

B.Com. Honours

Semester - I

BCH. 101 English Language & Business Communication

BCH. 102 Business Organization & Management

BCH. 103 Micro Economics

BCH. 104 Financial Accounting

BCH. 105 Comprehensive Viva- Voce

Qualifying Paper : हिन्दी भाषा प्रश्न-पत्र

SEMESTER III

BCH. 301 Management Accounting

BCH. 302 Corporate Legal Framework

BCH. 303 Business Policy and Strategic Management

BCH. 304 Business Research Methods

BCH. 305 Comprehensive Viva-Voce

SEMESTER V

BCH. 501 Income Tax Law and Accounts

BCH. 502 International Business

BCH. 503 Corporate Accounting

BCH. 504 Auditing

BCH. 505 Comprehensive Viva- Voce

SEMESTER-I

BCH 101 English Language & Business Communication

Maximum Marks 70

Note: - The question paper shall consist of two sections, i.e. A and B Sections. Section A shall consist of short answer type questions while Section B shall consist of long answer type questions. The weight-age of section A and B will be 25, 45 marks respectively.

COURSE CONTENTS

- Unit-I** Significance of English Language: Different views, punctuation of English words, sound, symbols and attributes of good speech.
- Unit - II** Communications: Process, role, elements of oral & written communication.
- Unit - III** Types of Communication: Effective verbal and written communication, dyadic communication.
- Unit - IV** Business Communication: Business Communication and document preparation, technical reports, technical description.
- Unit - V** Usage and Techniques: Essay, précis writing skills, presentation skill, related to seminars, conferences, use of modern aids e.g. OHP and Power Point Presentation.

Suggested Readings :

1. Wren. P.C. & Martin, H. *"English Grammar & Composition"*
2. Tondon, Seth, Agarwal, Maheshwari. *"The Art of English Grammar & Composition"*
3. Sinha, K.K. *"Business Communication"*

BCH 102 Business Organization & Management

Maximum Marks 70

Note: - The question paper shall consist of two sections, i.e. A and B Sections. Section A shall consist of short answer type questions while Section B shall consist of long answer type questions. The weight-age of section A and B will be 25, 45 marks respectively.

COURSE CONTENTS

Unit-I

Introduction: Business Concept & Objects, Social Responsibility of Business Establishment of New Business Meaning, Objectives Meaning, Objectives & Principles of Organization, Size of Business Unit, Factors determining Size, Measurement of Size, Concept of Optimum Size.

Unit - II

Norms of Business Organization: Sole Trader ship, Partnership Firm, Business (Public and Private), Formation & Choice of Business Organization, Definition of Management, Its nature of purpose, Fayol's Principles & Elements of Management, Recent Developments of Management Thought.

Unit - III

Planning & Organising : Its nature & purpose, types of plans, Planning steps & process, Management by objectives (MBO), Decision-Making, Forecasting, Organisational Design & Organisational Structure, Power & Distribution of Authority.

Unit - IV

Motivation, Leadership & Direction: Maslow's Need Hierarchy Theory, Herzberg's Two Factor Theory, Job Enlargement, Special Motivation Techniques, Definition & Approaches to Leadership, The Principal Tasks of Leadership Role & Principles of the Direction.

Unit - V

Controlling: Concept & Process of Control, Principle of Controlling, Types of Controls, Human Aspect of Controls.

Suggested Readings :

1. Stoner, James A.F. etc Management 6th ed Prentice Hall, New Delhi, 1998
2. Wehrich, H. and Koontz, H. Management- A Global Perspective 10th ed. New York, McGraw Hill, 1994
3. Agarwal, R.D. Organization and Management, New Delhi, Tata McGraw Hill, 2000.
4. Sherlekar, S.A. and Sherlekar, V.S. Modern Business Organisation & Management Systems Approach Mumbai, Himalaya Publishing House, 2000

BCH 103 Micro Economics

Maximum Marks 70

Note: - The question paper shall consist of two sections, i.e. A and B Sections. Section A shall consist of short answer type questions while Section B shall consist of long answer type questions. The weight-age of section A and B will be 25, 45 marks respectively.

