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University of Delhi

Scheme of Examination
and
Courses of Reading
For
B.Com Course

Part I Examination 2007 and onwards

Part II Examination 2008 and onwards

Part III Examination 2009 and onwards

AUTHENTICATED COPY

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Publication Division
University of Delhi

Syllabus applicable for students seeking admission to B.Com. in the Academic Year 2006-2007 and onwards

Price Rs. 40.00

COMPLIMENTARY COPY

Preamble and General Recommendations

This document is presented by the Steering Committee of the Department which has been empowered to look into anomalies, preamble and other details and contains the following sections :

1. Introduction
2. Workload
3. Positioning
4. Contents
5. Structure
6. Flexibility
7. Importance

1. Background :

The Department of Commerce has in the recent past undertaken an overall thrust of academic reform. It has revised the syllabus of all courses under its purview and they have all been implemented as follows :

1. B. Com. (Hons) with effect from session 2004.
2. B.A. Programme Discipline and Application Courses in Commerce with effect from 2004.
3. M.Com with effect from session 2004.
4. MIB, MHROD with effect from session 2004 and
5. B.A. (Vocational Studies) from session 2005.

The Proposed B.Com syllabus has evolved by wide consultations with the General Body of concerned teachers in Commerce

and related faculities. Various committees were formed in Feburary 2004. There have been ongoing meetings of the committees held by the convenors and co-convenors. It was finalized by the Steering Committee that met on 19-12-2005, 25-01-2006, 22-02-2006, 09-05-2006 and 16-05-2006.

This proposal draws its basic structure from the recommendations of the Empowered Committee (Chaired Prof. B.S. Sharma (hereinafter, referred to as Sharma Committee) that was set up by then Vice Chancellor (Prof. Deepak Nayyar) for a "Review of the course structure of B.Com (Hons.) and B. Com. (Pass) courses". The Sharma Committee recommendations were approved by the Academic Council in its meeting held on 18 June 2004 and were notified by the EC Resolution No. 78 of 24 June 2004.

2. Nomenclature :

It is proposed that in keeping with the Sharma Committee recommendation (laid out in Chapter VI of the Report) the degree be referred to as B.Com., as against the present nomenclature of B.Com (Pass).

The General Body of teachers and the Steering Committee fully endorse the recommendation in this regard since "the word 'Pass' gives misplaced messages". This apart, as pointed out by the Sharma Committee, the word 'Pass' does not occur anywhere else in India.

Further, the Sharma Committee was overtly concerned about the disparity between B.Com (Hons.) and B. Com. (Pass) course in the sense that B.Com (Pass) course was of 1200 marks while the erstwhile B.Com (Hons.) was only of 900 marks.

The proposed B.Com structure, which amounts to 1350 marks, is sufficiently less then the new B.Com (Hons.), that is of 1700 marks.

3. Work Load:

While other subjects such as Economics and Humanities remain the same, the Commerce workload (lectures) has increased only marginally from 24 to 30 lectures per week. This has necessitated because of new papers such as Computer Application in Businees, inclusion of Business Mathematics components, increased coverge of different dimensions relevant in the contemporary businees situation such as accounting, privision of optional paper(s), upgradation of some half papers to full papers (Businees and Industrial Laws, Company and Compensation Laws, Cost Accounting). At the same time a great deal of compromise have been made by excluding so many areas of Commerce-Stream such as Vat, Services Taxes, Businees Organization, Auditing (as a full paper) Banking Law. Accordingly a marginal increase in workload is quite justified to give a multi-disciplinary approach to this proposed B.Com. Programme. Further more, the tutorial/ perceptional workload will be applied as per the existing University norms.

4. Modernization of Structure:

In the light of Sharma Committee's objectives, the proposed B.Com. course has been so designed as to include all the recommended and existing areas, namely, Law, Economics, Accounting, Statistics, Business Management and Taxation. The value-addition in the proposed syllabus is, however, that it goes beyond the conventional areas so as to make the Degree contemporary and complete in its content. Accordingly, certain new areas that have been introduced are :

- Computer Applications
- Financial Management
- Marketing Management
- Human Resource Management
- E-Commerce

- Business Mathematics
- Industrial Laws
- Compensation Laws

The course of 'Office Management' has been modernized by including parts of it in Computer Applications.

5. Computer Knowledge:

The proposed B. Com. courses is in keeping with the Sharma Committee recommendations in this regard as well. Apart from having one compulsory paper in Computer Applications, which includes practicals, it has an optional paper 'E-Commerce' in the area, as well.

6. Modernization of Contents

In a number of areas many of the forward-looking topics have been introduced. Some instances are quoted below:

Law	-	Industrial and Compensation Laws
Business Organization and Management	-	Inclusion of Contemporary topics
Corporate Accounting	-	Cash Flow
Costing	-	Decision making areas, service costing, flexible budgets, cash budget

These are some examples where papers have been upgraded to full papers.

- Businees and Industrial Laws
- Company and Compensation Laws
- Financial Accounting

- Corporate Accounting
- Cost Accounting

These are new papers that have been introduced.

- Business Mathematics
- Computer Application
- Financial Management
- Marketing Management
- Human Resource Management
- E-Commerce

7. Marks:

Various alternatives were discussed by the Steering Committees, General Body of teachers and Sub-Committees. These include a 100 marks papers and a 75 marks paper. Finally, it was agreed to have 75 marks papers. The advantages were the following:

1. It gives the necessary flexibility to bifurcate papers that had been clubbed in t he existing B.Com (Pass).
2. The 75 marks scheme allowed inclusion of a large number of papers, which was necessary because new papers had to be introduced.
3. The 75 marks scheme permitted all the above changes with marginal increase in the workload.

8. Lectures:

Once again various alternatives were tried out but finally 3 lectures for a 75 marks paper and 4 for 100 marks paper were found to be ideal. It was decided that status quo shall remain as regards Preceptorials/ Internal Assessment.

9. Structure:

The following structure has been recommended.

10. Flexibility:

By the introduction of optional group of papers certain flexibility is introduced in the course. Also, independent papers of 75 marks each have enabled the necessary flexibility. Further, optional papers such as Financial Management, Marketing Management, Human resource Management and E-Commerce have provided the necessary flexibility by way of allowing colleges that have resources to opt for them. Those colleges which have resources and infrastructure can opt E-Commerce and which do not have can adhere to other theory papers.

It needs to be emphasized that great care has been taken to design such a mass-based course. This course is being revised after more than three decades

PASS AND PROMOTION RULES FOR B.COM

The minimum marks required to pass the examination at the end of each year Part I Examination, Part II Examination and Part III examination shall be 36% in each paper (theory and practical separately) and 36% in the aggregate.

The candiate must secure 36% marks in the University examination and 36% in the total of university examination and internal assessment taken together.

Provided that at the end of the first year, a candidate who has not passed the part-I Examination but has secured at least 25% marks in the aggregate of all the papers taken together (including internal assessment and practical, if any) and pass marks in at least half the papers (i.e. three) may be permitted to proceed to the second year class and take subsequently the examination in the remaining papers of Part I in which he has not secured pass marks, along with the Part II Examination.

Similarly, at the end of second year, a candidate who does not pass the Part-II Examination (including a candiate who has not passed Part I Examination also) but has secured at least 25% marks in the aggregaate of all the papers taken together (including internal assessment and practical, if any) of the Part II Examination, and pass marks in at least half the paper of II year may be permitted to proceed to the IIIrd year class and take the examination in the remaining papers of Part I and/ or Part II which he might have not cleared by then, along with the Part III Examination.

A candiate for the Part III Examination who has not passed the examination but has secured at least 25% marks in the aggregate of all the papers (including internal assessment and practical, if any)

of Part III shall be exempted from reappearing in those papers/s in which he/she has secured pass marks at a subsequent examination, if otherwise eligible.

