

Session 2019-20 (Odd Semesters)

B. Com.

Syllabus

First Semester

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| Paper I | Principles of Management |
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| Paper II | Financial Accounting |
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| Paper III | Fundamentals of Statistics |
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| Paper IV | Business Regulatory Framework |
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| | OR |
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| | Fundamentals of IT & OOPS Concept |
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| Qualifying Paper | हिन्दी भाषा प्रश्न-पत्र |

Third Semester

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| Paper I | Basic Business Finance |
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| Paper II | Income Tax Law & Accounts (Part –I) |
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| Paper III | Cost Accounting |
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| Paper IV | Industrial Laws |
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| | OR |
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| | E- Commerce & DBMS |

Fifth Semester

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| Paper I | Management Accounting |
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| Paper II | Marketing Management |
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| Paper III | Auditing |
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| Paper IV | Insurance Law & Practice |
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| | OR |
| | |
| | Cyber Law and Wireless Communication |

Detailed Syllabi

B. Com. (I - Semester)

Paper – I Principles of Management

Maximum Marks 75

Note: - The question paper shall consist of two sections, i.e. A and B Sections. Section A shall consist of short answer type questions while Section B shall consist of long answer type questions. The weight-age of section A and B will be 30, 45 marks respectively.

- Unit - I Introduction: Concept, Functions and Significance of Management.
- Unit - II Planning: Meaning, Objectives and Process of Planning, Management by Objectives, Decision Making- Concept, Types and Process.
- Unit - III Organizing: Meaning, Objectives, Significance, Principles and forms of organization. Centralization and decentralization of Authority, Staffing- Meaning, Significance and Process.
- Unit – IV Directing: Nature, Importance, Principles, Coordinating – nature, Importance and Principles, Communication - Meaning, types and Process. Motivation – Meaning and Definition, Importance, Types, Leadership – Meaning and Definition, Principles, Importance and Types of Leadership.
- Unit - V Controlling: Meaning, Objectives, Importance, Limitations, Principles and Process of Controlling.

Suggested Readings:-

- 1 Saxena, S.C. ,Business Administration and Management, Sahitya Bhawan, Agra
- 2 Sherleker, S.A. and Sherleker Y.S., Principles of Business Management, Himalaya Publication House, New Delhi
- 3 सक्सेना,एस0सी0, व्यवसाय प्रशासन एवं प्रबन्ध, साहित्य भवन, आगरा
- 4 अग्रवाल, आर0सी0, व्यवसाय प्रबन्ध, नवयुग साहित्य सदन, आगरा

B. Com. (I - Semester)

Paper II Financial Accounting

Maximum Marks 75

Note: - The question paper shall consist of two sections, i.e. A and B Sections. Section A shall consist of short answer type questions while Section B shall consist of long answer type questions. The weight-age of section A and B will be 30, 45 marks respectively.

- Unit - I Meaning and Scope of Accounting, Accounting Principles, Accounting Equation, Accounting Conventions and Postulates, Double Entry System of Accounting.
- Unit - II Hire Purchase and Installment Payment System.
- Unit - III Royalty Accounts, Insolvency Accounts of Individuals.
- Unit – IV Departmental and Branch accounting.
- Unit - V Admission of New Partners, Retirement and Death of a Partner, Dissolution of Partnership.

Suggested Reading:

- 1 Lal, Jawahar, Accounting: Theory and Practice, Himalaya Publishing House, New Delhi
- 2 Sehgal, Ashok, Sehgal, Deepak, Advanced Financial Accounting. Taxmann's, New Delhi
- 3 Sharma, D.G., Financial Accounting, Taxmann's, New Delhi
- 4 Baker, Richard , Advanced Financial Accounting, Tata McGraw Hill, Publishing Company, New Delhi
- 5 Maheshwari, Advanced Accounting, Vikas Publishing House, New Delhi
- 6 शुक्ल, एस0एम0, एडवांस्ड एकाउण्टैन्सी, साहित्य भवन पब्लिकेशन, आगरा।
- 7 शुक्ला,एम0सी0, गोयल, गुप्ता, एडंवास एकाउन्टस।

B. Com. (I - Semester)

Paper - III Fundamentals of Statistics

Maximum Marks 75

Note: - The question paper shall consist of two sections, i.e. A and B Sections. Section A shall consist of short answer type questions while Section B shall consist of long answer type questions. The weight-age of section A and B will be 30, 45 marks respectively.

- Unit - I Introduction of Statistics – Meaning, Definition, Importance and Limitation of Statistics.
- Unit - II Measure of Central Tendency – Definition, Objectives and Characteristics of Measure of Central Tendency- Types of Averages- Arithmetic Mean, Geometric Mean, Harmonic Mean, Median, Mode.
- Unit - III Measures of Dispersion and Skewness – Meaning, Definition, Properties of Dispersion – Range, Quartile Deviation - Mean Deviation, Standard Deviation. Coefficient of Variation, Karl Pearson’s and Bowleys Measures of Skewness.
- Unit – IV Corelation- Karl Pearrson’s.
- Unit - V Indian Statistics – A General Idea of the growth of Statistics Relating to Population, Agriculture, Industry and National Income

Suggested Reading:

- 1 Gupta, C.B. Statistical Method, Sultan Chand, Delhi.
- 2 Gupta, S.C. and Indra Gupta, Business Statistical, Himalaya Publication House, New Delhi.
- 3 Gupta, S.P. Business Statistics- S. Chand and Company, Delhi.
- 4 नागर, कैलाश नाथ,सांख्यिकी के मूल तत्व, मीनाक्षी प्रकाशन मेरठ।
- 5 शुक्ला एवं सहाय, सांख्यिकी के सिद्धान्त, साहित्य भवन आगरा।
- 6 सिंह एस0 पी0,सांख्यिकी, एस0 चॉद एण्ड कम्पनी, दिल्ली।

B. Com. (I - Semester)

Paper IV Business Regulatory Framework

Maximum Marks 75

Note: - The question paper shall consist of two sections, i.e. A and B Sections. Section A shall consist of short answer type questions while Section B shall consist of long answer type questions. The weight-age of section A and B will be 30, 45 marks respectively.

