

**Syllabus for Bachelor of Commerce (Vocational) Scheme
w.e.f. 2017-2018 in Phased Manner**

**Tourism and Travel Management
(Vocational Course)**

Each student who has opted for the above said course shall opt two theory papers in each Semester in addition to four papers common with B.Com. General Scheme.

Semester –I

Paper Code	Subject	External	Internal	Max. Marks
BC-101	Financial Accounting-I	80	20	100
BC-102	Micro Economics	80	20	100
BC-103	Principles of Business Management	80	20	100
BC-104	Computer Applications in Business	80	20*	100
BC(Voc)-105	Tourism Business – I	80	20	100
BC(Voc)-106	Tourism Products – I	80	20	100

***Internal Assessment based on Practical.**

Semester –II

Paper Code	Subject	External	Internal	Max. Marks
BC-201	Financial Accounting-II	80	20	100
BC-202	Macro Economics	80	20	100
BC-203	Fundamentals of Marketing	80	20	100
BC-204	E-Commerce	80	20*	100
BC(Voc)-205	Tourism Business – II	80	20	100
BC(Voc)-206	Tourism Products – II	80	20	100
BC-207	Environmental Studies (Qualifying Paper)	-	-	100

***Internal Assessment based on Practical.**

Semester –III

Paper Code	Subject	External	Internal	Max. Marks
BC-301	Corporate Accounting-I	80	20	100
BC-302	Business Statistics-I	80	20	100
BC-303	Business Laws-I	80	20	100
BC-304	Company Law-I	80	20	100
BC(Voc)-305	Tourism Marketing – I	60	20	80
BC(Voc)-306	Travel Agency: Tour Operations Business – I	60	20	80
BC(Voc)-307	On-the-Job Training Report	40	-	40

Semester –IV

Paper Code	Subject	External	Internal	Max. Marks
BC-401	Corporate Accounting-II	80	20	100
BC-402	Business Statistics-II	80	20	100
BC-403	Business Laws-II	80	20	100
BC-404	Company Law-II	80	20	100
BC(Voc)-405	Tourism Marketing – II	80	20	100
BC(Voc)-406	Travel Agency: Tour Operations Business – II	80	20	100

Semester –V

Paper Code	Subject	External	Internal	Max. Marks
BC-501	Cost Accounting	80	20	100
BC-502	Financial Management	80	20	100
BC-503	Goods and Services Tax	80	20	100
BC-504	Income Tax-I	80	20	100
BC(Voc)-505	Emerging Concepts for Effective Tourism Development – I	60	20	80
BC(Voc)-506	Information, Communication and Automation in Tourism Industry - I	60	20	80
BC(Voc)-507	On-the-Job Training Report	40	-	40

Semester- VI

Paper Code	Subject	External	Internal	Max. Marks
BC-601	Management Accounting	80	20	100
BC-602	Fundamentals of Insurance	80	20	100
BC-603	Human Resource Management	80	20	100
BC-604	Income Tax-II	80	20	100
BC(Voc)-605	Emerging Concepts for Effective Tourism Development - II	80	20	100
BC(Voc)-606	Information, Communication and Automation in Tourism Industry - II	80	20	100

The students shall undergo four to six weeks On-the-Job Training after second and fourth semester examination (during vacations) to get a practical experience of tourism and travel management. The faculty will supervise the students for their training. Training Report shall be submitted to the college before the commencement of the third and fifth semester examination. Training Reports will be sent for evaluation to an external examiner by the University. There will be no Viva-Voce of the training reports.

The candidates shall be issued B.Com. (vocational) with Tourism and Travel Management. They shall be eligible to get admission to M. Com and other Post-graduate classes after passing the said course just like other B.com students.

BC-101
FINANCIAL ACCOUNTING-I

External Marks: 80
Internal Marks: 20
Time: 3 Hours

Note: Paper setter will set nine questions in all. Question No. 1 comprising of five short types questions carrying four (4) marks each is compulsory. It covers the entire syllabus. Answer to each question should not be more than one page. Candidate is required to attempt four questions from the remaining eight questions carrying 15 marks each.

Financial accounting: meaning, need, objectives & scope; book-keeping and accounting; branches of accounting; accounting principles: concepts and conventions; accounting cycle and accounting equation; journal; rules of journalizing; ledger & trial balance; Rectification of Errors: suspense account; effect on profit.

Capital and Revenue: Concept and classification of income; expenditure; receipts.

Depreciation provisions and reserves: concept and classification; Methods of depreciation accounting.

Final Accounts: manufacturing, trading, profit & loss account; Balance sheet; adjustment entries.

Accounts of Non-profit Organizations.

Consignment Accounts: accounting records; Normal and abnormal Loss; Valuation of unsold stock.

REFERENCES

- Anthony, R.N. and Reece, J.S. : Accounting Principle, Richard Irwin Inc.
- Compendium of Statement of Standards of Accounting: The Institute of Chartered Accountants of India, New Delhi.
- Gupta R. L. and Radhaswamy, M. : Financial Accounting, Sultan Chand and Sons, New Delhi.
- Monga J.R, Ahuja Girish, and Sehgal Ashok: Financial Accounting; Mayur Paper Back, Noida.
- Shukla, M.C. Grewal T.S. and Gupta, S.C. : Advanced Accounts, S. Chand & Co., New Delhi.

BC-102
MICRO ECONOMICS

External Marks: 80
Internal Marks: 20
Time: 3 Hours

Note: Paper setter will set nine questions in all. Question No. 1 comprising of five short types questions carrying four (4) marks each is compulsory. It covers the entire syllabus. Answer to each question should not be more than one page. Candidate is required to attempt four questions from the remaining eight questions carrying 15 marks each.

Meaning, nature and scope of economics; micro and macroeconomics; Theories of demand: cardinal utility approach; Indifference curve approach: assumptions, properties, consumer equilibrium, price, income and substitution effects, limitations; Nature of demand function: law of demand; elasticity of demand: price, income and cross; measurement methods of price elasticity of demand.

Production function: meaning and concepts, law of variable proportions; economies and diseconomies of scale; law of returns to scale; Cost concepts; Theory of costs: traditional and modern.

Equilibrium of firm and industry under perfect competition; price and output determination under monopoly, price discrimination; price determination under monopolistic competition: Chamberlin's approach, monopolistic competition vs monopoly.

REFERENCES

- Ahuja H.L.: Business Economics; S. Chand & Co., New Delhi
- Browning Edger K. and Browning Jacquenlence M: Microeconomic Theory and Applications, Kalyani, New Delhi.
- Dwivedi, D.N., Managerial Economics, Vikas Publications, New Delhi.
- Ferguson P.R. and Rothschild R. and Ferguson G.J.: Business Economics; Macmillan, Hampshire.
- John P. Gould. Jr. and Edward P. Lazear: Microeconomic Theory, All India Traveller, Delhi.
- Jhingan, M.L., Managerial Economics, Vrinda Publications.
- Koutsoyiannis A.: Modern Microeconomics; Macmillan New Delhi.
- Nellis & Parker: The Essence of Business Economics; Prentice Hall, New Delhi.
- Richard G. Lipsey: An Introduction to Positive Economics; ELBS, Oxford.
- Singler G.: The Theory of Price; Prentice Hall of India.
- Watson Donalds and Getz Moloclm: Price Theory and its user; Khasla Publishing House, New Delhi.

BC-103
PRINCIPLES OF BUSINESS MANAGEMENT

External Marks: 80
Internal Marks: 20
Time: 3 Hours

Note: Paper setter will set nine questions in all. Question No. 1 comprising of five short types questions carrying four (4) marks each is compulsory. It covers the entire syllabus. Answer to each question should not be more than one page. Candidate is required to attempt four questions from the remaining eight questions carrying 15 marks each.

Introduction to commerce: concept, nature, importance and scope, components of commerce, evolution of commerce, commerce and business.

Introduction to Management: concept, characteristics and significance, Process/Functions of Management, Coordination.

Management: as Science, Art and profession.

Approaches to Management: Classical and Neo classical approach, Behavioral approach, Management science approach, Systems approach and Contingency approach.

Planning: concept, process & importance, Types of Plans: Policy, Programme, Strategy, Vision, Mission, Goals, and Objectives.

Organizing: meaning, principles and benefits of organizations; Organizational structure: Functional, Line vs. Staff, matrix, Formal vs. Informal; Organizational structure for large scale business organization.

Delegation: meaning, advantages, barriers to delegation, guidelines for effective delegation.

Decentralization and Centralization: advantages and disadvantages, factors influencing decentralization.

Staffing: meaning, importance & scope of staffing.

Directing: concept; Motivation: concept, objectives & significance, Approaches to motivation.

Leadership: concept, significance & functions, Leadership styles, approaches to leadership.

Controlling: meaning and characteristics of control, process of control, prerequisites of an effective control system; controlling techniques.

REFERENCES

- Bhattacharya Kumar Deepak, Principles of Management, Pearson, New Delhi.
- Drucker F. Peter, The Practice of Management, Allied Publishers, Bombay.
- Gilbert, R. Danil, Freeman, E.R. & Stoner, F.J.A., Management, Prentice Hall, New Delhi.
- O'Donnel Cyril & Koontz Harold, Management, McGraw Hill, New Delhi.
- Ramaswamy, Principles of Management, Himalaya Publishing House, New Delhi.
- Srinivasan R. & Chunawala, S.A., Management - Principles & Practice, Himalaya Publishing House, Bombay.
- Stoner, A. James & Wanbel Charles, Management, Prentice Hall of India, New Delhi.
- Tripathi, P.C. & Reddy, P.N., Principles of Management, Tata McGraw Hill, New Delhi.

BC-104
COMPUTER APPLICATIONS IN BUSINESS

External Marks: 80
Internal Marks: 20
Time: 3 Hours

Note: Paper setter will set nine questions in all. Question No. 1 comprising of five short types questions carrying four (4) marks each is compulsory. It covers the entire syllabus. Answer to each question should not be more than one page. Candidate is required to attempt four questions from the remaining eight questions carrying 15 marks each.

Introduction to Computers: definition, components and characteristics of computers; Input and output devices: memory and mass storage devices; Introduction to modern CPU and processors.

Computer software: introduction, types of software: system, application and utility software; Programming languages; Introduction to operating system: types and function of operating system; Real-time applications; Operating systems for Tabs, mobile phones, Android, etc.; Open source software: An overview.

Application software: Spreadsheets, Word processors, Database management software; Networks basic, types of networks, topologies, media, hardware and software required for networking.

Practical: A student must be able to work on Windows and be proficient in the use of MS Word, MS Excel, and PowerPoint.

REFERENCES

- Leon, Alexis: Fundamental of Information Technology, Vikas Publication House (P) Ltd., New Delhi
- Mansfield, Ron: The Compact Guide to Microsoft Office, BPB Publication, Delhi.
- Minoli, Daniel, Internet and Intranet Engineering, Tata McGraw-Hill Publishing Co Ltd., New Delhi.
- Saxena, Sanjay: A First Course in Computer, Vikas Publication House (P) Ltd., New Delhi.

BC (Voc)-105
TOURISM BUSINESS-I

External Marks: 80
Internal Marks: 20
Time: 3 Hours

Note: Paper setter will set nine questions in all. Question No. 1 comprising of five short types questions carrying four (4) marks each is compulsory. It covers the entire syllabus. Answer to each question should not be more than one page. Candidate is required to attempt four questions from the remaining eight questions carrying 15 marks each.

Tourism: concept & features, understanding the terms tourist, excursionist, visitor, vacationer, tourist resource, tourism product and destination, nature and scope of tourism, components and types of tourism

Tourism as an industry, performance of tourism in India over the years, problems and prospects of tourism in India, tourism education and its significance for tourism industry,

Factors responsible for growth and development of tourism at the global level; tourism trends at international level; economic impacts of tourism, socio-cultural impacts of tourism.

REFERENCES

- Christopher J. Holloway- The Business of Tourism Macdonald and Evans.
- A.K. Bhatia- Tourism Development Principles and Practices Sterling Publishers, New Delhi.
- Anand M.M.- Tourism and Hotel Industry in India: Sterling Publishers, New Delhi.
- Kaul R.H. Dynamics of Tourism: A Terilogy, Sterling Publishers, New Delhi.
- IITTM- Growth of Modern Tourism Manograph: IITTM, New Delhi.
- Burhat & Madlik- Tourism- Past, Present and Future, Heinermann, London.
- Wahab, S.E.- Tourism Management: tourism International Press, London.
- Brymer, Robert A- Introduction of Hotel and Restaurant Management: HUB Publication Co., Iowa.
- Dutta, Bholanath, "International Tourism Management", Himalaya Publishing House.
- Jah, S. M., "Tourism Marketing", Himalaya Publishing House
- Singh, Manpal, "Tourism Management and Marketing", Himalaya Publishing House.

BC (Voc)-106
TOURISM PRODUCTS-I

External Marks: 80

Internal Marks: 20

Time: 3 Hours

Note: Paper setter will set nine questions in all. Question No. 1 comprising of five short types questions carrying four (4) marks each is compulsory. It covers the entire syllabus. Answer to each question should not be more than one page. Candidate is required to attempt four questions from the remaining eight questions carrying 15 marks each.

Socio-cultural Resources-I: Indian culture through the ages - a general survey, major religions of India, concept of pilgrimage and major pilgrimage centers of India.

Socio-cultural resources-II: (Architecture in India), landmarks of Buddhist and Jain architecture, major specimen of Hindu architecture in central, southern and eastern parts of India, important monuments belonging to Islamic and British periods.

Socio-cultural resources-III: (performing Arts of India), major fair and festivals of India, classical dances and music of India, Indian handicrafts.

REFERENCES

- Precy Brawan - Indian Architecture - Hindu and Buddhist Perio.
- Harle J.C. - The Art and Architecture of Indian Subcontinent.
- Acharya Ram - Tourism & Culture Heritage of India: Rosa Publication (Jaipur).
- Basham A.L.: The Wonder That Was India: Rupa and Co.: Delhi.
- Basham A.L. - The Gazette of India: History and Culture, Publication Division, Ministry of Information and Broadcasting, Government of India.
- Hussain, A.A- The National Culture of India, National Book Trust, New Delhi.
- Mukerjee, R.K.- The Culture and Art of India: George Allen and Unwin Ltd., London.
- The Treasure of Indian Museums - Marg Publication, Bombay.

BC-201
FINANCIAL ACCOUNTING-II

External Marks: 80
Internal Marks: 20
Time: 3 Hours

Note: Paper setter will set nine questions in all. Question No. 1 comprising of five short types questions carrying four (4) marks each is compulsory. It covers the entire syllabus. Answer to each question should not be more than one page. Candidate is required to attempt four questions from the remaining eight questions carrying 15 marks each.

Branch Accounts: dependent branch, debtor's system, stock and debtor system; final accounts; wholesale branch.

Hire purchase and installment purchase system: concept and legal provisions regarding hire-purchase contract; accounting records for goods of substantial sale value.

Partnership account: characteristics of partnership; partnership deed; final accounts; adjustment after closing the accounts; fixed and fluctuating capital; accounts; goodwill; joint life policy; change in profit sharing ratio.

Reconstitution of partnership firm: admission; retirement; death of a partner; dissolution of partnership: modes & accounting treatment.

REFERENCES

- Anthony, R.N. and Reece, J.S. : Accounting Principle: Richard Irwin Inc.
- Compendium of Statement of Standards of Accounting: The Institute of Chartered Accountants of India, New Delhi.
- Gupta RL. and Radhaswamy, M. :Financial Accounting; Sultan Chand and Sons, New Delhi.
- Monga J.R, Ahuja Girish, and Sehgal Ashok: Financial Accounting; Mayur Paper Back, Noida.
- Shukla, M.C. Grewal T.S. and Gupta, S.C. : Advanced Accounts; S. Chand Publishing.

BC-202
MACRO ECONOMICS

External Marks: 80
Internal Marks: 20
Time: 3 Hours

Note: Paper setter will set nine questions in all. Question No. 1 comprising of five short types questions carrying four (4) marks each is compulsory. It covers the entire syllabus. Answer to each question should not be more than one page. Candidate is required to attempt four questions from the remaining eight questions carrying 15 marks each.

Macro economics: concept, nature, scope, and variables; national income: concept and measurement; circular flow of income (four core sectors); consumption function; investment function; multiplier: concepts and importance; principle of acceleration.

Classical & Keynesian theory of income, output and employment; income determination in closed economy.

Inflation: meaning, types, theories, causes, effects and remedial measures.

Business cycle: meaning, and phases; Hicks & Samuelson Theory, measures for business cycles.

REFERENCES

- Ahuja, H.L., Macro Economics, S. Chand Publications, New Delhi.
- Branson, William H. Macroeconomic Theory and Policy A.I.T.B.S. Publishers & Distributors, Delhi.
- Burda, Michael, and Wyplosz. Macroeconomics A European Text. Oxford University Press, Oxford.
- Dornbusch, Rudiger, and Stanley. Fischer. Macroeconomics. McGraw-Hill.
- Dwivedi, D.N., Macro Economics, Tata McGraw Hill, New Delhi.
- Jhinghan M.L.: Advanced Economic Theory. Vrinda Publications, New Delhi.
- John P. Gould. Jr. and Edward P. Lazear: Macroeconomic Theory, All India Traveller, Delhi.
- Salvatore, Dominick. International Economics, John Wiley & Sons Singapore.

BC-203
FUNDAMENTALS OF MARKETING

External Marks: 80
Internal Marks: 20
Time: 3 Hours

Note: Paper setter will set nine questions in all. Question No. 1 comprising of five short types questions carrying four (4) marks each is compulsory. It covers the entire syllabus. Answer to each question should not be more than one page. Candidate is required to attempt four questions from the remaining eight questions carrying 15 marks each.

Introduction: meaning, concepts & principles of marketing; marketing management; marketing mix.

Analysis of marketing environment: internal environment, external environment: demographic, socio-cultural, political, economic, natural, technological, and legal.

Market Segmentation: concept & bases of market segmentation; understanding consumer behavior.

Product: meaning, classification, product mix and product line decisions; product life cycle; new product development process; branding; packaging; labelling.

Pricing: pricing objectives; factors influencing pricing; pricing strategies.

Promotion: element of promotion mix.

Distribution channel: meaning, types, role and factors affecting choice of distribution channel.

REFERENCES

- Baines, Paul, Chris, Fill, Page, Kelly, Marketing, Oxford University Press, New Delhi
- Kazmi, Marketing Management, Excel Books.
- Kotler, P., Marketing Management, Pearson Education, New Delhi.
- Kumar Arun & Meenakshi, N., Marketing Management, Vikas Publications, New Delhi.
- Madaan KVS., Fundamentals of Retailing, Tata McGraw Hill, New Delhi
- Panda, T. K., Marketing Management, Excel Books, New Delhi
- Raju M. S., Rao, J V P, Fundamentals of Marketing, Excel Books, New Delhi
- Ramaswamy and Namakumari, S., Marketing Management, Macmillan, New Delhi
- Saxena Rajan, Marketing Management, Tata McGraw Hill, New Delhi
- Stanton, Etzel et al., Fundamentals of Marketing, McGraw Hill, New York

BC-204
E-COMMERCE

External Marks: 80
Internal Marks: 20
Time: 3 Hours

Note: Paper setter will set nine questions in all. Question No. 1 comprising of five short types questions carrying four (4) marks each is compulsory. It covers the entire syllabus. Answer to each question should not be more than one page. Candidate is required to attempt four questions from the remaining eight questions carrying 15 marks each.

Introduction to internet: concept, application and uses of Internet, Internet services.

Information Technology and Business: concepts of data, information and information system, effects of IT on business; Types of information system: Transaction Processing System (TPS), Management Information System (MIS).

Introduction to E-commerce; e-commerce and world wide web; e-commerce application services; e-commerce models: B2B, B2C, C2C; electronic data interchange: benefits, components of EDI, EDI implementation, security issues in e-commerce.

M-commerce and e-governance: an overview.

Practical: The students should be able to work on Internet - search engines, communication through Internet. Research using online sources – surveys, research on social networking sites. Be familiar with e-governance initiation such as E-disha, digital locker, apps, etc.

REFERENCES

- Bajaj, Kamlesh K and Debjani Nag, E-commerce – The Cutting Edge of Business, Tata McGraw Hill (P) Ltd., New Delhi.
- Greenstein, Marilyn, and Todd M. Feinman, Electronic Commerce, Tata McGraw Hill, New Delhi.
- Leon, Alexis: Fundamental of Information Technology, Vikas Publication House (P) Ltd., New Delhi
- Minoli, Daniel, Internet and Intranet Engineering, Tata McGraw-Hill Publishing Co Ltd., New Delhi.
- Whitley, David, E-Commerce: Strategy, Technology and Applications, Tata McGraw-Hill Publishing Co Ltd., New Delhi.

BC (Voc)-205
TOURISM BUSINESS-II

External Marks: 80
Internal Marks: 20
Time: 3 Hours

Note: Paper setter will set nine questions in all. Question No. 1 comprising of five short types questions carrying four (4) marks each is compulsory. It covers the entire syllabus. Answer to each question should not be more than one page. Candidate is required to attempt four questions from the remaining eight questions carrying 15 marks each.

- Domestic tourism development in India
- Domestic vs. international tourism
- Role of different tourism organizations
- WTO, PATA, IATA, TAAI, IATO

REFERENCES

- Christopher J. Holloway- The Business of Tourism Macdonald and Evans.
- A.K. Bhatia- Tourism Development Principles and Practices Sterling Publishers, New Delhi.
- Anand M.M.- Tourism and Hotel Industry in India: Sterling Publishers, New Delhi.
- Kaul R.H. Dynamics of Tourism: A Terilogy, Sterling Publishers, New Delhi.
- IITTM- Growth of Modern Tourism Manograph: IITTM, New Delhi.
- Burhat & Madlik- Tourism- Past, Present and Future, Heinermann, London.
- Wahab, S.E.- Tourism Management: tourism International Press, London.
- Brymer, Robert A- Introduction of Hotel and Restaurant Management: HUB Publication Co., Iowa.

BC (Voc)-206
TOURISM PRODUCTS-II

External Marks: 80
Internal Marks: 20
Time: 3 Hours

Note: Paper setter will set nine questions in all. Question No. 1 comprising of five short types questions carrying four (4) marks each is compulsory. It covers the entire syllabus. Answer to each question should not be more than one page. Candidate is required to attempt four questions from the remaining eight questions carrying 15 marks each.

Natural Tourist Resources-I

- Major physiographic units of India: tourist resources in mountains with special references to Srinagar Valley, Shimla, Nainital, Darjeeling and Gangtok.
- Indo-Ganga-Brahmaputra plain: Main tourist resources and main destinations with special reference to Amritsar, Delhi, Allahabad, Lucknow, Kolkata.

Natural Tourist Resources-II

- Peninsular India: tourist resources in Peninsula with special reference to Khajuraho, Ajanta, Ellora, Hyderabad, Bangalore, Mysore
- Coastal plains and islands with special reference to Mumbai, Goa, Cochin, Chennai, and Andaman & Nicobar.

REFERENCES

- Precy Brawan - Indian Architecture - Hindu and Buddhist Period.
- Harle J.C. - The Art and Architecture of Indian Subcontinent.
- Acharya Ram - Tourism & Culture Heritage of India: Rosa Publication (Jaipur).
- Basham A.L.: The Wonder That Was India: Rupa and Co.: Delhi.
- Basham A.L. - The Gazette of India: History and Culture, Publication Division, Ministry of Information and Broadcasting, Government of India.
- Hussain, S.A- The National Culture of India, National Book Trust, New Delhi.
- Mukerjee, R.K.- The Culture and Art of India: George Allen and Unwin Ltd., London.
- Mulk Raj Anand - The Treasure of Indian Museums - Marg Publication, Bombay.

BC-207
ENVIRONMENTAL STUDIES (QUALIFYING PAPER)

Total Marks: 100
Time : 3 Hours

The Subject of Environmental Studies is included as a qualifying paper in all UG Courses (including professional courses also) from the session 2004-2005 and the students will be required to qualify the same otherwise the final result will not be declared and degree will not be awarded.

Annual System: The duration of the course will be 50 lectures. The examination will be conducted by the college at its own level earlier than the examination along with the Annual Examination.

Semester System: The Environment Course of 50 lectures will be conducted in the second semester and the examinations shall be conducted at the end of second semester:

Credit System: The core course will be awarded 4 credits.

Exam. Pattern: In case of awarding the marks, the question paper should carry 100 marks. The structure of the question paper being:

PART-A: Short Answer Pattern	25 Marks
PART-B: Essay type with inbuilt choice	50 Marks
PART-C: Field work	25 Marks

INSTRUCTIONS FOR THE EXAMINERS

Part-A: Questions 1 is compulsory and will contain ten short answer type question of 2.5 marks each covering the entire syllabus.

Part-B : Eight essay type questions (With inbuilt choice) will be set from the entire syllabus and the candidates will be required to answer any four of them. Each essay type question will be of 12.5 marks.

The examination will be conducted by the college concerned at its own level earlier than the annual examination and each student will be required to score minimum of 35% marks each in Theory and Practical. The marks obtained in this qualifying paper will not be including in determining the percentage of marks for the award of degree.

However, these will be shown in the detailed marks certificate of the student.

Syllabus and Course of reading

The multidisciplinary nature of environmental studies: Definition, Scope and importance need for public awareness. (2 Lectures)

Natural Resources: Renewable and non-renewable resources:

Natural resources and associated problems.

- a) Forest resources: Use and over-exploitation, deforestation, case studies. Timber extraction, mining, dams and their effects on forests and tribal people.
- b) Water resources: Use and over-utilization of surface and ground water, floods, drought, conflicts over water, dams-benefits and problems.
- c) Mineral resources: Use and exploitation, environmental effects of extracting and using mineral resources, case studies.
- d) Food resources: World food problems, changes caused by agriculture and overgrazing, effects of modern agriculture, fertilizer-pesticide problems, water logging, salinity, case studies.
- e) Energy resources; Growing energy needs, renewable and non-renewable energy sources, case studies.

f) Land resources: Land as a resources, land degradation man induced landslides, soil erosion and desertification.

- Role of an individual in conservation of natural resources.
- Equitable use of resources for sustainable lifestyles.

(8 Lectures)

Ecosystems

- Concept of an ecosystem
- Structure and function of an ecosystem.
- Producers, Consumers and decomposers.
- Energetical flow in the ecosystem
- Ecological succession
- Food chains, food webs and ecological pyramids.
- Introduction, types, Characteristic features, structure and function *of* the following *of* the ecosystem.
 - a. Forest ecosystem
 - b. Grassm land ecosystem
 - c. desert ecosystem
 - d. Aquatic ecosystems (ponds, streams, lakes, rivers, oceans, estuaries).

(6 lectures).

Biodiversity and its conservation

- Introduction-Definition: genetic, species and ecosystem diversity.
- Bio-geographical classification of India. "
- Value of bioersivity: consumptive use, productive use, social, ethical; aesthetic and option values.
- Biodiversity at global, National and local levels.
- India as a mega-diversity nation.
Hot-sports of biodiversity.
- Threats to biodiversity: habitat loos, poaching *of* wildlife, man-wildlife conflicts. 1
- Endangered and endemics.
- Conservation *of* biodiversity: In-situ and Ex-situ, Conservation of biodiversity.

(8 Lectures)

Environmental Pollution

Definition

- Causes, effects and control measures *of*:-
 - a. Air pollution
 - b. Water pollution
 - c. Soil pollution
 - d. Marine pollution
 - e. Noise pollution
 - f. Thermal pollution
 - g. Nuclear hazards
- Solid Waste Management: Causes, effects and control measures *of* urban and industrial wastes.
- Role of an individual in prevention of pollution.
- Pollution case studies.
- Disaster Management: floods, earthquake, cyclone and landslides.

(8 lectures)

Social Issues and the environment

- From Unsustainable to Sustainable development.
- Ur ban problems related to energy.
- Water conservation, rain water harvesting, watershed management.
- Resettlement and rehabilitation of people; its problems and concerns. Case studies.
- Environmental ethics: Issues and possible solutions.
- Climate change, global warming, acid rain, ozone layer depletion, nuclear accidents and holocaust. Case studies.
- Wasteland reclamation.
- Consumerism and waste products.
- Air (prevention and Control of Pollution) Act.

- Water (prevention and control of pollution) Act.
- Wildlife Protection Act.
- Forest Conservation Act.
- Issues involved in enforcement of environmental legislation.
- Public awareness.

(7 lectures)

Human Population and the Environment

- Population growth, variation among nations.
- . Population explosion- family Welfare Programme.
- Environment and human health.
- Human Rights.
- Value Education.
- HIV/AIDS.
- women and child welfare
- role of information technology in environment and human health
- Case Studies.

(6 lectures)

Field work

- Visit to a local area to document environmental assets: river/forest grass land/ hill/mountain.
 - Visit to a local polluted site-Urban/Rural/Industrial/ Agricultural.
 - Study of common plants, insects, birds.
 - Study of simple ecosystems pond, river, hill slopes, etc.
- (Field work Equal to 5 lecture. hours).

SIX MONTHS COMPULSORY CORE MODULE COURSE IN ENVIRONMENTAL STUDIES: FOR UNDERGRADUATES

Teaching Methodologies

The Core Module Syllabus for Environmental Studies includes class room teaching and Field Work. The syllabus divided into eight units covering 50 lectures. The first seven unit will cover 45 lectures which are class room based to enhance knowledge skills mid attitude to environment. Unit eight is based on field activities which will be covered in five lecture hours and would provide students' firsthand knowledge on various local would environmental aspects.

Field experience is one of the most effective learning to for environmental concerns. This moves out of the scope of text book mode of teaching into realm of real learning in the field where the teacher merely acts as a catalyst to interpret what student observes or discovers in his/her environment.

Fields are as essential as class work and form an irreplaceable synergistic tool in the entire learning process.

Course material provided by UGC for class room teaching and field activities be utilized.

The universities/Colleges can also draw upon expertise of outside resource persons for teaching purposes.

Environmental Core module shall be integrated into the teaching programmes of all undergraduate courses.

REFERENCES

- Agarwal, K.C. Environmental Biology, Nidi Publ. Ltd. Bikaner.
- Bharucha Erach, The Biodiversity of India, Mapin Publishing Pvt. Ltd., Ahmedabad
- Brunner R.C., Hazardous Waste Incineration, McGraw Hill Inc.
- Clerk R.S., Marine Pollution; Clanderson Press Oxford(1B).
- Cunningham, W.P. Cooper, T.H. Gorhani, E & Hepworth, M. T.
- Environmental Encyclopedia, Jaico Publishing House, Mumbai.
- De A.K., Environmental Chemistry, Wiley Esteem Ltd.
- Gleick, H.P. Water in crisis, Pacific Institute for Studies in Dev., Environment & Security. Stockholm Env. Institute.
- Hawkins R.E., Encyclopedia of Indian Natural History, Bombay Natural History Society, Bombay.
- Heywood, V.H. & Watson, R.T. Global Biodiversity Assessment. Cambridge Univ. Press.

- Jadhav, H & Dosale, V.M., Environmental Protection and Laws. Himalaya Pub. House, Delhi.
- Mhaskar A.K, Matter Hazardous, Techno-Science Publications(TB).
- Rao MN. & Datta, A.K., Waste Water treatment. Oxford & IBH Publ. Co. Pvt. Ltd.
- Townsend C., Harper J, and Michael Begon, Essentials Ecology, Blackwell Science(1B).
- Trivedi R.K and P.K Goel, Introduction to air pollution, Techno-Science Publications (TB).
- Trivedi R.K, Handbook of Environmental Laws, Rules, Guidelines Compliances and Standards, Vol I and II, Envirol Media(R).
- Wagner KD., Environmental Management. W.B. Saunders Co. Philadelphia, USA. (M) Magazine (R) Reference (TB) Textbook.

BC-301
CORPORATE ACCOUNTING-I

External Marks: 80
Internal Marks: 20
Time: 3 Hours

Note: Paper setter will set nine questions in all. Question No. 1 comprising of five short types questions carrying four (4) marks each is compulsory. It covers the entire syllabus. Answer to each question should not be more than one page. Candidate is required to attempt four questions from the remaining eight questions carrying 15 marks each.

Accounting for share capital & debentures: issue, forfeiture and reissue of forfeited shares; Book building: concept & process; issue of right and bonus shares; buy back of shares; redemption of preference shares; issue and redemption of debentures.

Final accounts of companies (excluding computation of managerial remuneration).

Amalgamation of companies: concept and accounting treatment as per accounting standard 14 (excluding intercompany holdings).

Internal reconstruction: concept and accounting treatment excluding scheme of reconstruction.

REFERENCES

- Gupta, Nirmal. Corporate Accounting, Sahitya Bhawan, Agra
- Jain, S.P. and K.L. Narang. Corporate Accounting, Kalyani Publishers, New Delhi.
- Maheshwari, S.N. and S. K. Maheshwari. Corporate Accounting, Vikas Publishing House, New Delhi.
- Monga, J.R. Fundamentals of Corporate Accounting, Mayur Paper Backs, New Delhi.
- Naseem Ahmed, Corporate Accounting, ANE Books Pvt. Ltd. New Delhi.
- Sehgal, Ashok and Deepak Sehgal. Corporate Accounting, Taxman Publication, New Delhi.
- Shukla, M.C., T.S. Grewal, and S.C. Gupta. Advanced Accounts, S. Chand & Co., New Delhi.

BC-302
BUSINESS STATISTICS-I

External Marks: 80
Internal Marks: 20
Time: 3 Hours

Note: Paper setter will set nine questions in all. Question No. 1 comprising of five short types questions carrying four (4) marks each is compulsory. It covers the entire syllabus. Answer to each question should not be more than one page. Candidate is required to attempt four questions from the remaining eight questions carrying 15 marks each.

Introduction of statistics: concept, scope, usefulness & limitations of statistics, distrust of statistics. Collection of data: primary and secondary data, methods of collection of data.

Measure of central tendency: mean, median, mode, harmonic mean and geometric mean. Measure of dispersion: range, inter-quartile range, quartile deviation, mean deviation, standard deviation, coefficient of variation, Lorenz curve.

Index numbers: meaning, types and uses of index numbers, methods of preparation of index numbers: simple or unweighted and weighted index number, problems in the preparation of index numbers, Tests of adequacy; Chain-base index numbers; Base shifting, Splicing and deflating, Consumer price index.

Analysis of Times Series: causes of variation in time series data; Components of a time series; Decomposition: additive and multiplicative models; determination of trend: moving averages method and method of Least Squares (including linear second degree, parabolic, and exponential trend); Computation of seasonal-indices by sample averages, ratio-to-trend, ratio-to moving average and link relative methods.

REFERENCES

- Gupta S.P., Business Statistics, Sultan Chand Publications, New Delhi.
- Hooda, R.P., Introduction to Statistics, Macmillan, New Delhi.
- Hooda, R.P., Statistics for Business and Economics; Macmillan, New Delhi.
- Lewin and Rubin, Statistics for Management, Prentice-Hall of India, New Delhi.
- Sancheti, D.C. and Kapoor, V.K., Statistics (Theory, Methods & Application), Sultan Chand & Sons, Delhi.
- Hoel & J Assen, Basic Statistics for Business and Economics; John Wiley and Sons, New York.

BC-303
BUSINESS LAWS-I

External Marks: 80
Internal Marks: 20
Time: 3 Hours

Note: Paper setter will set nine questions in all. Question No. 1 comprising of five short types questions carrying four (4) marks each is compulsory. It covers the entire syllabus. Answer to each question should not be more than one page. Candidate is required to attempt four questions from the remaining eight questions carrying 15 marks each.

Law of Contract (1872): nature and classification of contract; offer and acceptance; capacity of parties to contract; free consent; consideration; legality of object; agreement declared void; performance of contract; discharge of contract, remedies for breach of contract; Contingent contracts; Quasi contracts.

Special contracts: indemnity & guarantee; bailment and pledge; contract of agency.

Sale of Goods Act 1930: formation of contracts of sale; goods and their classification, price; conditions and warranties; transfer of property in goods; performance of the contract of Sale; Remedies: unpaid seller and his rights, buyer's remedies; Auction sale.

Consumer Protection Act 1986.

REFERENCES

- Aggarwal Rohini, Mercantile & Commercial Laws, Taxmann Allied Services (P) Ltd., New Delhi.
- Desai T.R., Indian Contract Act, Sale of Goods Act and Partnership Act, S.C Sarkar & Sons Pvt. Ltd., Kolkata.
- Kapoor, N.D., Business Law, Sultan Chand & Sons, New Delhi.
- Khergsamwala, I.S., The Negotiable Instrument Act; N.M. Tripathi, Mumbai.
- Kuchhal, M.C., Business Law; Vikas Publishing House, New Delhi.
- Kuchhal, M.C., Kuchhal Vivek, Business & Industrial Laws, Vikas Publishing House Pvt. Ltd., N. Delhi.
- Singh, Avtar, The Principles of Mercantile Law, Eastern Book Company, Lucknow.

BC-304
COMPANY LAW -I

External Marks: 80
Internal Marks: 20
Time: 3 Hours

Note: Paper setter will set nine questions in all. Question No. 1 comprising of five short types questions carrying four (4) marks each is compulsory. It covers the entire syllabus. Answer to each question should not be more than one page. Candidate is required to attempt four questions from the remaining eight questions carrying 15 marks each.

Company: meaning, characteristics & types of companies, conversion of private into public company & vice versa.

Promotion and incorporation of companies; promoters: legal position, duty, liability and remuneration; company and pre-incorporation contracts; incorporation procedure.

Memorandum of Association: clauses, doctrine of ultra vires, alteration of clauses.

Articles of Association: contents, model forms, and alteration; doctrine of indoor management and constructive notice.

Prospectus: meaning, contents and formalities, abridged prospectus, deemed prospectus, red herring & shelf prospectus, misstatement and remedies, liabilities for misstatements.

Share Capital: types, issue and allotment of shares and debentures; share certificate and share warrant, reduction of share capital; buy-back of shares.

Transfer & transmission of shares and debentures; depository system; borrowing powers and debentures.

REFERENCES

- Kapoor N.D., Company Law- Incorporating the provisions of the Companies.
- Kuchal M.C., Modern India Company Law, Shri Mahavir Books, Noida.
- Majumdar, A.K. and Kapoor, G.K., Company Law, Taxmann Publications.
- Ramaiya A., Guide to the Companies Act, Wadhwa & Co, Nagpur.
- Ratan Nolakha, Company Law and Practice; Vikas Publications, New Delhi.
- Singh Avtar, Company Law, Eastern Book Co., Lucknow.
- Tandon B.N., Principles of Auditing; S. Chand and Co., New Delhi.

BC (Voc)-305
TOURISM MARKETING-I

External Marks: 60
Internal Marks: 20
Time: 3 hours

Note: Paper setter will set nine questions in all. Question No. 1 comprising of five short types questions carrying four (4) marks each is compulsory. It covers the entire syllabus. Answer to each question should not be more than one page. Candidate is required to attempt four questions from the remaining eight questions carrying 10 marks each.

Concept of marketing, services marketing and tourism marketing; distinction between products and services, and implications for tourism marketing.

Nature and characteristics of tourism: tangibility and intangibility, non-perishability and perishability, homogeneity and heterogeneity, separability and inseparability, ownership and non-ownership; issues and challenges in tourism marketing, marketing strategies to overcome limitations of tourism

Marketing environment and its analysis (SWOT); concept of marketing mix, developing marketing mix for tourism; internal marketing, customer relationship management: concept, importance and strategies.

REFERENCES

- Kotler Philip. Bowen John and Makens James Marketing for Hospitality & Tourism. Person Education.
- Lovelock Christopher, Wirtz Jochen--Services Marketing, Pearson Education.
- Andrew Vladimir, a Complete Travel marketing handbook NTC, Business Books, Illinois.
- Asworth, Gregory and Brian G. (ed.) Marketing Tourism Places, Routledge, London.
- Braden, P.V. and Wiener, L., Tourism Marketing and Management Issues. George Washington University.
- Christopher, H. Lovelock, Services Marketing, Prentice Hall, Eaglewood Cliffs.
- Donnelly, J.H. and George, W.H. Marketing of Service Chicago.
- Green, P. and Tull, D., Research for Marketing Decision Prentice Hall.
- Holloway, J.C. and Plant R.V. Marketing for Tourism, Pitman Publishing, London.
- King, Brian and Geoff. Hyde, Tourism marketing in Australia.
- Kotler, Philip, Marketing for Non-Profit Organisation, Pearson Edu.
- McCarthy, E.J., Basic Marketing. A Management Approach.

BC (Voc)-306
TRAVEL AGENCY: TOUR OPERATIONS BUSINESS-I

External Marks: 60
Internal Marks: 20
Time: 3 hours

Note: Paper setter will set nine questions in all. Question No. 1 comprising of five short types questions carrying four (4) marks each is compulsory. It covers the entire syllabus. Answer to each question should not be more than one page. Candidate is required to attempt four questions from the remaining eight questions carrying 10 marks each.

Travel agency/tour operations: concept, types, significance and growth.

Function of travel agencies and tour operators; linkages and integrations in tour operation business.

Travel agency organisation structure: concept and significances; procedure for recognitions of travel agency and tour operations from Ministry of Tourism Government of India.

REFERENCES

- Merissen, Jome, W.: Travel Agents and Tourism.
- Foster. D. The Business of Travel Agency.
- Aggarwal Surinder: Travel Agency Management, Communication India.
- Geo. Chack Profession Travel Agency Management, Prentice Hall, London.
- IATA, IATO, TAAI, Mannal.
- William Cordy: Travel in India.
- National Publishers. The World of Travel, National Publishers, Delhi.

BC-401
CORPORATE ACCOUNTING-II

External Marks: 80
Internal Marks: 20
Time: 3 Hours

Note: Paper setter will set nine questions in all. Question No. 1 comprising of five short types questions carrying four (4) marks each is compulsory. It covers the entire syllabus. Answer to each question should not be more than one page. Candidate is required to attempt four questions from the remaining eight questions carrying 15 marks each.

Valuation of goodwill; valuation of shares: concepts and calculation - simple problem only.

Accounts of holding companies: preparation of consolidated balance sheet with one subsidiary company, relevant provisions of accounting standard 21.

Accounts of banking organizations.

Accounts of insurance companies.

Liquidation of companies.

REFERENCES

- Gupta, Nirmal. Corporate Accounting. Sahitya Bhawan, Agra
- Jain, S.P. and K.L. Narang. Corporate Accounting, Kalyani Publishers, New Delhi.
- Maheshwari, S.N. and S. K. Maheshwari. Corporate Accounting, Vikas Publishing House, New Delhi.
- Monga, J.R. Fundamentals of Corporate Accounting, Mayur Paper Backs, New Delhi.
- Naseem Ahmed, Corporate Accounting, ANE Books Pvt. Ltd. New Delhi.
- Sehgal, Ashok and Deepak Sehgal. Corporate Accounting, Taxman Publication, New Delhi.
- Shukla, M.C., T.S. Grewal, and S.C. Gupta. Advanced Accounts. Vol.-II. S. Chand & Co., New Delhi.

BC-402
BUSINESS STATISTICS-II

External Marks: 80
Internal Marks: 20
Time: 3 Hours

Note: Paper setter will set nine questions in all. Question No. 1 comprising of five short types questions carrying four (4) marks each is compulsory. It covers the entire syllabus. Answer to each question should not be more than one page. Candidate is required to attempt four questions from the remaining eight questions carrying 15 marks each.

Simple Correlation: concept, types: multiple and partial; linear and non-linear; Scatter diagram, Methods: Karl Pearson's co-efficient of correlation, Spearman's Rank Correlation, Concurrent deviation method; Probable and standard errors.

Regression Analysis: meaning, difference between correlation and regression, regression coefficients, methods of calculation of simple regression, standard error of estimate.

Probability; concept and approaches; addition and multiplication laws of probability; Conditional probability: Bayes' Theorem.

Probability distributions: concept, Binomial, Poisson and Normal distributions: their properties and parameters.

REFERENCES

- Gupta S.P., Business Statistics, Sultan Chand Publications, New Delhi.
- Hooda, R.P., Introduction to Statistics, Macmillan, New Delhi.
- Hooda, R.P., Statistics for Business & Economics, Vikas Publications, New Delhi.
- Lewin and Rubin, Statistics for Management, Prentice-Hall of India, New Delhi.
- Sancheti, D.C. and Kapoor, V.K., Statistics (Theory, Methods & Application), Sultan Chand & Sons, Delhi.
- Sharma J.K., Business Statistics, Vikas Publications, New Delhi.
- Hoel & J Assen, Basic Statistics for Business and Economics; John Wiley and Sons, New York.

BC-403
BUSINESS LAWS-II

External Marks: 80
Internal Marks: 20
Time : 3 Hours

Note: Paper setter will set nine questions in all. Question No. 1 comprising of five short types questions carrying four (4) marks each is compulsory. It covers the entire syllabus. Answer to each question should not be more than one page. Candidate is required to attempt four questions from the remaining eight questions carrying 15 marks each.

Negotiable Act 1881: scope, features and types; Negotiation; Crossing; Dishonor and discharge of negotiable instruments.

Indian Partnership Act, 1932: nature of firm, duties and rights of partners, relations of partners to third parties, liabilities of firm and partner, minor, reconstitution of partnership firm, dissolution of a firm and consequences, settlement of accounts, registration of firms, effect of non-registration.

Limited Liability Partnership Act, 2008: meaning, characteristics of Limited Liability Partnership (LLP); Incorporation of LLP; partners and the liability of LLP and partners; accounts, audit and taxation of LLPs, conversion to LLP from firm/private company/unlisted public company; winding up and dissolution of LLP.

Information Technology Act 2000: purpose, digital signature, electronic governance; attribution, acknowledgement and dispatch of electronic records, certifying digital signature, penalties and other provisions.

RTI Act, 2005: important provisions

REFERENCES

- Desai T.R., Indian Contract Act, Sale of Goods Act and Partnership Act, S.C Sarkar & Sons Pvt. Ltd., Kolkata.
- Kapoor, N.D., Business Law, Sultan Chand & Sons, New Delhi.
- Khergsamwala, I.S., The Negotiable Instrument Act, N.M. Tripathi, Mumbai.
- Kuchhal, M.C., Business Law; Vikas Publishing House, New Delhi.
- Kuchhal, M.C., Kuchhal Vivek, Business & Industrial Laws, Vikas Publishing House Pvt. Ltd., N. Delhi.
- Singh, Avtar, The Principles of Mercantile Law, Eastern Book Company, Lucknow.
- Datey, V.S., Business and Corporate Laws, Taxmann Publications, New Delhi.
- Bulchandani, K.R., Business Laws, Himalaya Publishing House, New Delhi.
- Tulsian, P.C., Business Laws, Tata McGraw Hill, New Delhi.
- Datey, V.S., Students' Guide to Economic Laws, Taxmann Publications, New Delhi.

BC-404
COMPANY LAW-II

External Marks: 80

Internal Marks: 20

Time: 3 Hours

Note: Paper setter will set nine questions in all. Question No. 1 comprising of five short types questions carrying four (4) marks each is compulsory. It covers the entire syllabus. Answer to each question should not be more than one page. Candidate is required to attempt four questions from the remaining eight questions carrying 15 marks each.

Membership in companies; Company management and administration; Directors: legal position, qualification, appointment, removal; Powers, duties & liabilities of directors; managerial remuneration; key management personnel: managing director, whole time director, manager; Company Secretary: Role, appointment, duties, liabilities, rights and dismissal.

Meetings: kinds of meetings, requisites of a valid meeting: authority, notice & agenda, quorum, chairperson & conduct of meeting, resolutions, minutes & proxy.

Dividend; accounts of companies; audit & auditors; Prevention of oppression & mismanagement; compromise, arrangement, reconstruction and amalgamation; winding up: meaning, modes of winding up: procedure and consequences of winding up.

REFERENCES

- Kapoor N.D., Company Law- Incorporating the provisions of the Companies.
- Kuchal M.C., Modern India - Company Law: Shri Mahavir Books, Noida.
- Majumdar, A.K. and Kapoor, G.K., Company Law, Taxmann Publications.
- Ramaiya A., Guide to the Companies Act: Wadhwa & Co, Nagpur.
- Ratan Nolakha, Company Law and Practice; Vikas Publications, New Delhi.
- Singh Avtar, Company Law: Eastern Book Co., Lucknow.
- Tandon B.N., Principles of Auditing; S. Chand and Co., New Delhi.

BC (Voc)-405
TOURISM MARKETING-II

External Marks: 80
Internal Marks: 20
Time: 3 Hours

Note: Paper setter will set nine questions in all. Question No. 1 comprising of five short types questions carrying four (4) marks each is compulsory. It covers the entire syllabus. Answer to each question should not be more than one page. Candidate is required to attempt four questions from the remaining eight questions carrying 15 marks each.

Tourism products: concept, packaging & branding of tourism products, tourism product life cycle and difference marketing strategies for different of life cycle.

Tourism pricing and promotion: concept, importance and process of pricing, factors influencing tourism pricing, methods of price fixation, pricing strategies.

Promotion and communication: objectives of promotion, promotion mix, factors affecting promotion mix, components of promotion mix, important promotional tools in tourism- brochures, events, movies and cinema

Destination marketing: destinations as tourism product, categorization of destinations (Plog's), visitors' segments of a destination (Cohen's classification), development and marketing a new destination.

REFERENCES

- Kotler Philip. Bowen John and Makens James Marketing for Hospitality & Tourism. Person Education.
- Lovelock Christopher, Wirtz Jochen--Services Marketing, Pearson Education.
- Alan Jefferson & Leinard Lickorish, "Marketing Tourism", Longman.
- Andrew Vladimir, a Complete Travel marketing handbook NTC, Business Books, Illinois.
- Asworth, Gregory and Brian G. (ed.) Marketing Tourism Places, Routledge, London.
- Braden, P.V. and Wiener, L., Tourism Marketing and Management Issues. George Washington University.
- Christopher, H. Lovelock, Services Marketing, Prentice Hall, Eaglewood Cliffs.
- Donnelly, J.H. and George, W.H. Marketing of Service Chicago.
- Green, P. and Tull, D., Research for Marketing Decision Prentice Hall.
- Holloway, J.C. and Plant R.V. Marketing for Tourism, Pitman Publishing, London.
- Kotler, Philip, Marketing for Non-Profit Organisation, Prentice Hall, New Jersey.
- McCarthy, E.J., Basic Marketing. A Management Approach, Irwin Publishers.

BC (Voc)-406
TRAVEL AGENCY: TOUR OPERATIONS BUSINESS-II

External Marks: 80
Internal Marks: 20
Time: 3 Hours

Note: Paper setter will set nine questions in all. Question No. 1 comprising of five short types questions carrying four (4) marks each is compulsory. It covers the entire syllabus. Answer to each question should not be more than one page. Candidate is required to attempt four questions from the remaining eight questions carrying 15 marks each.

Tour itinerary: types and importance of tour itinerary: tour packaging: concept, meaning, types; role and contribution of air India, private airlines and Indian railways in promotion of tour package business.

Digital trends in tourism; challenges and opportunities in online travel for travel agencies

Role and contribution of tourism trade associations in the healthy growth and development of tour business.

REFERENCES

- Merissen, Jome, W.: Travel Agents and Tourism.
- Foster. D. The Business of Travel Agency.
- Aggarwal Surinder: Travel Agency Management, Communication India.
- Geo. Chack Profession Travel Agency Management, Prentice Hall, London.
- IATA, IATO, TAAI, Mannal.
- William Cordy Travel in India.
- The World of Travel, National Publishers, Delhi.

BC-501
COST ACCOUNTING

External Marks: 80
Internal Marks: 20
Time: 3 Hours

Note: Paper setter will set nine questions in all. Question No. 1 comprising of five short types questions carrying four (4) marks each is compulsory. It covers the entire syllabus. Answer to each question should not be more than one page. Candidate is required to attempt four questions from the remaining eight questions carrying 15 marks each.

Introduction: nature and scope of cost accounting; cost concepts & classification; methods & techniques.

Materials: material planning & purchasing, pricing of material issue; treatment of material losses, material & inventory control: concept and techniques.

Labour: labour cost control procedure; labour turnover; Idle time and overtime; Methods of wage payment: time and piece rate; incentive schemes.

Overheads: classification, allocation, apportionment and absorption of overheads; under and over-absorption.

Methods of costing: unit costing; job costing; contract costing; process costing (process losses, valuation of work in progress, joint and by-products) service costing (only transport).

Standard costing and variance analysis: material and labour.

Cost control and cost reduction; cost audit; an overview of cost audit standards.

REFERENCES

- Arora, M.N. Cost Accounting – Principles and Practice, Vikas Publishing House, New Delhi.
- Jain, S.P. and K.L. Narang. Cost Accounting: Principles and Methods, Kalyani Publishers, Jalandhar.
- Lal, Jawahar. Cost Accounting, Tata McGraw Hill Publishing Co., New Delhi.
- Maheshwari, S.N. and S.N. Mittal. Cost Accounting: Theory and Problems, Shri Mahabir Book Depot, New Delhi.
- Mittal, D.K. and Luv Mittal. Cost Accounting. Galgotia Publishing Co., New Delhi.
- Nigam, B.M. Lall and I.C. Jain. Cost Accounting: Principles and Practice, Prentice Hall of India, New Delhi.
- Shukla, M.C., T.S. Grewal and M.P. Gupta. Cost Accounting: Text and Problems, S. Chand & Co. Ltd., New Delhi.

BC-502
FINANCIAL MANAGEMENT

External Marks: 80

Internal Marks: 20

Time: 3 Hours

Note: Paper setter will set nine questions in all. Question No. 1 comprising of five short types questions carrying four (4) marks each is compulsory. It covers the entire syllabus. Answer to each question should not be more than one page. Candidate is required to attempt four questions from the remaining eight questions carrying 15 marks each.

Financial management: nature, scope, objectives and significance of financial management; recent developments in financial management.

Financial planning and forecasting: need, importance, drafting a financial plan; capitalization, over-capitalization and under-capitalization; financial forecasting: meaning, benefits and techniques of financial forecasting; sources of finance: short-term, medium term and long term

Cost of capital: significance, computation of cost of debt, equity & preference share capital and retained earnings, weighted average cost of capital.

Capital structure decisions: meaning and determinants of capital structure; theories of capital structure

Capital budgeting decisions: nature & importance, factors influencing capital expenditure decisions, techniques of capital budgeting

Working capital management: need, types & determinants, forecasting of working capital requirements; management of cash.

REFERENCES

- Brigham, E.F. and Houston, J. F. : Fundamentals of Financial Management, Cengage, New Delhi.
- Hampton: Financial Decision Making, Prentice Hall of India, New Delhi.
- Khan, M. Y. and Jain, P.K.: Financial Management, Tata McGraw Hill, New Delhi.
- Prasanna, Chandra: Financial Management, mTata McGraw Hill, New Delhi.
- Ravi M. Kishore: Financial Management, Taxmann Publications Pvt. Ltd., New Delhi.
- Sinha, Pradip Kumar: Financial Management, Excel Books, New Delhi.
- Van, Horne: Financial Management and Policy, Prentice Hall of India, New Delhi.

BC-503
GOODS AND SERVICES TAX

External Marks: 80

Internal Marks: 20

Time: 3 Hours

Note: Paper setter will set nine questions in all. Question No. 1 comprising of five short types questions carrying four (4) marks each is compulsory. It covers the entire syllabus. Answer to each question should not be more than one page. Candidate is required to attempt four questions from the remaining eight questions carrying 15 marks each.

GST: meaning, taxable person, registration: procedure and documents required.

Levy and collection of GST

Time and place of supply of goods and services, value of taxable supply

Computation of input tax credit and transfer of input tax credit

Tax invoice credit and debit note

Various returns to be filed under GST

Payment of tax including TDS, Interest Provisions on delayed payment

Offences and penalties.

REFERENCES

- Ahuja Girish & Gupta Ravi, Practical approach to Income tax, Wealth Tax and Central sales tax (Problems and Solutions with Multiple choice questions); Bharat Law House Pvt. Ltd., New Delhi.
- Central Excise Act.
- Central Sales Tax Act.
- Customs Act.
- Goods and Services tax Act.

BC-504
INCOME TAX-I

External Marks: 80
Internal Marks: 20
Time: 3 Hours

Note: Paper setter will set nine questions in all. Question No. 1 comprising of five short types questions carrying four (4) marks each is compulsory. It covers the entire syllabus. Answer to each question should not be more than one page. Candidate is required to attempt four questions from the remaining eight questions carrying 15 marks each.

Introduction to income tax: concept, tax, person, income, agricultural income, casual income, previous year, financial year, assessment year, gross total income, total income; tax management: tax evasion, avoidance, and tax planning.

Basis of charges: scope of total income, residence and tax liability, income which does not form part of total income.

Heads of income: income from salary, house property; profit and gains from business and profession, capital gains and other sources.

Clubbing and aggregation of income.

Provisions regarding set-off and carry forward of losses.

REFERENCES

- Gaur and Narang, Income Tax Law & Practice, Kalyani Publishers, Jalandhar.
- Girish Ahuja and Ravi Gupta, Systematic Approach, C.C.H. India Publications, New Delhi.
- Mehrotra H.C., Income Tax Law & Account, Sahitya Bhawan Publications, Agra.
- Prasad, Bhagwati, Income Tax Law & Practice, Wishwan Prakashan, Bhopal.
- Singhania V.K., Student's Guide to Income Tax, Taxmann Publications Pvt. Ltd., New Delhi.

BC (Voc)-505
EMERGING CONCEPTS FOR EFFECTIVE TOURISM DEVELOPMENT - I

External Marks: 60

Internal Marks: 20

Time: 3 hours

Note: Paper setter will set nine questions in all. Question No. 1 comprising of five short types questions carrying four (4) marks each is compulsory. It covers the entire syllabus. Answer to each question should not be more than one page. Candidate is required to attempt four questions from the remaining eight questions carrying 10 marks each.

Tourism types: international and domestic tourism, hard and soft tourism, pilgrimage tourism, adventure tourism, eco tourism, green tourism, heritage and cultural tourism, senior citizen tourism, village tourism, sustainable tourism, MICE tourism, wellness tourism

Tourism policy: concept and objectives; rationale for the development of tourism; dynamics of destination development, the elements of tourist destination, emerging tourism policy paradigms.

National Development Council (1982) Report; National Action Plan (1992); Tourism Policy of India after independence National Tourism Policy 2002; National civil aviation policy 2016.

REFERENCES

- Kaul R.H. Dynamics of Tourism: A Terilogy, Sterling Publishers, New Delhi.
- Chuck, Gee; Professional Travel Agency Management, Prentice Hall, London.
- Pareek, Udai; HRD: New Dimension, Tata McGraw Hill, New Delhi.
- Silveria, D.L., HRD: The Indian Experience, New Book Publications, New Delhi.
- Bhatia, S.K., Business Ethics and Managerial Values, Deep & Deep Publications Pvt. Ltd., New Delhi.
- National Development Council Report, Ministry of Tourism, Govt. of India, New Delhi.
- Tourist Statistic, Department of Tourism, Ministry of Tourism, Government of India, New Delhi.

BC (Voc)-506

INFORMATION, COMMUNICATION AND AUTOMATION IN TOURISM INDUSTRY-I

External Marks: 60

Internal Marks: 20

Time: 3 hours

Note: Paper setter will set nine questions in all. Question No. 1 comprising of five short types questions carrying four (4) marks each is compulsory. It covers the entire syllabus. Answer to each question should not be more than one page. Candidate is required to attempt four questions from the remaining eight questions carrying 10 marks each.

Importance of information in tourism, management information system, role of market research in information management.

Communication in tourism industry, between different partners, integrated communication system, advertising and public relations as a tool of communication.

Automation in tourism industry, use of information technology and computers, central reservation system in different sectors.

REFERENCES

- Kotler Philip. Bowen John and Makens James Marketing for Hospitality & Tourism. Person Education.
- Lovelock Christopher, Wirtz Jochen--Services Marketing, Pearson Education.
- Alan Jefferson & Leinard Lickorish, "Marketing Tourism", Longman.
- Andrew Vladimir, a Complete Travel marketing handbook NTC, Business Books, Illinois.
- Asworth, Gregory and Brian G. (ed.) Marketing Tourism Places, Routledge, London.
- Christopher, H. Lovelock, Services Marketing, Prentice Hall, Eaglewood Cliffs.
- Donnelly, J.H. and George, W.H. Marketing of Service Chicago.
- Green, P. and Tull, D., Research for Marketing Decision Prentice Hall.
- Holloway, J.C. and Plant R.V. Marketing for Tourism, Pitman Publishing, London.
- Kotler, Philip, Marketing for Non-Profit Organisation, Prentice Hall, New Jersey.
- McCarthy, E.J., Basic Marketing. A Management Approach, Irwin Publishers.

