III**  
**Paper No: CP 3.4**  
**Punjabi Compulsory 'A'**

(Note: For Candidates who opted for Punjabi in XIIth class)

**Duration: 3 hours**

**Max. Marks = 100**  
**75 + 25 (Internal Assessment)**

(w.e.f. Academic Session 2011-2012)  
Syllabus

1. Paath-Pustak "Chonnvein Punjabi Ikaangi" Edited by Dr. Manjit Singh & Dr. Kulvir (Arsee Publishers, Delhi, 2010) 30  
ਪਾਠ-ਪੁਸਤਕ "ਚੋਣਵੇਂ ਪੰਜਾਬੀ ਇਕਾਂਗੀ"  
ਸੰਪਾ. ਡਾ. ਮਨਜੀਤ ਸਿੰਘ ਅਤੇ ਡਾ. ਕੁਲਵੀਰ,  
(ਅਰਸੀ ਪਬਲਿਸ਼ਰਜ਼, ਦਿੱਲੀ, 2011)
  - Ikaangi : Paribhaasha te Tatt (ਇਕਾਂਗੀ: ਪਰਿਭਾਸ਼ਾ ਤੇ ਤੱਤ)
  - Ikaangi da Visha - Vastu te Kathaanak (ਇਕਾਂਗੀ ਦਾ ਵਿਸ਼ਾ-ਵਸਤੂ ਤੇ ਕਥਾਨਕ)
  - Paatar Chitrann te Rangmanchi Saarthakta (ਪਾਤਰ ਚਿੱਤਰਣ ਤੇ ਰੰਗਮੰਚੀ ਸਾਰਥਕਤਾ)
  - Kise Vaartalapi-Ansh di Parsang Sahet Viakhya (ਕਿਸੇ ਵਾਰਤਾਲਾਪੀ-ਅੰਸ਼ ਦੀ ਪ੍ਰਸੰਗ ਸਹਿਤ ਵਿਆਖਿਆ)
2. Aadhunik Punjabi Naatak te Rangmanch (ਆਧੁਨਿਕ ਪੰਜਾਬੀ ਨਾਟਕ ਤੇ ਰੰਗਮੰਚ) 15
  - Punjabi Naatak : Janam, Vikaas te Parvrtiyan (ਪੰਜਾਬੀ ਨਾਟਕ : ਜਨਮ, ਵਿਕਾਸ ਤੇ ਪ੍ਰਵਿਰਤੀਆਂ)
  - Punjabi Rangmanch da Itihaas te Maujooda Sathitee (ਪੰਜਾਬੀ ਰੰਗਮੰਚ ਦਾ ਇਤਿਹਾਸ ਤੇ ਮੌਜੂਦਾ ਸਥਿਤੀ)
3. Chithi - Pattar (Daftri ate Kise Sake-Sambandhi Nun) 10  
(ਚਿੱਠੀ - ਪੱਤਰ : ਦਫ਼ਤਰੀ ਅਤੇ ਕਿਸੇ ਸਕੇ-ਸੰਬੰਧੀ ਨੂੰ)
4. Paribhashak Shabdawali (Banking, Daftri te Sahitak) 10  
(ਪਰਿਭਾਸ਼ਕ ਸ਼ਬਦਾਵਲੀ : ਬੈਂਕਿੰਗ, ਦਫ਼ਤਰੀ ਤੇ ਸਾਹਿਤਕ)
5. Akhbaari Ishtihaar (ਅਖ਼ਬਾਰੀ ਇਸ਼ਤਿਹਾਰ) 05
6. Shabad-Shudhi (ਸ਼ਬਦ-ਸ਼ੁੱਧੀ)



**Recommended Books:**

1. Verma, Satish Kumar (Dr.), *Punjabi Naatak da Itihaas*, Punjabi Academy, Delhi, 2005.
2. Navnindra Bahel (Dr.), *Rangmanch Ate Television Naatak*, Punjabi Academy, Delhi, 1989.
3. Harkirat Singh ate Giani Lal Singh, *College Punjabi Viakarann*, Punjab State University Text-Book Board, Chandigarh, 1999.
4. Dhimaan, Harbans Singh (Dr.) *Vihaarak Punjabi Bhaasha Ate Viakarann (Part-I)*, Manpreet Parkashan, Delhi, 2009.

(Note: Teachers are free to recommend more standard source books)



**B.Com. Semester III**  
**Paper No. : CP 3.4**  
**Punjabi Compulsory 'B'**

(Note: For candidates who opted for Punjabi in Xth class and also for those who for some reasons could not opt for it at any level)

**Duration : 3 hours**

**Max. Marks = 100**  
**75 + 25 (Internal Assessment)**

(w.e.f. Academic Session 2011-2012)

**Syllabus**

1. Paath-pustak "Kavitanjali" Edited by Tarlochan Singh Bedi (Dr.)  
ਪਾਠ-ਪੁਸਤਕ "ਕਵਿਤਾਂਜਲੀ" (Punjabi University, Patiala, 1998)  
(Poets recommended: Bhaj Veer Singh, Dhani Ram Chatrik, Prof. Puran Singh, Mohan Singh, Pritam Singh Safer, Amrita Pritam, Bawa Balwant, Haribhajan Singh, Shiv Kumar Batalvi, Jaswant Singh Neki)
  - Kavita : Paribhasha te Tatt (ਕਵਿਤਾ : ਪਰਿਭਾਸ਼ਾ ਤੇ ਤੱਤ)
  - Kavita da Saar/Kendri Bhaav (ਕਵਿਤਾ ਦਾ ਸਾਰ / ਕੇਂਦਰੀ ਭਾਵ)
  - Kise Kaav-tukddi di Parsang Sahit Viakhya (ਕਿਸੇ ਕਾਵਿ-ਟੁਕੜੀ ਦੀ ਪ੍ਰਸੰਗ ਸਹਿਤ ਵਿਆਖਿਆ)
  - Adhunikta da Sankalp (ਆਧੁਨਿਕਤਾ ਦਾ ਸੰਕਲਪ)
  - Adhunik Kavita dian Vishestaavan (ਆਧੁਨਿਕ ਕਵਿਤਾ ਦੀਆਂ ਵਿਸ਼ੇਸ਼ਤਾਵਾਂ)
2. Punjabi Bhasha (ਪੰਜਾਬੀ ਭਾਸ਼ਾ)
  - Aarambh te Vikaas (ਆਰੰਭ ਤੇ ਵਿਕਾਸ)
  - Visheshtaavan (ਵਿਸ਼ੇਸ਼ਤਾਵਾਂ)
3. Reeti-Riwaj (ਰੀਤੀ-ਰਿਵਾਜ)
  - Paribhaasha, Sarup te Samajak Mahtav (ਪਰਿਭਾਸ਼ਾ, ਸਰੂਪ ਤੇ ਸਮਾਜਕ ਮਹੱਤਵ)
  - Janam, Viyah te Maut naal Sambandht Punjabi Reeti-Riwaj (ਜਨਮ, ਵਿਆਹ ਤੇ ਮੌਤ ਨਾਲ ਸੰਬੰਧਤ ਪੰਜਾਬੀ ਰੀਤੀ-ਰਿਵਾਜ)
4. Lekh- Rachna (ਲੇਖ-ਰਚਨਾ)
5. Chhand : Paribhaasha te Bhed (ਚੰਦ: ਪਰਿਭਾਸ਼ਾ ਤੇ ਭੇਦ)
6. Akhaann (ਅਖਾਣ)



**Recommended Books:**

1. Noor, Sutinder Singh (Dr.), *Kavita: Rachna-Virachna, Shilalekh*, Delhi, 2009.
2. Bhatti, Rajinder Singh (Dr.), *Adhunik Punjabi Kaav-Samvedna*, Nanak Singh Pustakmala, Amritsar, 1994.
3. Prem Prakash Singh, *Punjabi Bhasha da Sarot te Banntar*, Punjabi University, Patiala, 1996.
4. Pooni, Balbir Singh, *Panjabi Lokdhaara ate Sabhiachar*, Waris Shah Foundation, Amritsar, 1992.
5. Arun, Vidya Bhaaskar, *Punjabi Bhasha da Itihaas*, Punjabi University, Patiala, 1996.
6. I Iarkirat Singh ate Giani Lal Singh, *College Punjabi Viakarann*, Punjab State University Text-Book Board, Chandigarh, 1999.