- Unit – I Indian Contract Act 1872, Introduction, Nature, Elements, Types of Contracts, Offer and Acceptance, Capacity of Parties, Consideration, Free Consent, Performance and Discharge of Contract, Remedies for Breach of Contract (with Important Case, Laws).
- Unit - II Special Contracts: Bailment Contract, Pledge, Indemnity Guarantee, Contingent Quasi and Agency Contract(with Important case Laws).
- Unit - III Sale of Goods Act 1930, Introduction, Condition and Warranties, Transfer of Property, Performance of Contract of Sales, Unpaid Seller, Auction Sales.
- Unit – IV Indian Partnership Act 1932, Introduction, Types of Partnership and Partners Formation and Registration of Partnership Firm, Relationship of Partners and Dissolution of Firms.
- Unit - V Negotiable Instruments Act 1881: Introduction, Parties to Negotiable Instruments, Negotiation and Endorsement, Crossing of Cheques, Protection to Banker.

Suggested Reading:

- 1 Singh, Avtar , Mercantile Law, Eastern Book Depot, Lucknow (U.P.)
- 2 Kapoor, N.D. Elements of Mercantile Law, Sultan Chand & Sons, New Delhi
- 3 Maheshwari, S.N. A Manual of Business Law, Himalaya Publishing House Pvt. Ltd. Mumbai
- 4 Gogna, P.P.S. Mercantile Law, S.Chand & Co. New Delhi
- 5 Aggarwal, Rohini, Mercantile & Commercial Laws, Taxmann's Publications (P) Ltd. New Delhi
- 6 अग्रवाल, आर० सी०, व्यापारिक सन्नियम, कालेज बुक हाउस, जयपुर।

B. Com. (I - Semester)

PAPER IV-Fundamentals of IT & OOPS Concepts

Note: - For B Com there will be one paper of 100 marks out of which 50 marks will be allotted for semester end examination and 25 marks will be earmarked for internal assessment and 25 marks will be allotted for practical examination.

Part (a)

UNIT-I

Introduction to Computers

Introduction, Characteristics of Computers, Block diagram of Computer. Types of computers and features, Mini Computers, Micro Computers, Mainframe Computers and Super Computers. Types of Programming Languages (Machine Languages, Assembly Languages and High Level Languages)

Data Organization, Drives, Files, Directories.

Types of Memory (Primary And Secondary) RAM, ROM, PROM, EPROM. Secondary Storage Devices (FD, CD, HD, Pen drive) I/O Devices (Scanners, Plotters, LCD, Plasma Display)

Number Systems- Introduction to Binary, Octal, Hexadecimal system Conversion, Simple Addition, Subtraction and Multiplication

UNIT-II

Algorithm and Flowcharts and Operating systems

Algorithm: Definition, Characteristics, Advantages and disadvantages, Examples

Flowchart: Definition, Define symbols of flowchart, Advantages and disadvantages, Examples DOS – History, Files and Directories, Internal and External Commands, Batch Files, Types of O.S

UNIT-III

Windows Operating Environment

Features of MS – Windows, Control Panel, Taskbar, Desktop, Windows Application, Icons, Windows Accessories, Notepad, Paintbrush

UNIT-IV

Office Packages

Purpose, usage, command, MS-word, MS-Excel, Creation of files in MS-Access, Switching between application, MS-PowerPoint

(Part b)

Object Oriented Programming Concepts

Unit -V

Evolution of Programming methodologies, Introduction to OOP and its basic features, Basic components of a C++, Program and program structure, Compiling and Executing C++ Program. Selection control statements in C++.

Unit- VI

Data types, Expression and control statements Iteration statements in C++, Introduction to Arrays, Multidimensional Arrays, Strings and String related Library Functions.

Unit- VII

Functions, Passing Data to Functions, Scope and Visibility of variables in Functions, Structures in C++.

Unit -VIII

Creating classes and Abstraction: Classes objects, data members, member functions, this Pointer, Friends, Friend Functions, Friend Classes, Friend Scope, and Static Functions.

Unit IX: Constructors and Destructors, Static variables and Functions in class.

Referential Books:

1. Fundamental of Computers – By V.Rajaraman B.P.B. Publications
2. Fundamental of Computers – By P.K. Sinha
3. Computer Today- By Suresh Basandra
4. Unix Concepts and Application – By Sumitabha Das
5. MS-Office 2000(For Windows) – By Steve Sagman
6. Computer Networks – By Tennenbum Tata MacGrow Hill Publication
7. A.R.Venugopal, Rajkumar, T. Ravishanker “Mastering C++”, TMH, 1997.
8. S.B.Lippman & J.Lajoie, “ C++ Primer”, 3rd Edition, Addison Wesley, 2000.The C programming Lang., Person Ecl – Dennis Ritchie
9. R.Lafore, “Object Oriented Programming using C++”, Galgotia Publications, 2004
10. D.Parasons, “Object Oriented Programming using C++”, BPB Publication.