BC-601
MANAGEMENT ACCOUNTING

External Marks: 80
Internal Marks: 20
Time: 3 Hours

Note: Paper setter will set nine questions in all. Question No. 1 comprising of five short types questions carrying four (4) marks each is compulsory. It covers the entire syllabus. Answer to each question should not be more than one page. Candidate is required to attempt four questions from the remaining eight questions carrying 15 marks each.

Management accounting: concept, scope, techniques and significance, comparison between financial accounting, cost accounting and management accounting.

Management reporting: need and type of reports.

Management information system.

Analysis of financial statements: comparative statements, common size statements, ratio analysis: liquidity, solvency, profitability and turnover; trend analysis.

Cash flow and funds flow statements: need and method of preparing statements.

Absorption V/S variable costing: features and income determination, cost volume profit analysis, break-even analysis, contribution; P/V ratio, break-even point, Margin of safety, Angle of incidence, determination of cost indifference point.

Budgeting and budgetary control: need, methods and types of budgets, essentials of budgetary control system.

REFERENCES

- Drury, Colin. Management and Cost Accounting, Thomson Learning.
- Garrison H., Ray and Eric W. Noreen. Managerial Accounting, McGraw Hill.
- H.V. Jhamb, Management Accounting, ANE Books Pvt. Ltd. New Delhi.
- Horngreen, Charles T., Gary L. Sundem. Introduction to Management Accounting, Prentice Hall.
- Horngreen, Charles T., George Foster and Srikant M. Dattar. Cost Accounting, A Managerial Emphasis, Prentice Hall of India Ltd., New Delhi.
- Jain, S.P. and K.L. Narang. Cost Accounting: Principles and Methods, Kalyani Publishers, Jalandhar.
- Khan, M.Y. and P.K. Jain. Management Accounting, Tata McGraw Hill, Publishing Co., New Delhi.
- Lal, Jawahar. Advanced Management Accounting Text and Cases. S. Chand & Co., New Delhi.
- Lal, Jawahar. Cost Accounting, Tata McGraw Hill Publishing Co., New Delhi.
- Singh, S. K. and Gupta Lovleen. Management Accounting – Theory and Practice. Pinnacle Publishing House.

BC-602
FUNDAMENTALS OF INSURANCE

External Marks: 80
Internal Marks: 20
Time: 3 Hours

Note: Paper setter will set nine questions in all. Question No. 1 comprising of five short types questions carrying four (4) marks each is compulsory. It covers the entire syllabus. Answer to each question should not be more than one page. Candidate is required to attempt four questions from the remaining eight questions carrying 15 marks each.

Introduction to insurance: life and general insurance; purpose, need and principles of insurance; insurance as a social security tool; insurance and economic development.

Contract of life insurance: principles and practice of life insurance; parties to the contract, their rights and duties; conditions and terms of policy, effects of non-compliance; nominations and assignment practices in connection with collection of premium, revivals, loans, surrenders, claims, bonuses and annuity payments; present structure & growth of life insurance in India; claims settlement procedure.

Fire insurance: principles of fire insurance contracts; fire insurance policy, conditions, assignment of policy, claims settlement procedure.

Marine insurance: marine insurance policy and its conditions, premium, double insurance; assignment of policy warranties, voyage; loss and abandonment; partial losses and particular charges; salvage; total losses and measures of indemnity; claims settlement procedures.

Accident and motor insurance: policy and claims settlement procedures.

Insurance intermediaries – role of agents and procedure for becoming an agent; cancellation of license; revocation/suspension/termination of agent appointment; code of conduct; unfair practices.

REFERENCES

- Godwin, Principles and Practices of Fire Insurance.
- Gupta, O.S., Life Insurance, Frank Brothers, New Delhi.
- Insurance Regulatory Development Act.
- Karam Pal, Bodla B.S. & Garg M.C., Insurance Management, Deep & Deep Publications, New Delhi.
- Life Insurance Corporation Act.
- Mishra, M.N., Insurance Principles and Practice; S. Chand and Co., New Delhi.
- Mishra, M.N., Life Insurance Corporation of India, Raj Books, Jaipur.
- Vinayakam N. Radhaswamy and Vasudevan, S.V.: Insurance-Principles and Practice, S.Chand and Co., New Delhi.

BC-603
HUMAN RESOURCE MANAGEMENT

External Marks: 80
Internal Marks: 20
Time: 3 Hours

Note: Paper setter will set nine questions in all. Question No. 1 comprising of five short types questions carrying four (4) marks each is compulsory. It covers the entire syllabus. Answer to each question should not be more than one page. Candidate is required to attempt four questions from the remaining eight questions carrying 15 marks each.

Human resource management: meaning, nature, history and scope, objectives, functions, importance; HRM vs. HRD and personal management.

Human resource planning: meaning, importance, objectives, process, factors affecting manpower planning, problems and suggestions for making HR planning effective.

Job Analysis: meaning, process of job analysis, methods of collecting job analysis data, potential problems with job analysis; job description and job specification.

Recruitment: meaning, purpose, recruitment policy, factors affecting recruitment; source of recruitment, internal and external methods of recruitment. Selection: meaning, purpose, difference between recruitment and selection; process of selection; barriers to effective selection.

Placement, induction and internal mobility: placement; induction/orientation: meaning, objectives, content and responsibility for induction; internal mobility: meaning & need; transfer: purpose, types; benefits and problems, transfer policy; promotion: purpose, basis, promotion policy; demotion: causes, demotion policy.

Training: meaning, training and education, training and development, objectives, importance, steps in designing training programme; training methods: on-the-job and off-the-job methods.

Performance appraisal: meaning, features, merits, limitations, process and methods of performance appraisal.

REFERENCES

- Aswathappa K., HR and Personnel Management, Tata McGraw Hill Publishers, New Delhi.
- Aswathappa K., HRM Text & Cases, Tata McGraw Hill Publishers, New Delhi.
- Bernardin H. John, HRM, Tata McGraw Hill Publishers Comp. Ltd., New Delhi.
- Decenzo, D.A., Human Resource Management, John Willy, New Delhi.
- Dessler Gary, Human Resource Management, PHI, New Delhi.
- Fisher, D.C., Schoenfeldt. F.L. and Shaw, B.J., HRM, Houghton Mifflin Company, New Delhi.
- French W.L., Human Resource Management, Houghton Mifflin Company, Chennai.
- Gupta Shashi K., Joshi Rosy, Human Resource Management: Text and Cases, Kalyani Publishers, New Delhi.
- Haldar Uday Kumar, Human Resource Management, Oxford Publication, New Delhi.
- Rao V.S.P., Human Resource Management - Text & Cases, Excel Books, New Delhi.
- Tapomoy Deb, Managing Human Resource & Industrial Relations, Excel Books Publications.

BC-604
INCOME TAX-II

External Marks: 80
Internal Marks: 20
Time: 3 Hours

Note: Paper setter will set nine questions in all. Question No. 1 comprising of five short types questions carrying four (4) marks each is compulsory. It covers the entire syllabus. Answer to each question should not be more than one page. Candidate is required to attempt four questions from the remaining eight questions carrying 15 marks each.

Deductions under section 80C to 80U in computing total income.

Computation of total income and tax liability of an individual and H.U.F.

Computation of total income and tax liability of a Firm.

Deduction of tax at source; advance payment of tax.

Income tax authorities and their powers.

Procedure for assessment; different types of returns.

Procedure of filing e-return and revised return.

Recovery and refund of tax.

Penalties and prosecutions; appeals and revision.

REFERENCES

- Gaur and Narang, Income Tax Law & Practice, Kalyani Publishers, Jalandhar.
- Girish Ahuja and Ravi Gupta, Systematic Approach, C.C.H. India Publications, New Delhi.
- Mehrotra H.C., Income Tax Law & Account, Sahitya Bhawan Publications, Agra.
- Prasad, Bhagwati, Income Tax Law & Practice, Wishwan Prakashan, Bhopal.
- Singhanian V.K., Student's Guide to Income Tax, Taxmann Publications Pvt. Ltd., New Delhi.

BC (Voc)-605
EMERGING CONCEPTS FOR EFFECTIVE TOURISM DEVELOPMENT - II

External Marks: 80

Internal Marks: 20

Time: 3 Hours

Note: Paper setter will set nine questions in all. Question No. 1 comprising of five short types questions carrying four (4) marks each is compulsory. It covers the entire syllabus. Answer to each question should not be more than one page. Candidate is required to attempt four questions from the remaining eight questions carrying 15 marks each.

Tourism legislation guidelines from Department of Tourism, Ministry of Tourism, Government of India concerning approval of tour operators/travel agencies, approval of hotels; business ethics and their relevance in tourism; Consumer's Protection Act 1986 (Relevant provisions for tourism).

HRD – concept, objectives and significance in tourism industry. HRD systems – recruitment, selection, manpower planning in public and private sectors in Indian tourism industry.

Security and safety issues in tourism; impact of liberalization, globalization and privatization on tourism industry

REFERENCES

- Kaul R.H. Dynamics of Tourism: A Terilogy, Sterling Publishers, New Delhi.
- Chuck, Gee; Professional Travel Agency Management, Prentice Hall, London.
- Pareek, Udai; HRD: New Dimension, Tata McGraw Hill, New Delhi.
- Silveria, D.L., HRD: The Indian Experience, New Book Publications, New Delhi.
- Bhatia, S.K., Business Ethics and Managerial Values, Deep & Deep Publications Pvt. Ltd., New Delhi.
- National Development Council Report, Ministry of Tourism, Govt. of India, New Delhi.
- Tourist Statistic, Department of Tourism, Ministry of Tourism, Government of India, New Delhi.

BC (Voc)-606

INFORMATION, COMMUNICATION AND AUTOMATION IN TOURISM INDUSTRY-II

External Marks: 80

Internal Marks: 20

Time: 3 Hours

Note: Paper setter will set nine questions in all. Question No. 1 comprising of five short types questions carrying four (4) marks each is compulsory. It covers the entire syllabus. Answer to each question should not be more than one page. Candidate is required to attempt four questions from the remaining eight questions carrying 15 marks each.

E-Commerce: concept, features, functions and limitations of E-commerce, E-tourism: concept, case study of online travel agencies, selling E-tourism: yatra.com and makemytrip.com.

Challenges of automation of information: impacts on organization, work structures & manpower training.

Future trends of automation of information in Indian travel industry; utility of social networking sites in travel industry

REFERENCES

- Kotler Philip. Bowen John and Makens James Marketing for Hospitality & Tourism. Person Education.
- Lovelock Christopher, Wirtz Jochen--Services Marketing, Pearson Education.
- Alan Jefferson & Leinard Lickorish, "Marketing Tourism", Longman.
- Andrew Vladimir, a Complete Travel marketing handbook NTC, Business Books, Illinois.
- Asworth, Gregory and Brian G. (ed.) Marketing Tourism Places, Routledge, London.
- Christopher, H. Lovelock, Services Marketing, Prentice Hall, Eaglewood Cliffs.
- Donnelly, J.H. and George, W.H. Marketing of Service Chicago.
- Green, P. and Tull, D., Research for Marketing Decision Prentice Hall.
- Holloway, J.C. and Plant R.V. Marketing for Tourism, Pitman Publishing, London.
- Kotler, Philip, Marketing for Non-Profit Organisation, Prentice Hall, New Jersey.
- McCarthy, E.J., Basic Marketing. A Management Approach, Irwin Publishers.

**Syllabus for Bachelor of Commerce (Vocational) Scheme
w.e.f. 2017-2018 in Phased Manner**

**Computer Applications
(Vocational Course)**

Each student who has opted for the above said course shall opt two theory papers in each Semester in addition to four papers common with B.Com. General Scheme.

Semester –I

Paper Code	Subject	External	Internal	Max. Marks
BC-101	Financial Accounting-I	80	20	100
BC-102	Micro Economics	80	20	100
BC-103	Principles of Business Management	80	20	100
BC-106	Business Communication	80	20*	100
BC(Voc)-105	Computer Fundamentals & Logical Organizations	80	20*	100
BC(Voc)-106	Business Data Processing & PC Software- 1	80	20*	100

*** Internal Assessment will be based on Practical Exam conducted by Internal Examiner.**

Semester –II

Paper Code	Subject	External	Internal	Max. Marks
BC-201	Financial Accounting-II	80	20	100
BC-202	Macro Economics	80	20	100
BC-203	Fundamentals of Marketing	80	20	100
BC-204	E-Commerce	80	20*	100
BC(Voc)-205	Programming in C	80	20*	100
BC(Voc)-206	Business Data Processing and PC Software-II	80	20*	100
BC-207	Environmental Studies (Qualifying Paper)	-	-	100

*** Internal Assessment will be based on Practical Exam conducted by Internal Examiner.**

Semester-III

Paper Code	Subject	External	Internal	Max Marks
BC-301	Corporate Accounting-I	80	20	100
BC-302	Business Statistics-I	80	20	100
BC-303	Business Laws-I	80	20	100
BC-304	Company Law-I	80	20	100
BC (Voc)-305	Data Structure	60	20*	80
BC (Voc)-306	Fundamentals of Database Management System	60	20*	80
BC (Voc)-307	On the Job Training Report	40	-	40

***Internal Assessment will be based on Practical Exam conducted by Internal Examiner.**

Semester-IV

Paper Code	Subject	External	Internal	Max Marks
BC-401	Corporate Accounting-II	80	20	100
BC-402	Business Statistics-II	80	20	100
BC-403	Business Laws-II	80	20	100
BC-404	Company Law-II	80	20	100
BC (Voc)-405	Programming in Java	80	20*	100
BC (Voc)-406	Advanced Computer Applications	80	20*	100

***Internal Assessment will be based on Practical Exam conducted by Internal Examiner.**

Semester-V

Paper Code	Subject	External	Internal	Max Marks
BC-501	Cost Accounting	80	20	100
BC-502	Financial Management	80	20	100
BC-503	Goods and Services Tax	80	20	100
BC-504	Income Tax-I	80	20	100
BC (Voc)-505	Web Technology	60	20*	80
BC (Voc)-506	Systems Analysis & Design	60	20*	80
BC (Voc)-507	On the Job Training Report	40		

***Internal Assessment will be based on Practical Exam conducted by Internal Examiner.**

Semester-VI

Paper Code	Subject	External	Internal	Max Marks
BC-601	Management Accounting	80	20	100
BC-602	Fundamentals of Insurance	80	20	100
BC-603	Human Resource Management	80	20	100
BC-604	Income Tax-II	80	20	100
BC (Voc)-605	Social Networking and Data Analytics	80	20*	100
BC (Voc)-606	Enterprise Resource Planning	80	20*	100

***Internal Assessment will be based on Practical Exam conducted by Internal Examiner.**

The students shall undergo four to six weeks On-the-Job Training after second and fourth semester examination (during vacations) to get a practical experience of the Computer Applications in Business. The faculty will supervise the students for their training. Training Report shall be submitted to the college before the commencement of the third and fifth semester examination. Training Reports will be sent for evaluation to an external examiner by the University. There will be no Viva-Voce of the training reports.

The candidates shall be issued B.Com. (vocational) with Computer Applications. They shall be eligible to get admission to M. Com and other Post-graduate classes after passing the said course just like other B.com students.

BC-101
FINANCIAL ACCOUNTING-I

External Marks: 80
Internal Marks: 20
Time: 3 Hours

Note: Paper setter will set nine questions in all. Question No. 1 comprising of five short types questions carrying four (4) marks each is compulsory. It covers the entire syllabus. Answer to each question should not be more than one page. Candidate is required to attempt four questions from the remaining eight questions carrying 15 marks each.

Financial accounting: meaning, need, objectives & scope; book-keeping and accounting; branches of accounting; accounting principles: concepts and conventions; accounting cycle and accounting equation; journal; rules of journalizing; ledger & trial balance; Rectification of Errors: suspense account; effect on profit.

Capital and Revenue: Concept and classification of income; expenditure; receipts.

Depreciation provisions and reserves: concept and classification; Methods of depreciation accounting.

Final Accounts: manufacturing, trading, profit & loss account; Balance sheet; adjustment entries.

Accounts of Non-profit Organizations.

Consignment Accounts: accounting records; Normal and abnormal Loss; Valuation of unsold stock.

REFERENCES

- Anthony, R.N. and Reece, J.S. : Accounting Principle, Richard Irwin Inc.
- Compendium of Statement of Standards of Accounting: The Institute of Chartered Accountants of India, New Delhi.
- Gupta R. L. and Radhaswamy, M. : Financial Accounting, Sultan Chand and Sons, New Delhi.
- Monga J.R, Ahuja Girish, and Sehgal Ashok: Financial Accounting; Mayur Paper Back, Noida.
- Shukla, M.C. Grewal T.S. and Gupta, S.C. : Advanced Accounts, S. Chand & Co., New Delhi.

BC-102
MICRO ECONOMICS

External Marks: 80

Internal Marks: 20

Time: 3 Hours

Note: Paper setter will set nine questions in all. Question No. 1 comprising of five short types questions carrying four (4) marks each is compulsory. It covers the entire syllabus. Answer to each question should not be more than one page. Candidate is required to attempt four questions from the remaining eight questions carrying 15 marks each.

Meaning, nature and scope of economics; micro and macroeconomics; Theories of demand: cardinal utility approach; Indifference curve approach: assumptions, properties, consumer equilibrium, price, income and substitution effects, limitations; Nature of demand function: law of demand; elasticity of demand: price, income and cross; measurement methods of price elasticity of demand.

Production function: meaning and concepts, law of variable proportions; economies and diseconomies of scale; law of returns to scale; Cost concepts; Theory of costs: traditional and modern.

Equilibrium of firm and industry under perfect competition; price and output determination under monopoly, price discrimination; price determination under monopolistic competition: Chamberlin's approach, monopolistic competition vs monopoly.

REFERENCES

- Ahuja H.L.: Business Economics; S. Chand & Co., New Delhi
- Browning Edger K. and Browning Jacquenlence M: Microeconomic Theory and Applications, Kalyani, New Delhi.
- Dwivedi, D.N., Managerial Economics, Vikas Publications, New Delhi.
- Ferguson P.R. and Rothschild R. and Ferguson G.J.: Business Economics; Macmillan, Hampshire.
- John P. Gould. Jr. and Edward P. Lazear: Microeconomic Theory, All India Traveller, Delhi.
- Jhingan, M.L., Managerial Economics, Vrinda Publications.
- Koutsoyiannis A.: Modern Microeconomics; Macmillan New Delhi.
- Nellis & Parker: The Essence of Business Economics; Prentice Hall, New Delhi.
- Richard G. Lipsey: An Introduction to Positive Economics; ELBS, Oxford.
- Singler G.: The Theory of Price; Prentice Hall of India.
- Watson Donalds and Getz Moloclm: Price Theory and its user; Khasla Publishing House, New Delhi.

BC-103
PRINCIPLES OF BUSINESS MANAGEMENT

External Marks: 80

Internal Marks: 20

Time: 3 Hours

Note: Paper setter will set nine questions in all. Question No. 1 comprising of five short types questions carrying four (4) marks each is compulsory. It covers the entire syllabus. Answer to each question should not be more than one page. Candidate is required to attempt four questions from the remaining eight questions carrying 15 marks each.

Introduction to commerce: concept, nature, importance and scope, components of commerce, evolution of commerce, commerce and business.

Introduction to Management: concept, characteristics and significance, Process/Functions of Management, Coordination.

Management: as Science, Art and profession.

Approaches to Management: Classical and Neo classical approach, Behavioral approach, Management science approach, Systems approach and Contingency approach; Management thought in ancient India.

Planning: concept, process & importance, Types of Plans: Policy, Programme, Strategy, Vision, Mission, Goals, and Objectives.

Organizing: meaning, principles and benefits of organizations; Organizational structure: Functional, Line vs. Staff, matrix, Formal vs. Informal; Organizational structure for large scale business organization.

Delegation: meaning, advantages, barriers to delegation, guidelines for effective delegation.

Decentralization and Centralization: advantages and disadvantages, factors influencing decentralization.

Staffing: meaning, importance & scope of staffing.

Directing: concept; Motivation: concept, objectives & significance, Approaches to motivation.

Leadership: concept, significance & functions, Leadership styles, approaches to leadership.

Controlling: meaning and characteristics of control, process of control, prerequisites of an effective control system; controlling techniques.

REFERENCES

- Bhattacharya Kumar Deepak, Principles of Management, Pearson, New Delhi.
- Drucker F. Peter, The Practice of Management, Allied Publishers, Bombay.
- Gilbert, R. Danil, Freeman, E.R. & Stoner, F.J.A., Management, Prentice Hall, New Delhi.
- O'Donnel Cyril & Koontz Harold, Management, McGraw Hill, New Delhi.
- Ramaswamy, Principles of Management, Himalaya Publishing House, New Delhi.
- Srinivasan R. & Chunawala, S.A., Management - Principles & Practice, Himalaya Publishing House, Bombay.
- Stoner, A. James & Wanbel Charles, Management, Prentice Hall of India, New Delhi.
- Tripathi, P.C. & Reddy, P.N., Principles of Management, Tata McGraw Hill, New Delhi.

BC-106
BUSINESS COMMUNICATION

External Marks: 80

Internal Marks: 20

Time: 3 Hours

Note: Paper setter will set nine questions in all. Question No. 1 comprising of five short types questions carrying four (4) marks each is compulsory. It covers the entire syllabus. Answer to each question should not be more than one page. Candidate is required to attempt four questions from the remaining eight questions carrying 15 marks each.

Business communication: meaning; forms of electronic communication; models and processes; theories of communication.

Corporate communication: audience analysis; formal and informal communication network; communication barriers; improving communication; effective presentation skills: individual and group presentation; practices in business communication: group discussion, mock-interview and seminars; report writing: principles and contents.

Self-development and communication: development of positive attitude; SWOT analysis; body language: kinesics, proxemics, para language; Principles of effective listening: oral, written and video session; Interviewing skills: appearing and conducting; writing resume; Writing business letters and emails; Etiquettes in verbal, written and online communication.

Practical: The students should have the knowledge of writing business letters, emails, notices, circulars, memos and reports.

REFERENCES

- Balasubramanyam : Business Communications; Vikas Publishing House, Delhi.
- Bovee and Thill : Business Communication Today, Tata McGraw Hill, New Delhi.
- Kaul, Asha : Business Communication; Prentice Hall, New Delhi.
- Kaul : Effective Business Communication : Prentice Hall, New Delhi
- Patri V.R. : Essentials of Communication; Greenspan Publications, New Delhi.
- Randall E. Magors: Business Communication; Harper and Row, New York.
- Robinson, Netrakanti and Shintre: Communicative Competence in Business English; Orient Longman, Hyderabad.
- Ronald E. Dulek and John S. Fielder, Principles of Business Communication; Macmillan Publishing Company, London.
- SenguinJ: Business Communication; The Real World and Your Career, Allied Publishers, New Delhi.
- Webster's Guide to Effective Letter Writing, Harper and Row, New York.
- Pooja Malhotra, Business Communication Skills, Kalyani publishers.

BC(Voc)-105
COMPUTER FUNDAMENTALS AND LOGICAL ORGANIZATION

External Marks: 80

Internal Marks: 20

Time: 3 Hours

Note: Paper setter will set nine questions in all. Question No. 1 comprising of five short types questions carrying four (4) marks each is compulsory. It covers the entire syllabus. Answer to each question should not be more than one page. Candidate is required to attempt four questions from the remaining eight questions carrying 15 marks each.

Introduction to computers: definition, components and characteristics of computers; input and output devices: memory and mass storage devices; memory hierarchy, RAM, ROM, EPROM, PROM and other types of memory, cloud memory; logical organization of computer.

Number systems, binary arithmetic operations. character codes and error detecting and correcting codes. Boolean algebra, Boolean functions, truth tables, simplifications of Boolean functions, digital logic gates. combinational logic- adders subtractions, encoders, decoders, multiplexors, de-multiplexors. sequential logic- flip flops, shift registers, counters, memory organization semiconductor RAMs and ROMs; machine instructions, instruction formats, addressing modes, instruction cycles; concept of micro-programming; I/O interface, I/O transfer - program - controlled, interrupt controlled, direct memory access.

Computer software – introduction, types of software - system, application and utility software; programming languages; introduction to operating system: types and function of operating system; real time applications; operating systems for tabs, mobile phones, etc. – Android, etc; open source software: an overview, Linux Ubuntu; concepts of translators, linkers and loader.

Application software: spreadsheets, word processors, database management software; networks basic, types of networks, topologies, media, hardware and software required for networking.

Practical: A student must be able to work on different operating systems – Windows, Linux Mac, Android, and Chrome.

REFERENCES

- Sinha, P.K., Computer Fundamentals, BPB Publications.
- Mano, M. Morris, Digital Logic and Computer Design, Prentice Hall of India Pvt. Ltd
- Radhakrishnan, T. Computer Design, Prentice Hall of India Pvt. Ltd

BC(Voc)-106
BUSINESS DATA PROCESSING AND PC SOFTWARE-I

External Marks: 80

Internal Marks: 20

Time: 3 Hours

Note: Paper setter will set nine questions in all. Question No. 1 comprising of five short types questions carrying four (4) marks each is compulsory. It covers the entire syllabus. Answer to each question should not be more than one page. Candidate is required to attempt four questions from the remaining eight questions carrying 15 marks each.

Data processing, various business functions, use of computers in data processing and in carrying out business functions, concepts of data and information, characteristics of information, economics of business data processing, impact of data processing on business organizations, information and product flow in production environment, concepts of records and files, various types of file organizations, data capturing, data preparation, data verification and validation, and data editing.

Word processing: application of word processing, menus and tool bars, word processor: creating, entering, saving and printing the document, editing and formatting text, mail merge and macros (preferably latest version of MS Word or Libre Office Writer).

Spreadsheet: application, menus and tool bar, preparing tables, charts, sorting, etc., running statistical applications in Excel and Libre Office Calc, creating formulae in spreadsheets. RDBMS software: an overview.

Practical: A student must be able to work on Windows and Linux and be proficient in the use of MS Word, MS Excel, MS Access and Libre Office.

REFERENCES

- Foster Provost & Tom Fawcett, Data Science for Business; O'Reilly Media Publishing House
- Bhadka Harsad and Sharma Priyanka, Business Data Processing, LAP Lambert Academic Publishers.
- S.S. Shrivastava, MS Office, Laxmi Publications.
- Lambert Joan, Microsoft Office 2016 Step by Step, Microsoft Press Publisher
- Paul Mc Fedries, My Office 2016, Pearson Education Publisher

BC-201
FINANCIAL ACCOUNTING-II

External Marks: 80

Internal Marks: 20

Time: 3 Hours

Note: Paper setter will set nine questions in all. Question No. 1 comprising of five short types questions carrying four (4) marks each is compulsory. It covers the entire syllabus. Answer to each question should not be more than one page. Candidate is required to attempt four questions from the remaining eight questions carrying 15 marks each.

Branch Accounts: dependent branch, debtor's system, stock and debtor system; final accounts; wholesale branch.

Hire purchase and installment purchase system: concept and legal provisions regarding hire-purchase contract; accounting records for goods of substantial sale value.

Partnership account: characteristics of partnership; partnership deed; final accounts; adjustment after closing the accounts; fixed and fluctuating capital; accounts; goodwill; joint life policy; change in profit sharing ratio.

Reconstitution of partnership firm: admission; retirement; death of a partner; dissolution of partnership: modes & accounting treatment.

REFERENCES

- Anthony, R.N. and Reece, J.S.: Accounting Principle: Richard Irwin Inc.
- Compendium of Statement of Standards of Accounting: The Institute of Chartered Accountants of India, New Delhi.
- Gupta RL. and Radhaswamy, M.: Financial Accounting; Sultan Chand and Sons, New Delhi.
- Monga J.R, Ahuja Girish, and Sehgal Ashok: Financial Accounting; Mayur Paper Back, Noida.
- Shukla, M.C. Grewal T.S. and Gupta, S.C.: Advanced Accounts; S. Chand Publishing.

BC-202
MACRO ECONOMICS

External Marks: 80
Internal Marks: 20
Time: 3 Hours

Note: Paper setter will set nine questions in all. Question No. 1 comprising of five short types questions carrying four (4) marks each is compulsory. It covers the entire syllabus. Answer to each question should not be more than one page. Candidate is required to attempt four questions from the remaining eight questions carrying 15 marks each.

Macro economics: concept, nature, scope, and variables; national income: concept and measurement; circular flow of income (four core sectors); consumption function; investment function; multiplier: concepts and importance; principle of acceleration.

Classical & Keynesian theory of income, output and employment; income determination in closed economy.

Inflation: meaning, types, theories, causes, effects and remedial measures.

Business cycle: meaning, and phases; Hicks & Samuelson Theory, measures for business cycles.

REFERENCES

- Ahuja, H.L., Macro Economics, S. Chand Publications, New Delhi.
- Branson, William H. Macroeconomic Theory and Policy A.I.T.B.S. Publishers & Distributors, Delhi.
- Burda, Michael, and Wyplosz. Macroeconomics A European Text. Oxford University Press, Oxford.
- Dornbusch, Rudiger, and Stanley. Fischer. Macroeconomics. McGraw-Hill.
- Dwivedi, D.N., Macro Economics, Tata McGraw Hill, New Delhi.
- Jhinghan M.L.: Advanced Economic Theory. Vrinda Publications, New Delhi.
- John P. Gould. Jr. and Edward P. Lazear: Macroeconomic Theory, All India Traveller, Delhi.
- Salvatore, Dominick. International Economics, John Wiley & Sons Singapore.

BC-203
FUNDAMENTALS OF MARKETING

External Marks: 80
Internal Marks: 20
Time: 3 Hours

Note: Paper setter will set nine questions in all. Question No. 1 comprising of five short types questions carrying four (4) marks each is compulsory. It covers the entire syllabus. Answer to each question should not be more than one page. Candidate is required to attempt four questions from the remaining eight questions carrying 15 marks each.

Introduction: meaning, concepts & principles of marketing; marketing management; marketing mix.

Analysis of marketing environment: internal environment, external environment: demographic, socio-cultural, political, economic, natural, technological, and legal.

Market Segmentation: concept & bases of market segmentation; understanding consumer behavior.

Product: meaning, classification, product mix and product line decisions; product life cycle; new product development process; branding; packaging; labelling.

Pricing: pricing objectives; factors influencing pricing; pricing strategies.

Promotion: element of promotion mix.

Distribution channel: meaning, types, role and factors affecting choice of distribution channel.

REFERENCES

- Baines, Paul, Chris, Fill, Page, Kelly, Marketing, Oxford University Press, New Delhi
- Kazmi, Marketing Management, Excel Books.
- Kotler, P., Marketing Management, Pearson Education, New Delhi.
- Kumar Arun & Meenakshi, N., Marketing Management, Vikas Publications, New Delhi.
- Madaan KVS., Fundamentals of Retailing, Tata McGraw Hill, New Delhi
- Panda, T. K., Marketing Management, Excel Books, New Delhi
- Raju M. S., Rao, J V P, Fundamentals of Marketing, Excel Books, New Delhi
- Ramaswamy and Namakumari, S., Marketing Management, Macmillan, New Delhi
- Saxena Rajan, Marketing Management, Tata McGraw Hill, New Delhi
- Stanton, Etzel et al., Fundamentals of Marketing, McGraw Hill, New York

BC-204
E-COMMERCE

External Marks: 80
Internal Marks: 20
Time: 3 Hours

Note: Paper setter will set nine questions in all. Question No. 1 comprising of five short types questions carrying four (4) marks each is compulsory. It covers the entire syllabus. Answer to each question should not be more than one page. Candidate is required to attempt four questions from the remaining eight questions carrying 15 marks each.

Introduction to internet: concept, application and uses of Internet, Internet services.

Information Technology and Business: concepts of data, information and information system, effects of IT on business; Types of information system: Transaction Processing System (TPS), Management Information System (MIS).

Introduction to E-commerce; e-commerce and world wide web; e-commerce application services; e-commerce models: B2B, B2C, C2C; electronic data interchange: benefits, components of EDI, EDI implementation, security issues in e-commerce.

M-commerce and e-governance: an overview.

Practical: The students should be able to work on Internet - search engines, communication through Internet. Research using online sources – surveys, research on social networking sites. Be familiar with e-governance initiation such as E-disha, digital locker, apps, etc.

REFERENCES

- Bajaj, Kamlesh K and Debjani Nag, E-commerce – The Cutting Edge of Business, Tata McGraw Hill (P) Ltd., New Delhi.
- Greenstein, Marilyn, and Todd M. Feinman, Electronic Commerce, Tata McGraw Hill, New Delhi.
- Leon, Alexis: Fundamental of Information Technology, Vikas Publication House (P) Ltd., New Delhi
- Minoli, Daniel, Internet and Intranet Engineering, Tata McGraw-Hill Publishing Co Ltd., New Delhi.
- Whitley, David, E-Commerce: Strategy, Technology and Applications, Tata McGraw-Hill Publishing Co Ltd., New Delhi.

BC(Voc)-205
PROGRAMMING IN C

Max. Marks: 80
Internal Marks: 20
Time: 3 Hours

Note: Paper setter will set nine questions in all. Question No. 1 comprising of five short types questions carrying four (4) marks each is compulsory. It covers the entire syllabus. Answer to each question should not be more than one page. Candidate is required to attempt four questions from the remaining eight questions carrying 15 marks each.

Programming in C: character set, identifiers and keywords, constants and variables, data types, expressions and statements.

Arithmetic, logical, relational and bitwise operators and their hierarchy, Assignment and conditional operators.

Input/output statements, control statements-if-else, switch break, continue and loops.

Arrays, functions, pointer, structure and unions, data files, developing simple programmes.

Practical: The candidates should be able to develop elementary programmes in C Language

REFERENCES

- Gotterfried, Programeming in C, Schaum Outline Series (TMH).
- Yashwant Kanetker, Let Us C (BPB).

BC(Voc)-206
BUSINESS DATA PROCESSING AND PC SOFTWARE-II

Max. Marks: 80
Internal Marks: 20
Time: 3 Hours

Note: Paper setter will set nine questions in all. Question No. 1 comprising of five short types questions carrying four (4) marks each is compulsory. It covers the entire syllabus. Answer to each question should not be more than one page. Candidate is required to attempt four questions from the remaining eight questions carrying 15 marks each.

Presentation software: creating, opening and saving presentations; working in different views; working with slides; adding and formatting text; spelling checks; preparing overhead transparencies speakers notes, handouts and outlines etc.; printing presentations; working with objects; designing, running and controlling electronic slide shows.

Desktop publishing: concept, need and applications; hardware, software requirements for DTP, an overview of DTP packages- MS word, open office, etc.; comparison of DTP software, PageMaker: text formatting and word-formatting features, composition and typography, graphics and text objects, indexes contents and pagination, color management, tables handling, printing & publications; advantages and limitations of PageMaker over MS word.

Statistical software: data entry, tabulation, sorting, data analysis using software; data analysis in excel, SPSS.

Mobile applications: concept, types, sources of mobile applications, advantages and limitations of mobile applications.

Practical: The student should be able to make presentations including graphics and animation, create documents using Page Maker, perform statistical analysis of data using Excel and SPSS.

REFERENCES

- Business Data Processing by Bhadka Harshad and Sharma Priyank, Lambert Academic Publication
- PC Software Made Simple by Jain SC BPB Publication
- Computer Basics and PC Software by Nidhi Singh, Dotcom Publication
- MS Office by S S Shrivastava, Laxmi Publication
- The Big Basics Book of MS Office-97 by Jennifer Fulton et al. (PHI).

BC-207
ENVIRONMENTAL STUDIES (QUALIFYING PAPER)

Total Marks: 100
Time : 3 Hours

The Subject of Environmental Studies is included as a qualifying paper in all UG Courses (including professional courses also) from the session 2004-2005 and the students will be required to qualify the same otherwise the final result will not be declared and degree will not be awarded.

Annual System: The duration of the course will be 50 lectures. The examination will be conducted by the college at its own level earlier than the examination along with the Annual Examination.

Semester System: The Environment Course of 50 lectures will be conducted in the second semester and the examinations shall be conducted at the end of second semester:

Credit System: The core course will be awarded 4 credits.

Exam. Pattern: In case of awarding the marks, the question paper should carry 100 marks. The structure of the question paper being:

PART-A: Short Answer Pattern	25 Marks
PART-B: Essay type with inbuilt choice	50 Marks
PART-C: Field work	25 Marks

INSTRUCTIONS FOR THE EXAMINERS

Part-A: Questions 1 is compulsory and will contain ten short answer type question of 2.5 marks each covering the entire syllabus.

Part-B : Eight essay type questions (With inbuilt choice) will be set from the entire syllabus and the candidates will be required to answer any four of them. Each essay type question will be of 12.5 marks.

The examination will be conducted by the college concerned at its own level earlier than he annual examination and each student will be required to score minimum of 35% marks each in Theory and Practical. The marks obtained in this qualifying paper will not be including in determining the percentage of marks for the award of degree.

However, these will be shown in the detailed marks certificate of the student.

Syllabus and Course of reading

The multidisciplinary nature of environmental studies: Definition, Scope and importance need for public awareness. (2 Lectures)

Natural Resources: Renewable and non-renewable resources:

Natural resources and associated problems.

a) Forest resources: Use ad over-exploitation, deforestation, case studies. Timber extraction, mining, dams and their effects on forests and tribal people.

b) Water resources: Use and over-utilization of surface and ground water, floods, drought, conflicts over water, dams-benefits and problems.

c) Mineral resources: Use and exploitation, environmental effects of extracting abd using mineral resources, case studies.

- d) Food resources: World food problems, changes caused by agriculture and overgrazing, effects of modern agriculture, fertilizer-pesticide problems, water logging, salinity, case studies.
- e) Energy resources; Growing energy needs, renewable and non-renewable energy sources, case studies.
- f) Land resources: Land as a resources, land degradation man induced landslides, soil erosion and desertification.

- Role of an individual in conservation of natural resources.
- Equitable use of resources for sustainable lifestyles.

(8 Lectures)

Ecosystems

- Concept of an ecosystem
- Structure and function of an ecosystem.
- Producers, Consumers and decomposers.
- Energetical flow in the ecosystem
- Ecological succession
- Food chains, food webs and ecological pyramids.
- Introduction, types, Characteristic features, structure and function of the following of the ecosystem.
 - a. Forest ecosystem
 - b. Grassm land ecosystem
 - c. desert ecosystem
 - d. Aquatic ecosystems (ponds, streams, lakes, rivers, oceans, estuaries).

(6 lectures).

Biodiversity and its conservation

- Introduction-Definition: genetic, species and ecosystem diversity.
- Bio-geographical classification of India. "
- Value of bioersivity: consumptive use, productive use, social, ethical; aesthetic and option values.
- Biodiversity at global, National and local levels.
- India as a mega-diversity nation.
- Hot-spots of biodiversity.
- Threats to biodiversity: habitat loos, poaching of wildlife, man-wildlife conflicts. 1
- Endangered and endemics.
- Conservation of biodiversity: In-situ and Ex-situ, Conservation of biodiversity.

(8 Lectures)

Environmental Pollution

Definition

- Causes, effects and control measures of :-
 - a. Air pollution
 - b. Water pollution
 - c. Soil pollution
 - d. Marine pollution
 - e. Noise pollution
 - f. Thermal pollution
 - g. Nuclear hazards
- Solid Waste Management: Causes, effects and control measures of urban and industrial wastes.
- Role of an individual in prevention of pollution.
- Pollution case studies.
- Disaster Management: floods, earthquake, cyclone and landslides.

(8 lectures)

Social Issues and the environment

- From Unsustainable to Sustainable development.
- Ur ban problems related to energy.
- Water conservation, rain water harvesting, watershed management.

- Resettlement and rehabilitation of people; its problems and concerns. Case studies.
- Environmental ethics: Issues and possible solutions.
- Climate change, global warming, acid rain, ozone layer depletion, nuclear accidents and holocaust. Case studies.
- Wasteland reclamation.
- Consumerism and waste products.
- Air (prevention and Control of Pollution) Act.
- Water (prevention and control of pollution) Act.
- Wildlife Protection Act.
- Forest Conservation Act.
- Issues involved in enforcement of environmental legislation.
- Public awareness.

(7 lectures)

Human Population and the Environment

- Population growth, variation among nations.
- . Population explosion- family Welfare Programme.
- Environment and human health.
- Human Rights.
- Value Education.
- HIV/AIDS.
- women and child welfare
- role of information technology in environment and human health
- Case Studies.

(6 lectures)

Field work

- Visit to a local area to document environmental assets: river/forest grass land/ hill/mountain.
 - Visit to a local polluted site-Urban/Rural/Industrial/ Agricultural.
 - Study of common plants, insects, birds.
 - Study of simple ecosystems pond, river, hill slopes, etc.
- (Field work Equal to 5 lecture. hours).

SIX MONTHS COMPULSORY CORE MODULE COURSE IN ENVIRONMENTAL STUDIES: FOR UNDERGRADUATES

Teaching Methodologies

The Core Module Syllabus for Environmental Studies includes class room teaching and Field Work. The syllabus divided into eight units covering 50 lectures. The first seven unit will cover 45 lectures which are class room based to enhance knowledge skills mid attitude to environment. Unit eight is based on field activities which will be covered in five lecture hours and would provide students' firsthand knowledge on various local would environmental aspects.

Field experience is one of the most effective learning to for environmental concerns. This moves out of the scope of text book mode of teaching into realm of real learning in the field where the teacher merely acts as a catalyst to interpret what student observes or discovers in his/her environment.

Fields are as essential as class work and form an irreplaceable synergistic tool in the entire learning process.

Course material provided by UGC for class room teaching and field activities be utilized.

The universities/Colleges can also draw upon expertise of outside resource persons for teaching purposes. Environmental Core module shall be integrated into the teaching programmes of all undergraduate courses.

REFERENCES

- Agarwal, K.C. Environmental Biology, Nidi Publ. Ltd. Bikaner.
- Bharucha Erach, The Biodiversity of India, Mapin Publishing Pvt. Ltd., Ahmedabad
- Brunner R.C., Hazardous Waste Incineration, McGraw Hill Inc.
- Clerk RS., Marine Pollution; Clanderson Press Oxford(1B).
- Cunningham, W.P. Cooper, T.H. Gorhani, E & Hepworth, M. T.
- Environmental Encyclopedia, Jaico Publishing House, Mumbai.
- De A.K., Environmental Chemistry, Wiley Esteem Ltd.
- Gleick, H.P. Water in crisis, Pacific Institute for Studies in Dev., Environment & Security. Stockholm Env. Institute.
- Hawkins R.E., Encyclopedia of Indian Natural History, Bombay Natural History Society, Bombay.
- Heywood, V.H. & Watson, R.T. Global Biodiversity Assessment. Cambridge Univ. Press.
- Jadhav, H & Dosale, V.M., Environmental Protection and Laws. Himalaya Pub. House, Delhi.
- Mhaskar A.K, Matter Hazardous, Techno-Science Publications(TB).
- Rao MN. & Datta, A.K. . Waste Water treatment. Oxford & IBH Publ. Co. Pvt. Ltd.
- Townsend C., Harper J, and Michael Begon, Essentials Ecology, Blackwell Science(1B).
- Trivedi R.K and P.K Goel, Introduction to air pollution, Techno-Science Publications (TB).
- Trivedi R.K, Handbook of Environmental Laws, Rules, Guidelines Compliances and Standards, Vol I and II, Envirol Media(R).
- Wagner KD., Environmental Management. W.B. Saunders Co. Philadelphia, USA.(M) Magazine (R) Reference (TB) Textbook.

BC-301
CORPORATE ACCOUNTING-I

External Marks: 80
Internal Marks: 20
Time: 3 Hours

Note: Paper setter will set nine questions in all. Question No. 1 comprising of five short types questions carrying four (4) marks each is compulsory. It covers the entire syllabus. Answer to each question should not be more than one page. Candidate is required to attempt four questions from the remaining eight questions carrying 15 marks each.

Accounting for share capital & debentures: issue, forfeiture and reissue of forfeited shares; Book building: concept & process; issue of right and bonus shares; buy back of shares; redemption of preference shares; issue and redemption of debentures.

Final accounts of companies (excluding computation of managerial remuneration).

Amalgamation of companies: concept and accounting treatment as per accounting standard 14 (excluding intercompany holdings).

Internal reconstruction: concept and accounting treatment excluding scheme of reconstruction.

REFERENCES

- Gupta, Nirmal. Corporate Accounting, Sahitya Bhawan, Agra
- Jain, S.P. and K.L. Narang. Corporate Accounting, Kalyani Publishers, New Delhi.
- Maheshwari, S.N. and S. K. Maheshwari. Corporate Accounting, Vikas Publishing House, New Delhi.
- Monga, J.R. Fundamentals of Corporate Accounting, Mayur Paper Backs, New Delhi.
- Naseem Ahmed, Corporate Accounting, ANE Books Pvt. Ltd. New Delhi.
- Sehgal, Ashok and Deepak Sehgal. Corporate Accounting, Taxman Publication, New Delhi.
- Shukla, M.C., T.S. Grewal, and S.C. Gupta. Advanced Accounts, S. Chand & Co., New Delhi.

BC-302
BUSINESS STATISTICS-I

External Marks: 80
Internal Marks: 20
Time: 3 Hours

Note: Paper setter will set nine questions in all. Question No. 1 comprising of five short types questions carrying four (4) marks each is compulsory. It covers the entire syllabus. Answer to each question should not be more than one page. Candidate is required to attempt four questions from the remaining eight questions carrying 15 marks each.

Introduction of statistics: concept, scope, usefulness & limitations of statistics, distrust of statistics.
Collection of data: primary and secondary data, methods of collection of data.

Measure of central tendency: mean, median, mode, harmonic mean and geometric mean. Measure of dispersion: range, inter-quartile range, quartile deviation, mean deviation, standard deviation, coefficient of variation, Lorenz curve.

Index numbers: meaning, types and uses of index numbers, methods of preparation of index numbers: simple or unweighted and weighted index number, problems in the preparation of index numbers, Tests of adequacy; Chain-base index numbers; Base shifting, Splicing and deflating, Consumer price index.

Analysis of Times Series: causes of variation in time series data; Components of a time series; Decomposition: additive and multiplicative models; determination of trend: moving averages method and method of Least Squares (including linear second degree, parabolic, and exponential trend); Computation of seasonal-indices by sample averages, ratio-to-trend, ratio-to moving average and link relative methods.

REFERENCES

- Gupta S.P., Business Statistics, Sultan Chand Publications, New Delhi.
- Hooda, R.P., Introduction to Statistics, Macmillan, New Delhi.
- Hooda, R.P., Statistics for Business and Economics; Macmillan, New Delhi.
- Lewin and Rubin, Statistics for Management, Prentice-Hall of India, New Delhi.
- Sancheti, D.C. and Kapoor, V.K., Statistics (Theory, Methods & Application), Sultan Chand & Sons, Delhi.
- Hoel & J Assen, Basic Statistics for Business and Economics; John Wiley and Sons, New York.

BC-303
BUSINESS LAWS-I

External Marks: 80
Internal Marks: 20
Time: 3 Hours

Note: Paper setter will set nine questions in all. Question No. 1 comprising of five short types questions carrying four (4) marks each is compulsory. It covers the entire syllabus. Answer to each question should not be more than one page. Candidate is required to attempt four questions from the remaining eight questions carrying 15 marks each.

Law of Contract (1872): nature and classification of contract; offer and acceptance; capacity of parties to contract; free consent; consideration; legality of object; agreement declared void; performance of contract; discharge of contract, remedies for breach of contract; Contingent contracts; Quasi contracts.

Special contracts: indemnity & guarantee; bailment and pledge; contract of agency.

Sale of Goods Act 1930: formation of contracts of sale; goods and their classification, price; conditions and warranties; transfer of property in goods; performance of the contract of Sale; Remedies: unpaid seller and his rights, buyer's remedies; Auction sale.

Consumer Protection Act 1986.

REFERENCES

- Aggarwal Rohini, Mercantile & Commercial Laws, Taxmann Allied Servies (P) Ltd., New Delhi.
- Desai T.R., Indian Contract Act, Sale of Goods Act and Partnership Act, S.C Sarkar & Sons Pvt. Ltd., Kolkata.
- Kapoor, N.D., Business Law, Sultan Chand & Sons, New Delhi.
- Khergsamwala, I.S., The Negotiable Instrument Act; N.M. Tripathi, Mumbai.
- Kuchhal, M.C., Business Law; Vikas Publishing House, New Delhi.
- Kuchhal, M.C., Kuchhal Vivek, Business & Industrial Laws, Vikas Publishing House Pvt. Ltd., N. Delhi.
- Singh, Avtar, The Principles of Mercantile Law, Eastern Book Company, Lucknow.

BC-304
COMPANY LAW -I

External Marks: 80
Internal Marks: 20
Time: 3 Hours

Note: Paper setter will set nine questions in all. Question No. 1 comprising of five short types questions carrying four (4) marks each is compulsory. It covers the entire syllabus. Answer to each question should not be more than one page. Candidate is required to attempt four questions from the remaining eight questions carrying 15 marks each.

Company: meaning, characteristics & types of companies, conversion of private into public company & vice versa.

Promotion and incorporation of companies; promoters: legal position, duty, liability and remuneration; company and pre-incorporation contracts; incorporation procedure.

Memorandum of Association: clauses, doctrine of ultra vires, alteration of clauses.

Articles of Association: contents, model forms, and alteration; doctrine of indoor management and constructive notice.

Prospectus: meaning, contents and formalities, abridged prospectus, deemed prospectus, red herring & shelf prospectus, misstatement and remedies, liabilities for misstatements.

Share Capital: types, issue and allotment of shares and debentures; share certificate and share warrant, reduction of share capital; buy-back of shares.

Transfer & transmission of shares and debentures; depository system; borrowing powers and debentures.

REFERENCES

- Kapoor N.D., Company Law- Incorporating the provisions of the Companies.
- Kuchal M.C., Modern India Company Law, Shri Mahavir Books, Noida.
- Majumdar, A.K. and Kapoor, G.K., Company Law, Taxmann Publications.
- Ramaiya A., Guide to the Companies Act, Wadhwa & Co, Nagpur.
- Ratan Nolakha, Company Law and Practice; Vikas Publications, New Delhi.
- Singh Avtar, Company Law, Eastern Book Co., Lucknow.
- Tandon B.N., Principles of Auditing; S. Chand and Co., New Delhi.

BC(Voc)-305
DATA STRUCTURE

Max. Marks: 60
Internal Assessment: 20
Time: 3 Hours

Note: Paper setter will set nine questions in all. Question No. 1 comprising of five short types questions carrying four (4) marks each is compulsory. It covers the entire syllabus. Answer to each question should not be more than one page. Candidate is required to attempt four questions from the remaining eight questions carrying 10 marks each.

Data structure: linear and least structures: array definition, type, address calculation, stack: push/pop algorithms, applications.

Queue: INS/DEL algorithm, double and circular queue concept only.

List: single linked list, algorithm and double linked list and circular linked list concepts; B-Tree concept.

Files: serial, sequential, indexed, direct, multi-list.

Practical: Implementation of Data Structure Using C Language

REFERENCES

- S. K. Srivastava and Deepali Srivastava, Data Structures Through C in Depth, BPB Publisher
- A. Tanenbaum, T. Langhsam and A.S. Augenstein Data Structures Using C, Prentice Hall of India.
- Seymour Lipschultz, Theory and Practical of Data Structure, McGraw Hill.

BC (Voc)-306
FUNDAMENTALS OF DATABASE MANAGEMENT SYSTEM

Max. Marks: 60
Internal Assessment: 20
Time: 3 Hours

Note: Paper setter will set nine questions in all. Question No. 1 comprising of five short types questions carrying four (4) marks each is compulsory. It covers the entire syllabus. Answer to each question should not be more than one page. Candidate is required to attempt four questions from the remaining eight questions carrying 10 marks each.

Overview of Data Management System: element of data-base system, DBMS and its architecture, advantages of DBMS, types of database users, role of database administrator.

Brief overview of hierarchical and network model, detailed study of relational model (relations, properties of relational model, keys and integrity rules), and E-R diagrams.

Normalization: concepts and update anomalies, functional and transitive dependencies normal forms (1NF, 2NF, 3NF and BCNF).

Database objects: terminologies- tables, views, materialized views, indexes; triggers; synonyms; functions, procedures and packages; create operator, create directory, create library, database links.

SQL: methods to access SQL plan; DDL, describe command; DML, joining tables; break clause.

Oracle service: terminology; architecture and background support processes, role of database administrator, applications of ORACLE in business.

Practical: The candidates should be able to work on Oracle

REFERENCES

- C.J. Date, An Introduction to Data Base System Narosa Publisher.
- D. Kroenke: Database Processing: Fundamental Design and Implementation, Pearson.
- Abraham Silberschatz, Henry F Korth and S. Sudarshan, Database System Concepts, McGraw Hill Education.

BC-401
CORPORATE ACCOUNTING-II

External Marks: 80
Internal Marks: 20
Time: 3 Hours

Note: Paper setter will set nine questions in all. Question No. 1 comprising of five short types questions carrying four (4) marks each is compulsory. It covers the entire syllabus. Answer to each question should not be more than one page. Candidate is required to attempt four questions from the remaining eight questions carrying 15 marks each.

Valuation of goodwill; valuation of shares: concepts and calculation - simple problem only.

Accounts of holding companies: preparation of consolidated balance sheet with one subsidiary company, relevant provisions of accounting standard 21.

Accounts of banking organizations.

Accounts of insurance companies.

Liquidation of companies.

REFERENCES

- Gupta, Nirmal. Corporate Accounting. Sahitya Bhawan, Agra
- Jain, S.P. and K.L. Narang. Corporate Accounting, Kalyani Publishers, New Delhi.
- Maheshwari, S.N. and S. K. Maheshwari. Corporate Accounting, Vikas Publishing House, New Delhi.
- Monga, J.R. Fundamentals of Corporate Accounting, Mayur Paper Backs, New Delhi.
- Naseem Ahmed, Corporate Accounting, ANE Books Pvt. Ltd. New Delhi.
- Sehgal, Ashok and Deepak Sehgal. Corporate Accounting, Taxman Publication, New Delhi.
- Shukla, M.C., T.S. Grewal, and S.C. Gupta. Advanced Accounts. Vol.-II. S. Chand & Co., New Delhi.

BC-402
BUSINESS STATISTICS-II

External Marks: 80
Internal Marks: 20
Time: 3 Hours

Note: Paper setter will set nine questions in all. Question No. 1 comprising of five short types questions carrying four (4) marks each is compulsory. It covers the entire syllabus. Answer to each question should not be more than one page. Candidate is required to attempt four questions from the remaining eight questions carrying 15 marks each.

Simple Correlation: concept, types: multiple and partial; linear and non-linear; Scatter diagram, Methods: Karl Pearson's co-efficient of correlation, Spearman's Rank Correlation, Concurrent deviation method; Probable and standard errors.

Regression Analysis: meaning, difference between correlation and regression, regression coefficients, methods of calculation of simple regression, standard error of estimate.

Probability; concept and approaches; addition and multiplication laws of probability; Conditional probability: Bayes' Theorem.

Probability distributions: concept, Binomial, Poisson and Normal distributions: their properties and parameters.

REFERENCES

- Gupta S.P., Business Statistics, Sultan Chand Publications, New Delhi.
- Hooda, R.P., Introduction to Statistics, Macmillan, New Delhi.
- Hooda, R.P., Statistics for Business & Economics, Vikas Publications, New Delhi.
- Lewin and Rubin, Statistics for Management, Prentice-Hall of India, New Delhi.
- Sancheti, D.C. and Kapoor, V.K., Statistics (Theory, Methods & Application), Sultan Chand & Sons, Delhi.
- Sharma J.K., Business Statistics, Vikas Publications, New Delhi.
- Hoel & J Assen, Basic Statistics for Business and Economics; John Wiley and Sons, New York.

BC-403
BUSINESS LAWS-II

External Marks: 80

Internal Marks: 20

Time : 3 Hours

Note: Paper setter will set nine questions in all. Question No. 1 comprising of five short types questions carrying four (4) marks each is compulsory. It covers the entire syllabus. Answer to each question should not be more than one page. Candidate is required to attempt four questions from the remaining eight questions carrying 15 marks each.

Negotiable Act 1881: scope, features and types; Negotiation; Crossing; Dishonor and discharge of negotiable instruments.

Indian Partnership Act, 1932: nature of firm, duties and rights of partners, relations of partners to third parties, liabilities of firm and partner, minor, reconstitution of partnership firm, dissolution of a firm and consequences, settlement of accounts, registration of firms, effect of non-registration.

Limited Liability Partnership Act, 2008: meaning, characteristics of Limited Liability Partnership (LLP); Incorporation of LLP; partners and the liability of LLP and partners; accounts, audit and taxation of LLPs, conversion to LLP from firm/private company/unlisted public company; winding up and dissolution of LLP.

Information Technology Act 2000: purpose, digital signature, electronic governance; attribution, acknowledgement and dispatch of electronic records, certifying digital signature, penalties and other provisions.

RTI Act, 2005: important provisions

REFERENCES

- Desai T.R., Indian Contract Act, Sale of Goods Act and Partnership Act, S.C Sarkar & Sons Pvt. Ltd., Kolkata.
- Kapoor, N.D., Business Law, Sultan Chand & Sons, New Delhi.
- Khergsamwala, I.S., The Negotiable Instrument Act, N.M. Tripathi, Mumbai.
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- Kuchhal, M.C., Kuchhal Vivek, Business & Industrial Laws, Vikas Publishing House Pvt. Ltd., N. Delhi.
- Singh, Avtar, The Principles of Mercantile Law, Eastern Book Company, Lucknow.
- Datey, V.S., Business and Corporate Laws, Taxmann Publications, New Delhi.
- Bulchandani, K.R., Business Laws, Himalaya Publishing House, New Delhi.
- Tulsian, P.C., Business Laws, Tata McGraw Hill, New Delhi.
- Datey, V.S., Students' Guide to Economic Laws, Taxmann Publications, New Delhi.

BC-404
COMPANY LAW-II

External Marks: 80

Internal Marks: 20

Time: 3 Hours

Note: Paper setter will set nine questions in all. Question No. 1 comprising of five short types questions carrying four (4) marks each is compulsory. It covers the entire syllabus. Answer to each question should not be more than one page. Candidate is required to attempt four questions from the remaining eight questions carrying 15 marks each.

Membership in companies; Company management and administration; Directors: legal position, qualification, appointment, removal; Powers, duties & liabilities of directors; managerial remuneration; key management personnel: managing director, whole time director, manager; Company Secretary: Role, appointment, duties, liabilities, rights and dismissal.

Meetings: kinds of meetings, requisites of a valid meeting: authority, notice & agenda, quorum, chairperson & conduct of meeting, resolutions, minutes & proxy.

Dividend; accounts of companies; audit & auditors; Prevention of oppression & mismanagement; compromise, arrangement, reconstruction and amalgamation; winding up: meaning, modes of winding up: procedure and consequences of winding up.

REFERENCES

- Kapoor N.D., Company Law- Incorporating the provisions of the Companies.
- Kuchal M.C., Modern India - Company Law: Shri Mahavir Books, Noida.
- Majumdar, A.K. and Kapoor, G.K., Company Law, Taxmann Publications.
- Ramaiya A., Guide to the Companies Act: Wadhwa & Co, Nagpur.
- Ratan Nolakha, Company Law and Practice; Vikas Publications, New Delhi.
- Singh Avtar, Company Law : Eastern Book Co., Lucknow.
- Tandon B.N. , Principles of Auditing; S. Chand and Co., New Delhi.

**BC (Voc)-405
PROGRAMMING IN JAVA**

Max. Marks: 80
Internal Marks: 20
Time: 3 Hours

Note: Paper setter will set nine questions in all. Question No. 1 comprising of five short types questions carrying four (4) marks each is compulsory. It covers the entire syllabus. Answer to each question should not be more than one page. Candidate is required to attempt four questions from the remaining eight questions carrying 15 marks each.

Introduction to Java- features of Java- object oriented concepts- data types – variables- arrays- operators- control statements- input and output- scanner and system - class print(), println(), printf() methods; Class- objects- constructors- overloading method- access control- static and fixed methods- inner classes- string class- inheritance.

GUI components- common GUI event types and listener interfaces - Joptionpane – JLabel – JTextField – Jbutton – JcheckBox - JTextarea – JComboBox – Jlist – Jpanel - Mouse Event Handling – Adapter Classes - Key Event Handling.

Layout Managers – Flow layout, BorderLayout, GridLayout - Graphics and Java 2D - Graphics contexts and Graphics objects - Color control - Font Control – Drawing Lines, Rectangles and ovals - JSlider- Using menus with frames

Practical: The candidates should be able to write programmes for the simple business applications using Java Programming.

REFERENCES

- Deitel and Deitel, Java: How to Program, PHI Publication.
- C. Muthu, programming with Java, McGraw Hill Education (India) Private Ltd.