(Note: Teachers are free to recommend more standard source books)



B.Com. Semester III

**Paper No. : CP 3.4**  
**SINDHI**

**Duration : 3 hours**

**Max. Marks = 100**  
**75 + 25 (Internal Assessment)**

1. Functional Sindhi Grammar based on prescribed text.  
Text:  
Sindhi Bhasa (Vyakaran aur Prayag)  
By- Dr. M.K. Jetley  
D-127. Vivek Vihar, New Delhi – 95
2. Novel: Ajho' by Hari Motwani Sindhi  
Kooj Publication, Shaheed Bhagat Singh Marg. Mumbai
3. Short Stories: Visariyan na visran by Loknath Jetley  
Sindhi Book Trust, D-127, Vivek Vihar, New Delhi – 95
4. One Act Play: Kako Kalumal by Madan Juman  
B-203/4 Chintamani Shankar lane, Kandivalli, Mumbai – 67



**B.Com. Semester III**  
**Paper No.: CP 3.4**  
**ASSAMESE**

**Duration : 3 hours**

**Max. Marks = 100**  
**75 + 25 (Internal Assessment)**

1. Functional Grammar
2. Novel: ‘ Bhanumuti’ by Padmanath Gohain Baruah  
Lawyers Books Stall, Guwahati, 1998.
3. Short Stories: Galpa Manjari by Dr. Sailen Bharali  
Publication Board of Assam, Guwahati, 2001  
Following Stories are recommended:
  - a. ‘Patmugi’ by Lakshminath Begbaruah
  - b. ‘Abujmaya’ by Rama Das
  - c. ‘Dharasap’ by Bhabendranath Saikai
  - d. ‘Sanskar’ by Mamoni Roisom Goswami
4. One Act Play: ‘Parijat Haran’ by Srimanta Sankardev  
Lawyers Books stall, Guwahati, 1996



**B.Com. Semester III**  
**Paper No.: CP 3.4**  
**TAMIL**

**Duration : 3 hours**

**Max. Marks = 100**  
**75 + 25 (Internal Assessment)**

**1. Novel**

‘Uppuvayal by Sridhara Ganesan  
NCBH, Chennai, 1995

**2. Short Stories:**

‘Kangu Cirukataikal’ Edited by Perumal Murugan  
Kavya Publication Chennai: 2001

**3. Drama**

- a) ‘Naga Mandalam’, Girish Karnad  
Translated by Baavannam, Published by Kavya, Chennai: 2002
- b) ‘Avvai’ by Ingulab  
Akaram Publications, 15-B, Saravana Complex,  
Vella-p-pandara Theru, Kumbakonam 612001: (2000)



**B.Com. Semester III**  
**Paper No.: CP 3.4**  
**GUJARATI**

**Duration : 3 hours**

**Max. Marks = 100**  
**75 + 25 (Internal Assessment)**

- a. History of Gujarati literature
- b. Novel :  
Saraswaticandra (abridged) by G.M. Tripathi  
Prithivivallabh by K. M. Munshi
- c. Short Stories:  
Prescribed text : Gujrati (Dwitiya bhasha) by Gujrat Rajya Shala Pathya  
Pustak Mandal, Gandhinagar, Gujrat, 2005.
- The stories are
- |                   |   |                  |
|-------------------|---|------------------|
| Napas             | : | cc.mehta         |
| Majino pyalo      | : | Gulabdas broker  |
| Shruti ane smurti | : | Chandrakant Baxi |
- d. One act play /play:  
Chinu modina shreshta ekankio  
Published by Aadarsh Prakashan, Ahmedabad, Gujrat 1995.



**B.Com. Semester III**  
**Paper No. : CP 3.4**  
**BENGALI**

**Duration : 3 hours**

**Max. Marks = 100**  
**75 + 25 (Internal Assessment)**

1. Essay  
Interview of a Person
2. Translation from English to Bengali
3. Sarat Chandra Chattopadhyay Pandit Moshay  
Abanindronath Tagore – Nalok



**B.Com. Semester III**  
**Paper No. : CP 3.4**  
**MANIPURI**

**Duration : 3 hours**

**Max. Marks = 100**  
**75 + 25 (Internal Assessment)**

1. Functional Manipuri
  - a). Remedial Manipuri by Prof. P.C. Thoudam
  - b). A study of Meitei phonology by W. Tomehou Singh
  
2. Novel

Khudol by H. Guno Singh, Publication Imphal, 1990  
Ima by R. K. Shitaljit
  
3. Short Story

Anaoba Manipuri Warimacha – Published by The Cultural Forum, Manipur (Latest Publication)

  - c). Lamandagi Laiman- M.K. Binodini Devi
  - d). Pukhrimacha – K.H. Prakash
  - e). Ijat Tanba- N. Kunjamohan Singh
  - f). Nongthak Khongnang E. Dinamani Singh
  - g). Kwakimacha Kwak, Urokki Macha Urok- L. Birmani Singh.
  
4. Manipuri Lila Macha (Selected Pieces)

Published by Cultural Forum, Manipur (Latest Publication)

  - a). Tirthajatra – A. Samarendra
  - b). Tamnalai – Kanhailal
  - c). Bus Stop – A. Tomchou



**B.Com. Semester III**  
**Paper No. : CP 3.4**  
**TELUGU**

**Duration : 3 hours**

**Max. Marks = 100**  
**75 + 25 (Internal Assessment)**

1. **Drama**

Nijam by Rachakonda Viswanatha Sastry.  
Visalandhra Publishing House, Hyderabad 500001 (1971)

2. **Short Story**

Selections from Visalandhra Telugu Katha 1910-2000 (Ed.)  
Prof. K. Viswanatha Reddy, Visalandhra Publishing House.  
Hyderabad – 500001 (2002)

- a). Mee Peremiti – by Gurajada Appa Rao
- b). Enduku Parestanu Nannaa – by Chaganti Somayajulu
- c). Paiki Vacchina Vaadu – by Kodavatiganti Kutumba Rao
- d). Alajadi – by Peddibhota Subbaramaih
- e). Maarpu – by Madhavapeddi Gokhale

3. **Telugu Essay**

Selection from Satavasanta Saahitee Manjeeraalu (Ed.) Prayaga  
Vedavathi & N. Venugopal, A. P. Library Association, Sri  
Sarvottama Bhawanam (Opp) Eenadu, Vijayawada – 520010 (2002)

- a). Vaitaalikulu – by Indraganti Sreekanta Sarma
- b). Raashtra Gaanamu – by N. Guruprasada Rao
- c). Neti Kaalapu Kavitwam – by K. Sampatkumaracharya
- d). Ardha Sataabdapu Andhra Kavitwam – by Miniyala Ramakrishna
- e). Chivaraku Migiledi – by Vegunta Mohana Prasad



**B.Com. Semester III  
Paper No. : CP 3.4  
KANNADA**

**Duration : 3 hours**

**Max. Marks = 100  
75 + 25 (Internal Assessment)**

1. Functional Grammar
2. Novel

Text : Karantha, Shivrama, Alidamele, Bangalore: Rajalakshmi Prakashana.

3. Short Stories

Text : Samakalina Sanna Kathegalu, Male 2, ed. Bhabani Bhattacharya, tr. By H. R. Chandravadanarao. New Delhi : Sahitya Akademi.

Sellections: (a) Jnaodaya (Yashpal), (b) Seragina Kenda (B.C. Ramachandrasharma), (c) Innondu Kominavaru (R. K. Narayan), (d) Janmadina (Vaikum Muhammad Bashir) (e) Mukti (Pudumai Pittan).

4. Drama:

Text: Girish Karnad. Nagamandala. Dharwar: Manohara Granthamala.



**B.Com. Semester III**  
**Paper No. : CP 3.4**  
**ORIYA**

**Duration : 3 hours**

**Max. Marks = 100**  
**75 + 25 (Internal Assessment)**

i. **History of Oriya Literature**

ii. **Novel:**

Shasti by Kanhu Charan Mohanty  
Cuttack by Vidyapuri

iii. **Short Stories:**

Galpa Swalpa : Fakir Mohan Senapati, Vidyapuri Cuttack

Stories are:

Dukamunsi

Rebati

Dhulia baba

Sabhya Jamidar

iv. **One Act Play/play:**

Ajira Ekankika

Published by Board of Secondary Education, Orissa, 2000.