The successful candiates,will be classified on the combined results of Part I, Part II and Part III Examination as follows:

First Division	-	60% or more in the aggregate
Second Division	-	50% of more in the aggregate
Third Division	-	All others

B.Com Course Structure

Part I

		Maximum Marks	Workload per week	Exam. Hours
Paper I	Business Organisation and Management	75	3 lectures	3
Paper II	Financial Accounting	75	3 lectures	3
Paper III	Business and Industrial Laws	75	3 lectures	3
Paper IV	Economics Paper - I - Principles of Economics	100	4 lectures	3
Paper V	Humanities Group - one of MIL	100	4 lectures	3
	Total	**425**	**17 Lectures**	

Part II

		Maximum Marks	Workload per week	Exam. Hours
Paper VI	Business Mathematics and Statistics	75	3 lectures	3
Paper VII	Corporate Accounting	75	3 lectures	3
Paper VIII	Company and Compensation Laws	75	3 lectures	3
Paper IX	Income Tax and Auditing	75	3 lectures	3
Paper X	Economics Papers - II - Macroeconomics	100	4 lectures	3
Paper XI	Humanities Group - English	100	4 lectures	3
	Total	**500**	**20 Lectures**	

Part III

		Maximum Marks	Workload per week	Exam. Hours
Paper XII	Cost Accounting	75	3 lectures	3
Paper XIII	Computer Applications in Business	75	3 lectures	3
Paper XIV	Economics Paper-III Economic Development and Policy	100	4 lectures	3
Paper XV	Humanities Group - Elective Paper	100	4 lectures	3
Paper XVI (a - d)	One *Optional Paper From Paper XVI (a) - XVI (d)	75	3 lectures	3
	Total	**425**	**17 Lectures**	
	Grand Total	**1350**	**54 Lectures**	

***Optional Papers**

Paper XVI (a) Financial Management

Paper XVI (b) Marketing Management

Paper XVI (c) Human Resource Management

Paper XVI (d) E-Commerce

Note : E-Commerce will not be available as an option for the non formal stream of students.

B.Com - Part I

Paper - I

BUSINESS ORGANISTION AND MANAGEMENT

Duration: 3 hrs. **Max. Marks : 75**

Lectures : 75

Objective: The course aims at providing a basic knowledge to the students about the organization and management of a business enterprise.

Unit: I

Business System and Contemporary Business Environment Economic, Politico-Legel, Socio-Cultural and International. Entrepreneurial Process - Idea generation, Feasibility study. Basic considerations in setting up a business enterprise. Emerging trends in business: outsourcing, service sector and e-commerce.

13 Lectures

Unit: II

The Process of Management: Planning - Decision Making, Strategy Formulation. Organising - Basic considerations. Departmentation - functional, project, matrix and network. Delegation and decentralization of authority. Dynamics of group behaviour.

13 Lectures

Unit: III

Leadership : Concept, Managerial Grid, Situational Leadership. Motivation: Concept and Theories - Maslow, Herzberg, McGregor and Ouchi. Communication : Process and Barriers. Control: Concept and Process **13 Lectures**

Unit-IV

Marketing Management; Marketing concept, Marketing mix. Markets egmenation and positioning. Product Life Cycle. Consumer buying behaviour

Financial Management: Meaning and Objectives, Raising of Funds: IPO, Venture Capital, Lease Finance, Borrowed Funds.

Human Resource Management, HRM Functions, Human Relations, Basic dynamics of employer-employee relations. **24 Lectures**

Unit-V

Change Management: Resistance to change and strategies to manage change, Conflict levels, causes and resolution. Functional and Dysfunctional aspects of conflict. **12 Lectures**

Suggested Readings:

1. Barry, Jim, Chandler, John, Clark, Heather, Organisation and Management, Thompson Learning, New Delhi.
2. R.H. Bushkirk, Concepts of Business: An Introduction to Business System, Dryden Press, New York.
3. Douglas, McGregor, The Human Side of Enterprise, McGraw-Hill, New York.
4. Philip, Kotler, Marketing Management: Analysis,Planning, Implementation & Control, Prentice-Hall of India, New Delhi.
5. Stephen P., Robbins. Business Today: New World of Business, Harcourt College Publishers, Fortworth.
6. Elwood S., Buffa, Production/Operations Management, Prentice Hall of India, New Delhi.
7. P.C., Tulsian, Business Organisation & Management, Pearson Education, New Delhi.
8. N Mishra, Modern Business Organisation, Sahitya Bhawan Publishers and Distributers (P) Ltd.

9. R.K., Chopra, Principles and Practice of Management, Sun India Publication, Delhi.
10. C.B., Gupta,Modern Business Organisation & Management, Sultan Chand & Sons, New Delhi.
11. B.P. Singh, & T.N Chhabra, Business Organisation & Management, Dhanpat Rai & Co., Delhi.
12. Gauri Shankar, Modern Business Organisation, Mahavir Book Depo, New Delhi.
13. P.C. Tripathi, Principles of Management, Tata McGraw Hill, Publishing Co., New Delhi.

B.Com. - Part I

Paper - II

FINANCIAL ACCOUNTING

Duration : 3 hrs. **Max. Marks:75**
Lectures:75

Objective: To make the student familiar with generally accepted accounting principles of financial accounting and their applications in business organizations excluding corporate entitles.

Unit- I

(i) Financial Accounting: Nature and scope, Limitations of Financial Accounting.

(ii) Basic Concepts and Conventions. Accounting Standards: Meaning, Procedure for issue of Accounting Standards in India, Significance, Generally Accepted Accounting Principles(GAAP).

(iii) Accounting Process: From recording of transactions to preparation of final accounts. **10 Lectures**

Unit-II

i) Final Accounts of a Sole-Trader.

ii) Final Accounts of Not-For Profit Organisations: Meaning and features.

iii) Preparation of Income and Expenditure Account and Balance Sheet: From receipts and payments account with additional information and vice- versa

Preparation of Balance Sheets (opening and closing) from receipts and payments account and income and expenditure account and additional information.

iv) Accounts from incomplete records: statement of affairs method and final accout method.

15 Lectures

Unit-III

Depreciation Accounting: Meaning of deprecation, causes, objects of providing depreciation, factors affecting depreciation, accounting treatment including provision for depreciation accounting. Methods of depreciations: straight line method, diminishing balance method, Change of method as per revised AS-6. **10 Lectures**

Unit-IV

Consignment and Joint Venture Accounts:

(i) Consignments: Features, Accounting treatment in the books of the consignor and consignee.

(ii) Joint Ventures: Accounting procedures: Joint Bank Account, Records Maintained by co-venturer of (a) all transactions (b) only his own transactions. (Memorandum joint venture account). **10 Lectures**

Unit-V

Accounting for Hire Purchase Transactions, Journal entries and ledger accounts in the books of Hire Vendors and Hire purchaser for large value items, including Default and repossession.

10 Lectures

Unit-VI

Inland Branches: Dependent branches only and Ascertainment of Profit by Debtors method and Stock and Debtors method.

10 Lectures

Unit-VII

Dissolution of Partnership Firms: Legal Position, Accounting for simple dissolution, Applications of rule of Garner V s. Murray in case

of insolvency of partner(s) (excluding piecemeal distribution and sale of a firm to a company).

10 Lectures

Suggested Readings:

1. T.S, Grewal, Introduction to Accounting, S. Chand and Co., New Delhi.
2. S.N. Maheshwari, Financial Accounting, Vikas Publication,New Delhi.
3. R.L. Gupta and V.K. Gupta, Principles and Pratice of Accountancy Sultan Chand and Sons, New Delhi.
4. J.R Monga, Basic Financial Accounting, Mayur Paper backs, Darya Gang New Delhi.
5. P.C. Tulsian, Financial Accounting, Tata McGraw Hill, New Delhi.
6. B.K. Goyal, Financial Accounting, Modern Publications, New Delhi.
7. S.P. Jain and K. L. Narang, Advanced Accounting, Kalyani Publishers New Delhi.
8. R.K. Sharma and R.S. Popil, Principle and Practice of Accounting, Sultan Chand and Sons, New Delhi.
9. Nirmal Gupta, Financial Accounting, Sahitya Bhavan, Publishers and Distributers (P) Ltd.
10. Ashok Sehgal and Deepak Sehgal, Fundamentals of Financial Accounting, Taxmann, New Delhi.
11. Seema Srivastava, Financial Accounting, Principles & Practices, S. Chand & Co., New Delhi.

