

FOUNDATION COURSE OF

The Institute of Cost and Works Accountants of India, New Delhi

Foundation Course—FOR WHOM?

- (i) Students who have passed Senior Secondary (10+2 or its equivalent) examination in any stream can join the course.
- (ii) Students who have appeared or enrolled themselves for appearing in the Senior Secondary (10+2 or its equivalent) examination are also eligible for provisional enrolment.

Foundation Examination is held every year in June and December.

ENROLMENT for Foundation Course is open throughout the year. For appearing in June, 1997 Examination, enrol by 30th September, 1996 & for appearing in December 1997 Examination, enrol by 31st March 1997.

SUBJECTS FOR STUDY for the Foundation Course

1. Business Fundamentals and Economics.
2. Management & Organisation
3. Basic Maths and Statistics
4. Commercial Laws

PUBLICATIONS SUITED for I.C.W.A. Foundation Course

Title	Author	Rs.
1. FUNDAMENTALS OF BUSINESS for ICWA Foundation Course	Dr. C.B. Gupta	75.00
2. ECONOMICS for ICWA Foundation Course	Dhanya & Gang	75.00
3. MANAGEMENT & ORGANISATION for ICWA Foundation Course	Dr. C.B. Gupta	55.00
4. BASIC MATHS. & STATS. for ICWA Foundation Course	B.M. Aggarwal	80.00
5. COMMERCIAL LAW for ICWA Foundation Course	N.D. Kapoor	45.00

WHERE TO REGISTER for the Foundation Course

The Prospectus of the Foundation Course obtainable on payment of Rs. 15 at the below-mentioned addresses:

EIRC : 84, Harish Mukherjee Road, Calcutta-700025.
 NIRC : 3, Institutional Area, Lodi Road, New Delhi-110003.
 SIRC : 65, Montiel Lane, Egmore, Madras-600008.
 WIRC : 'Rohit Chambers', Jannabhoim Marg, Fort, Bombay-400001.
 Headquarters : 12, Sudder Street, Calcutta-700016.

UNIVERSITY OF DELHI

B.Com. (Hons.) I Year

SYLLABUS

Paper I—Organisation of Modern Business

Duration : 2 Hours

Max. Marks : 50

I. Introduction

Concept, Nature and Scope of Business and Business as a System. Business and Environment Interface.

Business Objectives: Profit Maximisation vs. Social Responsibility of Business. Business Ethics and Values. (8 Periods)

II. Business Enterprises

Entrepreneurship-Concept and Nature. Location of Business Enterprise, Government policy on Industrial Location.

Choice of a Suitable Form of Business Organisation.

Promotion of a Corporate Enterprise.

Business Growth Strategies-Modernisation, Diversification, Forward and Backward Integration. Joint Ventures and Mergers.

Small Business-Rationale and Government Policies.

Government and Business Interface-Rationale for and Forms of Government in Business.

Multinationals: Concept and Role. Indian Transnational Corporations.

Foreign Transnational Corporations. International Business Risk.

Business Combination FICCI, CII, AIOE (20 Periods)

III. Finance Function

Financial Planning. Capital Structure. Sources of Finance, Stock Exchange: Functions and Basic Terminology. Trading, Role of SEBI. (12 Periods)

IV. Production Function

Production Planning and Control. Productivity. Quality Control. TQM ISO 9000 Series. (8 Periods)

V. Marketing Function

Marketing Mix. Product Planning and Development. Pricing, production and personal selling, Channel of Distribution. (12 Periods)

VI. Human Resource Function

Human Resource Management: Objectives and Functions. Industrial Relations: Trade Unionism. Workers' Participation. Collective Bargaining. (15 Periods)

Paper II—Financial Accounting

Duration : 2 Hours

Max. Marks : 50

A. Conceptual Framework

(i) Nature and Scope of accounting information.
 (ii) Recording of business transactions-traditional and accounting equations approaches.

(iii) Generally accepted accounting principles (GAAPs).

(iv) Development of accounting standards in India.

(v) Bases of accounting-Accrual and cash

(vi) Capital and revenue items.

(vii) Use of computer in accounting.

B. Income Measurement

- (i) Accounting concept of income
- (ii) Recognition of revenues and expenses—familiarity with Accounting Standard-9 (ICAI).
- (iii) Depreciation accounting—Objectives, Choice of methods (Straight line, Diminishing balance & Sinking fund)—familiarity with Accounting Standard-6 (ICAI).
- (iv) Inventory Valuation—familiarity with Accounting Standard-3 (ICAI)

C. Final accounts (a) Non-profit organisations and (b) from incomplete records.

Accounting for dissolution of partnership firm including insolvency, sale of business to a company, piece-meal distribution.