**B. Com Semester IV  
Paper No. : CP 4.1**

**COST ACCOUNTING**

**Duration: 3 hrs.**

**Max. Marks: 100**

**Lectures: 75**

**Objectives:**

1. To acquaint the student with basic concepts used in cost accounting and various methods involved in cost ascertainment systems.
2. To provide the student knowledge about use of costing data for planning, control and decision making.

**COURSE CONTENTS:**

**Unit – I**

Introduction: Meaning, objectives and advantages of cost accounting, difference between cost accounting and financial accounting. Cost concepts and classifications, cost unit, cost centre, cost object.

**8 Lectures**

**Unit – II**

**Accounting And Control Of Material Cost:** Issue of materials. Methods of pricing of material issues – FIFO, LIFO, Weighted Average. Inventory control – concept and techniques like fixing of stock levels, EOQ, ABC analysis, perpetual & periodic inventory systems, Material losses and their treatment.

**10 Lectures**

**Unit – III**

**Accounting and Control of Labour Cost:** Time keeping and time booking, concept and treatment of idle time, over time and labour turnover.

**8 Lectures**

**Unit – IV**

**Overheads:** Classification, allocation, apportionment and absorption of overhead. Treatment of over-and under-absorption.

**10 Lectures**



**Unit – V**

**Methods of Costing:** Job Costing, single output and Contract Costing, Process costing (excluding treatment of work-in-progress, joint and by-products), service costing (Transport Costing). **15 Lectures**

**Unit – VI**

Reconciliation of Cost and Financial Accounts **4 Lectures**

**Unit – VII**

**Marginal Costing:** Meaning, Assumptions and uses. Cost-Volume-Profit Analysis: Break-even analysis, Decision making areas - products mix, Make / Buy, pricing decisions. **15 Lectures**

**Unit – VIII**

**Budgetary Control:** Concept of budget and budgetary control, objectives, merits and limitations. Fixed and Flexible budgets, Cash Budget. **5 Lectures**

**Suggested Readings:**

1. Jawahar Lal, *Cost Accounting*, Tata McGraw Hill Publishing Co., New Delhi.
2. B.M. Lall Nigam and I.C. Jain, *Cost Accounting*, Principles, Methods and Techniques, PHI Pvt. Ltd, New Delhi.
3. Bhabator Banerjee, “Cost Accounting –Theory and Practice” PHI Pvt. Ltd, New Delhi.
4. H. V. Jhamb, *Fundamentals of Cost Accounting*, Ane Books Pvt Ltd, New Delhi.
5. M. N. Arora, *Cost Accounting – Principles and Practice*, Vikas Publishing House, New Delhi.
6. M.C. Shukla, T.S. Grewal and M P. Gupta, *Cost Accounting, Text and Problems*, S. Chand & Co. Ltd., New Delhi.
7. S.P. Jain and K. L. Narang, *Cost Accounting, Principles and Methods*, Kalyani Publishers, Jalandhar.
8. S. N. Maheshwari & S.N. Mittal, *Cost Accounting, Theory and Problems*, Shri Mahabir Book Depot, New Delhi.

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



**B.Com Semester IV**  
**Paper No. : CP 4.2**

**INCOME TAX AND AUDITING**

**Duration: 3 hrs.**

**Max. Marks: 100**

**Lectures: 75**

**Objective: (i)** To provide basic knowledge and equip students with application of principles and provisions in Income-tax Act, 1961. **(ii)** To provide basic knowledge and equip students with principles of auditing.

**Part – A**

**Lectures: 50**

Unit	S. No.	Contents	Number of lectures
Unit I	1.1	Basic concept: Income, person, assessee, assessment year, previous year, gross total income, total income, agricultural income.	3
Unit II	2.1	Residential status	2
	2.2	Scope of total income on the basis of residential status	2
	2.3	Exempted income under section 10 relevant for individuals	2
Unit III	3.1	Computation of income under different heads	9
		- Salaries	
	3.2	- Income from house property	
	3.3	- Profits and gains of business or profession (only simple problems)	
	3.4	- Capital gains (excluding special cases)	
3.5	- Income from other sources excluding sec 2(22)	2	
Unit IV	4.1	Total income and tax computation	2
		- Income of other persons included in assessee's total income	
	4.2	- Aggregation of income and set-off and carry forward of losses	
	4.3	- Deductions from gross total income (Sec. 80C, 80D, 80E, 80G, 80GG, 80QQB, 80U)	
4.4	- Computation of total income and tax liability of individuals	3	



**Part - B**

**AUDITING**

**Lectures: 25**

**COURSE CONTENTS:**

1. ***Auditing*** : Meaning, scope, objects and advantage **3 Lectures**
2. ***Types of Audit:*** Statutory audit, interim audit and continuous audit. **2 Lectures**
3. ***The Audit Process:*** **6 Lectures**
  - a) Internal Control, Internal Check (cash sales and payments of wages) and Internal Audit
  - b) Audit Programmes
4. ***Vouching:*** Cash sales, receipt from debtors, cash purchases, payments to creditors, payment of wages. **3 Lectures**
5. ***Verification of assets and liabilities:*** Land and building, plant and machinery, investments, stock-in-trade, trade debtors, cash in hand, cash at bank, sundry creditors, loans, share capital, contingent liabilities. **4 Lectures**
6. ***Audit of Joint Stock Companies:*** **7 Lectures**
  - a) Company Auditor – appointment, qualification, right, and duties
  - b) Audit Report – Meanings and Types.

**Note:**

1. **In case of paper CP 4.2, (Part A and B of Income tax and Auditing respectively): exam has to be attempted on separate answer sheets and has to be evaluated separately.**
2. **Student has to pass separately in both the Parts.**
3. **The division for purpose of internal assessment of Part A and B are as follows:**

	<b>Income Tax:</b>	<b>Auditing</b>
Total:	15 marks	10 marks
Class test:	6 marks	4 marks
Assignment:	6 marks	4 marks
Attendance:	3 marks	2 marks



**Suggested Readings:**

**Income Tax:**

1. Vinod K. Singhania and Monica Singhania, *Students' Guide to Income Tax*, Taxmann Publications Pvt. Ltd., New Delhi.
2. Girish Ahuja and Dr. Ravi Gupta, *Systematic Approach to Income Tax*, Bharat Law House, Delhi.
3. Mahesh Chandra, S.P. Goyal and D.C. Shukla, *Income Tax Law and Practice*, Pragati Prakashan, Delhi.
4. B. B. Lal, N Vashisth, *Income Tax*, Pearson Education

**Auditing:**

1. S. K. Basu, *Auditing-Principles and Techniques*, Pearson Education
2. Varsha Ainapore Mukund Ainapore, "Auditing and Assurance" PHI Pvt. Ltd., New Delhi
3. Aruna Jha, *Student Guide to Auditing*, Taxman Allied Service (P) Ltd.
4. Kamal Gupta & Ashok Arora, *Fundamentals of Auditing*, Tata McGraw Hill.
5. K.C. Shekhar, *Auditing*, Vikas Publishing House (P) Ltd.
6. S. D. Sharma, *Auditing Principles and Practice*, Taxmann Allied Services (P) Ltd.

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



**B.Com. Semester IV**  
**Paper No. : CP 4.3**

**ECONOMIC REGULATIONS OF DOMESTIC AND FOREIGN EXCHANGE MARKETS**

**Duration: 3 hrs.**

**Max. Marks: 100**

**Lectures: 75**

**Unit – I Regulation of Domestic Markets**

**1.1 Market Success and Market Failure**

Basic functions of government; Market efficiency; Market failure; the meaning & cause; public policy towards monopoly and competition.

**Lectures 5**

**1.2 Foreign Trade Policy and Procedures**

*Main Features:* Served from India Scheme; export promotion council; Vishesh Krishi and Gram Udyog Yojana; focus market scheme, duty exemption and remission scheme, advance authorization scheme and DFRC, DEPB, EPCG, etc; EOUs, EHTPs, STPs, BPTs, and SEZs.