B.Com- Part I

Paper- III

BUSINESS AND INDUSTRIAL LAWS

Duration: 3 hrs. **Max.Marks:75**

Lectures:75

1. The Indian Contract Act, 1872

Contract- Meaning and Essentials, Kinds, Offer and Acceptance, Contractual Capacity, Free Consent, Consideration, Void Agreements, Quasi Contracts. Modes of discharge of contract and remedies for breach of contract.

Contract of Indemnity and Guarantee, Law of Agency; its creation, Personal Liability of Agent, Sub Agent and Substituted Agent, Termination of Agency.

25 Lectures

2. The Sale of Goods Act, 1930

Meaning of Contract of sale, Difference between Sale and Agreement to Sell. Conditions and Warranties, Transfer of Property in Goods, Unpaid Seller and his Rights.

10 Lectures

3. Indian Partnership Act, 1932

Meaning and test of Partnership, Implied Authority of a partner, Position of a minor in partnership, Consequences of Non- Registration of a partnership, Firm Expansion, Death and Insolvency of a partner, Dissolution of firm by court, Public Notice.

9 Lectures

4. The Negotiable Instruments Act, 1881

Meaning and characteristics of promissory note, bill of exchange and

cheque. Holder and Holder in due course. Negotiation and assignment. Crossing of cheque: Kinds and Effects, bouncing of cheques (Sec. 138) **6 Lectures**

5. The Payment of Wages Act, 1936

Definitions: Employed person, Employer, Factory, Industrial or other establishment, wages.

Responsibility for payment of wages (Sec 3)

Fixation of Wage Period (Sec 4)

Time of Payment of Wages (Sec 5)

Mode of Payment (sec 6)

Deductions from Wages (Secs. 7-13)

10 Lectures

6. The Payment of Bonus Act, 1965

Definitions: Allocable surplus, available surplus, Accounting year, Appropriate Government, Employer, Employee, Salary or Wages.

Eligibility for Bonus, Disqualification for Bonus, Payment of minimum and maximum bonus, Calculation of number of working days, Adjustment of customary or interim bonus against bonus payable, Deduction of certain amounts from bonus payable under the Act, Time limit for payment of bonus, Recovery of bonus from Employer.

10 Lectures

7. Payment of Gratuity Act, 1972

Applicability of the Act, Employee, Employer, Continuous Service, Payment of Gratuity, Forfeiture of gratuity, Duty to pay gratuity, recovery of gratuity, penalties. **5 Lectures**

Suggested Readings:

1. M.C. Kuchhal, Business Laws, Vikas Publishing House
2. V S Datey, Business and Corporate Laws, Taxmann Allied Services (P) Ltd.

3. Upendra Prasad and Indyx, Business and Corporate Laws Bharat Law House (P) Ltd.
4. M.C. Shukla, Mercantile Laws, S Chand & Company Ltd. Delhi.
5. P.C. Tulsian, Business Law, Tata McGraw Hill, New Delhi.
6. Bharat Bhushan, Lectures on Business and Corporate Laws, Sultan Chand Educational Publishers Delhi.
7. R. C. Aggarwal, Vyaparik Sanniyam, Sahitya Bhawan Publishers and Distributors.
8. Rohini Aggarwal, Students Guide to Mercantile and Commercial Laws, Taxmann Allied Services (P) Ltd.
9. S.K. Aggarwal and K. Singhal, Business Laws, Galgotia Publications, New Delhi.
10. J.P. Sharma, Simplified Approach to Labour Laws Bharat Law House (P) Ltd., New Delhi.
11. Avtar Singh, Introduction to Labour and Industrial Laws, Wadhwa, Nagpur.
12. S.C. Srivastava, Industrial Relations & Labour Laws, Vikas Publishing House (P) Ltd.
13. P.R. Chadha, Ashok K. Bagrial, Business Law, Pragati Publications, New Delhi.

B.Com-Part I

Paper- IV

ECONOMICS

PAPER I: PRINCIPLES OF ECONOMICS

Duration: 3 hours **Max. Marks:100**

Core Text Book

R. G. Lipsey & K.A. Chrystal: Principles of Economics 9th eddition. OUP. 1999.

Topic 1: Introduction **Readings: Ch. 1-5**

(a) Problem of scarcity and choice: Concept of Production Possibility Curve (excluding section on index numbers).

(b) Demand & Supply: Determinats of demand movements vs. Shifts in demand curve. Determinants of Supply. Movements along a supply curve vs. shifts in supply curve:- Market equilibrium and price determination.

(c) Elasticity of demand and supply.

(d) Applications of demand and supply.

Topic 2: Consumer Theory **Reading: Ch. 6-7 (including appendices)**

(a) Cardinal Utility Theory: Concept of Utility: Marginal utility and total utility : Consumer's Equilibrium. Consumer's demand curve. Consumers surplus : Paradox of value.

(b) Ordinal Utility theory: (Indifference curve approach): Consumer's preferences: indifference curves: Budget line: Consumer's equilibrium: Income and substitution effects: Price

consumption curve and the derivation of demand curve for a commodity: Criticisms of the law of demand.

Topic 3: Production and Costs **Reading: Ch. 8 (including appendix)**

(a) Production: Firm as an agent of production. Concept of production function. Law of variables proportions: Isoquants: Returns to scale Economies & diseconomies of scale.

(b) Costs: Costs in the short run. Costs in the long run. Profit maximization and cost minimization. Equilibrium of the firm. Technical/ Technological Change: the very long run.

Topic 4: Market Structure **Reading: Ch. 9-11**

(a) THEORY OF PERFECT COMPETITION: Assumptions: Theory of a firm under perfect competition: Demand & Revenue: Equilibrium of the firm in the short run and long run. The long run industry supply curve: increasing, decreasing and constant cost industry. Allocative efficiency under perfect competition.

(b) THEORY OF MONOPLOY FIRM: Short run and long run equilibrium of a monopoly firm. Concept of supply curve under monopoly: Allocative inefficiency & dead weight loss under monopoly: Price discrimination.

(c) IMPERFECT COMPETITION: Differences between perfect competition. Monopoly and imperfect competition:

(i) Theory of monopolistic competition: Assumptions: Short-run Equilibrium: Long run Equilibrium: Concept of excess capacity: Empirical relevance.

(ii) Oligopoly: Causes for the existence of oligopolistic firms in the market rather than perfect Competition: Cooperative vs. Non-cooperative Behaviour & dilemma of oligopolistic firms; Game theoretic models: Long-run behaviour: the importance of entry barries.

Topic 5: Consumer and Producer Theory in action **Reading:Ch. 13**

Respones of Equilibrium price & Quantity to change in input prices: Changes in technology: Effects of taxation: OPEC: a case study of a Cartel: Principal- Agent theory Non-maximizing theories.

Topic 6: Income distribution and Factor pricing **Reading: Ch. 14**

Demand for factor. Supply of factors. Backward bending supply curve for labour concept of economic rent: Functional Distribution of Income.

Topic 7: Market success and Market Failure **Reading: Ch. 15**

Basic functions of government: Market efficiency: Market failure: the meaning & cause Public policy towards monopoly and competition.

Topic 8: International Trade **Reading: Ch.34**

Gains from trade: Terms of trade: The case for Protectionism: Fallacious trade policy arguments: Global commercial policy.

B.Com- Part I

Paper-V

Humanities Group:- One of the Modern Indian Languages viz.