D. Accounting for hire-purchase transactions.

E. Branch accounts excluding foreign branches.

Paper III — Micro-economics: Theory and Applications — I

Duration : 2 Hours

Max Marks : 50

1. Introduction : Basic problems of an economy; Working of price mechanism. 5
2. Theory of Consumer Behaviour : Cardinal utility approach, Ordinal utility approach, Indifference curves and consumer's equilibrium, Price, income and substitution effects, Complements and substitutes, Elasticity of substitution, Giffen's paradox, PCQ, ICC and Engel's law, Derivation of demand curve, Revealed preference hypothesis. 16
3. Applications: Effects of taxes; subsidies; Price and non-price rationing; Income—leisure trade off. 10
4. Elasticity of Demand : Concept and measurement of elasticity of demand, Price, Income and Cross price elasticity of demand, Average revenue, marginal revenue and elasticity of demand, Determinants of elasticity of demand, importance of elasticity of demand. 8
5. Production on Function : Law of variable proportions, Isoquants, Economic regions and optimum combination of factors, Expansion path, Returns to scale, Internal and external economies and diseconomies. 10
6. Theory of Costs : Short-run and long-run cost curves—traditional and modern approaches. 8
7. Market Structures : Market structures and business decisions, Objectives of a business firm. 5
8. Perfect Competition : Profit maximisation and equilibrium of firm and industry, Short-run and long-run supply curves, Prices and output determination. 5
9. Applications— Break-even point, Fixed cost and shutdown situations, Price controls, Minimum support price and income stabilisation in agriculture, Stable and unstable equilibrium, Cob-Weg-theorem. 12
10. Monopoly: Determination of price under monopoly, Equilibrium of a firm, Comparison of perfect competition and monopoly, Price discrimination. 11
11. Applications: Incidence of commodity and lump-sum taxes, Marginal cost pricing, Peak-load pricing. 11

Paper IV — Business Statistics

Duration : 2 Hours

Max. Marks : 50

Notes : (i) Proofs are not required.
(ii) Emphasis shall be on business applications.

Analysis of Univariate Data

Construction of frequency distributions. Descriptive statistics including measures of central tendency and partition values, measures of variation, skewness and kurtosis, Moments.

Analysis of Bivariate Data

Simple correlation and simple regression analysis.

Index Numbers

Meaning and uses, Methods of construction of price and quantity index numbers, Tests of adequacy of index numbers, Chain-base index numbers, Base shifting, splicing and deflating, Consumer price index numbers.

Analysis of time series

Components of time series. Additive and multiplicative models of analysis. Determination of trend—Moving Averages method and Method of least squares including linear, second degree, parabolic and exponential trend. Calculation of seasonal indices by simple averages, ratio-to-trend, ratio-to-moving averages and link relatives methods.

Theory of Probability

Approaches to probability, Addition and Multiplication laws of probability, Conditional probability, Bayes' Theorem, Expectation and Variance of a random variable.

Statistical Decision Theory

Use of probability in decision-making, Pay-off and regret matrices, Criteria of decision-making, including expectation criterion (excluding Bayesian analysis) and calculation of EVPI.

Probability Distributions

Binomial, Poisson and Normal distributions.

Paper V — Business Law

Duration : 2 Hours

Max. Marks : 50

Objective: The objective of the course is to impart basic knowledge of the important business laws along with relevant case law.

Course Contents

1. The Indian Contract Act, 1872
2. The Sale of Goods Act, 1930
3. The Indian Partnership Act, 1932
4. The Negotiable Instruments Act, 1881 : (Kinds and characteristics of Negotiable Instruments; Holder and Holder-in-Due course; Privileges of Holder-in-due-course; Negotiation and Indorsement; Crossing of Cheques and Types of Crossing; Bouncing of Cheques.)

MODERN BUSINESS ORGANISATION

G. L. Tayal M.Com., Ph.D., LL.B.
Reader in Commerce, Ranjnas College
University of Delhi, Delhi

1995 Knowledge packed pages xxii+527 Rs. 75.00

This book has been designed to meet the needs of students of B.Com. (Hons.) 1st year and 2nd year of the University of Delhi. It can be used equally profitably by any student of an introductory course in modern business.

Special Features

- Full coverage of the new syllabus.
- A systematic presentation.
- Lucid, simple and conversational language.
- Emphasis on conceptual clarity.
- Relevant and up-to-date information.
- Freedom from unnecessary details.
- Liberal use of figures and tables to illustrate the text.
- Test questions, including scanner of past 14 years Delhi University B.Com. (Hons.) examinations, at end of every chapter.
- Chapter outline at the beginning of each Chapter.