BC (Voc)-406
ADVANCED COMPUTER APPLICATIONS

Max. Marks: 80
Internal Marks: 20
Time: 3 Hours

Note: Paper setter will set nine questions in all. Question No. 1 comprising of five short types questions carrying four (4) marks each is compulsory. It covers the entire syllabus. Answer to each question should not be more than one page. Candidate is required to attempt four questions from the remaining eight questions carrying 15 marks each.

Networking: fundamentals, LAN/MAN/WAN, topologies, transmission media, ISDN, B-ISDN, protocols- TCP/IP, OSI, ATM, internet services; hardware and software requirements for internet; browsers- internet explorer, mozilla firefox, opera, google chrome; search engines; webpage.

Information technology application in business, E-business, net banking; online purchasing and selling; online banking, electronic payment systems- an overview.

E-governance- concept and examples. digitalization of services – income tax, digital lockers, etc. E-disha, etc., linking AADHAR to service – issues and impact.

Social and ethical aspects of IT. Cyber Laws – IT Act 2000, impact of IT on other laws concerning business; cyber security – threats, anti-virus software, firewalls, etc.

Practical: The students will be able to use the e-governance services – digital locker, file income tax return, file various applications such as passport, access bank accounts, etc.

REFERENCES

- Forouzan, Data Communication & Networking, TMH.
- A.S., Tanenbaum, Computer Networks, 3/e Peterson Education.
- Prabhu, E-Governance, Prentice Hall of India.
- Pavan Duggal, Cyber Law, Universal Law Publishing.

BC-501
COST ACCOUNTING

External Marks: 80

Internal Marks: 20

Time: 3 Hours

Note: Paper setter will set nine questions in all. Question No. 1 comprising of five short types questions carrying four (4) marks each is compulsory. It covers the entire syllabus. Answer to each question should not be more than one page. Candidate is required to attempt four questions from the remaining eight questions carrying 15 marks each.

Introduction: nature and scope of cost accounting; cost concepts & classification; methods & techniques.

Materials: material planning & purchasing, pricing of material issue; treatment of material losses, material & inventory control: concept and techniques.

Labour: labour cost control procedure; labour turnover; Idle time and overtime; Methods of wage payment: time and piece rate; incentive schemes.

Overheads: classification, allocation, apportionment and absorption of overheads; under and over-absorption.

Methods of costing: unit costing; job costing; contract costing; process costing (process losses, valuation of work in progress, joint and by-products) service costing (only transport).

Standard costing and variance analysis: material and labour.

Cost control and cost reduction; cost audit; an overview of cost audit standards.

REFERENCES

- Arora, M.N. Cost Accounting – Principles and Practice, Vikas Publishing House, New Delhi.
- Jain, S.P. and K.L. Narang. Cost Accounting: Principles and Methods, Kalyani Publishers, Jalandhar.
- Lal, Jawahar. Cost Accounting, Tata McGraw Hill Publishing Co., New Delhi.
- Maheshwari, S.N. and S.N. Mittal. Cost Accounting: Theory and Problems, Shri Mahabir Book Depot, New Delhi.
- Mittal, D.K. and Luv Mittal. Cost Accounting. Galgotia Publishing Co., New Delhi.
- Nigam, B.M. Lall and I.C. Jain. Cost Accounting: Principles and Practice, Prentice Hall of India, New Delhi.
- Shukla, M.C., T.S. Grewal and M.P. Gupta. Cost Accounting: Text and Problems, S. Chand & Co. Ltd., New Delhi.

BC-502
FINANCIAL MANAGEMENT

External Marks: 80
Internal Marks: 20
Time: 3 Hours

Note: Paper setter will set nine questions in all. Question No. 1 comprising of five short types questions carrying four (4) marks each is compulsory. It covers the entire syllabus. Answer to each question should not be more than one page. Candidate is required to attempt four questions from the remaining eight questions carrying 15 marks each.

Financial management: nature, scope, objectives and significance of financial management; recent developments in financial management.

Financial planning and forecasting: need, importance, drafting a financial plan; capitalization, over-capitalization and under-capitalization; financial forecasting: meaning, benefits and techniques of financial forecasting; sources of finance: short-term, medium term and long term

Cost of capital: significance, computation of cost of debt, equity & preference share capital and retained earnings, weighted average cost of capital.

Capital structure decisions: meaning and determinants of capital structure; theories of capital structure

Capital budgeting decisions: nature & importance, factors influencing capital expenditure decisions, techniques of capital budgeting

Working capital management: need, types & determinants, forecasting of working capital requirements; management of cash.

REFERENCES

- Brigham, E.F. and Houston, J. F. : Fundamentals of Financial Management, Cengage, New Delhi.
- Hampton: Financial Decision Making, Prentice Hall of India, New Delhi.
- Khan, M. Y. and Jain, P.K.: Financial Management, Tata McGraw Hill, New Delhi.
- Prasanna, Chandra: Financial Management, mTata McGraw Hill, New Delhi.
- Ravi M. Kishore: Financial Management, Taxmann Publications Pvt. Ltd., New Delhi.
- Sinha, Pradip Kumar: Financial Management, Excel Books, New Delhi.
- Van, Horne: Financial Management and Policy, Prentice Hall of India, New Delhi.

BC-503
GOODS AND SERVICES TAX

External Marks: 80
Internal Marks: 20
Time: 3 Hours

Note: Paper setter will set nine questions in all. Question No. 1 comprising of five short types questions carrying four (4) marks each is compulsory. It covers the entire syllabus. Answer to each question should not be more than one page. Candidate is required to attempt four questions from the remaining eight questions carrying 15 marks each.

GST: meaning, taxable person, registration: procedure and documents required.

Levy and collection of GST

Time and place of supply of goods and services, value of taxable supply

Computation of input tax credit and transfer of input tax credit

Tax invoice credit and debit note

Various returns to be filed under GST

Payment of tax including TDS, Interest Provisions on delayed payment

Offences and penalties.

REFERENCES

- Ahuja Girish & Gupta Ravi, Practical approach to Income tax, Wealth Tax and Central sales tax (Problems and Solutions with Multiple choice questions); Bharat Law House Pvt. Ltd., New Delhi.
- Central Excise Act.
- Central Sales Tax Act.
- Customs Act.
- Goods and Services tax Act.

BC-504
INCOME TAX-I

External Marks: 80
Internal Marks: 20
Time: 3 Hours

Note: Paper setter will set nine questions in all. Question No. 1 comprising of five short types questions carrying four (4) marks each is compulsory. It covers the entire syllabus. Answer to each question should not be more than one page. Candidate is required to attempt four questions from the remaining eight questions carrying 15 marks each.

Introduction to income tax: concept, tax, person, income, agricultural income, casual income, previous year, financial year, assessment year, gross total income, total income; tax management: tax evasion, avoidance, and tax planning.

Basis of charges: scope of total income, residence and tax liability, income which does not form part of total income.

Heads of income: income from salary, house property; profit and gains from business and profession, capital gains and other sources.

Clubbing and aggregation of income.

Provisions regarding set-off and carry forward of losses.

REFERENCES

- Gaur and Narang, Income Tax Law & Practice, Kalyani Publishers, Jalandhar.
- Girish Ahuja and Ravi Gupta, Systematic Approach, C.C.H. India Publications, New Delhi.
- Mehrotra H.C., Income Tax Law & Account, Sahitya Bhawan Publications, Agra.
- Prasad, Bhagwati, Income Tax Law & Practice, Wishwan Prakashan, Bhopal.
- Singhania V.K., Student's Guide to Income Tax, Taxmann Publications Pvt. Ltd., New Delhi.

BC (Voc)-505
WEB TECHNOLOGY

Max. Marks: 60
Internal Marks: 20
Time: 3 Hours

Note: Paper setter will set nine questions in all. Question No. 1 comprising of five short types questions carrying four (4) marks each is compulsory. It covers the entire syllabus. Answer to each question should not be more than one page. Candidate is required to attempt four questions from the remaining eight questions carrying 10 marks each.

Internet basic - introduction to HTML, tags- list - creating table - linking document frames - graphics to HTML doc - style sheet - style sheet basic - add style to document - creating style sheet rules - style sheet properties - font - text - list - colorandbackgroundcolor-box-displayproperties.

Introduction to Java Script - advantage of Java Script - JavaScript syntax - data type - variable - array - operator and expression - looping constructor - function – dialog box.

Java Script document object model - introduction - object in HTML - event handling - window object - document object - browser object - form object - navigator object screen object - build in object - user defined object- cookies.

Practical: Creation of Web Page and Scripts

REFERENCES

- Jennifer Kyrnin, Laura Lemay, Mastering HTML, CSS, & JavaScript Web Publishing, BPB Publications
- Navneet Mehra, Bunny Mehra, Website Development using HTML and CSS, Unicorn Books
- N.P. Gopalan, J. Akilandeswari, Web Technology: A Developer Perspective, Prentice Hall of India.
- Srinivasan, Web Technology: Theory and Practice, Pearson Education India

BC (Voc)-506
SYSTEM ANALYSIS & DESIGN

Max. Marks: 60
Internal Marks: 20
Time: 3 Hours

Note: Paper setter will set nine questions in all. Question No. 1 comprising of five short types questions carrying four (4) marks each is compulsory. It covers the entire syllabus. Answer to each question should not be more than one page. Candidate is required to attempt four questions from the remaining eight questions carrying 10 marks each.

SAD: definition of system, characteristics, elements, types of system, system development life cycle; techno-economic feasibility; role of system analyst the process of logical and physical design, form design: input, output, form, system testing, auditing, system maintenance, threats to security, control measures.

Practical: The candidates will develop a systems design, such as feasibility study, comparative charts, impact analysis, etc., in their vicinity using computer applications

REFERENCES

- E.M. Awadh, Structured Systems Analysis by, Galgotia Publications.
- Kendall, System Analysis and Design, Pearson
- Maneesh Trivedi, System Analysis and Design, Khanna Publishing
- A Priya, System Analysis and Design, Margham Publications

BC-601
MANAGEMENT ACCOUNTING

External Marks: 80
Internal Marks: 20
Time: 3 Hours

Note: Paper setter will set nine questions in all. Question No. 1 comprising of five short types questions carrying four (4) marks each is compulsory. It covers the entire syllabus. Answer to each question should not be more than one page. Candidate is required to attempt four questions from the remaining eight questions carrying 15 marks each.

Management accounting: concept, scope, techniques and significance, comparison between financial accounting, cost accounting and management accounting.

Management reporting: need and type of reports.

Management information system.

Analysis of financial statements: comparative statements, common size statements, ratio analysis: liquidity, solvency, profitability and turnover; trend analysis.

Cash flow and funds flow statements: need and method of preparing statements.

Absorption V/S variable costing: features and income determination, cost volume profit analysis, break-even analysis, contribution; P/V ratio, break-even point, Margin of safety, Angle of incidence, determination of cost indifference point.

Budgeting and budgetary control: need, methods and types of budgets, essentials of budgetary control system.

REFERENCES

- Drury, Colin. Management and Cost Accounting, Thomson Learning.
- Garrison H., Ray and Eric W. Noreen. Managerial Accounting, McGraw Hill.
- H.V. Jhamb, Management Accounting, ANE Books Pvt. Ltd. New Delhi.
- Horngreen, Charles T., Gary L. Sundem. Introduction to Management Accounting, Prentice Hall.
- Horngreen, Charles T., George Foster and Srikant M. Dattar. Cost Accounting, A Managerial Emphasis, Prentice Hall of India Ltd., New Delhi.
- Jain, S.P. and K.L. Narang. Cost Accounting: Principles and Methods, Kalyani Publishers, Jalandhar.
- Khan, M.Y. and P.K. Jain. Management Accounting, Tata McGraw Hill, Publishing Co., New Delhi.
- Lal, Jawahar. Advanced Management Accounting Text and Cases. S. Chand & Co., New Delhi.
- Lal, Jawahar. Cost Accounting, Tata McGraw Hill Publishing Co., New Delhi.
- Singh, S. K. and Gupta Lovleen. Management Accounting – Theory and Practice. Pinnacle Publishing House.

BC-602
FUNDAMENTALS OF INSURANCE

External Marks: 80
Internal Marks: 20
Time: 3 Hours

Note: Paper setter will set nine questions in all. Question No. 1 comprising of five short types questions carrying four (4) marks each is compulsory. It covers the entire syllabus. Answer to each question should not be more than one page. Candidate is required to attempt four questions from the remaining eight questions carrying 15 marks each.

Introduction to insurance: life and general insurance; purpose, need and principles of insurance; insurance as a social security tool; insurance and economic development.

Contract of life insurance: principles and practice of life insurance; parties to the contract, their rights and duties; conditions and terms of policy, effects of non-compliance; nominations and assignment practices in connection with collection of premium, revivals, loans, surrenders, claims, bonuses and annuity payments; present structure & growth of life insurance in India; claims settlement procedure.

Fire insurance: principles of fire insurance contracts; fire insurance policy, conditions, assignment of policy, claims settlement procedure.

Marine insurance: marine insurance policy and its conditions, premium, double insurance; assignment of policy warranties, voyage; loss and abandonment; partial losses and particular charges; salvage; total losses and measures of indemnity; claims settlement procedures.

Accident and motor insurance: policy and claims settlement procedures.

Insurance intermediaries: role of agents and procedure for becoming an agent; cancellation of license; revocation/suspension/termination of agent appointment; code of conduct; unfair practices.

REFERENCES

- Godwin, Principles and Practices of Fire Insurance.
- Gupta, O.S., Life Insurance, Frank Brothers, New Delhi.
- Insurance Regulatory Development Act.
- Karam Pal, Bodla B.S. & Garg M.C., Insurance Management, Deep & Deep Publications, New Delhi.
- Life Insurance Corporation Act.
- Mishra, M.N., Insurance Principles and Practice; S. Chand and Co., New Delhi.
- Mishra, M.N., Life Insurance Corporation of India, Raj Books, Jaipur.
- Vinayakam N. Radhaswamy and Vasudevan, S.V.: Insurance-Principles and Practice, S. Chand and Co., New Delhi.

BC-603
HUMAN RESOURCE MANAGEMENT

External Marks: 80
Internal Marks: 20
Time: 3 Hours

Note: Paper setter will set nine questions in all. Question No. 1 comprising of five short types questions carrying four (4) marks each is compulsory. It covers the entire syllabus. Answer to each question should not be more than one page. Candidate is required to attempt four questions from the remaining eight questions carrying 15 marks each.

Human resource management: meaning, nature, history and scope, objectives, functions, importance; HRM vs. HRD and personal management.

Human resource planning: meaning, importance, objectives, process, factors affecting manpower planning, problems and suggestions for making HR planning effective.

Job Analysis: meaning, process of job analysis, methods of collecting job analysis data, potential problems with job analysis; job description and job specification.

Recruitment: meaning, purpose, recruitment policy, factors affecting recruitment; source of recruitment, internal and external methods of recruitment. Selection: meaning, purpose, difference between recruitment and selection; process of selection; barriers to effective selection.

Placement, induction and internal mobility: placement; induction/orientation: meaning, objectives, content and responsibility for induction; internal mobility: meaning & need; transfer: purpose, types; benefits and problems, transfer policy; promotion: purpose, basis, promotion policy; demotion: causes, demotion policy.

Training: meaning, training and education, training and development, objectives, importance, steps in designing training programme; training methods: on-the-job and off-the-job methods.

Performance appraisal: meaning, features, merits, limitations, process and methods of performance appraisal.

REFERENCES

- Aswathappa K., HR and Personnel Management, Tata McGraw Hill Publishers, New Delhi.
- Aswathappa K., HRM Text & Cases, Tata McGraw Hill Publishers, New Delhi.
- Bernardin H. John, HRM, Tata McGraw Hill Publishers Comp. Ltd., New Delhi.
- Decenzo, D.A., Human Resource Management, John Willy, New Delhi.
- Dessler Gary, Human Resource Management, PHI, New Delhi.
- Fisher, D.C., Schoenfeldt. F.L. and Shaw, B.J., HRM, Houghton Mifflin Company, New Delhi.
- French W.L., Human Resource Management, Houghton Mifflin Company, Chennai.
- Gupta Shashi K., Joshi Rosy, Human Resource Management: Text and Cases, Kalyani Publishers, New Delhi.
- Haldar Uday Kumar, Human Resource Management, Oxford Publication, New Delhi.
- Rao V.S.P., Human Resource Management - Text & Cases, Excel Books, New Delhi.
- Tapomoy Deb, Managing Human Resource & Industrial Relations, Excel Books Publications.

BC-604
INCOME TAX-II

External Marks: 80
Internal Marks: 20
Time: 3 Hours

Note: Paper setter will set nine questions in all. Question No. 1 comprising of five short types questions carrying four (4) marks each is compulsory. It covers the entire syllabus. Answer to each question should not be more than one page. Candidate is required to attempt four questions from the remaining eight questions carrying 15 marks each.

Deductions under section 80C to 80U in computing total income.

Computation of total income and tax liability of an individual and H.U.F.

Computation of total income and tax liability of a Firm.

Deduction of tax at source; advance payment of tax.

Income tax authorities and their powers.

Procedure for assessment; different types of returns.

Procedure of filing e-return and revised return.

Recovery and refund of tax.

Penalties and prosecutions; appeals and revision.

REFERENCES

- Gaur and Narang, Income Tax Law & Practice, Kalyani Publishers, Jalandhar.
- Girish Ahuja and Ravi Gupta, Systematic Approach, C.C.H. India Publications, New Delhi.
- Mehrotra H.C., Income Tax Law & Account, Sahitya Bhawan Publications, Agra.
- Prasad, Bhagwati, Income Tax Law & Practice, Wishwan Prakashan, Bhopal.
- Singhania V.K., Student's Guide to Income Tax, Taxmann Publications Pvt. Ltd., New Delhi.

BC(Voc)-605
SOCIAL NETWORKING & DATA ANALYTICS

Max. Marks: 80
Internal Marks: 20
Time: 3 Hours

Note: Paper setter will set nine questions in all. Question No. 1 comprising of five short types questions carrying four (4) marks each is compulsory. It covers the entire syllabus. Answer to each question should not be more than one page. Candidate is required to attempt four questions from the remaining eight questions carrying 15 marks each.

Social networking: concept, evolution and applications, expansion of social networking, using popular social networking sites: Facebook, twitter, linked in, Instagram, blogging etc., trends in social media, organize, access and share information using social networks.

Messaging services as social networking, business applications of social networking: product promotion, publicity, etc., social and ethical aspects of social networking, social networking and legislation: privacy issues, security, data protection, etc.

Big data and hadoop: concept and evolution. features of big data, managing big data, tools and languages used for data analysis - R, Excel, SQL, Python & Tableau; data visualization and statistical interpretation for analytics, introduction to data warehousing and OLAP; data preparation, predictive analysis – linear regression, classification, clustering, time series, etc.

Practical: The candidates should be able to make a profile on social networking and perform elementary data analytics for the same.

REFERENCES

- Mariam Salpeter, Social Networking for Career Success, Learning express, LLC.
- Guy Kawasaki, The Art of Social Media: Power Tips for Power Users, Portfolio Publishers
- Michael Richards, Social Media: Dominating Strategies for Social Media Marketing with Twitter, Facebook, Youtube, Linkedin, and Instagram, Create Space Independent Publishing Platform
- Victor Finch, Data Analytics for Beginners, Create Space Independent Publishing Platform
- Anil Maheshwari, Data Analytics Made Accessible, Amazon Digital Services LLC.
- Theobald, Data Analytics for Absolute Beginners, Independent

BC(Voc)-606
ENTERPRISE RESOURCE PLANNING

Max. Marks: 80
Internal Marks: 20
Time: 3 Hours

Note: Paper setter will set nine questions in all. Question No. 1 comprising of five short types questions carrying four (4) marks each is compulsory. It covers the entire syllabus. Answer to each question should not be more than one page. Candidate is required to attempt four questions from the remaining eight questions carrying 15 marks each.

Enterprise: concept and functions; process approach to business; types of information in business; systems approach to information management; integrated data model; ERP: concept, origin and need, reasons of growth of ERP.

Introduction to ERP technologies: business process reengineering; management information system; decision support system; executive information system; supply chain management system.

ERP modules: finance, sales and distribution, manufacturing, inventory management, CRM, etc., vendors for ERP, implementing ERP solutions.

Practical: The students should analyze any nearby organization/ institutions in terms of the ERP concepts – Systems approach, MIS, etc.

REFERENCES

- Bret Wagner, Ellen Monk Enterprise Resource Planning, Cengage Learning.
- Vinod Kumar Garg, N.K. Venkitakrishnan, Enterprise Resource Planning: Concepts and Practice, Prentice Hall of India Pvt. Ltd.
- Veena Bansal, Enterprise Resource Planning: A Managerial Perspective, Pearson.
- Mary Sumner, Enterprise Resource Planning, Pearson.

**Syllabus for Bachelor of Commerce (Vocational) Scheme
w.e.f. 2017-2018 in Phased Manner
Foreign Trade – Practices and Procedures
(Vocational Course)**

Each student who has opted for the above said course shall opt two theory papers in each Semester in addition to four papers common with B.Com. General Scheme.

Semester –I

Paper Code	Subject	External	Internal	Max. Marks
BC-101	Financial Accounting-I	80	20	100
BC-102	Micro Economics	80	20	100
BC-103	Principles of Business Management	80	20	100
BC-104	Computer Applications in Business	80	20*	100
BC(Voc)-105	Basics of Foreign Trade-I	80	20	100
BC(Voc)-106	India's Foreign Trade-I	80	20	100

***Internal Assessment based on Practical.**

Semester –II

Paper Code	Subject	External	Internal	Max. Marks
BC-201	Financial Accounting-II	80	20	100
BC-202	Macro Economics	80	20	100
BC-203	Fundamentals of Marketing	80	20	100
BC-204	E-Commerce	80	20*	100
BC(Voc)-205	Basics of Foreign Trade-II	80	20	100
BC(Voc)-206	India's Foreign Trade -II	80	20	100
BC-207	Environmental Studies (Qualifying Paper)	-	-	100

***Internal Assessment based on Practical.**

Semester –III

Paper Code	Subject	External	Internal	Max. Marks
BC-301	Corporate Accounting-I	80	20	100
BC-302	Business Statistics-I	80	20	100
BC-303	Business Laws-I	80	20	100
BC-304	Company Law-I	80	20	100
BC(Voc)-305	Elements of Export Marketing-I	60	20	80
BC(Voc)-306	Foreign Trade Financing and Procedures-I	60	20	80
BC(Voc)-307	On-the-job Training Report	40	-	40

Semester –IV

Paper Code	Subject	External	Internal	Max. Marks
BC-401	Corporate Accounting-II	80	20	100
BC-402	Business Statistics-II	80	20	100
BC-403	Business Laws-II	80	20	100
BC-404	Company Law-II	80	20	100
BC(Voc)-405	Elements of Export Marketing-II	80	20	100
BC(Voc)-406	Foreign Trade Financing and Procedures-II	80	20	100

Semester –V

Paper Code	Subject	External	Internal	Max. Marks
BC-501	Cost Accounting	80	20	100
BC-502	Financial Management	80	20	100
BC-503	Goods and Services Tax	80	20	100
BC-504	Income Tax-I	80	20	100
BC(Voc)-505	Shipping and Insurance Practices & Procedures-I	60	20	80
BC(Voc)-506	Foreign Trade Documentation and Procedures-I	60	20	80
BC(Voc)-507	On-the-Job Training Report	40	-	40

Semester-VI

Paper Code	Subject	External	Internal	Max. Marks
BC-601	Management Accounting	80	20	100
BC-602	Fundamentals of Insurance	80	20	100
BC-603	Human Resource Management	80	20	100
BC-604	Income Tax-II	80	20	100
BC(Voc)-605	Shipping and Insurance Practices & Procedures-II	80	20	100
BC(Voc)-606	Foreign Trade Documentation and Procedures-II	80	20	100

The students shall undergo four to six weeks On-the-Job Training after second and fourth semester examination (during vacations) to get a practical experience of foreign trade practices and procedure. The faculty will supervise the students for their training. Training Report shall be submitted to the college before the commencement of the third and fifth semester examination. Training Reports will be sent for evaluation to an external examiner by the University. There will be no Viva-Voce of the training reports.

The candidates shall be issued B.Com. (vocational) with Foreign Trade – Practices and Procedures. They shall be eligible to get admission to M. Com and other Post-graduate classes after passing the said course just like other B.com students.

BC-101
FINANCIAL ACCOUNTING-I

External Marks: 80

Internal Marks: 20

Time: 3 Hours

Note: Paper setter will set nine questions in all. Question No. 1 comprising of five short types questions carrying four (4) marks each is compulsory. It covers the entire syllabus. Answer to each question should not be more than one page. Candidate is required to attempt four questions from the remaining eight questions carrying 15 marks each.

Financial accounting: meaning, need, objectives & scope; book-keeping and accounting; branches of accounting; accounting principles: concepts and conventions; accounting cycle and accounting equation; journal; rules of journalizing; ledger & trial balance; Rectification of Errors: suspense account; effect on profit.

Capital and Revenue: Concept and classification of income; expenditure; receipts.

Depreciation provisions and reserves: concept and classification; Methods of depreciation accounting.

Final Accounts: manufacturing, trading, profit & loss account; Balance sheet; adjustment entries.

Accounts of Non-profit Organizations.

Consignment Accounts: accounting records; Normal and abnormal Loss; Valuation of unsold stock.

REFERENCES

- Anthony, R.N. and Reece, J.S. : Accounting Principle, Richard Irwin Inc.
- Compendium of Statement of Standards of Accounting: The Institute of Chartered Accountants of India, New Delhi.
- Gupta R. L. and Radhaswamy, M. : Financial Accounting, Sultan Chand and Sons, New Delhi.
- Monga J.R, Ahuja Girish, and Sehgal Ashok: Financial Accounting; Mayur Paper Back, Noida.
- Shukla, M.C. Grewal T.S. and Gupta, S.C. : Advanced Accounts, S. Chand & Co., New Delhi.

BC-102
MICRO ECONOMICS

External Marks: 80

Internal Marks: 20

Time: 3 Hours

Note: Paper setter will set nine questions in all. Question No. 1 comprising of five short types questions carrying four (4) marks each is compulsory. It covers the entire syllabus. Answer to each question should not be more than one page. Candidate is required to attempt four questions from the remaining eight questions carrying 15 marks each.

Meaning, nature and scope of economics; micro and macroeconomics; Theories of demand: cardinal utility approach; Indifference curve approach: assumptions, properties, consumer equilibrium, price, income and substitution effects, limitations; Nature of demand function: law of demand; elasticity of demand: price, income and cross; measurement methods of price elasticity of demand.

Production function: meaning and concepts, law of variable proportions; economies and diseconomies of scale; law of returns to scale; Cost concepts; Theory of costs: traditional and modern.

Equilibrium of firm and industry under perfect competition; price and output determination under monopoly, price discrimination; price determination under monopolistic competition: Chamberlin's approach, monopolistic competition vs monopoly.

REFERENCES

- Ahuja H.L.: Business Economics; S. Chand & Co., New Delhi
- Browning Edger K. and Browning Jacquenlence M: Microeconomic Theory and Applications, Kalyani, New Delhi.
- Dwivedi, D.N., Managerial Economics, Vikas Publications, New Delhi.
- Ferguson P.R. and Rothschild R. and Ferguson G.J.: Business Economics; Macmillan, Hampshire.
- John P. Gould. Jr. and Edward P. Lazear: Microeconomic Theory, All India Traveller, Delhi.
- Jhingan, M.L., Managerial Economics, Vrinda Publications.
- Koutsoyiannis A.: Modern Microeconomics; Macmillan New Delhi.
- Nellis & Parker: The Essence of Business Economics; Prentice Hall, New Delhi.
- Richard G. Lipsey: An Introduction to Positive Economics; ELBS, Oxford.
- Singler G.: The Theory of Price; Prentice Hall of India.
- Watson Donalds and Getz Moloclm: Price Theory and its user; Khasla Publishing House, New Delhi.

BC-103
PRINCIPLES OF BUSINESS MANAGEMENT

External Marks: 80
Internal Marks: 20
Time: 3 Hours

Note: Paper setter will set nine questions in all. Question No. 1 comprising of five short types questions carrying four (4) marks each is compulsory. It covers the entire syllabus. Answer to each question should not be more than one page. Candidate is required to attempt four questions from the remaining eight questions carrying 15 marks each.

Introduction to commerce: concept, nature, importance and scope, components of commerce, evolution of commerce, commerce and business.

Introduction to Management: concept, characteristics and significance, Process/Functions of Management, Coordination.

Management: as Science, Art and profession.

Approaches to Management: Classical and Neo classical approach, Behavioral approach, Management science approach, Systems approach and Contingency approach.

Planning: concept, process & importance, Types of Plans: Policy, Programme, Strategy, Vision, Mission, Goals, and Objectives.

Organizing: meaning, principles and benefits of organizations; Organizational structure: Functional, Line vs. Staff, matrix, Formal vs. Informal; Organizational structure for large scale business organization.

Delegation: meaning, advantages, barriers to delegation, guidelines for effective delegation.

Decentralization and Centralization: advantages and disadvantages, factors influencing decentralization.

Staffing: meaning, importance & scope of staffing.

Directing: concept; Motivation: concept, objectives & significance, Approaches to motivation.

Leadership: concept, significance & functions, Leadership styles, approaches to leadership.

Controlling: meaning and characteristics of control, process of control, prerequisites of an effective control system; controlling techniques.

REFERENCES

- Bhattacharya Kumar Deepak, Principles of Management, Pearson, New Delhi.
- Drucker F. Peter, The Practice of Management, Allied Publishers, Bombay.
- Gilbert, R. Danil, Freeman, E.R. & Stoner, F.J.A., Management, Prentice Hall, New Delhi.
- O'Donnel Cyril & Koontz Harold, Management, McGraw Hill, New Delhi.
- Ramaswamy, Principles of Management, Himalaya Publishing House, New Delhi.
- Srinivasan R. & Chunawala, S.A., Management - Principles & Practice, Himalaya Publishing House, Bombay.
- Stoner, A. James & Wanbel Charles, Management, Prentice Hall of India, New Delhi.
- Tripathi, P.C. & Reddy, P.N., Principles of Management, Tata McGraw Hill, New Delhi.

BC-104
COMPUTER APPLICATIONS IN BUSINESS

External Marks: 80

Internal Marks: 20

Time: 3 Hours

Note: Paper setter will set nine questions in all. Question No. 1 comprising of five short types questions carrying four (4) marks each is compulsory. It covers the entire syllabus. Answer to each question should not be more than one page. Candidate is required to attempt four questions from the remaining eight questions carrying 15 marks each.

Introduction to Computers: definition, components and characteristics of computers; Input and output devices: memory and mass storage devices; Introduction to modern CPU and processors.

Computer software: introduction, types of software: system, application and utility software; Programming languages; Introduction to operating system: types and function of operating system; Real-time applications; Operating systems for Tabs, mobile phones, Android, etc.; Open source software: An overview.

Application software: Spreadsheets, Word processors, Database management software; Networks basic, types of networks, topologies, media, hardware and software required for networking.

Practical: A student must be able to work on Windows and be proficient in the use of MS Word, MS Excel, and PowerPoint.

REFERENCES

- Leon, Alexis: Fundamental of Information Technology, Vikas Publication House (P) Ltd., New Delhi
- Mansfield, Ron: The Compact Guide to Microsoft Office, BPB Publication, Delhi.
- Minoli, Daniel, Internet and Intranet Engineering, Tata McGraw-Hill Publishing Co Ltd., New Delhi.
- Saxena, Sanjay: A First Course in Computer, Vikas Publication House (P) Ltd., New Delhi.

BC (Voc)-105
BASICS OF FOREIGN TRADE-I

External Marks: 80
Internal Marks: 20
Time: 3 Hours

Note: Paper setter will set nine questions in all. Question No. 1 comprising of five short types questions carrying four (4) marks each is compulsory. It covers the entire syllabus. Answer to each question should not be more than one page. Candidate is required to attempt four questions from the remaining eight questions carrying 15 marks each.

International trade: concept, importance, difference between international trade and international business; theories of international trade: absolute cost advantage theory, comparative cost advantage theory, Hicksher Ohlin Theory.

Foreign trade and economic growth.

Balance of trade, balance of payments and adjustment mechanism.

Quantitative and qualitative restrictions.

Exchange rate determination mechanism, exchange rate adjustments.

FEMA: an overview.

REFERENCES

- Landau, Alice, "The International Trade System", Routledge
- Feenstra, Robert C., "Advanced International Trade: Theory and Evidence", Princeton University Press
- Mahajan, M. I., "Export Procedures and Documentation", Snowwhite Publications, New Delhi.
- Avadhani, V. A., "International Finance", Himalaya Publishing House.
- Cherunilam, Francis, "International Trade and Export Management", Himalaya Publishing House.
- Jaiswal, Bimal, "International Business", Himalaya Publishing House.
- Balagopal, T. A. S., "Export Management", Himalaya Publishing House.
- Jain, Khushpat S. and Jain, Apexa V. "Foreign Trade - Theory, Procedures, Practices and Documentation", Himalaya Publishing House.

BC(Voc)-106
INDIA'S FOREIGN TRADE-I

External Marks: 80

Internal Marks: 20

Time: 3 Hours

Note: Paper setter will set nine questions in all. Question No. 1 comprising of five short types questions carrying four (4) marks each is compulsory. It covers the entire syllabus. Answer to each question should not be more than one page. Candidate is required to attempt four questions from the remaining eight questions carrying 15 marks each.

Analysis of India's foreign trade: growth trends, composition, direction of exports and imports.

India's balance of payments position including invisibles exports; recent trends in India's foreign trade.

Assessment of prospective markets and products.

India's trade agreements including bilateral and multilateral trade agreements.

REFERENCES

- Landau, Alice, "The International Trade System", Routledge
- Feenstra, Robert C., "Advanced International Trade: Theory and Evidence", Princeton University Press
- Mahajan, M. I., "Export Procedures and Documentation", Snowwhite Publications, New Delhi.
- Avadhani, V. A., "International Finance", Himalaya Publishing House.
- Cherunilam, Francis, "International Trade and Export Management", Himalaya Publishing House.
- Jaiswal, Bimal, "International Business", Himalaya Publishing House.
- Balagopal, T. A. S., "Export Management", Himalaya Publishing House.
- Jain, Khushpat S. and Jain, Apexa V. "Foreign Trade - Theory, Procedures, Practices and Documentation", Himalaya Publishing House.

BC-201
FINANCIAL ACCOUNTING-II

External Marks: 80

Internal Marks: 20

Time: 3 Hours

Note: Paper setter will set nine questions in all. Question No. 1 comprising of five short types questions carrying four (4) marks each is compulsory. It covers the entire syllabus. Answer to each question should not be more than one page. Candidate is required to attempt four questions from the remaining eight questions carrying 15 marks each.

Branch Accounts: dependent branch, debtor's system, stock and debtor system; final accounts; wholesale branch.

Hire purchase and installment purchase system: concept and legal provisions regarding hire-purchase contract; accounting records for goods of substantial sale value.

Partnership account: characteristics of partnership; partnership deed; final accounts; adjustment after closing the accounts; fixed and fluctuating capital; accounts; goodwill; joint life policy; change in profit sharing ratio.

Reconstitution of partnership firm: admission; retirement; death of a partner; dissolution of partnership: modes & accounting treatment.

REFERENCES

- Anthony, R.N. and Reece, J.S.: Accounting Principle: Richard Irwin Inc.
- Compendium of Statement of Standards of Accounting: The Institute of Chartered Accountants of India, New Delhi.
- Gupta RL. and Radhaswamy, M.: Financial Accounting; Sultan Chand and Sons, New Delhi.
- Monga J.R, Ahuja Girish, and Sehgal Ashok: Financial Accounting; Mayur Paper Back, Noida.
- Shukla, M.C. Grewal T.S. and Gupta, S.C.: Advanced Accounts; S. Chand Publishing.

BC-202
MACRO ECONOMICS

External Marks: 80
Internal Marks: 20
Time: 3 Hours

Note: Paper setter will set nine questions in all. Question No. 1 comprising of five short types questions carrying four (4) marks each is compulsory. It covers the entire syllabus. Answer to each question should not be more than one page. Candidate is required to attempt four questions from the remaining eight questions carrying 15 marks each.

Macro economics: concept, nature, scope, and variables; national income: concept and measurement; circular flow of income (four core sectors); consumption function; investment function; multiplier: concepts and importance; principle of acceleration.

Classical & Keynesian theory of income, output and employment; income determination in closed economy.

Inflation: meaning, types, theories, causes, effects and remedial measures.

Business cycle: meaning, and phases; Hicks & Samuelson Theory, measures for business cycles.

REFERENCES

- Ahuja, H.L., Macro Economics, S. Chand Publications, New Delhi.
- Branson, William H. Macroeconomic Theory and Policy A.I.T.B.S. Publishers & Distributors, Delhi.
- Burda, Michael, and Wyplosz. Macroeconomics A European Text. Oxford University Press, Oxford.
- Dornbusch, Rudiger, and Stanley. Fischer. Macroeconomics. McGraw-Hill.
- Dwivedi, D.N., Macro Economics, Tata McGraw Hill, New Delhi.
- Jhinghan M.L.: Advanced Economic Theory. Vrinda Publications, New Delhi.
- John P. Gould. Jr. and Edward P. Lazear: Macroeconomic Theory, All India Traveller, Delhi.
- Salvatore, Dominick. International Economics, John Wiley & Sons Singapore.

BC-203
FUNDAMENTALS OF MARKETING

External Marks: 80
Internal Marks: 20
Time: 3 Hours

Note: Paper setter will set nine questions in all. Question No. 1 comprising of five short types questions carrying four (4) marks each is compulsory. It covers the entire syllabus. Answer to each question should not be more than one page. Candidate is required to attempt four questions from the remaining eight questions carrying 15 marks each.

Introduction: meaning, concepts & principles of marketing; marketing management; marketing mix.

Analysis of marketing environment: internal environment, external environment: demographic, socio-cultural, political, economic, natural, technological, and legal.

Market Segmentation: concept & bases of market segmentation; understanding consumer behavior.

Product: meaning, classification, product mix and product line decisions; product life cycle; new product development process; branding; packaging; labelling.

Pricing: pricing objectives; factors influencing pricing; pricing strategies.

Promotion: element of promotion mix.

Distribution channel: meaning, types, role and factors affecting choice of distribution channel.

REFERENCES

- Baines, Paul, Chris, Fill, Page, Kelly, Marketing, Oxford University Press, New Delhi
- Kazmi, Marketing Management, Excel Books.
- Kotler, P., Marketing Management, Pearson Education, New Delhi.
- Kumar Arun & Meenakshi, N., Marketing Management, Vikas Publications, New Delhi.
- Madaan KVS., Fundamentals of Retailing, Tata McGraw Hill, New Delhi
- Panda, T. K., Marketing Management, Excel Books, New Delhi
- Raju M. S., Rao, J V P, Fundamentals of Marketing, Excel Books, New Delhi
- Ramaswamy and Namakumari, S., Marketing Management, Macmillan, New Delhi
- Saxena Rajan, Marketing Management, Tata McGraw Hill, New Delhi
- Stanton, Etzel et al., Fundamentals of Marketing, McGraw Hill, New York

BC-204
E-COMMERCE

External Marks: 80

Internal Marks: 20

Time: 3 Hours

Note: Paper setter will set nine questions in all. Question No. 1 comprising of five short types questions carrying four (4) marks each is compulsory. It covers the entire syllabus. Answer to each question should not be more than one page. Candidate is required to attempt four questions from the remaining eight questions carrying 15 marks each.

Introduction to internet: concept, application and uses of Internet, Internet services.

Information Technology and Business: concepts of data, information and information system, effects of IT on business; Types of information system: Transaction Processing System (TPS), Management Information System (MIS).

Introduction to E-commerce; e-commerce and world wide web; e-commerce application services; e-commerce models: B2B, B2C, C2C; electronic data interchange: benefits, components of EDI, EDI implementation, security issues in e-commerce.

M-commerce and e-governance: an overview.

Practical: The students should be able to work on Internet - search engines, communication through Internet. Research using online sources – surveys, research on social networking sites. Be familiar with e-governance initiation such as E-disha, digital locker, apps, etc.

REFERENCES

- Bajaj, Kamlesh K and Debjani Nag, E-commerce – The Cutting Edge of Business, Tata McGraw Hill (P) Ltd., New Delhi.
- Greenstein, Marilyn, and Todd M. Feinman, Electronic Commerce, Tata McGraw Hill, New Delhi.
- Leon, Alexis: Fundamental of Information Technology, Vikas Publication House (P) Ltd., New Delhi
- Minoli, Daniel, Internet and Intranet Engineering, Tata McGraw-Hill Publishing Co Ltd., New Delhi.
- Whitley, David, E-Commerce: Strategy, Technology and Applications, Tata McGraw-Hill Publishing Co Ltd., New Delhi.

BC(Voc)-205
BASICS OF FOREIGN TRADE-II

External Marks: 80
Internal Marks: 20
Time: 3 Hours

Note: Paper setter will set nine questions in all. Question No. 1 comprising of five short types questions carrying four (4) marks each is compulsory. It covers the entire syllabus. Answer to each question should not be more than one page. Candidate is required to attempt four questions from the remaining eight questions carrying 15 marks each.

International economics institutions:

- WTO
- UNCTAD
- IMF
- WORLD BANK.
- ASIAN DEVELOPMENT BANK (ADB)

Trade blocs and regional co-operation: EU, NAFTA, SAFTA, ASEAN and other trading blocs.

REFERENCES

- Landau, Alice, “The International Trade System”, Routledge
- Feenstra, Robert C., “Advanced International Trade: Theory and Evidence”, Princeton University Press
- Mahajan, M. I., “Export Procedures and Documentation”, Snowwhite Publications, New Delhi.
- Avadhani, V. A., “International Finance”, Himalaya Publishing House.
- Cherunilam, Francis, “International Trade and Export Management”, Himalaya Publishing House.
- Jaiswal, Bimal, “International Business”, Himalaya Publishing House.
- Balagopal, T. A. S., “Export Management”, Himalaya Publishing House.
- Jain, Khushpat S. and Jain, Apexa V. “Foreign Trade - Theory, Procedures, Practices and Documentation”, Himalaya Publishing House.

BC(Voc)-206
INDIA'S FOREIGN TRADE-II

External Marks: 80

Internal Marks: 20

Time: 3 Hours

Note: Paper setter will set nine questions in all. Question No. 1 comprising of five short types questions carrying four (4) marks each is compulsory. It covers the entire syllabus. Answer to each question should not be more than one page. Candidate is required to attempt four questions from the remaining eight questions carrying 15 marks each.

Salient features of India's export and import policies during post liberalization era, recent foreign trade policy.

Institutional set up for export promotion.

EOU's and special economic zones.

Incentives to export houses

Export assistance measures.

State Trading in India: Role of State Trading Corporations & Metals and Minerals Trading Corporations of India Ltd.

Sources of foreign trade statistics; analysis of foreign trade statistics.

REFERENCES

- Landau, Alice, "The International Trade System", Routledge
- Feenstra, Robert C., "Advanced International Trade: Theory and Evidence", Princeton University Press
- Mahajan, M. I., "Export Procedures and Documentation", Snowwhite Publications, New Delhi.
- Avadhani, V. A., "International Finance", Himalaya Publishing House.
- Cherunilam, Francis, "International Trade and Export Management", Himalaya Publishing House.
- Jaiswal, Bimal, "International Business", Himalaya Publishing House.
- Balagopal, T. A. S., "Export Management", Himalaya Publishing House.
- Jain, Khushpat S. and Jain, Apexa V. "Foreign Trade - Theory, Procedures, Practices and Documentation", Himalaya Publishing House.

BC-207
ENVIRONMENTAL STUDIES (QUALIFYING PAPER)

Total Marks: 100

Time : 3 Hours

The Subject of Environmental Studies is included as a qualifying paper in all UG Courses (including professional courses also) from the session 2004-2005 and the students will be required to qualify the same otherwise the final result will not be declared and degree will not be awarded.

Annual System: The duration of the course will be 50 lectures. The examination will be conducted by the college at its own level earlier than the examination along with the Annual Examination.

Semester System: The Environment Course of 50 lectures will be conducted in the second semester and the examinations shall be conducted at the end of second semester:

Credit System: The core course will be awarded 4 credits.

Exam. Pattern: In case of awarding the marks, the question paper should carry 100 marks. The structure of the question paper being:

PART-A: Short Answer Pattern	25 Marks
PART-B: Essay type with inbuilt choice	50 Marks
PART-C: Field work	25 Marks

INSTRUCTIONS FOR THE EXAMINERS

Part-A: Questions 1 is compulsory and will contain ten short answer type question of 2.5 marks each covering the entire syllabus.

Part-B : Eight essay type questions (With inbuilt choice) will be set from the entire syllabus and the candidates will be required to answer any four of them. Each essay type question will be of 12.5 marks.

The examination will be conducted by the college concerned at its own level earlier than he annual examination and each student will be required to score minimum of 35% marks each in Theory and Practical. The marks obtained in this qualifying paper will not be including in determining the percentage of marks for the award of degree.

However, these will be shown in the detailed marks certificate of the student.

Syllabus and Course of reading

The multidisciplinary nature of environmental studies: Definition, Scope and importance need for public awareness. (2 Lectures)

Natural Resources: Renewable and non-renewable resources:

Natural resources and associated problems.

a) Forest resources: Use and over-exploitation, deforestation, case studies. Timber extraction, mining, dams and their effects on forests and tribal people.

b) Water resources: Use and over-utilization of surface and ground water, floods, drought, conflicts over water, dams-benefits and problems.

c) Mineral resources: Use and exploitation, environmental effects of extracting and using mineral

resources, case studies.

d) Food resources: World food problems, changes caused by agriculture and overgrazing, effects of modern agriculture, fertilizer-pesticide problems, water logging, salinity, case studies.

e) Energy resources; Growing energy needs, renewable and non-renewable energy sources, case studies.

f) Land resources: Land as a resource, land degradation man induced landslides, soil erosion and desertification.

- Role of an individual in conservation of natural resources.

- Equitable use of resources for sustainable lifestyles.

(8 Lectures)

Ecosystems

- Concept of an ecosystem

-Structure and function of an ecosystem.

- Producers, Consumers and decomposers.

-Energetical flow in the ecosystem

-Ecological succession

--Food chains, food webs and ecological pyramids.

-Introduction, types, Characteristic features, structure and function of the following of the ecosystem.

a. Forest ecosystem

b. Grassm land ecosystem

c. desert ecosystem

d. Aquatic ecosystems (ponds, streams, lakes, rivers, oceans, estuaries).

(6 lectures).

Biodiversity and its conservation

--Introduction-Definition: genetic, species and ecosystem diversity.

--Bio-geographical classification of India. "

--Value of bioersivity: consumptive use, productive use, social, ethical; aesthetic and option values.

--Biodiversity at global, National and local levels.

--India as a mega-diversity nation.

Hot-spots of biodiversity.

--Threats to biodiversity: habitat loss, poaching of wildlife, man-wildlife conflicts. 1

--Endangered and endemics.

--Conservation of biodiversity: In-situ and Ex-situ, Conservation of biodiversity.

(8 Lectures)

Environmental Pollution

Definition

--Causes, effects and control measures of:-

a. Air pollution

b. Water pollution

c. Soil pollution

d. Marine pollution

e. Noise pollution

f. Thermal pollution

g. Nuclear hazards

- Solid Waste Management: Causes, effects and control measures of urban and industrial wastes.

--Role of an individual in prevention of pollution.

--Pollution case studies.

--Disaster Management: floods, earthquake, cyclone and landslides.

(8 lectures)

Social Issues and the environment

--From Unsustainable to Sustainable development.

--Ur ban problems related to energy. .

-- Water conservation, rain water harvesting, watershed management. .

- Resettlement and rehabilitation of people; its problems and concerns. Case studies.
- Environmental ethics: Issues and possible solutions.
- Climate change, global warming, acid rain, ozone layer depletion, nuclear accidents and holocaust. Case studies.
- Wasteland reclamation.
- Consumerism and waste products.
- Air (prevention and Control of Pollution) Act.
- Water (prevention and control of pollution) Act.
- Wildlife Protection Act.
- Forest Conservation Act.
- Issues involved in enforcement of environmental legislation.
- Public awareness.

(7 lectures)

Human Population and the Environment

- Population growth, variation among nations.
- . Population explosion- family Welfare Programme.
- Environment and human health.
- Human Rights.
- Value Education.
- HIV/AIDS.
- women and child welfare
- role of information technology in environment and human health
- Case Studies.

(6 lectures)

Field work

- Visit to a local area to document environmental assets: river/forest grass land/ hill/mountain.
 - Visit to a local polluted site-Urban/Rural/Industrial/ Agricultural.
 - Study of common plants, insects, birds.
 - Study of simple ecosystems pond, river, hill slopes, etc.
- (Field work Equal to 5 lecture. hours).

SIX MONTHS COMPULSORY CORE MODULE COURSE IN ENVIRONMENTAL STUDIES: FOR UNDERGRADUATES

Teaching Methodologies

The Core Module Syllabus for Environmental Studies includes class room teaching and Field Work. The syllabus divided into eight units covering 50 lectures. The first seven unit will cover 45 lectures which are class room based to enhance knowledge skills mid attitude to environment. Unit eight is based on field activities which will be covered in five lecture hours and would provide students' firsthand knowledge on various local would environmental aspects.

Field experience is one of the most effective learning to for environmental concerns. This moves out of the scope of text book mode of teaching into realm of real learning in the field where the teacher merely acts as a catalyst to interpret what student observes or discovers in his/her environment.

Fields are as essential as class work and form an irreplaceable synergistic tool in the entire learning process.

Course material provided by UGC for class room teaching and field activities be utilized.

The universities/Colleges can also draw upon expertise of outside resource persons for teaching purposes. Environmental Core module shall be integrated into the teaching programmes of all undergraduate courses.

REFERENCES

- Agarwal, K.C. Environmental Biology, Nidi Publ. Ltd. Bikaner.
- Bharucha Erach, The Biodiversity of India, Mapin Publishing Pvt. Ltd., Ahmedabad
- Brunner R.C., Hazardous Waste Incineration, McGraw Hill Inc.
- Clerk RS., Marine Pollution; Clanderson Press Oxford(1B).
- Cunningham, W.P. Cooper, T.H. Gorhani, E & Hepworth, M. T.
- Environmental Encyclopedia, Jaico Publishing House, Mumbai.
- De A.K., Environmental Chemistry, Wiley Esteem Ltd.
- Gleick, H.P. Water in crisis, Pacific Institute for Studies in Dev., Environment & Security. Stockholm Env. Institute.
- Hawkins R.E., Encyclopedia of Indian Natural History, Bombay Natural History Society, Bombay.
- Heywood, V.H. & Watson, R.T. Global Biodiversity Assessment. Cambridge Univ. Press.
- Jadhav, H & Dosale, V.M., Environmental Protection and Laws. Himalaya Pub. House, Delhi.
- Mhaskar A.K, Matter Hazardous, Techno-Science Publications(TB).
- Rao MN. & Datta, A.K., Waste Water treatment. Oxford & IBH Publ. Co. Pvt. Ltd.
- Townsend C., Harper J, and Michael Begon, Essentials Ecology, Blackwell Science(1B).
- Trivedi R.K and P.K Goel, Introduction to air pollution, Techno-Science Publications (TB).
- Trivedi R.K, Handbook of Environmental Laws, Rules, Guidelines Compliances and Standards, Vol I and II, Envirol Media(R).
- Wagner KD., Environmental Management. W.B. Saunders Co. Philadelphia, USA.(M) Magazine (R) Reference (TB) Textbook.

BC-301
CORPORATE ACCOUNTING-I

External Marks: 80
Internal Marks: 20
Time: 3 Hours

Note: Paper setter will set nine questions in all. Question No. 1 comprising of five short types questions carrying four (4) marks each is compulsory. It covers the entire syllabus. Answer to each question should not be more than one page. Candidate is required to attempt four questions from the remaining eight questions carrying 15 marks each.

Accounting for share capital & debentures: issue, forfeiture and reissue of forfeited shares; Book building: concept & process; issue of right and bonus shares; buy back of shares; redemption of preference shares; issue and redemption of debentures.

Final accounts of companies (excluding computation of managerial remuneration).

Amalgamation of companies: concept and accounting treatment as per accounting standard 14 (excluding intercompany holdings).

Internal reconstruction: concept and accounting treatment excluding scheme of reconstruction.

REFERENCES

- Gupta, Nirmal. Corporate Accounting, Sahitya Bhawan, Agra
- Jain, S.P. and K.L. Narang. Corporate Accounting, Kalyani Publishers, New Delhi.
- Maheshwari, S.N. and S. K. Maheshwari. Corporate Accounting, Vikas Publishing House, New Delhi.
- Monga, J.R. Fundamentals of Corporate Accounting, Mayur Paper Backs, New Delhi.
- Naseem Ahmed, Corporate Accounting, ANE Books Pvt. Ltd. New Delhi.
- Sehgal, Ashok and Deepak Sehgal. Corporate Accounting, Taxman Publication, New Delhi.
- Shukla, M.C., T.S. Grewal, and S.C. Gupta. Advanced Accounts, S. Chand & Co., New Delhi.

BC-302
BUSINESS STATISTICS-I

External Marks: 80
Internal Marks: 20
Time: 3 Hours

Note: Paper setter will set nine questions in all. Question No. 1 comprising of five short types questions carrying four (4) marks each is compulsory. It covers the entire syllabus. Answer to each question should not be more than one page. Candidate is required to attempt four questions from the remaining eight questions carrying 15 marks each.

Introduction of statistics: concept, scope, usefulness & limitations of statistics, distrust of statistics. Collection of data: primary and secondary data, methods of collection of data.

Measure of central tendency: mean, median, mode, harmonic mean and geometric mean. Measure of dispersion: range, inter-quartile range, quartile deviation, mean deviation, standard deviation, coefficient of variation, Lorenz curve.

Index numbers: meaning, types and uses of index numbers, methods of preparation of index numbers: simple or unweighted and weighted index number, problems in the preparation of index numbers, Tests of adequacy; Chain-base index numbers; Base shifting, Splicing and deflating, Consumer price index.

Analysis of Times Series: causes of variation in time series data; Components of a time series; Decomposition: additive and multiplicative models; determination of trend: moving averages method and method of Least Squares (including linear second degree, parabolic, and exponential trend); Computation of seasonal-indices by sample averages, ratio-to-trend, ratio-to moving average and link relative methods.

REFERENCES

- Gupta S.P., Business Statistics, Sultan Chand Publications, New Delhi.
- Hooda, R.P., Introduction to Statistics, Macmillan, New Delhi.
- Hooda, R.P., Statistics for Business and Economics; Macmillan, New Delhi.
- Lewin and Rubin, Statistics for Management, Prentice-Hall of India, New Delhi.
- Sancheti, D.C. and Kapoor, V.K., Statistics (Theory, Methods & Application), Sultan Chand & Sons, Delhi.
- Hoel & J Assen, Basic Statistics for Business and Economics; John Wiley and Sons, New York.

BC-303
BUSINESS LAWS-I

External Marks: 80
Internal Marks: 20
Time: 3 Hours

Note: Paper setter will set nine questions in all. Question No. 1 comprising of five short types questions carrying four (4) marks each is compulsory. It covers the entire syllabus. Answer to each question should not be more than one page. Candidate is required to attempt four questions from the remaining eight questions carrying 15 marks each.

Law of Contract (1872): nature and classification of contract; offer and acceptance; capacity of parties to contract; free consent; consideration; legality of object; agreement declared void; performance of contract; discharge of contract, remedies for breach of contract; Contingent contracts; Quasi contracts.

Special contracts: indemnity & guarantee; bailment and pledge; contract of agency.

Sale of Goods Act 1930: formation of contracts of sale; goods and their classification, price; conditions and warranties; transfer of property in goods; performance of the contract of Sale; Remedies: unpaid seller and his rights, buyer's remedies; Auction sale.

Consumer Protection Act 1986.

REFERENCES

- Aggarwal Rohini, Mercantile & Commercial Laws, Taxmann Allied Services (P) Ltd., New Delhi.
- Desai T.R., Indian Contract Act, Sale of Goods Act and Partnership Act, S.C Sarkar & Sons Pvt. Ltd., Kolkata.
- Kapoor, N.D., Business Law, Sultan Chand & Sons, New Delhi.
- Khergsamwala, I.S., The Negotiable Instrument Act; N.M. Tripathi, Mumbai.
- Kuchhal, M.C., Business Law; Vikas Publishing House, New Delhi.
- Kuchhal, M.C., Kuchhal Vivek, Business & Industrial Laws, Vikas Publishing House Pvt. Ltd., N. Delhi.
- Singh, Avtar, The Principles of Mercantile Law, Eastern Book Company, Lucknow.

BC-304
COMPANY LAW -I

External Marks: 80
Internal Marks: 20
Time: 3 Hours

Note: Paper setter will set nine questions in all. Question No. 1 comprising of five short types questions carrying four (4) marks each is compulsory. It covers the entire syllabus. Answer to each question should not be more than one page. Candidate is required to attempt four questions from the remaining eight questions carrying 15 marks each.

Company: meaning, characteristics & types of companies, conversion of private into public company & vice versa.

Promotion and incorporation of companies; promoters: legal position, duty, liability and remuneration; company and pre-incorporation contracts; incorporation procedure.

Memorandum of Association: clauses, doctrine of ultra vires, alteration of clauses.

Articles of Association: contents, model forms, and alteration; doctrine of indoor management and constructive notice.

Prospectus: meaning, contents and formalities, abridged prospectus, deemed prospectus, red herring & shelf prospectus, misstatement and remedies, liabilities for misstatements.

Share Capital: types, issue and allotment of shares and debentures; share certificate and share warrant, reduction of share capital; buy-back of shares.

Transfer & transmission of shares and debentures; depository system; borrowing powers and debentures.

REFERENCES

- Kapoor N.D., Company Law- Incorporating the provisions of the Companies.
- Kuchal M.C., Modern India Company Law, Shri Mahavir Books, Noida.
- Majumdar, A.K. and Kapoor, G.K., Company Law, Taxmann Publications.
- Ramaiya A., Guide to the Companies Act, Wadhwa & Co, Nagpur.
- Ratan Nolakha, Company Law and Practice; Vikas Publications, New Delhi.
- Singh Avtar, Company Law, Eastern Book Co., Lucknow.
- Tandon B.N., Principles of Auditing; S. Chand and Co., New Delhi.

BC(Voc)-305
ELEMENTS OF EXPORT MARKETING-I

External Marks: 60
Internal Marks: 20
Time: 3 hours

Note: Paper setter will set nine questions in all. Question No. 1 comprising of five short types questions carrying four (4) marks each is compulsory. It covers the entire syllabus. Answer to each question should not be more than one page. Candidate is required to attempt four questions from the remaining eight questions carrying 10 marks each.

Exports: need and role of exports.

Meaning and scope of export marketing.

Modes of entry to international markets; role of export houses.

Sources of information for export markets, selection of export markets.

Selection of export products; pricing of exports.

REFERENCES

- Avadhani, V. A., "International Finance", Himalaya Publishing House.
- Cherunilam, Francis, "International Trade and Export Management", Himalaya Publishing House.
- Jaiswal, Bimal, "International Business", Himalaya Publishing House.
- Balagopal, T. A. S., "Export Management", Himalaya Publishing House.
- Rathor, J. S. and Rathor, B. S., "Export Marketing", Himalaya Publishing House.
- Arora, Neelam, "Export Marketing", Himalaya Publishing House.

BC(Voc)-306
FOREIGN TRADE FINANCING AND PROCEDURES-I

External Marks: 60
Internal Marks: 20
Time: 3 hours

Note: Paper setter will set nine questions in all. Question No. 1 comprising of five short types questions carrying four (4) marks each is compulsory. It covers the entire syllabus. Answer to each question should not be more than one page. Candidate is required to attempt four questions from the remaining eight questions carrying 10 marks each.

International commercial terms; methods of payment for international business.

Pre-shipment and post-shipment finance.

Import finance; letter of credit: types and their operation.

Role of EXIM bank and commercial banks in foreign trade finance.

Role of ECGC in foreign trade, obtaining an ECGC policy and procedure of filing claims.

REFERENCES

- Landau, Alice, “The International Trade System”, Routledge
- Feenstra, Robert C., “Advanced International Trade: Theory and Evidence”, Princeton University Press
- Mahajan, M. I., “Export Procedures and Documentation”, Snowwhite Publications, New Delhi.
- Avadhani, V. A., “International Finance”, Himalaya Publishing House.
- Cherunilam, Francis, “International Trade and Export Management”, Himalaya Publishing House.
- Jaiswal, Bimal, “International Business”, Himalaya Publishing House.
- Balagopal, T. A. S., “Export Management”, Himalaya Publishing House.
- Jain, Khushpat S. and Jain, Apexa V. “Foreign Trade - Theory, Procedures, Practices and Documentation”, Himalaya Publishing House.