Hindi	Telugu
Urdu	Marathi
Bengali	Kannada
Sindhi	Malayalam
Tamil	Punjabi
Gujarati	Assamese
	Manipuri

Candiates who did not offer Hindi, Urdu, Bengali, Punjabi, Sindhi, Tamil, Telugu, Kannada, Marathi, Gujarati, Malayalam, Assamese or Manipuri, for the Senior School certificate Examination of the Central Board of Secondary Education, Delhi or Matriculation Examination of an Indian university or an Examination conducted by some public body in India and recognized as equivalent to either of the aforesaid examinations shall be permitted to offer any one of the following subjects:

Paper I: History

History of India Upto Eight Century A.D.

or

Cultures in the Indian Subcontinent

Political Science

Political Theory and Thought

Philosophy

Ethics: Theory and Practice

B. Com- Part I

Paper- V

Hindi

समय अवधि : तीन घंटे **अधिकतम अंक - 100**

बी. कॉम प्रथम
आधुनिक भारतीय भाषा : हिंदी
हिंदी 'क'

(उन विद्यार्थियों के लिए जिन्होंने 12वीं कक्षा तक हिंदी पढ़ी है)

(क) भाषिक प्रयोग और क्षमता **अंक 25**

(1) हिंदी भाषा : विकास-यात्रा

(2) टिप्पण, प्रारूपण, संक्षेपण

(3) कोश-परिचय (एकभाषी द्विभाषी, समांतर और विश्वकोश)

(4) कंप्यूटर में हिंदी का प्रयोग (लिपि (फोंट) और भाषा के संदर्भ में)

(5) वाणिज्य शब्दावली (100 शब्द : सूची विभाग द्वारा उपलब्ध कराई जाएगी)

(ख) संप्रेषण-क्षमता **अंक 15**

(1) कार्यालयी पत्र-लेखन, प्रेस विज्ञप्ति, ज्ञापन, स्ववृत्त लेखन

(2) विज्ञापन-लेखन

(3) सर्जनात्मक लेखन (समसामयिक घटना पर आधारित)

(ग) काव्य-संकलन (विभाग द्वारा तैयार किया जाएगा) **अंक 25**

कबीर वाड्मय : खंड-2-संपादक-जयदेव सिंह, वासुदेव सिंह (विश्वविद्यालय प्रकाशन, वाराणसी, प्रथम संस्करण 1981)

कबीर : **पद**

(1) अकथ कहानी प्रेम की

(1) दुलहिनीं गावहु मंगलचार

(2) संतों देखत जग बौराना

(3) पंडिया कवन कुमति तुम लागे

(4) संतो भाई आई ग्यांन की आँधी रे

कबीर वाड्मय : खंड 3 - संपादक - जयदेव सिंह वासुदेव सिंह (विश्वविद्यालय प्रकाशन, वाराणसी, प्रथम संस्करण, 1976)

साखी :

गुरुदेव को अंग : 3, 28

बिरह को अंग : 5, 45

परचा को अंग : 35, 47

काल को अंग : 14, 15

मधि को अंग : 7, 10

कवितावली : तुलसीदास : अयोध्या कांड (गीता प्रेस, गोरखपुर)

पद संख्या : 1, 5, 11, 19, 21, (5 पद)

कवितावली : तुलसीदास : (गीता प्रेस, गोरखपुर)

दोहा संख्या : 57, 63, 76, 151, 195, 256, 279, 283, 307, 326 (10 दोहे)

पद्माकर ग्रंथावली सं. विश्वनाथ प्रसाद मिश्र, ना.प्र. सभा, वाराणसी, संवत्-2016)

जगद्विनोद : पद संख्या-266, 380, 381

प्रकीर्णक- संख्या : 35, 42, 64, 84, 86

घनानंद का काव्य : रामदेव शुक्ल (लोकभारती प्रकाशन, इलाहाबाद, 1996)

कवित्त संख्या : 2, 5, 14, 51, 55, 69, 72, 73

रामनरेश त्रिपाठी : पथिक (खंड काव्य)

सर्ग-2 छंद संख्या 1 से 22 तक

जयशंकर प्रसाद : (1) मधुप गुनगुनाकर कह जाता... (2) हिमाद्रि तुंग श्रृंग से...

सुभद्रा कुमारी चौहान : (1) ठुकरा दो या प्यार करो, (2) मेरा जीवन

केदारनाथ अग्रवाल : (1) मार हथौड़ा कर कर चोट (2) धूप चमकती है चाँदी की साड़ी पहने

अरुण कमल : (1) धार, (2) पृथ्वी किसलिए घूमती रही?

(घ) गद्य संकलन (विभाग द्वारा तैयार किया जाएगा) **अंक 25**

कहानी : (1) आत्मशिक्षण-जैनेन्द्र, (2) त्रिशंकु-मन्नू भण्डारी (3) हत्यारे-अमरकांत

निबंध : **सरदार पूर्ण सिंह**-सच्ची वीरता

ललित निबंध : **रामवृक्ष बेनीपुरी**-गेहूँ और गुलाब

व्यंग्य : **हरिशंकर परसाई**-विकलांग श्रद्धा का दौर

संस्मरण : **मनोहरश्याम जोशी**-हृषिकेश मुखर्जी के साथ ढाई दिन

एकांकी : **रामकुमार वर्मा**-प्रतिशोध

यात्रा वृत्तांत : **अमृत लाल बेगड़**-सौन्दर्य की नदी नर्मदा

(ड़) दुत वाचन (उपन्यास / नाटक) **अंक 10**

गोदान : प्रेमचंद अथवा **इला** : प्रभाकर श्रोत्रिय

बी. कॉम प्रथम वर्ष
आधुनिक भारतीय भाषा : हिंदी
हिंदी 'ख'

(उन विद्यार्थियों के लिए जिन्होंने 10वीं और 8वीं कक्षा तक हिंदी पढ़ी है)

(क) भाषिक प्रयोग और क्षमता **अंक 25**

(1) राष्ट्रभाषा, राजभाषा, संपर्क भाषा, मानक भाषा

(2) अशुद्धि-शोधन (शब्दगत और वाक्यगत)

(3) कोश-परिचय (एकभाषी एवं द्विभाषी)

(4) बैंकों में हिंदी का प्रयोग

(5) पारिभाषिक शब्दावली (बैकिंग, व्यावसायिक, वाणिज्यिक, प्रशासनिक : 100 शब्द)

(ख) संप्रेषण-क्षमता **अंक 15**

(1) व्यावसायिक पत्र-लेखन और स्ववृत्त लेखन (बॉयोडाटा)

(2) भेंटवार्ता

(3) सर्जनात्मक लेखन (समसामयिक घटना पर आधारित)

(ग) काव्य-संकलन **अंक 25**

संत काव्य : सं. परशुराम चतुर्वेदी (किताब महल, इलाहाबाद, 1981)

रेदास : पद संख्या : 3, 4, 8, 12, 13

सूरसागर सार : सं. धीरेन्द्र वर्मा, साहित्य भवन, इलाहाबाद, तृतीय संस्करण, 1977

सूरदास : पद संख्या - (1) विनय के पद 23, 25
(2) गोकुल लीला 7, 12, 18
(3) राधा कृष्ण : 46, 57, 110
(4) मथुरा गमन : 62
(5) उद्धव संदेश : 155, 158, 187

रहीम ग्रंथावली : सं. विद्यानिवास मिश्र (वाणी प्रकाशन, दिल्ली, 1999)

पद संख्या–15, 20, 25, 33, 40, 47, 78, 91, 93,104, 105, 110, 136, 140, 142

बिहारी रत्नाकर : श्री जगन्नाथ दास रत्नाकर (साहित्यागार जयपुर, संस्करण 2000)

दोहा संख्या: 32, 38, 68, 70, 71, 81, 99, 121, 161, 192, 201, 357, 363, 400, 417

निराला : तोड़ती पत्थर, दलित जन पर करो करुणा (राग-विराग से)

बच्चन : मधुशाला 1, 3, 66, 83, 84, 92, 98, 103, 114, 116

नागार्जुन : ताशों में ही बचे रहेंगे, यह उन्मत्त प्रदशर्न

सर्वेश्वर दयाल सक्सेना - भेड़िए : 1, 2, 3

(घ) गद्य-संकलन **अंक 25**

कहानी : (1) प्रेमचंद : बेटों वाली विधवा, (2) यशपाल : करवा का व्रत, (3) शानी : इमारत गिराने वाले

निबंध : बालमुकुन्द गुप्त : एक दुराशा

रिपोर्ताज : रेणु : सरहद के उस पार

संस्मरण : महादेवी वर्मा : गुंगिया

एकांकी : विपिन कुमार अग्रवाल : तीन अपाहिज

(ड़) दुतवाचन (उपन्यास / नाटक) **अंक 10**

दिलो दानिश : कृष्णा सोबती अथवा जिस लाहौर नहीं देख्या ओ जम्याइ नइ : असगर वजाहत

Paper- V

URDU

The existing (old) Syllabi of Urdu which is being taught in B.Com. Part- I (earlier B.Com. (Pass) will continue for the Academic Year 2006-2007.

