

B.COM. (General) CBCS
for implementation in IIHS, KUK
w.e.f. Session 2020-2021

**Scheme of Examinations of B.Com. (General) CBCS for IIHS, KUK
in Phased Manner w.e.f. Session 2020-2021**

Course No.	Course Title	Course Type	Hours				Credits	Marks				
			L	T	P	Total		Ext. M.M	Ext. M.P.M	Int. M.M	Int. M.P.M	Total
SEMESTER-I (Time: 3 Hours)												
	English/MIL communication* / Environmental Studies**	AECC-I	2	--	--	2	2	40	16	10	04	50
B-COM 101	Financial Accounting-I	CC-1A	5	1	--	6	6	120	48	30	12	150
B-COM 102	Business Organisation & Management	CC-2A	5	1	--	6	6	120	48	30	12	150
B-COM 103	Business Mathematics	CC-3A	5	1	--	6	6	120	48	30	12	150
B-COM 104	Business Economics	CC-4A	5	1	--	6	6	120	48	30	12	150
Total							26	520	208	130	52	650
SEMESTER-II (Time: 3 Hours)												
	English/MIL communication* / Environmental Studies**	AECC-II	2	--	--	2	2	40	16	10	04	50
B-COM 201	Financial Accounting-II	CC-1B	5	1	--	6	6	120	48	30	12	150
B-COM 202	Company Law	CC-2B	5	1	--	6	6	120	48	30	12	150
B-COM 203	Principles of Marketing	CC-3B	5	1	--	6	6	120	48	30	12	150
B-COM 204	Business Statistics	CC-4B	5	1	--	6	6	120	48	30	12	150
Total							26	520	208	130	52	650
SEMESTER-III (Time: 3 Hours)												
B-COM 301	Corporate Accounting-I	CC-1C	5	1	--	6	6	120	48	30	12	150
B-COM 302	Income Tax Law & Practice-I	CC-2C	5	1	--	6	6	120	48	30	12	150
B-COM 303	Advertising	CC-3C	5	1	--	6	6	120	48	30	12	150
B-COM 304	Business Laws	CC-4C	5	1	--	6	6	120	48	30	12	150
B-COM 305	Computer Applications in Business OR	SEC-1 (any one)	2	--	--	2	2	40	16	10	04	50
B-COM 306	Foreign Trade: Procedures &		2	--	--	2	2	40	16	10	04	50
B-COM 307	Documentation OR Mooc***		2	--	--	2	2	40	16	10	04	50
Total							26	520	208	130	52	650
SEMESTER-IV (Time: 3 Hours)												
B-COM 401	Corporate Accounting-II	CC-1D	5	1	--	6	6	120	48	30	12	150
B-COM 402	Income Tax Law & Practice-II	CC-2D	5	1	--	6	6	120	48	30	12	150
B-COM 403	Cost Accounting	CC-3D	5	1	--	6	6	120	48	30	12	150
B-COM 404	Computerized Accounting System	CC-4D	5	--	2	6	6	80 (Th.) 50 (Pr.)	32 20	20	08	150
B-COM 405	Personal Selling and Salesmanship OR	SEC-2 (any one)	2	--	--	2	2	40	16	10	04	50
B-COM 406	E-Commerce		2	--	--	2	2	40	16	10	04	50
Total							26	530	212	120	48	650