**Lectures 7**

**Unit – II**

**2.1 Industries Development Regulation**

An overview of current Industrial Policy; Regulatory Mechanism under Industries Development and Regulation Act., 1951. The Micro, Small and Medium Enterprises Development Act., 2006.

**Lectures 10**

**2.2 The Consumer Protection Act, 1986**

*Definitions:* Appropriate Laboratory, Complainant, Complaint, Consumer Manufacturer Person, Restrictive Trade Practice, Unfair Trade Practice, Bargaining Price. Central Consumer Protection Council, State Consumer Protection Councils and the District Consumer Protection Council, Composition and Jurisdiction and the Manner in which complaint shall be made before the District Forum. Composition, Jurisdiction, Procedure applicable to State Commissions. Composition, Jurisdiction and Power of and procedure application to the National Commission, Appeal Provisions.

**Lectures 15**

**2.3 The Competition Act, 2002**

*Definitions:* Acquisition, Agreement, Cartel, Consumer, Enterprise, Goods, Person, Price, Service, Trade. Prohibition of agreements, Anti-competitive agreements, Abuse of Dominant Position, Combination, Regulation of Combinations. Competition Commission of India: Establishment of Commission, Composition of Commission,



Term of office of Chairperson and other Members, Duties, Powers and Functions of Commission.

**Lectures 18**

### **Unit – III Foreign Exchange Market & Regulations**

#### **3.1 Foreign Exchange Market**

Balance of Payments; Market for Foreign Exchange; Determination of Exchange Rates.

**Lectures 5**

#### **3.2 The Foreign Exchange Management Act, 1999**

Definitions; Authorized Person, Capital Account Transaction Currency, Current Account Transaction, Foreign Exchange, Person, Person Resident in India, Repatriate to India. Regulation and Management of Foreign Exchange: Dealing in Foreign Exchange, Holding of Foreign Exchange, current Account Transactions, Capital Account Transactions, Export of Goods and Services,

Realization and Repatriation of Foreign Exchange, Contravention and Penalties, Enforcement of the Orders of Adjudicating Authority, Adjudication and Appeal.

**Lectures 15**

#### **Suggested Readings:**

1. J. P. Sharma, Sunaina Kanojia, *Economic Regulations Of Domestic And Foreign Exchange Markets*, Ane Books Pvt Ltd, New Delhi
2. R.G. Lipsey & K.A. Chrystal- *Economics* Oxford Univ. Press.
3. Taxmann's Students Guide to *Economics Laws*, Taxman Allied Services Pvt. Ltd, New Delhi.
4. Taxman's, *Consumer Protection Law Manual with Practice Manual*, Taxmann Allied Services Pvt. Ltd., New Delhi.
5. Suresh T. Viswanathan, *Law & Practice of Competition Act. 2002*, Bharat Law House, New Delhi.
6. Study Material *Economic and Labour Laws (Paper 5)* – The Institute of Company Secretaries of India.

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



**B.Com. Semester IV  
Paper No. : CP 4.4  
BUSINESS COMMUNICATION**

**Duration: 3 hrs.**

**Max. Marks: 100**

**Lectures: 75**

**Objectives:** To train students to enhance their skills in written as well as oral Communication through practical conduct of this course. This course will help students in understanding the principles & techniques of business communication.

**Course Contents:**

**1. Theory of Communication**

Nature, Importance and Role of Communication; The Communication Process; Barriers and Gateways to Communication.

**10 Lectures**

**2. Forms of Communication**

(a) Written Communication: Principles of Effective Written Communication; Commercial Letters, Report Writing, Speech Writing, Preparing Minutes of Meetings; Executive Summary of Documents.

(b) Non-verbal Communication

(c) Oral Communication: Art of Public Speaking, Effective Listening, Making oral presentations

**20 Lectures**

**3. Applications of Communication**

(a) Writing a Summer Project Report, Citing references, and using bibliographical and research tools

(b) Writing annual report of companies

(c) Writing minutes of meeting

(d) Writing CVs & Application Letters

(e) Group Discussions & Interviews

(f) The Employment Interview

**20 Lectures**



**4. Important Parameters in Communication**

- (a) The Cross Cultural Dimensions of Business Communication
- (b) Technology and Communication, e-correspondence
- (c) Ethical & Legal Issues in Business Communication
- (d) Mass Communication: Mass Communication & Promotion Strategies, Advertisements, Publicity, and Press Releases. Media Mix, Public Relations, Newsletters.

**15 Lectures**

**5. Business Negotiation:** Negotiation Process & its management.

**10 Lectures**

**Suggested Readings:**

- 1. Scot, O.; Contemporary *Business Communication*. Biztantra, New Delhi.
- 2. Lesikar, R.V. & Flatley, M.E.; *Basic Business Communication Skills for Empowering the Internet Generation*, Tata McGraw Hill Publishing Company Ltd. New Delhi.
- 3. Ludlow, R. & Panton, F.; *The Essence of Effective Communications*, Prentice Hall of India Pvt. Ltd., New Delhi.
- 4. R. C. Bhatia, *Business Communication*, Ane Books Pvt Ltd, New Delhi

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



**B.Com. Semester IV**

**Paper No. : CP 4.4**

**Vyapaar Sanchar**

व्यावसायिक संप्रेषण : हिंदी

**Duration: 3 hrs.**

**Max. Marks: 100**

**Lectures: 75**

1. संचार व्यवस्था एवं व्यवसाय : अंतर्संबंध **15 अंक/12 पीरियड**  
संचार के सिद्धांत - संचार की प्रकृति, महत्त्व एवं भूमिका; संचार प्रक्रिया - बाधाएँ एवं समाधान
2. संचार के रूप **20 अंक/16 पीरियड**  
(क) लिखित संचार - प्रभावकारी लिखित संचार के सिद्धांत, व्यावसायिक पत्र-लेखन, रिपोर्ट लेखन, भाषण लेखन, दस्तावेजों का संक्षेपण, उत्पाद का विश्लेषण, कॉपी लेखन  
(ख) सांकेतिक संचार (Non Verbal)  
(ग) मौखिक संचार - सार्वजनिक भाषण कला, एकाग्र श्रवण, मौखिक प्रस्तुति
3. संचार के प्रयोग **30 अंक/14 पीरियड**  
(क) ग्रीष्मकालीन परियोजना लेखन (संदर्भ, पुस्तक सूची, शोध उपकरण के प्रयोग)  
(ख) कंपनियों का वार्षिक प्रतिवेदन लेखन  
(ग) बैठक का वृत्त लेखन  
(घ) व्यक्तिगत जीवन-वृत्त, आवेदन-लेखन  
(च) समूह चर्चा, साक्षात्कार  
(छ) नौकरी के लिए साक्षात्कार
4. संचार के महत्वपूर्ण पक्ष - **20 अंक/16 पीरियड**  
(क) व्यावसायिक संचार में संस्कृति की भूमिका  
(ख) टेक्नॉलाजी एवं संचार, ई-संचार  
(ग) व्यावसायिक संचार के नैतिक और कानूनी पक्ष



(घ) जनसंचार - विज्ञापन, विज्ञापन निमाण का प्राक्रया (प्रट एव इलक्ट्रानक माध्यमा म)  
प्रचार, प्रेस विज्ञप्ति, जनसंपर्क आदि

व्यावसायिक संवाद - संवाद प्रक्रिया और प्रबंधन, उत्पाद और उसका विज्ञापन, उत्पाद की  
मार्केटिंग, उत्पाद-बिक्री की रणनीति

**15 अंक/12 पीरियड**



**B.Com. Semester IV**  
**Paper No. : CP 4.5**  
**MIL**

हिंदी 'क' ( Hindi 'A' )

( उन विद्यार्थियों के लिए जिन्होंने बारहवीं कक्षा तक हिंदी पढ़ी है। )