Contents

- Section A: Business: System, Environment and Objectives**
1. Business: Concept, Nature and Scope 2. Business System 3. Business Environment Interface 4. Business Objectives 5. Business Ethics and Values
- Section B: Starting a Business Enterprise**
6. Entrepreneurship Concept and Nature 7. Choice of Ownership Form 8. Location of Business Enterprise 9. Promotion of Corporate Enterprise
- Section C: Growth of Business Enterprise**
10. Business Growth strategies 11. Business Combinations: Chambers of Business
- Section D: Finance Function**
12. Financial Planning 13. Sources of Finance: Capital Structure 14. Stock Exchange
- Section E: Production Function**
15. Production Planning and Control 16. Plant Layout 17. Productivity and Quality Control
- Section F: Marketing Function**
18. Marketing Concept: Marketing Mix 19. Product Planning and Development 20. Channels Decision 21. Pricing, 22. Promotion-Advertising and personal selling
- Section G: Human Resource Function**
23. Human Resource Management 24. Objectives and Functions; Human Resource Acquisition 25. Development of Employee potential 26. Compensation and maintenance. 27. Industrial relations 28. Small Business 29. Government and Business Interface 30. Multinationals.
Delhi University Ques. Paper 1996 with Model Answers.

FINANCIAL ACCOUNTING

For B.Com. (Hons.) 1 Year of Delhi University
R.L. Gupta
Shri Ram College of
Commerce, Delhi Univ.
Delhi
M. Radhaswamy
Associate Dean, School of Business
Management, Accounting and Finance
Sri Satyadevi Institute of Higher Learning,
Prasantinilayam, Avutapur, (A.P.)
Nirmal Gupta
Reader
Rajdhani College
Delhi University, Delhi

1995 Knowledge Packed Pages 640 + xi Rs. 100.00
Solutions to Assignments Available separately

Special Features

1. The Book completely covers the latest syllabus of B.Com. (Hons) 1 Year of Delhi University.
2. The Book has been written in simple and straight style.
3. The Book has been written in "Teach Yourself" style.
4. The Book is student-oriented.
5. The Book is fully illustrative—even the theoretical portions are full of examples.
6. 260 fully solved problems are given as illustrations to assist better grasp and understanding.
7. Solved illustrations and unsolved problems have been drawn from latest examination papers of B.Com (Hons), Inter, C.S. Inter, I.C.W.A. Inter, etc.
8. Assignment Material for each Chapter includes objective type questions, besides theoretical questions and 253 graded Problems.
9. All the chapters have been refined and updated. The book retains all the basic features of previous edition.
10. Up-to-date accounting practices and standards have been included.

Contents

Chapter	Pages	Solved Illustrations
1. Nature of Accounting	15	
2. Generally Accepted Accounting Principles (GAAPs)	15	
3. Development of Accounting Standards in India	12	
4. Bases of Accounting—Accrual and cash	4	2
5. Capital and Revenue Items		4
6. Recording of Business Transactions—Traditional Approach	31	9
7. Recording of Business Transactions—Accounting Equation Approach	9	9
8. Mechanised System of Accounting	20	
9. Accounting Concept of Income	19	5
10. Recognition of Revenues and Expenses	24	3
11. Depreciation Accounting	57	20
12. Inventory Valuation	30	14
13. Final Accounts of Non-Corporate Business Enterprises	40	13
14. Final Accounts of Non-Profit Organisations	97	42
15. Final Accounts from Incomplete Records (Single Entry System)	51	24
16. Accounting for Dissolution of Partnership Firm	76	34
17. Accounting for Hire-Purchase Transactions	57	33
18. Branch Accounts	74	40
TOTAL	640	253

PROBLEMS AND SOLUTIONS IN ADVANCED ACCOUNTING

[For B.Com. (Pass and Hons.), C.A., I.C.W.A., Institute of Bankers
Institute of Company Secretaries and Diploma in
Commercial Secretarial Practice Examinations]

R.L. Gupta, M.Com., GRAD., C.W.A.

Author of *Advanced Accountancy, Management Accounting
and Financial Accounting Intermediate*

Rev. Edn. 1996 Pp. 1250, 670 Solved Probl. 22 x 14 cm. Soft Cover Rs. 150.00

Special Features

Provides a thorough practice in those topics in accounting that are increasingly being asked in all University and Professional examinations. Contains 670 carefully selected problems from latest professional and University Examinations. Covers comprehensively difficult points. Gives the material which is entirely class-tested and graded as to the degree of difficulty. Contains full-length model solutions. Gives alternative solutions wherever necessary. Serves as an assignment material. Prepares students best for the examinations. An ideal book for the students involved in independent study.