Course No.	Course Title	Course Type	Hours				Credits	Marks				
			L	T	P	Total		Ext. M.M	Ext. M.P.M	Int. M.M	Int. M.P.M	Total
SEMESTER-V (Time: 3 Hours)												
B-COM 501	Management Accounting OR	DSE-1 (any one)	5	1	--	6	6	120	48	30	12	150
B-COM 502	Indian Capital Market OR		5	1	--	6	6	120	48	30	12	150
B-COM 503	Fundamentals of Insurance		5	1	--	6	6	120	48	30	12	150
B-COM 504	Retail Management OR	DSE-2 (any one)	5	1	--	6	6	120	48	30	12	150
B-COM 505	Fundamentals of Stock Market OR		5	1	--	6	6	120	48	30	12	150
B-COM 506	Human Resource Management		5	1	--	6	6	120	48	30	12	150
B-COM 507	Entrepreneurship Development OR	SEC-3 (any one)	2	--	--	2	2	40	16	10	04	50
B-COM 508	Business Communication		2	--	--	2	2	40	16	10	04	50
B-COM 509	Indian Financial System	GE-1	5	1	--	6	6	120	48	30	12	150
Total							20	400	160	100	40	500
SEMESTER-VI (Time: 3 Hours)												
B-COM 601	GST & Customs Law OR	DSE-3 (any one)	5	1	--	6	6	120	48	30	12	150
B-COM 602	Industrial Laws OR		5	1	--	6	6	120	48	30	12	150
B-COM 603	Auditing		5	1	--	6	6	120	48	30	12	150
B-COM 604	Financial Management OR	DSE-4 (any one)	5	1	--	6	6	120	48	30	12	150
B-COM 605	Accounting & Reporting System OR		5	1	--	6	6	120	48	30	12	150
B-COM 606	Rural Marketing		5	1	--	6	6	120	48	30	12	150
B-COM 607	Soft Skills Development OR	SEC-4 (any one)	2	--	--	2	2	40	16	10	04	50
B-COM 608	Supply Chain Management		2	--	--	2	2	40	16	10	04	50
B-COM 609	Business Environment	GE-2	5	1	--	6	6	120	48	30	12	150
Total							20	400	160	100	40	500
Grand Total (Semester 1 to 6)							144	2890	1156	710	284	3600

*Time will be same as approved by Undergraduate Board of Studies (UGBOS) of Department of English / MIL.

**Time will be same as approved by Undergraduate Board of Studies (UGBOS) of Department of Environmental Studies.

***MOOC Course from Swayam Portal

L = Lecture

P = Practical

Pr. = Practical

Ext. M.P.M = External Minimum Pass Marks

Int. M.P.M = Internal Minimum Pass Marks

DSE = Discipline Specific Elective

GE = Generic Elective

T = Tutorial

Th. = Theory

Ext. M.M = External Maximum Marks

Int. M.M = Internal Maximum Marks

CC = Core Course

SEC = Skill Enhancement Course

AECC = Ability Enhancement Compulsory Course

1. Unless otherwise provided in the Ordinance for relevant examination, the minimum Semester Grade Point Average (SGPA) and CGPA (Cumulative Grade Point Average) required for the continuation of registration and the award of degree is 4.00.
2. Award of grades and the corresponding grade points should be based on Absolute marks as under. The conversion factor for conversion from SGPA/CGPA to percentage of marks shall be 10.

Letter grade	Grade Point	Marks
O (Outstanding)	10	85-100
A+ (Excellent)	9	75-84
A (Very Good)	8	65-74
B+ (Good)	7	55-64
B (Above Average)	6	50-54
C (Average)	5	41-49
P (Pass)	4	40
F (Fail)	0	Less than 40
Ab	0	Absent

- Note:
- (1) A candidate eligible to take the examination obtaining Grade For Ab will be considered to have failed in the examination/paper(s). Such a candidate will be required to re-appear in that examination/paper(s) within the permissible chances given in the concerned Ordinance for obtaining pass grade.
 - (2) A candidate who has not obtained pass marks in Internal Assessment, will also be awarded Grade 'F'. Such a candidate will have to appear for Minor test and obtain pass marks in Internal Assessment.
 - (3) If 'F'/'Ab' Grade is awarded to a candidate in a major project, he/she will get only one more chance to repeat the project work at the end of next Semester. However, if a candidate still gets 'F'/'Ab' Grade in a major project, the same will not be eligible for the award of degree.
 - (4) For non-credit courses 'Satisfactory' or 'Unsatisfactory' shall be indicated instead of the letter grade and this will not be counted for the computation of SGPA/CGPA.

