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# DEPARTMENT OF COMMERCE

# Bachelor of Commerce (B.Com.) Course of Study

# B.Com. Part-I

Course	Code	Course Title	Max. Marks
BC	1.1	Financial Accounting	100
BC	1.2	Business Statistics	100
BC	1.3	Business Economics	100
BC	1.4	Business Management	100
BC	1.5	<b>Business Environment</b>	100
BC	1.6	Business Law	100
			600

#### B.Com. Part-II

Course BC BC BC BC BC BC	Code 2.1 2.2 2.3 2.4 2.5 2.6	Course Title Cost Accounting Income Tax Law and Practic Auditing Business Communication Business Finance Indian Rural Economy	Max. Marks 100 es 100 100 100 100 100 600
Course BC	Code 3.1	B.Com. Part-III Course Title Corporate Accounting	Max. Marks 100

Management Accounting

100

BC

3.2

Each candi given below		e to offer one elective group From I to IV as
Elective	Group-l	Marketing
BC	3.51	Principles of Marketing
BC	3.61	International Marketing
Elective	Group-II	Insurance & Banking
BC	3.52	Principles of Life and General Insurance
BC	3.62	Indian Monetary & Banking System

Finance

Industrial Relations & Labour Welfare

Industrial Relations & Labour Laws

Labour Welfare & Social Security

**Financial Management** 

Indian Financial System

Group-III

Group-IV

3.53

3.63

3.54

3.64

Elective

Elective

BC

BC

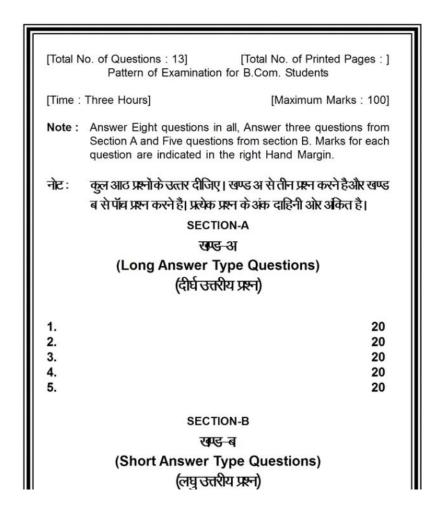
BC

BC

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Course	Code	Course Title	Max.	Marks
BC	3.1	Corporate Accounting	100	
BC	3.2	Management Accounting	100	
BC	3.3	Corporate Law	100	
BC	3.4	Computer Application in Bu	siness	100
BC	3.5	Elective Paper-I	100	
BC	3.6	Elective Paper-II	100	
BC	3.7	Viva-voce	100	
			700	
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# B.Com. Part-I B.C.-II Financial Accounting

# Unit-I

#### Accuntiing :

Meaning, Natrue, Concept and Scope of Accounting, Book Keeping and Acconting. Limitations of Accounting and Its application, Branches of accounting, Principles of accounting, limitations of accounting, Accounting concepts, conventions and accounting standards.

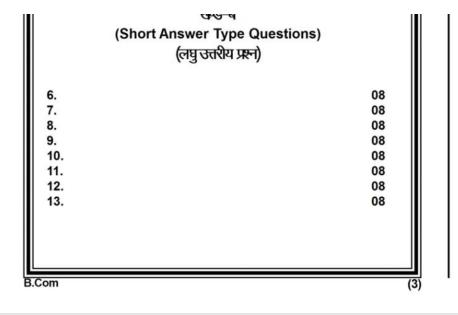
#### Unit-II

#### Accounting Transactions and Final Accounts :

Journal, Entry, Compound Journal Entry, Relationship between Journal and Ledger, Rules regarding postig, Sub division of Journal, Trial Balance. Trading Account, Prifit and Loss Account, Balance Sheet & Adjustment entries. Unit-III

#### Partnership Accounts :

Essential Characteristics of Partnership, Partnership deed, Final Accounts, Adjustment after closing the accounts, Fixed and Fluctuating capital Joint Life Policy, Change in Profit Sharing Ratio, Reconstitution of a Partnership firm.



Fixed and Fluctuating capital Joint Life Policy, Change in Profit Sharing Ratio, Reconstitution of a Partnership firm. Admission of a partner, Retirement of a Partner, Death of a Partner, Dissolution of a Partnership firms, Accounting entries, Modes of dissolvution of a firm.

#### Unit-IV

- Royalty Account : Basic Terms Royalty, Dead Rent, Short working etc. Entries in the Books of Lessee and Lessor, Practical Problems.
- Hire Purchase System :
   Entries in Hire Purchasers Books. Entries in Hire Vendor's

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# **B.C. 1.2 Business Statistics**

Unit - I

Introduction, Meaning, Importance Limited of Statistics, Collection, Classification, Tabulation & Presentating of Data. Unit-II

Analysis of Univariate Data

- (i) Measures of Central Tendency : Mean, Median, Mode, Geometric Mean, Harmonic Mean.
- (ii) Measures of Dispersion : Range Method, Mean Deviation, Standard Deviation, Coefficient of Variation, Quartile deviation.
- (iii) Measures of Skewness : Kari Pearson's coefficient of Skewness, Bowley's coefficient of Skewness.

Unit-III

#### Analysis of Bivariate Data :

**Correlation :** Karl Pearson's coefficient of correlation, Spearman's correlation coefficient, coefficient of concurrent deviation.

Interpolation & Extrapolation : Parabolic curve method,

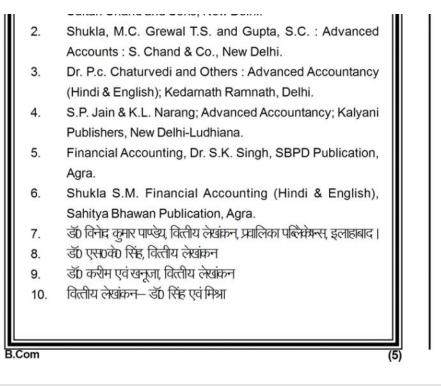
Books. Hire purchase Trading Account, Practical Problems. Installment Payment Method : Entries in the books of the buyer, Entiries in the books of seller, comparison with Hire Purchase system, Practical problems.

#### Unit - V

 Accounts of Branch and Departmental Organisation : Branch Accounting When goods are supplied by Head Office at cost price for sell on case as well as on credit. Branch goods supplied by the Head Office at Market Price. Accounts relating to Independent branches, Accounts relating to Foreign Branches, Practical Problems.
 Departmental accounting : Nature of features of Departmental accounting practical problems.

#### Suggested Books :

- Gupta, R.L. and Radhaswamy, Financial Accounting : Sultan Chand and Sons, New Delhi.
- Shukla, M.C. Grewal T.S. and Gupta, S.C. : Advanced Accounts : S. Chand & Co., New Delhi.



#### deviation.

Interpolation & Extrapolation : Parabolic curve method, Newton's method, Binomial expansion method, Lagrange's method.

Unit-IV

Index Number, Meaning, Types and uses : Methods of constructing price and quantity Indices (Simple and aggregate).

Test of Adequacy : Chain - base index numbers, problems in constructing index numbers : consumer price index.

Unit-V

Indian Statistics : C.S.O., N.S.S.O., Population Statistics, Agricultural Statistics, Industrial Statistics, National Income Statistics.