Contents

1. Introduction. 2. Accounting Concepts, Conventions & Principles. 3. Operation with Rates. 4. Bank Reconciliation Statement. 5. Errors. 6. Average Due Date. 7. Bill of Exchange. 8. Self-Balancing System. 9. Depreciation. 10. Capital and Revenue Expenditure and Income. 11. Final Accounts. 12. Consignment Accounts. 13. Joint Venture. 14. Receipts and Payments and Income and Expenditure Accounts. 15. Hire-Purchase System. 16. Single Entry System. 17. Insurance Claims. 18. Stock Valuation. 19. Departmental Accounts. 20. Branch Accounts. 21. Funds Flow Statement. 22. Cash Flow Statement. 23. Financial Statement Analysis. 24. Partnership Accounts. 25. Company Accounts. 26. Banking Company Accounts. 27. Insurance Company Accounts. 28. Insolvency Accounts. 29. Royalty Accounts. 30. Company Final Accounts. 31. Valuation of Goodwill and Shares. 32. Amalgamation, Absorption and Reconstruction. 33. Double Account System. 34. Liquidation Accounts. 35. Manufacturing Accounts. 36. Contract Accounts. 37. Sale or return. 38. Contingent. 39. Holding Company Accounts.

Problems in Advanced Accounting

[Containing only the Problems]

R.L. Gupta, M.Com., GRAD., C.W.A.

4th Rev. Ed. Pp. viii + 376 670 Probl. 22 x 14 cm. Soft Cover Rs. 50.00

Proficiency in the application of accounting theory and methods requires the working out of a good number of Exercises in Accounting. A teacher has, of necessity, to work out a sufficient number of them in the class room. There is much avoidable waste of time in first dictating to the students to bring their bulky textbooks of 1500 pages to the class for the purpose. With this small handy booklet it will be very convenient to work out problems and also test the students in the same in the classroom without providing them with cyclostyled problems.

Solutions in Advanced Accounting

[Containing only the Solutions]

R.L. Gupta, M.Com., GRAD., C.W.A.

6th Rev. Ed. 1993 Pp. viii + 856 670 Solved Probl. 22 x 14 cm. Soft Cover Rs. 75.00

MICRO ECONOMICS—I THEORY AND APPLICATIONS

For B.A. Eco. & B.Com. Hons. I year Course of Delhi University

K. P. M. Sundharam

Formerly Senior Lecturer in Economics, S.R. College of Commerce, Delhi
E. N. Sundharam

9th Revised Edn. 1996 Pp. xii+330 Rs. 50
Hindi Edition also available

Special Features

- In the present edition of the book, the applications of Micro Economic Theory have been specially emphasised throughout the book.
- The core of the book is price theory : Demand and revenue functions, production and cost functions, pricing under different cost conditions—all these have been explained in a simple language.
- The book is simple and interesting to follow, even by average students.
- Difficult economic concepts have been explained with the help of numerical examples and simple diagrams.
- Model questions have been added at the end of each chapter to familiarise students with the type of questions which have already appeared in examinations or which can be asked.
- Simple, comprehensive and standard textbook on the subject, used extensively throughout the country by university students and those appearing for professional examinations.

Contents

Part-I : Introduction

1. Economics—Scope, Methodology and Laws. 2. Macro and Micro Economics and other related concepts. 3. Central problems of All Economics. 4. Economic Systems and Resource Allocation.

Part-II : Demand Analysis : Theory of Consumer's Choice

5. Individual and Market Demand. 6. Utility Analysis of Demand. 7. The Indifference Curve Analysis of Demand. 8. Elasticity of Demand. 9. Elasticity of Demand and Average and Marginal Revenues. 10. Applications of Utility and Indifference Approaches. 11. Demand Forecasting.

Part-III : Production, Supply and Costs

12. Factors of production. 13. Laws of Returns. 14. Law of supply. 15. Analysis of Cost. 16. Equilibrium of the Firm and Break-even Point. 17. Cost Control and Cost Reduction.

Part-IV : Determination of Price

18. Markets. 19. Pricing under Perfect Competition. 20. Pricing under monopoly. 21. Control and Regulation of Monopoly. Appendix.