Computation of SGPA and CGPA:

The following shall be the procedure to compute the Semester Grade Point Average (SGPA) and Cumulative Grade Point Average (CGPA):

- (i) The SGPA is the ratio of sum of the product of the number of credits with the grade points scored by a student in all the courses taken by a student and the sum of the number of credits of all the courses undergone by a student, i.e.

$$SGPA (S_i) = \frac{\sum(C_i \times G_i)}{\sum C_i}$$
 Where C_i is the number of credits of the i th course and G_i is the grade point scored by the student in the i th course.
- (ii) The CGPA is also calculated in the same manner taking into account all the courses undergone by a student over all the semesters of a programme i.e.

$$CGPA = \frac{\sum(C_i \times S_i)}{\sum C_i}$$
 where S_i is the SGPA of the i th semester and C_i is the total number of credits in that semester.
- (iii) The SGPA and CGPA shall be rounded off to 2 decimal points and reported in the transcripts.

Note: In case of any amendment repeal/update of business laws, the prevailing laws be taught to the students.

External M.M.: 40
Internal M.M.: 10

External M.P.M.: 16
Internal M.P.M.: 04
Credit: 2

English/MIL Communication

The syllabus will be same as approved by Undergraduate Board of Studies (UGBOS) of Department of English / MIL.

Environmental Studies

The syllabus will be same as approved by Undergraduate Board of Studies (UGBOS) of Department of Environmental Studies.

B-COM 101
FINANCIAL ACCOUNTING-I

External M.M.: 120	External M.P.M.: 48
Internal M.M.: 30	Internal M.P.M.: 12
	Time: 3 Hours
	Credits: 6

Note: Paper setter will set nine questions in all. Question No. 1 comprising of eight short types questions carrying five (5) 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 20 marks each

Course Learning Outcomes:

After completing the course, the student will be able to:

- CO1: Illustrate the understanding of theoretical framework of accounting and be able to prepare financial statements of business organizations with additional items.
- CO2: Prepare the financial statements for non-profit organization.
- CO3: Analyse and apply Accounting Standards according to requirements.
- CO4: Apply the knowledge and skills of accounting to prepare joint ventures.

Course Contents

Financial accounting: Concept, objectives & scope; book-keeping and accounting; accounting principles: concepts and conventions; accounting cycle and accounting equation; branches of accounting; journal; rules of journalizing; ledger & trial balance; banking transactions and bank reconciliation statement; rectification of errors: suspense account; effect on profit.

Capital and Revenue: Concept and classification of income; expenditure; receipts (with relevant accounting standards)

Depreciation provisions and reserves: concept and classification; Methods of depreciation accounting (with relevant accounting standards)

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

Accounts of Non-profit Organizations: Receipt & payment account, income and expenditure account and balance sheet.

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

Accounting for joint ventures: distinction between joint ventures and partnership, joint venture and consignment, accounting methods for joint ventures

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.
- Jain S. P. and Narang K. L Advanced Accountancy Volume-I, Kalyani Publishers
- Goyal, Bhushan Kumar. *Basic Financial Accounting*, Taxmann, New Delhi.
- Lal, Jawahar, Seema Srivastava & Shivani Abrol. *Financial Accounting Text and Problems*, Himalaya Publishing House, New Delhi.
- Lt. Bhupinder, Principles of Financial Accounting, Cengage
- Monga, J.R. *Financial Accounting: Concept and Applications*. Mayur Publication, New Delhi
- Sehgal, Ashok & Sehgal Deepak. *Fundamentals of Financial Accounting*. Taxmann, New Delhi.
- Charles, T. Horngren, G. L. Sundem, John A. Elliot and Donna R. Philbrick. *Introduction to Financial Accounting*, Pearson.
- Leonardo, A. Robinson, James R. Qanis, C. Wayne Alderman, *Accounting Information Systems: A Cycle Approach*. Publisher Wiley.
- Marshall, B. Romney and Paul, John Steinbart, *Accounting Information Systems*, Pearson Education Limited.
- Robert, L. Hurt, *Accounting Information Systems: Basic Concepts and Current Issues*, Mc

B-COM 102
BUSINESS ORGANIZATION & MANAGEMENT

External M.M.: 120 External M.P.M.: 48
Internal M.M.: 30 Internal M.P.M.: 12
Time: 3 Hours
Credits: 6

Note: Paper setter will set nine questions in all. Question No. 1 comprising of eight short types questions carrying five (5) 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 20 marks each.