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#### Suggested Readings :

- Hooda, R.P. Statistics for Business and Economics; Mac Millan, New Delhi.
- 2. Dr. Mohan Singhal, Elements of Statistics, Laxmi Narayan Agrawal, Agra.
- Business statistics Dr. Sinha & Gupta SBPD Publication, Agra
- S. Saha-Business Statistics, Kitab Mahal Agencies, Allahabad.
- S.P. Gupta Statistical Methods, S. Chand & Company Ltd., New Delhi.
- D.N. Elhance-Fundamental of Statistics (Hindi & English), Kitab Mahal Agencies, Allahabad.
- 7. बी०एन० अस्थानाः सांख्यिकी के सिद्धान्त
- ८ र्डा) एस)एम) ष्ट्रल व्यावसायिक सांश्विकी (हिन्दी एवं आंदेती) साहित्य

# B.C. 1.3 Business Economics

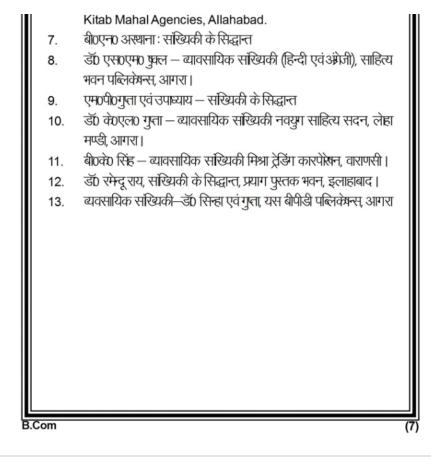
#### Unit - I

Introduction : Definition, Scope and Natures of Economics, Basic features and problems of economics capitalist, socialist and mixed working of price Mechnism.

Unit-II

Concept and classification of demand determinants of demand, Law of Demand.

**Elasticity of Demand :** Concept and measurement of elasticity of demand, price income and cross elasticities, Average Revenue, Marginal revenue and elasticity of Demand.



Average Revenue, Marginal revenue and elasticity of Demand.

**Demand Forecasting :** Concept, Determinants, objecgtives of Demand Forecasting, Methods of Demand. Forecastig for Established products of a firm, Importance of Demand forecasting.

Unit -III

**Production Analysis :** Concept of Production; Laws of Production/Variable propriton and Return to scale, Economics and Diseconomies of scale.

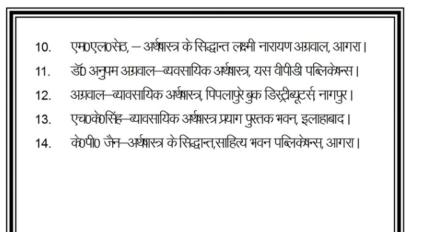
**Revenue Analysis :** Concept of Renvenue, Classification of Revenue, Revenue output Relationships.

Unit-IV

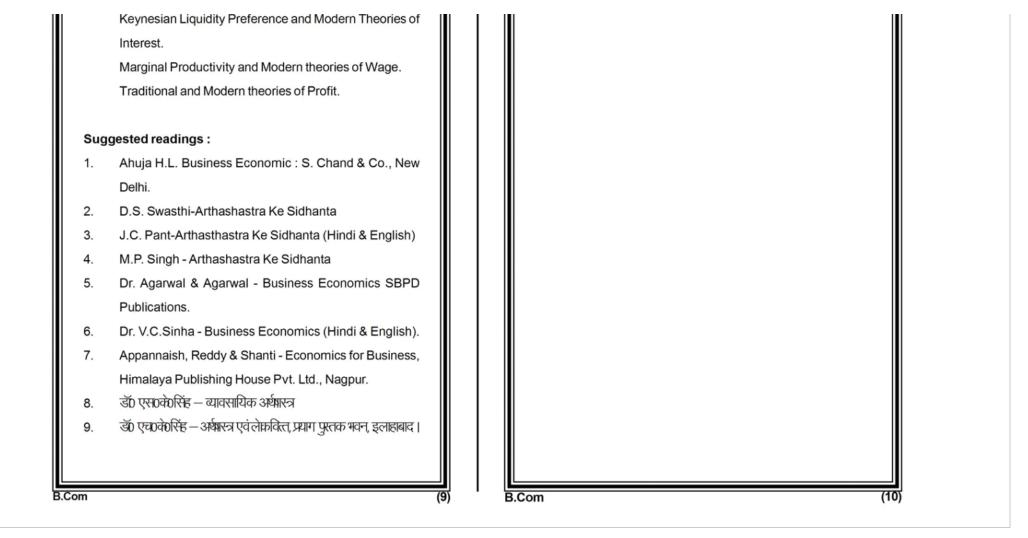
**Cost Analysis :** Concept and classification of cost, costoutput Relationship, Significance of cost Analysis in business decision making.

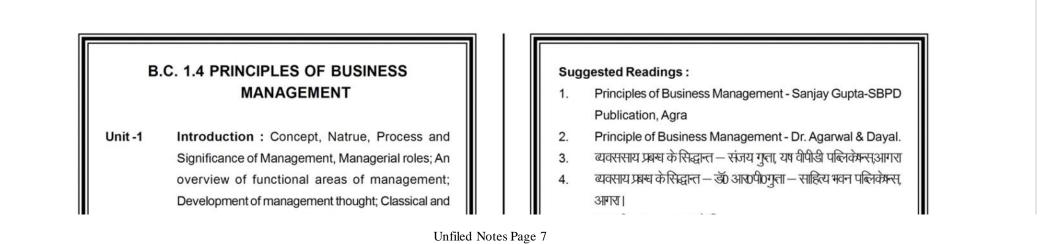
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Pricing Analysis : Market Competition forms, Pricing<br/>of Output under perfect competition, Monopoly.<br/>Discriminating Monopoly and Imperfect competition.Unit-VTheories of Factor Pricing : Meaning and General<br/>Theories of Distribution.<br/>Ricardian Quassi and Modern theories of Rent.<br/>Keynesian Liquidity Preference and Modern Theories of<br/>Interest.



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	overview of functional areas of management;	4.	व्यक्साय प्रबन्ध के सिद्धान्त — डॅ० आर०पी०गुना — साहित्य भवन पब्निकेम्स,
	Development of management thought; Classical and		आगर।
	neo-classical systems, Contingency approaches.	5.	आर0सी0 अग्रवाल प्रबन्ध के सिद्धान्त
Unit-2	Planning : Concept, Process and Types, Decision	6.	डॅD आर0सी0गुत्ता — व्यवसाय प्रबन्ध के सिद्धान्त, साहित्य भवन पब्लिकेम्न,
	making - Concept and process; Bounded rationality;		आगर।
	Managment by objectives, Corporate planning;	7.	डाँ० एच0के० सिंह — प्रबन्ध के सिद्धान्त, प्रयाग पुस्तक भवन, इलाहाबाद ।
	Environment analysis and diagnosis, Strategy	8.	पन्नालाल द्विवेदी — ब्यावसायिक संगठन, मिश्रा ट्रेअिंग कारपेरेषन, वाराणसी
	formulation.	9.	डॅंठ जेंग्रेके जैन — प्रबन्ध के सिद्धान्त एवं कार्य प्रताक प्रकाषन, इलाहाबाद
Unit-3	Organising: Concept, Nature, Process and	10.	जी०एस० सुधा — प्रबन्ध के सिद्धान्त एवं कार्य प्रतीक प्रकाषन, इलाहाबाद ।
	Significance; Authority and responsibility	11.	हीरा सिंह वर्मा— प्रबन्ध संकल्पनाएँ।
	relationships; Centralisation and Decentralisation;		
	Departmentation; Ortganisation Structure-Forms		
	and contingency factors.		
Unit-4	Motivation and Leading Prople at work :		
	Motivation concept; Thearies - Maslow, Herzberg,		
	Megregor and Ouchi : Financial and non Financial		
	incentives.		
	Leadership : Concept and leadership styles;		
	Leadership theories of Management.		
	Communication : Nature, Process, Networks and		
	barriers; Effective communication.		
Unit-5	Managerial Control : Concept and Process :		
	Effective control system; Techniques of control -		
	Traditional and modern.		
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# B.C. 1.5 Business Environment

Unit-I

Introduction : Concept, Components and importance, Features of Indian Economic System

- 1. Sundarma & Black : The International Business Environment; Prentice Hall, New Delhi.
- 2. Agrawal A.N. Indian Economy : Vikas Publishing House,

Unit-I

Introduction : Concept, Components and importance, Features of Indian Economic System.