COURSE CONTENTS

Unit-I

Introduction: Definition, Nature & scope of Economics, Micro Economics & Macro Economics, Subject Matter of Micro Economics.

Unit - II

Theory of Consumer Behaviour: Marginal Utility Analysis, Indifference Curve Analysis- Meaning & Characteristics, Price Line, Budget Line, Consumer's equilibrium, Income Effect, Substitution Effect.

Unit - III

Demand Analysis: Meaning, Type, Law, of Demand, Its Exceptions, Demand Curve, Demand Schedule, Elasticity of demand, Types & measurement.

Unit - IV

Production and Cost Analysis: Meaning & Importance, Factors of Production, Production Function, Meaning & Types of Cost, Short Run & Long Run Cost curves.

Unit - V

Market Analysis: Market, Classification Perfect & Imperfect Competition, Monopoly, Oligopoly, Price Determination under Monopoly & Perfect Competition.

Suggested Readings :

1. *Koustsoyiannis, A(1971), Modern Economics. London, Macmillan.*
2. *Ahuja H.L (2001) Modern Economics. Theory & Practics, S. Chand & Company, New Delhi.*

BCH 104 Financial Accounting

Maximum Marks 70

Note: - The question paper shall consist of two sections, i.e. A and B Sections. Section A shall consist of short answer type questions while Section B shall consist of long answer type questions. The weight-age of section A and B will be 25, 45 marks respectively.

COURSE CONTENTS

Unit-I

Meaning and Scope of Accounting, Accounting Principles, Accounting equation, Accounting conventions and Postulates.

Unit - II

Financial Statement of Non-For- Profit Organizations, Receipts and Payments Account, Income & Expenditure Account.

Unit - III

Goodwill and admission of a new partner, Retirement and death of partner, Dissolution of partnership.

Unit - IV

Hire purchase and Installment Payment System.

Unit - V

Use of Computer in Accounting, Role of Computer in Accounting. Financial Accounting software, Tally, Application of Tally, Practical.

Suggested Readings :

1. *P.C. Tusian, "Financial Accounting" Pearson Publication.*
2. *S.N Maheswari, "Financial Accounting"*
3. *S.M. Shukla, "Financial Accounting"*
4. *R. Narayanswamy, Financial Accounting. PHI*
5. *Ashok Benerjee, Financial Accounting Excel Books.*

BCH. 105 Comprehensive Viva- Voce

Maximum Marks : 100

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

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

प्रथम सत्रार्द्ध (First Semester)

हिंदी भाषा
प्रथम प्रश्नपत्र

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

निर्धारित पाठ्यक्रम:

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

परिशिष्ट

पाठ्यक्रम में निर्धारित पारिभाषिक शब्दों की सूची निम्नांकित है-

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

number - सांकेतिक संख्या, College - महाविद्यालय, कालेज, Collusion - दुरभिसंधि, Colony - उपनिवेश, बस्ती, कालोनी; Column - स्तंभ, खाना; Communiqué - विज्ञप्ति; Concession - रियायत; Concurrence - सहमति; Conditional - सशर्त; Condolence - शोक, संवेदना; Condone - माफ करना; Conduct - आचरण; Conference - सम्मेलन; Confirmation - पुष्टि, स्थायीकरण; Consensus - मतैक्य; Consent - सम्मति; Conspiracy - षड्यंत्र; Constituency - निर्वाचन क्षेत्र; Constituent - संघटक; Constitution - संविधान, गठन; Consumable - उपभोज्य; Convener - संयोजक; Convocation - दीक्षांत समारोह; Copy- प्रतिलिपि, नकल, प्रति; Cost - लागत; Council - परिषद्, Course - पाठ्यक्रम; Covering Letter - सहपत्र; Culprit - अपराधी, दोषी; Daily - दैनिक; Data - आधार सामग्री, आंकड़े; Dearness Allowance - महंगाई भत्ता; Death Anniversary- पुण्यतिथि; Death-cum-retirement gratuity - मृत्युनिवृत्ति, उपदान; Debar - रोकना, वर्जन करना, Designate - नामोदिष्ट करना, अभिहित करना, Device - युक्ति, साधन; Diplomacy - राजनय; Diplomat -राजनयज्ञ; Directory - निर्देशिका; Terminate - पदच्युत करना, बर्खास्त करना; Dispose of - निपटाना; Drawee - अदाकर्ता; Employee - कर्मचारी; Employer - नियोक्ता; Entry - प्रविष्टि; Exception - अपवाद; Exemption - छूट, माफी; Expert - विशेषज्ञ; Faculty - संकाय; False - मिथ्या, झूठा; Forecast - पूर्वानुमान; Formal - औपचारिक; Formula- सूत्र; Forward - अग्रेषण करना, अग्रवर्ती; Fund - निधि; Gallery - दीर्घा, वीथी, गैलरी; Habit - स्वभाव, आदत, अभ्यास; His/Her Majesty - महामहिम; Humiliation - अपमान, अनादर; Ignorance -अनभिज्ञता; Illegal - अवैध, Illegible - अपाठ्य; Illicit - निषिद्ध; Illiteracy - निरक्षरता; Ill-Will वैमनस्य; Index - अनुक्रमणिका, सूचक; Issue - निर्गम, जारी करना, देना; Juniority - कनिष्ठता; Jurisdiction - अधिकार क्षेत्र, क्षेत्राधिकार; Lawful - विधिसम्मत; Laxity - शिथिलता; Menu- मेनू, भोज्यतालिका; Nutrition - पोषण; Oath - शपथ; Opinion - मत, राय; Option - विकल्प; Original - मूलप्रति, मौलिक; Panel - नामिका, Pass - पास, पारण, पास करना, गुजरना; Pay - वेतन, भुगतान करना; Payee - प्राप्तकर्ता, पाने वाला, आदाता; Prerogative - परमाधिकार; Punctual - समयनिष्ठ; Put in abeyance - प्रास्थगित करना; Put up प्रस्तुत करना; Quantity- मात्रा, परिमाण, राशि; Quash - अभिखंडित करना; Raid - छापा, छापा मारना; Random - यादृच्छिक, सांयोगिक; Ratio - अनुपात; Rebate - घटौती; Recovery - वसूली; Recommendation - संस्तुति, सिफारिश; Record - अभिलेख, कीर्तिमान; Registration - पंजीकरण; Registry - रजिस्ट्री; Regret - खेद, खेद प्रकट करना; Rehearsal पूर्वाभ्यास; Rejoinder- प्रत्युत्तर; Remitee - प्रेषिती, पानेवाला; Renewal - नवीनीकरण; Report - प्रतिवेदन, रिपोर्ट; Republic Day - गणतंत्र दिवस; Sabotage - तोड़फोड़, अंतर्ध्वंस; Sample- नमूना,

प्रतिदर्श; Sanction - मंजूरी, संस्वीकृति, Sanctity - पवित्रता, Sane - स्वस्थचित्त, Scale - माप, पैमाना, Scheme- योजना; Scholarship - छात्रवृत्ति, विद्वत्ता; Secrecy- गोपनीयता; Seizure- अभिग्रहण; Seniority- वरिष्ठता; Sine die अनिश्चित काल के लिए; Sine Qua Non - अनिवार्य शर्त; Sir - श्रीमान्, महोदय; Site - स्थल, स्थान; Site Plan स्थल नक्शा; Slum - गंदी बस्ती, Smuggling - तस्करी; Stay - रोक; Storey -मंजिल, तल; Strain - तनाव; Summon - सम्मन, आह्वान करना; Supply -आपूर्ति; Syndicate -अभिषद् सिंडीकेट; Tenant- किरायेदार; Tender - टेण्डर, निविदा; Tension - तनाव; Tenure- अवधि, कार्यकाल; Tenure of Office- पदावधि; Term - अवधि; Terror - आतंक; Testimonial - संशापत्र; Time –Barred - कालातीत; Time Bound-समयबद्ध; Trailer - अनुयान; Train - ट्रेन, रेलगाड़ी; Trainee - प्रशिक्षणार्थी; Transport - परिवहन; Trustee - न्यासी; Uncertain - अनिश्चित; Undertaking - उपक्रम, वचन, वचनबंध; Union - संघ; Unique - अनुपम, अपूर्व; Valid - मान्य, विधिमान; Value - मूल्य; Visa - वीजा, प्रवेशपत्र; Vis-à-vis - के सामने की तुलना में, बनाम; Wage - मजदूरी, मजूरी; Warrant- अधिपत्र; Zone-जोन, अंचल।