Course Learning Outcomes:

After completing the course, the student will be able to:

CO1: exhibit the knowledge of the conceptual framework of business, commerce and management and analyse the approaches concerning management thought.

CO2: apply the understanding of concepts of planning and organizing functions of management.

CO3: Assimilate and use the concepts of delegation, decentralization and staffing in organizations.

CO4: comprehend the concept and applications of leadership styles, and controlling practices in organizations.

Course Contents

Introduction to business and 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

- Basu, C. *Business Organisation and Management*. McGraw Hill Education.
- 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.
- Kaul, V. K. *Business Organisation Management*. Pearson Education
- O'Donnel Cyril & Koontz Harold, *Management*, McGraw Hill, New Delhi.
- Ramaswamy, *Principles of Management*, Himalaya Publishing House, New Delhi.
- 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.

B-COM103
BUSINESSMATHEMATICS

External M.M.: 120	External M.P.M.: 48
Internal M.M.: 30	Internal M.P.M.: 12
	Time: 3 Hours
	Credits: 6

Note: Paper setter will set nine questions in all. Question No. 1 comprising of eight short types questions carrying five (5) 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 20 marks each

Course Learning Outcomes

After completing the course, the student shall be able to:

- CO1: Exhibit proficiency in using different matrix methods in solving real life business and economic problems.
- CO2: Apply the understanding of the various type of interest and annuity in solving business related problems.
- CO3: Apply the understanding of the differentiation and its applications to find maxima and minima of demand, supply and revenue function.
- CO4: Use the linear programming in many business decision situations concerned with the problem of planning, to minimize the cost of production, or to give the maximum profit.

Course Contents

Matrices and Determinants: concept of matrix, types, and algebra of matrices; properties of determinants; calculation of values of determinants up to third order, adjoint of a matrix, elementary row or column operations; Finding inverse of a matrix through adjoint and elementary row or column operations; solution of a system of linear equations having unique solution and involving not more than three variables.

Compound Interest and Annuities: Logarithms, Anti-logarithms
different types of interest rates, concept of present value and amount of a sum; types of annuities; present value and amount of an annuity (including the case of continuous compounding); valuation of simple loans and debentures; problems relating to sinking funds.

Differentiation & Permutation and combinations: Idea of simple derivative of different functions (excluding Trigonometrical functions); Rules of differentiation (simple standard forms). Maxima and Minima of functions of one variable (including 2nd or 3rd order derivatives) relating to cost, revenue and profit. Permutation and combination.

Linear programming: graphical solution of linear equalities in two variables, solution of system of linear inequalities in two variables. Formulation of equation: graphical method of solution, simplex method, duality; problems relating to two variables including the case of mixed constraints; cases having no solution, multiple solutions, unbounded solution and redundant constraints.

REFERENCES

- Allen R.G.D.: Basic Mathematics; Macmillan, New Delhi.
- Dowling E.T.: Mathematics for Economics; Sihaum Series, McGraw Hill, London.
- Holden: Mathematics for Business and Economics; Macmillan India, New Delhi.
- Kapoor, V.K.: Business Mathematics; S.Chand & Sons, Delhi.
- Loomba Paul: Linear Programming; Tata McGraw Hill, New Delhi.
- Soni, R.S.: Business Mathematics; Pitamber Publishing House.
- S.D.Sharma: Linear programming and theory of games, Kedar Nath Ram Nath & Co.

B-COM 104
BUSINESS ECONOMICS

External M.M.: 120	External M.P.M.: 48
Internal M.M.: 30	Internal M.P.M.: 12
	Time: 3 Hours
	Credits: 6

Note: Paper setter will set nine questions in all. Question No. 1 comprising of eight short types questions carrying five (5) 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 20 marks each

Course Learning Outcomes

After completing the course, the student shall be able to:

- CO1: gain knowledge of the cardinal and ordinal utility approach to demand and apply the same in analysing consumer behaviour.
- CO2: analyse the production function and different types of costs to arrive at business decisions.
- CO3: apply the understanding of different types of market form in pricing decisions and competitive analysis.
- CO4: understand the circular flow of income and key macroeconomics concepts which in turn will enable them to analyse business environment and take business decisions accordingly.