#### Unit-II

Economic Environment: Income, Saving and Investment, Industry, Trade and balance of payments, monetary system.

#### Unit-III

**Problems of Growth :** Unemployment; Poverty; Regional Imbalances; Social Injustice; Inflation; Parallel economy; Industrial sickness, Major Policies; Resources Allocation of Current Five Year Plan.

#### Unit-IV

Role of Goverment : Monetary and Fiscal policy; Industrial Policy; Industrial Licensing, Privatization; Devaluaiton; Export-Import Policy : Regulation of foreign investment;

#### Unit-V

International Environment : Working and Function of International economic institutions : WTO, UNCTAD, World Bank, IMF. Environment; Prentice Hall, New Delhi.

- Agrawal A.N. Indian Economy : Vikas Publishing House, Delhi.
- Dr. Rajeshwar & Agarwal : Business Environmente, SBPD Publication, Agra.
- Dutt Ruddar : Economic Reforms in India A Critiqure, S. Chand, New Delhi.
- 5. Dr. Jain & Verma : Business Environment, Sahitya Bhawan Publication, Agra.
- 6. डॉD वी0सी0 सिन्हा : व्यावसायिक पर्यावरण
- 7. डॅD एस०के० सिंह : व्यावसायिक पर्यावरण, साहित्य भवन पब्लिकेम्स, आगरा।
- 8. जेएस० मधुर : ब्यावसायिक पर्यावरण, प्रयाग पुस्तक भवन, इलाहाबाद ।
- 9. डॅंD जगदीष प्रकाषः राज्य एवं व्यवसाय, प्रयाग पुस्तक भवन, इलाहाबाद ।
- 10. डॅD विनय : व्यावसायिक पर्यावरण, यस वीपीडी पब्लिकेमन्स, आगरा ।
- 11. उँठ ए०के० मालवीय व्यावसायिक पर्यावरण, प्रयाग पुस्तक भवन, इलाहाबाद ।

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#### B.C. 1.6 : Business Law

#### Unit-1

#### Law of Contract (1872) :

Concept and essentials of contract. Classification of contract. Offer and Acceptance. Capacity of Parties, Consideration free consent, Legal of object. Void Agreement, Quasi contracts, Remedies for breach of contract, Indemnity and Guarantee, Bailment and Pledge, Agency.

#### Unit-II

#### Indian Partnership Act-1932 :

Nature and kinds of Partnership, Relations of Partners, Right & Duties of Partners, Registration of Firms, Dissolution of a firm.

#### Unit-III

#### Sales of Goods Act-1930 :

Definition, Classification and price, conditions and warranties transfer of property in goods. Performance of the contract of sale, Unpaid Seller.

#### Unit-IV

#### Negotiable Instrument Act-1881 :

Concept and features of Negotiable Instrument, Promissory Note Bills of Exchange and Cheque, Holder and Holder in due Course, Crossig of cheque, Negotiation Dishonours and Discharge of negotiable Instrument.

#### Unit-V

Foreign Exchange Management Act 2000 : Definition, Features and main Provisions.

The Consumer Protection Act 1986 :

Salient Features, Definition of Consumer, Grievance Redresseal Machinery.

# Suggested Readings :

- Kuchal M.C. : Business Law : (Hindi & English), Vikash Publishing House, New Delhi.
- N.D. Kapoor, Business Law, Sultan Chand & Sons, New Delhi.
- 3. Chandha P.R. Business Law Galgotia, New Delhi.
- Dr. Singh & Tiwari, Business Regulatory fram works SBPD Publications, Agra.
- 5. Shukla & Narayan Vyapariho Sanniyam.
- 6. Dr. Q.P. Gupta Business Regulatory Frame Work.
- Dr. G.K. Vashney Business Regulatory Framework, Sahitya Bhawan Publications.
- 8. डॅD आर सी अग्रवाल : व्यावसायिक नियमन एवं रूपरेखा।
- 9. डॉD फ़्राल एवं सहाय व्यावसायिक नियमत रूपरेखा।
- डॉD सिंह एवं तिवारी व्यावसायिक नियमन रूपरेखा यस बीपीडी पब्लिकेफ्स, आगरा।
- 8. बी०एम० बैजल : वाणिज्यिक विधि, प्रयाग पुस्तक भवन, इलाहाबाद ।
- नौलखा : व्यावसायिक नियमन व्यावस्था, पिपलापुरे बुक डिस्ट्रीब्यूटर्स, नागपुर।

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# B.Com.-Part-II BC 2.1 Cost Accounting

#### Unit-I

Introduction : Nature and Scope of Cost Accounting : Cost Concepts and classification, Methods and techniques, Installation of Costing system, concept of Cost Audit.

#### Unit-II

Accounting For material cost : Material Control, Concept and techniques, Pricing of material issues, Treatment of material losses.

#### Unit-III

Accounting for Labour Cost : Labour Cost control procedure labour turnover, Idle time and overtime, Methods of Wage payment Time and piece rates, Incentive schemes.

#### Unit-IV

Accounting for Overheads : Classification and Departmentalizations, absorption of overheads rates under & over Absorption and its treatment,

# Unit-V

# Cost Asoertainment :

Unit Costing, Job Branch and Contract Costing Operating Costing (Only Transport), Process Costing including inter process prifits; Joint and by products, Integral and non-integral system; Reconcillation of Cost and financial account.

- Arora M.N. Cost Accounting Principles & Practice, Vikas, New Delhi.
- Jain S.P. and Narang K.L. Cost Accounting; Kalyani Publications, New Delhi.
- Maheshwari S.N. Advance Problems and Solutionn in Cost Accounting; Sultan Chand, New Delhi.
- M.C. Shukla & M.P. Gupta Cost Accounting Text & Problems.
- Dr. R.N. Khandelwal Cost Accounting SBPD Publication, Agra.
- D.K. Kushrestha Cost Accounting, Lakshmi Narain Agrwal, Agra.
- एम०एल० अग्रवाल एवं के०एल० गुप्ता लागत लेखांकन (हिन्दी एवं अग्रेजी) साहित्य भवन पब्लिकेषन्स, आगरा।
- 8. जगदीष प्रकाष लागत लेखांकन (हिन्दी एवंअंग्रेजी) प्रयाग पुस्तक भवन, इलाहाबाद ।
- 9. बी०के० अग्रवाल लागत लेखांकन ।
- डॅठ एस०एन० खण्डेलवाल लागत लेखांकन यस बीपीडी पब्लिकेंक्स, आगरा।
- टेसवाल लागत लेखांकन (हिन्दी एवं अंग्रेजी), पिपलापुरे बुक डिस्ट्रीब्यूटर्स नागपुर।





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# BC 2.2 INCOME TAX LAW & PRACTICES

### Introduction

Assessee, Types of Assessee, Assessment year Previous year, Gross total Income, Total Income, Tax Evasion and Tax Avoidance, Residential status and tax Incidence.

**Agricultural Income :** Meaning, types, Integration of Agricultural Income with non Agricultural Income.

Exempted Income under Section-10 UNIT-II

### Computation of Income under Different Heads :

Salaries, Income from house Property, Profit and gains of Business of Profession.