BC-401
CORPORATE ACCOUNTING-II

External Marks: 80
Internal Marks: 20
Time: 3 Hours

Note: Paper setter will set nine questions in all. Question No. 1 comprising of five short types questions carrying four (4) marks each is compulsory. It covers the entire syllabus. Answer to each question should not be more than one page. Candidate is required to attempt four questions from the remaining eight questions carrying 15 marks each.

Valuation of goodwill; valuation of shares: concepts and calculation - simple problem only.

Accounts of holding companies: preparation of consolidated balance sheet with one subsidiary company, relevant provisions of accounting standard 21.

Accounts of banking organizations.

Accounts of insurance companies.

Liquidation of companies.

REFERENCES

- Gupta, Nirmal. Corporate Accounting. Sahitya Bhawan, Agra
- Jain, S.P. and K.L. Narang. Corporate Accounting, Kalyani Publishers, New Delhi.
- Maheshwari, S.N. and S. K. Maheshwari. Corporate Accounting, Vikas Publishing House, New Delhi.
- Monga, J.R. Fundamentals of Corporate Accounting, Mayur Paper Backs, New Delhi.
- Naseem Ahmed, Corporate Accounting, ANE Books Pvt. Ltd. New Delhi.
- Sehgal, Ashok and Deepak Sehgal. Corporate Accounting, Taxman Publication, New Delhi.
- Shukla, M.C., T.S. Grewal, and S.C. Gupta. Advanced Accounts. Vol.-II. S. Chand & Co., New Delhi.

BC-402
BUSINESS STATISTICS-II

External Marks: 80
Internal Marks: 20
Time: 3 Hours

Note: Paper setter will set nine questions in all. Question No. 1 comprising of five short types questions carrying four (4) marks each is compulsory. It covers the entire syllabus. Answer to each question should not be more than one page. Candidate is required to attempt four questions from the remaining eight questions carrying 15 marks each.

Simple Correlation: concept, types: multiple and partial; linear and non-linear; Scatter diagram, Methods: Karl Pearson's co-efficient of correlation, Spearman's Rank Correlation, Concurrent deviation method; Probable and standard errors.

Regression Analysis: meaning, difference between correlation and regression, regression coefficients, methods of calculation of simple regression, standard error of estimate.

Probability; concept and approaches; addition and multiplication laws of probability; Conditional probability: Bayes' Theorem.

Probability distributions: concept, Binomial, Poisson and Normal distributions: their properties and parameters.

REFERENCES

- Gupta S.P., Business Statistics, Sultan Chand Publications, New Delhi.
- Hooda, R.P., Introduction to Statistics, Macmillan, New Delhi.
- Hooda, R.P., Statistics for Business & Economics, Vikas Publications, New Delhi.
- Lewin and Rubin, Statistics for Management, Prentice-Hall of India, New Delhi.
- Sancheti, D.C. and Kapoor, V.K., Statistics (Theory, Methods & Application), Sultan Chand & Sons, Delhi.
- Sharma J.K., Business Statistics, Vikas Publications, New Delhi.
- Hoel & J Assen, Basic Statistics for Business and Economics; John Wiley and Sons, New York.

BC-403
BUSINESS LAWS-II

External Marks: 80

Internal Marks: 20

Time : 3 Hours

Note: Paper setter will set nine questions in all. Question No. 1 comprising of five short types questions carrying four (4) marks each is compulsory. It covers the entire syllabus. Answer to each question should not be more than one page. Candidate is required to attempt four questions from the remaining eight questions carrying 15 marks each.

Negotiable Act 1881: scope, features and types; Negotiation; Crossing; Dishonor and discharge of negotiable instruments.

Indian Partnership Act, 1932: nature of firm, duties and rights of partners, relations of partners to third parties, liabilities of firm and partner, minor, reconstitution of partnership firm, dissolution of a firm and consequences, settlement of accounts, registration of firms, effect of non-registration.

Limited Liability Partnership Act, 2008: meaning, characteristics of Limited Liability Partnership (LLP); Incorporation of LLP; partners and the liability of LLP and partners; accounts, audit and taxation of LLPs, conversion to LLP from firm/private company/unlisted public company; winding up and dissolution of LLP.

Information Technology Act 2000: purpose, digital signature, electronic governance; attribution, acknowledgement and dispatch of electronic records, certifying digital signature, penalties and other provisions.

RTI Act, 2005: important provisions

REFERENCES

- Desai T.R., Indian Contract Act, Sale of Goods Act and Partnership Act, S.C Sarkar & Sons Pvt. Ltd., Kolkata.
- Kapoor, N.D., Business Law, Sultan Chand & Sons, New Delhi.
- Khergsamwala, I.S., The Negotiable Instrument Act, N.M. Tripathi, Mumbai.
- Kuchhal, M.C., Business Law; Vikas Publishing House, New Delhi.
- Kuchhal, M.C., Kuchhal Vivek, Business & Industrial Laws, Vikas Publishing House Pvt. Ltd., N. Delhi.
- Singh, Avtar, The Principles of Mercantile Law, Eastern Book Company, Lucknow.
- Datey, V.S., Business and Corporate Laws, Taxmann Publications, New Delhi.
- Bulchandani, K.R., Business Laws, Himalaya Publishing House, New Delhi.
- Tulsian, P.C., Business Laws, Tata McGraw Hill, New Delhi.
- Datey, V.S., Students' Guide to Economic Laws, Taxmann Publications, New Delhi.

BC-404
COMPANY LAW-II

External Marks: 80

Internal Marks: 20

Time: 3 Hours

Note: Paper setter will set nine questions in all. Question No. 1 comprising of five short types questions carrying four (4) marks each is compulsory. It covers the entire syllabus. Answer to each question should not be more than one page. Candidate is required to attempt four questions from the remaining eight questions carrying 15 marks each.

Membership in companies; Company management and administration; Directors: legal position, qualification, appointment, removal; Powers, duties & liabilities of directors; managerial remuneration; key management personnel: managing director, whole time director, manager; Company Secretary: Role, appointment, duties, liabilities, rights and dismissal.

Meetings: kinds of meetings, requisites of a valid meeting: authority, notice & agenda, quorum, chairperson & conduct of meeting, resolutions, minutes & proxy.

Dividend; accounts of companies; audit & auditors; Prevention of oppression & mismanagement; compromise, arrangement, reconstruction and amalgamation; winding up: meaning, modes of winding up: procedure and consequences of winding up.

REFERENCES

- Kapoor N.D., Company Law- Incorporating the provisions of the Companies.
- Kuchal M.C., Modern India - Company Law: Shri Mahavir Books, Noida.
- Majumdar, A.K. and Kapoor, G.K., Company Law, Taxmann Publications.
- Ramaiya A., Guide to the Companies Act: Wadhwa & Co, Nagpur.
- Ratan Nolakha, Company Law and Practice; Vikas Publications, New Delhi.
- Singh Avtar, Company Law : Eastern Book Co., Lucknow.
- Tandon B.N. , Principles of Auditing; S. Chand and Co., New Delhi.

BC(Voc)-405
ELEMENTS OF EXPORT MARKETING-II

External Marks: 80

Internal Marks: 20

Time: 3 Hours

Note: Paper setter will set nine questions in all. Question No. 1 comprising of five short types questions carrying four (4) marks each is compulsory. It covers the entire syllabus. Answer to each question should not be more than one page. Candidate is required to attempt four questions from the remaining eight questions carrying 15 marks each.

Channel selection and appointment of agents in export markets, agency agreement and payment of agency commission.

Promotion abroad, use of mailing lists, advertisement abroad; participation in trade fairs and exhibitions.

Legal aspects of export contracts including INCO Terms.

WTO provisions regulating exports.

Arbitration and settlement of disputes.

REFERENCES

- Avadhani, V. A., “International Finance”, Himalaya Publishing House.
- Cherunilam, Francis, “International Trade and Export Management”, Himalaya Publishing House.
- Jaiswal, Bimal, “International Business”, Himalaya Publishing House.
- Balagopal, T. A. S., “Export Management”, Himalaya Publishing House.
- Rathor, J. S. and Rathor, B. S., “Export Marketing”, Himalaya Publishing House.
- Arora, Neelam, “Export Marketing”, Himalaya Publishing House.

BC (Voc)-406
FOREIGN TRADE FINANCING AND PROCEDURES-II

External Marks: 80
Internal Marks: 20
Time: 3 Hours

Note: Paper setter will set nine questions in all. Question No. 1 comprising of five short types questions carrying four (4) marks each is compulsory. It covers the entire syllabus. Answer to each question should not be more than one page. Candidate is required to attempt four questions from the remaining eight questions carrying 15 marks each.

Sources of finance for foreign trade.

Obtaining long term finance from banks and financial institutions.

Costing and pricing methods for exports.

International capital markets and instruments.

Foreign exchange rate determination, exchange rate fluctuations and obtaining forward covers.

REFERENCES

- Landau, Alice, “The International Trade System”, Routledge
- Feenstra, Robert C., “Advanced International Trade: Theory and Evidence”, Princeton University Press
- Mahajan, M. I., “Export Procedures and Documentation”, Snowwhite Publications, New Delhi.
- Avadhani, V. A., “International Finance”, Himalaya Publishing House.
- Cherunilam, Francis, “International Trade and Export Management”, Himalaya Publishing House.
- Jaiswal, Bimal, “International Business”, Himalaya Publishing House.
- Balagopal, T. A. S., “Export Management”, Himalaya Publishing House.
- Jain, Khushpat S. and Jain, Apexa V. “Foreign Trade - Theory, Procedures, Practices and Documentation”, Himalaya Publishing House.

BC-501
COST ACCOUNTING

External Marks: 80
Internal Marks: 20
Time: 3 Hours

Note: Paper setter will set nine questions in all. Question No. 1 comprising of five short types questions carrying four (4) marks each is compulsory. It covers the entire syllabus. Answer to each question should not be more than one page. Candidate is required to attempt four questions from the remaining eight questions carrying 15 marks each.

Introduction: nature and scope of cost accounting; cost concepts & classification; methods & techniques.

Materials: material planning & purchasing, pricing of material issue; treatment of material losses, material & inventory control: concept and techniques.

Labour: labour cost control procedure; labour turnover; Idle time and overtime; Methods of wage payment: time and piece rate; incentive schemes.

Overheads: classification, allocation, apportionment and absorption of overheads; under and over-absorption.

Methods of costing: unit costing; job costing; contract costing; process costing (process losses, valuation of work in progress, joint and by-products) service costing (only transport).

Standard costing and variance analysis: material and labour.

Cost control and cost reduction; cost audit; an overview of cost audit standards.

REFERENCES

- Arora, M.N. Cost Accounting – Principles and Practice, Vikas Publishing House, New Delhi.
- Jain, S.P. and K.L. Narang. Cost Accounting: Principles and Methods, Kalyani Publishers, Jalandhar.
- Lal, Jawahar. Cost Accounting, Tata McGraw Hill Publishing Co., New Delhi.
- Maheshwari, S.N. and S.N. Mittal. Cost Accounting: Theory and Problems, Shri Mahabir Book Depot, New Delhi.
- Mittal, D.K. and Luv Mittal. Cost Accounting. Galgotia Publishing Co., New Delhi.
- Nigam, B.M. Lall and I.C. Jain. Cost Accounting: Principles and Practice, Prentice Hall of India, New Delhi.
- Shukla, M.C., T.S. Grewal and M.P. Gupta. Cost Accounting: Text and Problems, S. Chand & Co. Ltd., New Delhi.

BC-502
FINANCIAL MANAGEMENT

External Marks: 80

Internal Marks: 20

Time: 3 Hours

Note: Paper setter will set nine questions in all. Question No. 1 comprising of five short types questions carrying four (4) marks each is compulsory. It covers the entire syllabus. Answer to each question should not be more than one page. Candidate is required to attempt four questions from the remaining eight questions carrying 15 marks each.

Financial management: nature, scope, objectives and significance of financial management; recent developments in financial management.

Financial planning and forecasting: need, importance, drafting a financial plan; capitalization, over-capitalization and under-capitalization; financial forecasting: meaning, benefits and techniques of financial forecasting; sources of finance: short-term, medium term and long term

Cost of capital: significance, computation of cost of debt, equity & preference share capital and retained earnings, weighted average cost of capital.

Capital structure decisions: meaning and determinants of capital structure; theories of capital structure

Capital budgeting decisions: nature & importance, factors influencing capital expenditure decisions, techniques of capital budgeting

Working capital management: need, types & determinants, forecasting of working capital requirements; management of cash.

REFERENCES

- Brigham, E.F. and Houston, J. F. : Fundamentals of Financial Management, Cengage, New Delhi.
- Hampton: Financial Decision Making, Prentice Hall of India, New Delhi.
- Khan, M. Y. and Jain, P.K.: Financial Management, Tata McGraw Hill, New Delhi.
- Prasanna, Chandra: Financial Management, mTata McGraw Hill, New Delhi.
- Ravi M. Kishore: Financial Management, Taxmann Publications Pvt. Ltd., New Delhi.
- Sinha, Pradip Kumar: Financial Management, Excel Books, New Delhi.
- Van, Horne: Financial Management and Policy, Prentice Hall of India, New Delhi.

BC-503
GOODS AND SERVICES TAX

External Marks: 80
Internal Marks: 20
Time: 3 Hours

Note: Paper setter will set nine questions in all. Question No. 1 comprising of five short types questions carrying four (4) marks each is compulsory. It covers the entire syllabus. Answer to each question should not be more than one page. Candidate is required to attempt four questions from the remaining eight questions carrying 15 marks each.

GST: meaning, taxable person, registration: procedure and documents required.

Levy and collection of GST

Time and place of supply of goods and services, value of taxable supply

Computation of input tax credit and transfer of input tax credit

Tax invoice credit and debit note

Various returns to be filed under GST

Payment of tax including TDS, Interest Provisions on delayed payment

Offences and penalties.

REFERENCES

- Ahuja Girish & Gupta Ravi, Practical approach to Income tax, Wealth Tax and Central sales tax (Problems and Solutions with Multiple choice questions); Bharat Law House Pvt. Ltd., New Delhi.
- Central Excise Act.
- Central Sales Tax Act.
- Customs Act.
- Goods and Services Tax Act.

BC-504
INCOME TAX-I

External Marks: 80
Internal Marks: 20
Time: 3 Hours

Note: Paper setter will set nine questions in all. Question No. 1 comprising of five short types questions carrying four (4) marks each is compulsory. It covers the entire syllabus. Answer to each question should not be more than one page. Candidate is required to attempt four questions from the remaining eight questions carrying 15 marks each.

Introduction to income tax: concept, tax, person, income, agricultural income, casual income, previous year, financial year, assessment year, gross total income, total income; tax management: tax evasion, avoidance, and tax planning.

Basis of charges: scope of total income, residence and tax liability, income which does not form part of total income.

Heads of income: income from salary, house property; profit and gains from business and profession, capital gains and other sources.

Clubbing and aggregation of income.

Provisions regarding set-off and carry forward of losses.

REFERENCES

- Gaur and Narang, Income Tax Law & Practice, Kalyani Publishers, Jalandhar.
- Girish Ahuja and Ravi Gupta, Systematic Approach, C.C.H. India Publications, New Delhi.
- Mehrotra H.C., Income Tax Law & Account, Sahitya Bhawan Publications, Agra.
- Prasad, Bhagwati, Income Tax Law & Practice, Wishwan Prakashan, Bhopal.
- Singhania V.K., Student's Guide to Incomz Tax, Taxmann Publications Pvt. Ltd., New Delhi.

BC(Voc)-505
SHIPPING AND INSURANCE PRACTICES & PROCEDURES-I

External Marks: 60
Internal Marks: 20
Time: 3 hours

Note: Paper setter will set nine questions in all. Question No. 1 comprising of five short types questions carrying four (4) marks each is compulsory. It covers the entire syllabus. Answer to each question should not be more than one page. Candidate is required to attempt four questions from the remaining eight questions carrying 10 marks each.

Role of shipping, liners and tramps, bills of lading and charter party.

Determination of freight.

Containerization and other developments.

Air transport and procedures for determination of freight and booking of cargo space.

Multi-modal transport and the procedures involved.

REFERENCES

- Arora, Neelam, "Export Import Procedures and Documentations", Himalaya Publishing House.
- Raghuram, G., Asopa, V. N., Bhatnagar, Dipti; Dixit, M. R. and Ramani, K.V., "Shipping Management - Cases and Concepts", Laxmi Publications Private Limited.
- Mahajan, M. I., "Export Procedures and Documentation", Snowwhite Publications, New Delhi

BC(Voc)-506
FOREIGN TRADE DOCUMENTATION AND PROCEDURES-I

External Marks: 60
Internal Marks: 20
Time: 3 hours

Note: Paper setter will set nine questions in all. Question No. 1 comprising of five short types questions carrying four (4) marks each is compulsory. It covers the entire syllabus. Answer to each question should not be more than one page. Candidate is required to attempt four questions from the remaining eight questions carrying 10 marks each.

Foreign trade documents: need, rationale and types.

Obtaining export and import licenses.

Processing of an import/export order.

Pre-shipment inspection and quality control measures, role of export inspection council.

Foreign exchange and guaranteed remittance formalities.

REFERENCES

- Arora, Neelam, “Export Import Procedures and Documentations”, Himalaya Publishing House.
- Cherunilam, Francis, “International Trade and Export Management”, Himalaya Publishing House.
- Jaiswal, Bimal, “International Business” , Himalaya Publishing House.
- Mahajan, M. I., “Export Procedures and Documentation”, Snowwhite Publications, New Delhi.
- Balagopal, T. A. S., “Export Management”, Himalaya Publishing House.

BC-601
MANAGEMENT ACCOUNTING

External Marks: 80
Internal Marks: 20
Time: 3 Hours

Note: Paper setter will set nine questions in all. Question No. 1 comprising of five short types questions carrying four (4) marks each is compulsory. It covers the entire syllabus. Answer to each question should not be more than one page. Candidate is required to attempt four questions from the remaining eight questions carrying 15 marks each.

Management accounting: concept, scope, techniques and significance, comparison between financial accounting, cost accounting and management accounting.

Management reporting: need and type of reports.

Management information system.

Analysis of financial statements: comparative statements, common size statements, ratio analysis: liquidity, solvency, profitability and turnover; trend analysis.

Cash flow and funds flow statements: need and method of preparing statements.

Absorption V/S variable costing: features and income determination, cost volume profit analysis, break-even analysis, contribution; P/V ratio, break-even point, Margin of safety, Angle of incidence, determination of cost indifference point.

Budgeting and budgetary control: need, methods and types of budgets, essentials of budgetary control system.

REFERENCES

- Drury, Colin. Management and Cost Accounting, Thomson Learning.
- Garrison H., Ray and Eric W. Noreen. Managerial Accounting, McGraw Hill.
- H.V. Jhamb, Management Accounting, ANE Books Pvt. Ltd. New Delhi.
- Horngreen, Charles T., Gary L. Sundem. Introduction to Management Accounting, Prentice Hall.
- Horngreen, Charles T., George Foster and Srikant M. Dattar. Cost Accounting, A Managerial Emphasis, Prentice Hall of India Ltd., New Delhi.
- Jain, S.P. and K.L. Narang. Cost Accounting: Principles and Methods, Kalyani Publishers, Jalandhar.
- Khan, M.Y. and P.K. Jain. Management Accounting, Tata McGraw Hill, Publishing Co., New Delhi.
- Lal, Jawahar. Advanced Management Accounting Text and Cases. S. Chand & Co., New Delhi.
- Lal, Jawahar. Cost Accounting, Tata McGraw Hill Publishing Co., New Delhi.
- Singh, S. K. and Gupta Lovleen. Management Accounting – Theory and Practice. Pinnacle Publishing House.

BC-602
FUNDAMENTALS OF INSURANCE

External Marks: 80
Internal Marks: 20
Time: 3 Hours

Note: Paper setter will set nine questions in all. Question No. 1 comprising of five short types questions carrying four (4) marks each is compulsory. It covers the entire syllabus. Answer to each question should not be more than one page. Candidate is required to attempt four questions from the remaining eight questions carrying 15 marks each.

Introduction to insurance: life and general insurance; purpose, need and principles of insurance; insurance as a social security tool; insurance and economic development.

Contract of life insurance: principles and practice of life insurance; parties to the contract, their rights and duties; conditions and terms of policy, effects of non-compliance; nominations and assignment practices in connection with collection of premium, revivals, loans, surrenders, claims, bonuses and annuity payments; present structure & growth of life insurance in India; claims settlement procedure.

Fire insurance: principles of fire insurance contracts; fire insurance policy, conditions, assignment of policy, claims settlement procedure.

Marine insurance: marine insurance policy and its conditions, premium, double insurance; assignment of policy warranties, voyage; loss and abandonment; partial losses and particular charges; salvage; total losses and measures of indemnity; claims settlement procedures.

Accident and motor insurance: policy and claims settlement procedures.

Insurance intermediaries – role of agents and procedure for becoming an agent; cancellation of license; revocation/suspension/termination of agent appointment; code of conduct; unfair practices.

REFERENCES

- Godwin, Principles and Practices of Fire Insurance.
- Gupta, O.S., Life Insurance, Frank Brothers, New Delhi.
- Insurance Regulatory Development Act.
- Karam Pal, Bodla B.S. & Garg M.C., Insurance Management, Deep & Deep Publications, New Delhi.
- Life Insurance Corporation Act.
- Mishra, M.N., Insurance Principles and Practice; S. Chand and Co., New Delhi.
- Mishra, M.N., Life Insurance Corporation of India, Raj Books, Jaipur.
- Vinayakam N. Radhaswamy and Vasudevan, S.V.: Insurance-Principles and Practice, S.Chand and Co., New Delhi.

BC-603
HUMAN RESOURCE MANAGEMENT

External Marks: 80
Internal Marks: 20
Time: 3 Hours

Note: Paper setter will set nine questions in all. Question No. 1 comprising of five short types questions carrying four (4) marks each is compulsory. It covers the entire syllabus. Answer to each question should not be more than one page. Candidate is required to attempt four questions from the remaining eight questions carrying 15 marks each.

Human resource management: meaning, nature, history and scope, objectives, functions, importance; HRM vs. HRD and personal management.

Human resource planning: meaning, importance, objectives, process, factors affecting manpower planning, problems and suggestions for making HR planning effective.

Job Analysis: meaning, process of job analysis, methods of collecting job analysis data, potential problems with job analysis; job description and job specification.

Recruitment: meaning, purpose, recruitment policy, factors affecting recruitment; source of recruitment, internal and external methods of recruitment. Selection: meaning, purpose, difference between recruitment and selection; process of selection; barriers to effective selection.

Placement, induction and internal mobility: placement; induction/orientation: meaning, objectives, content and responsibility for induction; internal mobility: meaning & need; transfer: purpose, types; benefits and problems, transfer policy; promotion: purpose, basis, promotion policy; demotion: causes, demotion policy.

Training: meaning, training and education, training and development, objectives, importance, steps in designing training programme; training methods: on-the-job and off-the-job methods.

Performance appraisal: meaning, features, merits, limitations, process and methods of performance appraisal.

REFERENCES

- Aswathappa K., HR and Personnel Management, Tata McGraw Hill Publishers, New Delhi.
- Aswathappa K., HRM Text & Cases, Tata McGraw Hill Publishers, New Delhi.
- Bernardin H. John, HRM, Tata McGraw Hill Publishers Comp. Ltd., New Delhi.
- Decenzo, D.A., Human Resource Management, John Willy, New Delhi.
- Dessler Gary, Human Resource Management, PHI, New Delhi.
- Fisher, D.C., Schoenfeldt. F.L. and Shaw, B.J., HRM, Houghton Mifflin Company, New Delhi.
- French W.L., Human Resource Management, Houghton Mifflin Company, Chennai.
- Gupta Shashi K., Joshi Rosy, Human Resource Management: Text and Cases, Kalyani Publishers, New Delhi.
- Halдар Uday Kumar, Human Resource Management, Oxford Publication, New Delhi.
- Rao V.S.P., Human Resource Management - Text & Cases, Excel Books, New Delhi.
- Tapomoy Deb, Managing Human Resource & Industrial Relations, Excel Books Publications.

BC-604
INCOME TAX-II

External Marks: 80
Internal Marks: 20
Time: 3 Hours

Note: Paper setter will set nine questions in all. Question No. 1 comprising of five short types questions carrying four (4) marks each is compulsory. It covers the entire syllabus. Answer to each question should not be more than one page. Candidate is required to attempt four questions from the remaining eight questions carrying 15 marks each.

Deductions under section 80C to 80U in computing total income.

Computation of total income and tax liability of an individual and H.U.F.

Computation of total income and tax liability of a Firm.

Deduction of tax at source; advance payment of tax.

Income tax authorities and their powers.

Procedure for assessment; different types of returns.

Procedure of filing e-return and revised return.

Recovery and refund of tax.

Penalties and prosecutions; appeals and revision.

REFERENCES

- Gaur and Narang, Income Tax Law & Practice, Kalyani Publishers, Jalandhar.
- Girish Ahuja and Ravi Gupta, Systematic Approach, C.C.H. India Publications, New Delhi.
- Mehrotra H.C., Income Tax Law & Account, Sahitya Bhawan Publications, Agra.
- Prasad, Bhagwati, Income Tax Law & Practice, Wishwan Prakashan, Bhopal.
- Singhania V.K., Student's Guide to Income Tax, Taxmann Publications Pvt. Ltd., New Delhi.

BC(Voc)-605
SHIPPING AND INSURANCE PRACTICES & PROCEDURES-II

External Marks: 80
Internal Marks: 20
Time: 3 Hours

Note: Paper setter will set nine questions in all. Question No. 1 comprising of five short types questions carrying four (4) marks each is compulsory. It covers the entire syllabus. Answer to each question should not be more than one page. Candidate is required to attempt four questions from the remaining eight questions carrying 15 marks each.

Packing and marking for exports.

Role of forwarding and clearing agents and their functions.

Cargo insurance: importance, basic principles, types of cover, types of losses and determination of premium.

Obtaining insurance cover and filling claims.

REFERENCES

- Arora, Neelam, "Export Import Procedures and Documentations", Himalaya Publishing House.
- Raghuram, G., Asopa, V. N., Bhatnagar, Dipti; Dixit, M. R. and Ramani, K.V., "Shipping Management - Cases and Concepts", Laxmi Publications Private Limited.
- Mahajan, M. I., "Export Procedures and Documentation", Snowwhite Publications, New Delhi

BC(Voc)-606
FOREIGN TRADE DOCUMENTATION AND PROCEDURES-II

External Marks: 80

Internal Marks: 20

Time: 3 Hours

Note: Paper setter will set nine questions in all. Question No. 1 comprising of five short types questions carrying four (4) marks each is compulsory. It covers the entire syllabus. Answer to each question should not be more than one page. Candidate is required to attempt four questions from the remaining eight questions carrying 15 marks each.

Customs valuation: methods and practices.

Customs clearance of export/import cargo.

Shipment of goods and port procedures.

Customs clearance of import cargo.

Post-shipment formalities and procedures.

Claiming export incentives.

REFERENCES

- Arora, Neelam, “Export Import Procedures and Documentations”, Himalaya Publishing House.
- Cherunilam, Francis, “International Trade and Export Management”, Himalaya Publishing House.
- Jaiswal, Bimal, “International Business” , Himalaya Publishing House.
- Mahajan, M. I., “Export Procedures and Documentation”, Snowwhite Publications, New Delhi.
- Balagopal, T. A. S., “Export Management”, Himalaya Publishing House.

**Syllabus for Bachelor of Commerce (Vocational) Scheme
w.e.f. 2017-2018 in Phased Manner**

**Tax Procedure and Practice
(Vocational Course)**

Each student who has opted for the above said course shall opt two theory papers in each Semester in addition to four papers common with B.Com. General Scheme.

Semester –I

Paper Code	Subject	External	Internal	Max. Marks
BC-101	Financial Accounting-I	80	20	100
BC-102	Micro Economics	80	20	100
BC-103	Principles of Business Management	80	20	100
BC-104	Computer Applications in Business	80	20*	100
BC(Voc)-105	Indian Taxation System	80	20	100
BC(Voc)-106	Income Tax Law-I	80	20	100

***Internal Assessment based on Practical.**

Semester –II

Paper Code	Subject	External	Internal	Max. Marks
BC-201	Financial Accounting-II	80	20	100
BC-202	Macro Economics	80	20	100
BC-203	Fundamentals of Marketing	80	20	100
BC-204	E-Commerce	80	20*	100
BC(Voc)-205	Income Tax Law-II	80	20	100
BC(Voc)-206	Goods and Services Tax-I	80	20	100
BC-207	Environmental Studies (Qualifying Paper)*	-	-	100

***Internal Assessment based on Practical.**

Semester –III

Paper Code	Subject	External	Internal	Max. Marks
BC-301	Corporate Accounting-I	80	20	100
BC-302	Business Statistics-I	80	20	100
BC-303	Business Laws-I	80	20	100
BC-304	Company Law-I	80	20	100
BC(Voc)-305	Income Tax Law-III	60	20	80
BC(Voc)-306	Goods and Services Tax-II	60	20	80
BC(Voc)-307	On-the-Job Training Report	40	-	40

Semester –IV

Paper Code	Subject	External	Internal	Max. Marks
BC-401	Corporate Accounting-II	80	20	100
BC-402	Business Statistics-II	80	20	100
BC-403	Business Laws-II	80	20	100
BC-404	Company Law-II	80	20	100
BC(Voc)-405	Goods and Services Tax-III	80	20	100
BC(Voc)-406	Corporate Taxation-I	80	20	100

Semester –V

Paper Code	Subject	External	Internal	Max. Marks
BC-501	Cost Accounting	80	20	100
BC-502	Financial Management	80	20	100
BC-505	Auditing	80	20	100
BC-506 (ii)	Indian Economy	80	20	100
BC(Voc)-505	Customs Procedure and Practice-I	60	20	80
BC(Voc)-506	Corporate Taxation-II	60	20	80
BC(Voc)-507	On-the-Job Training Report	40	-	40

Semester- VI

Paper Code	Subject	External	Internal	Max. Marks
BC-601	Management Accounting	80	20	100
BC-602	Fundamentals of Insurance	80	20	100
BC-603	Human Resource Management	80	20	100
BC-605	Business Environment	80	20	100
BC(Voc)-605	Customs Procedure and Practice-II	80	20	100
BC(Voc)-606	Corporate Taxation-III	80	20	100

The students shall undergo four to six weeks On-the-Job Training after second and fourth semester examination (during vacations) to get a practical experience of tax procedure and practices. The faculty will supervise the students for their training. Training Report shall be submitted to the college before the commencement of the third and fifth semester examination. Training Reports will be sent for evaluation to an external examiner by the University. There will be no Viva-Voce of the training reports.

The candidates shall be issued B.Com. (vocational) with Tax Procedure and Practice. They shall be eligible to get admission to M. Com and other Post-graduate classes after passing the said course just like other B.com students.

BC-101
FINANCIAL ACCOUNTING-I

External Marks: 80

Internal Marks: 20

Time: 3 Hours

Note: Paper setter will set nine questions in all. Question No. 1 comprising of five short types questions carrying four (4) marks each is compulsory. It covers the entire syllabus. Answer to each question should not be more than one page. Candidate is required to attempt four questions from the remaining eight questions carrying 15 marks each.

Financial accounting: meaning, need, objectives & scope; book-keeping and accounting; branches of accounting; accounting principles: concepts and conventions; accounting cycle and accounting equation; journal; rules of journalizing; ledger & trial balance; Rectification of Errors: suspense account; effect on profit.

Capital and Revenue: Concept and classification of income; expenditure; receipts.

Depreciation provisions and reserves: concept and classification; Methods of depreciation accounting.

Final Accounts: manufacturing, trading, profit & loss account; Balance sheet; adjustment entries.

Accounts of Non-profit Organizations.

Consignment Accounts: accounting records; Normal and abnormal Loss; Valuation of unsold stock.

REFERENCES

- Anthony, R.N. and Reece, J.S. : Accounting Principle, Richard Irwin Inc.
- Compendium of Statement of Standards of Accounting: The Institute of Chartered Accountants of India, New Delhi.
- Gupta R. L. and Radhaswamy, M. : Financial Accounting, Sultan Chand and Sons, New Delhi.
- Monga J.R, Ahuja Girish, and Sehgal Ashok: Financial Accounting; Mayur Paper Back, Noida.
- Shukla, M.C. Grewal T.S. and Gupta, S.C. : Advanced Accounts, S. Chand & Co., New Delhi.

BC-102
MICRO ECONOMICS

External Marks: 80

Internal Marks: 20

Time: 3 Hours

Note: Paper setter will set nine questions in all. Question No. 1 comprising of five short types questions carrying four (4) marks each is compulsory. It covers the entire syllabus. Answer to each question should not be more than one page. Candidate is required to attempt four questions from the remaining eight questions carrying 15 marks each.

Meaning, nature and scope of economics; micro and macroeconomics; Theories of demand: cardinal utility approach; Indifference curve approach: assumptions, properties, consumer equilibrium, price, income and substitution effects, limitations; Nature of demand function: law of demand; elasticity of demand: price, income and cross; measurement methods of price elasticity of demand.

Production function: meaning and concepts, law of variable proportions; economies and diseconomies of scale; law of returns to scale; Cost concepts; Theory of costs: traditional and modern.

Equilibrium of firm and industry under perfect competition; price and output determination under monopoly, price discrimination; price determination under monopolistic competition: Chamberlin's approach, monopolistic competition vs monopoly.

REFERENCES

- Ahuja H.L.: Business Economics; S. Chand & Co., New Delhi
- Browning Edger K. and Browning Jacquenlence M: Microeconomic Theory and Applications, Kalyani, New Delhi.
- Dwivedi, D.N., Managerial Economics, Vikas Publications, New Delhi.
- Ferguson P.R. and Rothschild R. and Ferguson G.J.: Business Economics; Macmillan, Hampshire.
- John P. Gould. Jr. and Edward P. Lazear: Microeconomic Theory, All India Traveller, Delhi.
- Jhingan, M.L., Managerial Economics, Vrinda Publications.
- Koutsoyiannis A.: Modern Microeconomics; Macmillan New Delhi.
- Nellis & Parker: The Essence of Business Economics; Prentice Hall, New Delhi.
- Richard G. Lipsey: An Introduction to Positive Economics; ELBS, Oxford.
- Singler G.: The Theory of Price; Prentice Hall of India.
- Watson Donalds and Getz Moloclm: Price Theory and its user; Khasla Publishing House, New Delhi.

BC-103
PRINCIPLES OF BUSINESS MANAGEMENT

External Marks: 80

Internal Marks: 20

Time: 3 Hours

Note: Paper setter will set nine questions in all. Question No. 1 comprising of five short types questions carrying four (4) marks each is compulsory. It covers the entire syllabus. Answer to each question should not be more than one page. Candidate is required to attempt four questions from the remaining eight questions carrying 15 marks each.

Introduction to commerce: concept, nature, importance and scope, components of commerce, evolution of commerce, commerce and business.

Introduction to Management: concept, characteristics and significance, Process/Functions of Management, Coordination.

Management: as Science, Art and profession.

Approaches to Management: Classical and Neo classical approach, Behavioral approach, Management science approach, Systems approach and Contingency approach.

Planning: concept, process & importance, Types of Plans: Policy, Programme, Strategy, Vision, Mission, Goals, and Objectives.

Organizing: meaning, principles and benefits of organizations; Organizational structure: Functional, Line vs. Staff, matrix, Formal vs. Informal; Organizational structure for large scale business organization.

Delegation: meaning, advantages, barriers to delegation, guidelines for effective delegation.

Decentralization and Centralization: advantages and disadvantages, factors influencing decentralization.

Staffing: meaning, importance & scope of staffing.

Directing: concept; Motivation: concept, objectives & significance, Approaches to motivation.

Leadership: concept, significance & functions, Leadership styles, approaches to leadership.

Controlling: meaning and characteristics of control, process of control, prerequisites of an effective control system; controlling techniques.

REFERENCES

- Bhattacharya Kumar Deepak, Principles of Management, Pearson, New Delhi.
- Drucker F. Peter, The Practice of Management, Allied Publishers, Bombay.
- Gilbert, R. Danil, Freeman, E.R. & Stoner, F.J.A., Management, Prentice Hall, New Delhi.
- O'Donnel Cyril & Koontz Harold, Management, McGraw Hill, New Delhi.
- Ramaswamy, Principles of Management, Himalaya Publishing House, New Delhi.
- Srinivasan R. & Chunawala, S.A., Management - Principles & Practice, Himalaya Publishing House, Bombay.
- Stoner, A. James & Wanbel Charles, Management, Prentice Hall of India, New Delhi.
- Tripathi, P.C. & Reddy, P.N., Principles of Management, Tata McGraw Hill, New Delhi.

BC-104
COMPUTER APPLICATIONS IN BUSINESS

External Marks: 80

Internal Marks: 20

Time: 3 Hours

Note: Paper setter will set nine questions in all. Question No. 1 comprising of five short types questions carrying four (4) marks each is compulsory. It covers the entire syllabus. Answer to each question should not be more than one page. Candidate is required to attempt four questions from the remaining eight questions carrying 15 marks each.

Introduction to Computers: definition, components and characteristics of computers; Input and output devices: memory and mass storage devices; Introduction to modern CPU and processors.

Computer software: introduction, types of software: system, application and utility software; Programming languages; Introduction to operating system: types and function of operating system; Real-time applications; Operating systems for Tabs, mobile phones, Android, etc.; Open source software: An overview.

Application software: Spreadsheets, Word processors, Database management software; Networks basic, types of networks, topologies, media, hardware and software required for networking.

Practical: A student must be able to work on Windows and be proficient in the use of MS Word, MS Excel, and PowerPoint.

REFERENCES

- Leon, Alexis: Fundamental of Information Technology, Vikas Publication House (P) Ltd., New Delhi
- Mansfield, Ron: The Compact Guide to Microsoft Office, BPB Publication, Delhi.
- Minoli, Daniel, Internet and Intranet Engineering, Tata McGraw-Hill Publishing Co Ltd., New Delhi.
- Saxena, Sanjay: A First Course in Computer, Vikas Publication House (P) Ltd., New Delhi.

BC(Voc)-105
INDIAN TAXATION SYSTEM

External Marks: 80

Internal Marks: 20

Time: 3 Hours

Note: Paper setter will set nine questions in all. Question No. 1 comprising of five short types questions carrying four (4) marks each is compulsory. It covers the entire syllabus. Answer to each question should not be more than one page. Candidate is required to attempt four questions from the remaining eight questions carrying 15 marks each.

Tax: concept, central and state power of taxation in distribution of revenues between central and states.

Direct and indirect taxes: concept, merits and demerits and their comparison.

Direct taxes of the central government: income tax, corporate tax.

Overview of Indirect Taxes: Central Goods and Services Tax Act, 2017; State Goods and Services Tax Act, 2017; Integrated Goods and Service Tax Act, 2017; Union Territory Goods and Services Tax Act, 2017 (extent, application, definitions, administration); GST Council, Goods and Services Tax network (GSTN); GST Suvidha Provider (GSP).

REFERENCES

- Suri, M. M. “The Indian Tax System”, Indian Tax Institute
- Ahuja, Girish and Gupta, Ravi, “Systematic Approach to Taxation”, CCH Publications
- Suresh, N., “A Practical Approach to Taxation and Accounting of Charitable Trusts, NGOs & NPOs”, CCH Publications
- Gaur, V. P.; Gayr, Puja and Narang, D.B., “Income Tax Law & Practice Assessment, Kalyani Publishers.
- Neeru, Chadha and Arvind, Tuli, “Direct Tax Laws”, Kalyani Publishers
- Joy, Dhingra, “Indirect Tax Law & Practices”, Kalyani Publishers.

BC(Voc)-106
INCOME TAX LAW-I

External Marks: 80

Internal Marks: 20

Time: 3 Hours

Note: Paper setter will set nine questions in all. Question No. 1 comprising of five short types questions carrying four (4) marks each is compulsory. It covers the entire syllabus. Answer to each question should not be more than one page. Candidate is required to attempt four questions from the remaining eight questions carrying 15 marks each.

Income Tax Act: extent and application, definitions, assessee, person, previous year, financial year, assessment year and incidence of tax, tax planning, tax avoidance, tax evasion, residential status, incomes which do not form part of the total income, computation of total income; heads of income: salaries, income from house property, profit and gains from business and profession, capital gains and income from other sources.

Income of other persons to be included assesses total income, aggregation of incomes and set off and carry forward of losses.

Note: - Students must be taught on computer in business lab that how tax consultants use computer for keeping tax matters including keeping records of their clients.

REFERENCES

- Gaur V.P., Puri Rajiv, Gaur Puja, “Income - Tax Law and Practice”, Kalyani Publications.
- Gaur V.P., Puri Rajeev, Pardeep Kumar, “Income Tax & Auditing”, Kalyani Publications.
- Gaur, V. P.; Gayr, Puja and Narang, D.B., “Income Tax Law & Practice Assessment Kalyani Publishers.
- Neeru, Chadha and Arvind, Tuli, “Direct Tax Laws”, Kalyani Publishers.
- Joy, Dhingra, “Indirect Tax Law & Practices”, Kalyani Publishers.
- Singhania, Vinod K. and Singhania, Monica, “students' guide to income tax”, Taxmann Publications.

BC-201
FINANCIAL ACCOUNTING-II

External Marks: 80

Internal Marks: 20

Time: 3 Hours

Note: Paper setter will set nine questions in all. Question No. 1 comprising of five short types questions carrying four (4) marks each is compulsory. It covers the entire syllabus. Answer to each question should not be more than one page. Candidate is required to attempt four questions from the remaining eight questions carrying 15 marks each.

Branch Accounts: dependent branch, debtor's system, stock and debtor system; final accounts; wholesale branch.

Hire purchase and installment purchase system: concept and legal provisions regarding hire-purchase contract; accounting records for goods of substantial sale value.

Partnership account: characteristics of partnership; partnership deed; final accounts; adjustment after closing the accounts; fixed and fluctuating capital; accounts; goodwill; joint life policy; change in profit sharing ratio.

Reconstitution of partnership firm: admission; retirement; death of a partner; dissolution of partnership: modes & accounting treatment.

REFERENCES

- Anthony, R.N. and Reece, J.S. : Accounting Principle: Richard Irwin Inc.
- Compendium of Statement of Standards of Accounting: The Institute of Chartered Accountants of India, New Delhi.
- Gupta RL. and Radhaswamy, M. :Financial Accounting; Sultan Chand and Sons, New Delhi.
- Monga J.R, Ahuja Girish, and Sehgal Ashok: Financial Accounting; Mayur Paper Back, Noida.
- Shukla, M.C. Grewal T.S. and Gupta, S.C. : Advanced Accounts; S. Chand Publishing.

BC-202
MACRO ECONOMICS

External Marks: 80
Internal Marks: 20
Time: 3 Hours

Note: Paper setter will set nine questions in all. Question No. 1 comprising of five short types questions carrying four (4) marks each is compulsory. It covers the entire syllabus. Answer to each question should not be more than one page. Candidate is required to attempt four questions from the remaining eight questions carrying 15 marks each.

Macro economics: concept, nature, scope, and variables; national income: concept and measurement; circular flow of income (four core sectors); consumption function; investment function; multiplier: concepts and importance; principle of acceleration.

Classical & Keynesian theory of income, output and employment; income determination in closed economy.

Inflation: meaning, types, theories, causes, effects and remedial measures.

Business cycle: meaning, and phases; Hicks & Samuelson Theory, measures for business cycles.

REFERENCES

- Ahuja, H.L., Macro Economics, S. Chand Publications, New Delhi.
- Branson, William H. Macroeconomic Theory and Policy A.I.T.B.S. Publishers & Distributors, Delhi.
- Burda, Michael, and Wyplosz. Macroeconomics A European Text. Oxford University Press, Oxford.
- Dornbusch, Rudiger, and Stanley. Fischer. Macroeconomics. McGraw-Hill.
- Dwivedi, D.N., Macro Economics, Tata McGraw Hill, New Delhi.
- Jhinghan M.L.: Advanced Economic Theory. Vrinda Publications, New Delhi.
- John P. Gould. Jr. and Edward P. Lazear: Macroeconomic Theory, All India Traveller, Delhi.
- Salvatore, Dominick. International Economics, John Wiley & Sons Singapore.

BC-203
FUNDAMENTALS OF MARKETING

External Marks: 80
Internal Marks: 20
Time: 3 Hours

Note: Paper setter will set nine questions in all. Question No. 1 comprising of five short types questions carrying four (4) marks each is compulsory. It covers the entire syllabus. Answer to each question should not be more than one page. Candidate is required to attempt four questions from the remaining eight questions carrying 15 marks each.

Introduction: meaning, concepts & principles of marketing; marketing management; marketing mix.

Analysis of marketing environment: internal environment, external environment: demographic, socio-cultural, political, economic, natural, technological, and legal.

Market Segmentation: concept & bases of market segmentation; understanding consumer behavior.

Product: meaning, classification, product mix and product line decisions; product life cycle; new product development process; branding; packaging; labelling.

Pricing: pricing objectives; factors influencing pricing; pricing strategies.

Promotion: element of promotion mix.

Distribution channel: meaning, types, role and factors affecting choice of distribution channel.

REFERENCES

- Baines, Paul, Chris, Fill, Page, Kelly, Marketing, Oxford University Press, New Delhi
- Kazmi, Marketing Management, Excel Books.
- Kotler, P., Marketing Management, Pearson Education, New Delhi.
- Kumar Arun & Meenakshi, N., Marketing Management, Vikas Publications, New Delhi.
- Madaan KVS., Fundamentals of Retailing, Tata McGraw Hill, New Delhi
- Panda, T. K., Marketing Management, Excel Books, New Delhi
- Raju M. S., Rao, J V P, Fundamentals of Marketing, Excel Books, New Delhi
- Ramaswamy and Namakumari, S., Marketing Management, Macmillan, New Delhi
- Saxena Rajan, Marketing Management, Tata McGraw Hill, New Delhi
- Stanton, Etzel et al., Fundamentals of Marketing, McGraw Hill, New York

BC-204
E-COMMERCE

External Marks: 80
Internal Marks: 20
Time: 3 Hours

Note: Paper setter will set nine questions in all. Question No. 1 comprising of five short types questions carrying four (4) marks each is compulsory. It covers the entire syllabus. Answer to each question should not be more than one page. Candidate is required to attempt four questions from the remaining eight questions carrying 15 marks each.

Introduction to internet: concept, application and uses of Internet, Internet services.

Information Technology and Business: concepts of data, information and information system, effects of IT on business; Types of information system: Transaction Processing System (TPS), Management Information System (MIS).

Introduction to E-commerce; e-commerce and world wide web; e-commerce application services; e-commerce models: B2B, B2C, C2C; electronic data interchange: benefits, components of EDI, EDI implementation, security issues in e-commerce.

M-commerce and e-governance: an overview.

Practical: The students should be able to work on Internet - search engines, communication through Internet. Research using online sources – surveys, research on social networking sites. Be familiar with e-governance initiation such as E-disha, digital locker, apps, etc.

REFERENCES

- Bajaj, Kamlesh K and Debjani Nag, E-commerce – The Cutting Edge of Business, Tata McGraw Hill (P) Ltd., New Delhi.
- Greenstein, Marilyn, and Todd M. Feinman, Electronic Commerce, Tata McGraw Hill, New Delhi.
- Leon, Alexis: Fundamental of Information Technology, Vikas Publication House (P) Ltd., New Delhi
- Minoli, Daniel, Internet and Intranet Engineering, Tata McGraw-Hill Publishing Co Ltd., New Delhi.
- Whitley, David, E-Commerce: Strategy, Technology and Applications, Tata McGraw-Hill Publishing Co Ltd., New Delhi.

**BC(Voc)-205
INCOME TAX LAW-II**

External Marks: 80
Internal Marks: 20
Time: 3 hours

Note: Paper setter will set nine questions in all. Question No. 1 comprising of five short types questions carrying four (4) marks each is compulsory. It covers the entire syllabus. Answer to each question should not be more than one page. Candidate is required to attempt four questions from the remaining eight questions carrying 15 marks each.

Deductions under chapter VI-A

Agriculture income & its tax treatment

Computation of total income of individual, HUF, and firms.

Income tax authorities; functions and powers

Procedure of assessment

Tax deduction at source and collection at source

Rebate and relief of tax.

Advance payment of tax

Recovery and refund

REFERENCES

- Gaur V.P., Puri Rajiv, Gaur Puja, “Income - Tax Law and Practice”, Kalyani Publications.
- Gaur V.P., Puri Rajeev, Pardeep Kumar, “Income Tax & Auditing”, Kalyani Publications.
- Gaur, V. P.; Gaur, Puja and Narang, D.B., “Income Tax Law & Practice Assessment Kalyani Publishers.
- Neeru, Chadha and Arvind, Tuli, “Direct Tax Laws”, Kalyani Publishers.
- Joy, Dhingra, “Indirect Tax Law & Practices”, Kalyani Publishers.
- Singhania, Vinod K. and Singhania, Monica, “students' guide to income tax”, Taxmann Publications.

BC(Voc)-206
GOODS AND SERVICES TAX-I

External Marks: 80
Internal Marks: 20
Time: 3 Hours

Note: Paper setter will set nine questions in all. Question No. 1 comprising of five short types questions carrying four (4) marks each is compulsory. It covers the entire syllabus. Answer to each question should not be more than one page. Candidate is required to attempt four questions from the remaining eight questions carrying 15 marks each.

GST: meaning, taxable person, levy and collection of GST, composition levy, power to grant exemption from tax; GST rates.

Registration: procedure and documents required; persons liable for registration; compulsory registration in certain cases; procedure for registration; deemed registration; special provisions relating to casual taxable person and non-resident taxable person; amendment of registration; cancellation of registration; revocation of cancellation of registration

Time and place of supply of goods and services, value of taxable supply

Input tax credit: eligibility and conditions for taking input tax credit; apportionment of credit and blocked credits; availability of credit in special circumstances; taking input tax credit in respect of inputs and capital goods sent for job-work; manner of distribution of credit by input service distributor; manner of recovery of credit distributed in excess.

Tax invoice credit and debit note: Performa.

REFERENCES

- Ahuja Girish & Gupta Ravi, Practical approach to Income tax, Wealth Tax and Central sales tax (Problems and Solutions with Multiple choice questions); Bharat Law House Pvt. Ltd., New Delhi.
- Central Excise Act.
- Central Goods and Services Act.
- Customs Act.

BC-207
ENVIRONMENTAL STUDIES (QUALIFYING PAPER)

Total Marks: 100

Time : 3 Hours

The Subject of Environmental Studies is included as a qualifying paper in all UG Courses (including professional courses also) from the session 2004-2005 and the students will be required to qualify the same otherwise the final result will not be declared and degree will not be awarded.

Annual System: The duration of the course will be 50 lectures. The examination will be conducted by the college at its own level earlier than the examination along with the Annual Examination.

Semester System: The Environment Course of 50 lectures will be conducted in the second semester and the examinations shall be conducted at the end of second semester:

Credit System: The core course will be awarded 4 credits.

Exam. Pattern: In case of awarding the marks, the question paper should carry 100 marks. The structure of the question paper being:

PART-A: Short Answer Pattern	25 Marks
PART-B: Essay type with inbuilt choice	50 Marks
PART-C: Field work	25 Marks

INSTRUCTIONS FOR THE EXAMINERS

Part-A: Questions 1 is compulsory and will contain ten short answer type question of 2.5 marks each covering the entire syllabus.

Part-B : Eight essay type questions (With inbuilt choice) will be set from the entire syllabus and the candidates will be required to answer any four of them. Each essay type question will be of 12.5 marks.

The examination will be conducted by the college concerned at its own level earlier than he annual examination and each student will be required to score minimum of 35% marks each in Theory and Practical. The marks obtained in this qualifying paper will not be including in determining the percentage of marks for the award of degree.

However, these will be shown in the detailed marks certificate of the student.

Syllabus and Course of reading

The multidisciplinary nature of environmental studies: Definition, Scope and importance need for public awareness. (2 Lectures)

Natural Resources: Renewable and non-renewable resources:

Natural resources and associated problems.

a) Forest resources: Use and over-exploitation, deforestation, case studies. Timber extraction, mining, dams and their effects on forests and tribal people.

b) Water resources: Use and over-utilization of surface and ground water, floods, drought, conflicts over water, dams-benefits and problems.

c) Mineral resources: Use and exploitation, environmental effects of extracting and using mineral

resources, case studies.

d) Food resources: World food problems, changes caused by agriculture and overgrazing, effects of modern agriculture, fertilizer-pesticide problems, water logging, salinity, case studies.

e) Energy resources; Growing energy needs, renewable and non-renewable energy sources, case studies.

f) Land resources: Land as a resources, land degradation man induced landslides, soil erosion and desertification.

- Role of an individual in conservation of natural resources.

- Equitable use of resources for sustainable lifestyles.

(8 Lectures)

Ecosystems

- Concept of an ecosystem

-Structure and function of an ecosystem.

- Producers, Consumers and decomposers.

-Energetical flow in the ecosystem

-Ecological succession

--Food chains, food webs and ecological pyramids.

-Introduction, types, Characteristic features, structure and function of the following of the ecosystem.

a. Forest ecosystem

b. Grassm land ecosystem

c. desert ecosystem

d. Aquatic ecosystems (ponds, streams, lakes, rivers, oceans, estuaries).

(6 lectures).

Biodiversity and its conservation

--Introduction-Definition: genetic, species and ecosystem diversity.

--Bio-geographical classification of India. "

--Value of bioersivity: consumptive use, productive use, social, ethical; aesthetic and option values.

--Biodiversity at global, National and local levels.

--India as a mega-diversity nation.

Hot-spots of biodiversity.

--Threats to biodiversity: habitat loos, poaching of wildlife, man-wildlife conflicts. 1

--Endangered and endemics.

--Conservation of biodiversity: In-situ and Ex-situ, Conservation of biodiversity.

(8 Lectures)

Environmental Pollution

Definition

--Causes, effects and control measures of:-

a. Air pollution

b. Water pollution

c. Soil pollution

d. Marine pollution

e. Noise pollution

f. Thermal pollution

g. Nuclear hazards

- Solid Waste Management: Causes, effects and control measures of urban and industrial wastes.

--Role of an individual in prevention of pollution.

--Pollution case studies.

--Disaster Management: floods, earthquake, cyclone and landslides.

(8 lectures)

Social Issues and the environment

--From Unsustainable to Sustainable development.

--Ur ban problems related to energy. .

-- Water conservation, rain water harvesting, watershed management. .

- Resettlement and rehabilitation of people; its problems and concerns. Case studies.
- Environmental ethics: Issues and possible solutions.
- Climate change, global warming, acid rain, ozone layer depletion, nuclear accidents and holocaust. Case studies.
- Wasteland reclamation.
- Consumerism and waste products.
- Air (prevention and Control of Pollution) Act.
- Water (prevention and control of pollution) Act.
- Wildlife Protection Act.
- Forest Conservation Act.
- Issues involved in enforcement of environmental legislation.
- Public awareness.

(7 lectures)

Human Population and the Environment

- Population growth, variation among nations.
- . Population explosion- family Welfare Programme.
- Environment and human health.
- Human Rights.
- Value Education.
- HIV/AIDS.
- women and child welfare
- role of information technology in environment and human health
- Case Studies.

(6 lectures)

Field work

- Visit to a local area to document environmental assets: river/forest grass land/ hill/mountain.
 - Visit to a local polluted site-Urban/Rural/Industrial/ Agricultural.
 - Study of common plants, insects, birds.
 - Study of simple ecosystems pond, river, hill slopes, etc.
- (Field work Equal to 5 lecture. hours).

SIX MONTHS COMPULSORY CORE MODULE COURSE IN ENVIRONMENTAL STUDIES: FOR UNDERGRADUATES

Teaching Methodologies

The Core Module Syllabus for Environmental Studies includes class room teaching and Field Work. The syllabus divided into eight units covering 50 lectures. The first seven unit will cover 45 lectures which are class room based to enhance knowledge skills mid attitude to environment. Unit eight is based on field activities which will be covered in five lecture hours and would provide students' firsthand knowledge on various local would environmental aspects.

Field experience is one of the most effective learning to for environmental concerns. This moves out of the scope of text book mode of teaching into realm of real learning in the field where the teacher merely acts as a catalyst to interpret what student observes or discovers in his/her environment.

Fields are as essential as class work and form an irreplaceable synergistic tool in the entire learning process.

Course material provided by UGC for class room teaching and field activities be utilized.

The universities/Colleges can also draw upon expertise of outside resource persons for teaching purposes. Environmental Core module shall be integrated into the teaching programmes of all undergraduate courses.

REFERENCES

- Agarwal, K.C. Environmental Biology, Nidi Publ. Ltd. Bikaner.
- Bharucha Erach, The Biodiversity of India, Mapin Publishing Pvt. Ltd., Ahmedabad
- Brunner R.C., Hazardous Waste Incineration, McGraw Hill Inc.
- Clerk RS., Marine Pollution; Clanderson Press Oxford(1B).
- Cunningham, W.P. Cooper, T.H. Gorhani, E & Hepworth, M. T.
- Environmental Encyclopedia, Jaico Publishing House, Mumbai.
- De A.K., Environmental Chemistry, Wiley Esteem Ltd.
- Gleick, H.P. Water in crisis, Pacific Institute for Studies in Dev., Environment & Security. Stockholm Env. Institute.
- Hawkins R.E., Encyclopedia of Indian Natural History, Bombay Natural History Society, Bombay.
- Heywood, V.H. & Watson, R.T. Global Biodiversity Assessment. Cambridge Univ. Press.
- Jadhav, H & Dosale, V.M., Environmental Protection and Laws. Himalaya Pub. House, Delhi.
- Mhaskar A.K, Matter Hazardous, Techno-Science Publications(TB).
- Rao MN. & Datta, A.K., Waste Water treatment. Oxford & IBH Publ. Co. Pvt. Ltd.
- Townsend C., Harper J, and Michael Begon, Essentials Ecology, Blackwell Science(1B).
- Trivedi R.K and P.K Goel, Introduction to air pollution, Techno-Science Publications (TB).
- Trivedi R.K, Handbook of Environmental Laws, Rules, Guidelines Compliances and Standards, Vol I and II, Envirol Media(R).
- Wagner KD., Environmental Management. W.B. Saunders Co. Philadelphia, USA. (M) Magazine (R) Reference (TB) Textbook.

BC-301
CORPORATE ACCOUNTING-I

External Marks: 80
Internal Marks: 20
Time: 3 Hours

Note: Paper setter will set nine questions in all. Question No. 1 comprising of five short types questions carrying four (4) marks each is compulsory. It covers the entire syllabus. Answer to each question should not be more than one page. Candidate is required to attempt four questions from the remaining eight questions carrying 15 marks each.

Accounting for share capital & debentures: issue, forfeiture and reissue of forfeited shares; Book building: concept & process; issue of right and bonus shares; buy back of shares; redemption of preference shares; issue and redemption of debentures.

Final accounts of companies (excluding computation of managerial remuneration).

Amalgamation of companies: concept and accounting treatment as per accounting standard 14 (excluding intercompany holdings).

Internal reconstruction: concept and accounting treatment excluding scheme of reconstruction.

REFERENCES

- Gupta, Nirmal. Corporate Accounting, Sahitya Bhawan, Agra
- Jain, S.P. and K.L. Narang. Corporate Accounting, Kalyani Publishers, New Delhi.
- Maheshwari, S.N. and S. K. Maheshwari. Corporate Accounting, Vikas Publishing House, New Delhi.
- Monga, J.R. Fundamentals of Corporate Accounting, Mayur Paper Backs, New Delhi.
- Naseem Ahmed, Corporate Accounting, ANE Books Pvt. Ltd. New Delhi.
- Sehgal, Ashok and Deepak Sehgal. Corporate Accounting, Taxman Publication, New Delhi.
- Shukla, M.C., T.S. Grewal, and S.C. Gupta. Advanced Accounts, S. Chand & Co., New Delhi.

BC-302
BUSINESS STATISTICS-I

External Marks: 80
Internal Marks: 20
Time: 3 Hours

Note: Paper setter will set nine questions in all. Question No. 1 comprising of five short types questions carrying four (4) marks each is compulsory. It covers the entire syllabus. Answer to each question should not be more than one page. Candidate is required to attempt four questions from the remaining eight questions carrying 15 marks each.

Introduction of statistics: concept, scope, usefulness & limitations of statistics, distrust of statistics. Collection of data: primary and secondary data, methods of collection of data.

Measure of central tendency: mean, median, mode, harmonic mean and geometric mean. Measure of dispersion: range, inter-quartile range, quartile deviation, mean deviation, standard deviation, coefficient of variation, Lorenz curve.