Course Contents

Meaning, nature and scope of economics; Business Economics: nature and scope, difference between economics and business economics; Theories of demand: cardinal utility approach – law of diminishing marginal utility, law of equi-marginal utility; Nature of demand function: law of demand, shift in demand curve; Indifference curve approach: meaning, assumptions, properties, consumer equilibrium, price, income and substitution effects, limitations and applications of indifference curve; Elasticity of demand: price, income and cross; measurement methods of price elasticity of demand; Law of supply and supply curve.

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.

Macro Economics: concept, nature and scope; circular flow of income (four core sectors); Key macroeconomic concepts (an overview) – GNP, GDP, NNP, Economic growth, business cycle, inflation, money supply (monetary aggregates), foreign exchange rate, balance of payments, fiscal policy, monetary policy.

REFERENCES

- Ahuja H.L.: Business Economics; S. Chand & Co., New Delhi
- Browning Edger K. and Browning Jacquenle M: Microeconomic Theory and Applications, Kalyani, New Delhi.
- Dwivedi, D.N., Managerial Economics, Vikas Publications, New Delhi.
- Jhinghan, M.L., Managerial Economics, Vrinda Publications.
- Koutsoyiannis A.: Modern Microeconomics; Macmillan New Delhi.
- Richard G. Lipsey: An Introduction to Positive Economics; ELBS, Oxford.
- Ahuja, H.L., Macro Economics, S. Chand Publications, New Delhi.
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- Jhinghan M.L.: Advanced Economic Theory. Vrinda Publications, New Delhi.
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External M.M.: 40
Internal M.M.: 10

External M.P.M.: 16
Internal M.P.M.: 04
Time: 3 Hours
Credits: 6

English/MIL Communication

The syllabus will be same as approved by Undergraduate Board of Studies (UGBOS) of Department of English / MIL.

Environmental Studies

The syllabus will be same as approved by Undergraduate Board of Studies (UGBOS) of Department of Environmental Studies.

B-COM 201
FINANCIAL ACCOUNTING-II

External M.M.: 120	External M.P.M.: 48
Internal M.M.: 30	Internal M.P.M.: 12
	Time: 3 Hours
	Credits: 6

Note: Paper setter will set nine questions in all. Question No. 1 comprising of eight short types questions carrying five (5) 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 20 marks each

Course Learning Outcomes:

After completing the course, the student will be able to:

- CO1: Illustrate the understanding of theoretical framework of accounting and be able to prepare branch accounts and departmental accounts.
- CO2: Prepare the financial statements for hire purchase.
- CO3: Enable the students to prepare accounting statements including reconstitution of partnership firms.
- CO4: Apply the knowledge and skills of accounting to prepare accounting statements for insolvency of business firms.

Course Contents

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

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

Partnership account: 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.

Insolvency Accounts: Statement of affairs and settlement of accounts

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.
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- Marshall, B. Romney and Paul, John Steinbart, *Accounting Information Systems*, Pearson Education Limited.
- Robert, L. Hurt, *Accounting Information Systems: Basic Concepts and Current Issues*, Mc

B-COM 202
COMPANY LAW

External M.M.: 120

External M.P.M.: 48

Internal M.M.: 30

Internal M.P.M.: 12

Time: 3 Hours

Credits: 6

Note: Paper setter will set nine questions in all. Question No. 1 comprising of eight short types questions carrying five (5) 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 20 marks each

Course Learning Outcomes

After completing the course, the student will be able to:

- CO1: Express the understanding of the knowledge of concept of company form of organization, types of companies and the process of incorporation.
- CO2: Elaborate on important documents of the company and their operational usefulness including finance
- CO3: Apply the knowledge of different types of meetings and process while arranging to conduct the meetings.
- CO4: apply the understanding of the regulatory provisions relating to Dividend, audit reconstruction and winding up of company

Course Contents:

Company: Concept, characteristics, types, and conversion of private into public company & vice versa; Process of incorporation of a company; Legal position of promoters and remuneration; company and pre-incorporation contracts: incorporation procedure.