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

कुल - 55x1=55 अंक

आन्तरिक मूल्यांकन-

-20 अंक

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

SEMESTER - III

BCH 301 Management Accounting

Maximum Marks 70

Note: - The question paper shall consist of two sections, i.e. A and B Sections. Section A shall consist of short answer type questions while Section B shall consist of long answer type questions. The weight-age of section A and B will be 25, 45 marks respectively.

COURSE CONTENTS

Unit-I

Concept, importance and scope of Accounting, Basic Accounting Principles, Conventions, Concept, Procedures Methods etc, Forms of Accounting and uses of Accounting information, Accounting equations and Types of accounts, Rules of recording Business Transactions.

Unit - II

Preparation of Journal and classification of Journals, Preparation of Trial Balance and Income Statement, Presentation of Profit and loss Account and Balance Sheet.

Unit - III

Costing as an aid to Management, Single or Output Costing, operating or Service Costing, Process Costing Principles, Equivalent Production and Equivalent Unit, Joint costs and by products.

Unit - IV

Cost Analysis for Decision- Making: Cost Volume - Profit Analysis - its assumptions and calculation, Managerial uses of Break - Even Analysis Budget and Budgetary Control, Framework for Budgeting, Performance Budgeting, Zero - Base Budgeting.

Unit - V

Standard Costing and Variance Analysis : Calculation of Material, Labour and Overhead Variances.

Suggested Readings :

1. *Anthony, R. N. and Welsch, Glenn A Fundamentals for Management . Text and Cases, Vikas Publishing House- Wood, Illinois.*
2. *Bhattacharya, S.K. and Dearden, J, Accounting for Management. Text and Cases, Vikas Publishing House, New Delhi.*
3. *Bierman, H. Financial and Management Accounting : An Introduction. Macmillan, New York.*
4. *Gupta, R.L. and Radhaswamy, M. Advanced Accountancy. Sultan Chand and Sons, New Delhi.*
5. *Hetiger, L.E. and Matulich, Serge, Financial Accounting. McGraw - Hill, New York.*
6. *Hingorani, C.T. Ramanathan, A.R and Grewal, T.S. Management Accounting. Sultan Chand and Sons, New Delhi.*
7. *Horngre Charfles, T. Accounting for Management Control: An Introduction Prentice- Hall of India New Delhi.*
8. *Jawaher Lal, Cost Accounting. Tata McGraw- Hill, New Delhi.*
9. *Khan & Jain, Theory and Problems of Management and Cost Accounting. Tata McGraw - Hill, New Delhi.*
10. *Maheswar, S.N. Management Accounting & Financial Control. Sultan Chand & Sons, New Delhi.*

11. *Murty, G.P. Management Accounting. Himalaya Publishing House New Delhi.*

SEMESTER - III

BCH 302 CORPORATE LEGAL FRAMEWORK

Maximum Marks 70

Note: - The question paper shall consist of two sections, i.e. A and B Sections. Section A shall consist of short answer type questions while Section B shall consist of long answer type questions. The weight-age of section A and B will be 25, 45 marks respectively.

COURSE CONTENTS

Unit-I

Incorporation of a company- Memorandum of Association and Articles of Association, Doctrine of Indoor Management, Principle of Constructive Notice, Kinds of Companies.