बी0 काम0 प्रथम सेमेस्टर
हिंदी भाषा
अर्हतामूलक प्रश्न-पत्र (Qualifying Paper)
बी0 काम0 प्रथम सेमेस्टर

बी0 काम0 प्रथम सेमेस्टर में यह प्रश्नपत्र 75 अंकों का है। लिखित परीक्षा के लिए 55 अंक और आंतरिक मूल्यांकन (एसाइन्मेंट्स आदि) के लिए 20 अंक निर्धारित किए गए हैं।

प्रथम सत्रार्द्ध (First Semester)

हिंदी भाषा
प्रथम प्रश्नपत्र

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|-------------------|----------------------|
| समय: तीन घण्टे | पूर्णांक: 75 (55+20) |
| लिखित परीक्षा | 55 अंक |
| आन्तरिक मूल्यांकन | 20 अंक |

निर्धारित पाठ्यक्रम:

1. हिंदी वर्णमाला: स्वर और व्यंजन -05 अंक
2. हिंदी-वर्तनी: हिंदी वर्तनी का मानकीकरण, शब्द और वर्तनी-विक्षेपण, वर्तनी विषयक अशुद्धियाँ और उनका शोधन। -10 अंक
3. हिंदी शब्द रचना- समास, संधि, उपसर्ग, प्रत्यय, शब्द की परिभाषा, रचना के आधार पर शब्दभेद- रूढ़, यौगिक, योगरूढ़; इतिहास के आधार पर- तत्सम्, तद्भव, देशी, देशज, विदेशी और संकर शब्द। अर्थ के आधार पर पर्यायवाची, विलोम और अनेकार्थी शब्द, वाक्यांश के लिए एक शब्द, । -15 अंक
4. पारिभाषिक शब्द: तात्पर्य, परिभाषा तथा संलग्न परिशिष्ट के अंतर्गत संगृहीत- 250 अंग्रेजी पारिभाषिक शब्दों के हिंदी प्रतिपारिभाषिक शब्द, हिंदी पारिभाषिक शब्दों के अंग्रेजी प्रतिपारिभाषिक । - 05 अंक
5. लोकोक्ति एवं मुहावरे - 05 अंक
6. विराम चिह्न और उनका प्रयोग। -05 अंक
7. वाक्य रचना, वाक्य-भेद, वाक्य-विक्षेपण, वाक्य-संक्षेपण, वाक्य-शुद्धि। -10 अंक

परिशिष्ट

पाठ्यक्रम में निर्धारित पारिभाषिक शब्दों की सूची निम्नांकित है-

Academic - शैक्षणिक, शैक्षिक; Academic Council- विद्यापरिषद्; Academy - अकादमी;
Account- लेखा, खाता, हिसाब; Accusation- दोषारोपण, अभियोग; Accuse - अभियोग
लगाना; Acknowledgement - पावती, अभिस्वीकृति; Acquittal -दोषमुक्ति; Action - कारवाई,
क्रिया; Ad-hoc - तदर्थ; Adjourment -स्थगन; Administration - प्रशासन; Administrator -
प्रशासक; Admissible - ग्राह्य, स्वीकार्य; Admission - प्रवेश, दाखिला; Adulteration - मिलावट,
अपमिश्रण; Advance - अग्रिम, पेशगी; Advance Copy - अग्रिमप्रति; Adverse - प्रतिकूल;
Advocate - अधिवक्ता; Affidavit - शपथपत्र; हलफनामा; Agency - अभिकरण, एजेंसी;
Agenda - कार्यसूची; Agent - अभिकर्ता, एजेंट; Aggrieved - व्यथित; Agreement - अनुबंध;
Alias - उर्फ; Alien - अन्यदेशीय; Allocate - बाँटना, विभाजित करना; Allotment - आवंटन;
Allowance - भत्ता; Ambiguous - संदिग्धार्थी; Amendment - संशोधन; Amnesty - सर्वक्षमा;
Ancestor - पूर्वज; Anexe - उपभवन; Annexure - संलग्नक; Anniversary - वर्षगाँठ;
Anomaly - विषमता; Apathy - उदासीनता; Arms - आयुध, हथियार; Army - सेना, थलसेना;
Arrears - बकाया; Artisan - कारीगर; Assault - हमला, प्रहार, धावा; Assembly - सभा;
Assert - जोर देकर कहना, दृढतापूर्वक कहना; Assessee - निर्धारिती; Audit - लेखापरीक्षा,
संपरीक्षा; Austerity - मितोपभोग; Authority - प्राधिकारी, प्राधिकार, प्राधिकरण; Autograph -
स्वाक्षर; Autonomous - स्वायत्तशासी; Betray - विश्वासघात करना; Bias - पूर्वाग्रह; Bigamy -
द्विविवाह; Bill - विधेयक, बिल; Bio-data - जीवनवृत्त; Bonafide - वास्तविक, सद्भावपूर्ण; Bribe
- घूस, रिश्वत; Buyer - खरीददार, क्रेता; Camp - शिविर, कैम्प; Career - वृत्ति, जीविका, जीवन;
Carriage - ढुलाई, गाड़ीवाहन, सवारी डिब्बा; Cash-Chest - तिजोरी; Case - मामला, प्रकरण,
स्थिति; Casual - आकस्मिक; Cell - प्रकोष्ठ; Censor- सेंसर; Century - शताब्दी, शती, सदी;
Chairman - अध्यक्ष; President -सभापति; Challenge - चुनौती, आपत्ति; Chaos - अव्यवस्था;
Character Roll - चरित्रपंजी; Charge - आरोप, कार्यभार; Charge-Sheet - आरोप पत्र;
Cheque - चेक; Chorus - वृंदगान, Chronic - जीर्ण, दीर्घकालिक; Circuit-House - विश्रामगृह,
सर्किट हाउस; Circular - परिपत्र; Citizenship - नागरिकता; Civic - नागरिक; Claim - दावा,
दावा करना; Clinic -निदानालय, क्लिनिक; Clue - सूत्र, संकेत; Code - संहिता, संकेत; Code-
number - सांकेतिक संख्या, College - महाविद्यालय, कालेज, Collusion - दुरभिसंधि, Colony -
उपनिवेश, बस्ती, कालोनी; Column - स्तंभ, खाना; Communiqué - विज्ञप्ति; Concession -
रियायत; Concurrence - सहमति; Conditional - सशर्त; Condolence - शोक, संवेदना;
Condone - माफ करना; Conduct - आचरण; Conference - सम्मेलन; Confirmation - पुष्टि,