Published by **Sultan Chand & Sons**

Providing books—the never failing friends

23, Darya Ganj, New Delhi-110002

ESSENTIALS OF MICRO ECONOMICS

P. L. Mehta

(M.A. (Delhi), M.A. (Waterloo, Canada), Ph.D. (Delhi))
Shri Ram College of Commerce & Delhi

First Edn. Knowledge packed Pp. xiv+ 588 Rs. 41/-

Distinguishing Features

- The book is written with the assumption that the student has no prior knowledge of Economics.
- The book maintains easy language, lucid style and cogent presentation.
- It incorporates many modern developments in the subject which are often omitted by most of the authors.
- The presentation of subject-matter is non-mathematical. Mathematical proofs and theorems, wherever needed, are given only in the footnotes and appendices for those students who would prefer to use them.
- The subject-matter is arranged in a manner that would make it easy for students to locate ideal answers to almost all the examination questions.
- There are a large number of questions given at end of the book as Review Questions. In order to guide the student in the art of answer writing, detailed hints of solutions of some questions are provided towards the end of the book.
- The book reveals a refreshing new touch to every topic.

Contents

- Economics; its Meaning, Nature and Scope; 2. Micro and Macro Economics; 3. Economic Laws and Methodology; 4. National Income and its Measurement; 5. An Economy and its Central Problem; 6. Economic Systems and Resource Allocation; 7. Role of Price Mechanism; 8. Objectives of a Business Firm.
- Utility Analysis of Consumer's Demand; 10. Indifference curve analysis of Consumer's Demand; 11. Application of indifference curve technique; 12. The Law of Demand; 13. Elasticity of Demand.
- Productive Process and Factors of Production, 15. Labour; 16. Capital; 17. The Entrepreneur; 18. The Theory of Production—Short-run case; 19. The Theory of Production—Long-run case; 20. The Theory of Production—Optimum Factor Combination; 21. The Law of Supply; 22. Elasticity of Supply; 23. Cost Analysis; 24. Economics and Diseconomies of Scale
- Forms of Market Structure and Equilibrium of Firm; 26. Perfect Competition; 27. Simple Monopoly; 28. Discriminating Monopoly; 29. Monopolistic Competition; 30. Duopoly and Oligopoly; 31. Monopsony and Bilateral Monopoly; 32. Main Pricing Methods in Practice.
- The Theory of Distribution—An Introduction; 34. Marginal productivity Theory; 35. Wages; 36. Rent; 37. Profit; 38. Inequalities.
- International Trade—The Principle of Comparative Advantage; 40. International Trade—The Modern Theory; 41. The Gains From Trade; 42. Free Trade vs. Protection; 43. Terms of Trade.

Sultan Chand & Sons,

Publishing for Your Success
 23, Daryaganj, New Delhi—110002

COMPARE!!

DECIDE!!!

Two-In-One

STATISTICAL METHODS

For B.Com. (Hons.) / Year, BA (Hons.) Economics of Delhi University

Dr. S. P. Gupta

Professor, Faculty of Management Studies, University of Delhi, Delhi

Archana Gupta

Dept. of Commerce, Sri Aurobindo College, University of Delhi

1996 Solved Illustrations 631 Pp. xxi+ 734 Rs. 135

This book has been specially designed to meet the requirements of B.Com. (Hons.) / 1st Year students of Delhi University as per their latest syllabus applicable from July 1994.

Special Features

- The language is simple and the text material self explanatory in character.
- It incorporates latest examination question papers of B.Com. (H), BA (H) Econ. Delhi University upto 1995 and also of some other Universities.
- Besides good theory, the book contains a large number of illustrations of varied types (to be precise 631).
- Sufficient number of problems are given at the end of each chapter to enable students to work them out to feel confident that they have thoroughly understood the method.
- The book contains true or false statements, multiple choice, and fill in the blanks questions so vital for testing understanding of the concepts but generally not found in other books.

Contents

Chapter Title	Solved Illus	Exercises	Text pages
1. Statistics—What and Why	21	29	19
2. Classification and Tabulation of Data	70	24	32
3. Measures of Central Value	51	39	80
4. Measures of Dispersion	36	36	60
5. Skewness, Moments and Kurtosis	48	46	45
6. Correlation Analysis	43	34	62
7. Regression Analysis	32	18	54
8. Partial and Multiple Correlation	63	38	31
9. Index Numbers	59	36	74
10. Analysis of Time Series	62	42	82
11. Probability Theory	46	40	47
12. Theoretical Distributions	53	57	49
13. Statistical Inference—Test of Hypothesis	22	22	54
14. Statistical Decision Theory	15	—	54
Appendices	10	—	26
Logarithms, Reciprocals & Square Root	631	451	6
Permutations and Combinations	—	—	2
Statistical Tables	—	—	4
			734

Sultan Chand & Sons,

If you are not studying CS books, you are missing something.
 23, Daryaganj, New Delhi—110002