Unit - II

Issue of Shares Prospectus, Statement in Lieu of Prospectus, Directors.

Unit - III

Company Secretary- Status, Qualifications, Functions and Duties, Liabilities, Powers, Secretarial work relating to incorporation of company, Drafting of Memorandum of association, Procedure for alteration of the Memorandum of Association and the Articles of Association.

Unit - IV

Secretarial work relating to Issue and allotment of shares. Drafting of letters of allotment, Regret Letter, Call notice, Forfeiture of Share, Issues of Share certificates and share Warrants Procedure of Issuing duplicate share certificates, Secretarial work relating to transfer and transmission of shares, Declaration and payment of Dividends.

Unit - V

Meeting, kinds of meetings, law relating to meetings, Drafting of notice and agenda, various types of Resolutions:

Secretarial work relating to:

- (a) Annual General Meeting.
- (b) Extra-ordinary General Meeting
- (c) Statutory Meeting.
- (d) Board Meeting.

and the drafting for important Documents and Reports connected thereto.

Suggested Readings :

1. *Kuchhal. M.C.* *Company Law*
2. *Sherlekar. S.A* *Company Law and Secretarial Practice*
3. *Singh. Avtar* *Company Law*
4. *Agrwal. R.C.* *Company Law and Secretarial Practice*
5. *Tandon. B.N.* *Manual of Secretarial Practice*
6. *Shukla & Gulshan* *Secretarial Practice*

BCH 303 BUSINESS POLICY AND STRATEGIC MANAGEMENT

Maximum Marks 70

Note: - The question paper shall consist of two sections, i.e. A and B Sections. Section A shall consist of short answer type questions while Section B shall consist of long answer type questions. The weight-age of section A and B will be 25, 45 marks respectively.

COURSE CONTENTS

Unit-I

Introduction, Strategic Management, Business Policy, Corporate Strategy, Basic Concept of Strategic management, Mission, Vision Objectives, Impact of globalization, Basic Model of Strategic Management, Levels of Strategy Formulation, Strategic Decision Making.

Unit - II

Impact of Internet and E-Commerce, Role of Strategic Management in Marketing, Finance, HR and Global Competitive Intelligence ETOP Analysis, OCP (Organisational Capability Profile), Scanning.

Unit - III

Corporate Analysis, Resource based approach, Value-Chain Approach, Scanning Functional Resources, Strategic Budget and Audit, SWOT Analysis, TOWS Matrix, Various Corporate strategic : Growth/Expansion, Diversification, Stability, Retrenchment & Combination Strategy.

Unit - IV

Process of Strategic Planning, Stages of corporate development, Corporate Restructuring, Mergers & Acquisitions, Strategic Alliances, Portfolio Analysis, Corporate Parenting, Functional Strategy, BCG Model, GE Nine Cell, Porters Model: 5 Force and Porters Diamond Model, Strategic Choice.

Unit - V

Strategy Implementations through Structure, Human Resource Management: though Values and ethics. Mc Kinsey's 7S Model, Organization Life Cycle, Management and Control, Activity based Costing, Strategic Information System, Case Study.

and the drafting for important Documents and Reports connected thereto.

Suggested Readings :

1. *Carpenter- strategic management (Pearson).*
2. *Kazmi A- Business Policy and Strategic Management (Tata- Graw Hill, 2nd Ed.)*
3. *Kachru- Strategic Management: (Excel Books).*
4. *Cliff Bowman- Business Policy and strategy (Prentice Hall of India).*
5. *Trehan- Strategic Management (Wiley).*
6. *Mc Carthey D.J, Minichiello Robert J., and Curran J.R,- Business Policy and Strategy (AITBS).*
7. *Lawrence R. Jauch., Glueck William F.- Business Policy and Strategic Management (Frank Brothers),*
8. *Pearce II John A. and Robinson J.R. and Richard B.- Strategic Management (AITBS).*
9. *Budhiraja, S.B. and Artheya M.B. Case in Strategic management (Tata Mc- Graw Hill, New Delhi.*
10. *Hunger, D.T. and Wheeler T. Strategic management, Addison Wesley, California.*
11. *Jauch, G. Business Policy and Strategic Management (Tata Mc- Graw Hill, New York).*