# Unit-III

Capital gains, Income frm other Sources, Deductions from gross Total Income, Set off and carry forward of Losses, Assessment of Individual, Tax Planning for Individual, HUF.

# Unit-IV

Assessment of Business Firm & Companies, Clubbing of Income and Aggregation on Income, Deduction and collection of tax at Source, Advance Payment of Tax.

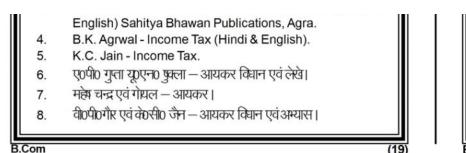
# Unit-V

Tax Administration, Inicome Tax Authorities, Procedure of Assessment, Appeals and Penalties Impossable and Prosecutions.

# Suggested Books :

- 1. Singhania V.K. Student's Guide to Income Tax; Delhi.
- 2. Prasad Bhagwati Income Tax Law & Practice; Witey Publication, New Delhi.
- Mehrotra H.C. Income Tax law & Accounts (Hindi & English) Sahitya Bhawan Publications, Agra.
- 4. B.K. Agrwal Income Tax (Hindi & English).
- 5. K.C. Jain Income Tax.

BC 2.3 Auditing
Unit-I
Introduction : Meaning and objectives of auditing, Types of
audit, Internal Audit. Audit Process : Audit Programme, Audit Books, Working
Papers and evidences, Consideration for Commencing an
audit, Routine checking and test checking.
Unit-II
Internal check system : Internal Control
Audit Procedure : Vouching, Verification of Assets and
Liabilities.
Unit-III
Company Audit :
Company Auditor - Appointment, Powers, Duties and Labilities
Divisible Profits and Dividend.
Auditor Report - Standard report and Qualified Report.
Unit-IV Audit of banking companies, Educational Institutions and
Insurance companies.
Investigation, Audit Vs Investigation.
Unit-V
Recent Trends in Auditing Nature and Significance of cost audit,
Tax Audit; Management audit.
Suggested Readings :
<ol> <li>Tandon B.N Principle of Auding : S. Chand &amp; Co., New Delhi.</li> </ol>
2. Pagare Dinkar - Principle and Practice of Auditing; Sultan
Chand, New Delhi.
3. Sharma T.R Auditing (Hindi & English), Sahita Bhawan
Publications, Agra.
<ol> <li>Saxena, Reddy-A Text Bok of Auding, Himalya Publishing House, India.</li> </ol>
5. M.P. Gutpa & B.M. Agrawal - Vads (K.K. ds FI) kUrA.
<ol> <li>जगदीष प्रकाष : अंग्रेसण (हिन्दी एवं अंग्रेजी) प्रयाग पुस्तक भवन, इलाहाबाद ।</li> </ol>



5. M.P. Gutpa & B.M. Agrawal - Vads (K.K. ds FI) kUrA. 6. जगदीष प्रकाष : अंग्रेक्षण (हिन्दी एवं अंग्रेजी) प्रयाग पुस्तक भवन, इलाहाबाद । B.Com

# BC 2.4 BUSINESS COMMUNICATION

#### UNIT-I

#### Introducing Business Communication :

Basic forms of communcating, theories, communication models and processes, effective Communication, theories of communication, Development of positive personal attitudes, audience analysis, SWOT analysis.

#### UNIT-II

#### **Coporate Communication :**

Formal and informal communication work grapevine, miscommunication (Barriers), Improving communication Group discussions, Mock interview, seminars, effective listening exercise.

#### Unit-III

#### Writing Skills :

An Introduciton, Steps of writing skills, Guidelines for effective Business writings, Busines letters and memo formats : Appealance request letters; Persuasive letters, sales letters, collection letter, office memorandum, good news and bad news letters. **Unit-IV** 

# **Report Writing :**

Introduciton, Meaning, Features, Objects, Importance and Types of Report Writing, Qualities of A Good Report, Methods Prepairing Percet

- 1. Bovel and Thril : Business Communication. Tata Mc-Graw Hill. Delhi.
- Balasubramanyam : Business Communcation, Vikas Publisher House.
- 3. Kaul : Business Communication; Prenice Hall, New Delhi.
- Pairi VR : Essential of Communication; Greenspan Bublications, New Delhi.
- Dr. Mishra & Shukla : Business Communication (Hindi & English) Sahitya Bhawan Publishers & Distributors, Agra.
- Dr. Gutpa & Mahajan- Business Communication; Sahitya Bhawan Publications, Agra.
- 7. Singhal, Mittal Business Communcation-PBD-Nagpur.
- डॉD अग्रवाल एवं मिश्रा व्यावसायिक संचार, साहित्य भवन, पब्लिकेमन्स, आगरा।
- 9. षर्मा ज्ञैन दयाल—व्यावसायिक संचार, हिमालया पब्लिषिग हाउस, दिल्ली ।

Introduciton, Meaning, Features, Objects, Importance and Types of Report Writing, Qualities of A Good Report, Methods Prepairing Report.

#### Unit-V

#### Interviewing Skills :

Appearing in Interviews, conducting interview resume and leter of application, Modern forms of communicating : mail, video conferencing, Cellular Phones, Internet, E-Commerce.

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# **BC 2.5 BUSINESS FINANCE**

#### UNIT-I

Nature and Scope of Finance, Function, Financial Object ! Concept of Time Valuaiton of Money.

#### UNIT-II

The form and character of balance sheet information.

Character of profit and loss statement information.

#### Unit-III

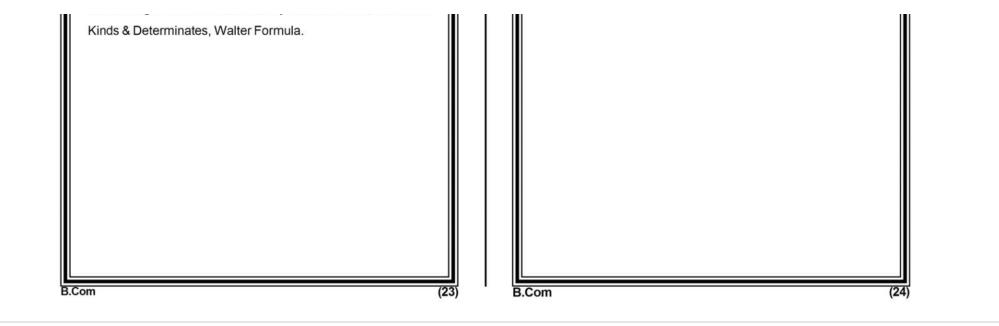
Fund Flow Analyasis, Cash Flow Analyasis, Ratio Analysis. Unit-IV

Cost Volume - Profit Analysis and Profit Planning, Theories on, Causes, Consequences and Remedies of Over view in interviews, conducting interviews; Operating Financial & Leverage, Introduction Nature, Modern forms of communicating fax, Capital Budgeting.

#### Unit-V

Accounting Rate of Return and Pay Back Methods, Dividends Kinds & Determinates, Walter Formula.