स्थायीकरण; Consensus - मतैक्य; Consent - सम्मति; Conspiracy - षड्यंत्र; Constituency - निर्वाचन क्षेत्र; Constituent - संघटक; Constitution - संविधान, गठन; Consumable - उपभोज्य; Convener - संयोजक; Convocation - दीक्षांत समारोह; Copy- प्रतिलिपि, नकल, प्रति; Cost - लागत; Council - परिषद्, Course - पाठ्यक्रम; Covering Letter - सहपत्र; Culprit - अपराधी, दोषी; Daily - दैनिक; Data - आधार सामग्री, आंकड़े; Dearness Allowance - महंगाई भत्ता; Death Anniversary- पुण्यतिथि; Death-cum-retirement gratuity - मृत्युनिवृत्ति, उपदान; Debar - रोकना, वर्जन करना, Designate - नामोदिष्ट करना, अभिहित करना, Device - युक्ति, साधन; Diplomacy - राजनय; Diplomat -राजनयज्ञ; Directory - निर्देशिका; Terminate - पदच्युत करना, बर्खास्त करना; Dispose of - निपटाना; Drawee - अदाकर्ता; Employee - कर्मचारी; Employer - नियोक्ता; Entry - प्रविष्टि; Exception - अपवाद; Exemption - छूट, माफी; Expert - विशेषज्ञ; Faculty - संकाय; False - मिथ्या, झूठा; Forecast - पूर्वानुमान; Formal - औपचारिक; Formula- सूत्र; Forward - अग्रेषण करना, अग्रवर्ती; Fund - निधि; Gallery - दीर्घा, वीथी, गैलरी; Habit - स्वभाव, आदत, अभ्यास; His/Her Majesty - महामहिम; Humiliation - अपमान, अनादर; Ignorance -अनभिज्ञता; Illegal - अवैध, Illegible - अपाठ्य; Illicit - निषिद्ध; Illiteracy - निरक्षरता; Ill-Will वैमनस्य; Index - अनुक्रमणिका, सूचक; Issue - निर्गम, जारी करना, देना; Juniority - कनिष्ठता; Jurisdiction - अधिकार क्षेत्र, क्षेत्राधिकार; Lawful - विधिसम्मत; Laxity - शिथिलता; Menu- मेनू, भोज्यतालिका; Nutrition - पोषण; Oath - शपथ; Opinion - मत, राय; Option - विकल्प; Original - मूलप्रति, मौलिक; Panel - नामिका, Pass - पास, पारण, पास करना, गुजरना; Pay - वेतन, भुगतान करना; Payee - प्राप्तकर्ता, पाने वाला, आदाता; Prerogative - परमाधिकार; Punctual - समयनिष्ठ; Put in abeyance - प्रास्थगित करना; Put up प्रस्तुत करना; Quantity- मात्रा, परिमाण, राशि; Quash - अभिखंडित करना; Raid - छापा, छापा मारना; Random - यादृच्छिक, सांयोगिक; Ratio - अनुपात; Rebate - घटौती; Recovery - वसूली; Recommendation - संस्तुति, सिफारिश; Record - अभिलेख, कीर्तिमान; Registration - पंजीकरण; Registry - रजिस्ट्री; Regret - खेद, खेद प्रकट करना; Rehearsal पूर्वाभ्यास; Re-joinder- प्रत्युत्तर; Remitee - प्रेषिती, पानेवाला; Renewal - नवीनीकरण; Report - प्रतिवेदन, रिपोर्ट; Republic Day - गणतंत्र दिवस; Sabotage - तोड़फोड़, अंतर्ध्वंस; Sample- नमूना, प्रतिदर्श; Sanction - मंजूरी, संस्वीकृति, Sanctity - पवित्रता, Sane - स्वस्थचित्त, Scale -माप, पैमाना, Scheme- योजना; Scholarship - छात्रवृत्ति, विद्वत्ता; Secrecy- गोपनीयता; Seizure- अभिग्रहण; Seniority- वरिष्ठता; Sine die अनिश्चित काल के लिए; Sine Qua Non - अनिवार्य शर्त; Sir - श्रीमान्, महोदय; Site - स्थल, स्थान; Site Plan स्थल नक्शा; Slum - गंदी

बस्ती, Smuggling - तस्करी; Stay - रोक; Storey -मंजिल, तल; Strain - तनाव; Summon - सम्मन, आह्वान करना; Supply -आपूर्ति; Syndicate -अभिषद् सिंडीकेट; Tenant- किरायेदार; Tender - टेण्डर, निविदा; Tension - तनाव; Tenure- अवधि, कार्यकाल; Tenure of Office- पदावधि; Term - अवधि; Terror - आतंक; Testimonial - संशापत्र; Time –Barred - कालातीत; Time Bound-समयबद्ध; Trailer - अनुयान; Train - ट्रेन, रेलगाड़ी; Trainee - प्रशिक्षणार्थी; Transport - परिवहन; Trustee - न्यासी; Uncertain - अनिश्चित; Undertaking - उपक्रम, वचन, वचनबंध; Union - संघ; Unique - अनुपम, अपूर्व; Valid - मान्य, विधिमान; Value - मूल्य; Visa - वीजा, प्रवेशपत्र; Vis-à-vis - के सामने की तुलना में, बनाम; Wage - मजदूरी, मजूरी; Warrant- अधिपत्र; Zone-जोन, अंचल।