(Reference University of Delhi Letter No. C-I/ A.C./ dated 3rd July, 2006)

B.Com- Part I

Paper- V

PUNJABI COMPULSOPY 'A'

(Note: For candiates who opted for punjabi in XIIth class)

Duration: 3 hours **Max. Marks=100**

75+25 (Internal Assessment)

1. Parkarji Takneeki Shabdawali: Banking Shabdawali, Sahitik Takniki Shabdawali, Commerce ate daftri Shabdawali, Computer Takniki Shabadali **15 Marks**
2. Chithi Pattar Likhnna: Sarkari Patter, Parivarak te Samajak Patter - Vihar **15 Marks**
3. Padvand (Noun, Pronoun te Visheshann di Padvand). **15 Marks**
4. Punjabi Karak ate Karakande Bhed. **15 Marks**
5. Punjabi Short-Story: 'Pairran' edited by Dalip Kaur Tiwana. **15 Marks**

Recommended Books:

1. Punjabi Sanchar Yogta Abhias, Punjabi State University Text-book Board, Chandigarh.
2. Lal Singh ate Harkirat Singh, College Punjabi Viakaran, Punjab State University Text-Book Board, Chandigarh.
3. Gill, M.K., Viharak Punjabi, Surjit Book Depot, Delhi.
4. Duggal, N.S., Punjabi Viakaran te Rachnawali, New Book Co., Jalandhar.
5. Pairran edited by Dalip Kaur Tiwana, Publication Bureau, Punjabi University, Patiala.

B.Com- Part I

Paper -V

PUNJABI COMPULSORY 'B'

(Note: For candidates who opted for Punjabi in Xth Class and also for those who for some reasons could not opt for it at any level)

Duration: 3 hours **Max. Marks=100**

75+25 (Internal Assessment)

1. Shabad Jorr ted Shabad Jorrande Nem. **15 Marks**
2. Reporting karma: Samachar Likhann di vidhi ate tatt, Samacharan de Prakar, sankhep karma ted viakhia karni. **15 Marks**
3. Rasami pattar vihar, express pattar, telegram, daftari adesh, daftari suchna, press note. **15 Marks**
4. Noun te usdian kisaman, Ling, Vachan, Karak. **15 Marks**
5. 'Parian' (drama), Gurcharan Singh Jasuja, Arsee Publishers, Delhi. **15 Marks**

Recommended Books:

1. Dr. Jagjit Singh, Punjabi di Path- Pustak, Punjab State University Text-book Board, Chandigarh.
2. Gill, M.K., Viharik Punjabi, Surjit Book Depot, Delhi.
3. Punjabi Sanchar Yogta Abhias, Punjab State University Text-book Board, Chandigarh.
4. 'Parian' (Drama), Gurcharan Singh Jasuja, Arsee Publishers, Delhi.

B.Com- Part I

M I L

Paper- V

SINDHI

Duration: 3 hours **Total Marks=100**

75+25(Internal Assessment)

1. Functional Sindhi Grammer based on prescribed text 25

   Text:

   Sindhi Bhasa (Vyakaran aur Prayag)

   By Dr. M.K. Jetley

   D-127, Vivek Vihar, New Delhi-95

2. Modern Poetry 25

   Book

   Jotwani Motilal (ed.) Sindhi Kavita Sangrah

   National Book Trust, New Delhi

3. Prose Non- fictional 25

   Book:

   Sindhi Sahitya ji Jhalak

   By: Dr. M.K. Jetley

   D-127, Vivek Vihar, New Delhi-95

B.Com-Part I

Paper- V

ASSAMESE

Duration: 3 hours **Max. Marks=100**

75+25 (Internal Assessment)

1. Functional Grammer 20
2. Modern Poetry 25

   Book:

   Sanyasan, Ed. By Dr. Maheshwar Neog

   Lawyers Book Stall, Guwahati, 2001

   The following poems are recommended:

   'Golap' by Raghunath Chaudhari

   'Atitak Negaba Pahori' by Jatindranath Duwara

   'Natghar' by Nalinibala Devi
3. Prose 30

   Books:

a) asamiya Sahityar Samiksatmak ltibritta

   by Dr. Saitendra Nath Sarmah

   Arunodoi Press, Guwahati. 1999

b) 'Purani Asamiya Sahitya'

   by Dr. Banikanta Kakoti.

   Lawyers Book Stall, Guwahati, 1999

B.Com- Part I

Paper- V

TAMIL

Duration:3 hours **Max. Marks=100**

75+25 (Internal Assessment)

1. Folk- Narrative 25

   'Vengalarajan Kathai', Published by the Institute of Asian Studies, Chennai: 1998
2. Prose 25

   Tamilarin Kadalvazhi Vaanikam by R.N. Samy

   Yamarolk Pathippagam, 15-A, Ist Floor

   Kazamejor Salai, Egmore, Chennai: 2006
3. Modern Poetry 25

   Nanjil Nattu Marumakkal Vazhi Manmiyam

   By Kavimani Desika Vinayakam Pillai,

   Paari Nilayam; 184, Broadway, Chennai: 1998

B.Com- Part I

Paper- V

BENGALI

Duration: 3 hours **Max. Marks=100**

75+25 (Internal Assessment)

1. Terminology 5

   [English to Bengali, terminologies used in Commercial transactions]

2. Technological Study 10

   a. Bio-data

   b. Reportage

   c. Commercial letter

3. Essays 10

   To write an essay preferably on a commercial/ Economic topic

4. Essays 25

   Rajshakhar Basu Chalochinta [4th Ed. 1985]

   a. Amader Porichod

   b. Shyahiter Poridhi

   c. Shadhinotar Sorup

   d. Abonindronath Tagore

5. Novel: 25

   Mahesweta Devi Murti [1st Ed. 1979]

B.Com- Part I

Paper- V

MANIPURI

Duration: 3 hours **Max. Marks=100**

75+25 (Internal Assessment)

1. Functional Manipuri 25

   a. Remedial Manipuri by Prof. P. C. Thodam

   b. A study of Meitei Phonology by W. Tomehou Singh Published by The Student Store, Imphal, Manipuri, 3rd Ed. 1998

2. Modern Poetry 25

   Kanchi Sheireng (Selected Pieces)

   a. Loktak Mapanda H. Anganghal Singh

   b. Chandranadi- Dr. K. Kamal Singh

   c. Nirjanta Dr. L. Kamal Singh

   d. Kamalda A Minaketan

   e. Phut Path - Th. Ibopishak

   f. Ingagi Nong - L. Samarendra Singh

   g. Kadomdano Lamelsibu - E. Nilakanta Singh

3. Prose Selection (Selected Pieces) 25

   Apunda Wareng- Published Manipur University, Canchipur Imphal Manipur

   a. Leibak Miyam- Sinam Krisna Mohan Singh

b. Shumany Leela- Ayekpam Shyam Sundr Singh

c. Manipuri Sahityada Romanticism Dr. I. R. Babu Singh

d. Manipuri Sahityada Rinansa N. Tombi Singh

e. Androgi Mei- A. Minaketam Singh

f. Sahitya Amasung Ras- Dwijamani Sharma

g. Samaj Amasung Sanskriti- Ch. Pishak Singh

B.Com- Part I

Paper- V

TELUGU

Duration. 3 hours **Max. Marks=100**

75+25 (Internal Assessment)

1. History of Telugu Literature (Modern Period) 25

   Advent of Modernism- Bhava Kavita

   Abhyudaya Kavita- Novel- Short Story

   Drama- One Act Play- Biography and Autobiography.

   Ref: Telugu Sahitya Charitnamu by Dwa Na. Sastry.