Index numbers: meaning, types and uses of index numbers, methods of preparation of index numbers: simple or unweighted and weighted index number, problems in the preparation of index numbers, Tests of adequacy; Chain-base index numbers; Base shifting, Splicing and deflating, Consumer price index.

Analysis of Times Series: causes of variation in time series data; Components of a time series; Decomposition: additive and multiplicative models; determination of trend: moving averages method and method of Least Squares (including linear second degree, parabolic, and exponential trend); Computation of seasonal-indices by sample averages, ratio-to-trend, ratio-to moving average and link relative methods.

REFERENCES

- Gupta S.P., Business Statistics, Sultan Chand Publications, New Delhi.
- Hooda, R.P., Introduction to Statistics, Macmillan, New Delhi.
- Hooda, R.P., Statistics for Business and Economics; Macmillan, New Delhi.
- Lewin and Rubin, Statistics for Management, Prentice-Hall of India, New Delhi.
- Sancheti, D.C. and Kapoor, V.K., Statistics (Theory, Methods & Application), Sultan Chand & Sons, Delhi.
- Hoel & J Assen, Basic Statistics for Business and Economics; John Wiley and Sons, New York.

BC-303
BUSINESS LAWS-I

External Marks: 80

Internal Marks: 20

Time: 3 Hours

Note: Paper setter will set nine questions in all. Question No. 1 comprising of five short types questions carrying four (4) marks each is compulsory. It covers the entire syllabus. Answer to each question should not be more than one page. Candidate is required to attempt four questions from the remaining eight questions carrying 15 marks each.

Law of Contract (1872): nature and classification of contract; offer and acceptance; capacity of parties to contract; free consent; consideration; legality of object; agreement declared void; performance of contract; discharge of contract, remedies for breach of contract; Contingent contracts; Quasi contracts.

Special contracts: indemnity & guarantee; bailment and pledge; contract of agency.

Sale of Goods Act 1930: formation of contracts of sale; goods and their classification, price; conditions and warranties; transfer of property in goods; performance of the contract of Sale; Remedies: unpaid seller and his rights, buyer's remedies; Auction sale.

Consumer Protection Act 1986.

REFERENCES

- Aggarwal Rohini, Mercantile & Commercial Laws, Taxmann Allied Services (P) Ltd., New Delhi.
- Desai T.R., Indian Contract Act, Sale of Goods Act and Partnership Act, S.C Sarkar & Sons Pvt. Ltd., Kolkata.
- Kapoor, N.D., Business Law, Sultan Chand & Sons, New Delhi.
- Khergsamwala, I.S., The Negotiable Instrument Act; N.M. Tripathi, Mumbai.
- Kuchhal, M.C., Business Law; Vikas Publishing House, New Delhi.
- Kuchhal, M.C., Kuchhal Vivek, Business & Industrial Laws, Vikas Publishing House Pvt. Ltd., N. Delhi.
- Singh, Avtar, The Principles of Mercantile Law, Eastern Book Company, Lucknow.

BC-304
COMPANY LAW -I

External Marks: 80
Internal Marks: 20
Time: 3 Hours

Note: Paper setter will set nine questions in all. Question No. 1 comprising of five short types questions carrying four (4) marks each is compulsory. It covers the entire syllabus. Answer to each question should not be more than one page. Candidate is required to attempt four questions from the remaining eight questions carrying 15 marks each.

Company: meaning, characteristics & types of companies, conversion of private into public company & vice versa.

Promotion and incorporation of companies; promoters: legal position, duty, liability and remuneration; company and pre-incorporation contracts; incorporation procedure.

Memorandum of Association: clauses, doctrine of ultra vires, alteration of clauses.

Articles of Association: contents, model forms, and alteration; doctrine of indoor management and constructive notice.

Prospectus: meaning, contents and formalities, abridged prospectus, deemed prospectus, red herring & shelf prospectus, misstatement and remedies, liabilities for misstatements.

Share Capital: types, issue and allotment of shares and debentures; share certificate and share warrant, reduction of share capital; buy-back of shares.

Transfer & transmission of shares and debentures; depository system; borrowing powers and debentures.

REFERENCES

- Kapoor N.D., Company Law- Incorporating the provisions of the Companies.
- Kuchal M.C., Modern India Company Law, Shri Mahavir Books, Noida.
- Majumdar, A.K. and Kapoor, G.K., Company Law, Taxmann Publications.
- Ramaiya A., Guide to the Companies Act, Wadhwa & Co, Nagpur.
- Ratan Nolakha, Company Law and Practice; Vikas Publications, New Delhi.
- Singh Avtar, Company Law, Eastern Book Co., Lucknow.
- Tandon B.N., Principles of Auditing; S. Chand and Co., New Delhi.

BC(Voc)305
INCOME TAX LAW- III

External Marks: 60
Internal Marks: 20
Time: 3 Hours

Note: Paper setter will set nine questions in all. Question No. 1 comprising of five short types questions carrying four (4) marks each is compulsory. It covers the entire syllabus. Answer to each question should not be more than one page. Candidate is required to attempt four questions from the remaining eight questions carrying 10 marks each.

Assessment procedures: assessment under section 143 (1), regular assessment under section 143(2), best judgment assessment under section 144, income escaping assessment under section 148, issue of notice where income has escaped assessment, time limit for notice, time limit for completion of assessment and reassessment.

Return of income: person liable to file return of income time limit, return of loss, belated return filing, revised return, defective return, E-filing of return.

Post assessment procedures: Refund- who can claim refund, form no. 30 for refund, time limit for claiming refund, refund on appeal, interest on refunds.

Penalty, offences and prosecutions.

Appeals and revision.

REFERENCES

- Gaur V.P., Puri Rajiv, Gaur Puja, "Income - Tax Law and Practice", Kalyani Publications.
- Gaur V.P., Puri Rajeev, Pardeep Kumar, "Income Tax & Auditing", Kalyani Publications.
- Gaur, V. P.; Gayr, Puja and Narang, D.B., "Income Tax Law & Practice Assessment Kalyani Publishers.
- Neeru, Chadha and Arvind, Tuli, "Direct Tax Laws", Kalyani Publishers.
- Joy, Dhingra, "Indirect Tax Law & Practises", Kalyani Publishers.
- Singhania, Vinod K. and Singhania, Monica, "students' guide to income tax", Taxmann Publications.

BC(Voc)-306
GOODS AND SERVICES TAX-II

External Marks: 60
Internal Marks: 20
Time: 3 hours

Note: Paper setter will set nine questions in all. Question No. 1 comprising of five short types questions carrying four (4) marks each is compulsory. It covers the entire syllabus. Answer to each question should not be more than one page. Candidate is required to attempt four questions from the remaining eight questions carrying 10 marks each.

Accounts and other records – period of retention of accounts

Various returns to be filed under GST

Payment of tax including TDS, GST under reverse charge mechanism (RCM) and tax collected at source; interest provisions on delayed payment.

Assessment: self-assessment, provisional assessment, scrutiny of returns, assessment of unregistered persons, summary assessment in certain cases.

Audit: concept, audit by tax authorities, special audit.

Inspection, search, seizure and arrest: power of inspection, search and seizure, inspection of goods in movement, power to arrest, power to summon persons to give evidence and produce documents, access to business premises, officers to assist proper officers.

Offences and penalties.

REFERENCES

- Ahuja Girish & Gupta Ravi, Practical approach to Income tax, Wealth Tax and Central sales tax (Problems and Solutions with Multiple choice questions); Bharat Law House Pvt. Ltd., New Delhi.
- Central Excise Act.
- Central Goods and Services Act.
- Customs Act.

BC-401
CORPORATE ACCOUNTING-II

External Marks: 80
Internal Marks: 20
Time: 3 Hours

Note: Paper setter will set nine questions in all. Question No. 1 comprising of five short types questions carrying four (4) marks each is compulsory. It covers the entire syllabus. Answer to each question should not be more than one page. Candidate is required to attempt four questions from the remaining eight questions carrying 15 marks each.

Valuation of goodwill; valuation of shares: concepts and calculation - simple problem only.

Accounts of holding companies: preparation of consolidated balance sheet with one subsidiary company, relevant provisions of accounting standard 21.

Accounts of banking organizations.

Accounts of insurance companies.

Liquidation of companies.

REFERENCES

- Gupta, Nirmal. Corporate Accounting. Sahitya Bhawan, Agra
- Jain, S.P. and K.L. Narang. Corporate Accounting, Kalyani Publishers, New Delhi.
- Maheshwari, S.N. and S. K. Maheshwari. Corporate Accounting, Vikas Publishing House, New Delhi.
- Monga, J.R. Fundamentals of Corporate Accounting, Mayur Paper Backs, New Delhi.
- Naseem Ahmed, Corporate Accounting, ANE Books Pvt. Ltd. New Delhi.
- Sehgal, Ashok and Deepak Sehgal. Corporate Accounting, Taxman Publication, New Delhi.
- Shukla, M.C., T.S. Grewal, and S.C. Gupta. Advanced Accounts. Vol.-II. S. Chand & Co., New Delhi.

BC-402
BUSINESS STATISTICS-II

External Marks: 80
Internal Marks: 20
Time: 3 Hours

Note: Paper setter will set nine questions in all. Question No. 1 comprising of five short types questions carrying four (4) marks each is compulsory. It covers the entire syllabus. Answer to each question should not be more than one page. Candidate is required to attempt four questions from the remaining eight questions carrying 15 marks each.

Simple Correlation: concept, types: multiple and partial; linear and non-linear; Scatter diagram, Methods: Karl Pearson's co-efficient of correlation, Spearman's Rank Correlation, Concurrent deviation method; Probable and standard errors.

Regression Analysis: meaning, difference between correlation and regression, regression coefficients, methods of calculation of simple regression, standard error of estimate.

Probability; concept and approaches; addition and multiplication laws of probability; Conditional probability: Bayes' Theorem.

Probability distributions: concept, Binomial, Poisson and Normal distributions: their properties and parameters.

REFERENCES

- Gupta S.P., Business Statistics, Sultan Chand Publications, New Delhi.
- Hooda, R.P., Introduction to Statistics, Macmillan, New Delhi.
- Hooda, R.P., Statistics for Business & Economics, Vikas Publications, New Delhi.
- Lewin and Rubin, Statistics for Management, Prentice-Hall of India, New Delhi.
- Sancheti, D.C. and Kapoor, V.K., Statistics (Theory, Methods & Application), Sultan Chand & Sons, Delhi.
- Sharma J.K., Business Statistics, Vikas Publications, New Delhi.
- Hoel & J Assen, Basic Statistics for Business and Economics; John Wiley and Sons, New York.

BC-403
BUSINESS LAWS-II

External Marks: 80

Internal Marks: 20

Time : 3 Hours

Note: Paper setter will set nine questions in all. Question No. 1 comprising of five short types questions carrying four (4) marks each is compulsory. It covers the entire syllabus. Answer to each question should not be more than one page. Candidate is required to attempt four questions from the remaining eight questions carrying 15 marks each.

Negotiable Act 1881: scope, features and types; Negotiation; Crossing; Dishonor and discharge of negotiable instruments.

Indian Partnership Act, 1932: nature of firm, duties and rights of partners, relations of partners to third parties, liabilities of firm and partner, minor, reconstitution of partnership firm, dissolution of a firm and consequences, settlement of accounts, registration of firms, effect of non-registration.

Limited Liability Partnership Act, 2008: meaning, characteristics of Limited Liability Partnership (LLP); Incorporation of LLP; partners and the liability of LLP and partners; accounts, audit and taxation of LLPs, conversion to LLP from firm/private company/unlisted public company; winding up and dissolution of LLP.

Information Technology Act 2000: purpose, digital signature, electronic governance; attribution, acknowledgement and dispatch of electronic records, certifying digital signature, penalties and other provisions.

RTI Act, 2005: important provisions

REFERENCES

- Desai T.R., Indian Contract Act, Sale of Goods Act and Partnership Act, S.C Sarkar & Sons Pvt. Ltd., Kolkata.
- Kapoor, N.D., Business Law, Sultan Chand & Sons, New Delhi.
- Khergsamwala, I.S., The Negotiable Instrument Act, N.M. Tripathi, Mumbai.
- Kuchhal, M.C., Business Law; Vikas Publishing House, New Delhi.
- Kuchhal, M.C., Kuchhal Vivek, Business & Industrial Laws, Vikas Publishing House Pvt. Ltd., N. Delhi.
- Singh, Avtar, The Principles of Mercantile Law, Eastern Book Company, Lucknow.
- Datey, V.S., Business and Corporate Laws, Taxmann Publications, New Delhi.
- Bulchandani, K.R., Business Laws, Himalaya Publishing House, New Delhi.
- Tulsian, P.C., Business Laws, Tata McGraw Hill, New Delhi.
- Datey, V.S., Students' Guide to Economic Laws, Taxmann Publications, New Delhi.

BC-404
COMPANY LAW-II

External Marks: 80

Internal Marks: 20

Time: 3 Hours

Note: Paper setter will set nine questions in all. Question No. 1 comprising of five short types questions carrying four (4) marks each is compulsory. It covers the entire syllabus. Answer to each question should not be more than one page. Candidate is required to attempt four questions from the remaining eight questions carrying 15 marks each.

Membership in companies; Company management and administration; Directors: legal position, qualification, appointment, removal; Powers, duties & liabilities of directors; managerial remuneration; key management personnel: managing director, whole time director, manager; Company Secretary: Role, appointment, duties, liabilities, rights and dismissal.

Meetings: kinds of meetings, requisites of a valid meeting: authority, notice & agenda, quorum, chairperson & conduct of meeting, resolutions, minutes & proxy.

Dividend; accounts of companies; audit & auditors; Prevention of oppression & mismanagement; compromise, arrangement, reconstruction and amalgamation; winding up: meaning, modes of winding up: procedure and consequences of winding up.

REFERENCES

- Kapoor N.D., Company Law- Incorporating the provisions of the Companies.
- Kuchal M.C., Modern India - Company Law: Shri Mahavir Books, Noida.
- Majumdar, A.K. and Kapoor, G.K., Company Law, Taxmann Publications.
- Ramaiya A., Guide to the Companies Act: Wadhwa & Co, Nagpur.
- Ratan Nolakha, Company Law and Practice; Vikas Publications, New Delhi.
- Singh Avtar, Company Law: Eastern Book Co., Lucknow.
- Tandon B.N., Principles of Auditing; S. Chand and Co., New Delhi.

BC(Voc)-405
GOODS AND SERVICES TAX-III

External Marks: 80
Internal Marks: 20
Time: 3 Hours

Note: Paper setter will set nine questions in all. Question No. 1 comprising of five short types questions carrying four (4) marks each is compulsory. It covers the entire syllabus. Answer to each question should not be more than one page. Candidate is required to attempt four questions from the remaining eight questions carrying 15 marks each.

Haryana Goods and Services Tax Act, 2017

Integrated Goods and Service Tax Act, 2017

Union Territory Goods and Services Tax Act, 2017

Goods and Services Tax (Compensation to States) Act, 2017

REFERENCES

- Haryana Goods and Services Tax Act, 2017
- Integrated Goods and Service Tax Act, 2017
- Union Territory Goods and Services Tax Act, 2017
- Goods and Services Tax (Compensation to States) Act, 2017

BC(Voc)-406
CORPORATE TAXATION-I

External Marks: 80

Internal Marks: 20

Time: 3 Hours

Note: Paper setter will set nine questions in all. Question No. 1 comprising of five short types questions carrying four (4) marks each is compulsory. It covers the entire syllabus. Answer to each question should not be more than one page. Candidate is required to attempt four questions from the remaining eight questions carrying 15 marks each.

Assessment of companies: corporate taxation, important definitions, residential status and incidence of tax; tax management: tax evasion, tax avoidance and tax planning.

Computation of gross total income of companies, deductions out of gross total income of companies; computation of tax liability.

Minimum Alternative Tax (MAT)

Dividend distribution tax

Tax on shipping tonnage income of companies.

REFERENCES

- Gaur V.P., Gaur Puja, Puri Rajeev, “Corporate Tax Law & Planning”, Kalyani Publications
- Block, Cheryl D., “Corporate Taxation: Examples and Explanations”, Aspen Publishers Online.
- Srinivas, E A, “Handbook of Corporate Tax Planning”, Tata McGraw Hill

BC-501
COST ACCOUNTING

External Marks: 80
Internal Marks: 20
Time: 3 Hours

Note: Paper setter will set nine questions in all. Question No. 1 comprising of five short types questions carrying four (4) marks each is compulsory. It covers the entire syllabus. Answer to each question should not be more than one page. Candidate is required to attempt four questions from the remaining eight questions carrying 15 marks each.

Introduction: nature and scope of cost accounting; cost concepts & classification; methods & techniques.

Materials: material planning & purchasing, pricing of material issue; treatment of material losses, material & inventory control: concept and techniques.

Labour: labour cost control procedure; labour turnover; Idle time and overtime; Methods of wage payment: time and piece rate; incentive schemes.

Overheads: classification, allocation, apportionment and absorption of overheads; under and over-absorption.

Methods of costing: unit costing; job costing; contract costing; process costing (process losses, valuation of work in progress, joint and by-products) service costing (only transport).

Standard costing and variance analysis: material and labour.

Cost control and cost reduction; cost audit; an overview of cost audit standards.

REFERENCES

- Arora, M.N. Cost Accounting – Principles and Practice, Vikas Publishing House, New Delhi.
- Jain, S.P. and K.L. Narang. Cost Accounting: Principles and Methods, Kalyani Publishers, Jalandhar.
- Lal, Jawahar. Cost Accounting, Tata McGraw Hill Publishing Co., New Delhi.
- Maheshwari, S.N. and S.N. Mittal. Cost Accounting: Theory and Problems, Shri Mahabir Book Depot, New Delhi.
- Mittal, D.K. and Luv Mittal. Cost Accounting. Galgotia Publishing Co., New Delhi.
- Nigam, B.M. Lall and I.C. Jain. Cost Accounting: Principles and Practice, Prentice Hall of India, New Delhi.
- Shukla, M.C., T.S. Grewal and M.P. Gupta. Cost Accounting: Text and Problems, S. Chand & Co. Ltd., New Delhi.

BC-502
FINANCIAL MANAGEMENT

External Marks: 80
Internal Marks: 20
Time: 3 Hours

Note: Paper setter will set nine questions in all. Question No. 1 comprising of five short types questions carrying four (4) marks each is compulsory. It covers the entire syllabus. Answer to each question should not be more than one page. Candidate is required to attempt four questions from the remaining eight questions carrying 15 marks each.

Financial management: nature, scope, objectives and significance of financial management; recent developments in financial management.

Financial planning and forecasting: need, importance, drafting a financial plan; capitalization, over-capitalization and under-capitalization; financial forecasting: meaning, benefits and techniques of financial forecasting; sources of finance: short-term, medium term and long term

Cost of capital: significance, computation of cost of debt, equity & preference share capital and retained earnings, weighted average cost of capital.

Capital structure decisions: meaning and determinants of capital structure; theories of capital structure

Capital budgeting decisions: nature & importance, factors influencing capital expenditure decisions, techniques of capital budgeting

Working capital management: need, types & determinants, forecasting of working capital requirements; management of cash.

REFERENCES

- Brigham, E.F. and Houston, J. F. : Fundamentals of Financial Management, Cengage, New Delhi.
- Hampton: Financial Decision Making, Prentice Hall of India, New Delhi.
- Khan, M. Y. and Jain, P.K.: Financial Management, Tata McGraw Hill, New Delhi.
- Prasanna, Chandra: Financial Management, Tata McGraw Hill, New Delhi.
- Ravi M. Kishore: Financial Management, Taxmann Publications Pvt. Ltd., New Delhi.
- Sinha, Pradip Kumar: Financial Management, Excel Books, New Delhi.
- Van, Horne: Financial Management and Policy, Prentice Hall of India, New Delhi.

BC-505 AUDITING

External Marks: 80

Internal Marks: 20

Time: 3 Hours

Note: Paper setter will set nine questions in all. Question No. 1 comprising of five short types questions carrying four (4) marks each is compulsory. It covers the entire syllabus. Answer to each question should not be more than one page. Candidate is required to attempt four questions from the remaining eight questions carrying 15 marks each.

Introduction: meaning, objectives and advantages of auditing; types of audit: internal and external audit, proprietary and efficiency audit.

Audit process: audit programme; audit working papers and evidences; audit of e-commerce transactions.

Methods of audit work: routine checking and test checking; internal control and internal checking system.

Vouching: meaning, objectives and importance of vouching; vouching of cash books, purchase book, sale book, bill receivable book, bill payable book, journal proper and debtor creditor ledgers, verification of assets and liabilities.

Audit of limited companies: company auditor – appointment, powers, duties and liabilities, Directions of Comptroller and Auditor General of India.

Audit reports: various types of audit reports.

Investigation: meaning, nature, procedure and objectives, investigation and due diligence

Professional ethics of auditing

REFERENCES

- Basu, S. K., Fundamentals of Auditing, Pearson Publications, New Delhi.
- Grover, L.C.B.; Principle of Modern Company Law, Stevens & Sons, London.
- Gupta Kamal, Contemporary Auditing, Tata McGraw Hill, New Delhi.
- Jha, Aruna, Auditing, Taxmann Publications, New Delhi.
- Kuchal, M.C., Modern India Company Law, Shree Mahavir Books, Noida.
- Ramaiya, A.; Guide to the Companies Act, Wadhwa & Co., Nagpur.
- Sharma Ashok, Company Law and Auditing, V.K. Publishing House, New Delhi.
- Singh Avtar, Company Law, Eastern Book Co., Lucknow.

BC-506 (ii)
INDIAN ECONOMY

External Marks: 80

Internal Marks: 20

Time : 3 Hours

Note: Paper setter will set nine questions in all. Question No. 1 comprising of five short types questions carrying four (4) marks each is compulsory. It covers the entire syllabus. Answer to each question should not be more than one page. Candidate is required to attempt four questions from the remaining eight questions carrying 15 marks each.

Indian economy: features, size; natural resources: land, water, forest and energy; infrastructure: importance & types, infrastructure development programmes in India, important issues.

Agriculture: features, importance, agricultural production and productivity, rural indebtedness, agricultural marketing, agricultural finance, agricultural policy, new development in agriculture: contract farming, organic farming and corporate farming.

Industrial development during the planning period; Industrial Policy, National manufacturing Policy; Micro, Small and Medium Enterprises (MSME): importance, problems and Govt. Policy; Large Scale Industries: Iron & Steel, Cement and Petrochemicals.

Service sector in India: growth and contribution of services, major areas of service sector in India.

Foreign trade of India: composition and direction.

Problems of Indian economy: population, poverty, unemployment, inflation, unequal distribution of income and wealth, inter-state disparities in the pattern of development.

REFERENCES

- Jalan, Bimal, The Indian Economy – Problems and Prospects, Viking, New Delhi.
- Nagraj, R. Aspects of India's Economic Growth and Reforms, academic Foundations, New Delhi.
- Puri, V.K. and Misra, S.K.: Indian Economy, Himalaya Publishing House.
- Datt and Mahajan: Indian Economy, S. Chand and Company.
- Dhar, P.K.: Indian Economy – Its Growing Dimensions, Kalyani Publishers.
- Economic Survey: Government of India.
- Economic and Political Weekly: Various Issues.

BC(Voc)-505
CUSTOMS PROCEDURE AND PRACTICE-I

External Marks: 60

Internal Marks: 20

Time: 3 hours

Note: Paper setter will set nine questions in all. Question No. 1 comprising of five short types questions carrying four (4) marks each is compulsory. It covers the entire syllabus. Answer to each question should not be more than one page. Candidate is required to attempt four questions from the remaining eight questions carrying 10 marks each.

Role of customs in international trade.

Organisation of customs in India: administrative and operational authorities.

Regulatory framework - an overview of Customs Act, 1962 and Customs Tariff Act, 1975.

Assessable value, baggage, bill of entry, bill of export suitable goods, duty, exporter, foreign going vessel, air craft goods, import, import manifest, importer, prohibited goods, shopping bill stores, bill of lading, export manifest, DOB, FAS, CIF, GATT, letter of credit.

Kinds of duties: basic, auxiliary, additional or countervailing; basis of levy- ad valorem, specific duties.

Prohibition of exportation and importation of goods and provisions regarding notified and specified goods.

Import of goods- free import and restricted import.

Types of restricted import- prohibited goods, canalized goods, and import against licensing.

REFERENCES

- Sareen V.K and Sharma Ajay, "Indirect tax laws", Kalyani Publications.
- Dhingra Joy, "Indirect taxes" Kalyani Publications.

BC(Voc)-506
CORPORATE TAXATION-II

External Marks: 60
Internal Marks: 20
Time: 3 Hours

Note: Paper setter will set nine questions in all. Question No. 1 comprising of five short types questions carrying four (4) marks each is compulsory. It covers the entire syllabus. Answer to each question should not be more than one page. Candidate is required to attempt four questions from the remaining eight questions carrying 10 marks each.

Tax planning regarding new business: form of business organization, tax factors affecting choice of form of business organization, location of business and nature of business.

Tax planning and managerial decisions regarding own or lease, make or buy, shut down or continue decisions.

Tax planning regarding capital structure decisions, dividend policy, inter-corporate dividends and bonus shares.

Special tax provisions for undertakings set up in special economic zones, backward areas and North-Eastern States.

Tax issues relations to amalgamation of companies, merger & demerger.

REFERENCES

- Singhania, Vinod k. and Singhania Monika, “Corporate Tax Planning and Business Tax Procedures”, Taxmann publications Pvt. Ltd. New Delhi.
- Gaur V.P., Gaur Puja and Puri Rajeev, “Corporate Tax Law & Planning” Kalyani Publications.
- Srinivas, E A, “Handbook of Corporate Tax Planning”, Tata McGraw Hill.

BC-601
MANAGEMENT ACCOUNTING

External Marks: 80
Internal Marks: 20
Time: 3 Hours

Note: Paper setter will set nine questions in all. Question No. 1 comprising of five short types questions carrying four (4) marks each is compulsory. It covers the entire syllabus. Answer to each question should not be more than one page. Candidate is required to attempt four questions from the remaining eight questions carrying 15 marks each.

Management accounting: concept, scope, techniques and significance, comparison between financial accounting, cost accounting and management accounting.

Management reporting: need and type of reports.

Management information system.

Analysis of financial statements: comparative statements, common size statements, ratio analysis: liquidity, solvency, profitability and turnover; trend analysis.

Cash flow and funds flow statements: need and method of preparing statements.

Absorption V/S variable costing: features and income determination, cost volume profit analysis, break-even analysis, contribution; P/V ratio, break-even point, Margin of safety, Angle of incidence, determination of cost indifference point.

Budgeting and budgetary control: need, methods and types of budgets, essentials of budgetary control system.

REFERENCES

- Drury, Colin. Management and Cost Accounting, Thomson Learning.
- Garrison H., Ray and Eric W. Noreen. Managerial Accounting, McGraw Hill.
- H.V. Jhamb, Management Accounting, ANE Books Pvt. Ltd. New Delhi.
- Horngreen, Charles T., Gary L. Sundem. Introduction to Management Accounting, Prentice Hall.
- Horngreen, Charles T., George Foster and Srikant M. Dattar. Cost Accounting, A Managerial Emphasis, Prentice Hall of India Ltd., New Delhi.
- Jain, S.P. and K.L. Narang. Cost Accounting: Principles and Methods, Kalyani Publishers, Jalandhar.
- Khan, M.Y. and P.K. Jain. Management Accounting, Tata McGraw Hill, Publishing Co., New Delhi.
- Lal, Jawahar. Advanced Management Accounting Text and Cases. S. Chand & Co., New Delhi.
- Lal, Jawahar. Cost Accounting, Tata McGraw Hill Publishing Co., New Delhi.
- Singh, S. K. and Gupta Lovleen. Management Accounting – Theory and Practice. Pinnacle Publishing House.

BC-602
FUNDAMENTALS OF INSURANCE

External Marks: 80
Internal Marks: 20
Time: 3 Hours

Note: Paper setter will set nine questions in all. Question No. 1 comprising of five short types questions carrying four (4) marks each is compulsory. It covers the entire syllabus. Answer to each question should not be more than one page. Candidate is required to attempt four questions from the remaining eight questions carrying 15 marks each.

Introduction to insurance: life and general insurance; purpose, need and principles of insurance; insurance as a social security tool; insurance and economic development.

Contract of life insurance: principles and practice of life insurance; parties to the contract, their rights and duties; conditions and terms of policy, effects of non-compliance; nominations and assignment practices in connection with collection of premium, revivals, loans, surrenders, claims, bonuses and annuity payments; present structure & growth of life insurance in India; claims settlement procedure.

Fire insurance: principles of fire insurance contracts; fire insurance policy, conditions, assignment of policy, claims settlement procedure.

Marine insurance: marine insurance policy and its conditions, premium, double insurance; assignment of policy warranties, voyage; loss and abandonment; partial losses and particular charges; salvage; total losses and measures of indemnity; claims settlement procedures.

Accident and motor insurance: policy and claims settlement procedures.

Insurance intermediaries – role of agents and procedure for becoming an agent; cancellation of license; revocation/suspension/termination of agent appointment; code of conduct; unfair practices.

REFERENCES

- Godwin, Principles and Practices of Fire Insurance.
- Gupta, O.S., Life Insurance, Frank Brothers, New Delhi.
- Insurance Regulatory Development Act.
- Karam Pal, Bodla B.S. & Garg M.C., Insurance Management, Deep & Deep Publications, New Delhi.
- Life Insurance Corporation Act.
- Mishra, M.N., Insurance Principles and Practice; S. Chand and Co., New Delhi.
- Mishra, M.N., Life Insurance Corporation of India, Raj Books, Jaipur.
- Vinayakam N. Radhaswamy and Vasudevan, S.V.: Insurance-Principles and Practice, S.Chand and Co., New Delhi.

BC-603
HUMAN RESOURCE MANAGEMENT

External Marks: 80
Internal Marks: 20
Time: 3 Hours

Note: Paper setter will set nine questions in all. Question No. 1 comprising of five short types questions carrying four (4) marks each is compulsory. It covers the entire syllabus. Answer to each question should not be more than one page. Candidate is required to attempt four questions from the remaining eight questions carrying 15 marks each.

Human resource management: meaning, nature, history and scope, objectives, functions, importance; HRM vs. HRD and personal management.

Human resource planning: meaning, importance, objectives, process, factors affecting manpower planning, problems and suggestions for making HR planning effective.

Job Analysis: meaning, process of job analysis, methods of collecting job analysis data, potential problems with job analysis; job description and job specification.

Recruitment: meaning, purpose, recruitment policy, factors affecting recruitment; source of recruitment, internal and external methods of recruitment. Selection: meaning, purpose, difference between recruitment and selection; process of selection; barriers to effective selection.

Placement, induction and internal mobility: placement; induction/orientation: meaning, objectives, content and responsibility for induction; internal mobility: meaning & need; transfer: purpose, types; benefits and problems, transfer policy; promotion: purpose, basis, promotion policy; demotion: causes, demotion policy.

Training: meaning, training and education, training and development, objectives, importance, steps in designing training programme; training methods: on-the-job and off-the-job methods.

Performance appraisal: meaning, features, merits, limitations, process and methods of performance appraisal.

REFERENCES

- Aswathappa K., HR and Personnel Management, Tata McGraw Hill Publishers, New Delhi.
- Aswathappa K., HRM Text & Cases, Tata McGraw Hill Publishers, New Delhi.
- Bernardin H. John, HRM, Tata McGraw Hill Publishers Comp. Ltd., New Delhi.
- Decenzo, D.A., Human Resource Management, John Willy, New Delhi.
- Dessler Gary, Human Resource Management, PHI, New Delhi.
- Fisher, D.C., Schoenfeldt. F.L. and Shaw, B.J., HRM, Houghton Mifflin Company, New Delhi.
- French W.L., Human Resource Management, Houghton Mifflin Company, Chennai.
- Gupta Shashi K., Joshi Rosy, Human Resource Management: Text and Cases, Kalyani Publishers, New Delhi.
- Halдар Uday Kumar, Human Resource Management, Oxford Publication, New Delhi.
- Rao V.S.P., Human Resource Management - Text & Cases, Excel Books, New Delhi.
- Tapomoy Deb, Managing Human Resource & Industrial Relations, Excel Books Publications.

BC-605
BUSINESS ENVIRONMENT

External Marks: 80

Internal Marks: 20

Time: 3 Hours

Note: Paper setter will set nine questions in all. Question No. 1 comprising of five short types questions carrying four (4) marks each is compulsory. It covers the entire syllabus. Answer to each question should not be more than one page. Candidate is required to attempt four questions from the remaining eight questions carrying 15 marks each.

Business environment: concept, components, and importance; environmental and organizational scanning: concept importance & techniques.

Public, private and joint sectors in India.

Economic systems: capitalist, socialist & mixed economy.

Economic planning in India: achievement & failures, planning machinery in India

Role of Government: monetary policy, fiscal policy, make in India.

Foreign investment: concept, need, types & barrier; multinational corporations in India, globalization of Indian business.

Competition Act, Foreign Exchange Management Act.

Foreign exchange market: an overview.

REFERENCES

- Aswathappa, K: Essentials of Business Environment, Himalaya Publishing House, New Delhi.
- Cherunilam Francis: Business Environment, Himalaya Publishing House, New Delhi.
- Dutt R. and Sundharam K.P.M.: Indian Economy, S. Chand, Delhi.
- Dutt Ruddar: Economic Reforms in India-A Critique; S. Chand, New Delhi.
- Justin Paul: Business Environment, Tata McGraw Hill, New Delhi.
- Misra S.K. and Puri V.K.: Indian Economy, Himalaya Publishing House, New Delhi.
- Saleem Saikh: Business Environment, PHI, New Delhi.

BC(Voc)-605
CUSTOMS PROCEDURE AND PRACTICE-II

External Marks: 80

Internal Marks: 20

Time: 3 Hours

Note: Paper setter will set nine questions in all. Question No. 1 comprising of five short types questions carrying four (4) marks each is compulsory. It covers the entire syllabus. Answer to each question should not be more than one page. Candidate is required to attempt four questions from the remaining eight questions carrying 15 marks each.

Types of import: import of cargo, personal baggage and stores.

Import of cargo: import by land, sea, air route and by post.

Clearance procedure: for home consumption, for warehousing ex-bound clearance.

Steps and documents to be prepared and filed, viz. bill of entry, form no. 22, bill of entry for home consumption.

Form No. 23 bill of entry for warehouse.

Form No. 24 shipping bill for ex-bound clearance for home consumption, and other accompanying document.

Clearance procedure for import by post.

Clearance of baggage- import of baggage - meaning and kinds of baggage; rules and procedure of import thereof- (general passenger, tourist passenger, and transfer of residence passenger; (form no.37-form for baggage declaration).

Export of goods: free and restricted exports; types of restricted exports-prohibited exports, canalized exports, exports against licensing.

Types of exports: export of cargo and baggage.

Types of exporters: manufacturer exporter and merchant exporter; export of cargo by land, sea, air route and by post

Clearance procedure-procedure and filling and filing of relevant documents:

Form No. 94 Shipping Bill for Export of Suitable Goods.

Form No. 95 Shipping Bill for Export of Duty Free Goods.

Form No. 96 Shipping Bill for Export of Duty Free Goods ex-bound.

Form No. 98 Bill for Export of Dutiable Goods.

Form No. 99 Bill for Export for Duty Free Goods.

Form No. 100 Bill for Export for Duty Free Goods, ex-bound.

Duty drawback: Meaning/scheme, procedure and documentation thereof.

Form No. 93 Shipping Bill for Export of Goods under claim for Duty Drawback.

Form No. 97 Bill for Export for Export of Goods under claim for Duty Draw back.

REFERENCES

- Sareen V.K and Sharma Ajay, "Indirect tax laws", Kalyani Publications.
- Dhingra Joy, "Indirect taxes", Kalyani Publications.

BC(Voc)-606
CORPORATE TAXATION-III

External Marks: 80
Internal Marks: 20
Time: 3 Hours

Note: Paper setter will set nine questions in all. Question No. 1 comprising of five short types questions carrying four (4) marks each is compulsory. It covers the entire syllabus. Answer to each question should not be more than one page. Candidate is required to attempt four questions from the remaining eight questions carrying 15 marks each.

Tax payment; tax deduction at source, tax collection at source, advance payment of tax.

Tax planning in respect of managerial remuneration.

Tax planning in respect of foreign income: selling in domestic/foreign market, avoidance of double taxation agreements, foreign collaborations and joint ventures.

Tax planning with reference to distribution of assets by companies in liquidation.

Filing of tax returns by companies

REFERENCES

- Singhania, Vinod k. and Singhania Monika, “Corporate Tax Planning and Business Tax Procedures”, Taxmann publications Pvt. Ltd. New Delhi.
- Gaur V.P., Gaur Puja and Puri Rajeev, “Corporate Tax Law & Planning” Kalyani Publications.
- Srinivas, E A, “Handbook of Corporate Tax Planning”, Tata McGraw Hill.

**Syllabus for Bachelor of Commerce (Vocational) Scheme
w.e.f. 2017-2018 in Phased Manner
Office Management & Secretarial Practice
(Vocational Course)**

Each student who has opted for the above said course shall opt two theory papers in each Semester in addition to four papers common with B.Com. General Scheme.

Semester –I

Paper Code	Subject	External	Internal	Max. Marks
BC-101	Financial Accounting-I	80	20	100
BC-102	Micro Economics	80	20	100
BC-103	Principles of Business Management	80	20	100
BC-106	Business Communication	80	20*	100
BC(Voc)-105	Computer Fundamentals and Business Data Processing	80	20*	100
BC(Voc)-106	Introduction to Computer Applications	80	20*	100

***Internal Assessment based on Practical.**

Semester –II

Paper Code	Subject	External	Internal	Max. Marks
BC-201	Financial Accounting-II	80	20	100
BC-202	Macro Economics	80	20	100
BC-203	Fundamentals of Marketing	80	20	100
BC-204	E-Commerce	80	20*	100
BC(Voc)-205	Shorthand (English) Theory	80	20	100
BC(Voc)-206	Shorthand (English) Practical	100**	-	100
BC-207	Environmental Studies (Qualifying Paper)	-	-	100

***Internal Assessment based on Practical.**

Semester-III

Paper Code	Subject	External	Internal	Max Marks
BC-301	Corporate Accounting-I	80	20	100
BC-302	Business Statistics-I	80	20	100
BC-303	Business Laws-I	80	20	100
BC-304	Company Law-I	80	20	100
BC (Voc)-305	Office Practice & Communication	60	20	80
BC (Voc)-306	Typewriting Theory (English)	60	20	80
BC (Voc)-307	On-the-Job Training Report	40	-	40

Semester-IV

Paper Code	Subject	External	Internal	Max Marks
BC-401	Corporate Accounting-II	80	20	100
BC-402	Business Statistics-II	80	20	100
BC-403	Business Laws-II	80	20	100
BC-404	Company Law-II	80	20	100
BC (Voc)-405	Office Practice & Communication			
	Theory	60	10	100
	Practical	30		
BC (Voc)-406	Shorthand			
	Theory	60	10	100
	Practical	30		

Semester-V

Paper Code	Subject	External	Internal	Max Marks
BC-501	Cost Accounting	80	20	100
BC-502	Financial Management	80	20	100
BC-503	Goods and Services Tax	80	20	100
BC-504	Income Tax-I	80	20	100
BC (Voc)-505	Office Practice	60	20	80
BC (Voc)-506	Typewriting (English)	80**	-	80
BC (Voc)-507	On-the-Job Training Report	40	-	40

Semester-VI

Paper Code	Subject	External	Internal	Max Marks
BC-601	Management Accounting	80	20	100
BC-602	Fundamentals of Insurance	80	20	100
BC-603	Human Resource Management	80	20	100
BC-604	Income Tax-II	80	20	100
BC (Voc)-605	Computer Applications			
	Theory	70	10	80
	Practical	20		
BC (Voc)-606	Shorthand(English) Practical	100**	-	100

***Internal Assessment will be based on Practical Exam.**

The students shall undergo four to six weeks On-the-Job Training after second and fourth semester examination (during vacations) to get a practical experience of office management & secretarial practices. The faculty will supervise the students for their training. Training Report shall be submitted to the college before the commencement of the third and fifth semester examination. Training Reports will be sent for evaluation to an external examiner by the University. There will be no Viva-Voce of the training reports. The candidates shall be issued B.Com. (vocational) with Office Management & Secretarial Practice. They shall be eligible to get admission to M. Com and other Post-graduate classes after passing the said course just like other B.com students.

****The Practical Examination will be conducted jointly by Internal and External Examiners as per university policy.**

BC-101
FINANCIAL ACCOUNTING-I

External Marks: 80

Internal Marks: 20

Time: 3 Hours

Note: Paper setter will set nine questions in all. Question No. 1 comprising of five short types questions carrying four (4) marks each is compulsory. It covers the entire syllabus. Answer to each question should not be more than one page. Candidate is required to attempt four questions from the remaining eight questions carrying 15 marks each.

Financial accounting: meaning, need, objectives & scope; book-keeping and accounting; branches of accounting; accounting principles: concepts and conventions; accounting cycle and accounting equation; journal; rules of journalizing; ledger & trial balance; Rectification of Errors: suspense account; effect on profit.

Capital and Revenue: Concept and classification of income; expenditure; receipts.

Depreciation provisions and reserves: concept and classification; Methods of depreciation accounting.

Final Accounts: manufacturing, trading, profit & loss account; Balance sheet; adjustment entries.

Accounts of Non-profit Organizations.

Consignment Accounts: accounting records; Normal and abnormal Loss; Valuation of unsold stock.

REFERENCES

- Anthony, R.N. and Reece, J.S. : Accounting Principle, Richard Irwin Inc.
- Compendium of Statement of Standards of Accounting: The Institute of Chartered Accountants of India, New Delhi.
- Gupta R. L. and Radhaswamy, M. : Financial Accounting, Sultan Chand and Sons, New Delhi.
- Monga J.R, Ahuja Girish, and Sehgal Ashok: Financial Accounting; Mayur Paper Back, Noida.
- Shukla, M.C. Grewal T.S. and Gupta, S.C. : Advanced Accounts, S. Chand & Co., New Delhi.

BC-102
MICRO ECONOMICS

External Marks: 80

Internal Marks: 20

Time: 3 Hours

Note: Paper setter will set nine questions in all. Question No. 1 comprising of five short types questions carrying four (4) marks each is compulsory. It covers the entire syllabus. Answer to each question should not be more than one page. Candidate is required to attempt four questions from the remaining eight questions carrying 15 marks each.

Meaning, nature and scope of economics; micro and macroeconomics; Theories of demand: cardinal utility approach; Indifference curve approach: assumptions, properties, consumer equilibrium, price, income and substitution effects, limitations; Nature of demand function: law of demand; elasticity of demand: price, income and cross; measurement methods of price elasticity of demand.

Production function: meaning and concepts, law of variable proportions; economies and diseconomies of scale; law of returns to scale; Cost concepts; Theory of costs: traditional and modern.

Equilibrium of firm and industry under perfect competition; price and output determination under monopoly, price discrimination; price determination under monopolistic competition: Chamberlin's approach, monopolistic competition vs monopoly.

REFERENCES

- Ahuja H.L.: Business Economics; S. Chand & Co., New Delhi
- Browning Edger K. and Browning Jacquenlence M: Microeconomic Theory and Applications, Kalyani, New Delhi.
- Dwivedi, D.N., Managerial Economics, Vikas Publications, New Delhi.
- Ferguson P.R. and Rothschild R. and Ferguson G.J.: Business Economics; Macmillan, Hampshire.
- John P. Gould. Jr. and Edward P. Lazear: Microeconomic Theory, All India Traveller, Delhi.
- Jhingan, M.L., Managerial Economics, Vrinda Publications.
- Koutsoyiannis A.: Modern Microeconomics; Macmillan New Delhi.
- Nellis & Parker: The Essence of Business Economics; Prentice Hall, New Delhi.
- Richard G. Lipsey: An Introduction to Positive Economics; ELBS, Oxford.
- Singler G.: The Theory of Price; Prentice Hall of India.
- Watson Donalds and Getz Moloclm: Price Theory and its user; Khasla Publishing House, New Delhi.

BC-103
PRINCIPLES OF BUSINESS MANAGEMENT

External Marks: 80

Internal Marks: 20

Time: 3 Hours

Note: Paper setter will set nine questions in all. Question No. 1 comprising of five short types questions carrying four (4) marks each is compulsory. It covers the entire syllabus. Answer to each question should not be more than one page. Candidate is required to attempt four questions from the remaining eight questions carrying 15 marks each.

Introduction to commerce: concept, nature, importance and scope, components of commerce, evolution of commerce, commerce and business.

Introduction to Management: concept, characteristics and significance, Process/Functions of Management, Coordination.

Management: as Science, Art and profession.

Approaches to Management: Classical and Neo classical approach, Behavioral approach, Management science approach, Systems approach and Contingency approach.

Planning: concept, process & importance, Types of Plans: Policy, Programme, Strategy, Vision, Mission, Goals, and Objectives.

Organizing: meaning, principles and benefits of organizations; Organizational structure: Functional, Line vs. Staff, matrix, Formal vs. Informal; Organizational structure for large scale business organization.

Delegation: meaning, advantages, barriers to delegation, guidelines for effective delegation.

Decentralization and Centralization: advantages and disadvantages, factors influencing decentralization.

Staffing: meaning, importance & scope of staffing.

Directing: concept; Motivation: concept, objectives & significance, Approaches to motivation.

Leadership: concept, significance & functions, Leadership styles, approaches to leadership.

Controlling: meaning and characteristics of control, process of control, prerequisites of an effective control system; controlling techniques.

REFERENCES

- Bhattacharya Kumar Deepak, Principles of Management, Pearson, New Delhi.
- Drucker F. Peter, The Practice of Management, Allied Publishers, Bombay.
- Gilbert, R. Danil, Freeman, E.R. & Stoner, F.J.A., Management, Prentice Hall, New Delhi.
- O'Donnel Cyril & Koontz Harold, Management, McGraw Hill, New Delhi.
- Ramaswamy, Principles of Management, Himalaya Publishing House, New Delhi.
- Srinivasan R. & Chunawala, S.A., Management - Principles & Practice, Himalaya Publishing House, Bombay.
- Stoner, A. James & Wanbel Charles, Management, Prentice Hall of India, New Delhi.
- Tripathi, P.C. & Reddy, P.N., Principles of Management, Tata McGraw Hill, New Delhi.

BC-106
BUSINESS COMMUNICATION

External Marks: 80

Internal Marks: 20

Time: 3 Hours

Note: Paper setter will set nine questions in all. Question No. 1 comprising of five short types questions carrying four (4) marks each is compulsory. It covers the entire syllabus. Answer to each question should not be more than one page. Candidate is required to attempt four questions from the remaining eight questions carrying 15 marks each.

Business communication: meaning; forms of electronic communication; models and processes; theories of communication.

Corporate communication: audience analysis; formal and informal communication network; communication barriers; improving communication; effective presentation skills: individual and group presentation; practices in business communication: group discussion, mock-interview and seminars; report writing: principles and contents.

Self-development and communication: development of positive attitude; SWOT analysis; body language: kinesics, proxemics, para language; Principles of effective listening: oral, written and video session; Interviewing skills: appearing and conducting; writing resume; Writing business letters and emails; Etiquettes in verbal, written and online communication.

Practical: The students should have the knowledge of writing business letters, emails, notices, circulars, memos and reports.

REFERENCES

- Balasubramanyam : Business Communications; Vikas Publishing House, Delhi.
- Bovee and Thill : Business Communication Today, Tata McGraw Hill, New Delhi.
- Kaul, Asha : Business Communication; Prentice Hall, New Delhi.
- Kaul : Effective Business Communication : Prentice Hall, New Delhi
- Patri V.R. : Essentials of Communication; Greenspan Publications, New Delhi.
- Randall E. Magors: Business Communication; Harper and Row, New York.
- Robinson, Netrakanti and Shintre: Communicative Competence in Business English; Orient Longman, Hyderabad.
- Ronald E. Dulek and John S. Fielder, Principles of Business Communication; Macmillan Publishing Company, London.
- Senguin J. : Business Communication; The Real World and Your Career, Allied Publishers, New Delhi.
- Webster's Guide to Effective Letter Writing, Harper and Row, New York.
- Pooja Malhotra, Business Communication Skills, Kalyani publishers.

BC (Voc)-105
COMPUTER FUNDAMENTALS & BUSINESS DATA PROCESSING

External Marks: 80

Internal Marks: 20

Time: 3 Hours

Note: Paper setter will set nine questions in all. Question No. 1 comprising of five short types questions carrying four (4) marks each is compulsory. It covers the entire syllabus. Answer to each question should not be more than one page. Candidate is required to attempt four questions from the remaining eight questions carrying 15 marks each.

Fundamentals of computer: functional components of a digital computer, limitations and capabilities of computer; windows: characteristics of windows, structure, components of windows: desktop, creating file and folder, renaming, moving, deleting, saving a document, generations of programming languages, number systems, binary arithmetic operations; overview and functions of operating system: concepts of single user, multi-user, time-sharing, real-time, multi-programming, multi-processing, multitasking.

Data processing in various business functions, use of computers in data processing and in carrying out business functions, concepts of data and information, characteristics of information, impact of data processing on business organizations.

REFERENCES

- Sinha, P.K.: Computer Fundamentals, BPB Publications.
- Mano, M. Morris: Digital Logic and Computer Design, Prentice Hall of India Pvt. Ltd.,
- Radhakrishnan, T., Computer Design, Prentice Hall of India Pvt. Ltd.
- HD Clifton: Business Data Systems, Prentice Hall of India.
- HD Clifton: System Analysis for Business Data Processing, Prentice Hall of India.
- Lee: Introducing Systems Analysis and Design, Galgotia Publications.
- J. Bingham: Mastering Data Processing, MacMillan Publishing House.

BC(Voc)-106
INTRODUCTION TO COMPUTER APPLICATIONS

External Marks: 80

Internal Marks: 20

Time: 3 Hours

Note: Paper setter will set nine questions in all. Question No. 1 comprising of five short types questions carrying four (4) marks each is compulsory. It covers the entire syllabus. Answer to each question should not be more than one page. Candidate is required to attempt four questions from the remaining eight questions carrying 15 marks each.

Introduction to computers: definition, components and characteristics of computers; input and output devices; introduction to modern CPU and processor.

Computer software: introduction; types of software - system, application and utility software; programming languages, introduction to operating system: types and functions of operating system, real time applications, operating systems for tabs, mobile phones, android, etc.; open source software: definition, history, principles, success and methodologies.

Introduction to google applications, spreadsheets, word processors, database management software; networks basic, types of networks, topologies, media, hardware and software required for networking; introduction of LAN (Local Area Network) and WAN (Wide Area Network).

Concept and evolution of internet: World Wide Web; multimedia technologies; video conferencing; broadband networks; introduction to html, http, shttp, etc.; internet services – search engines, social networking, email, etc.

REFERENCES

- Leon, Alexis: Fundamental of Information Technology, Vikas Publication House (P) Ltd., New Delhi.
- Mansfield, Ron: The Compact Guide to Microsoft Office, BPB Publication, Delhi.
- Minoli, Daniel, Internet and Intranet Engineering, Tata McGraw-Hill Publishing Co Ltd., New Delhi.
- Saxena, Sanjay: A First Course in Computer, Vikas Publication House (P) Ltd., New Delhi.

BC-201
FINANCIAL ACCOUNTING-II

External Marks: 80

Internal Marks: 20

Time: 3 Hours

Note: Paper setter will set nine questions in all. Question No. 1 comprising of five short types questions carrying four (4) marks each is compulsory. It covers the entire syllabus. Answer to each question should not be more than one page. Candidate is required to attempt four questions from the remaining eight questions carrying 15 marks each.

Branch Accounts: dependent branch, debtor's system, stock and debtor system; final accounts; wholesale branch.

Hire purchase and installment purchase system: concept and legal provisions regarding hire-purchase contract; accounting records for goods of substantial sale value.

Partnership account: characteristics of partnership; partnership deed; final accounts; adjustment after closing the accounts; fixed and fluctuating capital; accounts; goodwill; joint life policy; change in profit sharing ratio.

Reconstitution of partnership firm: admission; retirement; death of a partner; dissolution of partnership: modes & accounting treatment.

REFERENCES

- Anthony, R.N. and Reece, J.S. : Accounting Principle: Richard Irwin Inc.
- Compendium of Statement of Standards of Accounting: The Institute of Chartered Accountants of India, New Delhi.
- Gupta RL. and Radhaswamy, M. :Financial Accounting; Sultan Chand and Sons, New Delhi.
- Monga J.R, Ahuja Girish, and Sehgal Ashok: Financial Accounting; Mayur Paper Back, Noida.
- Shukla, M.C. Grewal T.S. and Gupta, S.C. : Advanced Accounts; S. Chand Publishing.

BC-202
MACRO ECONOMICS

External Marks: 80
Internal Marks: 20
Time: 3 Hours

Note: Paper setter will set nine questions in all. Question No. 1 comprising of five short types questions carrying four (4) marks each is compulsory. It covers the entire syllabus. Answer to each question should not be more than one page. Candidate is required to attempt four questions from the remaining eight questions carrying 15 marks each.

Macro economics: concept, nature, scope, and variables; national income: concept and measurement; circular flow of income (four core sectors); consumption function; investment function; multiplier: concepts and importance; principle of acceleration.

Classical & Keynesian theory of income, output and employment; income determination in closed economy.

Inflation: meaning, types, theories, causes, effects and remedial measures.

Business cycle: meaning, and phases; Hicks & Samuelson Theory, measures for business cycles.

REFERENCES

- Ahuja, H.L., Macro Economics, S. Chand Publications, New Delhi.
- Branson, William H. Macroeconomic Theory and Policy A.I.T.B.S. Publishers & Distributors, Delhi.
- Burda, Michael, and Wyplosz. Macroeconomics A European Text. Oxford University Press, Oxford.
- Dornbusch, Rudiger, and Stanley. Fischer. Macroeconomics. McGraw-Hill.
- Dwivedi, D.N., Macro Economics, Tata McGraw Hill, New Delhi.
- Jhinghan M.L.: Advanced Economic Theory. Vrinda Publications, New Delhi.
- John P. Gould. Jr. and Edward P. Lazear: Macroeconomic Theory, All India Traveller, Delhi.
- Salvatore, Dominick. International Economics, John Wiley & Sons Singapore.

BC-203
FUNDAMENTALS OF MARKETING

External Marks: 80

Internal Marks: 20

Time: 3 Hours

Note: Paper setter will set nine questions in all. Question No. 1 comprising of five short types questions carrying four (4) marks each is compulsory. It covers the entire syllabus. Answer to each question should not be more than one page. Candidate is required to attempt four questions from the remaining eight questions carrying 15 marks each.

Introduction: meaning, concepts & principles of marketing; marketing management; marketing mix.

Analysis of marketing environment: internal environment, external environment: demographic, socio-cultural, political, economic, natural, technological, and legal.

Market Segmentation: concept & bases of market segmentation; understanding consumer behavior.

Product: meaning, classification, product mix and product line decisions; product life cycle; new product development process; branding; packaging; labelling.

Pricing: pricing objectives; factors influencing pricing; pricing strategies.

Promotion: element of promotion mix.

Distribution channel: meaning, types, role and factors affecting choice of distribution channel.

REFERENCES

- Baines, Paul, Chris, Fill, Page, Kelly, Marketing, Oxford University Press, New Delhi
- Kazmi, Marketing Management, Excel Books.
- Kotler, P., Marketing Management, Pearson Education, New Delhi.
- Kumar Arun & Meenakshi, N., Marketing Management, Vikas Publications, New Delhi.
- Madaan KVS., Fundamentals of Retailing, Tata McGraw Hill, New Delhi
- Panda, T. K., Marketing Management, Excel Books, New Delhi
- Raju M. S., Rao, J V P, Fundamentals of Marketing, Excel Books, New Delhi
- Ramaswamy and Namakumari, S., Marketing Management, Macmillan, New Delhi
- Saxena Rajan, Marketing Management, Tata McGraw Hill, New Delhi
- Stanton, Etzel et al., Fundamentals of Marketing, McGraw Hill, New York

BC-204
E-COMMERCE

External Marks: 80
Internal Marks: 20
Time: 3 Hours

Note: Paper setter will set nine questions in all. Question No. 1 comprising of five short types questions carrying four (4) marks each is compulsory. It covers the entire syllabus. Answer to each question should not be more than one page. Candidate is required to attempt four questions from the remaining eight questions carrying 15 marks each.

Introduction to internet: concept, application and uses of Internet, Internet services.

Information Technology and Business: concepts of data, information and information system, effects of IT on business; Types of information system: Transaction Processing System (TPS), Management Information System (MIS).

Introduction to E-commerce; e-commerce and world wide web; e-commerce application services; e-commerce models: B2B, B2C, C2C; electronic data interchange: benefits, components of EDI, EDI implementation, security issues in e-commerce.

M-commerce and e-governance: an overview.

Practical: The students should be able to work on Internet - search engines, communication through Internet. Research using online sources – surveys, research on social networking sites. Be familiar with e-governance initiation such as E-disha, digital locker, apps, etc.

REFERENCES

- Bajaj, Kamlesh K and Debjani Nag, E-commerce – The Cutting Edge of Business, Tata McGraw Hill (P) Ltd., New Delhi.
- Greenstein, Marilyn, and Todd M. Feinman, Electronic Commerce, Tata McGraw Hill, New Delhi.
- Leon, Alexis: Fundamental of Information Technology, Vikas Publication House (P) Ltd., New Delhi
- Minoli, Daniel, Internet and Intranet Engineering, Tata McGraw-Hill Publishing Co Ltd., New Delhi.
- Whitley, David, E-Commerce: Strategy, Technology and Applications, Tata McGraw-Hill Publishing Co Ltd., New Delhi.

BC(Voc)-205
SHORTHAND (ENGLISH) THEORY

External Marks: 80

Internal Marks: 20

Time: 3 Hours

Note: Paper setter will set nine questions in all. Question No. 1 comprising of five short types questions carrying four (4) marks each is compulsory. It covers the entire syllabus. Answer to each question should not be more than one page. Candidate is required to attempt four questions from the remaining eight questions carrying 15 marks each.

Introduction: origin of shorthand with particular emphasis on pitman shorthand; definition and importance of stenography; qualities of a successful stenographer; writing techniques and materials.

Consonants: definition, number, forms, classes, thinness, thickness, directions and joining strokes.

Vowels: definition, number sounds, signs, places, position of outlines, intervening vowels.

Introduction of upwards/downwards strokes in stenography.

Diphthong: definition, names, signs, places, joined diphthongs and triphones.

Diphones-definitions, signs and application.

Grammalogues and phraseography grammalogues, definition of grammalogues and logoram, list of grammalogues, punctuation signs; phraseography: definition of phrase, how to phrase is written, qualities of a good phraseogram, list of simple phrases.

Circles, loops and hooks size & direction rules for application i.e. attachment with straight and curved strokes, exception to the use of circle, application in phraseography; loops and hooks: size and direction, rules for application with the straight strokes and curves.

REFERENCES

- Pitman Shorthand Instructor and Key, Pearson Edu. (India).
- NEW ERA: Pitman New Era Shorthand, Pearson Edu. (India).
- Pitman NEW ERA – New Course Key, Pearson Edu. (India).

BC(Voc)-206
SHORTHAND (ENGLISH) PRACTICAL

Max. Marks: 100
Time: 3 Hours

- (a) The students will be given twenty grammalogues/phrases to write in shorthand, each carrying $\frac{1}{2}$ marks, within 5 minutes.
- (b) One passage in English containing 300 words will be dictated in ten minutes with a speed of 30 words w.p.m. The candidates will be required to transcribe the same within half an hour into longhand.
- (c) The practical examiner will give a passage of about 100 words written in shorthand.

A passage of shorthand of the choice of practical examiner containing about 100 words will be given to the candidates for reading orally before the practical examiner within ten minutes.

Note: The practical examination will be conducted jointly by internal and external examiners as per University Policy. The practical examiner is expected to exercise a clear cut pronunciation of words and maintain a constant speed while dictating the passage to the students.

REFERENCES

- Pitman Shorthand Instructor and Key, Pearson Edu. (India).
- NEW ERA: Pitman New Era Shorthand, Pearson Edu. (India).
- Pitman NEW ERA – New Course Key, Pearson Edu. (India).

BC-207
ENVIRONMENTAL STUDIES (QUALIFYING PAPER)

Total Marks: 100

Time : 3 Hours

The Subject of Environmental Studies is included as a qualifying paper in all UG Courses (including professional courses also) from the session 2004-2005 and the students will be required to qualify the same otherwise the final result will not be declared and degree will not be awarded.

Annual System: The duration of the course will be 50 lectures. The examination will be conducted by the college at its own level earlier than the examination along with the Annual Examination.