टिप्पणी: इस प्रश्नपत्र में एक-एक अंक के सभी वस्तुनिष्ठ (व्इरमबजपअम) प्रश्न पूछे जाएँगे।

कुल - 55x1=55 अंक

आन्तरिक मूल्यांकन-

-20 अंक

सहायक ग्रंथ: डॉ. बाहरी- व्यावहारिक हिंदी व्याकरण, हिंदी: रूप, उद्भव-विकास, हिंदी का सामान्य ज्ञान, शुद्ध हिंदी। डॉ. भोलानाथ तिवारी- हिंदी भाषा। रामचंद्र वर्मा- अच्छी हिंदी। डॉ. केशवदत्त रुवाली- हिंदी भाषा: प्रथम भाग, हिंदी भाषा, द्वितीय भाग। हिंदी भाषा-शिक्षण: संक्षिप्त परिचय, हिंदी भाषा और नागरी लिपि, सामान्य हिंदी, हिंदी भाषा और व्याकरण, हिंदी भाषा का इतिहास, हिंदी की मानक वर्तनी। किशोरीदास वाजपेयी- हिंदी शब्दानुशासन।

B. Com. (III - Semester)

Paper I Basic Business Finance

Maximum Marks 75

Note: - The question paper shall consist of two sections, i.e. A and B Sections. Section A shall consist of short answer type questions while Section B shall consist of long answer type questions. The weight-age of section A and B will be 30, 45 marks respectively.

- Unit - I Finance- Functions-Meaning, Scope of Financial Management, Financial Goal-Profit vs. Wealth Maximization.
- Unit - II (A) Financing Planning & Capitalization – Over Capitalization, Under Capitalization.
(B) Capital Structure- Optimum Capital Structure, Determinants of Capital Structure.
- Unit - III Cost of Capital : Meaning and Significance of Cost of Capital, Calculation of Cost of Debt, Preference Capital, Equity Capital and Retained Earnings, Combined Cost of Capital (Weighted).
- Unit – IV Ratio Analysis – Meaning, Types, Solvency, Activity, and Profitability Ratios, Limitations of Ratio Analysis.
- Unit - V Dividend Policy: Issues in Dividend Decisions, Dividend and Uncertainty, Stable Dividend Policy.

Suggested Readings:

1. Prasanna Chandra, Financial Management, Tata McGraw Hill, Delhi
2. I.M. Pandey, Financial Management, Vikas Publishing House, New Delhi
3. M.Y. Khan and P.K. Jain, Financial Management, Tata McGraw Hill, New Delhi.
4. R.M. Srivastava, Management of Indian Financial Institutions, Himalaya Publishing House, New Delhi
5. J. Fred Weston and Eugene F. Brigham, Managerial Finance, The Dryden Press, Hinsdale, Illinois.
6. Ravi M. Kishore, Financial Management, Taxmann, New Delhi.
7. Van Horne, Financial Management & Policy, Prentice Hall of India Pvt Ltd., Delhi
8. G. Sudarsana Reddy, Financial Management Principles and Practice, Himalaya Publishing House, New Delhi
9. Dr. R. R. Rustagi, Financial Management, Himalaya Publishing House, New Delhi
10. आर० एस० कुलश्रेष्ठ, वित्तीय प्रबन्ध, साहित्य भवन पब्लिशर्स एवं डिस्ट्रीब्यूटर्स आगरा।
11. एम० डी० अग्रवाल एवं एन० पी० अग्रवाल, वित्तीय प्रबन्ध के तत्व, रमेश बुक डिपो, जयपुर।
12. एम० डी० अग्रवाल एवं एन० पी० अग्रवाल, वित्तीय प्रबन्ध, रमेश बुक डिपो, जयपुर।

B. Com. (III - Semester)

Paper II Income Tax Law & Accounts (Part - I)

Maximum Marks 75

Note: - The question paper shall consist of two sections, i.e. A and B Sections. Section A shall consist of short answer type questions while Section B shall consist of long answer type questions. The weight-age of section A and B will be 30, 45 marks respectively.

Unit - I Introduction and Important Definitions, Income, Previous Year and Casual Income, Residential Status and Tax Liabilities.

Unit - II Exemptions from Tax.

Unit - III Assessment of Income from Salaries.

Unit – IV Assessment of Income from House Properties.

Unit - V Assessment of Profit from Business, Capital Gains and Other Sources.

Suggested Reading:

1. Indian Income Tax Act 1961
2. IT Rules and Wealth Tax Rules
3. Singhanian, V.K. Direct Tax Planning and Management, Taxman New Delhi
4. Lakhotia, R.N. Corporate Tax Planning, Vision Publications, New Delhi
5. Agarwal, B.K. Direct Tax Law and Accounts (Hindi and English)
6. Mehrotra, H.C. Direct Taxes law and Accounts, Sahitya Bhawan Publication, Agra

B. Com. (III - Semester)

Paper III Cost Accounting

Maximum Marks 75

Note: - The question paper shall consist of two sections, i.e. A and B Sections. Section A shall consist of short answer type questions while Section B shall consist of long answer type questions. The weight-age of section A and B will be 30, 45 marks respectively.