12. Michael, V.P *Globalisation, Liberalisation and Strategic management. Himalaya Publishing House, Bombay.*
13. Pearce, J.A. and Robinson R.B.Jr. *Strategic Management AITBS, New Delhi.*

BCH 304 BUSINESS RESEARCH METHODS

Maximum Marks 70

Note: - The question paper shall consist of two sections, i.e. A and B Sections. Section A shall consist of short answer type questions while Section B shall consist of long answer type questions. The weight-age of section A and B will be 25, 45 marks respectively.

COURSE CONTENTS

Unit-I

Statistical Averages: Measures of Central tendency, quintiles deciles, Percentile.

Unit - II

Measures of dispersion, Skewness, Moments and kurtosis.

Unit - III

Correlation analysis, Theory of probability, Combination, Permutation.

Unit - IV

Collection, Editing and Presentation of data, Tools of Collecting data-questionnaire and interview Schedule.

Unit - V

Sampling and Methods of Sampling, test of hypothesis- large Sample and Small Samples, Analysis of Variance.

Suggested Readings :

1. H.R Ramntath, *Research Methodology & Operation Research, Himalaya Publishing House put. Ltd.*
2. Sharma Anand, *Operations Research, Himalaya Publishing House pvt. Ltd.*
3. Shenoy, *Statistical Methods in Business and Social Science, Macmillan Publishers India Ltd.*
4. Bardley, *Marketing Research Tools and Techniques, Oxford University Press.*
5. Dr. B.N. Asthana, *Element of Statistics, S. Chand Publishing*
6. Dr. S.M. Shukla, Dr. S.P. Sahai *Element of Statistics, Sahitya Bhawan Publishing.*
7. C.M Chikkodi, B.G Satya Prasad, *Business Statistics, Himalaya Publishing House.*
8. Dr. K.L Gupta, *Navyug. Business Statistics.*
9. J.K. Thukral *Taxman Business Statistics.*
10. Deepak Chawla & Neena Sondhi, *Research Methodology, Vikas Publishing House.*

BCH. 305 Comprehensive Viva- Voce

Maximum Marks : 100

SEMESTER - V

BCH 501 INCOME TAX LAW AND ACCOUNTS

Maximum Marks 70

Note: - The question paper shall consist of two sections, i.e. A and B Sections. Section A shall consist of short answer type questions while Section B shall consist of long answer type questions. The weight-age of section A and B will be 25, 45 marks respectively.

COURSE CONTENTS

Unit-I

Definition of Important Terms used in Income Tax, Concept of Previous year and Assessment year, Assessee, Casual Income, Gross Total Income, Total Income, Agriculture Income.

Unit - II

Scope of Total Income & Residential Status of Individual and HUF.

Unit - III

Computation of Income under the Head "Salaries", Computation of Income under the Head "House Property", Computation of Income from Business & Profession.

Unit - IV

Computation of Income from Capital gain & other sources, Computation of Total Income & Tax Liability of and Individual, Clubbing of Income; Set off or carry forward and set off of losses.

Unit - V

Deductions to be made in computing Total Income {section 80 C to 80 U (Chapter VIA)}

Suggested Readings :

1. *Income tax: Ahuja & Gupta- Bharat Law House Pvt. New Delhi*
2. *Student Guide to Direct Taxes, Dr. V.K. Singhania- Taxmann Publications, New Delhi*
3. *Income Tax Law & Practice, H.C Malhotra Bhawan Publications.*

BCH 502 INTERNATIONAL BUSINESS

Maximum Marks 70

Note: - The question paper shall consist of two sections, i.e. A and B Sections. Section A shall consist of short answer type questions while Section B shall consist of long answer type questions. The weight-age of section A and B will be 25, 45 marks respectively.