- Dr. H.K. Singh Business Finance, Prayag Pustak Bhawan, Allahabad.
- 2. Agrawal, Mishra Business Finance, PBD, Nagpur.
- 3. डॉD एच0के0सिंह-व्यावसायिक वित्त, प्रयाग, पुस्तक भवन, इलाहाबाद।
- 4. डॅ० एच०सी० कुछल ब्यावसायिक वित्त ।
- 5. डॉD कुलश्रेष्ट ब्यावसायिक वित्त ।
- 6. डॉD एस0पी0 गुप्ता वित्तीय विष्लेष्टाण एवं नियोजन ।



# BC 2.6 Indian Rural Economy

#### UNIT-I

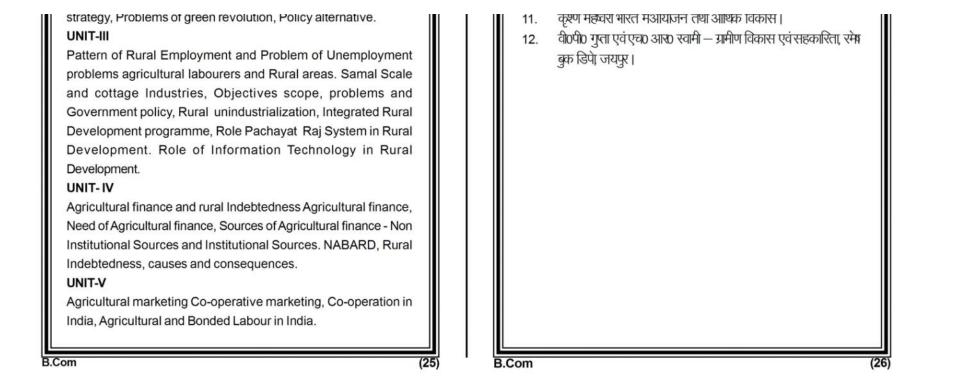
Structure and Basic featurs of Indian Economy Indian Demographic Structure; Population Growth, Sex Ratio, Age Composition, Migration Agriculture and India Economy, Agricultural and Rural Development Strategy, Pres-ire of population in Rural Areas, Pattern of land ownership. Operation and Land Reforms and Agrarian Relation.

#### UNIT-II

Agricultural prices and price policy reasons of fluctuation in Agricultural Prices, Effects of Fluctuations in Agricultural Prices, Efforts made by Governemnt towards Agricultural Price stablisation, trends in agricultural priceds in India, Agricultural price policy evaluation and suggestion of agricultural price policy, National Agricultural Policy 2000, Agricultural policy vision 2020, National policy for farmers 2007, Green revolution in India : New strategy, Problems of green revolution, Policy alternative. **UNIT-III** 

Pattern of Rural Employment and Problem of Unemployment

- 1. Agrawal A.N. : Indian Economy; Vikas Publishing House.
- Dutt R and Sundharram K.P.M. : Indian Economy (Hindi & English) S. Chand, Delhi.
- Mishra S.K. and Purl V.K. : Indian Economy; Himalya Pub. House, New Delhi.
- 4. Kapil-Indian Economy.
- 5. Bhatia Indian Economy.
- 6. P. Chaudhari Indian Economy.
- Raj Gopal : Managing Rural Business, Wheeler Publishers Delhi.
- Annual Report and Survey Reports : Ministry of Agricultural, Goverment of India.
- 9. जे०एन०मिश्रा भारतीय अर्थयवस्था, किताब महल, इलाहाबाद।
- 10. डॉ० एस०एन० लाल आर्थिक विकास आयोजन।
- 11. कृष्ण महेन्वरी भारत मेंआयोजन तथा आर्थिक विकास।
- 12. वी0पी0 गुप्ता एवं एच0 आर0 स्वामी ग्रामीण विकास एवं सहकारिता, रमेश बक दियो जगयप्र ।



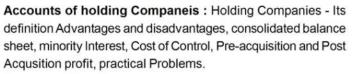
# BC 3.1 - Part - III BC 3.1 Corporate Accounting

#### UNIT-I

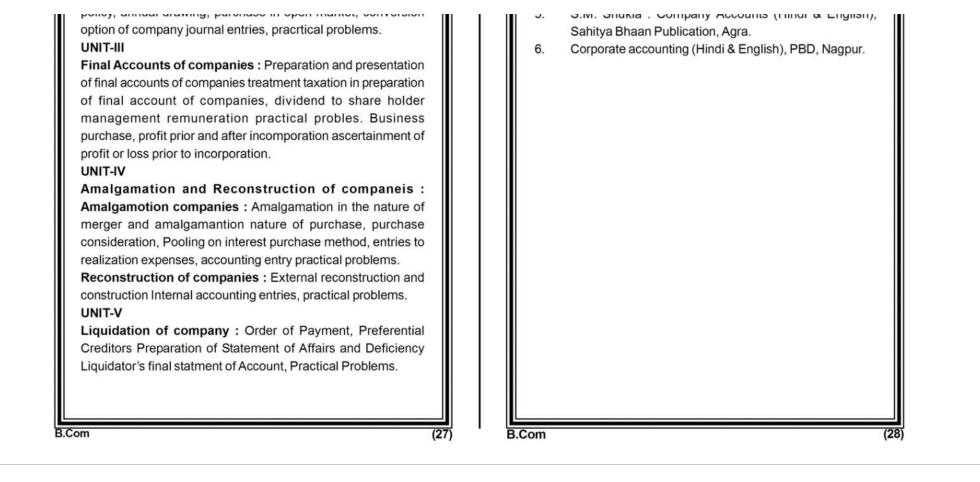
Equity & prefernce shares - Issue, Forfeiture and Resissue of Share, Share Capital of Company, Classification of Share, Issue of Share-at Par, at Premium and discount, call in Arrears and advances, forfieture of Share at ressue of forfeited share rightrs share, Bonus share, redesmable Prefernce share, Journal entries, practical problems.

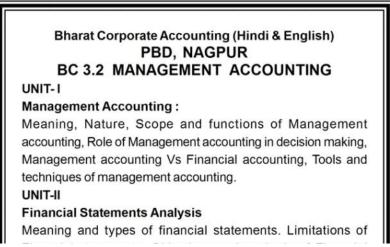
#### UNIT-II

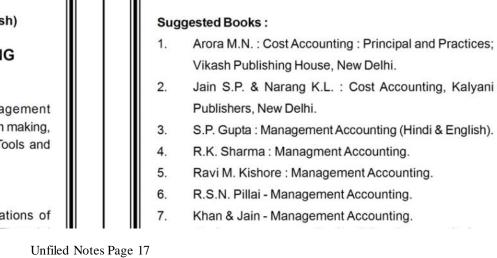
**Issue and Redemption of Debentures :** Meaning and types of debentures, issue of debenture, different conditions of issuing debenture, redemption of debenture sinking fund and insurance policy, annual drawing, purchase in open market, conversion option of company journal entries, pracrtical problems. **UNIT-III** 