PROBLEMS AND SOLUTIONS IN STATISTICS

V. K. Kapoor

3rd Revd. Edn.
Revisional Problems 627 (with Hints & Answers) Pp. xvi+917
Solved Problems 682
Price: Rs 100 00

Special Features

- The book is designed for C.A. Foundation Course, I.C.W.A. Inter, M.Com., (Eco.), B.Com., B.A. and M.B.A. Students
- Each chapter contains sufficiently large number of properly graded typical and thought-provoking problems with full length solutions for all categories of students.
- For speedy revision, a set of important results and formulae and basic theory is given in the beginning of each chapter.
- Questions set at the various professional and university latest examinations have been incorporated.
- Sufficient number of revisional problems are provided at the end of each chapter.
- Working rules, aid to memory, short cuts, alternative methods are the special attraction of the book
- An ideal book for the student.

Contents

	Pages	Solved Problems	Number of Supplementary Problems
1. Classification and Tabulation	17	14	6
2. Measures of Averages	74	57	58
3. Dispersion, Skewness & Kurtosis	74	60	50
4. Correlation	52	36	41
5. Regression Analysis	50	41	36
6. Index Numbers	56	40	39
7. Time Series Analysis	64	38	43
8. Probability and Expected Values	104	118	52
9. Statistical Decision Theory	38	23	27
10. Theoretical Distributions	78	77	56
11. Sampling & Test of Significance	92	81	31
12. Chi-Square Test	42	21	28
13. F-Test and Analysis of Variance	26	11	20
14. Association of Attributes	18	17	12
15. Multiple & Partial Correlation	12	6	14
	60	42	54
	917	682	627

Appendix, C.A. Foundation, I.C.W.A. Inter., Delhi Univ., B.A.Eco. Hons., B.Com., M.B.A. of Delhi Univ., M.Com. Papers (Fully Solved).

BUSINESS LAW

For B.Com. (Hons.) Part-I Course of University of Delhi
effective from 1994-95

N. D. Kapoor

Head of Dept. of Commerce, Hans Raj College, University of Delhi, Delhi

10th edition Pages: xviii+ 404 22x 14 cms Rs. 55

The present edition of the book has been recast specially to cater to the needs of students of B.Com. (Hons.), Part-I Course of University of Delhi, effective from the academic year 1994-95. It presents the fundamental principles of Business Law in a simple and easily intelligible manner.

Special Features

- Covers the subject-matter in a clear and concise manner.
- Deals with the subject with utmost care and incorporates the latest amendments to the various Statutes.
- Discusses the subject topic-wise and not Section-wise.
- Brings out the most important points into sharp relief.
- Illustrates the intricate points of law with examples based on decided cases, both English and Indian.
- Discusses the subject in the light of statute law and *ratio decidendi*.
- Sums up the discussion in a chapter in the form of Summary of important provisions at the end of each chapter. The students will find this Summary to be a big help near the examinations.
- Includes Test Questions and Practical problems with Hints for their Solution.
- An indispensable book for every student of Commerce.

Contents

	Pages
Law of Contract	208
Sale of Goods	56
Partnership	48
Negotiable Instruments	80
Scanner	12
	404

Published by Sultan Chand & Sons

Our efforts, your success
23, Darya Ganj, New Delhi-110002

PROBLEMS IN MERCANTILE LAW

For B.A., B.Com., L.A.S., L.B., C.S., C.A., C.W.A. Foundation and Institute of Bankers (P.T. II) Examinations

PRAVEEN

Pp iv+281

Soft Cover
Contains suggested answers to 660 typical assorted case problems from all Acts, systematically arranged

Rs. 30.00

Some Opinions

".....A book of this sort, setting out problems and their solutions, should be compulsorily studied in all our colleges where the Law is taught, because problems teach law in a more practical way and in a way which makes it easier for the students to remember the law."

Shri S.E. Dastur, *Advocate and Prof. of Law, Sydenham College of Commerce and Economics, Churchgate, Bombay*

".....Very well-conceived and produced book. It must be really useful to the concerned students."

Shri L. Gouri Sankar, *Head of Commerce Dept., P.G. Centre, Guwahati-5*

Suggested Answers in Mercantile Law Including Company Law

PRAVEEN

Author of Problems in Mercantile Law and Problems in Company Law
2nd Edn. Reprint Pages: iv+ 317 22 x 14 cm. Soft Cover

Rs. 30.00

Special Features

- Prepared especially for students appearing in B.Com. (Pass and Hons.), C.A. (Foundation) CWA, (Foundation) Bankers and CS (Foundation) examinations.
- Contains answers to 197 selected questions. Be tactical, stop and think how many working hours you have to complete study of each subject before examination and how many questions you can prepare.
- Provides to-the-point answers written strictly under examination conditions as you are expected to write in examination.
- Shows the way of answering questions in Mercantile Law to get maximum marks and good division.
- Answers are in simple, easily intelligible language.