COURSE CONTENTS

Unit-I

Management of International Trade: Introduction, Meaning, Need, Different between d-Domestic and International trade, International Business (Trade) Theories- classical, Neo- classical, Modern and need for separate Theory of International Trade, The Balance of Payment Gains from Trade and Terms of trade Policies- Free vs Protection.

Unit - II

Mechanism of International Payments and Control: Instruments of External Payments, Foreign Exchange Market, Causes of fluctuations in exchange rates, Needs for Exchange Control, Techniques and methods of Exchange Control.

Unit - III

Management Process and Control of International Trade/ Business: Management of Human Resources in MNCs, International Production and Logistic system, Multinational Corporate Culture, Information and Control System, Measurement Methods and Evaluation of Performance.

Unit - IV

International Financial Institutions: IMF, IBRD, IDA, IFC, Organization of European Union and its Impact, Euro- Dollar exchange Market.

Suggested Readings :

1. *Bhalla. V.K. & Shiva Rama International Business: Environment and Management.*
2. *Verma. M.L. Foreign Trade Management.*

BCH 503 CORPORATE ACCOUNTING

Maximum Marks 70

Note: - The question paper shall consist of two sections, i.e. A and B Sections. Section A shall consist of short answer type questions while Section B shall consist of long answer type questions. The weight-age of section A and B will be 25, 45 marks respectively.

COURSE CONTENTS

Unit-I

Issues, Forfeiture and Re-issue of Shares, Redemption of Preference Shares, Issue and Redemption of Debentures.

Unit - II

Valuation of Goodwill and Shares, Accounts relating to Liquidation of Companies.

Unit - III

Accounting for Amalgamation of Companies as per Accounting Standard No. 14, Accounting for Internal Reconstruction excluding Inter- company holdings, Simple problems on Absorption.

Unit - IV

Investment Accounts, Voyage Accounts, Computation of Insurance claims for loss of stock and loss of profit.

Unit - V

Final Accounts relating to Banking Companies and Life & General Insurance Companies.

Suggested Readings :

1. *Shukla, M.C. & Grewal, T.C. Advanced Accounts, S.Chand & Co., New Delhi.*
2. *Gupta, R.L., Advance Accounting, Sultan Chand & Sons, New Delhi.*
3. *Maheswari, S.N., An Introduction to Accountancy, Sultan Chand & Sons, New Delhi*
4. *Sehgal Ashok and Deepak, Advanced Accounts, Taxman, New Delhi.*
5. *Shukla S.M., Advanced Accounts, Sahitya Bhawan, Agra.*

BCH 504 AUDITING

Maximum Marks 70

Note: - The question paper shall consist of two sections, i.e. A and B Sections. Section A shall consist of short answer type questions while Section B shall consist of long answer type questions. The weight-age of section A and B will be 25, 45 marks respectively.

COURSE CONTENTS

Unit-I

Audit and Audit Process- (a) Audit: Meaning Functions, Importance, Objectives and various classes of audit, limitations of audit.

Audit Process- (b) Internal Control, Internal Audit and Internal Check, Audit Planning, Audit Programme, Evidence and Working Papers, Audit Sampling.

Unit - II

Routing Checking vouching, Verification and Valuation of Assets and Liabilities.

Unit - III

Auditing of limited Companies- Qualifications and Appointment of Company Auditor, their powers, duties and liabilities, Audit of Share Capital and Debentures, Share Transfers and Managerial Remuneration.

Unit - IV

Depreciation and reserves, Divisible Profits and dividend Investigation- Meaning, Objectives, Difference between Auditing and Investigation, Various Classes of Investigation.

Unit - V

Auditors Communication - Standard and Qualified Reports, Statutory Report.

Suggested Readings :

1. *Sharma T.R., Auditing, Sahitya Bhawan, Agra.*
2. *Tandon B.N., Auditing, S. Chand & Co. Ltd, New Delhi.*

BCH. 505 Comprehensive Viva- Voce

Maximum Marks : 100