Memorandum of Association: clauses and alteration procedure, doctrine of ultra vires, Articles of Association: Clauses and their alteration; doctrine of indoor management; doctrine of constructive notice.

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

Share Capital: types, issue and allotment of shares and debentures; reduction of share capital; buy-back of shares. Transfer & transmission of shares and debentures; depository system; borrowing powers and debentures

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: Types of meetings, requisites: authority, notice & agenda, quorum, chairperson & conduct of meeting, resolutions, minutes & proxy.

Dividend: legal provisions; audit & auditors; Prevention of oppression & mismanagement; reconstruction and amalgamation; winding up of a company: meaning, procedure and consequences.

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.

B-COM 203
PRINCIPLES OF MARKETING

External M.M.: 120	External M.P.M.: 48
Internal M.M.: 30	Internal M.P.M.: 12
	Time: 3 Hours
	Credits: 6

Note: Paper setter will set nine questions in all. Question No. 1 comprising of eight short types questions carrying five (5) 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 20 marks each

Course Learning Outcomes

After studying this course, the student will be able to:

- CO1: Understand the concepts of marketing.
- CO2: Analyse the marketing environment for segmenting the consumer.
- CO3: Comprehend the concept of product development and product pricing.
- CO4: Analyse marketing communication and product distribution strategies.

Course Contents:

Introduction: meaning & concepts 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, advertising, personal selling, sales promotion & publicity.

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.
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B-COM 204
BUSINESS STATISTICS

External M.M.: 120

External M.P.M.: 48

Internal M.M.: 30

Internal M.P.M.: 12

Time: 3 Hours

Credits: 6

Note: Paper setter will set nine questions in all. Question No. 1 comprising of eight short types questions carrying five (5) 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 20 marks each

Course Learning Outcomes

After completing the course, the student shall be able to:

CO1: exhibit the knowledge of conceptual framework of statistics and choose appropriate measure of central tendency and illustrate the knowledge of dispersion in decision making.

CO2: illustrate and apply the knowledge of correlation analysis and linear regression analysis in various business and economic decisions.

CO3: understand the construction and application of index numbers to real life situations and apply the knowledge of time series analysis in decisions involving forecasting in various types of economic activities.

CO4: use the basic probability rules, including additive and multiplicative laws, including using the terms, independent and mutually exclusive events and translate the real-world problems into probability models.

Course Contents:

Introduction to Statistics: Concept, Definitions, Scope, Role, Functions, Disturbance and Limitations of Statistics.

Concepts of Central Tendency: Arithmetic Mean, Harmonic Mean, Geometric Mean, Median and Mode.

Measures of Dispersion: Range and Inter-Quartile Range, Quartile Deviation, Mean Deviation, Standard Deviation and Coefficient of Variation

Correlation Analysis: Meaning and Definition, simple, multiple and partial correlation, linear and non-linear, Scatter diagram, Karl Pearson's co-efficient of correlation, Spearman's Rank Correlation, Concurrent Deviation, Probable and Standard errors.

Linear Regression Analysis: Concept and Meaning, Difference between Correlation and regression, Methods of Calculation of Regression, Properties of Regression Coefficients; Standard Error of Estimate.

Index Numbers, problems in construction of Index numbers, methods of constructing Index numbers, tests of consistency of Index numbers, Chain Indices, Base shifting, Splicing and Deflating of Index numbers, uses and construction of Cost of Living index numbers.

Analysis of Time Series: Component; Decomposition of Time Series: Additive and Multiplicative Models; Determination of Trend: Graphic Method, Moving and Semi-Average Average method and method of Least Squares (including linear second degree, parabolic, and exponential trend).

Probability Introduction, definition, importance of concept of probability, calculation of probability; theorems of probability- addition theorem, multiplication theorem, conditional probability, Bayes' Theorem.

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