Semester System: The Environment Course of 50 lectures will be conducted in the second semester and the examinations shall be conducted at the end of second semester:

Credit System: The core course will be awarded 4 credits.

Exam. Pattern: In case of awarding the marks, the question paper should carry 100 marks. The structure of the question paper being:

PART-A: Short Answer Pattern 25 Marks

PART-B: Essay type with inbuilt choice 50 Marks

PART-C: Field work 25 Marks

INSTRUCTIONS FOR THE EXAMINERS

Part-A: Questions 1 is compulsory and will contain ten short answer type question of 2.5 marks each covering the entire syllabus.

Part-B : Eight essay type questions (With inbuilt choice) will be set from the entire syllabus and the candidates will be required to answer any four of them. Each essay type question will be of 12.5 marks.

The examination will be conducted by the college concerned at its own level earlier than the annual examination and each student will be required to score minimum of 35% marks each in Theory and Practical. The marks obtained in this qualifying paper will not be including in determining the percentage of marks for the award of degree.

However, these will be shown in the detailed marks certificate of the student.

Syllabus and Course of reading

The multidisciplinary nature of environmental studies: Definition, Scope and importance need for public awareness. (2 Lectures)

Natural Resources: Renewable and non-renewable resources:

Natural resources and associated problems.

a) Forest resources: Use and over-exploitation, deforestation, case studies. Timber extraction, mining, dams and their effects on forests and tribal people.

b) Water resources: Use and over-utilization of surface and ground water, floods, drought, conflicts over water, dams-benefits and problems.

c) Mineral resources: Use and exploitation, environmental effects of extracting and using mineral

resources, case studies.

d) Food resources: World food problems, changes caused by agriculture and overgrazing, effects of modern agriculture, fertilizer-pesticide problems, water logging, salinity, case studies.

e) Energy resources; Growing energy needs, renewable and non-renewable energy sources, case studies.

f) Land resources: Land as a resources, land degradation man induced landslides, soil erosion and desertification.

- Role of an individual in conservation of natural resources.

- Equitable use of resources for sustainable lifestyles.

(8 Lectures)

Ecosystems

- Concept of an ecosystem

-Structure and function of an ecosystem.

- Producers, Consumers and decomposers.

-Energetical flow in the ecosystem

-Ecological succession

--Food chains, food webs and ecological pyramids.

-Introduction, types, Characteristic features, structure and function of the following of the ecosystem.

a. Forest ecosystem

b. Grassm land ecosystem

c. desert ecosystem

d. Aquatic ecosystems (ponds, streams, lakes, rivers, oceans, estuaries).

(6 lectures).

Biodiversity and its conservation

--Introduction-Definition: genetic, species and ecosystem diversity.

--Bio-geographical classification of India. "

--Value of bioersivity: consumptive use, productive use, social, ethical; aesthetic and option values.

--Biodiversity at global, National and local levels.

--India as a mega-diversity nation.

Hot-spots of biodiversity.

--Threats to biodiversity: habitat loos, poaching of wildlife, man-wildlife conflicts. 1

--Endangered and endemics.

--Conservation of biodiversity: In-situ and Ex-situ, Conservation of biodiversity.

(8 Lectures)

Environmental Pollution

Definition

--Causes, effects and control measures of:-

a. Air pollution

b. Water pollution

c. Soil pollution

d. Marine pollution

e. Noise pollution

f. Thermal pollution

g. Nuclear hazards

- Solid Waste Management: Causes, effects and control measures of urban and industrial wastes.

--Role of an individual in prevention of pollution.

--Pollution case studies.

--Disaster Management: floods, earthquake, cyclone and landslides.

(8 lectures)

Social Issues and the environment

--From Unsustainable to Sustainable development.

--Ur ban problems related to energy. .

-- Water conservation, rain water harvesting, watershed management. .

- Resettlement and rehabilitation of people; its problems and concerns. Case studies.
- Environmental ethics: Issues and possible solutions.
- Climate change, global warming, acid rain, ozone layer depletion, nuclear accidents and holocaust. Case studies.
- Wasteland reclamation.
- Consumerism and waste products.
- Air (prevention and Control of Pollution) Act.
- Water (prevention and control of pollution) Act.
- Wildlife Protection Act.
- Forest Conservation Act.
- Issues involved in enforcement of environmental legislation.
- Public awareness.

(7 lectures)

Human Population and the Environment

- Population growth, variation among nations.
- . Population explosion- family Welfare Programme.
- Environment and human health.
- Human Rights.
- Value Education.
- HIV/AIDS.
- women and child welfare
- role of information technology in environment and human health
- Case Studies.

(6 lectures)

Field work

- Visit to a local area to document environmental assets: river/forest grass land/ hill/mountain.
 - Visit to a local polluted site-Urban/Rural/Industrial/ Agricultural.
 - Study of common plants, insects, birds.
 - Study of simple ecosystems pond, river, hill slopes, etc.
- (Field work Equal to 5 lecture. hours).

SIX MONTHS COMPULSORY CORE MODULE COURSE IN ENVIRONMENTAL STUDIES: FOR UNDERGRADUATES

Teaching Methodologies

The Core Module Syllabus for Environmental Studies includes class room teaching and Field Work. The syllabus divided into eight units covering 50 lectures. The first seven unit will cover 45 lectures which are class room based to enhance knowledge skills mid attitude to environment. Unit eight is based on field activities which will be covered in five lecture hours and would provide students' firsthand knowledge on various local would environmental aspects.

Field experience is one of the most effective learning to for environmental concerns. This moves out of the scope of text book mode of teaching into realm of real learning in the field where the teacher merely acts as a catalyst to interpret what student observes or discovers in his/her environment.

Fields are as essential as class work and form an irreplaceable synergistic tool in the entire learning process.

Course material provided by UGC for class room teaching and field activities be utilized.

The universities/Colleges can also draw upon expertise of outside resource persons for teaching purposes. Environmental Core module shall be integrated into the teaching programmes of all undergraduate courses.

REFERENCES

- Agarwal, K.C. Environmental Biology, Nidi Publ. Ltd. Bikaner.
- Bharucha Erach, The Biodiversity of India, Mapin Publishing Pvt. Ltd., Ahmedabad
- Brunner R.C., Hazardous Waste Incineration, McGraw Hill Inc.
- Clerk RS., Marine Pollution; Clanderson Press Oxford(1B).
- Cunningham, W.P. Cooper, T.H. Gorhani, E & Hepworth, M. T.
- Environmental Encyclopedia, Jaico Publishing House, Mumbai.
- De A.K., Environmental Chemistry, Wiley Esteem Ltd.
- Gleick, H.P. Water in crisis, Pacific Institute for Studies in Dev., Environment & Security. Stockholm Env. Institute.
- Hawkins R.E., Encyclopedia of Indian Natural History, Bombay Natural History Society, Bombay.
- Heywood, V.H. & Watson, R.T. Global Biodiversity Assessment. Cambridge Univ. Press.
- Jadhav, H & Dosale, V.M., Environmental Protection and Laws. Himalaya Pub. House, Delhi.
- Mhaskar A.K, Matter Hazardous, Techno-Science Publications(TB).
- Rao MN. & Datta, A.K. . Waste Water treatment. Oxford & IBH Publ. Co. Pvt. Ltd.
- Townsend C., Harper J, and Michael Begon, Essentials Ecology, Blackwell Science(1B).
- Trivedi R.K and P.K Goel, Introduction to air pollution, Techno-Science Publications (TB).
- Trivedi R.K, Handbook of Environmental Laws, Rules, Guidelines Compliances and Standards, Vol I and II, Envirol Media(R).
- Wagner KD., Environmental Management. W.B. Saunders Co. Philadelphia, USA.(M) Magazine (R) Reference (TB) Textbook.

BC-301
CORPORATE ACCOUNTING-I

External Marks: 80
Internal Marks: 20
Time: 3 Hours

Note: Paper setter will set nine questions in all. Question No. 1 comprising of five short types questions carrying four (4) marks each is compulsory. It covers the entire syllabus. Answer to each question should not be more than one page. Candidate is required to attempt four questions from the remaining eight questions carrying 15 marks each.

Accounting for share capital & debentures: issue, forfeiture and reissue of forfeited shares; Book building: concept & process; issue of right and bonus shares; buy back of shares; redemption of preference shares; issue and redemption of debentures.

Final accounts of companies (excluding computation of managerial remuneration).

Amalgamation of companies: concept and accounting treatment as per accounting standard 14 (excluding intercompany holdings).

Internal reconstruction: concept and accounting treatment excluding scheme of reconstruction.

REFERENCES

- Gupta, Nirmal. Corporate Accounting, Sahitya Bhawan, Agra
- Jain, S.P. and K.L. Narang. Corporate Accounting, Kalyani Publishers, New Delhi.
- Maheshwari, S.N. and S. K. Maheshwari. Corporate Accounting, Vikas Publishing House, New Delhi.
- Monga, J.R. Fundamentals of Corporate Accounting, Mayur Paper Backs, New Delhi.
- Naseem Ahmed, Corporate Accounting, ANE Books Pvt. Ltd. New Delhi.
- Sehgal, Ashok and Deepak Sehgal. Corporate Accounting, Taxman Publication, New Delhi.
- Shukla, M.C., T.S. Grewal, and S.C. Gupta. Advanced Accounts, S. Chand & Co., New Delhi.

BC-302
BUSINESS STATISTICS-I

External Marks: 80
Internal Marks: 20
Time: 3 Hours

Note: Paper setter will set nine questions in all. Question No. 1 comprising of five short types questions carrying four (4) marks each is compulsory. It covers the entire syllabus. Answer to each question should not be more than one page. Candidate is required to attempt four questions from the remaining eight questions carrying 15 marks each.

Introduction of statistics: concept, scope, usefulness & limitations of statistics, distrust of statistics. Collection of data: primary and secondary data, methods of collection of data.

Measure of central tendency: mean, median, mode, harmonic mean and geometric mean. Measure of dispersion: range, inter-quartile range, quartile deviation, mean deviation, standard deviation, coefficient of variation, Lorenz curve.

Index numbers: meaning, types and uses of index numbers, methods of preparation of index numbers: simple or unweighted and weighted index number, problems in the preparation of index numbers, Tests of adequacy; Chain-base index numbers; Base shifting, Splicing and deflating, Consumer price index.

Analysis of Times Series: causes of variation in time series data; Components of a time series; Decomposition: additive and multiplicative models; determination of trend: moving averages method and method of Least Squares (including linear second degree, parabolic, and exponential trend); Computation of seasonal-indices by sample averages, ratio-to-trend, ratio-to moving average and link relative methods.

REFERENCES

- Gupta S.P., Business Statistics, Sultan Chand Publications, New Delhi.
- Hooda, R.P., Introduction to Statistics, Macmillan, New Delhi.
- Hooda, R.P., Statistics for Business and Economics; Macmillan, New Delhi.
- Lewin and Rubin, Statistics for Management, Prentice-Hall of India, New Delhi.
- Sancheti, D.C. and Kapoor, V.K., Statistics (Theory, Methods & Application), Sultan Chand & Sons, Delhi.
- Hoel & J Assen, Basic Statistics for Business and Economics; John Wiley and Sons, New York.

BC-303
BUSINESS LAWS-I

External Marks: 80
Internal Marks: 20
Time: 3 Hours

Note: Paper setter will set nine questions in all. Question No. 1 comprising of five short types questions carrying four (4) marks each is compulsory. It covers the entire syllabus. Answer to each question should not be more than one page. Candidate is required to attempt four questions from the remaining eight questions carrying 15 marks each.

Law of Contract (1872): nature and classification of contract; offer and acceptance; capacity of parties to contract; free consent; consideration; legality of object; agreement declared void; performance of contract; discharge of contract, remedies for breach of contract; Contingent contracts; Quasi contracts.

Special contracts: indemnity & guarantee; bailment and pledge; contract of agency.

Sale of Goods Act 1930: formation of contracts of sale; goods and their classification, price; conditions and warranties; transfer of property in goods; performance of the contract of Sale; Remedies: unpaid seller and his rights, buyer's remedies; Auction sale.

Consumer Protection Act 1986.

REFERENCES

- Aggarwal Rohini, Mercantile & Commercial Laws, Taxmann Allied Servies (P) Ltd., New Delhi.
- Desai T.R., Indian Contract Act, Sale of Goods Act and Partnership Act, S.C Sarkar & Sons Pvt. Ltd., Kolkata.
- Kapoor, N.D., Business Law, Sultan Chand & Sons, New Delhi.
- Khergsamwala, I.S., The Negotiable Instrument Act; N.M. Tripathi, Mumbai.
- Kuchhal, M.C., Business Law; Vikas Publishing House, New Delhi.
- Kuchhal, M.C., Kuchhal Vivek, Business & Industrial Laws, Vikas Publishing House Pvt. Ltd., N. Delhi.
- Singh, Avtar, The Principles of Mercantile Law, Eastern Book Company, Lucknow.

BC-304
COMPANY LAW -I

External Marks: 80
Internal Marks: 20
Time: 3 Hours

Note: Paper setter will set nine questions in all. Question No. 1 comprising of five short types questions carrying four (4) marks each is compulsory. It covers the entire syllabus. Answer to each question should not be more than one page. Candidate is required to attempt four questions from the remaining eight questions carrying 15 marks each.

Company: meaning, characteristics & types of companies, conversion of private into public company & vice versa.

Promotion and incorporation of companies; promoters: legal position, duty, liability and remuneration; company and pre-incorporation contracts; incorporation procedure.

Memorandum of Association: clauses, doctrine of ultra vires, alteration of clauses.

Articles of Association: contents, model forms, and alteration; doctrine of indoor management and constructive notice.

Prospectus: meaning, contents and formalities, abridged prospectus, deemed prospectus, red herring & shelf prospectus, misstatement and remedies, liabilities for misstatements.

Share Capital: types, issue and allotment of shares and debentures; share certificate and share warrant, reduction of share capital; buy-back of shares.

Transfer & transmission of shares and debentures; depository system; borrowing powers and debentures.

REFERENCES

- Kapoor N.D., Company Law- Incorporating the provisions of the Companies.
- Kuchal M.C., Modern India Company Law, Shri Mahavir Books, Noida.
- Majumdar, A.K. and Kapoor, G.K., Company Law, Taxmann Publications.
- Ramaiya A., Guide to the Companies Act, Wadhwa & Co, Nagpur.
- Ratan Nolakha, Company Law and Practice; Vikas Publications, New Delhi.
- Singh Avtar, Company Law, Eastern Book Co., Lucknow.
- Tandon B.N., Principles of Auditing; S. Chand and Co., New Delhi.

BC (Voc)-305
OFFICE PRACTICE AND COMMUNICATION

External Marks: 60

Internal Marks: 20

Time: 3 hours

Note: Paper setter will set nine questions in all. Question No. 1 comprising of five short types questions carrying four (4) marks each is compulsory. It covers the entire syllabus. Answer to each question should not be more than one page. Candidate is required to attempt four questions from the remaining eight questions carrying 10 marks each.

Office: concept, functions, importance of an organization, centralization vs. decentralization of office service, principal departments of a modern office.

Filing and indexing: meaning and importance, essentials of a good filing system, centralized vs. decentralized filing system, methods of filing, filing equipments.

Office appliances and machines: study of various types of commonly used appliances and machines i.e. duplicator, accounting machines, calculator, addressing machines, punch card machine, franking machine, weighing and folding machines, sealing machine, dictaphone, cheque protector, cash register, coin sorter, time recorder and such other machines.

Modern office machines: photocopier, duplicator, telephone handling, computer, word processor, scanner printer: their operation and use in the office set up, biometric time attendance machine.

Introduction of computer: importance, types of computers, computer hardware and software, computer operation, firewall and malware protection for computers.

Word processor: concept, creating and editing documents, taking print out, do's and don'ts in details from application point of view; scanner: introduction of scanner, its importance and use in offices.

REFERENCES

- Chopra, R. K., "Administrative Office Management", Himalaya Publishing House.
- Chopra, R. K. and Gauri, Priyanka, "Office Management", Himalaya Publishing House.
- Esterhuysen, C. Harrison, R. and Bosman M., "Office Practice N4 Students Book, Macmillan South Africa Pvt. Ltd.
- Sahoo, S.C. and Kar, Baldev, "Office Management", Himalaya Publishing House.

BC (Voc) -306
TYPEWRITING THEORY (ENGLISH)

External Marks: 60

Internal Marks: 20

Time: 3 hours

Note: Paper setter will set nine questions in all. Question No. 1 comprising of five short types questions carrying four (4) marks each is compulsory. It covers the entire syllabus. Answer to each question should not be more than one page. Candidate is required to attempt four questions from the remaining eight questions carrying 10 marks each.

Carbon Manifolding: carbon papers and their kinds, carrying out correction on carbon copies i.e. use of eraser, erasing shield, while correcting fluid etc., squeezing and spreading carbon economy.

Stencil: cutting and duplicating, techniques of stencil cutting, correction of errors on stencil papers-use of correcting fluid, graft methods and use of gumcoate paper method, signatures and lining on stencil paper with the help of stylus pen and backing sheet; duplicating: kinds of duplicators taking out copies on duplicators, duplicating ink.

Correspondence: business official

REFERENCES

- Pitman Shorthand Instructor and Key, Pearson Edu. (India).
- NEW ERA: Pitman New Era Shorthand, Pearson Edu. (India).
- Pitman NEW ERA – New Course Key, Pearson Edu. (India).

BC-401
CORPORATE ACCOUNTING-II

External Marks: 80
Internal Marks: 20
Time: 3 Hours

Note: Paper setter will set nine questions in all. Question No. 1 comprising of five short types questions carrying four (4) marks each is compulsory. It covers the entire syllabus. Answer to each question should not be more than one page. Candidate is required to attempt four questions from the remaining eight questions carrying 15 marks each.

Valuation of goodwill; valuation of shares: concepts and calculation - simple problem only.

Accounts of holding companies: preparation of consolidated balance sheet with one subsidiary company, relevant provisions of accounting standard 21.

Accounts of banking organizations.

Accounts of insurance companies.

Liquidation of companies.

REFERENCES

- Gupta, Nirmal. Corporate Accounting. Sahitya Bhawan, Agra
- Jain, S.P. and K.L. Narang. Corporate Accounting, Kalyani Publishers, New Delhi.
- Maheshwari, S.N. and S. K. Maheshwari. Corporate Accounting, Vikas Publishing House, New Delhi.
- Monga, J.R. Fundamentals of Corporate Accounting, Mayur Paper Backs, New Delhi.
- Naseem Ahmed, Corporate Accounting, ANE Books Pvt. Ltd. New Delhi.
- Sehgal, Ashok and Deepak Sehgal. Corporate Accounting, Taxman Publication, New Delhi.
- Shukla, M.C., T.S. Grewal, and S.C. Gupta. Advanced Accounts. Vol.-II. S. Chand & Co., New Delhi.

BC-402
BUSINESS STATISTICS-II

External Marks: 80
Internal Marks: 20
Time: 3 Hours

Note: Paper setter will set nine questions in all. Question No. 1 comprising of five short types questions carrying four (4) marks each is compulsory. It covers the entire syllabus. Answer to each question should not be more than one page. Candidate is required to attempt four questions from the remaining eight questions carrying 15 marks each.

Simple Correlation: concept, types: multiple and partial; linear and non-linear; Scatter diagram, Methods: Karl Pearson's co-efficient of correlation, Spearman's Rank Correlation, Concurrent deviation method; Probable and standard errors.

Regression Analysis: meaning, difference between correlation and regression, regression coefficients, methods of calculation of simple regression, standard error of estimate.

Probability; concept and approaches; addition and multiplication laws of probability; Conditional probability: Bayes' Theorem.

Probability distributions: concept, Binomial, Poisson and Normal distributions: their properties and parameters.

REFERENCES

- Gupta S.P., Business Statistics, Sultan Chand Publications, New Delhi.
- Hooda, R.P., Introduction to Statistics, Macmillan, New Delhi.
- Hooda, R.P., Statistics for Business & Economics, Vikas Publications, New Delhi.
- Lewin and Rubin, Statistics for Management, Prentice-Hall of India, New Delhi.
- Sancheti, D.C. and Kapoor, V.K., Statistics (Theory, Methods & Application), Sultan Chand & Sons, Delhi.
- Sharma J.K., Business Statistics, Vikas Publications, New Delhi.
- Hoel & J Assen, Basic Statistics for Business and Economics; John Wiley and Sons, New York.

BC-403
BUSINESS LAWS-II

External Marks: 80

Internal Marks: 20

Time : 3 Hours

Note: Paper setter will set nine questions in all. Question No. 1 comprising of five short types questions carrying four (4) marks each is compulsory. It covers the entire syllabus. Answer to each question should not be more than one page. Candidate is required to attempt four questions from the remaining eight questions carrying 15 marks each.

Negotiable Act 1881: scope, features and types; Negotiation; Crossing; Dishonor and discharge of negotiable instruments.

Indian Partnership Act, 1932: nature of firm, duties and rights of partners, relations of partners to third parties, liabilities of firm and partner, minor, reconstitution of partnership firm, dissolution of a firm and consequences, settlement of accounts, registration of firms, effect of non-registration.

Limited Liability Partnership Act, 2008: meaning, characteristics of Limited Liability Partnership (LLP); Incorporation of LLP; partners and the liability of LLP and partners; accounts, audit and taxation of LLPs, conversion to LLP from firm/private company/unlisted public company; winding up and dissolution of LLP.

Information Technology Act 2000: purpose, digital signature, electronic governance; attribution, acknowledgement and dispatch of electronic records, certifying digital signature, penalties and other provisions.

RTI Act, 2005: important provisions

REFERENCES

- Desai T.R., Indian Contract Act, Sale of Goods Act and Partnership Act, S.C Sarkar & Sons Pvt. Ltd., Kolkata.
- Kapoor, N.D., Business Law, Sultan Chand & Sons, New Delhi.
- Khergsamwala, I.S., The Negotiable Instrument Act, N.M. Tripathi, Mumbai.
- Kuchhal, M.C., Business Law; Vikas Publishing House, New Delhi.
- Kuchhal, M.C., Kuchhal Vivek, Business & Industrial Laws, Vikas Publishing House Pvt. Ltd., N. Delhi.
- Singh, Avtar, The Principles of Mercantile Law, Eastern Book Company, Lucknow.
- Datey, V.S., Business and Corporate Laws, Taxmann Publications, New Delhi.
- Bulchandani, K.R., Business Laws, Himalaya Publishing House, New Delhi.
- Tulsian, P.C., Business Laws, Tata McGraw Hill, New Delhi.
- Datey, V.S., Students' Guide to Economic Laws, Taxmann Publications, New Delhi.

BC-404
COMPANY LAW-II

External Marks: 80

Internal Marks: 20

Time: 3 Hours

Note: Paper setter will set nine questions in all. Question No. 1 comprising of five short types questions carrying four (4) marks each is compulsory. It covers the entire syllabus. Answer to each question should not be more than one page. Candidate is required to attempt four questions from the remaining eight questions carrying 15 marks each.

Membership in companies; Company management and administration; Directors: legal position, qualification, appointment, removal; Powers, duties & liabilities of directors; managerial remuneration; key management personnel: managing director, whole time director, manager; Company Secretary: Role, appointment, duties, liabilities, rights and dismissal.

Meetings: kinds of meetings, requisites of a valid meeting: authority, notice & agenda, quorum, chairperson & conduct of meeting, resolutions, minutes & proxy.

Dividend; accounts of companies; audit & auditors; Prevention of oppression & mismanagement; compromise, arrangement, reconstruction and amalgamation; winding up: meaning, modes of winding up: procedure and consequences of winding up.

REFERENCES

- Kapoor N.D., Company Law- Incorporating the provisions of the Companies.
- Kuchal M.C., Modern India - Company Law: Shri Mahavir Books, Noida.
- Majumdar, A.K. and Kapoor, G.K., Company Law, Taxmann Publications.
- Ramaiya A., Guide to the Companies Act: Wadhwa & Co, Nagpur.
- Ratan Nolakha, Company Law and Practice; Vikas Publications, New Delhi.
- Singh Avtar, Company Law: Eastern Book Co., Lucknow.
- Tandon B.N., Principles of Auditing; S. Chand and Co., New Delhi.

BC (Voc)-405
OFFICE PRACTICE & COMMUNICATION
THEORY

Max. Marks: 60
Internal Marks: 10
Time: 3 Hours

Note: Paper setter will set nine questions in all. Question number one will be compulsory which will be from the entire syllabus. It will contain six short questions. Students are required to attempt four questions from the remaining eight questions. All questions will carry equal marks.

Mailing department: meaning and importance of mail, centralization mail handling on work: its advantages, mail room equipment, sorting table and racks, letter opener, time and date stamps, postal franking machine, addressing machine, mailing scales, post office guide.

Handling mail: inward mail: receiving, sorting, opening, recording, marking, distributing.

Outward mail: folding of letters, preparation of envelopes, sorting, scaling, weighting, stamping, entering in letters, sent book or peon book, dispatching rail parcel service, air mail service, courier service, postal service.

Office correspondence: essentials of a good letter, drafting of business letter, i.e. enquiry, quotation, order, advice making payment, trade reference, complaints, circular letters, follow up letters, official letters, semi-official letters, interview letter, appointment letters, letter for issue of tenders, office notes, office orders etc.

Office equipments; effective use of language, preparation of appointment schedules and maintain visitors' diary, furnishing desire information, instructing co-workers.

PRACTICAL

Max. Marks: 30
Time: 1 Hours

Workability of the candidate is to be judged by the Practical examiners both internal and external jointly giving practical assignments on different type office machines i.e. Franking Machine, Addressing Machine etc. as studied in theory.

REFERENCES

- Kristen, D.T., Guide to Electronic Communication: Using Technology for Effective Business Writing and Speaking, Prentice Hall.

**BC (Voc)-406
SHORTHAND
THEORY**

Max. Marks: 60
Internal Marks: 10
Time: 2 Hours

Note: Paper setter will set nine questions in all. Question number one will be compulsory which will be from the entire syllabus. It will contain six short questions. Students are required to attempt four questions from the remaining eight questions. All questions will carry equal marks.

Extended use of certain consonant: the aspirate, tick and dot 'H'; downward and upward 'R' upward 'Sh'; compound consonants, medical semi circles.

Halving and doubling principle- halving: general principles and their exception, use of halving principle in phraseography; doubling: general principles and their exception, use of doubling principle in phraseography.

Prefixes, suffixes, contraction and intersections- prefixes and suffixes, contractions: general rules and list of contractions; intersections, writing of figures in shorthand, note taking techniques and transcription on typewriter.

SHORTHAND PRACTICAL

Max. Marks: 30
Time: 1 Hours

At least twenty-five contractions/intersections will be given in longhand i.e. English Version, out of which twenty contractions/intersections are required to be written in Shorthand, within a period of ten minutes.
15 Marks

After a gap of 10 minutes an unseen passage of 300 words will be dictated to the candidates by the practical examiner with a minimum speed of 60 w.p.m. The candidate will be dictated in Shorthand. Afterwards, there will be gap of five minutes' time and then the candidates will be given a time of half an hour for transcription of the shorthand notes on the typewriter/computer into English.
15 Marks

BC-501
COST ACCOUNTING

External Marks: 80
Internal Marks: 20
Time: 3 Hours

Note: Paper setter will set nine questions in all. Question No. 1 comprising of five short types questions carrying four (4) marks each is compulsory. It covers the entire syllabus. Answer to each question should not be more than one page. Candidate is required to attempt four questions from the remaining eight questions carrying 15 marks each.

Introduction: nature and scope of cost accounting; cost concepts & classification; methods & techniques.

Materials: material planning & purchasing, pricing of material issue; treatment of material losses, material & inventory control: concept and techniques.

Labour: labour cost control procedure; labour turnover; Idle time and overtime; Methods of wage payment: time and piece rate; incentive schemes.

Overheads: classification, allocation, apportionment and absorption of overheads; under and over-absorption.

Methods of costing: unit costing; job costing; contract costing; process costing (process losses, valuation of work in progress, joint and by-products) service costing (only transport).

Standard costing and variance analysis: material and labour.

Cost control and cost reduction; cost audit; an overview of cost audit standards.

REFERENCES

- Arora, M.N. Cost Accounting – Principles and Practice, Vikas Publishing House, New Delhi.
- Jain, S.P. and K.L. Narang. Cost Accounting: Principles and Methods, Kalyani Publishers, Jalandhar.
- Lal, Jawahar. Cost Accounting, Tata McGraw Hill Publishing Co., New Delhi.
- Maheshwari, S.N. and S.N. Mittal. Cost Accounting: Theory and Problems, Shri Mahabir Book Depot, New Delhi.
- Mittal, D.K. and Luv Mittal. Cost Accounting. Galgotia Publishing Co., New Delhi.
- Nigam, B.M. Lall and I.C. Jain. Cost Accounting: Principles and Practice, Prentice Hall of India, New Delhi.
- Shukla, M.C., T.S. Grewal and M.P. Gupta. Cost Accounting: Text and Problems, S. Chand & Co. Ltd., New Delhi.

BC-502
FINANCIAL MANAGEMENT

External Marks: 80
Internal Marks: 20
Time: 3 Hours

Note: Paper setter will set nine questions in all. Question No. 1 comprising of five short types questions carrying four (4) marks each is compulsory. It covers the entire syllabus. Answer to each question should not be more than one page. Candidate is required to attempt four questions from the remaining eight questions carrying 15 marks each.

Financial management: nature, scope, objectives and significance of financial management; recent developments in financial management.

Financial planning and forecasting: need, importance, drafting a financial plan; capitalization, over-capitalization and under-capitalization; financial forecasting: meaning, benefits and techniques of financial forecasting; sources of finance: short-term, medium term and long term

Cost of capital: significance, computation of cost of debt, equity & preference share capital and retained earnings, weighted average cost of capital.

Capital structure decisions: meaning and determinants of capital structure; theories of capital structure

Capital budgeting decisions: nature & importance, factors influencing capital expenditure decisions, techniques of capital budgeting

Working capital management: need, types & determinants, forecasting of working capital requirements; management of cash.

REFERENCES

- Brigham, E.F. and Houston, J. F. : Fundamentals of Financial Management, Cengage, New Delhi.
- Hampton: Financial Decision Making, Prentice Hall of India, New Delhi.
- Khan, M. Y. and Jain, P.K.: Financial Management, Tata McGraw Hill, New Delhi.
- Prasanna, Chandra: Financial Management, Tata McGraw Hill, New Delhi.
- Ravi M. Kishore: Financial Management, Taxmann Publications Pvt. Ltd., New Delhi.
- Sinha, Pradip Kumar: Financial Management, Excel Books, New Delhi.
- Van, Horne: Financial Management and Policy, Prentice Hall of India, New Delhi.

BC-503
GOODS AND SERVICES TAX

External Marks: 80
Internal Marks: 20
Time: 3 Hours

Note: Paper setter will set nine questions in all. Question No. 1 comprising of five short types questions carrying four (4) marks each is compulsory. It covers the entire syllabus. Answer to each question should not be more than one page. Candidate is required to attempt four questions from the remaining eight questions carrying 15 marks each.

GST: meaning, taxable person, registration: procedure and documents required.

Levy and collection of GST

Time and place of supply of goods and services, value of taxable supply

Computation of input tax credit and transfer of input tax credit

Tax invoice credit and debit note

Various returns to be filed under GST

Payment of tax including TDS, Interest Provisions on delayed payment

Offences and penalties.

REFERENCES

- Ahuja Girish & Gupta Ravi, Practical approach to Income tax, Wealth Tax and Central sales tax (Problems and Solutions with Multiple choice questions); Bharat Law House Pvt. Ltd., New Delhi.
- Central Excise Act.
- Central Sales Tax Act.
- Customs Act.
- Goods and Services Tax Act.

BC-504
INCOME TAX-I

External Marks: 80
Internal Marks: 20
Time: 3 Hours

Note: Paper setter will set nine questions in all. Question No. 1 comprising of five short types questions carrying four (4) marks each is compulsory. It covers the entire syllabus. Answer to each question should not be more than one page. Candidate is required to attempt four questions from the remaining eight questions carrying 15 marks each.

Introduction to income tax: concept, tax, person, income, agricultural income, casual income, previous year, financial year, assessment year, gross total income, total income; tax management: tax evasion, avoidance, and tax planning.

Basis of charges: scope of total income, residence and tax liability, income which does not form part of total income.

Heads of income: income from salary, house property; profit and gains from business and profession, capital gains and other sources.

Clubbing and aggregation of income.

Provisions regarding set-off and carry forward of losses.

REFERENCES

- Gaur and Narang, Income Tax Law & Practice, Kalyani Publishers, Jalandhar.
- Girish Ahuja and Ravi Gupta, Systematic Approach, C.C.H. India Publications, New Delhi.
- Mehrotra H.C., Income Tax Law & Account, Sahitya Bhawan Publications, Agra.
- Prasad, Bhagwati, Income Tax Law & Practice, Wishwan Prakashan, Bhopal.
- Singhania V.K., Student's Guide to Income Tax, Taxmann Publications Pvt. Ltd., New Delhi.

BC (Voc)-505
OFFICE PRACTICE

External Marks: 60

Internal Marks: 20

Time: 3 hours

Note: Paper setter will set nine questions in all. Question No. 1 comprising of five short types questions carrying four (4) marks each is compulsory. It covers the entire syllabus. Answer to each question should not be more than one page. Candidate is required to attempt four questions from the remaining eight questions carrying 10 marks each.

Office stationary: types of papers and envelopes control of consumption of papers, ink/toners/cartridge, typewriting ribbons, carbon papers, pins, clips, erasers etc. issue thereof, stock and stock record.

Meeting: notice, agenda, physical facilities, quorum, providing secretarial assistance.

Using information: working knowledge of making use of information from different sources- telephone directory, post office guide, railway time table, teleprinter, telex, facsimile, telegraphy, internet.

Making travel arrangement (offline and online): preparing tour programme, railway and air reservation booking, hotel accommodation, fitting of form for tour advance, preparing TA bills.

REFERENCES

- Chopra, R. K., “Administrative Office Management”, Himalaya Publishing House.
- Chopra, R. K. and Gauri, Priyanka, “Office Management”, Himalaya Publishing House.
- Esterhuysen, C. Harrison, R. and Bosman M., “Office Practice N4 Students Book, Macmillan South Africa Pvt. Ltd.
- Sahoo, S.C. and Kar, Baldev, “Office Management”, Himalaya Publishing House.

**BC (Voc)-506
TYPEWRITING (ENGLISH)**

Max. Marks: 80

Time: 3 hours

Note: There will be pre-set question papers depending on number of groups containing five questions in all, as mentioned below. The candidates are required to attempt all the questions. An interval of five minutes is to be given at the end of each question.

Typewriting-

- (i) A passage of 800 words to be typed in twenty minutes at the speed of 40 w.p.m. 16 Marks
- (ii) A letter of 400 words to be typed in twenty minutes with one carbon copy of the same. 16 Marks
- (iii) A tabular statement of not more than four columns and fifteen items to be typed in twenty minutes with proper display. 16 Marks
- (iv) A subject matter containing 400 words is to be typed on stencil paper i.e. stencil cutting within twenty minutes. 16 Marks
- (v) A manuscript of handwritten material containing 200 words is to be typed in twenty minutes. 16 Marks

Note: The practical examination will be conducted jointly by internal and external examiners as per University Policy.

BC-601
MANAGEMENT ACCOUNTING

External Marks: 80
Internal Marks: 20
Time: 3 Hours

Note: Paper setter will set nine questions in all. Question No. 1 comprising of five short types questions carrying four (4) marks each is compulsory. It covers the entire syllabus. Answer to each question should not be more than one page. Candidate is required to attempt four questions from the remaining eight questions carrying 15 marks each.

Management accounting: concept, scope, techniques and significance, comparison between financial accounting, cost accounting and management accounting.

Management reporting: need and type of reports.

Management information system.

Analysis of financial statements: comparative statements, common size statements, ratio analysis: liquidity, solvency, profitability and turnover; trend analysis.

Cash flow and funds flow statements: need and method of preparing statements.

Absorption V/S variable costing: features and income determination, cost volume profit analysis, break-even analysis, contribution; P/V ratio, break-even point, Margin of safety, Angle of incidence, determination of cost indifference point.

Budgeting and budgetary control: need, methods and types of budgets, essentials of budgetary control system.

REFERENCES

- Drury, Colin. Management and Cost Accounting, Thomson Learning.
- Garrison H., Ray and Eric W. Noreen. Managerial Accounting, McGraw Hill.
- H.V. Jhamb, Management Accounting, ANE Books Pvt. Ltd. New Delhi.
- Horngreen, Charles T., Gary L. Sundem. Introduction to Management Accounting, Prentice Hall.
- Horngreen, Charles T., George Foster and Srikant M. Dattar. Cost Accounting, A Managerial Emphasis, Prentice Hall of India Ltd., New Delhi.
- Jain, S.P. and K.L. Narang. Cost Accounting: Principles and Methods, Kalyani Publishers, Jalandhar.
- Khan, M.Y. and P.K. Jain. Management Accounting, Tata McGraw Hill, Publishing Co., New Delhi.
- Lal, Jawahar. Advanced Management Accounting Text and Cases. S. Chand & Co., New Delhi.
- Lal, Jawahar. Cost Accounting, Tata McGraw Hill Publishing Co., New Delhi.
- Singh, S. K. and Gupta Lovleen. Management Accounting – Theory and Practice. Pinnacle Publishing House.

BC-602
FUNDAMENTALS OF INSURANCE

External Marks: 80

Internal Marks: 20

Time: 3 Hours

Note: Paper setter will set nine questions in all. Question No. 1 comprising of five short types questions carrying four (4) marks each is compulsory. It covers the entire syllabus. Answer to each question should not be more than one page. Candidate is required to attempt four questions from the remaining eight questions carrying 15 marks each.

Introduction to insurance: life and general insurance; purpose, need and principles of insurance; insurance as a social security tool; insurance and economic development.

Contract of life insurance: principles and practice of life insurance; parties to the contract, their rights and duties; conditions and terms of policy, effects of non-compliance; nominations and assignment practices in connection with collection of premium, revivals, loans, surrenders, claims, bonuses and annuity payments; present structure & growth of life insurance in India; claims settlement procedure.

Fire insurance: principles of fire insurance contracts; fire insurance policy, conditions, assignment of policy, claims settlement procedure.

Marine insurance: marine insurance policy and its conditions, premium, double insurance; assignment of policy warranties, voyage; loss and abandonment; partial losses and particular charges; salvage; total losses and measures of indemnity; claims settlement procedures.

Accident and motor insurance: policy and claims settlement procedures.

Insurance intermediaries – role of agents and procedure for becoming an agent; cancellation of license; revocation/suspension/termination of agent appointment; code of conduct; unfair practices.

REFERENCES

- Godwin, Principles and Practices of Fire Insurance.
- Gupta, O.S., Life Insurance, Frank Brothers, New Delhi.
- Insurance Regulatory Development Act.
- Karam Pal, Bodla B.S. & Garg M.C., Insurance Management, Deep & Deep Publications, New Delhi.
- Life Insurance Corporation Act.
- Mishra, M.N., Insurance Principles and Practice; S. Chand and Co., New Delhi.
- Mishra, M.N., Life Insurance Corporation of India, Raj Books, Jaipur.
- Vinayakam N. Radhaswamy and Vasudevan, S.V.: Insurance-Principles and Practice, S.Chand and Co., New Delhi.

BC-603
HUMAN RESOURCE MANAGEMENT

External Marks: 80
Internal Marks: 20
Time: 3 Hours

Note: Paper setter will set nine questions in all. Question No. 1 comprising of five short types questions carrying four (4) marks each is compulsory. It covers the entire syllabus. Answer to each question should not be more than one page. Candidate is required to attempt four questions from the remaining eight questions carrying 15 marks each.

Human resource management: meaning, nature, history and scope, objectives, functions, importance; HRM vs. HRD and personal management.

Human resource planning: meaning, importance, objectives, process, factors affecting manpower planning, problems and suggestions for making HR planning effective.

Job Analysis: meaning, process of job analysis, methods of collecting job analysis data, potential problems with job analysis; job description and job specification.

Recruitment: meaning, purpose, recruitment policy, factors affecting recruitment; source of recruitment, internal and external methods of recruitment. Selection: meaning, purpose, difference between recruitment and selection; process of selection; barriers to effective selection.

Placement, induction and internal mobility: placement; induction/orientation: meaning, objectives, content and responsibility for induction; internal mobility: meaning & need; transfer: purpose, types; benefits and problems, transfer policy; promotion: purpose, basis, promotion policy; demotion: causes, demotion policy.

Training: meaning, training and education, training and development, objectives, importance, steps in designing training programme; training methods: on-the-job and off-the-job methods.

Performance appraisal: meaning, features, merits, limitations, process and methods of performance appraisal.

REFERENCES

- Aswathappa K., HR and Personnel Management, Tata McGraw Hill Publishers, New Delhi.
- Aswathappa K., HRM Text & Cases, Tata McGraw Hill Publishers, New Delhi.
- Bernardin H. John, HRM, Tata McGraw Hill Publishers Comp. Ltd., New Delhi.
- Decenzo, D.A., Human Resource Management, John Willy, New Delhi.
- Dessler Gary, Human Resource Management, PHI, New Delhi.
- Fisher, D.C., Schoenfeldt. F.L. and Shaw, B.J., HRM, Houghton Mifflin Company, New Delhi.
- French W.L., Human Resource Management, Houghton Mifflin Company, Chennai.
- Gupta Shashi K., Joshi Rosy, Human Resource Management: Text and Cases, Kalyani Publishers, New Delhi.
- Halдар Uday Kumar, Human Resource Management, Oxford Publication, New Delhi.
- Rao V.S.P., Human Resource Management - Text & Cases, Excel Books, New Delhi.
- Tapomoy Deb, Managing Human Resource & Industrial Relations, Excel Books Publications.

BC-604
INCOME TAX-II

External Marks: 80
Internal Marks: 20
Time: 3 Hours

Note: Paper setter will set nine questions in all. Question No. 1 comprising of five short types questions carrying four (4) marks each is compulsory. It covers the entire syllabus. Answer to each question should not be more than one page. Candidate is required to attempt four questions from the remaining eight questions carrying 15 marks each.

Deductions under section 80C to 80U in computing total income.

Computation of total income and tax liability of an individual and H.U.F.

Computation of total income and tax liability of a Firm.

Deduction of tax at source; advance payment of tax.

Income tax authorities and their powers.

Procedure for assessment; different types of returns.

Procedure of filing e-return and revised return.

Recovery and refund of tax.

Penalties and prosecutions; appeals and revision.

REFERENCES

- Gaur and Narang, Income Tax Law & Practice, Kalyani Publishers, Jalandhar.
- Girish Ahuja and Ravi Gupta, Systematic Approach, C.C.H. India Publications, New Delhi.
- Mehrotra H.C., Income Tax Law & Account, Sahitya Bhawan Publications, Agra.
- Prasad, Bhagwati, Income Tax Law & Practice, Wishwan Prakashan, Bhopal.
- Singhania V.K., Student's Guide to Income Tax, Taxmann Publications Pvt. Ltd., New Delhi.

**BC (Voc)-605
COMPUTER APPLICATIONS
THEORY**

Max. Marks: 70
Internal Marks: 10
Time: 3 Hours

Note: Paper setter will set nine questions in all. Question number one will be compulsory which will be from the entire syllabus. It will contain seven short questions carrying two (02) marks each. Students are required to attempt four questions from the remaining eight questions. All questions will carry equal marks.

Computer: introduction, characteristics, application to business, CPU: main memory and secondary storage services; input/output devices, personal computer, laptop; internet and computing on mobile phones.

Configuration, windows operating system and characteristics, disc-operating systems, file management and disc management command, words, pronouncing, elaborating, block, saving, formatting, shelling ched and printing command.

MS Office: MS Word, MS Excel, MS PowerPoint

Various operating systems: Windows & LINUX.

PRACTICAL

Max. Marks: 20
Time: 30 Min.

Two practical assignments carrying 10 marks each from above syllabus will be given by the practical examiners.

BC (Voc) -606
SHORTHAND (ENGLISH) PRACTICAL

Max. Marks: 100
Time: 2 Hours

Note: There will be pre-set question-papers depending on the number of groups. Each group will have a separate Question-Paper containing four questions as mentioned below. The candidates are required to attempt all the four questions compulsorily.

(i) Two letters containing 400 words is to be dictated at the speed of 80 w.p.m. which is to be typed by the candidates on the typewriter/computer within a period of 25 minutes.

50 marks

(ii) After a gap of five minutes, two passages of 400 words is to be dictated in five minutes at a speed of 80 w.p.m. which is to be transcribed by the candidates into longhand within a period of twenty minutes.

50 Marks

Note: The practical examination will be conducted jointly by internal and external examiners as per University Policy.

**Syllabus for Bachelor of Commerce (Vocational) Scheme
w.e.f. 2017-2018 in Phased Manner
Principles and Practice of Insurance
(Vocational Course)**

Each student who has opted for the above said course shall opt two theory papers in each Semester in addition to four papers common with B.Com. General Scheme.

Semester –I

Paper Code	Subject	External	Internal	Max. Marks
BC-101	Financial Accounting-I	80	20	100
BC-102	Micro Economics	80	20	100
BC-103	Principles of Business Management	80	20	100
BC-104	Computer Applications in Business	80	20*	100
BC(Voc)-105	Life Insurance-I	80	20	100
BC(Voc)-106	General Insurance -I	80	20	100

***Internal Assessment based on Practical**

Semester –II

Paper Code	Subject	External	Internal	Max. Marks
BC-201	Financial Accounting-II	80	20	100
BC-202	Macro Economics	80	20	100
BC-203	Fundamentals of Marketing	80	20	100
BC-204	E-Commerce	80	20*	100
BC(Voc)-205	Life Insurance -II	80	20	100
BC(Voc)-206	General Insurance -II	80	20	100
BC-207	Environmental Studies (Qualifying Paper)	-	-	100

***Internal Assessment based on Practical**

Semester –III

Paper Code	Subject	External	Internal	Max. Marks
BC-301	Corporate Accounting-I	80	20	100
BC-302	Business Statistics-I	80	20	100
BC-303	Business Laws-I	80	20	100
BC-304	Company Law-I	80	20	100
BC(Voc)-305	Fire Insurance	60	20	80
BC(Voc)-306	Insurance Business Regulations	60	20	80
BC(Voc)-307	On-the-Job Training Report	40	-	40

Semester –IV

Paper Code	Subject	External	Internal	Max. Marks
BC-401	Corporate Accounting-II	80	20	100
BC-402	Business Statistics-II	80	20	100
BC-403	Business Laws-II	80	20	100
BC-404	Company Law-II	80	20	100
BC(Voc)-405	Marine Insurance	80	20	100
BC(Voc)-406	Insurance and Finance	80	20	100

Semester –V

Paper Code	Subject	External	Internal	Max. Marks
BC-501	Cost Accounting	80	20	100
BC-502	Financial Management	80	20	100
BC-503	Goods and Services Tax	80	20	100
BC-504	Income Tax-I	80	20	100
BC(Voc)-505	Property and Liability Insurance-I	60	20	80
BC(Voc)-506	Group Insurance and Retirement Benefit Schemes	60	20	80
BC(Voc)-507	On-the-Job Training Report	40	-	40

Semester –VI

Paper Code	Subject	External	Internal	Max. Marks
BC-601	Management Accounting	80	20	100
BC-606 (ii)	Corporate Governance	80	20	100
BC-603	Human Resource Management	80	20	100
BC-604	Income Tax-II	80	20	100
BC(Voc)-605	Property and Liability Insurance-II	80	20	100
BC(Voc)-606	Agriculture and Rural Insurance	80	20	100

The students shall undergo four to six weeks On-the-Job Training after second and fourth semester examination (during vacations) to get a practical experience of principles and practices of insurance. The faculty will supervise the students for their training. Training Report shall be submitted to the college before the commencement of the third and fifth semester examination. Training Reports will be sent for evaluation to an external examiner by the University. There will be no Viva-Voce of the training reports.

The candidates shall be issued B.Com. (vocational) with Principles and Practice of Insurance. They shall be eligible to get admission to M. Com and other Post-graduate classes after passing the said course just like other B.com students.

BC-101
FINANCIAL ACCOUNTING-I

External Marks: 80

Internal Marks: 20

Time: 3 Hours

Note: Paper setter will set nine questions in all. Question No. 1 comprising of five short types questions carrying four (4) marks each is compulsory. It covers the entire syllabus. Answer to each question should not be more than one page. Candidate is required to attempt four questions from the remaining eight questions carrying 15 marks each.

Financial accounting: meaning, need, objectives & scope; book-keeping and accounting; branches of accounting; accounting principles: concepts and conventions; accounting cycle and accounting equation; journal; rules of journalizing; ledger & trial balance; Rectification of Errors: suspense account; effect on profit.

Capital and Revenue: Concept and classification of income; expenditure; receipts.

Depreciation provisions and reserves: concept and classification; Methods of depreciation accounting.

Final Accounts: manufacturing, trading, profit & loss account; Balance sheet; adjustment entries.

Accounts of Non-profit Organizations.

Consignment Accounts: accounting records; Normal and abnormal Loss; Valuation of unsold stock.

REFERENCES

- Anthony, R.N. and Reece, J.S. : Accounting Principle, Richard Irwin Inc.
- Compendium of Statement of Standards of Accounting: The Institute of Chartered Accountants of India, New Delhi.
- Gupta R. L. and Radhaswamy, M. : Financial Accounting, Sultan Chand and Sons, New Delhi.
- Monga J.R, Ahuja Girish, and Sehgal Ashok: Financial Accounting; Mayur Paper Back, Noida.
- Shukla, M.C. Grewal T.S. and Gupta, S.C. : Advanced Accounts, S. Chand & Co., New Delhi.

BC-102
MICRO ECONOMICS

External Marks: 80
Internal Marks: 20
Time: 3 Hours

Note: Paper setter will set nine questions in all. Question No. 1 comprising of five short types questions carrying four (4) marks each is compulsory. It covers the entire syllabus. Answer to each question should not be more than one page. Candidate is required to attempt four questions from the remaining eight questions carrying 15 marks each.

Meaning, nature and scope of economics; micro and macroeconomics; Theories of demand: cardinal utility approach; Indifference curve approach: assumptions, properties, consumer equilibrium, price, income and substitution effects, limitations; Nature of demand function: law of demand; elasticity of demand: price, income and cross; measurement methods of price elasticity of demand.

Production function: meaning and concepts, law of variable proportions; economies and diseconomies of scale; law of returns to scale; Cost concepts; Theory of costs: traditional and modern.

Equilibrium of firm and industry under perfect competition; price and output determination under monopoly, price discrimination; price determination under monopolistic competition: Chamberlin's approach, monopolistic competition vs monopoly.

REFERENCES

- Ahuja H.L.: Business Economics; S. Chand & Co., New Delhi
- Browning Edger K. and Browning Jacquenlence M: Microeconomic Theory and Applications, Kalyani, New Delhi.
- Dwivedi, D.N., Managerial Economics, Vikas Publications, New Delhi.
- Ferguson P.R. and Rothschild R. and Ferguson G.J.: Business Economics; Macmillan, Hampshire.
- John P. Gould. Jr. and Edward P. Lazear: Microeconomic Theory, All India Traveller, Delhi.
- Jhingan, M.L., Managerial Economics, Vrinda Publications.
- Koutsoyiannis A.: Modern Microeconomics; Macmillan New Delhi.
- Nellis & Parker: The Essence of Business Economics; Prentice Hall, New Delhi.
- Richard G. Lipsey: An Introduction to Positive Economics; ELBS, Oxford.
- Singler G.: The Theory of Price; Prentice Hall of India.
- Watson Donalds and Getz Moloclm: Price Theory and its user; Khasla Publishing House, New Delhi.

BC-103
PRINCIPLES OF BUSINESS MANAGEMENT

External Marks: 80

Internal Marks: 20

Time: 3 Hours

Note: Paper setter will set nine questions in all. Question No. 1 comprising of five short types questions carrying four (4) marks each is compulsory. It covers the entire syllabus. Answer to each question should not be more than one page. Candidate is required to attempt four questions from the remaining eight questions carrying 15 marks each.

Introduction to commerce: concept, nature, importance and scope, components of commerce, evolution of commerce, commerce and business.

Introduction to Management: concept, characteristics and significance, Process/Functions of Management, Coordination.

Management: as Science, Art and profession.

Approaches to Management: Classical and Neo classical approach, Behavioral approach, Management science approach, Systems approach and Contingency approach.

Planning: concept, process & importance, Types of Plans: Policy, Programme, Strategy, Vision, Mission, Goals, and Objectives.

Organizing: meaning, principles and benefits of organizations; Organizational structure: Functional, Line vs. Staff, matrix, Formal vs. Informal; Organizational structure for large scale business organization.

Delegation: meaning, advantages, barriers to delegation, guidelines for effective delegation.

Decentralization and Centralization: advantages and disadvantages, factors influencing decentralization.

Staffing: meaning, importance & scope of staffing.

Directing: concept; Motivation: concept, objectives & significance, Approaches to motivation.

Leadership: concept, significance & functions, Leadership styles, approaches to leadership.

Controlling: meaning and characteristics of control, process of control, prerequisites of an effective control system; controlling techniques.

REFERENCES

- Bhattacharya Kumar Deepak, Principles of Management, Pearson, New Delhi.
- Drucker F. Peter, The Practice of Management, Allied Publishers, Bombay.
- Gilbert, R. Danil, Freeman, E.R. & Stoner, F.J.A., Management, Prentice Hall, New Delhi.
- O'Donnel Cyril & Koontz Harold, Management, McGraw Hill, New Delhi.
- Ramaswamy, Principles of Management, Himalaya Publishing House, New Delhi.
- Srinivasan R. & Chunawala, S.A., Management - Principles & Practice, Himalaya Publishing House, Bombay.
- Stoner, A. James & Wanbel Charles, Management, Prentice Hall of India, New Delhi.
- Tripathi, P.C. & Reddy, P.N., Principles of Management, Tata McGraw Hill, New Delhi.

BC-104
COMPUTER APPLICATIONS IN BUSINESS

External Marks: 80

Internal Marks: 20

Time: 3 Hours

Note: Paper setter will set nine questions in all. Question No. 1 comprising of five short types questions carrying four (4) marks each is compulsory. It covers the entire syllabus. Answer to each question should not be more than one page. Candidate is required to attempt four questions from the remaining eight questions carrying 15 marks each.

Introduction to Computers: definition, components and characteristics of computers; Input and output devices: memory and mass storage devices; Introduction to modern CPU and processors.

Computer software: introduction, types of software: system, application and utility software; Programming languages; Introduction to operating system: types and function of operating system; Real-time applications; Operating systems for Tabs, mobile phones, Android, etc.; Open source software: An overview.

Application software: Spreadsheets, Word processors, Database management software; Networks basic, types of networks, topologies, media, hardware and software required for networking.

Practical: A student must be able to work on Windows and be proficient in the use of MS Word, MS Excel, and PowerPoint.

REFERENCES

- Leon, Alexis: Fundamental of Information Technology, Vikas Publication House (P) Ltd., New Delhi
- Mansfield, Ron: The Compact Guide to Microsoft Office, BPB Publication, Delhi.
- Minoli, Daniel, Internet and Intranet Engineering, Tata McGraw-Hill Publishing Co Ltd., New Delhi.
- Saxena, Sanjay: A First Course in Computer, Vikas Publication House (P) Ltd., New Delhi.

BC(Voc)-105
LIFE INSURANCE-I

External Marks: 80

Internal Marks: 20

Time: 3 Hours

Note: Paper setter will set nine questions in all. Question No. 1 comprising of five short types questions carrying four (4) marks each is compulsory. It covers the entire syllabus. Answer to each question should not be more than one page. Candidate is required to attempt four questions from the remaining eight questions carrying 15 marks each.

Insurance: concept, nature, need and functions; evolution of insurance, types of insurance; growth of insurance in India: insurance and economic development.

Introduction to life insurance: nature, role, scope and uses of life insurance; life insurance as a collateral, financing business continuation, protection to property, investment; principles of life insurance.

Types of life insurance policies/products in India: proposal and application form, warranties, medical examination, policy construction and delivery, policy provision, lapse revival, surrender value, paid-up policies, maturity, nomination and assignment; suicide and payment of insured amount; loan to policy-holders.

Life insurance risk: factors governing sum assured; methods of calculating economic risk in life insurance proposal; measurement of risk and mortality tables; calculation of premium; treatment of sub-standard risks.

REFERENCES

- Karam Pal, Bodla B.S. and Garg M.C., Insurance Management, Deep & Deep Publications, New Delhi.
- Huebner S.S. and Kennerth Black Jr.: Life Insurance, Prentice Hall Inc.
- Meher Robert, L.: Life Insurance; Theory and Practice, Business Publications, Texas.
- Maclean: Life Insurance
- Gupta O.S.: Life Insurance- Frank Brothers, New Delhi.
- Mishra, M.N.: Insurance Principles and Practice, Delhi, Vikas Publishing House.

BC(Voc)-106
GENERAL INSURANCE-I

External Marks: 80

Internal Marks: 20

Time: 3 Hours

Note: Paper setter will set nine questions in all. Question No. 1 comprising of five short types questions carrying four (4) marks each is compulsory. It covers the entire syllabus. Answer to each question should not be more than one page. Candidate is required to attempt four questions from the remaining eight questions carrying 15 marks each.

General insurance: concept, nature, significance, scope; principles of general insurance.

Classification of general insurance: fire insurance, marine insurance, social insurance, personal insurance, motor insurance, and miscellaneous insurance.

The structure and operation of insurance business: insurance contract fundamentals; insurance marketing; insurance loss payment; underwriting, rating of risks, non-life insurance pricing, reinsurance.

General insurance documentation and procedures: proposal form, cover note, certificate of insurance and the policy; warranties; construction of policies; endorsements and duration of contract; nomination and assignment; termination of the contract; refund of premium and renewal notice.

General insurance claim settlement procedure; surrender value of non life insurance policy

REFERENCES

- Biakelhaupt and Magee, General Insurance, Richard D. Irwin, Inc., Homewood, Illinois, Irwin Dorsey Limited, George-town, Ontario.
- Karam Pal, Bodla B.S. and Garg M.C., Insurance Management, Deep & Deep Publications, New Delhi.
- Gupta, P.K., Fundamental of Insurance, Himalaya Publishing House.

BC-201
FINANCIAL ACCOUNTING-II

External Marks: 80

Internal Marks: 20

Time: 3 Hours

Note: Paper setter will set nine questions in all. Question No. 1 comprising of five short types questions carrying four (4) marks each is compulsory. It covers the entire syllabus. Answer to each question should not be more than one page. Candidate is required to attempt four questions from the remaining eight questions carrying 15 marks each.

Branch Accounts: dependent branch, debtor's system, stock and debtor system; final accounts; wholesale branch.

Hire purchase and installment purchase system: concept and legal provisions regarding hire-purchase contract; accounting records for goods of substantial sale value.

Partnership account: characteristics of partnership; partnership deed; final accounts; adjustment after closing the accounts; fixed and fluctuating capital; accounts; goodwill; joint life policy; change in profit sharing ratio.

Reconstitution of partnership firm: admission; retirement; death of a partner; dissolution of partnership: modes & accounting treatment.

REFERENCES

- Anthony, R.N. and Reece, J.S.: Accounting Principle: Richard Irwin Inc.
- Compendium of Statement of Standards of Accounting: The Institute of Chartered Accountants of India, New Delhi.
- Gupta RL. and Radhaswamy, M.: Financial Accounting; Sultan Chand and Sons, New Delhi.
- Monga J.R, Ahuja Girish, and Sehgal Ashok: Financial Accounting; Mayur Paper Back, Noida.
- Shukla, M.C. Grewal T.S. and Gupta, S.C.: Advanced Accounts; S. Chand Publishing.

BC-202
MACRO ECONOMICS

External Marks: 80
Internal Marks: 20
Time: 3 Hours

Note: Paper setter will set nine questions in all. Question No. 1 comprising of five short types questions carrying four (4) marks each is compulsory. It covers the entire syllabus. Answer to each question should not be more than one page. Candidate is required to attempt four questions from the remaining eight questions carrying 15 marks each.

Macro economics: concept, nature, scope, and variables; national income: concept and measurement; circular flow of income (four core sectors); consumption function; investment function; multiplier: concepts and importance; principle of acceleration.

Classical & Keynesian theory of income, output and employment; income determination in closed economy.

Inflation: meaning, types, theories, causes, effects and remedial measures.

Business cycle: meaning, and phases; Hicks & Samuelson Theory, measures for business cycles.