Contents

	No. of Questions	No. of Pages
The Law of Contract—General Principles	38	66
The Law relating to Indemnity and Guarantee	8	10
The Law relating to Bailment, Pledge and Agency	12	16
The Indian Partnership Act	15	18
The Sale of Goods Act		
The Negotiable Instruments Act	20	20
The Law relating to Insolvency	10	31
Miscellaneous Law:		
(a) The Law relating to Arbitration:		
(b) The Law relating to Insurance; and		
(c) The Law relating to Carriage of Goods		
The Companies Act	13	18
Total..	66	122
	197	317

MERCANTILE LAW (Q.A.)

[Including Company Law and Industrial Law]

G. K. Kapoor

Reader in Commerce

Bhagat Singh College, University of Delhi, Delhi

Formerly Deputy Director, Board of Studies

Institute of Chartered Accountants of India

First Edn.

Knowledge Packed Pp. vi+398

Rs. 40.00

Special Features

- An authentic presentation in Q/A form.
- Covers the Syllabi of most under-graduate courses
- Written in an easy-to-understand language.
- Gives latest legal position on various legislations included.
- Besides answers to theory questions, includes answers to practical problems also.
- Answers supported by latest judicial decisions.

Contents

Section I—Mercantile Law

	Qs.	Practical Problems	Pages
1. Law of Contract	45	60	8
2. Indemnity and Guarantee	11	6	1
3. Bailment and Pledge	11	3	1
4. Agency	8	5	1
5. Sale of Goods Act	11	23	2
6. Partnership Act	11	15	1
7. Negotiable Instruments Act	33	12	2
8. Law Relating to Arbitration	10	—	1
9. Law Relating to Insurance	8	—	1
10. Indian Trusts Act	8	—	1
	156	124	200

Section II—Company Law

11. The Companies Act	75	15	100
-----------------------	----	----	-----

Section III—Industrial Law

12. The Payment of Bonus Act	10	—	10
13. The Payment of Gratuity Act	8	—	10
14. Employees' Provident Funds and Misc. Provisions Act	8	—	12
15. Industrial Disputes Act	15	—	15
16. Workmen's Compensation Act	10	—	12
17. Trade Unions Act	8	—	8
18. Factories Act	15	—	15
19. Minimum Wages Act	8	—	8
20. Employees' State Insurance Act	8	—	8

Grand total

321 129 398

FOUNDATION COURSE OF

The Institute of Chartered Accountants of India, New Delhi

Foundation Course—FOR WHOM?

(i) Those who have passed 10+2 or its equivalent examination in any stream. (ii) Those who are doing graduation in any stream. (iii) Graduates other than (a) Commerce graduates with 50% of the total marks, or (b) Non-Commerce graduates with Maths and with 60% of the total marks. Foundation Examination will be held every year in May and November.

Register Before 10 Months of the Examination
Subjects for Study for the Foundation Course

1. Fundamentals of Accounting
2. Mercantile Law
3. Mathematics & Statistics
4. Economics

PUBLICATIONS SUITED FOR C.A. Foundation Course

Title	Authors	Rs.
1. FUNDAMENTALS OF ACCOUNTING	T.P. Ghosh	95.00
2. FUNDAMENTALS OF ACCOUNTING for C.A. Foundation Course	R.L. Gupta & V.K. Gupta	120.00
3. MERCANTILE LAW for C.A. Foundation Course	N.D. Kapoor	35.00
4. MATHEMATICS & STATISTICS for C.A. Foundation Course	Dr. D.C. Sachdev & Maths. V.K. Kapoor	60.00
4. STATISTICAL METHODS for C.A. Foundation Course	Dr. S.P. Gupta	90.00
FOUNDATION OF ECONOMICS	I.C. Dhingra & V.K. Garg	75.00

WHERE TO REGISTER for the Foundation Course

Students residing in:

Haryana, H.P., Jammu & Kashmir and Punjab, Delhi and Chandigarh

Gujarat, Maharashtra, Goa,

Andhra Pradesh, Kerala, Karnataka, Tamil Nadu, Pondicherry

Assam, W.Bengal, Manipur, Tripura, Sikkim, Arunachal Pradesh, Mizoram

U.P., Bihar, M.P., and Rajasthan

Address

Director of Studies, I.C.A.I.,
Indraprastha Marg, New Delhi-110002.

Joint Director of Studies, I.C.A.I.,
Anveshak, 27 Cuffe Parade, Colaba,
P.B.No. 9926, Bombay-400005.