- Unit - I Introduction- Definition, Nature, Objectives, Importance, Limitations of Cost Accounting, Characteristics of an Ideal System of Cost Accounting.
- Unit - II Elements of Cost – Direct Materials : Inventory Control, Pricing of Issue of Materials, Direct Labour: Turnover, Treatment of Idle time and over time, Overhead – nature, Collection and Classification.
- Unit - III Unit Costing- Preparation of Cost Sheet and Statement of Cost, Computation of Quotation Price, Tender Price.
- Unit – IV Contract Account, Calculation of Profit on complete and incomplete Contract, Work-in-Progress and Balance sheet of a Contracting firm.
- Unit - V Reconciliation of Cost account with Financial account.

Suggested Readings:

1. Ravi M. Kishore, Cost Management , Taxmann Allied Services Pvt. Ltd., New Delhi
2. M. N. Arora, Advanced Cost Accounting, Vikas Publishing House, New Delhi
3. Nigam, Narang and Sharma, Advanced Cost Accounting, S. Chand Company, New Delhi
4. J. Madegowda, Advanced Cost Accounting, Himalaya Publishing House, New Delhi
6. Ravi M. Kishore, Cost Accounting, Taxmann Allied Services Pvt. Ltd., New Delhi
7. Jawahar Lal, Cost Accounting, Tata McGraw Hill, New Delhi
8. S.P. Iyengar, Cost & Management Accounting, Sultan Chand & Sons, New Delhi
9. Khan and Jain, Theory and Problems of Management and Cost Accounting, Tata McGraw Hill, New Delhi
10. Horngren, T. Charles, George Foster and Srikant M. Datar, Advanced Cost Accounting : A Managerial Emphasis, Prentice Hall India, New Delhi
11. Nigam and Sharma , Theory of Cost Accounting. Himalaya Publishing House, New Delhi
12. C.S. Rayudu, Cost Accounting, Tata McGraw Hill, New Delhi
13. Shukla and Grewal, Cost Accounting, Sultan Chand and Co., New Delhi
14. एम0 एल0 अग्रवाल, उच्चतर परिव्यय लेखांकन, साहित्य भवन, आगरा
15. आर0 एन0 खण्डेलवाल, लागत लेखांकन, साहित्य भवन पब्लिशर एण्ड डिस्ट्रीब्यूटर, आगरा
16. एम0 एन0 अरोरा, लागत लेखांकन, विकास पब्लिशिंग हाउस, नई दिल्ली
17. बी0 के0 अग्रवाल, लागत लेखांकन, नवयुग साहित्य सदन, लोहा मण्डी, आगरा

B. Com. (III - Semester)
Paper IV Industrial Laws

Maximum Marks 75

Note: - The question paper shall consist of two sections, i.e. A and B Sections. Section A shall consist of short answer type questions while Section B shall consist of long answer type questions. The weight-age of section A and B will be 30, 45 marks respectively.

Unit - I The Factories Act, 1948.

Unit - II The Indian Trade Union Act 1926.

Unit - III The Industrial Disputes Act 1947.

Unit – IV The Payment of Wages 1936.

Unit - V The Payment of Bonus Act 1965, Gratuity Act 1979.

Suggested Reading:

1. Punekar, Deodhar & Sankaran, Labour Welfare, Trade Unionism, & Industrial Relations
 Himalaya Publishing House, Mumbai
2. Monappa, Arun Mirza, S. Industrial Relations, Mc. Graw Hill Publications, Delhi

B Com (Information Technology)

(III Semester)

PAPER-IV

E-Commerce & DBMS

Note: - For B Com there will be one external examination of 75 marks and internal examination of 25 marks in each semester from 2016-17.

UNIT-1: Introduction, Electronic Commerce Framework, the Anatomy of E-Commerce applications, E-Commerce Consumer applications, E-Commerce organization applications.

UNIT-2: Consumer Oriented Applications, mercantile process models, mercantile models from the consumer's perspective, Mercantile from the merchant's perspective.

UNIT-3: Types of Electronic Payment Systems, Digital Token-Based Electronic Payment Systems, Smart Cards & Electronic Payment Systems, Credit Card- Based Electronic Payment Systems, Risk & Electronic Payment Systems, Designing Electronic Payment Systems.

UNIT-4: Electronic Data Interchange, EDI Applications in Business, EDI implementation, MIME, and value added networks. Intra organizational E-Commerce, Macro forces and Internal Commerce, Work flow automation and Coordination, Customization and Internal Commerce, Supply Chain Management (SCM).

UNIT-5: Making a business case for a Document Library, Digital document types, Corporate Data warehouses, Advertising and Marketing, the new age of Information Based Marketing, Advertising on Internet, charting the Online marketing process, Market Research.

UNIT-6: Multimedia and Digital video, Key Multimedia concepts, Digital Video & Electronic Commerce, Desktop Video Processing, Desktop Video Conferencing.

UNIT-7: An overview of DBMS: Concept of File Processing Systems and database systems, Database Administrator and his responsibilities. Physical and Logical data independence. Three level Architecture of Database System: the external level, conceptual level and the internal level.

UNIT- 8: Introduction to Data Models: Entity Relationship Model, Hierarchical, Network and Relational Model. Comparison of Network, Hierarchical and Relational Model.

UNIT- 9: Relational data Model: Relational database, relational algebra and calculus, SQL dependencies, functional dependency, multi-valued dependency and join, normalization.

UNIT- 10: Database protection: Recovery, Concurrency Management, Database Security, Integrity and Control, Disaster Management. Distributed databases: Structure of a distributed database, design of distributed databases.

B. Com. (V - Semester)

Paper I Management Accounting

Maximum Marks 75

Note: - The question paper shall consist of two sections, i.e. A and B Sections. Section A shall consist of short answer type questions while Section B shall consist of long answer type questions. The weight-age of section A and B will be 30, 45 marks respectively.