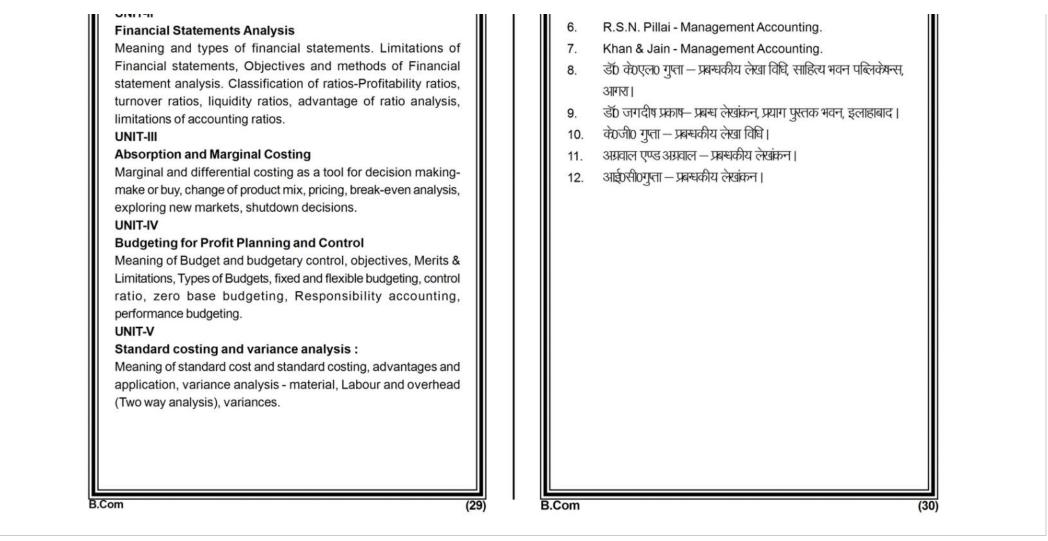


- Gupta R.L. Radhashwamy M : Company Accounts Sultan chand and Sons, New Delhi.
- Maheshwari S.N. : Corporate Accounting, Vikash Publishing House, New Delhi.
- Shukla M.C., Grewal T.S. and Gupta S.C. : Advances Accounts S. Chand & Co., New Delhi.
- M.P. Gupta & B.M. Agrawal : Company Accounts (Hindi & English).
- 5. S.M. Shukla : Company Accounts (Hindi & English), Sahitya Bhaan Publication, Agra.
- 6. Corporate accounting (Hindi & English), PBD, Nagpur.









# BC 3.3 Corporate Law

UNIT-I

#### Introduction and Formation :

Nature, Kind, Characteristics, Incorporation, Documents required for incorporation, effects of registration, certrificate of incorporation, promoter, preliminary contracts, Memorandum of Assiciation and articles of Association and their alteration.

#### UNIT-V

#### **Company Secretary :**

Definition, Types, Qualification position, Rights and Duties, Preparation of Auditor's reprot, statement on corporate governance, chairman's speech maintainig and monitoring of statutory books/registers prescribed under various provisions of the company law. tor incorporation, effects of registration, certrificate of incorporation, promoter, preliminary contracts, Memorandum of Assiciation and articles of Association and their alteration, Doctrine of Ultra virus, Doctrin of constructive Notice and doctrine of indoor management.

#### UNIT-II

#### **Raising of Capital**

Company Law Board and its powers, prospectus and staemtns in lieu of prospectus, minimum subscription, under writing commission, Brokerage certificate of commencement of business, share capital and its alteration share capital, Members, Share capital-transfer and transmission. Capital Management borrowing powers, mortgages and charges debentures. UNIT-III

#### Management of Company

Board of Directors, Company Meeting, Managing Director, Majority powers and minority rights, prevention of operasion and mismanagement, an quorum, voting, resolutions, minutes, winding up kinds and conduct.

#### UNIT-IV

#### Winding Up of the Company :

Meaning, modes, commencement, consequences, procedure, powers of NCLT, Liquidator-Duties, powers and liabilities, comittee of inspection, consequences of winding up.

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statutory books/registers prescribed under various provisions of the company law.

#### Suggested Readings :

- Gower L.C.B. Principles of Modern Company Law ; Stevens & Sons, Londan.
- 2. Sing Avtar Company Law; Eastern Book Co. Lucknow.
- Kuchal M.C. Modern Indian Company Law; Shri Mahavir Books, Noida.
- Kapoor N.D. Company Law : Sultan Chand & Sons, New Delhi.
- Bagirial A.K. : Company Law : Vikas Publishing House , New Delhi.
- Dr. Shula & Mahajan Company Law, Sahitya Bhawan Publications, Agra.
- डॉ० एम०पी० गुप्ता व यू० एन० षुक्ला कम्पनी प्रषासन एवं सचिवीय पद्धति।
- डॉ० षुक्ल एवं सिंह कम्पनी अधिनियम, साहित्य भवन पब्लिकेषन्स, आगरा।
- नौलखा कम्पनी अधिनियम एवं सचिवीय पद्धति (हिन्दी एवं अंग्रेजी), पी०बी०डी०–नागपूर।

**BC 3.4 Computer Application in Business** 

UNIT-I Introduction to computers : maintenance of accounting Books & Accounts and final accounts. Financial Reports generation, practical knowledge of Accounting Software's like Tally etc.

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# UNIT-I

#### Introduction to computers :

Computer Hardware : Computer systems as information processing system, classification of computer, computer components - CPU, Input-Output devices, storage devices, communication devices, configuration of computer devices and their applications.

Computer Software : Operating System, Application Software programming languages, translators, DOS, Windows, General Purpose Software - word processing, spread sheets-excel; working with graphics and using worksheets as database in accounting, marketing finance and personnel areas.

# UNIT-II

#### **Data Processing and Management :**

Data and Information Concept-Bits, Bytes, KB, MB, GB, TB Data processing organisation and management, Data Base Management System (DBMS), Electronic Data Processing (EDP) system, Data Orgnisation and Access storage concepts, storage techniques Classification of Data, Importance and security of Data.

#### UNIT-III

#### Internet & Other Technologies :

Internet and World Wide Web, Intraets, Extranets, Applications Internet. Basic idea of Local Area Networks (WAN) and Networkig. Mobile commerce and various models of data communication-Electronic mail, fax etc.

E-commerce : Nature, Types (B2B, B2C, C2C) advantages and security of E-commerce.

#### UNIT-IV

#### Introduction to Accounting Packages :

Preparation of Vouchers', invoices and salary statements,

Financial Reports generation, practical knowledge of Accounting Software's like Tally etc. UNIT-V

# .....

# Advantages :

Use of Computers in Accounting and EDP in Business Organisation Supply Chain Management (CRM), Electronic Data Interchange (EDI) Electronic Fund Transfer (EFT), Use of Statistical Package for analysis in research, Management information system (MIS), Decision Support System, Enterprise Resource Planning (ERP), System Audit, NASSCOM.

# Suggested Books :

- 1. Bajaj Kamlesh K. & Nag Debjani; E-Commerce, Tata Mc-Graw Hill, New Delhi.
- Edwards; Workd and By the way; The Essence of Information System; Prentice Hall, New Delhi.
- Garg & Sriniwasan; Work Information; Advance Hall, New Delhi.
- 4. Minoli Denlel, Minoli Emma, Web Commerce Technology Handbook; Tata Mc-Garg Hill, New Delhi.
- Goyal Management Information System; Macmillan, India, New Delhi, A.K. Gupta : Management Information System.
- 6. A.K. Gupta; Management Information System.
- उत्तम चन्द, गुरूविंद सिंह सूचना प्रौद्योगिकी, कल्यानी पब्लिषर्स, नई दिल्ली।
- षर्मा उपाध्याय एवं अग्रवाल व्यवसाय मैकम्प्यूटर का अनुप्रयोग रमेष बुक डिपो जयपुर।
- रवीन्द्र धर्मा आपरेटिंग सिस्टम्स और बिजनेस डाटा प्रेसेसिंग, रमेष बुक डिपे। जयपुर ।
- 10. रवीन्द्र षर्मा-इण्टरनेट और वर्ल्ड वाइड वेब, रमेष बुक डिपो, जयपुर।
- डॉ० ए०के० मालवीय एवं डॉ० चन्द्रभूशण दुबे—व्यवसाय में कम्प्यूटर का अनुप्रयोग—प्रवालिका पब्लिकेमन्स वि०वि० रोड, इलाहाबाद।

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# b.C. 3.51 Principles of Marketing

#### UNIT-I

#### Introduction :

Meaning and Functions of Marketing, Approaches to study of Marketing, Utility and role of Marketing, Nature, Scope and Significance of consumer behaviour, Market segmentation concept and Importance, base for market segmentation, Marketing Mix.