Joint Director of Studies, I.C.A.I.,
122, Nungambakkam High Road,
P. B. No. 3314, MADRAS-600034

Joint Director of Studies, I.C.A.I.,
7, Russell St., CALCUTTA-700071

Asstt Director of Studies, I.C.A.I.,
16/77 Civil Lines, KANPUR-200001

Order with advance Rs. 15 to

SULTAN CHAND & SONS, Educational Publishers

23, Daryaganj, New Delhi-110002

Fax-011-3254395

FOUNDATION COURSE OF

The Institute of Company Secretaries of India, New Delhi

Foundation Course—FOR WHOM?

- (i) Students who have passed Senior Secondary (10+2 or its equivalent) examination in any stream can join the course.
- (ii) Students who have appeared or enrolled themselves for appearing in the Senior Secondary (10+2 or its equivalent) examination are also eligible for provisional enrolment.

Foundation Examination is held every year in June and December.

ENROLMENT for Foundation Course is open throughout the year. For appearing in June, 1997 Examination, enrol by 30th September, 1996 and for appearing in December 1997 Examination, Enrol by 31st March, 1997.

SUBJECTS FOR STUDY for the Foundation Course

1. Business Communication
2. Business Law and Management
3. Principles of Accountancy
4. Economics and Statistics

PUBLICATIONS SUITED for Company Secretaries Foundation Course

Title	Authors	Rs.
1. BUSINESS COMMUNICATION for ICSI Foundation Course	Rajendra Pal and J.S. Kurlahalli	100.00
2. BUSINESS LAWS AND MANAGEMENT for ICSI Foundation Course	N.D. Kapoor and Dinkar Pagare	90.00
3. PRINCIPLES OF ACCOUNTANCY for ICSI Foundation Course	R.L. Gupta and Dr. V.K. Gupta	125.00
4. ECONOMICS AND STATISTICS for ICSI Foundation Course	I.C. Dhingra and V.K. Garg	80.00

WHERE TO REGISTER for the Foundation Course

The Prospectus of the Foundation Course obtainable on payment of Rs. 15 at the below-mentioned addresses

EIRC : 18-A, Everest House (18th Floor),
46-C, Chowringhee Road, Calcutta-700071

NIRC : 1, Rani Jhansi Road, New Delhi-1100055

SIRC : No. 4, Wheat Crofts Road, Nungambakkam,
Madras-600034

WIRC : No. 13, Jolly Maker Chambers, No. II (First Floor),
Nariman Point, Bombay-400021

Headquarters : ICSI House, 22 Institutional Area, Lodi Road,
New Delhi-110003.

FOUNDATION COURSE OF The Institute of Cost and Works Accountants of India, New Delhi

Foundation Course—FOR WHOM?

- (i) Students who have passed Senior Secondary (10+2 or its equivalent) examination in any stream can join the course.
- (ii) Students who have appeared or enrolled themselves for appearing in the Senior Secondary (10+2 or its equivalent) examination are also eligible for provisional enrolment.

Foundation Examination is held every year in June and December.

ENROLMENT for Foundation Course is open throughout the year. For appearing in June, 1997 Examination, enrol by 30th September, 1996 & for appearing in december 1997 Examination, enrol by 31st March 1997.

SUBJECTS FOR STUDY for the Foundation Course

1. Business Fundamentals and Economics.
2. Management & Organisation
3. Basic Maths and Statistics
4. Commercial Laws

PUBLICATIONS SUITED for I.C.W.A. Foundation Course

Title	Authors	Rs.
1. FUNDAMENTALS OF BUSINESS for ICWA Foundation Course	Dr. C.B. Gupta	75.00
2. ECONOMICS for ICWA Foundation Course	Dhingra & Garg	75.00
3. MANAGEMENT & ORGANISATION for ICWA Foundation Course	Dr. C.B. Gupta	55.00
4. BASIC MATHS. & STATS. for ICWA Foundation Course	B.M. Agarwal	80.00
5. COMMERCIAL LAW for ICWA Foundation Course	N.D. Kapoor	45.00

WHERE TO REGISTER for the Foundation Course

The Prospectus of the Foundation Course obtainable on payment of Rs. 15 at the below-mentioned addresses:

EIRC : 84, Harish Mukherjee Road, Calcutta-700025.

NIRC : 3, Institutional Area, Lodi Road, New Delhi-110003.

SIRC : 65, Montielth Lane, Egmore, Madras-600008.

WIRC : 'Rohit Chambers', Jannabhoimi Marg, Fort, Bombay-400001.

Headquarters : 12, Sudder Street, Calcutta-700016.