   Visalandhna Publishing House, Hyderabad- 500 001

2. Modern Poetry 25

   Selection from Telugu Kavyamala, Sahitya Academi, Ravindra Bhawan, New I ..i 11001 (2002 Ed.)

   a) Kavyahomamu- by Madhunapantula Satyanarayana

   b) Ekanta Seva- by Venkata Parvateeswara Kavulu

   c) Penneti Pata- by Vidwan Viswam

   d) Mahaprasthanam- by Sri Sri

   e) Gaddiparaka- by Srirangam Narayanababu

3. Modern Prose 25

   Selections from Telugu Kathakulu- Kathana Reetulu (Ed.) Madhurantakam Rajaram & S. Narayana, Visalandhra Publishing House, Hyderabad- 500 001 (1998)

a) Gurajada Appa Rao by Prof. R. Chandrasekhara Reddy

b) Chalam by Volga

c) Suravaram Pratapa Reddy- by Kaluvu Mallayya

d) Balagangadhara Tikak - by K. Srirama Murthy

B. Com- Part I

Paper - V

ORIYA

Duration: 3 hours **Max. Marks=100**

75+25 (Internal Assessment)

i. Functional Grammar 25

ii. Modern Poetry 25

Prescribed Text: Sahitya, 2001 by Board of Secondary Education Orissa, Cuttack Lessons: (poems)

Phutiba Utkala Bhasa Kamalini	:	Radhanath Ray.
Shephali Prati	:	Kuntala Kumari Sabat.
Shishu Srusti	:	Baikunthanath Pattanayak
Konarka	:	Sachidananda Routray.
Gramapatha	:	Binodchandra Nayak.

iii. Prose: 25

Text Prescribed: Sahitya, 2001 by Board of Secondary Education, Cuttack.

Mahattawa	:	Sashibhusan Ray.
Janmabhumi	:	Krushna Chandra Panigrahi
Satyara Path	:	Bhubaneshwar Bahera.
Smruti O Bismyara Saranatha	:	Manoj Das.

B. Com -Part I

Paper - V

HISTORY

Duration: 3 hours **Max. Marks=100**

Paper I: HISTORY OF INDIA UP TO EIGHT CENTURY A.D.

UNIT - I

1. Survey of Source and Historiographical Trends: Region. Environment and People and their significance for understanding early India.
2. Palacolithie and Mesolithie Cultures: Sequence and Geographical distribution rock- art.
3. Advent of food- production: Neolithic Cultures.
4. Harappan Civilization: Origin and extent, political and economic organization, art and religion. Decline and Late Harappan Cultures: Chaleolithie cultures outside the Harappan distribution zone.
5. Society, polity, economy and Religion as reflected in Vedic literature. The Aryan Problem; Iron Age Culture with special reference to PGW and Megaliths.

UNIT - II

6. Developments from sixth to fourth centuries B. C. : rise of territorial states, emergence of cities, social and material life. New religious movements.
7. The Mauryas: state, administration and economy, Ashoka's Dhamma. Art and architecture.

8. Post- Mauryan Patterns: Social economic, Political and cultural (literature: religion, art and architecture) developments with special reference to India's external trade and cultural interactions; Sangam Age- literature, society and culture.
9. The Guptas and their contemporaries: state and administrative institutions, social and economic changes, religion, art and architecture, literature.
10. Towards the Early Medieval: Changes in society, polity, economy and culture with special reference to the Pallavas, Chalukyas and Vardhanas.

- Rubrics 5 to 10 should be taught with reference to recent studies on gender caste and property relations.

Suggested Readings:

Agrawal. D. P.	The Archaeology of India
Alichin. F. R. and B.	Origins of a Civilization: The Prehistory and early Archaeology of South Asia.
Basham. A.L.	The Wonder That was India
Chakrabarti. D. K	Archaeology of Ancient Indian
Chattopadhyay. S	Khushan State and Indian Society
Gonda. J	Vishnuism and Shivaism: A Comparison
Gurukul Rajan and	
M.R.R Varrier	Cultural History of Kerala
Huntington. S. L.	The Art of Ancient India
Jaiswal. Suvira	Caste: Origin. Function and Dimensions
Jha. D. N.	Ancident India in Historical Outline(1998 edn.)
Kosambi. D. D.	Culture and Civilization of Ancident India in Historical Outline
Kulke. H. and	A History of India

Rothermund. D.	
Maity. S. K.	Economic Life in Northern India in the Gupta Period
Margabandhu. C.	Archaeology of Satavahana- Kshatrapa Times
Meenakshi. C.	Social Life and Administration under the Pallavas
Ray. H.P.	Monastery and Guild
Ray. Niharranjan	Maurya and Post Maurya Art
Sastri. K.A. N.	A History of South India.
Sharma. R.S.	Perspectives in Social and Economic History of Early India
Sharma. R.S.	Aspects of Political Ideas and Institutions in Ancient India (1991 edn.)
Subramanian. N.	Sangam Polity
Thapar. Romila	History of Early India
Thapar. Romila	Ashoka and the Decline of the Mauryas (1997 edn.)
Yazdani. G.	Early History of the Deccan.

OR

PAPER II: CULTURES IN THE INDIAN SUBCONTINENT

Duration: 3 hours **Max. Marks=100**

UNIT - I

A Definitions of Culture and its various aspects

(i) Perspectives on Cultures: Indian Cultural traditions: An overview

(ii) Plurality of Cultures: Social Content of Culture

1. Languages and Literature

- Sanskrit: Kavya – Kalidas's Ritusambhara: Prakrit: Gatha Saptasti Indo-Persian Literature: Amir Khusro's works: Urdu poetry and prose: Ghalib. Rise and Development of vernacular language and literature: A survey.

2. Performing Arts

a) Hindustani. (b) Carnatic classical Music. (c) Devotional music: bhakti and sufi.

- Classical and Folk Dance
- Theatre: Classical, Folk, Colonial and Modern.

UNIT - II

3. Architecture: Meanings, Form and Function

(a) Rock cut - Mamallapuram (b) structural - temple architecture - Khajuraho complex and Tenjavur temple: (c) fort - Dadulatabad or Chittor forts: (d) palace - dargah at Fatehpur Sikri: (e) colonial - Lutyen's Delhi.

4. Sculpture and Painting

(a) Silpashastric normative tradition: (b) Classicism-Narrative and Sculpturel Mural fresco painting: (c) post Classicism - Pallava - Cola: (d) medieval idiom - Mughal Paintings, Painters and Illustrated texts: (e) Modern Company school. Ravi Varma, Bengal School. Amrita Shergil and Progressive Artists.

5. Popular Culture

- Folk Lorc and Oral tradition of kathas. Narratives. Legends and proerbs Linkage of bardic and literary traditions.
- Festivals, Fairs and fasts Links with tirtha pilgrimage and localtions

Textile Crafts: the Culture of Food

6. Communication. Patronage and Audiences

- Court Merchant groups and communities.
- Culture as Communication.
- Nationalism and the issue of Culture: Institutions of Cultural Practices: Colonial and Post Colonial.

List of Basic Books:

Asher Catherin, (ed.): Perceptions of India's Visual Past. AIIS. Delhi. 1994.

Asher Catherine: Architecture of Mughal India.

Banerjea J.N. The Development of Hindu Iconography, Calcutta. 1965.

Basham A. L. : The Wonder that was India. Volume I. New Delhi.

Brown Percy: Indian Architecture, Buddhist Hindu and Islamic. Vol I. II. Mumbai, 1965.

Busssagali M and Sivaramamurthy C.: 5000 Years of Indian Art New York.

Chandra Prainod, ed.: Studies in Indian Temple Architecture: Chapter 1. AIIS, 1975.

Deva. B.C. An introduction to Indian Music, Delhi, 1973.

History and Culture of the Indian People. Bharatiya Vidya Bhavan Series.

Huntingt of Susan L.: The Art of Ancient India. Tokyo. New York, 1985.

Kramrisch. Stella. The Art of India. Orient Book Depot. Delhi. 1987.

Maxwell. T.S.: Image: Text and Meaning: Gods of South Asia. OUP. Delhi.

Miller Barbara Stoler: The Powers of Art: Patronage in Indian Culture, Oup. Delhi 1992.

Mitter Partha: Much Maligned Monsters. Oxford. 1977.

Mitter Pratha: Art and Nationalism in Colonial India. OUP. Delhi.