समय : 2 घंटे

पूर्णांक : 100 अंक

भाषा खंड

अंक/पीरियड : 25/18

1. हिंदी भाषा का विकास : सामान्य परिचय
2. हिंदी की उपभाषाएँ और बोलियाँ : सामान्य परिचय
3. मानक भाषा की अवधारणा : वर्तनी और लिपि का मानकीकरण
4. व्यावसायिक पत्र-लेखन : विज्ञापन-लेखन, संक्षेपण, पल्लवन, टिप्पण, प्रारूपण
5. निबंध-लेखन (समसामयिक/व्यापारिक/व्यावसायिक विषयों पर)
6. कोश-परिचय : एकभाषिक शब्दकोश, द्विभाषिक शब्दकोश, समांतर कोश
7. पारिभाषिक शब्दावली : बैंकिंग, बीमा, व्यापारिक तथा व्यावसायिक क्षेत्रों से संबंधित

साहित्यिक खंड

1. खंड काव्य : कालजयी (प्रथम तीन सर्ग) – भवानी प्रसाद मिश्र  
अंक/पीरियड : 25/18
2. नाटक : माधवी – भीष्म साहनी  
अंक/पीरियड : 25/17
3. उपन्यास : गबन – प्रेमचंद  
अंक/पीरियड : 25/17

Note : 1. Lecture Per Week – 5



बी.कॉम. ( ऑनर्स ) ( सेमेस्टर-III )  
प्रश्नपत्र-12 ( M.I.L. Hindi )  
अनिवार्य हिंदी Hindi Compusory

ऑनर्स, स्नातकोत्तर एवं अनुसंधान पाठ्यक्रम समिति की बैठक दिनांक 3 मार्च, 2011 को  
अनुमोदित एवं संस्तुत

हिंदी 'ख' ( Hindi 'B' )

( उन विद्यार्थियों के लिए जिन्होंने दसवीं कक्षा तक हिंदी पढ़ी है। )

समय : 2 घंटे

पूर्णांक : 100 अंक

भाषा खंड

अंक/पीरियड : 18/25

1. हिंदी भाषा का विकास : सामान्य परिचय
2. हिंदी की उपभाषाएँ और बोलियाँ : सामान्य परिचय
3. राष्ट्रभाषा, राजभाषा तथा संपर्क भाषा
4. अशुद्धि शोधन – शब्दगत, वाक्यगत
5. कार्यालयी पत्र-लेखन, आवेदन, प्रतिवेदन, टिप्पण, प्रारूपण
6. अनुच्छेद-लेखन – समसामयिक/व्यापारिक/व्यावसायिक विषयों पर
7. प्रचलित मुहावरे तथा लोकोक्तियाँ

साहित्यिक खंड

1. खंड काव्य : पंचवटी – मैथिलीशरण गुप्त अंक/पीरियड : 18/25
2. नाटक : रक्षाबंधन – हरिकृष्ण प्रेमी अंक/पीरियड : 17/25
3. उपन्यास : कर्मभूमि – प्रेमचंद अंक/पीरियड : 17/25



**B.Com. Semester IV  
Paper No. : CP 4.5: Urdu  
Stream- A**

Students who offered Urdu upto 12<sup>th</sup> class

**Duration 3 hours**

**Max Marks: 100**

**Text:**

Explanation from Prose and Poetry and Critical Appreciation Prose

Prose	20
Poetry	20

Writing of Pamphlet, Leaf-let, Advertisement, T.V. or Radio Advertisement in one fifty words for promotion of your product. 15

Substitute of twenty Business terms form English to Urdu 20

**Text Book:**

4. Maayar-e-Adab, Published by Education Book House, Aligarh.

Prose: GHALIB SARSHAR

Ghazaliyat: WALI MEER. GHALIB

Marsia: ANEES

Mansavi: MEER HASAN

5. Farahang-e-Istlahate Commerec, Published by NCPUL, New Delhi,  
(from page no. 78 to 84)

**Books Recommended:**

- (i) Urdu Adab Ki Tanqeedi Tareekh – Ehtisham Hussain
- (ii) Urdu Nasr ka Fanni Irtique – Farman Fatehpuri
- (iii) Tareekh-e-Adab Urdu- Noorul Hassan Naqvi



**B.Com. Semester IV**  
**Paper No. : CP 4.5: Urdu**  
**Stream- B**

**(Students who offered Urdu upto VIII or X Class or whose mother tongue is Urdu but could not study in school)**

Duration : 3 hrs.

Max. Marks: 100

**Text:**

- |       |  |          |
|-------|--|----------|
| (i)   | Critical Appreciation & Explanation from Prose & Poetry                                  | 20+20=40 |
| (ii)  | Writing Advertisement, Wall-Poster, Pamphlet, Radio Advertisement of Product in 50 words |          |
|       |  | 15       |
| (iii) | Substitute of twenty Business terms from English to Urdu                                 | 20       |

**Text Book:**

Maayar-e-Adab, Published by Education Book House, Aligarh.

Prose: HALI MOHD. HUSSAIN AZAD, PITRAS

Ghazaliyat: HASRAT, FIRAQ, FAIZ

Nazm: HALI, IQBAL, CHAKBAST

Farahang-e-Istlahate Commerec, Published by NCPUL, New Delhi,  
(From page no. 190 to 193)

**Books Recommended:**

- (iv) Urdu Adab Ki Tanqeedi Tareekh – Ehtisham Hussain
- (v) Urdu Nasr ka Fanni Irtique – Farman Fatehpuri
- (vi) Tareekh-e-Adab Urdu- Noorul Hassan Naqvi



**B.Com. Semester IV**  
**Paper No. : CP 4.5**  
**MIL**  
**Punjabi Compulsory 'A'**

**Duration: 3 hrs.**

**Max. Marks: 100**

**Lectures: 75**

**(Note: for candidate who opted Punjabi in XIIth Class)**

(Advance Course)  
(w.e.f. Academic Session 2011-2012)  
Syllabus

1. Paath-pustak "Peeddan Maley Raah" by Mahinder Singh Sarna  
ਪਾਠ-ਪੁਸਤਕ "ਪੀੜਾਂ ਮਲੇ ਰਾਹ"  
(Arsee Publishers, Delhi, 2002)
  - Novel : Paribhasha te tatt (ਨਾਵਲ : ਪਰਿਭਾਸ਼ਾ ਤੇ ਤੱਤ)
  - Novel da Visha-Vastu / Kathanak (ਨਾਵਲ ਦਾ ਵਿਸ਼ਾ-ਵਸਤੂ/ਕਥਾਨਕ)
  - Kise Kaand da Saar (ਕਿਸੇ ਕਾਂਡ ਦਾ ਸਾਰ)
  - Chhote Prashnan de Uttar (Five out of Eight)  
ਛੋਟੇ ਪ੍ਰਸ਼ਨਾਂ ਦੇ ਉੱਤਰ (ਅੱਠਾਂ ਵਿਚੋਂ ਪੰਜ)
2. Madhkaleen Punjabi Sahit da Itihaas  
ਮੱਧਕਾਲੀਨ ਪੰਜਾਬੀ ਸਾਹਿਤ ਦਾ ਇਤਿਹਾਸ
  - Gurmat Kaav -Dhaara (ਗੁਰਮਤਿ ਕਾਵਿ-ਧਾਰਾ)
  - Sufi Kaav- Dhaara (ਸੂਫੀ ਕਾਵਿ-ਧਾਰਾ)
  - Qissa Kaav- Dhaara (ਕਿੱਸਾ ਕਾਵਿ-ਧਾਰਾ)
  - Vaar Kaav-Dhaara (ਵਾਰ ਕਾਵਿ-ਧਾਰਾ)
3. Punjabi Bhaasha (ਪੰਜਾਬੀ ਭਾਸ਼ਾ)
  - Nikaas te Vikaas (ਨਿਕਾਸ ਤੇ ਵਿਕਾਸ)
  - Visheshtaavan (ਵਿਸ਼ੇਸ਼ਤਾਵਾਂ)
4. Karak : Paribhaasha te Kisman (ਕਾਰਕ: ਪਰਿਭਾਸ਼ਾ ਤੇ ਕਿਸਮਾਂ)
5. Vaak - Shudhi (ਵਾਕ-ਸ਼ੁੱਧੀ)
6. Akhaann (ਅਖਾਣ)



**Recommended Books:**

1. Piara Singh, (Prof.), *Punjabi Galap: Sidhaant Itihaas te Parvitiyan*, New Book Company, Jalandhar, 1997.
2. Noor, Sutinder Singh (Dr.), *Punjabi Galap-Chetna*, Chetna Parkashan, Ludhianna, 2005.
3. Arun, Vidya Bhaaskar, *Punjabi Bhasha da Itihaas*, Punjabi University, Patiala, 1996.
4. Kasel, Kirpal Singh, Parminder Singh, *Punjabi Sahit di Utpatti te Vikaas*, Lahor Book Shop, Ludhianna, 2004.
5. Harkirat Singh ate Giani Lal Singh, *College Punjabi Viakarann*, Punjab State University Text-Book Board, Chandigarh, 1999.
6. Dhimaan, Harbans Singh (Dr.) *Punjabi Bhasha Ate Viakarann*, Gagan Parkashak, Rajpura, (Patiala), 2006.