# UNIT-II

Marketing Structure :

Retailing developements, functions and problems of Distributors, multiple shop system. Departmental stores, Consumer Cooperative stores, whole sailing functions, classification and operating problems.

# UNIT-III

# **Distributions Channels and Physical Distribution :**

Distribution-channels-concept and role, type of distribution channels, factors affecting choice of a distribution channels, Retailer and wholesaler, Physical distribution of goods. Transportation, Warehousing Inventory control, order processing.

# UNIT-IV

# Marketing Research

Meaning, scope and importance of marketing reseach, Market and marketing researach, analysis of internal records and external sources of information, applicability of marketing problems.

# UNIT-V

Marketing of Agricultural Products in India : Marketing methods of agricultural products, defects and suggestions for

Improvements in cooperative marketig and its progress.

**Produce Exchange in India :** Growth and Develpment of future trading in India, Functions Management and constitution of product exchanges governemnt control of such exchanges, hedging and future trading.

### Suggested Books :

- Kotlar Philip and Armstrong Gary : Principle of Marketing; Prentice Hall of India, New Delhi.
- 2. Fulmer R.M.: The New Marketing : Me Millian, New Delhi.
- 3. Bushkirk, Richard H : Principal of Marketing.
- RSH Pillai : Modern Marketing; S. Chand Publications, New Delhi.
- 5. Kotlar, Killer : Marketig Management.
- 6. एस0सी0 जैन विपणन के सिद्धान्त, साहित्य भवन पब्लिकेमन्स, आगरा।
- 7. भदादा—विपणन प्रबन्ध, पीबीडी—नागपुर।
- 8. जी०एस०सुधा विपणन प्रबन्ध।
- 9. ए०के० मालवीय विपणन प्रबन्ध, प्रयाग पुस्तक भवन, इलाहाबाद ।

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# B.C. 3.52 Principles of Life and General Insurnace

#### UNIT-I

Nature of Insurance, Characteriestics and scope of Insurance, Functions of Insurance, Essential elements necessary for Insurance, importance of insurance, Principles of co-operation, Principles of Probability, Insurable Interest Utmost good faith Indemnity, subrogation, causaproxima contribtion and warranty, difference between contract of indemnity and life insurance contract over insurance and under insurances. Double insurance and re-insurance.

#### UNIT-II

Life insurance and features of Life insurance procedure of taking a life insurance policy, Kinds of life insurance policies, whole life policies endowment policies and Turn policies annuities.

**Policy conditions :** Conditions relating to commencement of Risk Riders, condition of premium condition relatig to continuation of policies, Nomination and assignment, paid up value, surrender value.

#### UNIT-III

#### Insurance Premium :

Types of Premium, factors affecting the premium of life Insurance, Policies, Methods of premium computation, Natural Premium Plans, Level premium plan, Mortality table, Surces of Mortality Information and construction of Mortality Tables, Settlement of claims under life insurance policies, Procedure for settlement of Maturity claims, procedure for death claims. UNIT-IV

#### Fire Insurance :

General information relating to fire insurance, Need for fire insurance scope of fire insurance, Physical and Moral

Hazards in live insurance, Fire insurance contract, Principal differences between firre & Life Insurances contracts : Procedure of taking a fire Insurance policy. Fire Policy conditions, Procedure of settlement of claims under Fire Insurance.

#### UNIT-V

#### Marine Insurance :

Classification of subject matter of marine insurance, Marine Insurance contract, Us essential characteristics. Express and implied warranties under marine Insurance. Types of Marine Policies, Marine Insurance Policy conditions, Types of Marine Losses. Total Loss, Partial Loss, Particular average and General averages, Salvage Charges, Particular Charges, Settlement of claims in Marine Insurance.

#### Suggested Books :

- Mishra M.N.: Insurance Principles and Practics : S Chand & Co., New Delhi.
- 2. Insurance Regulatory Development Act 1999.
- 3. Life Insurance Corporation Act 1956.
- 4. Gupta O. S. : Life Insurances; Frank Brothers, New Delhi.
- Vinay Akarm N. Radhaswamy : Insurance Corporation of India, Raj Books, Jaipur.
- Mishra M.N. : Life Insurance Corporation of India, Raj Books, Jaipur.
- 7. R. Sharma Insurance, Lakshmi Narain Agrawal, Agra
- 8. बालचन्द्र श्रीवास्तव बीमा के के तत्व, साहित्य भवन पब्लिकेमन्स, आगरा।
- 9. नौलखा बीमा के कुल मूल आधार, पी0बी0डी0 नागपुर।
- 10. आर0के0विषनेई बीमा के सिद्धान्त।

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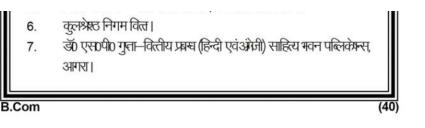
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	BC 3		USTRIAL RELATIONS AND _ABOUR LAWS		BC 3.54 FINANCIAL MANAGEMENT
			LABOUR LAWS	UNIT	
UNIT	T_ 1		The Factories Act 1948		ning, Nature & Scope of Finance function, Objectives of iness Finance.
UNIT		:	The Industries Dispute Act 1947	UNIT	
UNIT			The Trade Unions Act 1926 &		es of Finance with special reference to India.
0.111			The Minimum Wages Acts 1948.		term sources of Finance.
UNIT	T- V		The Workmens Compensation Act		t term sources of Finance.
			1923.	UNIT	
UNIT	Γ- VI	:	The Payment of Gratuity Act - 1972		porate Financial Plan :
			& The Equal Remuneration Act-1976		Concept of Finacial Plan, Theories of Capatalizations, Over
Sug	aested	Reading			talisation and Undercapitalisation, Trading on Equity, Capital
1.			dian Working Class Movement.		cture : Theories and determinants.
2.			L Industrial Relations in India.	UNIT	r-IV
3.			Ir Law; Himalya PUblishing House, New	Cost	t of Capital :
5.		R. Labou	a Law, Finnaiya Poblishing House, New	Sign	ificance of cost capital, Computation of cost of debt,
	Delhi.				erence shares, equity capital and retained earnings.
4.	<u> </u>	0	औद्योगिक सन्नियम्, साहित्यत भवन पब्लिकेफ्स, आगरा।	UNIT	
5.			६ बी एल० पोखाल — श्रम सन्नियम एवं सामाजिक सुखा,		agement of working capital : Nature of working capital,
	0	ञ डिपो जय			ificance of working capital. Operating cycle and factors,
6.			ोद्योगिक श्रम अधिनियम ।		rmining of working capital requirements, Management of
7.	एस0के0	रेन-अद्येगि	क सम्बर्ध	VVor	king capital-cash receivables and inventories.
				Sug	gested Readings :
				1.	Van Horn J. C. : Financial Management and Policy,
					Prentice Hall of India, New Delhi.
				2.	Pandey I.M. : Financial Management, Vikas Publishing
					House, New Delhi.
				3.	Dr. H.K. Singh : Financial Management (Hindi & English),
					Prayag Pustak Bhawan, Allahabad.
				4.	S.C. Kuchhal : Financial Management.
				5.	वित्तीय प्रबन्ध — डॅD राजेष पाण्डेय, कल्यानी पब्लिकेषन्स
				6.	कुलश्रेष्ठ निगम वित्त।
				7.	उँ० एस०पी० गुतावित्तीय प्रबंध (हिन्दी एवं अंग्रेजी) साहित्य भवन पब्लिकेम्स,





# BC 3.61 INTERNATIONAL MARKETING

International Marketing : Nature definition and cope of International marketing, Domestic marketing Vs. International Marketig environment external and internal, Factors Affecting International Marketing.