Mukherji: Folk Art of India.

Rizvi. S. A. A.: The Wonder that was India. Volume II. New Delhi.

Tillotson G: Havelis of Rajasthan

Varadpande M.L. History of Indian Theatre: Invitation to Indian Theatre. New Delhi. 1987.

Vatsayana Kapila: Indian Classical Dance, Publication Division. New Delhi. 1974 (in Hindi Translation also)

Traditional Indian Theatre: Multiple Streams. Hindi translation: Paramparak Bharatiya Rangmanch: Anant Dharayen NBT. New Delhi. 1995

Zimmer. H.: Myths and Symbolism in Indian Art and Civilization. Princeton Press. New Jersey.

Cohn. Bernard. India: The Social Anthropology of a civilization in Bernard cohn Omnibus. OUP. 2004.

B. Com - Part I

Paper - V

POLITICAL SCIENCE - POLITICAL THEORY AND THOUGHT

Duration: 3 hours **Max. Marks=100**

1. a. What is Politics?
   b. What is Political Theory?
   c. The Relevance of Political Theory
   d. Why Study the History of Political Thought?
2. a. Concepts: Democracy, Liberty, Equality, Justice, Rights, Identity, Citizenship, Property, Civil, Society and State.
3. b. Western Thought: Thinkers and Themes
   i. Aristotle on Citizenship
   ii. Locke on Rights and Property
   iii. Rousseau on Inequality
   iv. J. S. Mill on Liberty and Democracy
   v. Marx on State
   c. Indian Thought: Thinkers and Themes
   i. Kautilya on State
   ii. Gandhi on Swarj
   iii. Ambedkar on Social Justice
   iv. Nehru and Lohia on Democracy
   v. Periyar on Identity

Readings

Essential Readings:

Miller. D. (2003) Political Philosophy: A Very Short Introduction

Wolff. J. (1996) Modern Political Thought: An Introduction

Hampton. Monk. I.J. (1992) Introduction to Political Philosophy

Mehta. V. R. (1996) Foundations Of Indian Political Thought: An Interpretation 2nd revised edition, New Delhi, 1996.

Thomas Pantham and Bhikhu Parekh (ed.) Political Discourse.

Suggested Readings:

Kymlicka. W. (1990) COntemporary Political Philosophy, 2nd ed. 2002.

Plant. R. (1991) Modern Political Thought: An Introduction

Hampton. J. (1977) Political Philosophy

Goodin. R. and Pettit. P. eds. (1997) Contemporary Political Philosophy.

Seidentop L, the Nature of Political Theory, OUP.

Goodin. R. and Pettit. P. eds (1998) A Companion to Contemporary Political Philosophy.

Simon, R. L. ed (2002) The Blackwell Guide to Social and Political Philosophy.

Strauss, L. and Cropsey, J. eds. (1972) History of Political Philosophy, 2nd ed.

Barbalet J. M. Citizenship, World View Publications

Hall, John and Ikenbery John. The State, World View Publication

Jones, Peter, Rights, Macmillan.

Parekh B. And Baxi U. (ed.) Crisis and Change in Contemporary India.

Chandhoke Neera, State and Civil Society, Sage.

Kymlicka Will and Norman W. Citizenship in Diverse Societies, OUP
Harrison, Ross, Democracy, Routledge

Susan Moller Okin, "Gender, the Public and the Private", in David Held ed. Political Theory Today

Redrigues Valerian, Ambedkar: A Reader, OUP

Sen, Amartya. Development as Freedom

B. Com - Part I

Paper - V

ETHICS: THEORY AND PRACTICE

Duration: 3 hours **Max. Marks=100**

Section A:

Nature and scope of Ethics
General Introduction to Virtue Ethics, Deontological and Consequentialist Ethics

Section B:

Suicide
Euthanasia
Capital Punishment

Section C:

Nishkama Karma
Gandhi's concept of Ahimsa

Readings:

Section C:

1. Hugh La Follette, 'Theorizing abut Ethics' in Ethics in Practice: Anthology, Blackwell 1997
2. Michael F. Wagner, A Historical Introduction to Moral Philosophy, Prentice Hall, 1991 (Introduction)

Section B:

1. John Nuttal, Moral Question: An Introduction to Ethics, Macmillan, London, 1993 (selected chapters)
2. Peter Singer (ed), A Companion to Ethics, Blackwelll, 1991 (selected chapter)

Section C:

1. I.C. Sharma, Ethical Philosophy of India, Harper and Row, USA, 1965
2. Rudranshu Mukherjee (ed), The Penguin Gandhi Reader, Penguin, New Delhi, 1993

B. Com - Part II

Paper - VI

BUSINESS MATHEMATICS AND STATISTICS

Duration: 3 hours **Max. Marks: 75**

Lectures:75

Objective: The objective of this course is to familiarize students with the applications of mathematics and statistical techniques in business decisions process.

Notes:

1. Use of simple calculator is allowed.
2. Proofs of theorems / formulae are not required.
3. Trignometrical functions are not to be covered.

Part - A: Business Mathematics

(Marks:25)

Unit I: Matrices and Determinants

1.1 Definition of a matrix. Types of matrices. Algebra of Matrices. **3 Lectures**

1.2 Calculation of values of determinants up to third order. Adjoint of a matrix. Elementary row operations. Finding inverse of a matrix through adjoint and elementary row operations. Applications of matrices for solution to simple business and economic problems. **4 Lectures**

Unit II: Calculus

2.1 Mathematical Functions and their types - linear, quadratic, polynomial, exponential and logarithmic. Concepts of limit, and continuity of a function. **3 Lectures**

2.2 Concept of differentiation. Rules of differentiation - simple standard forms (involving one variable). **3 Lectures**

2.3 Applications of differentiation - elasticities of demand and supply. Maxima and minima of functions (involving second or third order derivatives) relating to cost and revenue.

3 Lectures

2.4 Integration and its applications to business and economic situations. **3 Lectures**

Unit III : Basic Mathematics of Finance:

3.1 Simple and compound interest. Rates of interest- nominal, effective and continuous - and their inter- relationships. Compounding and discounting of a sum using different types of rates. **6 Lectures**

Part-B : Business Statistics

Unit I: Descriptive Statistics for univariate data (Marks:50)

1.1 Introduction to statistics. Preparation of frequency distributions including graphic presentations. **5 Lectures**

1.2 Measures of Central Tendency **10 Lectures**

(a) Mathematical averages:

Arithmetic mean, Geometric mean and Harmonic mean: Properties and applications.

(b) Positional Averages:

Mode and median and other partition values- quartiles, deciles, and percentiles (including graphic determina - tion).

1.3 Measures of Variation: absolute and relative.

Range, quartile deviation, mean deviation, standard deviation. and variance. **5 Lectures**

Unit II: Correlation and Regression Analysis

2.1 Correlation: Meaning, Correlation using scatter diagram. Karl Pearson's co-efficient of correlation: calculation and properties. **5 Lectures**

2.2 Regression Analysis: Linear regression defind, Regression equations and estimation **5 Lectures**

Unit III: Index Numbers

3.1 Meaning and uses of index numbers. Construction of index numbers : fixed and chain base; univariate and composite. Aggregative and average of relatives- simple and weighted. Tests of adequacy of index numbers. Construction of consumer price indices. **10 Lectures**

Unit IV: Time Series Analysis

4.1 Components of time series, additive and multiplicative models. **2 Lectures**

4.2 Trend analysis.Finding trend by moving average method, Fitting of linear trend line using principle of least squares. **8 Lectures**

Suggested Readings:

Business Mathematics:

1. E.T. Dowling, Mathematics for Economics, Schaum's Outlines Series, McGraw Hill Publishing Co.
2. Mizrahi and Sullivan, Mathematics for Business and Social Sciences, John Wiley and Sons
3. V.K. Kapoor, Essentials of Mathematics for Business and Economics, Sultan Chand and Sons.
4. J.K. Thukral, Mathematics for Business Studies, Mayur Publications

5. S.K. Singh & J.K. Singh, Business Mathematics, , Brijwasi Book distributors and publishers.

6. Zameeruddin, Business Mathematics by Vikas Publishing House(P) Ltd.

Statistics:

1. Richard Levin and David S. Rubin, Statistics for Management, Prentice Hall of India, New Delhi.

2. M.R. Spiegel, Theory and Problems of Statistics, Schaum's Outlines Series, McGraw Hill Publishing Co.

3. S.C. Gupta, Fundamentals of Statistics, Himalaya Publishing House.

4. S.P. Gupta and Archana Gupta, Elementary Statistics, Sultan Chand and Sons, New Delhi.

5. J.S. Chandan, Business Statistics, Vikas Publishing House.

6. B.N. Gupta, Statistics, Sahitya Bhawan Publishers and Distributers (P) Ltd.

B.Com.- Part II

Paper- VII

CORPORATE ACCOUNTING

Duration: 3 hrs. **Max. Marks:75**

Lectures:75

Objective: To make the student familiar with corporate accounting procedures.