(Note: Teachers are free to recommend more standard source books)



**B.Com. Semester IV**

**Paper No. : CP 4.5**

**MIL**

**Punjabi Compulsory 'B'**

**Duration: 3 hrs.**

**Max. Marks: 100**

**Lectures: 75**

(Note: For candidates, who offered Punjabi in Xth Class and also for those who for some reasons could not offer it at any level but have sufficient knowledge of the language concerned)  
Internal Assessment: 25

**(Intermediate Course)**  
**(w.e.f. Academic Session 2011-2012)**  
**Syllabus**

1. Paath-pustak "Pagdandiyan" by Bachint Kaur  
ਪਾਠ-ਪੁਸਤਕ "ਪਗਡੰਡੀਆਂ" (Navyug Publishers, Delhi, 1999)
  - Swaejeevani : Paribhasha te Tatt (ਸਵੈ-ਜੀਵਨੀ: ਪਰਿਭਾਸ਼ਾ ਤੇ ਤੱਤ)
  - Kise Kaand da Saar (ਕਿਸੇ ਕਾਂਡ ਦਾ ਸਾਰ)
  - Vaartak- Shaillè te Dalit Chetna (ਵਾਰਤਕ ਸ਼ੈਲੀ ਤੇ ਦਲਿਤ ਚੇਤਨਾ)
  - Chhote Prashnan de Uttar (Five out of Eight)
  - ਛੋਟੇ ਪ੍ਰਸ਼ਨਾਂ ਦੇ ਉੱਤਰ (ਅੱਠਾਂ ਵਿਚੋਂ ਪੰਜ)
  - 'Pagdandiyan' da Punjabi Swaejeevani Sahit vich Sthaan  
'ਪਗਡੰਡੀਆਂ' ਦਾ ਪੰਜਾਬੀ ਸਵੈ-ਜੀਵਨੀ ਸਾਹਿਤ ਵਿਚ ਸਥਾਨ
2. Gurmukhi Lippi (ਗੁਰਮੁਖੀ ਲਿਪੀ)
  - Janam te Vikaas (ਜਨਮ ਤੇ ਵਿਕਾਸ)
  - Visheshtaavan (ਵਿਸ਼ੇਸ਼ਤਾਵਾਂ)
3. Lok-Kaav (ਲੋਕ-ਕਾਵਿ)
  - Paribhasha te Mahatav (ਪਰਿਭਾਸ਼ਾ ਤੇ ਮਹੱਤਵ)
  - Pramukh Punjabi Lok Kaav-Roop (ਪ੍ਰਮੁੱਖ ਪੰਜਾਬੀ ਲੋਕ-ਕਾਵਿ-ਰੂਪ)
4. Chithi-Pattar (ਚਿੱਠੀ-ਪੱਤਰ)
5. Naanv, Paddnaanv te Visheshann (ਨਾਂਵ, ਪੜਨਾਂਵ ਤੇ ਵਿਸ਼ੇਸ਼ਣ)
6. Agetar-Pichhetar (ਅਗੇਤਰ-ਪਿਛੇਤਰ)

**Dep:  
Delh**

**University of Delhi, Delhi-110007**



**Recommended Books:**

1. Arvinderpal Kaur, *Punjabi Swaejeevani*, Waris Shah Foundation, Amritsar, 1988.
2. Lamba, Kulwant Kaur, *Naari Bimb te Swaejeevani Sahit*, Prince Sahit Parkashan, Delhi, 1988.
3. Thind, Karnail Singh, *Lokyaan ate Madhkaleen Punjabi Sahit*, Ravi Sahit Parkashan, Amritsar, 1973.
4. Harkirat Singh ate Giani Lal Singh, *College Punjabi Viakarann*, Punjab State University Text-Book Board, Chandigarh, 1999.
5. Dhimaan, Harbans Singh (Dr.) *Punjabi Bhasha Ate Viakarann*, Gagan Parkashak, Rajpura, (Patiala), 2006.

(Note: Teachers are free to recommend more standard source books)



**B.Com. Semester V**  
**Paper No. : CP 5.1**  
**FINANCIAL MANAGEMENT**

**Duration: 3 hrs.**

**Max. Marks: 100**

**Lectures: 75**

**Objective:** To familiarize the student with the elements and tools of financial management.

**COURSE CONTENTS:**

**Unit – I: Introduction**

Nature, scope and objectives of financial management. Time value of money. Concept of Risk and Return (including Capital Asset Pricing Model).

**(8 Lectures)**

**Unit – II: Capital Budgeting Decision**

Capital budgeting process: Estimation of Relevant cash flows, Non-discounted and discounted cash flow techniques – Pay back, ARR, NPV, IRR and Profitability index. Concept and measurement of cost of capital, Weighted Average Cost of Capital.

**(18 Lectures)**

**Unit – III: Financing Decision**

Operating and financial leverage. Capital structure theories - NI, NOI, and MM and traditional approach. Factors determining capital structure.

**(17 Lectures)**

**Unit – IV: Dividend Decision**

Relationship between dividend and corporate valuation - Walter model, Gordon Model and MM hypothesis. Determinants of dividend.

**(12 Lectures)**

**Unit – V: Working Capital Management**

Meaning and nature of working capital. Determination of working capital requirement. A brief overview of Cash management, Inventory management and Receivables management.

**(20 Lectures)**

**Suggested Readings:**

1. I.M. Pandey, *Financial Management*, Vikas Publishing House (P) Ltd.
2. V.K. Bhalla, *Financial Management & Policy*, Anmol Publications, Delhi



3. M. Y Khan and P. K Jain, *Financial Management*, Text and Problems, Tata McGraw Hill New Delhi.
4. Prasanna Chandra, *Financial Management-Theory and Practice*, Tata McGraw Hill.
5. J. K Singh, *Fundamentals of Financial Management*, Dhanpat Rai and Company, Delhi.
6. J.C. Van Horne, *Financial Management and Policy*, Prentice Hall of India.
7. H. Levy and M. Sarnat, *Principles of Financial Management*, Engelwood Cliffs, Prentice Hall.
8. Surender Singh and Rajeev Kaur, “*Basic Financial Management*”, Mayur Paperbacks, New Delhi

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



**B.Com. Semester V**  
**Paper No.: CP 5.2**

**COMPUTER APPLICATIONS IN BUSINESS**

**Duration: 3 hrs.**

**Max. Marks: 100**

**Lectures: 75**

**Objectives:** To provide computer skills and knowledge for commerce students and to enhance the student understanding of usefulness of information technology tools for business operations.

**Learning Outcome:** After studying this paper, a student will become **IT** literate, and be able to understand basic **IT** tools.

**PART – A**

**Unit 1. Basic Concepts: (3)**

- Characteristics of a Computer.
- Advantages of Computers.
- Limitations of Computers.
- Types of Computers.
- Applications of computers.

**Unit 2. Essential components of Computers. (3)**

- Hardware, Firmware, Live-ware
- Software:
  - System Software: Operating system, Translators, interpreter, compiler.
  - Overview of operating system, function of operating system.
  - Application software: General Purpose Packaged Software and tailor made software.

**Unit 3. Introduction to Internet (4)**

- Meaning of Internet.
- Growth of internet.
- Owner of Internet.
- Anatomy of Internet
- Net Etiquettes



- World Wide Web
- Internet Protocols.
- Usage of Internet to society.
- Search Engines.