- Unit - I Definition , Objectives, Nature, Scope & role of Management Accounting, Difference Between Financial Accounting and Management Accounting.
- Unit - II Analyzing Financial Statements: Methods of Analysis and Interpretation of Financial Statements, Ratio Analysis, Comparative Financial Statements .
- Unit - III Marginal Costing – Concept, Basic Characteristics and Limitations, applications of Marginal Costing, Level of Activity, Planning, Decisions regarding Sales–Mix, Make or Buy Decisions and Discontinuation of a Product Line.
- Unit – IV Cost–Volume –Profit Analysis; P/V Ratio, Margin of Safety, Break-Even-Analysis, Assumptions and Practical Applications of Break–Even-Analysis.
- Unit - V Reporting to Management: Objectives of Reporting, Reporting Needs at Different Managerial Levels; Types of Reports, Modes of Reporting, Reporting of Different Levels of Management.

Suggested Reading:

1. Man Mohan and Goyal, Management Accounting, Sahitya Bhawan, Agra
2. Jagdish Prasad, Management Accounting, Kalyani Publishers, Ludhiana.
3. P.N. Reddy and H.R. Appannaiah, Essentials of Management Accounting, Himalaya Publishing House, New Delhi
4. Dr. R. R. Rustagi, Management Accounting, Taxmann, New Delhi
5. M.N. Arora, Accounting for Management, Himalaya Publishing House, New Delhi
6. Ravi M. Kishore, Advanced Management Accounting, Taxmann, New Delhi
7. Ravi M. Kishore, Management Accounting, Taxmann, New Delhi
8. I.M. Pandey, Management Accounting, Vikas Publishing House, New Delhi
9. S.P. Gupta, Management Accounting, Sahitya Bhawan, Agra
10. एस० पी० गुप्ता, प्रबन्धकीय लेखाविधि, साहित्य भवन, आगरा ।
11. बी० पी० अग्रवाल एवं बी० के० मेहता, प्रबन्धकीय लेखाविधि, साहित्य भवन पब्लिशर्स एवं डिस्ट्रीब्यूटर्स आगरा ।

B. Com. (V - Semester)

Paper II Marketing Management

Maximum Marks 75

Note: - The question paper shall consist of two sections, i.e. A and B Sections. Section A shall consist of short answer type questions while Section B shall consist of long answer type questions. The weight-age of section A and B will be 30, 45 marks respectively.

- Unit - I Marketing Management: Approaches of Marketing, Difference between Marketing and Selling, Functions of Marketing. Marketing Planning-Nature, Process and contents of Marketing Plan.
- Unit - II Market Segmentation: Bases & Importance of segmentation, segmentation of consumer goods, industrial goods & services.
- Unit - III Marketing Mix: Four P's of Marketing Mix, Product- Product, Strategy, Product diffusion innovation & diffusion, New Product development, Product life cycle (PLC), Pricing Decision- Different Pricing strategies & Pricing techniques for different types of Products.
- Unit – IV Place: Types of Marketing channels. Channels strategies Managing Physical distributions supply chain Management.
- Unit - V Consumer Behaviour Factors influencing buyer behavior, buyer decision Process, Consumer Psychology, Industrial buyer V/S Domestic buyer behaviour, Customer satisfaction & Values.

Suggested Readings:

1. V.S. Ramaswamy and S. Namakumar, Marketing Management, Macmillan India, New Delhi.
2. R. Srinivasan, Case Studies in Marketing: The Indian Context, Prentice Hall, New Delhi.
3. Phillip Kotler, and Gray Armstrong, Principles of Marketing, Prentice Hall, New Delhi.
4. S. A. Sherlekar, Marketing Management, Himalaya Publishing House, New Delhi
5. R.S.N. Pillai, & Bhagwati, Modern Marketing, S. Chand & Co. Ltd., New Delhi
6. एस० सी० जैन, विपणन प्रबन्ध, साहित्य भवन, आगरा।
7. शुक्ला एवं जैन, बाजार व्यवस्था, साहित्य भवन, आगरा।
8. बी० एम० भदादा व बी० एल० पोरवाल, विपणन प्रबन्ध के सिद्धान्त एवं व्यवहार, रमेश बुक डिपो, जयपुर।
9. प्रेम कुमार श्रीवास्तव एवं राजीव कुमार, विपणन प्रबन्ध, हिमालया।

B. Com. (V - Semester)

Paper III Auditing

Maximum Marks 75

Note: - The question paper shall consist of two sections, i.e. A and B Sections. Section A shall consist of short answer type questions while Section B shall consist of long answer type questions. The weight-age of section A and B will be 30, 45 marks respectively.

- Unit - I Audit: Meaning, functions, importance, limitations, objective and types of Audit. Appointment of auditor.
- Unit - II Audit Process: Internal control, internal check and internal audit, audit planning, Audit programme, evidence and working papers, audit sampling.
- Unit - III Audit procedure: Routine checking, vouching, verification and valuation of assets and liabilities.
- Unit – IV Audit of educational institutions, clubs, hospitals, charitable organizations.
- Unit - V Audit Report: Meaning and salient features, types of audit reports.

Suggested Reading:

- 1 Sharma, T.R. Auditing(Hindi & English), Sahitya Bhawan, Hospital Road, Agra 282002
- 2 Tandon, B.N. Auditing, S. Chand & Co. Pvt. Ltd. New Delhi
- 3 F. Messier Willian, Auditing and Assurance Services A Systematic approach, Tata Mc. Graw-Hill Publishing Co. Ltd.
- 4 Saxena, R.G. Principles & Practice of Accounting, Himalaya Publishing House, Delhi
- 5 नन्दा, अंकेक्षण, एस0 चॉद एण्ड कम्पनी प्रा0 लि0 रामनगर, नई दिल्ली
- 6 शुक्ला, एल0के0, अंकेक्षण के सिद्धान्त एवं व्यवहार टैक्समेन एलाइड सर्विस, प्रा0 लि0

B. Com. (V - Semester)

Paper IV Insurance Law and Practice

Maximum Marks 75

Note: - The question paper shall consist of two sections, i.e. A and B Sections. Section A shall consist of short answer type questions while Section B shall consist of long answer type questions. The weight-age of section A and B will be 30, 45 marks respectively.