#### UNIT-II

**Product Planning for International Market :** Product designing, standardization Vs. adaptation, Branding and packaging, labeling and quality issue, after servcies.

#### UNIT-III

International Pricing : Factors influencing international Price, Pricing Process - process methods.

#### UNIT-IV

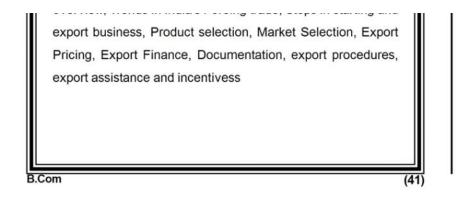
**Promotion of product/services abroad**: Methods of International Promotion, Direct mail and sales literature, advertising, Personal selling, trade fairs and exhibitions, Distribution channels and logistics decisions, selection and appointment of foriegn sales agents.

#### UNIT-V

**Export Policy and Practices in India**: Exim Policy and overview, Trends in India's Foreing trade, Steps in starting and export business, Product selection, Market Selection, Export Pricing, Export Finance, Documentation, export procedures,

#### Suggested Books :

- Bhattacharya R.K. and Vashney B : International Marketing Managment ; Sultan Chand, New Delhi.
- payer Weather John : International Marketing, Prentice Hall, New Delhi.
- paliwala, Stanley J : The Essence of International Marketing; Prentice Hall, New Delhi.
- 4. Kotharl; International Marketing, PBD-Nagpur.
- 5. Dr. K.L.; International Marketing, PBD-Nagpur.
- राठौड़ अन्तराष्ट्रीय विपणन पीबीडी, नागपुर।
- 7. डॉ) मिश्रा अन्तराष्ट्रीय ब्यापार एवं वित्त ।
- 8. एच०के०सिन्हा अन्तराष्ट्रीय व्यापार एवं प्रकुक नीति ।
- 9. डॅंठ एस०सी०जैन अन्तराष्ट्रीय विपणन, साहित्य भवन पब्लिकेम्स, आगरा।





# B.C. 3.62 INDIAN MONETARY AND BANKING SYSTEM

#### UNIT-I

### MONEY :

Definition, Functions, Significance and Classification, Role of Money in Different Economics-Capitalist, Socialist and Mixed.

#### Monetary Policy :

Meaning, Objectives, Suitable Monetary Policy for a Developing Country Like India, Instrument of Monetary Policy.

# UNIT-II

# Value of Money :

Meaning and Determination - Quantity Theory of Money - Cash Transaction Approach, Cash Balance Approach, Real Balance Approach and Income-Expenditure Theory, Measurement of Value of Money Index Number, Effect of Changes in the Value of Money - Inflation and Deflation.

# UNIT-III

# **Central Principles :**

Types and Functions of Banks. Branch Banking and Unit Banking, Distribution of commercial banks assets. General control of Bank over Deposits, Mechanism of credit creation and its limitations, clearing house acceptance house and discout house. UNIT-IV

# UNIT-V

#### **Development Banks :**

Main Agencies : Registered Rural Banks (RRB's), National Bank for Agricultural and, Rural Development (NABARD), Small Industries Development Bank of India (SIDBI), Their Function and Position of IFC, ICICI, IDBI, SFCs in Industrial Finance, Industrial Bank of India.

- Chandler L.V. and Goldeld S.M. : The Economics of Money and Banking; Harper and Row, New York.
- Gupta S.B. : Monetary Planning of India, S Chand, New Delhi.
- 3. Reserve Bank of India; Functions and Working.
- 4. Banking Commission Report (s).
- 5. Reserve Bank of India : Bulletins & Annual Report(s).
- सिंह एवं षुक्ला-मुद्रा विनिमय एवं अधिकोशण।
- 7. हरिष्वन्द्र षर्मा मुद्रा एवं बैंकिंग ।
- 8. सिंघई एवं सिंह मुद्रा एवं बैंकिंग।
- 9. डॅD ए०ए० सिद्दकी मुद्रा बैंकिंग एवं विदेष विनिमय, प्रयाग पुस्तक भवन
- 10. टी०टी० सेठी मुद्रा, बैंकिंग एवं लोकवित्त ।
- 11. वी०सी० सिन्हा मुद्रा बैंकिंग एवं विदेष विनिमय।

clearing house acceptance house and discout house.

#### Commercial Banking of India :

Development of Indian Joint Stock Bank after First world war, Function and changing role of commercial banks after nationalisation. Head bank scheme, Bill market scheme, Differential interest rates and concessional to entrepreneours, changig role of Reserve Bank of India, Monetary control by the Reserve Bank of India, Reserve Bank of India in the field of Rural Finance and evaluation of its working.

# BC 3.63 LABOUR WELFARE AND

#### UNIT-I

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Concept, Scope and objects of Labour welfare, Agencies for labour welfare in India. Extent of labour welfare, work in India at different levels statuary and non-statuatory.

SOCIAL SOCURITY

#### UNIT-II

#### Housing for Industrial workers in India :

Its Ned and Significance Public Housing Policy, Housing Scheme of the Central Govt. State Governments and workers organizations. Housing of Labour in factories Railv mines, Plantations, ports and Docks.

#### UNIT- III

**Social Security :** Concept, Significance, Origin and Growth in India Social security schemes - social assistance and social insurance. Old age invalidity and unemployment insurance extents of social security in India.

#### UNIT-IV

Benefits Act 1961, Employees P.P. and Miscellaneous provisions Act 1952.

#### UNIT-V

Social Security abroad . History and Growth of Social Security

# **BC 3.64 INDIAN FINANCIAL SYSTEM**

#### UNIT-I

Financial markets in India, Capital Market and Money Market. UNIT-II

Money Market : Indian Moeny Markets composition and structure(s) Acceptance House (b) Discout House and (c) Call Money Market Recent trends in India Money Market.

#### UNIT-III

**Capital Market :** Security Market, New Issue market, Secondary Market functional and role of stock exchange, listing procedures and legal requirements, Public issue - Pricing and marketing stock exchanging. National Stock Exchange and over the counter exchanges.

#### UNIT-IV

Securities contract and regulations Act : Main provisions, Investors Protection; Grievances cells in stock exchanges; Grievances concerning stock exchange dealings and their removals, SEB1, Company Law Board, Press, Remedy through Courts, Functionaries on Stock Exchanges; Brokers, Sub Brokers, Market makers, Jobbers, Portfolio consultants, Institutional investors and NRIs.

UNIT Socia	-V al Security abroad : History and Growth of Social Security		restors and NRIs. IIT-V
meas	sures in U.K., U.S.A., U.S.S.R. and Japan.	Fir	nancial Services : Merchant Banking - Functions and Roles
Sugg	gested Readings :	SE	B-1 guidelines, Credit rating - Concept, Functions and types
1.	Dr. A.N. Agrawal : Social Insurnace in India.		
2.	V.P. Singh : Industrial Labor in India.	Su	ggest Readings :
3.	A.S. Mathur & J.N. Mathur : Trade Union Movement in	1.	Gupta Suraj B : Monetary Economics : S. Chand an
	India.		Co., New Delhi.
4.	S.C. Pant & J.N. Mishra : Indian Union Problems.	2.	R.B.I. : Function & Working.
5.	K.M. Sharma : Social Assistance in India.	3.	R.B.I. : Reort on Currency and Finance.
6.	MM. Mehta : Economics of Social Security.	4.	Economics Survey : Governement of India, Ministry of
	Manoria & Manoria : Industrial Labour, Social Security and		Finance.
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