REFERENCES

- Ahuja, H.L., Macro Economics, S. Chand Publications, New Delhi.
- Branson, William H. Macroeconomic Theory and Policy A.I.T.B.S. Publishers & Distributors, Delhi.
- Burda, Michael, and Wyplosz. Macroeconomics A European Text. Oxford University Press, Oxford.
- Dornbusch, Rudiger, and Stanley. Fischer. Macroeconomics. McGraw-Hill.
- Dwivedi, D.N., Macro Economics, Tata McGraw Hill, New Delhi.
- Jhinghan M.L.: Advanced Economic Theory. Vrinda Publications, New Delhi.
- John P. Gould. Jr. and Edward P. Lazear: Macroeconomic Theory, All India Traveller, Delhi.
- Salvatore, Dominick. International Economics, John Wiley & Sons Singapore.

BC-203
FUNDAMENTALS OF MARKETING

External Marks: 80

Internal Marks: 20

Time: 3 Hours

Note: Paper setter will set nine questions in all. Question No. 1 comprising of five short types questions carrying four (4) marks each is compulsory. It covers the entire syllabus. Answer to each question should not be more than one page. Candidate is required to attempt four questions from the remaining eight questions carrying 15 marks each.

Introduction: meaning, concepts & principles of marketing; marketing management; marketing mix.

Analysis of marketing environment: internal environment, external environment: demographic, socio-cultural, political, economic, natural, technological, and legal.

Market Segmentation: concept & bases of market segmentation; understanding consumer behavior.

Product: meaning, classification, product mix and product line decisions; product life cycle; new product development process; branding; packaging; labelling.

Pricing: pricing objectives; factors influencing pricing; pricing strategies.

Promotion: element of promotion mix.

Distribution channel: meaning, types, role and factors affecting choice of distribution channel.

REFERENCES

- Baines, Paul, Chris, Fill, Page, Kelly, Marketing, Oxford University Press, New Delhi
- Kazmi, Marketing Management, Excel Books.
- Kotler, P., Marketing Management, Pearson Education, New Delhi.
- Kumar Arun & Meenakshi, N., Marketing Management, Vikas Publications, New Delhi.
- Madaan KVS., Fundamentals of Retailing, Tata McGraw Hill, New Delhi
- Panda, T. K., Marketing Management, Excel Books, New Delhi
- Raju M. S., Rao, J V P, Fundamentals of Marketing, Excel Books, New Delhi
- Ramaswamy and Namakumari, S., Marketing Management, Macmillan, New Delhi
- Saxena Rajan, Marketing Management, Tata McGraw Hill, New Delhi
- Stanton, Etzel et al., Fundamentals of Marketing, McGraw Hill, New York

BC-204
E-COMMERCE

External Marks: 80

Internal Marks: 20

Time: 3 Hours

Note: Paper setter will set nine questions in all. Question No. 1 comprising of five short types questions carrying four (4) marks each is compulsory. It covers the entire syllabus. Answer to each question should not be more than one page. Candidate is required to attempt four questions from the remaining eight questions carrying 15 marks each.

Introduction to internet: concept, application and uses of Internet, Internet services.

Information Technology and Business: concepts of data, information and information system, effects of IT on business; Types of information system: Transaction Processing System (TPS), Management Information System (MIS).

Introduction to E-commerce; e-commerce and world wide web; e-commerce application services; e-commerce models: B2B, B2C, C2C; electronic data interchange: benefits, components of EDI, EDI implementation, security issues in e-commerce.

M-commerce and e-governance: an overview.

Practical: The students should be able to work on Internet - search engines, communication through Internet. Research using online sources – surveys, research on social networking sites. Be familiar with e-governance initiation such as E-disha, digital locker, apps, etc.

REFERENCES

- Bajaj, Kamlesh K and Debjani Nag, E-commerce – The Cutting Edge of Business, Tata McGraw Hill (P) Ltd., New Delhi.
- Greenstein, Marilyn, and Todd M. Feinman, Electronic Commerce, Tata McGraw Hill, New Delhi.
- Leon, Alexis: Fundamental of Information Technology, Vikas Publication House (P) Ltd., New Delhi
- Minoli, Daniel, Internet and Intranet Engineering, Tata McGraw-Hill Publishing Co Ltd., New Delhi.
- Whitley, David, E-Commerce: Strategy, Technology and Applications, Tata McGraw-Hill Publishing Co Ltd., New Delhi.

BC(Voc)-205
LIFE INSURANCE-II

External Marks: 80

Internal Marks: 20

Time: 3 Hours

Note: Paper setter will set nine questions in all. Question No. 1 comprising of five short types questions carrying four (4) marks each is compulsory. It covers the entire syllabus. Answer to each question should not be more than one page. Candidate is required to attempt four questions from the remaining eight questions carrying 15 marks each.

Life insurance policies: types, features and applicability; important life insurance policies issued by LIC and the private sector life insurance companies.

Investment of life insurance fund: surrender value; valuation and surplus; payment of bonus; life insurance annuities; important legal provisions and judicial pronouncements in India.

Life insurance: claim settlement procedure.

Insurance intermediaries: broker and code of conduct; insurance agents- eligibility, functions and code of conduct; surveyors and loss assessment, insurance intermediaries in India.

Life insurance salesmanship: rules of agency; qualities of an insurance salesman; rules to canvass business for prospective customers; after-sale service to policy-holders.

REFERENCES

- Meher Robert, L.: Life Insurance; Theory and Practices, Business Publications, Texas.
- Huebner S.S. and Kennerth Black Jr.: Life Insurance, Prentice Hall Inc. Englewood Cliffs, New Jersey.
- Gupta O.S.: Life Insurance, Frank Brothers, New Delhi.
- Mishra, M.N.: Insurance Principles and Practice, Delhi, Vikas Publishing House.

BC(Voc)-206
GENERAL INSURANCE-II

External Marks: 80

Internal Marks: 20

Time: 3 Hours

Note: Paper setter will set nine questions in all. Question No. 1 comprising of five short types questions carrying four (4) marks each is compulsory. It covers the entire syllabus. Answer to each question should not be more than one page. Candidate is required to attempt four questions from the remaining eight questions carrying 15 marks each.

General Insurance Corporation (GIC) and other insurance institutions: working of GIC in India; types of risks assumed and specific policies issued by general insurance companies.

Health insurance: individual health insurance, group health insurance; marketing of health insurance.

Motor insurance: need and types of motor insurance policies; factors for premium rating; motor insurance claims.

Liability insurance; project and engineering insurance; aviation insurance

Multiple line insurance; all-line insurance; rural insurance; hull insurance.

REFERENCES

- Biakelhaupt and Magee, General Insurance, Richard D. Irwin, Inc., Homewood, Illinois, Irwin Dorsey Limited, George-town, Ontario.
- Karam Pal, Bodla B.S. and Garg M.C., Insurance Management, Deep & Deep Publications, New Delhi.
- Gupta, P.K., Fundamental of Insurance, Himalaya Publishing House.
- Gupta, P.K., Principles and practice of non life insurance, Himalaya Publishing House.

BC-207
ENVIRONMENTAL STUDIES (QUALIFYING PAPER)

Total Marks: 100
Time : 3 Hours

The Subject of Environmental Studies is included as a qualifying paper in all UG Courses (including professional courses also) from the session 2004-2005 and the students will be required to qualify the same otherwise the final result will not be declared and degree will not be awarded.

Annual System: The duration of the course will be 50 lectures. The examination will be conducted by the college at its own level earlier than the examination along with the Annual Examination.

Semester System: The Environment Course of 50 lectures will be conducted in the second semester and the examinations shall be conducted at the end of second semester:

Credit System: The core course will be awarded 4 credits.

Exam. Pattern: In case of awarding the marks, the question paper should carry 100 marks. The structure of the question paper being:

PART-A: Short Answer Pattern	25 Marks
PART-B: Essay type with inbuilt choice	50 Marks
PART-C: Field work	25 Marks

INSTRUCTIONS FOR THE EXAMINERS

Part-A: Questions 1 is compulsory and will contain ten short answer type question of 2.5 marks each covering the entire syllabus.

Part-B : Eight essay type questions (With inbuilt choice) will be set from the entire syllabus and the candidates will be required to answer any four of them. Each essay type question will be of 12.5 marks.

The examination will be conducted by the college concerned at its own level earlier than he annual examination and each student will be required to score minimum of 35% marks each in Theory and Practical. The marks obtained in this qualifying paper will not be including in determining the percentage of marks for the award of degree.

However, these will be shown in the detailed marks certificate of the student.

Syllabus and Course of reading

The multidisciplinary nature of environmental studies: Definition, Scope and importance need for public awareness. (2 Lectures)

Natural Resources: Renewable and non-renewable resources:

Natural resources and associated problems.

a) Forest resources: Use ad over-exploitation, deforestation, case studies. Timber extraction, mining, dams and their effects on forests and tribal people.

b) Water resources: Use and over-utilization of surface and ground water, floods, drought, conflicts over water, dams-benefits and problems.

c) Mineral resources: Use and exploitation, environmental effects of extracting abd using mineral

resources, case studies.

d) Food resources: World food problems, changes caused by agriculture and overgrazing, effects of modern agriculture, fertilizer-pesticide problems, water logging, salinity, case studies.

e) Energy resources; Growing energy needs, renewable and non-renewable energy sources, case studies.

f) Land resources: Land as a resource, land degradation man induced landslides, soil erosion and desertification.

- Role of an individual in conservation of natural resources.

- Equitable use of resources for sustainable lifestyles.

(8 Lectures)

Ecosystems

- Concept of an ecosystem

-Structure and function of an ecosystem.

- Producers, Consumers and decomposers.

-Energetical flow in the ecosystem

-Ecological succession

--Food chains, food webs and ecological pyramids.

-Introduction, types, Characteristic features, structure and function of the following of the ecosystem.

a. Forest ecosystem

b. Grassm land ecosystem

c. desert ecosystem

d. Aquatic ecosystems (ponds, streams, lakes, rivers, oceans, estuaries).

(6 lectures).

Biodiversity and its conservation

--Introduction-Definition: genetic, species and ecosystem diversity.

--Bio-geographical classification of India. "

--Value of bioersivity: consumptive use, productive use, social, ethical; aesthetic and option values.

--Biodiversity at global, National and local levels.

--India as a mega-diversity nation.

Hot-spots of biodiversity.

--Threats to biodiversity: habitat loss, poaching of wildlife, man-wildlife conflicts. 1

--Endangered and endemics.

--Conservation of biodiversity: In-situ and Ex-situ, Conservation of biodiversity.

(8 Lectures)

Environmental Pollution

Definition

--Causes, effects and control measures of :-

a. Air pollution

b. Water pollution

c. Soil pollution

d. Marine pollution

e. Noise pollution

f. Thermal pollution

g. Nuclear hazards

- Solid Waste Management: Causes, effects and control measures of urban and industrial wastes.

--Role of an individual in prevention of pollution.

--Pollution case studies.

--Disaster Management: floods, earthquake, cyclone and landslides.

(8 lectures)

Social Issues and the environment

--From Unsustainable to Sustainable development.

--Ur ban problems related to energy. .

-- Water conservation, rain water harvesting, watershed management. .

- Resettlement and rehabilitation of people; its problems and concerns. Case studies.
- Environmental ethics: Issues and possible solutions.
- Climate change, global warming, acid rain, ozone layer depletion, nuclear accidents and holocaust. Case studies.
- Wasteland reclamation.
- Consumerism and waste products.
- Air (prevention and Control of Pollution) Act.
- Water (prevention and control of pollution) Act.
- Wildlife Protection Act.
- Forest Conservation Act.
- Issues involved in enforcement of environmental legislation.
- Public awareness.

(7 lectures)

Human Population and the Environment

- Population growth, variation among nations.
- . Population explosion- family Welfare Programme.
- Environment and human health.
- Human Rights.
- Value Education.
- HIV/AIDS.
- women and child welfare
- role of information technology in environment and human health
- Case Studies.

(6 lectures)

Field work

- Visit to a local area to document environmental assets: river/forest grass land/ hill/mountain.
 - Visit to a local polluted site-Urban/Rural/Industrial/ Agricultural.
 - Study of common plants, insects, birds.
 - Study of simple ecosystems pond, river, hill slopes, etc.
- (Field work Equal to 5 lecture. hours).

SIX MONTHS COMPULSORY CORE MODULE COURSE IN ENVIRONMENTAL STUDIES: FOR UNDERGRADUATES

Teaching Methodologies

The Core Module Syllabus for Environmental Studies includes class room teaching and Field Work. The syllabus divided into eight units covering 50 lectures. The first seven unit will cover 45 lectures which are class room based to enhance knowledge skills mid attitude to environment. Unit eight is based on field activities which will be covered in five lecture hours and would provide students' firsthand knowledge on various local would environmental aspects.

Field experience is one of the most effective learning to for environmental concerns. This moves out of the scope of text book mode of teaching into realm of real learning in the field where the teacher merely acts as a catalyst to interpret what student observes or discovers in his/her environment.

Fields are as essential as class work and form an irreplaceable synergistic tool in the entire learning process.

Course material provided by UGC for class room teaching and field activities be utilized.

The universities/Colleges can also draw upon expertise of outside resource persons for teaching purposes. Environmental Core module shall be integrated into the teaching programmes of all undergraduate courses.

REFERENCES

- Agarwal, K.C. Environmental Biology, Nidi Publ. Ltd. Bikaner.
- Bharucha Erach, The Biodiversity of India, Mapin Publishing Pvt. Ltd., Ahmedabad
- Brunner R.C., Hazardous Waste Incineration, McGraw Hill Inc.
- Clerk R.S., Marine Pollution; Clanderson Press Oxford(1B).
- Cunningham, W.P. Cooper, T.H. Gorhani, E & Hepworth, M. T.
- Environmental Encyclopedia, Jaico Publishing House, Mumbai.
- De A.K., Environmental Chemistry, Wiley Esteem Ltd.
- Gleick, H.P. Water in crisis, Pacific Institute for Studies in Dev., Environment & Security. Stockholm Env. Institute.
- Hawkins R.E., Encyclopedia of Indian Natural History, Bombay Natural History Society, Bombay.
- Heywood, V.H. & Watson, R.T. Global Biodiversity Assessment. Cambridge Univ. Press.
- Jadhav, H & Dosale, V.M., Environmental Protection and Laws. Himalaya Pub. House, Delhi.
- Mhaskar A.K, Matter Hazardous, Techno-Science Publications(TB).
- Rao MN. & Datta, A.K. . Waste Water treatment. Oxford & IBH Publ. Co. Pvt. Ltd.
- Townsend C., Harper J, and Michael Begon, Essentials Ecology, Blackwell Science(1B).
- Trivedi R.K and P.K Goel, Introduction to air pollution, Techno-Science Publications (TB).
- Trivedi R.K, Handbook of Environmental Laws, Rules, Guidelines Compliances and Standards, Vol I and II, Envirol Media(R).
- Wagner KD., Environmental Management. W.B. Saunders Co. Philadelphia, USA.(M) Magazine (R) Reference (TB) Textbook.

BC-301
CORPORATE ACCOUNTING-I

External Marks: 80
Internal Marks: 20
Time: 3 Hours

Note: Paper setter will set nine questions in all. Question No. 1 comprising of five short types questions carrying four (4) marks each is compulsory. It covers the entire syllabus. Answer to each question should not be more than one page. Candidate is required to attempt four questions from the remaining eight questions carrying 15 marks each.

Accounting for share capital & debentures: issue, forfeiture and reissue of forfeited shares; Book building: concept & process; issue of right and bonus shares; buy back of shares; redemption of preference shares; issue and redemption of debentures.

Final accounts of companies (excluding computation of managerial remuneration).

Amalgamation of companies: concept and accounting treatment as per accounting standard 14 (excluding intercompany holdings).

Internal reconstruction: concept and accounting treatment excluding scheme of reconstruction.

REFERENCES

- Gupta, Nirmal. Corporate Accounting, Sahitya Bhawan, Agra
- Jain, S.P. and K.L. Narang. Corporate Accounting, Kalyani Publishers, New Delhi.
- Maheshwari, S.N. and S. K. Maheshwari. Corporate Accounting, Vikas Publishing House, New Delhi.
- Monga, J.R. Fundamentals of Corporate Accounting, Mayur Paper Backs, New Delhi.
- Naseem Ahmed, Corporate Accounting, ANE Books Pvt. Ltd. New Delhi.
- Sehgal, Ashok and Deepak Sehgal. Corporate Accounting, Taxman Publication, New Delhi.
- Shukla, M.C., T.S. Grewal, and S.C. Gupta. Advanced Accounts, S. Chand & Co., New Delhi.

BC-302
BUSINESS STATISTICS-I

External Marks: 80
Internal Marks: 20
Time: 3 Hours

Note: Paper setter will set nine questions in all. Question No. 1 comprising of five short types questions carrying four (4) marks each is compulsory. It covers the entire syllabus. Answer to each question should not be more than one page. Candidate is required to attempt four questions from the remaining eight questions carrying 15 marks each.

Introduction of statistics: concept, scope, usefulness & limitations of statistics, distrust of statistics.
Collection of data: primary and secondary data, methods of collection of data.

Measure of central tendency: mean, median, mode, harmonic mean and geometric mean. Measure of dispersion: range, inter-quartile range, quartile deviation, mean deviation, standard deviation, coefficient of variation, Lorenz curve.

Index numbers: meaning, types and uses of index numbers, methods of preparation of index numbers: simple or unweighted and weighted index number, problems in the preparation of index numbers, Tests of adequacy; Chain-base index numbers; Base shifting, Splicing and deflating, Consumer price index.

Analysis of Times Series: causes of variation in time series data; Components of a time series; Decomposition: additive and multiplicative models; determination of trend: moving averages method and method of Least Squares (including linear second degree, parabolic, and exponential trend); Computation of seasonal-indices by sample averages, ratio-to-trend, ratio-to moving average and link relative methods.

REFERENCES

- Gupta S.P., Business Statistics, Sultan Chand Publications, New Delhi.
- Hooda, R.P., Introduction to Statistics, Macmillan, New Delhi.
- Hooda, R.P., Statistics for Business and Economics; Macmillan, New Delhi.
- Lewin and Rubin, Statistics for Management, Prentice-Hall of India, New Delhi.
- Sancheti, D.C. and Kapoor, V.K., Statistics (Theory, Methods & Application), Sultan Chand & Sons, Delhi.
- Hoel & J Assen, Basic Statistics for Business and Economics; John Wiley and Sons, New York.

BC-303
BUSINESS LAWS-I

External Marks: 80

Internal Marks: 20

Time: 3 Hours

Note: Paper setter will set nine questions in all. Question No. 1 comprising of five short types questions carrying four (4) marks each is compulsory. It covers the entire syllabus. Answer to each question should not be more than one page. Candidate is required to attempt four questions from the remaining eight questions carrying 15 marks each.

Law of Contract (1872): nature and classification of contract; offer and acceptance; capacity of parties to contract; free consent; consideration; legality of object; agreement declared void; performance of contract; discharge of contract, remedies for breach of contract; Contingent contracts; Quasi contracts.

Special contracts: indemnity & guarantee; bailment and pledge; contract of agency.

Sale of Goods Act 1930: formation of contracts of sale; goods and their classification, price; conditions and warranties; transfer of property in goods; performance of the contract of Sale; Remedies: unpaid seller and his rights, buyer's remedies; Auction sale.

Consumer Protection Act 1986.

REFERENCES

- Aggarwal Rohini, Mercantile & Commercial Laws, Taxmann Allied Services (P) Ltd., New Delhi.
- Desai T.R., Indian Contract Act, Sale of Goods Act and Partnership Act, S.C Sarkar & Sons Pvt. Ltd., Kolkata.
- Kapoor, N.D., Business Law, Sultan Chand & Sons, New Delhi.
- Khergsamwala, I.S., The Negotiable Instrument Act; N.M. Tripathi, Mumbai.
- Kuchhal, M.C., Business Law; Vikas Publishing House, New Delhi.
- Kuchhal, M.C., Kuchhal Vivek, Business & Industrial Laws, Vikas Publishing House Pvt. Ltd., N. Delhi.
- Singh, Avtar, The Principles of Mercantile Law, Eastern Book Company, Lucknow.

BC-304
COMPANY LAW -I

External Marks: 80
Internal Marks: 20
Time: 3 Hours

Note: Paper setter will set nine questions in all. Question No. 1 comprising of five short types questions carrying four (4) marks each is compulsory. It covers the entire syllabus. Answer to each question should not be more than one page. Candidate is required to attempt four questions from the remaining eight questions carrying 15 marks each.

Company: meaning, characteristics & types of companies, conversion of private into public company & vice versa.

Promotion and incorporation of companies; promoters: legal position, duty, liability and remuneration; company and pre-incorporation contracts; incorporation procedure.

Memorandum of Association: clauses, doctrine of ultra vires, alteration of clauses.

Articles of Association: contents, model forms, and alteration; doctrine of indoor management and constructive notice.

Prospectus: meaning, contents and formalities, abridged prospectus, deemed prospectus, red herring & shelf prospectus, misstatement and remedies, liabilities for misstatements.

Share Capital: types, issue and allotment of shares and debentures; share certificate and share warrant, reduction of share capital; buy-back of shares.

Transfer & transmission of shares and debentures; depository system; borrowing powers and debentures.

REFERENCES

- Kapoor N.D., Company Law- Incorporating the provisions of the Companies.
- Kuchal M.C., Modern India Company Law, Shri Mahavir Books, Noida.
- Majumdar, A.K. and Kapoor, G.K., Company Law, Taxmann Publications.
- Ramaiya A., Guide to the Companies Act, Wadhwa & Co, Nagpur.
- Ratan Nolakha, Company Law and Practice; Vikas Publications, New Delhi.
- Singh Avtar, Company Law, Eastern Book Co., Lucknow.
- Tandon B.N., Principles of Auditing; S. Chand and Co., New Delhi.

BC(Voc)-305
FIRE INSURANCE

External Marks: 60
Internal Marks: 20
Time: 3 hours

Note: Paper setter will set nine questions in all. Question No. 1 comprising of five short types questions carrying four (4) marks each is compulsory. It covers the entire syllabus. Answer to each question should not be more than one page. Candidate is required to attempt four questions from the remaining eight questions carrying 10 marks each.

Fire insurance contract: concept, origin, nature, risks, hazards and indemnity; fire insurance contract: features, period of fire insurance policy, principles and kinds of policies; legal issues.

Stipulation and conditions of fire insurance policies; fire insurance proposals, fire insurance coverage, perils insured, full disclosure of material facts; inspection and termination of coverage.

Renewal of policies; steps in rate fixation in fire insurance, principles of rate fixation

Recovery of claims-insurer's option; ex-gratia payment and subrogation. hazards not covered; contribution and average; reinsurance, double insurance and excess insurance.

Progress of fire insurance in India; types of fire protection policies issued by the GIC.

REFERENCES

- Rodder: Marine Insurance, Prentice Hall, New Jersey.
- Godwen: Fire Insurance.
- Cambell, H.: The Fire Insurance Contract Indian Policy (the Rough Notes Co.).

BC(Voc)-306
INSURANCE BUSINESS REGULATIONS

External Marks: 60

Internal Marks: 20

Time: 3 hours

Note: Paper setter will set nine questions in all. Question No. 1 comprising of five short types questions carrying four (4) marks each is compulsory. It covers the entire syllabus. Answer to each question should not be more than one page. Candidate is required to attempt four questions from the remaining eight questions carrying 10 marks each.

Regulation of insurance business: an overview of Indian Insurance Act, 1938; Insurance Regulatory and Development Act (IRDA), powers and functions of IRDA, relevant regulations and guidelines issued by IRDA; licensing, audit & supervision, investments, amalgamation and transfer, grievance redressal, rural and social sector obligations, micro insurance, financial inclusion, product approval.

Life Insurance Corporation of India Act, 1956; General Insurance Corporation of India Act; Export Credit and Guarantee Corporation Act.

Other Relevant Legislations: Motor Vehicles Act, Marine Insurance Act, Employees State Insurance Act; Consumer Protection, Courts, Tribunals, Insurance Ombudsmen, Arbitration.

REFERENCES

- Srivastava, S.S.: Insurance Administration and Legislation in India (Allahabad, Asia Book, Depot).
- Govt. of India: Life Insurance Corporation of India Act, 1956.
- Govt. of India: General Insurance Corporation of India Act, 1956.
- IRDA Act.
- Gupta, P.K., Legal aspects of insurance, Himalaya publishing.

BC-401
CORPORATE ACCOUNTING-II

External Marks: 80
Internal Marks: 20
Time: 3 Hours

Note: Paper setter will set nine questions in all. Question No. 1 comprising of five short types questions carrying four (4) marks each is compulsory. It covers the entire syllabus. Answer to each question should not be more than one page. Candidate is required to attempt four questions from the remaining eight questions carrying 15 marks each.

Valuation of goodwill; valuation of shares: concepts and calculation - simple problem only.

Accounts of holding companies: preparation of consolidated balance sheet with one subsidiary company, relevant provisions of accounting standard 21.

Accounts of banking organizations.

Accounts of insurance companies.

Liquidation of companies.

REFERENCES

- Gupta, Nirmal. Corporate Accounting. Sahitya Bhawan, Agra
- Jain, S.P. and K.L. Narang. Corporate Accounting, Kalyani Publishers, New Delhi.
- Maheshwari, S.N. and S. K. Maheshwari. Corporate Accounting, Vikas Publishing House, New Delhi.
- Monga, J.R. Fundamentals of Corporate Accounting, Mayur Paper Backs, New Delhi.
- Naseem Ahmed, Corporate Accounting, ANE Books Pvt. Ltd. New Delhi.
- Sehgal, Ashok and Deepak Sehgal. Corporate Accounting, Taxman Publication, New Delhi.
- Shukla, M.C., T.S. Grewal, and S.C. Gupta. Advanced Accounts. Vol.-II. S. Chand & Co., New Delhi.

BC-402
BUSINESS STATISTICS-II

External Marks: 80
Internal Marks: 20
Time: 3 Hours

Note: Paper setter will set nine questions in all. Question No. 1 comprising of five short types questions carrying four (4) marks each is compulsory. It covers the entire syllabus. Answer to each question should not be more than one page. Candidate is required to attempt four questions from the remaining eight questions carrying 15 marks each.

Simple Correlation: concept, types: multiple and partial; linear and non-linear; Scatter diagram, Methods: Karl Pearson's co-efficient of correlation, Spearman's Rank Correlation, Concurrent deviation method; Probable and standard errors.

Regression Analysis: meaning, difference between correlation and regression, regression coefficients, methods of calculation of simple regression, standard error of estimate.

Probability; concept and approaches; addition and multiplication laws of probability; Conditional probability: Bayes' Theorem.

Probability distributions: concept, Binomial, Poisson and Normal distributions: their properties and parameters.

REFERENCES

- Gupta S.P., Business Statistics, Sultan Chand Publications, New Delhi.
- Hooda, R.P., Introduction to Statistics, Macmillan, New Delhi.
- Hooda, R.P., Statistics for Business & Economics, Vikas Publications, New Delhi.
- Lewin and Rubin, Statistics for Management, Prentice-Hall of India, New Delhi.
- Sancheti, D.C. and Kapoor, V.K., Statistics (Theory, Methods & Application), Sultan Chand & Sons, Delhi.
- Sharma J.K., Business Statistics, Vikas Publications, New Delhi.
- Hoel & J Assen, Basic Statistics for Business and Economics; John Wiley and Sons, New York.

BC-403
BUSINESS LAWS-II

External Marks: 80

Internal Marks: 20

Time : 3 Hours

Note: Paper setter will set nine questions in all. Question No. 1 comprising of five short types questions carrying four (4) marks each is compulsory. It covers the entire syllabus. Answer to each question should not be more than one page. Candidate is required to attempt four questions from the remaining eight questions carrying 15 marks each.

Negotiable Act 1881: scope, features and types; Negotiation; Crossing; Dishonor and discharge of negotiable instruments.

Indian Partnership Act, 1932: nature of firm, duties and rights of partners, relations of partners to third parties, liabilities of firm and partner, minor, reconstitution of partnership firm, dissolution of a firm and consequences, settlement of accounts, registration of firms, effect of non-registration.

Limited Liability Partnership Act, 2008: meaning, characteristics of Limited Liability Partnership (LLP); Incorporation of LLP; partners and the liability of LLP and partners; accounts, audit and taxation of LLPs, conversion to LLP from firm/private company/unlisted public company; winding up and dissolution of LLP.

Information Technology Act 2000: purpose, digital signature, electronic governance; attribution, acknowledgement and dispatch of electronic records, certifying digital signature, penalties and other provisions.

RTI Act, 2005: important provisions

REFERENCES

- Desai T.R., Indian Contract Act, Sale of Goods Act and Partnership Act, S.C Sarkar & Sons Pvt. Ltd., Kolkata.
- Kapoor, N.D., Business Law, Sultan Chand & Sons, New Delhi.
- Khergsamwala, I.S., The Negotiable Instrument Act, N.M. Tripathi, Mumbai.
- Kuchhal, M.C., Business Law; Vikas Publishing House, New Delhi.
- Kuchhal, M.C., Kuchhal Vivek, Business & Industrial Laws, Vikas Publishing House Pvt. Ltd., N. Delhi.
- Singh, Avtar, The Principles of Mercantile Law, Eastern Book Company, Lucknow.
- Datey, V.S., Business and Corporate Laws, Taxmann Publications, New Delhi.
- Bulchandani, K.R., Business Laws, Himalaya Publishing House, New Delhi.
- Tulsian, P.C., Business Laws, Tata McGraw Hill, New Delhi.
- Datey, V.S., Students' Guide to Economic Laws, Taxmann Publications, New Delhi.

BC-404
COMPANY LAW-II

External Marks: 80

Internal Marks: 20

Time: 3 Hours

Note: Paper setter will set nine questions in all. Question No. 1 comprising of five short types questions carrying four (4) marks each is compulsory. It covers the entire syllabus. Answer to each question should not be more than one page. Candidate is required to attempt four questions from the remaining eight questions carrying 15 marks each.

Membership in companies; Company management and administration; Directors: legal position, qualification, appointment, removal; Powers, duties & liabilities of directors; managerial remuneration; key management personnel: managing director, whole time director, manager; Company Secretary: Role, appointment, duties, liabilities, rights and dismissal.

Meetings: kinds of meetings, requisites of a valid meeting: authority, notice & agenda, quorum, chairperson & conduct of meeting, resolutions, minutes & proxy.

Dividend; accounts of companies; audit & auditors; Prevention of oppression & mismanagement; compromise, arrangement, reconstruction and amalgamation; winding up: meaning, modes of winding up: procedure and consequences of winding up.

REFERENCES

- Kapoor N.D., Company Law- Incorporating the provisions of the Companies.
- Kuchal M.C., Modern India - Company Law: Shri Mahavir Books, Noida.
- Majumdar, A.K. and Kapoor, G.K., Company Law, Taxmann Publications.
- Ramaiya A., Guide to the Companies Act: Wadhwa & Co, Nagpur.
- Ratan Nolakha, Company Law and Practice; Vikas Publications, New Delhi.
- Singh Avtar, Company Law : Eastern Book Co., Lucknow.
- Tandon B.N. , Principles of Auditing; S. Chand and Co., New Delhi.

BC(Voc)-405
MARINE INSURANCE

External Marks: 80

Internal Marks: 20

Time: 3 Hours

Note: Paper setter will set nine questions in all. Question No. 1 comprising of five short types questions carrying four (4) marks each is compulsory. It covers the entire syllabus. Answer to each question should not be more than one page. Candidate is required to attempt four questions from the remaining eight questions carrying 15 marks each.

Marine Insurance Contract: origin and growth; history of Lloyds; evolution of marine insurance business in India; basic elements: insurable interest, utmost good faith, implied warranties, policy document; types of marine insurance contract freight, cargo and vessel, procedure for obtaining marine protection policy; marine policies and conditions; nature of coastal marine insurance; perils covered, protection available; procedure for preparation and presentation of claim; payment of compensation by insurer.

Marine losses: total loss; partial loss, particular average loss and general average loss; preparation of loss statement, payment of marine losses: requirement of the insured, documents needed, procedure for presentation of claim; valuation of loss salvage; limits of liability; attachment and termination of risk.

REFERENCES

- Rodder: Marine Insurance, Prentice Hall, New Jersey.
- Winter, W.D.: Marine Insurance.
- Cambell, H.: The Fire Insurance Contract Indian Policy (the Rough Notes Co.).

BC(Voc)-406
INSURANCE AND FINANCE

External Marks: 80

Internal Marks: 20

Time: 3 Hours

Note: Paper setter will set nine questions in all. Question No. 1 comprising of five short types questions carrying four (4) marks each is compulsory. It covers the entire syllabus. Answer to each question should not be more than one page. Candidate is required to attempt four questions from the remaining eight questions carrying 15 marks each.

Introduction: Laws of Probability, forecast of future events; construction of mortality tables; mortality tables for annuities.

Premium determination: basic factors; use of mortality tables in premium determination; interest; compound interest functions, net and gross premium; mode of periodicity of premium payment; mode of claim payment; benefits to be provided.

Mode of loading for expenses; gross premium general consideration, insurer's expenses; margin adjusting; premium for term insurance; temporary insurance: endowment, insurance; level and natural premium plan; premium calculation for study of actuarial valuations.

Reserves and surplus: nature, origin, and importance of reserves and funds in life and property insurance, retrospective and prospective reserve computation; statutory regulation of reserve; Surrender value: concept, nature and calculation of surrender value; standard non-forfeiture; law; non-forfeiture value, reduced paid up values; settlement options; automatic premium loan.

Nature and sources of insurance surplus; special forms of surplus; distribution of surpluses; extra dividend and residuary dividend; investment of surplus and reserves: basic principles; investment policy of LIC and GIC in India.

REFERENCES

- Dickson, D.C.M., Herby, M.R., and Waters, H.R., Actuarial Mathematics for Life Contingent Risks, Cambridge University Press: New York.
- Hossack, I.B., Polard, J.H., and Zehnwirth, B. Introductory Statistics with Applications in General Insurance, Cambridge University Press: New York.
- Jozef Teugels and Bjørn Sundt, Encyclopedia of Actuarial Science. John Wiley & Sons: England.
- Insurance Institute of India – IC 28- Foundation of Actuarial Science
- Srivastava, S.S.: Insurance Administration and Legislation in India Allahabad, Asia Book, Depot.

BC-501
COST ACCOUNTING

External Marks: 80
Internal Marks: 20
Time: 3 Hours

Note: Paper setter will set nine questions in all. Question No. 1 comprising of five short types questions carrying four (4) marks each is compulsory. It covers the entire syllabus. Answer to each question should not be more than one page. Candidate is required to attempt four questions from the remaining eight questions carrying 15 marks each.

Introduction: nature and scope of cost accounting; cost concepts & classification; methods & techniques.

Materials: material planning & purchasing, pricing of material issue; treatment of material losses, material & inventory control: concept and techniques.

Labour: labour cost control procedure; labour turnover; Idle time and overtime; Methods of wage payment: time and piece rate; incentive schemes.

Overheads: classification, allocation, apportionment and absorption of overheads; under and over-absorption.

Methods of costing: unit costing; job costing; contract costing; process costing (process losses, valuation of work in progress, joint and by-products) service costing (only transport).

Standard costing and variance analysis: material and labour.

Cost control and cost reduction; cost audit; an overview of cost audit standards.

REFERENCES

- Arora, M.N. Cost Accounting – Principles and Practice, Vikas Publishing House, New Delhi.
- Jain, S.P. and K.L. Narang. Cost Accounting: Principles and Methods, Kalyani Publishers, Jalandhar.
- Lal, Jawahar. Cost Accounting, Tata McGraw Hill Publishing Co., New Delhi.
- Maheshwari, S.N. and S.N. Mittal. Cost Accounting: Theory and Problems, Shri Mahabir Book Depot, New Delhi.
- Mittal, D.K. and Luv Mittal. Cost Accounting. Galgotia Publishing Co., New Delhi.
- Nigam, B.M. Lall and I.C. Jain. Cost Accounting: Principles and Practice, Prentice Hall of India, New Delhi.
- Shukla, M.C., T.S. Grewal and M.P. Gupta. Cost Accounting: Text and Problems, S. Chand & Co. Ltd., New Delhi.

BC-502
FINANCIAL MANAGEMENT

External Marks: 80
Internal Marks: 20
Time: 3 Hours

Note: Paper setter will set nine questions in all. Question No. 1 comprising of five short types questions carrying four (4) marks each is compulsory. It covers the entire syllabus. Answer to each question should not be more than one page. Candidate is required to attempt four questions from the remaining eight questions carrying 15 marks each.

Financial management: nature, scope, objectives and significance of financial management; recent developments in financial management.

Financial planning and forecasting: need, importance, drafting a financial plan; capitalization, over-capitalization and under-capitalization; financial forecasting: meaning, benefits and techniques of financial forecasting; sources of finance: short-term, medium term and long term

Cost of capital: significance, computation of cost of debt, equity & preference share capital and retained earnings, weighted average cost of capital.

Capital structure decisions: meaning and determinants of capital structure; theories of capital structure

Capital budgeting decisions: nature & importance, factors influencing capital expenditure decisions, techniques of capital budgeting

Working capital management: need, types & determinants, forecasting of working capital requirements; management of cash.

REFERENCES

- Brigham, E.F. and Houston, J. F. : Fundamentals of Financial Management, Cengage, New Delhi.
- Hampton: Financial Decision Making, Prentice Hall of India, New Delhi.
- Khan, M. Y. and Jain, P.K.: Financial Management, Tata McGraw Hill, New Delhi.
- Prasanna, Chandra: Financial Management, Tata McGraw Hill, New Delhi.
- Ravi M. Kishore: Financial Management, Taxmann Publications Pvt. Ltd., New Delhi.
- Sinha, Pradip Kumar: Financial Management, Excel Books, New Delhi.
- Van, Horne: Financial Management and Policy, Prentice Hall of India, New Delhi.

BC-503
GOODS AND SERVICES TAX

External Marks: 80
Internal Marks: 20
Time: 3 Hours

Note: Paper setter will set nine questions in all. Question No. 1 comprising of five short types questions carrying four (4) marks each is compulsory. It covers the entire syllabus. Answer to each question should not be more than one page. Candidate is required to attempt four questions from the remaining eight questions carrying 15 marks each.

GST: meaning, taxable person, registration: procedure and documents required.

Levy and collection of GST

Time and place of supply of goods and services, value of taxable supply

Computation of input tax credit and transfer of input tax credit

Tax invoice credit and debit note

Various returns to be filed under GST

Payment of tax including TDS, Interest Provisions on delayed payment

Offences and penalties.

REFERENCES

- Ahuja Girish & Gupta Ravi, Practical approach to Income tax, Wealth Tax and Central sales tax (Problems and Solutions with Multiple choice questions); Bharat Law House Pvt. Ltd., New Delhi.
- Central Excise Act.
- Central Sales Tax Act.
- Customs Act.
- Goods and Services Tax Act.

BC-504
INCOME TAX-I

External Marks: 80
Internal Marks: 20
Time: 3 Hours

Note: Paper setter will set nine questions in all. Question No. 1 comprising of five short types questions carrying four (4) marks each is compulsory. It covers the entire syllabus. Answer to each question should not be more than one page. Candidate is required to attempt four questions from the remaining eight questions carrying 15 marks each.

Introduction to income tax: concept, tax, person, income, agricultural income, casual income, previous year, financial year, assessment year, gross total income, total income; tax management: tax evasion, avoidance, and tax planning.

Basis of charges: scope of total income, residence and tax liability, income which does not form part of total income.

Heads of income: income from salary, house property; profit and gains from business and profession, capital gains and other sources.

Clubbing and aggregation of income.

Provisions regarding set-off and carry forward of losses.

REFERENCES

- Gaur and Narang, Income Tax Law & Practice, Kalyani Publishers, Jalandhar.
- Girish Ahuja and Ravi Gupta, Systematic Approach, C.C.H. India Publications, New Delhi.
- Mehrotra H.C., Income Tax Law & Account, Sahitya Bhawan Publications, Agra.
- Prasad, Bhagwati, Income Tax Law & Practice, Wishwan Prakashan, Bhopal.
- Singhanian V.K., Student's Guide to Income Tax, Taxmann Publications Pvt. Ltd., New Delhi.

BC(Voc)-505
PROPERTY AND LIABILITY INSURANCE-I

External Marks: 60

Internal Marks: 20

Time: 3 hours

Note: Paper setter will set nine questions in all. Question No. 1 comprising of five short types questions carrying four (4) marks each is compulsory. It covers the entire syllabus. Answer to each question should not be more than one page. Candidate is required to attempt four questions from the remaining eight questions carrying 10 marks each.

Introduction: risk and insurance; insurable and non-insurable risks; nature of property and liability insurance; crop and cattle insurance; types of liability insurance, reinsurance.

Liability insurance: concepts; specific and all risk insurance; valuation of risk; indemnity contracts and specific value contracts; average and contribution excess and short insurance careers, liability insurance procedure for obtaining liability insurance.

Legal position of insurance agent; construction and issue of policy; records of liability insurance; policy conditions; liability insurance policy: concept, types, mandatory public liability insurance, dwelling property losses; business interruption and related losses; theft insurance contracts, budgetary covers, auto insurance, medical benefit insurance; dishonesty, disappearance and destruction insurance; employers, liability; aviation insurance; personal and residential insurance; boiler machinery insurance; commercial enterprises and industrial property insurance.

REFERENCES

- Bodda: Property and Liability Insurance, Prentice Hall, New Jersey, An Introduction to Liability Claims Adjusting, Cincinnati, The National Underwriting Co.
- John, Carydon. L.: An Introduction to Liability Claims adjusting, Cincinnati, The National Underwriting Co.
- Long and Greg: Property and Liability Insurance, Handbook, Homewood, Richard D. Irwin.

BC(Voc)-506
GROUP INSURANCE AND RETIREMENT BENEFIT SCHEMES

External Marks: 60

Internal Marks: 20

Time: 3 hours

Note: Paper setter will set nine questions in all. Question No. 1 comprising of five short types questions carrying four (4) marks each is compulsory. It covers the entire syllabus. Answer to each question should not be more than one page. Candidate is required to attempt four questions from the remaining eight questions carrying 10 marks each.

Superannuation schemes: types, terms and conditions and benefits.

Gratuity schemes.

Group insurance schemes; provident fund and employees pension and deposit linked insurance schemes; new pension scheme; difference between old pension scheme and taxation treatment of provisions for retirement benefits; group schemes and data processing.

REFERENCES

- M. N. Srinivasan, Principles of Insurance Law, Wadhwa & Co.
- Rajiv Jain, Insurance Law and Practice, Vidhi Publication Private Limited.
- Taxmann, Insurance Manual, Taxmann Publication Private Limited.
- Avtar Singh, Law of Insurance, Universal Publication Pvt. Limited
- Bharat, Manual of insurance Laws, Bharat Publication Private limited

BC-601
MANAGEMENT ACCOUNTING

External Marks: 80

Internal Marks: 20

Time: 3 Hours

Note: Paper setter will set nine questions in all. Question No. 1 comprising of five short types questions carrying four (4) marks each is compulsory. It covers the entire syllabus. Answer to each question should not be more than one page. Candidate is required to attempt four questions from the remaining eight questions carrying 15 marks each.

Management accounting: concept, scope, techniques and significance, comparison between financial accounting, cost accounting and management accounting.

Management reporting: need and type of reports.

Management information system.

Analysis of financial statements: comparative statements, common size statements, ratio analysis: liquidity, solvency, profitability and turnover; trend analysis.

Cash flow and funds flow statements: need and method of preparing statements.

Absorption V/S variable costing: features and income determination, cost volume profit analysis, break-even analysis, contribution; P/V ratio, break-even point, Margin of safety, Angle of incidence, determination of cost indifference point.

Budgeting and budgetary control: need, methods and types of budgets, essentials of budgetary control system.

REFERENCES

- Drury, Colin. Management and Cost Accounting, Thomson Learning.
- Garrison H., Ray and Eric W. Noreen. Managerial Accounting, McGraw Hill.
- H.V. Jhamb, Management Accounting, ANE Books Pvt. Ltd. New Delhi.
- Horngreen, Charles T., Gary L. Sundem. Introduction to Management Accounting, Prentice Hall.
- Horngreen, Charles T., George Foster and Srikant M. Dattar. Cost Accounting, A Managerial Emphasis, Prentice Hall of India Ltd., New Delhi.
- Jain, S.P. and K.L. Narang. Cost Accounting: Principles and Methods, Kalyani Publishers, Jalandhar.
- Khan, M.Y. and P.K. Jain. Management Accounting, Tata McGraw Hill, Publishing Co., New Delhi.
- Lal, Jawahar. Advanced Management Accounting Text and Cases. S. Chand & Co., New Delhi.
- Lal, Jawahar. Cost Accounting, Tata McGraw Hill Publishing Co., New Delhi.
- Singh, S. K. and Gupta Lovleen. Management Accounting – Theory and Practice. Pinnacle Publishing House.

BC-606 (ii)
CORPORATE GOVERNANCE

External Marks: 80

Internal Marks: 20

Time: 3 Hours

Note: Paper setter will set nine questions in all. Question No. 1 comprising of five short types questions carrying four (4) marks each is compulsory. It covers the entire syllabus. Answer to each question should not be more than one page. Candidate is required to attempt four questions from the remaining eight questions carrying 15 marks each.

Corporate governance: concept, structure and principles of corporate governance; models of corporate governance; process and regulation; parties to corporate governance; mechanism and controls; requirements of effective corporate governance; insider trading; rating agencies; whistle blowing; shareholder's protection.

Corporate governance in India: initiatives and present position; issues & problems in corporate governance; corporate disclosure practices; globalization and corporate governance in India; corporate governance reforms.

Organizational structure: Board of directors: composition and their role, powers and responsibilities; board meetings; board committees and their functions; SEBI norms; independent director.

Corporate governance and CSR; corporate governance and ethics.

ICAI guidelines for corporate governance.

REFERENCES

- Bhanu Murthy, K.V. and Usha Krishna, Politics, Ethics and Social Responsibilities of Business, Pearson Education, N. Delhi.
- Bob Tricker, Corporate Governance-Principles, Policies, and Practice (Indian Edition), Oxford University Press, New Delhi.
- J. P. Sharma, Corporate Governance, Business Ethics & CSR, Ane Books Pvt. Ltd., New Delhi.
- John Colley, Jacqueline Doyle, Wallace Stettinius, George Logan, Corporate Governance.
- Kumar Satheesh, Corporate Governance, Oxford Publications, New Delhi.
- P.P. Arya, B.B. Tandon, A. K. Vashit, Corporate Governance, Deep & Deep Publication Pvt. Ltd.
- Prasad, Kesho Corporate Governance, PHI Learning Pvt. Ltd.
- Robert A. G. Monks, Nell Minow, Corporate Governance, Blackwell.
- S K Bhatia, Business Ethics and Corporate Governance, Deep & Deep Publication New Delhi.

BC-603
HUMAN RESOURCE MANAGEMENT

External Marks: 80

Internal Marks: 20

Time: 3 Hours

Note: Paper setter will set nine questions in all. Question No. 1 comprising of five short types questions carrying four (4) marks each is compulsory. It covers the entire syllabus. Answer to each question should not be more than one page. Candidate is required to attempt four questions from the remaining eight questions carrying 15 marks each.

Human resource management: meaning, nature, history and scope, objectives, functions, importance; HRM vs. HRD and personal management.

Human resource planning: meaning, importance, objectives, process, factors affecting manpower planning, problems and suggestions for making HR planning effective.

Job Analysis: meaning, process of job analysis, methods of collecting job analysis data, potential problems with job analysis; job description and job specification.

Recruitment: meaning, purpose, recruitment policy, factors affecting recruitment; source of recruitment, internal and external methods of recruitment. Selection: meaning, purpose, difference between recruitment and selection; process of selection; barriers to effective selection.

Placement, induction and internal mobility: placement; induction/orientation: meaning, objectives, content and responsibility for induction; internal mobility: meaning & need; transfer: purpose, types; benefits and problems, transfer policy; promotion: purpose, basis, promotion policy; demotion: causes, demotion policy.

Training: meaning, training and education, training and development, objectives, importance, steps in designing training programme; training methods: on-the-job and off-the-job methods.

Performance appraisal: meaning, features, merits, limitations, process and methods of performance appraisal.

REFERENCES

- Aswathappa K., HR and Personnel Management, Tata McGraw Hill Publishers, New Delhi.
- Aswathappa K., HRM Text & Cases, Tata McGraw Hill Publishers, New Delhi.
- Bernardin H. John, HRM, Tata McGraw Hill Publishers Comp. Ltd., New Delhi.
- Decenzo, D.A., Human Resource Management, John Willy, New Delhi.
- Dessler Gary, Human Resource Management, PHI, New Delhi.
- Fisher, D.C., Schoenfeldt. F.L. and Shaw, B.J., HRM, Houghton Mifflin Company, New Delhi.
- French W.L., Human Resource Management, Houghton Mifflin Company, Chennai.
- Gupta Shashi K., Joshi Rosy, Human Resource Management: Text and Cases, Kalyani Publishers, New Delhi.
- Halдар Uday Kumar, Human Resource Management, Oxford Publication, New Delhi.
- Rao V.S.P., Human Resource Management - Text & Cases, Excel Books, New Delhi.
- Tapomoy Deb, Managing Human Resource & Industrial Relations, Excel Books Publications.

BC-604
INCOME TAX-II

External Marks: 80
Internal Marks: 20
Time: 3 Hours

Note: Paper setter will set nine questions in all. Question No. 1 comprising of five short types questions carrying four (4) marks each is compulsory. It covers the entire syllabus. Answer to each question should not be more than one page. Candidate is required to attempt four questions from the remaining eight questions carrying 15 marks each.

Deductions under section 80C to 80U in computing total income.

Computation of total income and tax liability of an individual and H.U.F.

Computation of total income and tax liability of a Firm.

Deduction of tax at source; advance payment of tax.

Income tax authorities and their powers.

Procedure for assessment; different types of returns.

Procedure of filing e-return and revised return.

Recovery and refund of tax.

Penalties and prosecutions; appeals and revision.

REFERENCES

- Gaur and Narang, Income Tax Law & Practice, Kalyani Publishers, Jalandhar.
- Girish Ahuja and Ravi Gupta, Systematic Approach, C.C.H. India Publications, New Delhi.
- Mehrotra H.C., Income Tax Law & Account, Sahitya Bhawan Publications, Agra.
- Prasad, Bhagwati, Income Tax Law & Practice, Wishwan Prakashan, Bhopal.
- Singhania V.K., Student's Guide to Income Tax, Taxmann Publications Pvt. Ltd., New Delhi.

BC(Voc)-605
PROPERTY AND LIABILITY INSURANCE-II

External Marks: 80
Internal Marks: 20
Time: 3 Hours

Note: Paper setter will set nine questions in all. Question No. 1 comprising of five short types questions carrying four (4) marks each is compulsory. It covers the entire syllabus. Answer to each question should not be more than one page. Candidate is required to attempt four questions from the remaining eight questions carrying 15 marks each.

Insurance problems: insurance problems of educational and religious institutions: hospitals, clubs and association; professional package contracts, errors and omission insurance; professional liability insurance; accountant's liability insurance; limits on amount of insurance, marketing and underwriting of liability insurance; finance of liability insurance.

Adjustment of losses and claims compensation: nature of losses and their adjustment; procedure of adjustment; functions of adjusters; responsibilities of adjusters; survey of losses, procedure for preparing claims statements; documents in use in claim settlement; requirement of the insured in the event of loss; apportionment and loss valuation; statutory control over liability insurance in India; liability policies by general insurance corporation of India.

REFERENCES

- Bodda: Property and Liability Insurance, Prentice Hall, New Jersey, An Introduction to Liability Claims Adjusting, Cincinnati, The National Underwriting Co.
- John, Carydon. L.: An Introduction to Liability Claims adjusting, Cincinnati, The National Underwriting Co.
- Long and Greg: Property and Liability Insurance, Handbook, Homewood, Richard D. Irwin.

BC(Voc)-606
AGRICULTURE AND RURAL INSURANCE

External Marks: 80
Internal Marks: 20
Time: 3 Hours

Note: Paper setter will set nine questions in all. Question No. 1 comprising of five short types questions carrying four (4) marks each is compulsory. It covers the entire syllabus. Answer to each question should not be more than one page. Candidate is required to attempt four questions from the remaining eight questions carrying 15 marks each.

Agricultural insurance: production risk; price risk; globalization and price risk; climate change and production risk; risk management strategy: income smoothing and consumption smoothing. types of agricultural insurance: comprehensive crop insurance scheme; farm income insurance scheme; rainfall insurance scheme; performance of crop insurance schemes; coverage and financial performance; organizations transacting agricultural insurance – National Agriculture Insurance Scheme (NAIS)- Modified Agriculture Insurance Scheme (MNAIS)- Crop Insurance and Weather Based Crop Insurance- Prime Minister Fasal Bima Yojana-2016: features, merits, challenges and progress.

Crop insurance underwriting and settlement of claims; hail insurance; problems of crop insurance: farmers package policy; cattle wealth in Indian rural economy; valuation of cattle: premium rate structure methods of identification cattle insurance policy: loss assessment and settlement of claims and loss minimization.

Poultry insurance: insurance of animals; other miscellaneous agricultural insurance: aquaculture, silkworm, honeybees, horticulture, floriculture, bio-gas, animal driven cart; IRDA Regulations; access through co-operative societies; land & agricultural banks, SHG's – Training sales force.

Micro insurance

REFERENCES

- Insurance Institute of India - IC-71 Unit-2: Crop Insurance Crop insurance schemes; Unit-3: Livestock and Health Insurance Livestock Insurance Schemes; Health Insurance in rural areas; Micro-insurance and micro-finance.

**Syllabus for Bachelor of Commerce (Vocational) Scheme
w.e.f. 2017-2018 in Phased Manner**

**Advertising, Sales Promotion and Sales Management
(Vocational Course)**

Each student who has opted for the above said course shall opt two theory papers in each Semester in addition to four papers common with B.Com. General Scheme.

Semester –I

Paper Code	Subject	External	Internal	Max. Marks
BC-101	Financial Accounting-I	80	20	100
BC-102	Micro Economics	80	20	100
BC-103	Principles of Business Management	80	20	100
BC-104	Computer Applications in Business	80	20*	100
BC(Voc)-105	Marketing Communication-I	80	20	100
BC(Voc)-106	Fundamentals of Advertising	80	20	100

***Internal Assessment based on Practical**

Semester –II

Paper Code	Subject	External	Internal	Max. Marks
BC-201	Financial Accounting-II	80	20	100
BC-202	Macro Economics	80	20	100
BC-203	Fundamentals of Marketing	80	20	100
BC-204	E-Commerce	80	20*	100
BC(Voc)-205	Marketing Communication-II	80	20	100
BC(Voc)-206	Creativity in Advertising	80	20	100
BC-207	Environmental Studies (Qualifying Paper)	-	-	100

***Internal Assessment based on Practical**

Semester –III

Paper Code	Subject	External	Internal	Max. Marks
BC-301	Corporate Accounting-I	80	20	100
BC-302	Business Statistics-I	80	20	100
BC-303	Business Laws-I	80	20	100
BC-304	Company Law-I	80	20	100
BC(Voc)-305	Advertising Media	60	20	80
BC(Voc)-306	Personal Selling and Salesmanship-I	60	20	80
BC(Voc)-307	On-the-Job Training Report	40	-	40

Semester –IV

Paper Code	Subject	External	Internal	Max. Marks
BC-401	Corporate Accounting-II	80	20	100
BC-402	Business Statistics-II	80	20	100
BC-403	Business Laws-II	80	20	100
BC-404	Company Law-II	80	20	100
BC(Voc)-405	Advertising Operations	80	20	100
BC(Voc)-406	Personal Selling and Salesmanship-II	80	20	100

Semester –V

Paper Code	Subject	External	Internal	Max. Marks
BC-501	Cost Accounting	80	20	100
BC-502	Financial Management	80	20	100
BC-503	Goods and Services Tax	80	20	100
BC-504	Income Tax-I	80	20	100
BC(Voc)-505	Management of Sales Force-I	60	20	80
BC(Voc)-506	Sales Promotion and Public Relations-I	60	20	80
BC(Voc)-507	On-the-Job Training Report	40	-	40

Semester –VI

Paper Code	Subject	External	Internal	Max. Marks
BC-601	Management Accounting	80	20	100
BC-602	Fundamentals of Insurance	80	20	100
BC-603	Human Resource Management	80	20	100
BC-604	Income Tax-II	80	20	100
BC(Voc)-605	Management of Sales Force-II	80	20	100
BC(Voc)-606	Sales Promotion and Public Relations-II	80	20	100

The students shall undergo four to six weeks On-the-Job Training after second and fourth semester examination (during vacations) to get a practical experience of Advertising, Sales Promotion and Sales Management. The faculty will supervise the students for their training. Training Report shall be submitted to the college before the commencement of the third and fifth semester examination. Training Reports will be sent for evaluation to an external examiner by the University. There will be no Viva-Voce of the training reports.

The candidates shall be issued B.Com. (vocational) with Advertising, Sales Promotion and Sales Management. They shall be eligible to get admission to M. Com and other Post-graduate classes after passing the said course just like other B.com students.

BC-101
FINANCIAL ACCOUNTING-I

External Marks: 80
Internal Marks: 20
Time: 3 Hours

Note: Paper setter will set nine questions in all. Question No. 1 comprising of five short types questions carrying four (4) marks each is compulsory. It covers the entire syllabus. Answer to each question should not be more than one page. Candidate is required to attempt four questions from the remaining eight questions carrying 15 marks each.

Financial accounting: meaning, need, objectives & scope; book-keeping and accounting; branches of accounting; accounting principles: concepts and conventions; accounting cycle and accounting equation; journal; rules of journalizing; ledger & trial balance; Rectification of Errors: suspense account; effect on profit.

Capital and Revenue: Concept and classification of income; expenditure; receipts.

Depreciation provisions and reserves: concept and classification; Methods of depreciation accounting.

Final Accounts: manufacturing, trading, profit & loss account; Balance sheet; adjustment entries.

Accounts of Non-profit Organizations.

Consignment Accounts: accounting records; Normal and abnormal Loss; Valuation of unsold stock.

REFERENCES

- Anthony, R.N. and Reece, J.S. : Accounting Principle, Richard Irwin Inc.
- Compendium of Statement of Standards of Accounting: The Institute of Chartered Accountants of India, New Delhi.
- Gupta R. L. and Radhaswamy, M. : Financial Accounting, Sultan Chand and Sons, New Delhi.
- Monga J.R, Ahuja Girish, and Sehgal Ashok: Financial Accounting; Mayur Paper Back, Noida.
- Shukla, M.C. Grewal T.S. and Gupta, S.C. : Advanced Accounts, S. Chand & Co., New Delhi.

BC-102
MICRO ECONOMICS

External Marks: 80
Internal Marks: 20
Time: 3 Hours

Note: Paper setter will set nine questions in all. Question No. 1 comprising of five short types questions carrying four (4) marks each is compulsory. It covers the entire syllabus. Answer to each question should not be more than one page. Candidate is required to attempt four questions from the remaining eight questions carrying 15 marks each.

Meaning, nature and scope of economics; micro and macroeconomics; Theories of demand: cardinal utility approach; Indifference curve approach: assumptions, properties, consumer equilibrium, price, income and substitution effects, limitations; Nature of demand function: law of demand; elasticity of demand: price, income and cross; measurement methods of price elasticity of demand.

Production function: meaning and concepts, law of variable proportions; economies and diseconomies of scale; law of returns to scale; Cost concepts; Theory of costs: traditional and modern.

Equilibrium of firm and industry under perfect competition; price and output determination under monopoly, price discrimination; price determination under monopolistic competition: Chamberlin's approach, monopolistic competition vs monopoly.

REFERENCES

- Ahuja H.L.: Business Economics; S. Chand & Co., New Delhi
- Browning Edger K. and Browning Jacquenlence M: Microeconomic Theory and Applications, Kalyani, New Delhi.
- Dwivedi, D.N., Managerial Economics, Vikas Publications, New Delhi.
- Ferguson P.R. and Rothschild R. and Ferguson G.J.: Business Economics; Macmillan, Hampshire.
- John P. Gould. Jr. and Edward P. Lazear: Microeconomic Theory, All India Traveller, Delhi.
- Jhingan, M.L., Managerial Economics, Vrinda Publications.
- Koutsoyiannis A.: Modern Microeconomics; Macmillan New Delhi.
- Nellis & Parker: The Essence of Business Economics; Prentice Hall, New Delhi.
- Richard G. Lipsey: An Introduction to Positive Economics; ELBS, Oxford.
- Singler G.: The Theory of Price; Prentice Hall of India.
- Watson Donalds and Getz Moloclm: Price Theory and its user; Khasla Publishing House, New Delhi.