**Unit 4. Word Processing.**

**(6)**

- Introduction to word Processing.
- Word processing concepts.
- Working with word document::
  - Opening an existing document/creating a new document.
  - Saving,
  - Selecting text,
  - Editing text,
  - Finding and replacing text,
  - Formatting text,

- Bullets and numbering
- Tabs
- Paragraph Formatting
- Page Setup

**Unit 5. Spreadsheet and its Business Applications.**

**(6)**

- Spreadsheet concepts
- Creating a work book,
- saving a work book
- editing a work book,
- inserting, deleting work sheets,
- entering data in a cell
- formula Copying
- Moving data from selected cells,
- Handling operators in formulae.
- Inserting Charts- LINE, PIE, BAR



**Unit 6. Generally used Spread sheet functions**

**(6)**

- Mathematical- ROUND ALL, SUM, SUMIF, COUNT, COUNTIF
- Statistical – AVERAGE, MAX, MIN, STDEV, FREQUENCY, INTERCEPT, SLOPE.
- Financial - PMT, PPMT, IPMT
- Logical - IF, AND, OR

**Unit 7. Presentation Software**

**(7)**

- Creating a presentation.
- Editing
- Sorting
- Layout.
- Set-up row
- Rehears timing

**PART – B (Practical)**

**Practical applications from above unit:**

**Practical classes (40)**

- Loan & Lease statement
- Ratio Analysis.
- Graphical representation of data
- Payroll statements
- Frequency distribution. Cumulative and calculation of Means, Mode and Median.
- Regression

**Notes:**

1. The Softwares referred in this course will be notified by the department once in every three years.
2. The familiarity with commercial and business software will be imparted through guidelines that shall be revised every year.

**Scheme of examination:**

**Department of Commerce,  
Delhi School of Economics,  
University of Delhi, Delhi-110007**



1. Scheme of Examination for regular students:  
Part – A –Semester Examination (Theory) 45 Marks, 2 hours, Internal Assessment 15 marks  
Part – B –Semester Examination (Practical) 40 Marks, 1 hour, Practical Examination, Work Book, including 10 Marks
  
2. Scheme of Examination for SOL students:  
  
Part – A –Semester Examination (Theory) 60 Marks, 2 hours.  
Part – B –Semester Examination (Theory) 40 Marks, 1 hour.

**Suggested Readings:**

1. Sanjay Saxena, *A First Course in Computers*, Vikas Publishing House.
2. Pradeep K. Sinha and Preeti Sinha, *Foundation of Computing*, , BPB, Publication,
3. Deepak Bharihoka, *Fundamentals of Information Technology*, Excel Book.
4. V. Rajaraman, *Introduction to Information Technology*, PHI.
5. R. Hunt, J. Shelley, *Computers and Commonsense*, Prentice Hall of India.
6. Leon, M. Leon, *Fundamentals of Information Technology*, Leon Vikas, (4) Software manuals.

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



**B. Com. Semester V  
Paper No.: CP 5.3**

**CORPORATE GOVERNANCE, BUSINESS ETHICS AND CSR**

**Duration: 3 hrs.**

**Max. Marks: 100**

**Lectures: 75**

**Objectives:** To familiarize students with the understanding of issues and practices of corporate governance in the global and Indian context.

**Course Contents:**

**Unit I- Conceptual Framework of Corporate Governance:** Meaning, Theories of Corporate Governance, Models of Corporate Governance, Governance v Good Corporate Governance, Corporate Governance v Corporate Excellence, Insider Trading, Rating Agencies, Whistle Blowing, Benefits of Good Corporate Governance, Corporate Governance Reforms, Initiatives in India. **15 Lectures**

**Unit II- Indian Model of Corporate Governance:** Director, Board Role, Responsibilities, Powers, Number of Directors, Disqualifications, Board Meetings, Regulatory Framework of Corporate Governance in India, SEBI Norms based on KM Birla Committee, Clause 49 of Listing Agreement, Corporate Governance in Public Sector Undertakings. **15 Lectures**

**Unit III- Board Committees and their Functions**

Board Committees and their Functions, Remuneration Committee, Nomination Committee, Compliance Committee, Shareholders Grievance Committee, Investors Relation Committee, Investment Committee, Risk Management Committee, and Audit Committee **5 Lectures**

**Unit IV- Major Corporate Governance Failures:** Junk Bond Scam (USA), Bank of Credit and Commerce International (UK), Maxwell Communication Corporation and Mirror Group Newspapers (UK), Enron (USA), WorldCom (USA), Tyco (USA), Andersen Worldwide (USA), Kirch Media (Germany), Vivendi (France), Parmalat (Italy) and Satyam Computer Services Ltd (India); Common Governance Problems Noticed in various Corporate Failures, Is Corporate Governance always the Cause for Corporate Failures?. **15 Lectures**



**Unit V- Codes & Standards on Corporate Governance:** Sir Adrian Cadbury Committee (UK), 1992 , Greenbery Committee (UK), 1995, Calpers Global Corporate Governance Principles (USA), 1996, Hampel Committee on Corporate Governance (UK), 1997, Combined Code of Best Practices (London Stock Exchange), 1998, Blue Ribbon Committee (USA), 1999, OECD Principles of Corporate Governance, 1999, CACG Guidelines/Principles for Corporate Governance in Commonwealth, 1999, Euroshareholders Corporate Governance Guidelines, 2000, Principles of Good Governance and Code of Best Practice (UK), 2000, Sarbanes-Oxley (SOX) Act, 2002 (USA), Smith Report, 2003 (UK)

**15 Lectures**

**Unit VI-Business Ethics:** Meaning, Principles of Business Ethics, Characteristics of Ethical Organization, Theories of Business Ethics, Ethics of Corporate Governance, Globalization and Business Ethics, Stakeholder's Protection, Corporate Governance and Business Ethics

**5 Lectures**

**Unit VII- Corporate Social Responsibility (CSR):** Meaning, CSR and CR, CSR and Corporate Sustainability, CSR and Business Ethics, CSR and Corporate Governance, Environmental Aspect of CSR, CSR Models, Drivers of CSR, ISO 26000

**5 Lectures**

**Suggested Readings:**

1. J. P. Sharma *Corporate Governance, Business Ethics & CSR*, Ane Books Pvt. Ltd., New Delhi.
2. Bhanu Murthy, K. V. and Usha Krishna, *Politics Ethics and Social Responsibilities of Business*, Pearson Education, New Delhi.
3. D Geeta Rani & R K Mishra, *Corporate Governance-Theory and Practice*, Excel Books, New Delhi
4. Christine A Mallin, *Corporate Governance (Indian Edition)*, Oxford University Press, New Delhi.
5. Bob Tricker, *Corporate Governance-Principles, Policies, and Practice* (Indian Edition), Oxford University Press, New Delhi.
6. Andrew Crane Dirk Matten, *Business Ethics (Indian Edition)*, Oxford University Press, New Delhi.

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



**B. Com. Semester V**  
**Paper No.: CP 5.4**

**INDUSTRIAL ECONOMICS**

**Duration: 3 hrs.**

**Max. Marks: 100**

**Lectures: 75**

1. Industrial Structure and market structure, industrial concentration, structure-conduct performance paradigms. **15 Lectures**
2. Expansion of the firms through merger, acquisition and diversification, Role and composition of foreign capital, MNCs and Transfer pricing. **12 Lectures**
3. Integrated industrial development, Small scale industry supplementing large scale industry. **12 Lectures**
4. Role of Research and Development, Diffusion of technology, product and process patent. **12 Lectures**
5. Economic aspects of industrial efficiency, Partial and Total factor productivity, measurement of capacity utilization. **12 Lectures**
6. Industrial location and regional development. **12 Lectures**

**Suggested Readings:**

1. Schere, F. M.: *Industrial Market Structure and Economic Performance*, Rand McNally, Chicago.
2. Martin, Stephen: *Advanced Industrial Economics*.
3. Martin, Stephen: *Industrial Economics*, Basil Blackwell.
4. Berthwal: *Industrial Economics*.
5. Rowely, C. K. (Ed.): *Readings in Industrial Economics*.

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



**B.Com. Semester VI**  
**Paper No.: CP 6.1**

**MARKETING MANAGEMENT**

**Duration: 3 hrs.**

**Max. Marks: 100**

**Lectures: 75**

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

**COURSE CONTENTS:**

**UNIT- I**

**Introduction:** Meaning, nature and scope of marketing; various Marketing Philosophies, modern marketing concept; Marketing mix, Marketing management process: an overview.