- Unit - I Principle of Insurance: Definitions, Characteristics, Importance and Advantages, Functions, Principles, and Classification of Insurance. Essential of Insurance Contract. Indemnity, Doctrine of subrogation, Doctrine of Contribution Double Insurance and Reinsurance.
- Unit - II Life Insurance: Feature, Importance, Advantages and Contract of Life Insurance; Kinds of Policies, Annuities, Premium, Mortality table.
- Unit - III Marine Insurance: Elements of Contract, Subject matter of Marine Insurance: Procedure; Kinds of Policies, Policy Conditions, Perils of Marine Insurance, Doctrine of Cause, Proxima, and Marine Losses.
- Unit – IV Fire Insurance: Meaning, Scope Hazards, Functions of Fire Insurance, Kinds of Policy, Policy conditions:
- Unit - V Miscellaneous Insurance: Types, Extent of coverage and the policy conditions in respect of Motor Insurance, Workmen’s Compensation Insurance.

Suggested Reading:

1. R. S. Sharma, Insurance, Principles and Practice
2. R.M. Roy, Insurance in India
3. M.A. Khan, Theory and practice of Insurance
4. Mehr & Cammack, Principles of Insurance
5. बाल चन्द्र श्रीवास्तव, बीमा के तत्व, साहित्य भवन, आगरा
6. मंगल, रमेश व सिंघल, बीमा के सिद्धान्त, आगरा बुक स्टोर, आगरा
7. एम0 एन0 मिश्रा, बीमा सिद्धान्त एवं व्यवहार

B Com (Information Technology)

(V Semester)

PAPER-IV

Cyber law and Wireless Communication

Note: - For B Com there will be one external examination of 75 marks and internal examination of 25 marks in each semester from 2016-17.

Unit I: Introduction to Cyber Security

Definition of Cyber Security, Internet Service provider, IP Address, Working of Email system, Domain Name System, Blogs, Peer to peer sharing, Digital signatures and electronic signatures, Electronic Payment System and Taxation, Computer & Cyber Security, Email security: web authentication, SSL and SET, E – commerce & M – commerce System Security.

Unit II: Information Technology Law

Need for Cyber Law, Evolution of the IT Act, Genesis and Necessity, Salient features of the IT Act, 2000; various authorities under IT Act and their powers. ; Penalties & Offences, amendments, E – commerce and Laws in India, E – commerce and Laws in India, Digital / Electronic Signature in Indian Laws , E – Commerce; Issues and provisions in Indian Law (c) E – Governance; concept and practicality in India.

Unit III: Cyber Crime and Investigation Procedures

Cyber Forensic, Computer Crimes and types, Crimes targeting Computers: Definition of Cyber Crime & Computer related Crimes, Classification & Differentiation between traditional crime and cyber crimes, Reasons for Cyber Crimes, Prevention of Cyber Crimes & Frauds Critical analysis & loop holes of The IT Act, 2000.

Unit IV: Intellectual Property Rights

Intellectual Property Rights, Domain Names and Trademark Disputes. Concept of Trademarks / in Internet Era, Cyber Squatting, Reverse Hijacking, Jurisdiction in Trademark Disputes, Copyright in the Digital Medium, Copyright in Computer Programs, Copyright and WIPO Treaties, Concept of Patent Right, Relevant Provisions of Patent Act 1970.

Unit V: Cyber Law: International Perspective and International Organizations

EDI: Concept and legal Issues, UNCITRAL Model Law, Electronic Signature Law's of Major Countries, Cryptography Laws, ICANN , URDP, WTO and TRIPS, Interpol & Europol, Impact of Cyber warfare on Privacy Identity, Net Neutrality and EU Electronic communication Regulatory framework, WCAG, Social Networking sites Vis – a – Vis Human Right.

Wireless communication

Unit VI:

Introduction to Wireless Communication System:
Evolution of mobile communications, Mobile Radio System around the world, Types of Wireless communication System, Comparison of Common wireless system, Second generation Cellular Networks, Third Generation (3G) Wireless Networks , Wireless Local Loop(WLL),Wireless Local Area network(WLAN), Bluetooth and Personal Area Networks.

Unit VII

The Cellular Concept- System Design Fundamentals:
Cellular system, Hexagonal geometry cell and concept of frequency reuse, Channel Assignment Strategies Distance to frequency reuse ratio, Channel & co-channel interference reduction factor, Handoff Strategies, Umbrella Cell Concept, Trunking and Grade of Service, Improving Coverage & Capacity in Cellular System-cell splitting, Cell sectorization, Repeaters.

Unit VIII

Multiple Access Techniques:
Introduction, Comparisons of multiple Access Strategies TDMA, CDMA, FDMA, OFDM, CSMA Protocols

Unit IX

Wireless Systems:
GSM system architecture, Radio interface, Protocols, Localization and calling, Handover, Authentication and security in GSM, GSM speech coding, Concept of spread spectrum, GPRS system architecture.

Unit X

Recent Trends:
Introduction to Wi-Fi, WiMAX, ZigBee Networks, Software ;, UWB Radio, Wireless Adhoc Network and Mobile Portability, Security issues and challenges in a Wireless network.