BC-103
PRINCIPLES OF BUSINESS MANAGEMENT

External Marks: 80
Internal Marks: 20
Time: 3 Hours

Note: Paper setter will set nine questions in all. Question No. 1 comprising of five short types questions carrying four (4) marks each is compulsory. It covers the entire syllabus. Answer to each question should not be more than one page. Candidate is required to attempt four questions from the remaining eight questions carrying 15 marks each.

Introduction to commerce: concept, nature, importance and scope, components of commerce, evolution of commerce, commerce and business.

Introduction to Management: concept, characteristics and significance, Process/Functions of Management, Coordination.

Management: as Science, Art and profession.

Approaches to Management: Classical and Neo classical approach, Behavioral approach, Management science approach, Systems approach and Contingency approach.

Planning: concept, process & importance, Types of Plans: Policy, Programme, Strategy, Vision, Mission, Goals, and Objectives.

Organizing: meaning, principles and benefits of organizations; Organizational structure: Functional, Line vs. Staff, matrix, Formal vs. Informal; Organizational structure for large scale business organization.

Delegation: meaning, advantages, barriers to delegation, guidelines for effective delegation.

Decentralization and Centralization: advantages and disadvantages, factors influencing decentralization.

Staffing: meaning, importance & scope of staffing.

Directing: concept; Motivation: concept, objectives & significance, Approaches to motivation.

Leadership: concept, significance & functions, Leadership styles, approaches to leadership.

Controlling: meaning and characteristics of control, process of control, prerequisites of an effective control system; controlling techniques.

REFERENCES

- Bhattacharya Kumar Deepak, Principles of Management, Pearson, New Delhi.
- Drucker F. Peter, The Practice of Management, Allied Publishers, Bombay.
- Gilbert, R. Danil, Freeman, E.R. & Stoner, F.J.A., Management, Prentice Hall, New Delhi.
- O'Donnel Cyril & Koontz Harold, Management, McGraw Hill, New Delhi.
- Ramaswamy, Principles of Management, Himalaya Publishing House, New Delhi.
- Srinivasan R. & Chunawala, S.A., Management - Principles & Practice, Himalaya Publishing House, Bombay.
- Stoner, A. James & Wanbel Charles, Management, Prentice Hall of India, New Delhi.
- Tripathi, P.C. & Reddy, P.N., Principles of Management, Tata McGraw Hill, New Delhi.

BC-104
COMPUTER APPLICATIONS IN BUSINESS

External Marks: 80
Internal Marks: 20
Time: 3 Hours

Note: Paper setter will set nine questions in all. Question No. 1 comprising of five short types questions carrying four (4) marks each is compulsory. It covers the entire syllabus. Answer to each question should not be more than one page. Candidate is required to attempt four questions from the remaining eight questions carrying 15 marks each.

Introduction to Computers: definition, components and characteristics of computers; Input and output devices: memory and mass storage devices; Introduction to modern CPU and processors.

Computer software: introduction, types of software: system, application and utility software; Programming languages; Introduction to operating system: types and function of operating system; Real-time applications; Operating systems for Tabs, mobile phones, Android, etc.; Open source software: An overview.

Application software: Spreadsheets, Word processors, Database management software; Networks basic, types of networks, topologies, media, hardware and software required for networking.

Practical: A student must be able to work on Windows and be proficient in the use of MS Word, MS Excel, and PowerPoint.

REFERENCES

- Leon, Alexis: Fundamental of Information Technology, Vikas Publication House (P) Ltd., New Delhi
- Mansfield, Ron: The Compact Guide to Microsoft Office, BPB Publication, Delhi.
- Minoli, Daniel, Internet and Intranet Engineering, Tata McGraw-Hill Publishing Co Ltd., New Delhi.
- Saxena, Sanjay: A First Course in Computer, Vikas Publication House (P) Ltd., New Delhi.

BC (Voc)-105
MARKETING COMMUNICATION-I

External Marks: 80
Internal Marks: 20
Time: 3 Hours

Note: Paper setter will set nine questions in all. Question No. 1 comprising of five short types questions carrying four (4) marks each is compulsory. It covers the entire syllabus. Answer to each question should not be more than one page. Candidate is required to attempt four questions from the remaining eight questions carrying 15 marks each.

Nature, importance, types and fundamental aspects of communication.

Communication process.

Application of communication process in developing effective marketing communication.

Emerging trends in marketing communication.

Social, ethical, legal and economic aspects of marketing communication.

REFERENCES

- Philip Kotler, Marketing Management, Prentice Hall of India, New Delhi.
- Subroto Sen Gupta: Case in Advertising and Communication Management in India (IIM, Ahmedabad).
- Belch, George, E. and Michael A. Belch, Advertising and Promotion, Tata McGraw, Hill.
- Kumar, Neeraj, “Integrated Marketing Communication”, Himalaya Publishing House.
- Chunawalla, S. A., “Integrated Marketing Communication and Advertising”, Himalaya Publishing House.

BC(Voc)-106
FUNDAMENTALS OF ADVERTISING

External Marks: 80
Internal Marks: 20
Time: 3 Hours

Note: Paper setter will set nine questions in all. Question No. 1 comprising of five short types questions carrying four (4) marks each is compulsory. It covers the entire syllabus. Answer to each question should not be more than one page. Candidate is required to attempt four questions from the remaining eight questions carrying 15 marks each.

Importance of advertising in modern marketing, role of advertising in the national economy.

Types of advertising: commercial and non-commercial advertising, primary demand and selective demand advertising; classified and display advertising, comparative advertising, co-operative advertising.

Setting of advertising objectives, DAGMAR approach.

Setting of advertising budget, factors affecting the advertising budget in a company.

REFERENCES

- Duna and Darban: Advertising: Its Role in Modern Market, The Drydon Press.
- Philip Kotler: Marketing Management, Prentice Hall of India.
- Mahendra Mohan: Advertising, Tata McGraw Hill.
- Subroto Sen Gupta: Cases in Advertising and Communication Management in India, Ahmadabad
- Chunawalla et al., "Advertising: Theory and Practice", Himalaya Publishing House.
- Mishra and Hari Kumar, "Advertising and Sales Promotion", Himalaya Publishing House.

BC-201
FINANCIAL ACCOUNTING-II

External Marks: 80
Internal Marks: 20
Time: 3 Hours

Note: Paper setter will set nine questions in all. Question No. 1 comprising of five short types questions carrying four (4) marks each is compulsory. It covers the entire syllabus. Answer to each question should not be more than one page. Candidate is required to attempt four questions from the remaining eight questions carrying 15 marks each.

Branch Accounts: dependent branch, debtor's system, stock and debtor system; final accounts; wholesale branch.

Hire purchase and installment purchase system: concept and legal provisions regarding hire-purchase contract; accounting records for goods of substantial sale value.

Partnership account: characteristics of partnership; partnership deed; final accounts; adjustment after closing the accounts; fixed and fluctuating capital; accounts; goodwill; joint life policy; change in profit sharing ratio.

Reconstitution of partnership firm: admission; retirement; death of a partner; dissolution of partnership: modes & accounting treatment.

REFERENCES

- Anthony, R.N. and Reece, J.S. : Accounting Principle: Richard Irwin Inc.
- Compendium of Statement of Standards of Accounting: The Institute of Chartered Accountants of India, New Delhi.
- Gupta RL. and Radhaswamy, M. : Financial Accounting; Sultan Chand and Sons, New Delhi.
- Monga J.R, Ahuja Girish, and Sehgal Ashok: Financial Accounting; Mayur Paper Back, Noida.
- Shukla, M.C. Grewal T.S. and Gupta, S.C. : Advanced Accounts; S. Chand Publishing.

BC-202
MACRO ECONOMICS

External Marks: 80
Internal Marks: 20
Time: 3 Hours

Note: Paper setter will set nine questions in all. Question No. 1 comprising of five short types questions carrying four (4) marks each is compulsory. It covers the entire syllabus. Answer to each question should not be more than one page. Candidate is required to attempt four questions from the remaining eight questions carrying 15 marks each.

Macro economics: concept, nature, scope, and variables; national income: concept and measurement; circular flow of income (four core sectors); consumption function; investment function; multiplier: concepts and importance; principle of acceleration.

Classical & Keynesian theory of income, output and employment; income determination in closed economy.

Inflation: meaning, types, theories, causes, effects and remedial measures.

Business cycle: meaning, and phases; Hicks & Samuelson Theory, measures for business cycles.

REFERENCES

- Ahuja, H.L., Macro Economics, S. Chand Publications, New Delhi.
- Branson, William H. Macroeconomic Theory and Policy A.I.T.B.S. Publishers & Distributors, Delhi.
- Burda, Michael, and Wyplosz. Macroeconomics A European Text. Oxford University Press, Oxford.
- Dornbusch, Rudiger, and Stanley. Fischer. Macroeconomics. McGraw-Hill.
- Dwivedi, D.N., Macro Economics, Tata McGraw Hill, New Delhi.
- Jhinghan M.L.: Advanced Economic Theory. Vrinda Publications, New Delhi.
- John P. Gould. Jr. and Edward P. Lazear: Macroeconomic Theory, All India Traveller, Delhi.
- Salvatore, Dominick. International Economics, John Wiley & Sons Singapore.

BC-203
FUNDAMENTALS OF MARKETING

External Marks: 80
Internal Marks: 20
Time: 3 Hours

Note: Paper setter will set nine questions in all. Question No. 1 comprising of five short types questions carrying four (4) marks each is compulsory. It covers the entire syllabus. Answer to each question should not be more than one page. Candidate is required to attempt four questions from the remaining eight questions carrying 15 marks each.

Introduction: meaning, concepts & principles of marketing; marketing management; marketing mix.

Analysis of marketing environment: internal environment, external environment: demographic, socio-cultural, political, economic, natural, technological, and legal.

Market Segmentation: concept & bases of market segmentation; understanding consumer behavior.

Product: meaning, classification, product mix and product line decisions; product life cycle; new product development process; branding; packaging; labelling.

Pricing: pricing objectives; factors influencing pricing; pricing strategies.

Promotion: element of promotion mix.

Distribution channel: meaning, types, role and factors affecting choice of distribution channel.

REFERENCES

- Baines, Paul, Chris, Fill, Page, Kelly, Marketing, Oxford University Press, New Delhi
- Kazmi, Marketing Management, Excel Books.
- Kotler, P., Marketing Management, Pearson Education, New Delhi.
- Kumar Arun & Meenakshi, N., Marketing Management, Vikas Publications, New Delhi.
- Madaan KVS., Fundamentals of Retailing, Tata McGraw Hill, New Delhi
- Panda, T. K., Marketing Management, Excel Books, New Delhi
- Raju M. S., Rao, J V P, Fundamentals of Marketing, Excel Books, New Delhi
- Ramaswamy and Namakumari, S., Marketing Management, Macmillan, New Delhi
- Saxena Rajan, Marketing Management, Tata McGraw Hill, New Delhi
- Stanton, Etzel et al., Fundamentals of Marketing, McGraw Hill, New York

BC-204
E-COMMERCE

External Marks: 80
Internal Marks: 20
Time: 3 Hours

Note: Paper setter will set nine questions in all. Question No. 1 comprising of five short types questions carrying four (4) marks each is compulsory. It covers the entire syllabus. Answer to each question should not be more than one page. Candidate is required to attempt four questions from the remaining eight questions carrying 15 marks each.

Introduction to internet: concept, application and uses of Internet, Internet services.

Information Technology and Business: concepts of data, information and information system, effects of IT on business; Types of information system: Transaction Processing System (TPS), Management Information System (MIS).

Introduction to E-commerce; e-commerce and world wide web; e-commerce application services; e-commerce models: B2B, B2C, C2C; electronic data interchange: benefits, components of EDI, EDI implementation, security issues in e-commerce.

M-commerce and e-governance: an overview.

Practical: The students should be able to work on Internet - search engines, communication through Internet. Research using online sources – surveys, research on social networking sites. Be familiar with e-governance initiation such as E-disha, digital locker, apps, etc.

REFERENCES

- Bajaj, Kamlesh K and Debjani Nag, E-commerce – The Cutting Edge of Business, Tata McGraw Hill (P) Ltd., New Delhi.
- Greenstein, Marilyn, and Todd M. Feinman, Electronic Commerce, Tata McGraw Hill, New Delhi.
- Leon, Alexis: Fundamental of Information Technology, Vikas Publication House (P) Ltd., New Delhi
- Minoli, Daniel, Internet and Intranet Engineering, Tata McGraw-Hill Publishing Co Ltd., New Delhi.
- Whitley, David, E-Commerce: Strategy, Technology and Applications, Tata McGraw-Hill Publishing Co Ltd., New Delhi.

BC(Voc)-205
MARKETING COMMUNICATION-II

External Marks: 80
Internal Marks: 20
Time: 3 Hours

Note: Paper setter will set nine questions in all. Question No. 1 comprising of five short types questions carrying four (4) marks each is compulsory. It covers the entire syllabus. Answer to each question should not be more than one page. Candidate is required to attempt four questions from the remaining eight questions carrying 15 marks each.

Methods of marketing communication.

Meaning, distinctive characteristics and methods of advertising, personal selling, public relations, sales promotion.

Setting up of targets: policies, strategies and methods of achievements.

Integrated communication in marketing: meaning, importance, process and tools.

REFERENCES

- Philip Kotler, Marketing Management, Prentice Hall of India, New Delhi.
- Subroto Sen Gupta: Case in Advertising and Communication Management in India, Ahmadabad.
- Belch, George, E. and Michael A. Belch, Advertising and Promotion, Tata McGraw, Hill.
- Kumar. Neerai. "Integrated Marketing Communication", Himalaya Publishing House.
- Chunawalla, S. A., "Integrated Marketing Communication and Advertising, Himalaya Publishing House.

BC(Voc)-206
CREATIVITY IN ADVERTISING

External Marks: 80
Internal Marks: 20
Time: 3 Hours

Note: Paper setter will set nine questions in all. Question No. 1 comprising of five short types questions carrying four (4) marks each is compulsory. It covers the entire syllabus. Answer to each question should not be more than one page. Candidate is required to attempt four questions from the remaining eight questions carrying 15 marks each.

Creativity in advertising: concept, importance.

Advertising message, preparing an effective advertising copy; advertising appeal, elements of a print copy: headlines, illustration, body copy, slogan, logo, elements of a broadcast copy, copy for direct mail, in flight advertising, transit advertising.

E-advertising.

REFERENCES

- Duna and Darban: Advertising: Its Role in Modern Market, The Drydon Press.
- Philip Kotler: Marketing Management, Prentice Hall of India.
- Mahendra Mohan: Advertising, Tata McGraw Hill.
- Subroto Sen Gupta : Cases in Advertising and Communication Management in India, (IIM Ahmadabad)
- Kaur, Amandeep and Kaur, Gulveen, “Advertising and Sales Management”, Kalyani Publications.
- Chunawalla et al., “Advertising: Theory and Practice”, Himalaya Publishing House.
- Mishra and Hari Kumar, “Advertising and Sales Promotion”, Himalaya Publishing House.

BC-207
ENVIRONMENTAL STUDIES (QUALIFYING PAPER)

Total Marks: 100
Time : 3 Hours

The Subject of Environmental Studies is included as a qualifying paper in all UG Courses (including professional courses also) from the session 2004-2005 and the students will be required to qualify the same otherwise the final result will not be declared and degree will not be awarded.

Annual System: The duration of the course will be 50 lectures. The examination will be conducted by the college at its own level earlier than the examination along with the Annual Examination.

Semester System: The Environment Course of 50 lectures will be conducted in the second semester and the examinations shall be conducted at the end of second semester:

Credit System: The core course will be awarded 4 credits.

Exam. Pattern: In case of awarding the marks, the question paper should carry 100 marks. The structure of the question paper being:

PART-A: Short Answer Pattern	25 Marks
PART-B: Essay type with inbuilt choice	50 Marks
PART-C: Field work	25 Marks

INSTRUCTIONS FOR THE EXAMINERS

Part-A: Questions 1 is compulsory and will contain ten short answer type question of 2.5 marks each covering the entire syllabus.

Part-B : Eight essay type questions (With inbuilt choice) will be set from the entire syllabus and the candidates will be required to answer any four of them. Each essay type question will be of 12.5 marks.

The examination will be conducted by the college concerned at its own level earlier than the annual examination and each student will be required to score minimum of 35% marks each in Theory and Practical. The marks obtained in this qualifying paper will not be including in determining the percentage of marks for the award of degree.

However, these will be shown in the detailed marks certificate of the student.

Syllabus and Course of reading

The multidisciplinary nature of environmental studies: Definition, Scope and importance need for public awareness. (2 Lectures)

Natural Resources: Renewable and non-renewable resources:

Natural resources and associated problems.

a) Forest resources: Use and over-exploitation, deforestation, case studies. Timber extraction, mining, dams and their effects on forests and tribal people.

b) Water resources: Use and over-utilization of surface and ground water, floods, drought, conflicts over water, dams-benefits and problems.

c) Mineral resources: Use and exploitation, environmental effects of extracting and using mineral resources, case studies.

d) Food resources: World food problems, changes caused by agriculture and overgrazing, effects of

modern agriculture, fertilizer-pesticide problems, water logging, salinity, case studies.

e) Energy resources; Growing energy needs, renewable and non-renewable energy sources, case studies.

f) Land resources: Land as a resources, land degradation man induced landslides, soil erosion and desertification.

- Role of an individual in conservation of natural resources.

- Equitable use of resources for sustainable lifestyles.

(8 Lectures)

Ecosystems

- Concept of an ecosystem

-Structure and function of an ecosystem.

- Producers, Consumers and decomposers.

-Energetical flow in the ecosystem

-Ecological succession

--Food chains, food webs and ecological pyramids.

-Introduction, types, Characteristic features, structure and function of the following of the ecosystem.

a. Forest ecosystem

b. Grassm land ecosystem

c. desert ecosystem

d. Aquatic ecosystems (ponds, streams, lakes, rivers, oceans, estuaries).

(6 lectures).

Biodiversity and its conservation

--Introduction-Definition: genetic, species and ecosystem diversity.

--Bio-geographical classification of India. "

--Value of bioersivity: consumptive use, productive use, social, ethical; aesthetic and option values.

--Biodiversity at global, National and local levels.

--India as a mega-diversity nation.

Hot-spots of biodiversity.

--Threats to biodiversity: habitat loos, poaching of wildlife, man-wildlife conflicts. 1

--Endangered and endemics.

--Conservation of biodiversity: In-situ and Ex-situ, Conservation of biodiversity.

(8 Lectures)

Environmental Pollution

Definition

--Causes, effects and control measures of :-

a. Air pollution

b. Water pollution

c. Soil pollution

d. Marine pollution

e. Noise pollution

f. Thermal pollution

g. Nuclear hazards

- Solid Waste Management: Causes, effects and control measures of urban and industrial wastes.

--Role of an individual in prevention of pollution.

--Pollution case studies.

--Disaster Management: floods, earthquake, cyclone and landslides.

(8 lectures)

Social Issues and the environment

--From Unsustainable to Sustainable development.

--Ur ban problems related to energy. .

-- Water conservation, rain water harvesting, watershed management. .

--Resettlement and rehabilitation of people; its problems and concerns. Case studies.

--Environmental ethics: Issues and possible solutions.

--Climate change, global warming, acid rain, ozone layer depletion, nuclear accidents and

- holocaust. Case studies.
- Wasteland reclamation.
- Consumerism and waste products.
- Air (prevention and Control of Pollution) Act.
- Water (prevention and control of pollution) Act.
- Wildlife Protection Act.
- Forest Conservation Act.
- Issues involved in enforcement of environmental legislation.
- Public awareness.

(7 lectures)

Human Population and the Environment

- Population growth, variation among nations.
- . Population explosion- family Welfare Programme.
- Environment and human health.
- Human Rights.
- Value Education.
- HIV/AIDS.
- women and child welfare
- role of information technology in environment and human health
- Case Studies.

(6 lectures)

Field work

- Visit to a local area to document environmental assets: river/forest grass land/ hill/mountain.
 - Visit to a local polluted site-Urban/Rural/Industrial/ Agricultural.
 - Study of common plants, insects, birds.
 - Study of simple ecosystems pond, river, hill slopes, etc.
- (Field work Equal to 5 lecture. hours).

SIX MONTHS COMPULSORY CORE MODULE COURSE IN ENVIRONMENTAL STUDIES: FOR UNDERGRADUATES

Teaching Methodologies

The Core Module Syllabus for Environmental Studies includes class room teaching and Field Work. The syllabus divided into eight units covering 50 lectures. The first seven unit will cover 45 lectures which are class room based to enhance knowledge skills mid attitude to environment. Unit eight is based on field activities which will be covered in five lecture hours and would provide students' firsthand knowledge on various local would environmental aspects.

Field experience is one of the most effective learning to for environmental concerns. This moves out of the scope of text book mode of teaching into realm of real learning in the field where the teacher merely acts as a catalyst to interpret what student observes or discovers in his/her environment.

Fields are as essential as class work and form an irreplaceable synergistic tool in the entire learning process.

Course material provided by UGC for class room teaching and field activities be utilized.

The universities/Colleges can also draw upon expertise of outside resource persons for teaching purposes. Environmental Core module shall be integrated into the teaching programmes of all undergraduate courses.

REFERENCES

- Agarwal, K.C. Environmental Biology, Nidi Publ. Ltd. Bikaner.
- Bharucha Erach, The Biodiversity of India, Mapin Publishing Pvt. Ltd., Ahmedabad
- Brunner R.C., Hazardous Waste Incineration, McGraw Hill Inc.
- Clerk RS., Marine Pollution; Clanderson Press Oxford(1B).
- Cunningham, W.P. Cooper, T.H. Gorhani, E & Hepworth, M. T.
- Environmental Encyclopedia, Jaico Publishing House, Mumbai.
- De A.K., Environmental Chemistry, Wiley Esteem Ltd.
- Gleick, H.P. Water in crisis, Pacific Institute for Studies in Dev., Environment & Security. Stockholm Env. Institute.
- Hawkins R.E., Encyclopedia of Indian Natural History, Bombay Natural History Society, Bombay.
- Heywood, V.H. & Watson, R.T. Global Biodiversity Assessment. Cambridge Univ. Press.
- Jadhav, H & Dosale, V.M., Environmental Protection and Laws. Himalaya Pub. House, Delhi.
- Mhaskar A.K, Matter Hazardous, Techno-Science Publications(TB).
- Rao MN. & Datta, A.K. . Waste Water treatment. Oxford & IBH Publ. Co. Pvt. Ltd.
- Townsend C., Harper J, and Michael Begon, Essentials Ecology, Blackwell Science(1B).
- Trivedi R.K and P.K Goel, Introduction to air pollution, Techno-Science Publications (TB).
- Trivedi R.K, Handbook of Environmental Laws, Rules, Guidelines Compliances and Standards, Vol I and II, Envirol Media(R).
- Wagner KD., Environmental Management. W.B. Saunders Co. Philadelphia, USA.(M) Magazine (R) Reference (TB) Textbook.

BC-301
CORPORATE ACCOUNTING-I

External Marks: 80
Internal Marks: 20
Time: 3 Hours

Note: Paper setter will set nine questions in all. Question No. 1 comprising of five short types questions carrying four (4) marks each is compulsory. It covers the entire syllabus. Answer to each question should not be more than one page. Candidate is required to attempt four questions from the remaining eight questions carrying 15 marks each.

Accounting for share capital & debentures: issue, forfeiture and reissue of forfeited shares; Book building: concept & process; issue of right and bonus shares; buy back of shares; redemption of preference shares; issue and redemption of debentures.

Final accounts of companies (excluding computation of managerial remuneration).

Amalgamation of companies: concept and accounting treatment as per accounting standard 14 (excluding intercompany holdings).

Internal reconstruction: concept and accounting treatment excluding scheme of reconstruction.

REFERENCES

- Gupta, Nirmal. Corporate Accounting, Sahitya Bhawan, Agra
- Jain, S.P. and K.L. Narang. Corporate Accounting, Kalyani Publishers, New Delhi.
- Maheshwari, S.N. and S. K. Maheshwari. Corporate Accounting, Vikas Publishing House, New Delhi.
- Monga, J.R. Fundamentals of Corporate Accounting, Mayur Paper Backs, New Delhi.
- Naseem Ahmed, Corporate Accounting, ANE Books Pvt. Ltd. New Delhi.
- Sehgal, Ashok and Deepak Sehgal. Corporate Accounting, Taxman Publication, New Delhi.
- Shukla, M.C., T.S. Grewal, and S.C. Gupta. Advanced Accounts, S. Chand & Co., New Delhi.

BC-302
BUSINESS STATISTICS-I

External Marks: 80
Internal Marks: 20
Time: 3 Hours

Note: Paper setter will set nine questions in all. Question No. 1 comprising of five short types questions carrying four (4) marks each is compulsory. It covers the entire syllabus. Answer to each question should not be more than one page. Candidate is required to attempt four questions from the remaining eight questions carrying 15 marks each.

Introduction of statistics: concept, scope, usefulness & limitations of statistics, distrust of statistics. Collection of data: primary and secondary data, methods of collection of data.

Measure of central tendency: mean, median, mode, harmonic mean and geometric mean. Measure of dispersion: range, inter-quartile range, quartile deviation, mean deviation, standard deviation, coefficient of variation, Lorenz curve.

Index numbers: meaning, types and uses of index numbers, methods of preparation of index numbers: simple or unweighted and weighted index number, problems in the preparation of index numbers, Tests of adequacy; Chain-base index numbers; Base shifting, Splicing and deflating, Consumer price index.

Analysis of Times Series: causes of variation in time series data; Components of a time series; Decomposition: additive and multiplicative models; determination of trend: moving averages method and method of Least Squares (including linear second degree, parabolic, and exponential trend); Computation of seasonal-indices by sample averages, ratio-to-trend, ratio-to moving average and link relative methods.

REFERENCES

- Gupta S.P., Business Statistics, Sultan Chand Publications, New Delhi.
- Hooda, R.P., Introduction to Statistics, Macmillan, New Delhi.
- Hooda, R.P., Statistics for Business and Economics; Macmillan, New Delhi.
- Lewin and Rubin, Statistics for Management, Prentice-Hall of India, New Delhi.
- Sancheti, D.C. and Kapoor, V.K., Statistics (Theory, Methods & Application), Sultan Chand & Sons, Delhi.
- Hoel & J Assen, Basic Statistics for Business and Economics; John Wiley and Sons, New York.

BC-303
BUSINESS LAWS-I

External Marks: 80
Internal Marks: 20
Time: 3 Hours

Note: Paper setter will set nine questions in all. Question No. 1 comprising of five short types questions carrying four (4) marks each is compulsory. It covers the entire syllabus. Answer to each question should not be more than one page. Candidate is required to attempt four questions from the remaining eight questions carrying 15 marks each.

Law of Contract (1872): nature and classification of contract; offer and acceptance; capacity of parties to contract; free consent; consideration; legality of object; agreement declared void; performance of contract; discharge of contract, remedies for breach of contract; Contingent contracts; Quasi contracts.

Special contracts: indemnity & guarantee; bailment and pledge; contract of agency.

Sale of Goods Act 1930: formation of contracts of sale; goods and their classification, price; conditions and warranties; transfer of property in goods; performance of the contract of Sale; Remedies: unpaid seller and his rights, buyer's remedies; Auction sale.

Consumer Protection Act 1986.

REFERENCES

- Aggarwal Rohini, Mercantile & Commercial Laws, Taxmann Allied Services (P) Ltd., New Delhi.
- Desai T.R., Indian Contract Act, Sale of Goods Act and Partnership Act, S.C Sarkar & Sons Pvt. Ltd., Kolkata.
- Kapoor, N.D., Business Law, Sultan Chand & Sons, New Delhi.
- Khergsamwala, I.S., The Negotiable Instrument Act; N.M. Tripathi, Mumbai.
- Kuchhal, M.C., Business Law; Vikas Publishing House, New Delhi.
- Kuchhal, M.C., Kuchhal Vivek, Business & Industrial Laws, Vikas Publishing House Pvt. Ltd., N. Delhi.
- Singh, Avtar, The Principles of Mercantile Law, Eastern Book Company, Lucknow.

BC-304
COMPANY LAW -I

External Marks: 80
Internal Marks: 20
Time: 3 Hours

Note: Paper setter will set nine questions in all. Question No. 1 comprising of five short types questions carrying four (4) marks each is compulsory. It covers the entire syllabus. Answer to each question should not be more than one page. Candidate is required to attempt four questions from the remaining eight questions carrying 15 marks each.

Company: meaning, characteristics & types of companies, conversion of private into public company & vice versa.

Promotion and incorporation of companies; promoters: legal position, duty, liability and remuneration; company and pre-incorporation contracts; incorporation procedure.

Memorandum of Association: clauses, doctrine of ultra vires, alteration of clauses.

Articles of Association: contents, model forms, and alteration; doctrine of indoor management and constructive notice.

Prospectus: meaning, contents and formalities, abridged prospectus, deemed prospectus, red herring & shelf prospectus, misstatement and remedies, liabilities for misstatements.

Share Capital: types, issue and allotment of shares and debentures; share certificate and share warrant, reduction of share capital; buy-back of shares.

Transfer & transmission of shares and debentures; depository system; borrowing powers and debentures.

REFERENCES

- Kapoor N.D., Company Law- Incorporating the provisions of the Companies.
- Kuchal M.C., Modern India Company Law, Shri Mahavir Books, Noida.
- Majumdar, A.K. and Kapoor, G.K., Company Law, Taxmann Publications.
- Ramaiya A., Guide to the Companies Act, Wadhwa & Co, Nagpur.
- Ratan Nolakha, Company Law and Practice; Vikas Publications, New Delhi.
- Singh Avtar, Company Law, Eastern Book Co., Lucknow.
- Tandon B.N., Principles of Auditing; S. Chand and Co., New Delhi.

BC(Voc)-305
ADVERTISING MEDIA

External Marks: 60

Internal Marks: 20

Time: 3 hours

Note: Paper setter will set nine questions in all. Question No. 1 comprising of five short types questions carrying four (4) marks each is compulsory. It covers the entire syllabus. Answer to each question should not be more than one page. Candidate is required to attempt four questions from the remaining eight questions carrying 10 marks each.

Advertising media, types of media; print media, (news paper and magazines, pamphlets, posters, and brochures) electronic media (radio, television, audio-visuals, *cassettes*), other media (direct mail, social media, outdoor media), their characteristics, merits and limitations, media scene in India, problems of reaching rural audience and markets, exhibitions and mela, press conference.

Media Planning, selection of media category, their reach, frequency and impact, cost and other factors influencing the choice of media.

Media scheduling.

REFERENCES

- Still, Cundiff and Govent: Sales Management, Prentice Hall of India.
- J.S.K. Patel: Salesmanship and Publicity, Sultan Chand & sons, New Delhi.
- Johnson, Kirtz and Schueing: Sales Management, McGraw Hill.
- Kaur, Amandeep and Kaur, Gulveen, “Advertising and Sales Management”, Kalyani Publications.
- Chunawalla et al., “Advertising: Theory and Practice”, Himalaya Publishing House.
- Mishra and Hari Kumar, “Advertising and Sales Promotion”, Himalaya Publishing House.

BC (Voc)-306
PERSONAL SELLING AND SALESMANSHIP-I

External Marks: 60

Internal Marks: 20

Time: 3 hours

Note: Paper setter will set nine questions in all. Question No. 1 comprising of five short types questions carrying four (4) marks each is compulsory. It covers the entire syllabus. Answer to each question should not be more than one page. Candidate is required to attempt four questions from the remaining eight questions carrying 10 marks each.

Personal selling: nature and importance, door-to-door selling, selling situations where personal selling is more effective than advertising; cost of advertising vs. cost of personal selling.

AIDA model of selling; types of selling situations; types of sales persons.

Buying motives, types of markets, consumer and industrial markets, their characteristics and implications for the selling function.

Process of effective selling: prospecting, pre-approach, approach, presentation and demonstration, handling no objections, closing sale and post-sale activities.

REFERENCES

- Russel, Beach and Buskirk: Selling, McGraw-Hill.
- Still, Cundiff and Govent: Sales Management, Prentice Hall of India.
- J.S.K. Patel: Salesmanship and Publicity, Sultan Chand & sons, New Delhi.
- Johnson, Kirtz and Schueing: Sales Management, McGraw Hill.
- Gupta S.L., Sales and Distribution Management, Excel Books.
- Kaur, Amandeep and Kaur, Gulveen, “Advertising and Sales Management”, Kalyani Publications.
- Chunawalla et al., “Advertising: Theory and Practice”, Himalaya Publishing House.
- Mishra and Hari Kumar, “Advertising and Sales Promotion”, Himalaya Publishing House.

BC-401
CORPORATE ACCOUNTING-II

External Marks: 80
Internal Marks: 20
Time: 3 Hours

Note: Paper setter will set nine questions in all. Question No. 1 comprising of five short types questions carrying four (4) marks each is compulsory. It covers the entire syllabus. Answer to each question should not be more than one page. Candidate is required to attempt four questions from the remaining eight questions carrying 15 marks each.

Valuation of goodwill; valuation of shares: concepts and calculation - simple problem only.

Accounts of holding companies: preparation of consolidated balance sheet with one subsidiary company, relevant provisions of accounting standard 21.

Accounts of banking organizations.

Accounts of insurance companies.

Liquidation of companies.

REFERENCES

- Gupta, Nirmal. Corporate Accounting. Sahitya Bhawan, Agra
- Jain, S.P. and K.L. Narang. Corporate Accounting, Kalyani Publishers, New Delhi.
- Maheshwari, S.N. and S. K. Maheshwari. Corporate Accounting, Vikas Publishing House, New Delhi.
- Monga, J.R. Fundamentals of Corporate Accounting, Mayur Paper Backs, New Delhi.
- Naseem Ahmed, Corporate Accounting, ANE Books Pvt. Ltd. New Delhi.
- Sehgal, Ashok and Deepak Sehgal. Corporate Accounting, Taxman Publication, New Delhi.
- Shukla, M.C., T.S. Grewal, and S.C. Gupta. Advanced Accounts. Vol.-II. S. Chand & Co., New Delhi.

BC-402
BUSINESS STATISTICS-II

External Marks: 80
Internal Marks: 20
Time: 3 Hours

Note: Paper setter will set nine questions in all. Question No. 1 comprising of five short types questions carrying four (4) marks each is compulsory. It covers the entire syllabus. Answer to each question should not be more than one page. Candidate is required to attempt four questions from the remaining eight questions carrying 15 marks each.

Simple Correlation: concept, types: multiple and partial; linear and non-linear; Scatter diagram, Methods: Karl Pearson's co-efficient of correlation, Spearman's Rank Correlation, Concurrent deviation method; Probable and standard errors.

Regression Analysis: meaning, difference between correlation and regression, regression coefficients, methods of calculation of simple regression, standard error of estimate.

Probability; concept and approaches; addition and multiplication laws of probability; Conditional probability: Bayes' Theorem.

Probability distributions: concept, Binomial, Poisson and Normal distributions: their properties and parameters.

REFERENCES

- Gupta S.P., Business Statistics, Sultan Chand Publications, New Delhi.
- Hooda, R.P., Introduction to Statistics, Macmillan, New Delhi.
- Hooda, R.P., Statistics for Business & Economics, Vikas Publications, New Delhi.
- Lewin and Rubin, Statistics for Management, Prentice-Hall of India, New Delhi.
- Sancheti, D.C. and Kapoor, V.K., Statistics (Theory, Methods & Application), Sultan Chand & Sons, Delhi.
- Sharma J.K., Business Statistics, Vikas Publications, New Delhi.
- Hoel & J Assen, Basic Statistics for Business and Economics; John Wiley and Sons, New York.

BC-403
BUSINESS LAWS-II

External Marks: 80
Internal Marks: 20
Time : 3 Hours

Note: Paper setter will set nine questions in all. Question No. 1 comprising of five short types questions carrying four (4) marks each is compulsory. It covers the entire syllabus. Answer to each question should not be more than one page. Candidate is required to attempt four questions from the remaining eight questions carrying 15 marks each.

Negotiable Act 1881: scope, features and types; Negotiation; Crossing; Dishonor and discharge of negotiable instruments.

Indian Partnership Act, 1932: nature of firm, duties and rights of partners, relations of partners to third parties, liabilities of firm and partner, minor, reconstitution of partnership firm, dissolution of a firm and consequences, settlement of accounts, registration of firms, effect of non-registration.

Limited Liability Partnership Act, 2008: meaning, characteristics of Limited Liability Partnership (LLP); Incorporation of LLP; partners and the liability of LLP and partners; accounts, audit and taxation of LLPs, conversion to LLP from firm/private company/unlisted public company; winding up and dissolution of LLP.

Information Technology Act 2000: purpose, digital signature, electronic governance; attribution, acknowledgement and dispatch of electronic records, certifying digital signature, penalties and other provisions.

RTI Act, 2005: important provisions

REFERENCES

- Desai T.R., Indian Contract Act, Sale of Goods Act and Partnership Act, S.C Sarkar & Sons Pvt. Ltd., Kolkata.
- Kapoor, N.D., Business Law, Sultan Chand & Sons, New Delhi.
- Khergsamwala, I.S., The Negotiable Instrument Act, N.M. Tripathi, Mumbai.
- Kuchhal, M.C., Business Law; Vikas Publishing House, New Delhi.
- Kuchhal, M.C., Kuchhal Vivek, Business & Industrial Laws, Vikas Publishing House Pvt. Ltd., N. Delhi.
- Singh, Avtar, The Principles of Mercantile Law, Eastern Book Company, Lucknow.
- Datey, V.S., Business and Corporate Laws, Taxmann Publications, New Delhi.
- Bulchandani, K.R., Business Laws, Himalaya Publishing House, New Delhi.
- Tulsian, P.C., Business Laws, Tata McGraw Hill, New Delhi.
- Datey, V.S., Students' Guide to Economic Laws, Taxmann Publications, New Delhi.

BC-404
COMPANY LAW-II

External Marks: 80
Internal Marks: 20
Time: 3 Hours

Note: Paper setter will set nine questions in all. Question No. 1 comprising of five short types questions carrying four (4) marks each is compulsory. It covers the entire syllabus. Answer to each question should not be more than one page. Candidate is required to attempt four questions from the remaining eight questions carrying 15 marks each.

Membership in companies; Company management and administration; Directors: legal position, qualification, appointment, removal; Powers, duties & liabilities of directors; managerial remuneration; key management personnel: managing director, whole time director, manager; Company Secretary: Role, appointment, duties, liabilities, rights and dismissal.

Meetings: kinds of meetings, requisites of a valid meeting: authority, notice & agenda, quorum, chairperson & conduct of meeting, resolutions, minutes & proxy.

Dividend; accounts of companies; audit & auditors; Prevention of oppression & mismanagement; compromise, arrangement, reconstruction and amalgamation; winding up: meaning, modes of winding up: procedure and consequences of winding up.

REFERENCES

- Kapoor N.D., Company Law- Incorporating the provisions of the Companies.
- Kuchal M.C., Modern India - Company Law: Shri Mahavir Books, Noida.
- Majumdar, A.K. and Kapoor, G.K., Company Law, Taxmann Publications.
- Ramaiya A., Guide to the Companies Act: Wadhwa & Co, Nagpur.
- Ratan Nolakha, Company Law and Practice; Vikas Publications, New Delhi.
- Singh Avtar, Company Law: Eastern Book Co., Lucknow.
- Tandon B.N., Principles of Auditing; S. Chand and Co., New Delhi.

BC(Voc)-405
ADVERTISING OPERATIONS

External Marks: 80
Internal Marks: 20
Time: 3 Hours

Note: Paper setter will set nine questions in all. Question No. 1 comprising of five short types questions carrying four (4) marks each is compulsory. It covers the entire syllabus. Answer to each question should not be more than one page. Candidate is required to attempt four questions from the remaining eight questions carrying 15 marks each.

Advertising department: meaning, need, organisation and functions.

Evaluation of advertising effectiveness: importance and difficulties; methods of measuring advertising effectiveness: pre-testing, concurrent testing and post-testing methods.

An overview of legal framework governing advertising in India, Advertising Standards Council of India (ASCI) Code.

Misleading advertising and false claims.

Advertising agencies: functions, selection of advertising agency, prominent advertising agencies in India, agency commission and fee, client agency relationships.

REFERENCES

- Russel, Beach and Buskirk: Selling, McGraw-Hill.
- Still, Cundiff and Govent: Sales Management, Prentice Hall of India.
- J.S.K. Patel: Salesmanship and Publicity, Sultan Chand & sons, New Delhi.
- Johnson, Kirtz and Schueing: Sales Management, McGraw Hill.
- Kaur, Amandeep and Kaur, Gulveen, “Advertising and Sales Management”, Kalyani Publications.
- Chunawalla et al., “Advertising: Theory and Practice”, Himalaya Publishing House.
- Mishra and Hari Kumar, “Advertising and Sales Promotion”, Himalaya Publishing House.

BC(Voc)-406
PERSONAL SELLING AND SALESMANSHIP-II

External Marks: 80

Internal Marks: 20

Time: 3 Hours

Note: Paper setter will set nine questions in all. Question No. 1 comprising of five short types questions carrying four (4) marks each is compulsory. It covers the entire syllabus. Answer to each question should not be more than one page. Candidate is required to attempt four questions from the remaining eight questions carrying 15 marks each.

Qualities of successful sales person with particular reference to consumer services.

Selling as a career, advantages and difficulties, measures for making selling an attractive career.

Distribution network relationship.

Reports and documents; sale manual, order desk, cash memo, tour diary, diary and periodical reports.

Problems in selling and their solution.

REFERENCES

- Russel, Beach and Buskirk: Selling, McGraw-Hill.
- Still, Cundiff and Govent: Sales Management, Prentice Hall of India.
- J.S.K.Patel: Salesmanship and Publicity, Sultan Chand & sons, New Delhi.
- Johnson, Kirtz and Schueing: Sales Management, McGraw Hill.
- Kaur, Amandeep and Kaur, Gulveen, “Advertising and Sales Management”, Kalyani Publications.
- Chunawalla et al., “Advertising: Theory and Practice”, Himalaya Publishing House.
- Mishra and Hari Kumar, “Advertising and Sales Promotion”, Himalaya Publishing House.
- Rajput and Vasishth, “Advertising and Personal Selling”, Himalaya Publishing House.

BC-501
COST ACCOUNTING

External Marks: 80
Internal Marks: 20
Time: 3 Hours

Note: Paper setter will set nine questions in all. Question No. 1 comprising of five short types questions carrying four (4) marks each is compulsory. It covers the entire syllabus. Answer to each question should not be more than one page. Candidate is required to attempt four questions from the remaining eight questions carrying 15 marks each.

Introduction: nature and scope of cost accounting; cost concepts & classification; methods & techniques.

Materials: material planning & purchasing, pricing of material issue; treatment of material losses, material & inventory control: concept and techniques.

Labour: labour cost control procedure; labour turnover; Idle time and overtime; Methods of wage payment: time and piece rate; incentive schemes.

Overheads: classification, allocation, apportionment and absorption of overheads; under and over-absorption.

Methods of costing: unit costing; job costing; contract costing; process costing (process losses, valuation of work in progress, joint and by-products) service costing (only transport).

Standard costing and variance analysis: material and labour.

Cost control and cost reduction; cost audit; an overview of cost audit standards.

REFERENCES

- Arora, M.N. Cost Accounting – Principles and Practice, Vikas Publishing House, New Delhi.
- Jain, S.P. and K.L. Narang. Cost Accounting: Principles and Methods, Kalyani Publishers, Jalandhar.
- Lal, Jawahar. Cost Accounting, Tata McGraw Hill Publishing Co., New Delhi.
- Maheshwari, S.N. and S.N. Mittal. Cost Accounting: Theory and Problems, Shri Mahabir Book Depot, New Delhi.
- Mittal, D.K. and Luv Mittal. Cost Accounting. Galgotia Publishing Co., New Delhi.
- Nigam, B.M. Lall and I.C. Jain. Cost Accounting: Principles and Practice, Prentice Hall of India, New Delhi.
- Shukla, M.C., T.S. Grewal and M.P. Gupta. Cost Accounting: Text and Problems, S. Chand & Co. Ltd., New Delhi.

BC-502
FINANCIAL MANAGEMENT

External Marks: 80
Internal Marks: 20
Time: 3 Hours

Note: Paper setter will set nine questions in all. Question No. 1 comprising of five short types questions carrying four (4) marks each is compulsory. It covers the entire syllabus. Answer to each question should not be more than one page. Candidate is required to attempt four questions from the remaining eight questions carrying 15 marks each.

Financial management: nature, scope, objectives and significance of financial management; recent developments in financial management.

Financial planning and forecasting: need, importance, drafting a financial plan; capitalization, over-capitalization and under-capitalization; financial forecasting: meaning, benefits and techniques of financial forecasting; sources of finance: short-term, medium term and long term

Cost of capital: significance, computation of cost of debt, equity & preference share capital and retained earnings, weighted average cost of capital.

Capital structure decisions: meaning and determinants of capital structure; theories of capital structure

Capital budgeting decisions: nature & importance, factors influencing capital expenditure decisions, techniques of capital budgeting

Working capital management: need, types & determinants, forecasting of working capital requirements; management of cash.

REFERENCES

- Brigham, E.F. and Houston, J. F. : Fundamentals of Financial Management, Cengage, New Delhi.
- Hampton: Financial Decision Making, Prentice Hall of India, New Delhi.
- Khan, M. Y. and Jain, P.K.: Financial Management, Tata McGraw Hill, New Delhi.
- Prasanna, Chandra: Financial Management, Tata McGraw Hill, New Delhi.
- Ravi M. Kishore: Financial Management, Taxmann Publications Pvt. Ltd., New Delhi.
- Sinha, Pradip Kumar: Financial Management, Excel Books, New Delhi.
- Van, Horne: Financial Management and Policy, Prentice Hall of India, New Delhi.

BC-503
GOODS AND SERVICES TAX

External Marks: 80
Internal Marks: 20
Time: 3 Hours

Note: Paper setter will set nine questions in all. Question No. 1 comprising of five short types questions carrying four (4) marks each is compulsory. It covers the entire syllabus. Answer to each question should not be more than one page. Candidate is required to attempt four questions from the remaining eight questions carrying 15 marks each.

GST: meaning, taxable person, registration: procedure and documents required.

Levy and collection of GST

Time and place of supply of goods and services, value of taxable supply

Computation of input tax credit and transfer of input tax credit

Tax invoice credit and debit note

Various returns to be filed under GST

Payment of tax including TDS, Interest Provisions on delayed payment

Offences and penalties.

REFERENCES

- Ahuja Girish & Gupta Ravi, Practical approach to Income tax, Wealth Tax and Central sales tax (Problems and Solutions with Multiple choice questions); Bharat Law House Pvt. Ltd., New Delhi.
- Central Excise Act.
- Central Sales Tax Act.
- Customs Act.
- Goods and Services Tax Act.

BC-504
INCOME TAX-I

External Marks: 80
Internal Marks: 20
Time: 3 Hours

Note: Paper setter will set nine questions in all. Question No. 1 comprising of five short types questions carrying four (4) marks each is compulsory. It covers the entire syllabus. Answer to each question should not be more than one page. Candidate is required to attempt four questions from the remaining eight questions carrying 15 marks each.

Introduction to income tax: concept, tax, person, income, agricultural income, casual income, previous year, financial year, assessment year, gross total income, total income; tax management: tax evasion, avoidance, and tax planning.

Basis of charges: scope of total income, residence and tax liability, income which does not form part of total income.

Heads of income: income from salary, house property; profit and gains from business and profession, capital gains and other sources.

Clubbing and aggregation of income.

Provisions regarding set-off and carry forward of losses.

REFERENCES

- Gaur and Narang, Income Tax Law & Practice, Kalyani Publishers, Jalandhar.
- Girish Ahuja and Ravi Gupta, Systematic Approach, C.C.H. India Publications, New Delhi.
- Mehrotra H.C., Income Tax Law & Account, Sahitya Bhawan Publications, Agra.
- Prasad, Bhagwati, Income Tax Law & Practice, Wishwan Prakashan, Bhopal.
- Singhania V.K., Student's Guide to Income Tax, Taxmann Publications Pvt. Ltd., New Delhi.

BC(Voc)-505
MANAGEMENT OF SALES FORCE-I

External Marks: 60

Internal Marks: 20

Time: 3 hours

Note: Paper setter will set nine questions in all. Question No. 1 comprising of five short types questions carrying four (4) marks each is compulsory. It covers the entire syllabus. Answer to each question should not be more than one page. Candidate is required to attempt four questions from the remaining eight questions carrying 10 marks each.

Sales force: concept, need, importance and management of sales force.

Functions of sales manager.

Sales force size, organization of the sales department: geographic, product-wise, market-based.

Recruitment, selection.

Training and development.

Motivation, compensation.

Appraisal of performance.

REFERENCES

- Stanton and Buskrik: Management of the Sales Force, Richard D. Irwin.
- Philip Kotler: Marketing Management, Prentice Hall of India.
- Kaur, Amandeep and Kaur, Gulveen, "Advertising and Sales Management", Kalyani Publications.
- Still, Cundiff and Govent: Sales Management, Prentice Hall of India.

BC(Voc)-506
SALES PROMOTION AND PUBLIC RELATIONS-I

External Marks: 60

Internal Marks: 20

Time: 3 hours

Note: Paper setter will set nine questions in all. Question No. 1 comprising of five short types questions carrying four (4) marks each is compulsory. It covers the entire syllabus. Answer to each question should not be more than one page. Candidate is required to attempt four questions from the remaining eight questions carrying 10 marks each.

Sales promotion: nature and importance, its role in marketing.

Forms of sales promotion: consumer-oriented, motion-oriented, trade-oriented and sales oriented sales promotion.

Major tools of sales promotion: sample, purchase, displays and demonstrations, exhibitions, fashion shows, sales contests and games of chance and skill, lotteries, gifts offer, premium and free goods, rebates, patronage, rewards.

Conventions, conference and tradeshows, specific novelties.

REFERENCES

- Philip Kotler: Marketing Management, Prentice Hall of India.
- J.S.K. Patel: Salesmanship and Publicity, Sultan Chand and Sons, New Delhi.
- Stanton & Futrell: Fundamentals of Marketing, McGraw Hill.
- Kaur, Amandeep and Kaur, Gulveen, "Advertising and Sales Management", Kalyani Publications.
- Chunawalla et al., "Advertising: Theory and Practice", Himalaya Publishing House.
- Mishra and Hari Kumar, "Advertising and Sales Promotion", Himalaya Publishing House.
- Rajput and Vasisht, "Advertising and Personal Selling", Himalaya Publishing House.

BC-601
MANAGEMENT ACCOUNTING

External Marks: 80

Internal Marks: 20

Time: 3 Hours

Note: Paper setter will set nine questions in all. Question No. 1 comprising of five short types questions carrying four (4) marks each is compulsory. It covers the entire syllabus. Answer to each question should not be more than one page. Candidate is required to attempt four questions from the remaining eight questions carrying 15 marks each.

Management accounting: concept, scope, techniques and significance, comparison between financial accounting, cost accounting and management accounting.

Management reporting: need and type of reports.

Management information system.

Analysis of financial statements: comparative statements, common size statements, ratio analysis: liquidity, solvency, profitability and turnover; trend analysis.

Cash flow and funds flow statements: need and method of preparing statements.

Absorption V/S variable costing: features and income determination, cost volume profit analysis, break-even analysis, contribution; P/V ratio, break-even point, Margin of safety, Angle of incidence, determination of cost indifference point.

Budgeting and budgetary control: need, methods and types of budgets, essentials of budgetary control system.

REFERENCES

- Drury, Colin. Management and Cost Accounting, Thomson Learning.
- Garrison H., Ray and Eric W. Noreen. Managerial Accounting, McGraw Hill.
- H.V. Jhamb, Management Accounting, ANE Books Pvt. Ltd. New Delhi.
- Horngreen, Charles T., Gary L. Sundem. Introduction to Management Accounting, Prentice Hall.
- Horngreen, Charles T., George Foster and Srikant M. Dattar. Cost Accounting, A Managerial Emphasis, Prentice Hall of India Ltd., New Delhi.
- Jain, S.P. and K.L. Narang. Cost Accounting: Principles and Methods, Kalyani Publishers, Jalandhar.
- Khan, M.Y. and P.K. Jain. Management Accounting, Tata McGraw Hill, Publishing Co., New Delhi.
- Lal, Jawahar. Advanced Management Accounting Text and Cases. S. Chand & Co., New Delhi.
- Lal, Jawahar. Cost Accounting, Tata McGraw Hill Publishing Co., New Delhi.
- Singh, S. K. and Gupta Lovleen. Management Accounting – Theory and Practice. Pinnacle Publishing House.

BC-602
FUNDAMENTALS OF INSURANCE

External Marks: 80
Internal Marks: 20
Time: 3 Hours

Note: Paper setter will set nine questions in all. Question No. 1 comprising of five short types questions carrying four (4) marks each is compulsory. It covers the entire syllabus. Answer to each question should not be more than one page. Candidate is required to attempt four questions from the remaining eight questions carrying 15 marks each.

Introduction to insurance: life and general insurance; purpose, need and principles of insurance; insurance as a social security tool; insurance and economic development.

Contract of life insurance: principles and practice of life insurance; parties to the contract, their rights and duties; conditions and terms of policy, effects of non-compliance; nominations and assignment practices in connection with collection of premium, revivals, loans, surrenders, claims, bonuses and annuity payments; present structure & growth of life insurance in India; claims settlement procedure.

Fire insurance: principles of fire insurance contracts; fire insurance policy, conditions, assignment of policy, claims settlement procedure.

Marine insurance: marine insurance policy and its conditions, premium, double insurance; assignment of policy warranties, voyage; loss and abandonment; partial losses and particular charges; salvage; total losses and measures of indemnity; claims settlement procedures.

Accident and motor insurance: policy and claims settlement procedures.

Insurance intermediaries – role of agents and procedure for becoming an agent; cancellation of license; revocation/suspension/termination of agent appointment; code of conduct; unfair practices.

REFERENCES

- Godwin, Principles and Practices of Fire Insurance.
- Gupta, O.S., Life Insurance, Frank Brothers, New Delhi.
- Insurance Regulatory Development Act.
- Karam Pal, Bodla B.S. & Garg M.C., Insurance Management, Deep & Deep Publications, New Delhi.
- Life Insurance Corporation Act.
- Mishra, M.N., Insurance Principles and Practice; S. Chand and Co., New Delhi.
- Mishra, M.N., Life Insurance Corporation of India, Raj Books, Jaipur.
- Vinayakam N. Radhaswamy and Vasudevan, S.V.: Insurance-Principles and Practice, S.Chand and Co., New Delhi.

BC-603
HUMAN RESOURCE MANAGEMENT

External Marks: 80
Internal Marks: 20
Time: 3 Hours

Note: Paper setter will set nine questions in all. Question No. 1 comprising of five short types questions carrying four (4) marks each is compulsory. It covers the entire syllabus. Answer to each question should not be more than one page. Candidate is required to attempt four questions from the remaining eight questions carrying 15 marks each.

Human resource management: meaning, nature, history and scope, objectives, functions, importance; HRM vs. HRD and personal management.

Human resource planning: meaning, importance, objectives, process, factors affecting manpower planning, problems and suggestions for making HR planning effective.

Job Analysis: meaning, process of job analysis, methods of collecting job analysis data, potential problems with job analysis; job description and job specification.

Recruitment: meaning, purpose, recruitment policy, factors affecting recruitment; source of recruitment, internal and external methods of recruitment. Selection: meaning, purpose, difference between recruitment and selection; process of selection; barriers to effective selection.

Placement, induction and internal mobility: placement; induction/orientation: meaning, objectives, content and responsibility for induction; internal mobility: meaning & need; transfer: purpose, types; benefits and problems, transfer policy; promotion: purpose, basis, promotion policy; demotion: causes, demotion policy.

Training: meaning, training and education, training and development, objectives, importance, steps in designing training programme; training methods: on-the-job and off-the-job methods.

Performance appraisal: meaning, features, merits, limitations, process and methods of performance appraisal.

REFERENCES

- Aswathappa K., HR and Personnel Management, Tata McGraw Hill Publishers, New Delhi.
- Aswathappa K., HRM Text & Cases, Tata McGraw Hill Publishers, New Delhi.
- Bernardin H. John, HRM, Tata McGraw Hill Publishers Comp. Ltd., New Delhi.
- Decenzo, D.A., Human Resource Management, John Willy, New Delhi.
- Dessler Gary, Human Resource Management, PHI, New Delhi.
- Fisher, D.C., Schoenfeldt. F.L. and Shaw, B.J., HRM, Houghton Mifflin Company, New Delhi.
- French W.L., Human Resource Management, Houghton Mifflin Company, Chennai.
- Gupta Shashi K., Joshi Rosy, Human Resource Management: Text and Cases, Kalyani Publishers, New Delhi.
- Halдар Uday Kumar, Human Resource Management, Oxford Publication, New Delhi.
- Rao V.S.P., Human Resource Management - Text & Cases, Excel Books, New Delhi.
- Tapomoy Deb, Managing Human Resource & Industrial Relations, Excel Books Publications.

BC-604
INCOME TAX-II

External Marks: 80
Internal Marks: 20
Time: 3 Hours

Note: Paper setter will set nine questions in all. Question No. 1 comprising of five short types questions carrying four (4) marks each is compulsory. It covers the entire syllabus. Answer to each question should not be more than one page. Candidate is required to attempt four questions from the remaining eight questions carrying 15 marks each.

Deductions under section 80C to 80U in computing total income.

Computation of total income and tax liability of an individual and H.U.F.

Computation of total income and tax liability of a Firm.

Deduction of tax at source; advance payment of tax.

Income tax authorities and their powers.

Procedure for assessment; different types of returns.

Procedure of filing e-return and revised return.

Recovery and refund of tax.

Penalties and prosecutions; appeals and revision.

REFERENCES

- Gaur and Narang, Income Tax Law & Practice, Kalyani Publishers, Jalandhar.
- Girish Ahuja and Ravi Gupta, Systematic Approach, C.C.H. India Publications, New Delhi.
- Mehrotra H.C., Income Tax Law & Account, Sahitya Bhawan Publications, Agra.
- Prasad, Bhagwati, Income Tax Law & Practice, Wishwan Prakashan, Bhopal.
- Singhania V.K., Student's Guide to Income Tax, Taxmann Publications Pvt. Ltd., New Delhi.

BC(Voc)-605
MANAGEMENT OF SALES FORCE-II

External Marks: 80

Internal Marks: 20

Time: 3 Hours

Note: Paper setter will set nine questions in all. Question No. 1 comprising of five short types questions carrying four (4) marks each is compulsory. It covers the entire syllabus. Answer to each question should not be more than one page. Candidate is required to attempt four questions from the remaining eight questions carrying 15 marks each.

Sales planning; market analysis; sales forecasting: concept, importance and methods of forecasting sales.

Sales budget: concept, importance, process, and uses of sales budget.

Sales territory: meaning, importance, process and consideration in allocation of sales territory.

Sales Quota: objectives, principles, types, administration and uses of sales quota.

Sales and cost analysis: uses and methods.

Ethical considerations in sales force management.

REFERENCES

- Kaur, Amandeep and Kaur, Gulveen, “Advertising and Sales Management”, Kalyani Publications.
- Still, Cundiff and Govent: Sales Management, Prentice Hall of India.
- Stanton and Buskrik: Management of the Sales Force, Richard D. Irwin.
- Philip Kotler: Marketing Management, Prentice Hall of India.

BC(Voc)-606
SALES PROMOTION AND PUBLIC RELATIONS-II

External Marks: 80

Internal Marks: 20

Time: 3 Hours

Note: Paper setter will set nine questions in all. Question No. 1 comprising of five short types questions carrying four (4) marks each is compulsory. It covers the entire syllabus. Answer to each question should not be more than one page. Candidate is required to attempt four questions from the remaining eight questions carrying 15 marks each.

Developing sales promotion programmes, pre testing, implementing, evaluating the results and marking necessary modifications.

Public relations: concept, features, growing importance, role in marketing, similarities of publicity and public relations.

Major tools of public relations: news, speeches, special events, handouts and leaflets, audio- visual, public service activities, miscellaneous tools.

Ethical and legal aspects of sales promotion and public relations.

REFERENCES

- Philip Kotler: Marketing Management, Prentice Hall of India.
- J.S.K. Patel: Salesmanship and Publicity, Sultan Chand and Sons, New Delhi.
- Stanton & Futrell: Fundamentals of Marketing, McGraw Hill.
- Belch, George, E. and Michael A. Belch, Advertising and Promotion, Tata McGraw, Hill.
- Kaur, Amandeep and Kaur, Gulveen, "Advertising and Sales Management", Kalyani Publications.
- Chunawalla et al., "Advertising: Theory and Practice", Himalaya Publishing House.
- Mishra and Hari Kumar, "Advertising and Sales Promotion", Himalaya Publishing House.
- Rajput and Vasishth, "Advertising and Personal Selling", Himalaya Publishing House.