**8 Lectures**

**UNIT – II**

Marketing Environment - macro & micro environmental factors; Consumer buying process; Factors influencing consumer buying behaviour: An overview. Market segmentation – meaning, benefits and bases of segmentation; Positioning – meaning and importance, major bases of positioning a product.

**20 Lectures**

**Unit - III**

**Product:** Concept, Product classifications; Major product decisions: Product attributes, Branding, Packaging and labeling, After sales service; Product life cycle.

**10 Lectures**

**UNIT - IV**

**Pricing:** Significance; Factors affecting price determination; Major pricing methods. Markets skimming and penetration pricing policies.

**12 Lectures**

**UNIT - V**

**Distribution:** Channels of Distribution-Meaning, importance and Functions; Distribution Logistics: Meaning, importance and decisions.

**Promotion:** Meaning and importance; Communication process; promotion mix.

**25 Lectures**



**Suggested Readings:**

1. Philip Kotler and Gary Armstrong, *Principles of Marketing*, Prentice Hall of India, New Delhi.
2. McCarthy and Pereault; *Basic Marketing*, McGraw Hill.
3. Majaro Simon, *The Essence of Marketing*, Prentice Hall, New Delhi.
4. Gary Armstrong and Philip Kotler, *The Essentials of Marketing*, Pearson Education, New Delhi.
5. Czinkota, *Marketing Management*, Vikas Publishing House (P) Ltd.
6. Michael Etzel, Bruce J. Walker, and W. J. Stanton, *Marketing*, McGraw Hill, New York.
7. Rajan Saxena, *Marketing Management*, Tata McGraw Hill, Publishing Co., New Delhi.

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



**B.Com. Semester VI**  
**Paper No.: CP 6.2**

**BUSINESS ENVIRONMENT**

**Duration: 3 hrs.**

**Max. Marks: 100**

**Lectures: 75**

**Objectives:**

The basic objective of this course is to familiarize the students with the nature and dimensions of evolving business environment in India to influence managerial decisions.

**Unit I**

**An Overview of Business Environment:** Type of Environment-internal, external, micro and macro environment. Competitive structure of industries, environmental analysis and strategic management. Managing diversity. Scope of business, characteristics of business. Objectives and the uses of study. Process and limitations of environmental analysis.

**15 Lectures**

**Unit II**

**Economic Environment:** Nature of Economic Environment. Economic factors-growth strategy, basic economic system, economic planning, Economic policies- New Industrial Policy, FEMA, Monetary and fiscal policies. Consumer Protection Act and Competition Law. Liberalization, Privatization and Globalization of Indian Economy, Trends and Issues.

**15 Lectures**

**Unit III**

**Socio-Cultural Environment:** Nature and impact of culture on business, culture and globalization, social responsibilities of business, social audit, business ethics and corporate governance. Demographic environment population size, migration and ethnic aspects, birth rate, death rate and age structure.

**15 Lectures**

**Unit IV**

**Political Environment:** Functions of state, economic roles of government, government and legal environment. The constitutional environment, rationale and extent of state intervention.

**15 Lectures**

**Unit V**

**Natural and Technological Environment:** Innovation, technological leadership and followership, sources of technological dynamics, impact of technology on globalization, transfer of technology, time lags in technology introduction, status of technology in India. Management of technology, features and impact of technology.

**15 Lectures**



**Suggested Readings:**

1. Rangarajan, C.A.; *Perspective in Economics*, S.Chand & Sons, New Delhi
2. Cherunilam, Francis; *Business Environment - Text and Cases*, Himalaya Publishing House.
3. Aswathappa, K.; *Essentials of Business Environment*, Himalaya Publishing House, New Delhi.

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



**B.Com. Semester VI**  
**Paper No. : CP 6.3**

**HUMAN RESOURCE MANAGEMENT**

**Duration : 3 hours**

**Maximum Marks: 100**

**Lectures: 75**

**Unit-I:**

**Human Resource Management:** Relevance and spectrum, HRD: concept and evolution, Organization of HR Department, Role, Status and competencies of HR Manager, HR Policies. Emerging dimensions in HRM like empowerment, diversity etc.

**15 Lectures**

**Unit -II**

**Acquisition of Human Resource:** Human Resource Planning- Quantitative and Qualitative dimensions; job analysis – job description and job specification; recruitment – Concept and sources; selection – Concept and process; test and interview; placement induction.

**15 Lectures**

**Unit -III**

**Training and Development:** Concept and importance; identifying training and development needs; designing training programmes; role specific and competency based training; evaluating training effectiveness; training process outsourcing; management development systems; career development.

**15 Lectures**

**Unit -IV**

**Performance Appraisal System:** nature and objectives; techniques of performance appraisal; potential appraisal and employee counseling; job changes - transfers and promotions.

**15 Lectures**

**Unit -V**

**Compensation:** concept, policies and administration; job evaluation; methods of wage payments and incentive plans; fringe benefits; performance linked compensation. Maintenance: employee health and safety; employee welfare; social security; grievance handling and redressal.

**15 Lectures**

**Suggested Readings:**

1. S. P. Robbins, *Human Resource Management*, Prentice Hall of India, New Delhi
2. Iam Beardwell and Len Holden, *Human Resource Management*, Macmillan, New Delhi



3. R. Wayne Mondy, Robert M. Noe, *Human Resource Management*, Pearson Education, New Delhi
4. Randy L. Desimone, Jon M. Wernea, David M. Harris, *Human Resource Management, International Student Edn*, Thomson A.
5. A.K. Singh & B. R. Duggal, *Human Resource Management*, Sun India Publications, Delhi
6. T. N. Chabra, *Human Resource Management*, Dhanpat Rai & Co, Delhi

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



**B.Com. Semester VI**  
**Paper No.: CP 6.4**  
**INTERNATIONAL TRADE**

**Duration: 3 hrs.**

**Max. Marks: 100**

**Lectures: 75**

**I International Trade Theory – Basis and the Gains from Trade 25 Lectures**

Absolute advantage theory, Law of Comparative advantage, Opportunity Cost Theory: Production Possibility Curve with opportunity costs and relative commodity prices basis and gains from trade under constant costs, Production Possibility Curve with increasing costs, Community Indifference Curve, Equilibrium in Isolation, Gains From trade with increasing costs, Gains from exchange and specialization, Offer curves: Terms of Trade.

**II Factor Endowments and the Heckscher – Ohlin Theory 25 Lectures**

Assumptions of the theory, Interpretation of Heckscher Ohlin Theorem, General equilibrium framework of Heckscher Ohlin Theorem, Diagrammatic presentation of the theory, Factor Price equalisation and income distribution, Leontief Paradox and Factor Reversal.

**III International Trade Policy**

**A. Tariffs**

Definition, Types Partial equilibrium analysis of a tariff, Effects of a tariff on consumer and producer surplus, Cost and benefit analysis of tariff, Rate of effective protection, General equilibrium analysis of a tariff in a small and large country, Optimum tariff, Stolper – Samuelson Theorem.

**10 Lectures**

**B. Non-Tariff Barriers and the New Protectionism**

Quota – comparison with tariff, Voluntary Export Restraints, Technical, Administrative and other regulations, International Cartels, Dumping, Export Subsidies, Strategic trade policies.

**8 Lectures**

**IV World Trade Organization**

GATT to WTO, Functions and Principles of WTO, WTO and Developing Countries, Dispute Settlement Mechanism. Recent Trade Rounds and Position of India.

**7 Lectures**



**Suggested Readings:**

1. Soderston, B.O. and Reed, G.: *International Economics...*
2. Salvatore, D.: *International Economics...*
3. Kindleberger, B.: *International Economics...*
4. Srinivasan, T. N.: *Developing Countries and Multilateral Trading System*, OUP, Delhi.
5. Meir, G. M.: *Leading Issues in Economic Development*,
6. Francies Cherunilam, “International Business – Text and Cases”, PHI Pvt. Ltd, New Delhi
7. V. K. Bhalla, S. Shiva Ramu, *International Business, Environment and Management*, Anmol Publications Pvt Ltd, New Delhi
8. V Sharan, , *International Business,, Pearson Education, New Delhi*
9. *Recent Articles on WTO.*

Note: Latest edition of text book may be used.