Unit- I

(i) Accounting for share capital- Issue, forfeiture and Reissue of forfeited shares.

(ii) Redemption of perference shares including buy- back of equity shares.

(iii) Issue and Redemption of Debentures **24 Lectures**

Unit- II

Final Accounts of Limited Liability Companies: Preparation of Profit and Loss Account, Profit and Loss Appropriation Account and Balance Sheet in accordance with the provisions of the existing Companies Act (Excluding Managerial Remuneration).

12 Lectures

Unit- III

(i) Accounting for Amalgamation of Compaines with reference to Accounting Standard- 14 issued by the Institute of Chartered Accountant of India (excluding inter- company transactions and holdings).

(ii) Accounting for Internal Reconstruction (excluding preparation of scheme for internal reconstruction). **15 Lectures**

Unit- IV

Cash Flow Statements: Meaning, Usefulness, Preparation of a cash flow statement in accordance with Accounting Standard 3(Revised) issued by the Institute of Chartered Accountants of India. (only indirect method), Limitations of cash flow statement.

12 Lectures

Unit- V

Financial Statements Analysis: Meaning and Objectives, Techniques of Analysis, Ratio Analysis: Advantages, significance and limitations- Liquidity Rations: Current Ratio, Acid Test Ratio. Solvency Ratios: Debt-equity Ratio, Capital gearing Ratio, Interest Coverage Ratio, proprietary ratio. Profitability Rations related to sales : Gross profit Ratio, Net Profit Ratio, Operating profit ratio, Profitability Ratios related to investments: Return on total assests (ROTA), Return on investment (ROI), Return on equity (ROE), Return on equity share holders fund, EPS, DPS and Price- earning ratio. Activity Ratios: Stock turnover Ratio and Debtors turnover Ratio.

12 Lectures

Suggested Readings:

1. J.R. Monga, Fundamentals of Corporate Accounting, Mayoor Paperbacks c/o K.L. Malik and Sons Pvt. Ltd. 23- Darya Ganj, New Delhi.
2. R.L Gupta, and M Radhaswamy, Corporate Accounting, Sultan Chand and Sons, New Delhi.
3. M.C., Shukla, T.S. Grewal and S.C. Gupta, Corporate Accounting, S. Chand and Co., New Delhi.
4. Ashok Seghal and Deepak Sehgal, Advanced Accounting, Volume II, Taxmann, New Delhi.
5. S.N. Maheshwari, and S.K. Maheshwari, Corporate Accounting, Vikas Publication, New Delhi.

6. Nirmal Kumar Gupta, Corporate Accounting, Sahitya Bhawan, Publishers and Distributors.
7. S.P. Jain and K.L. Narang, Advanced Accounting, Kalyani Publishers, New Delhi.
8. R.L. Gupta, and M. Radhaswamy, Advanced Accountancy, Vol.-II, Sultan Chand & Sons, New Delhi.
9. Mukherjee and Hanif, Corporate Accounting, Tata McGraw Hill, New Delhi.

B.Com- Part II

Paper- VIII

COMPANY AND COMPENSATION LAWS

Duration: 3 hrs. **Max. Marks:75**

Lectures:75

Unit- I

Company: Definition, Characteristics,Lifting of Corporate Veil. Types of Companies. Formation of a Company: Promoters, Pre-incorporation Contracts, Provisional Contracts, Memorandum of Association. Articles of Association. **20 Lectures**

Unit-II

Prospectus: Contents, Abridged Prospectus, Redherring Prospectus, Shelf Prospectus,Statement in lieu of Prospectus. Misrepresentation of Prospectus, Share Capital: Issue and allotment of Shares, SEBI guidelines on allotment, Issue of shares at premium and at discount, buy back of shares, right issue. Book Building, Concept of Bonus. Shares,Share Certificate, Demat system. **10 Lectures**

Unit-III

Calls on shares, Forfeiture and surrender of Shares, Transfer & Transmission of shares, Provisions relating to payment of dividend, Investor's Education and Protection Fund. **10 Lectures**

Unit-IV

Directors: appointment, share qualification and legal position. Meetings: Meeting of Board of Directors, Meeting of Shareholders, Requisites of a Vaild meeting: Notice, Agenda, Quorum, Chairman, Resolutions and Minutes. Proxy.

Compulsory Winding up (Sec. 433).

Emerging Issues in Company Law. **15 Lectures**

Unit-V

Employees State Insurance Act, 1948

Definitions: Personal Injury, Factory, Manufacturing Process, Wages, Partial and Permanent Disablement.

ESI Corporation, Standing Committee and Medical Benefit Council Contributions, Adjudication of Dispute and Claims, Benefits **10 Lectures**

Unit-VI

Workmen's Compensation Act, 1923

Definitions: Dependent, Employer, Partial and Total Disablement, Workmen, Injury, Accident, Payment of Compensation, Contracting, Commissioner. **10 Lectures**

Suggested Readings:

1. Avtar Singh, Indian Company Law, Eastern Book Company, Lucknow.
2. N.D. Kapoor, Elements of Company Law, Sultan Chand & Sons, New Delhi.
3. M.C. Kuchhal, Company Law, Vikas Publishing House Pvt. Ltd., Delhi.
4. P.C. Tulsian, Business and Corporate Laws, Tat McGraw Hill, New Delhi.
5. R.C. Aggarwal, Company Adhinium Avan Sachivya Padyati, Sahitya Bhawan, Publishers and Distributors, 2004.
6. V.S. Datey, Students Guide to Corporate Laws and Secretarial Pratice, Taxmann Publications (P) Ltd, 2005.
7. Bharats' Companies Act, Bharat Law House (P) Ltd., New Delhi.

8. Labour Laws- Taxmann Publications (P) Ltd, New Delhi.

9. J.P. Sharma, Simplified Approach to Labour Laws, Bharat Law House (P) Ltd., New Delhi.

10. J.P. S. arma, "Employees State Insurance Act, 1948 with Frequently Raised Questions", Bharat Law House,(P) Ltd., New Delhi.

11. K. L. Malik, Industrial Laws and Labour Laws, Eastern Book Company, Lucknow.

12. S.C. Srivastava, Industrial Relations & Labour Laws, Vikas Publishing House (P) Ltd.

13. Ashok K. Bagrial, Company Law, Vikas Publishing House, New Delhi.

B.Com- Part II

Paper- IX

INCOME TAX AND AUDITING

Duration: 3 hrs. **Max. Marks:75**

Lectures:75

To provide basic knowledge and equip students with application of principles and provisions in Income-tax Act, 1961. **(ii)** To provide basic knowledge and equip students with principles of auditing.

Section-A

Lectures:50

Unit	S.No.	Contents	Number of lectures
Unit I	1.1	Basic concept: Income, Person, assessee, assessment year, previous year, gross total income, total income, maximum marginal rate of tax.	3
Unit II	2.1	Residential status	2
	2.2	Scope of total income on the basis of residential status	2
	2.3	Exempted income under section 10 relevant for individuals	2
Unit III	3.1	Computation of income under different heads - Salaries	9
	3.2	-Income from house property	4
	3.3	-Profits and gains of business or profession (only simple problems)	7
	3.4	- Capital gains (excluding special cases)	8

Unit	S.No.	Contents	Number of lectures
		only simple problems	
	3.5	- Income from other sources excluding sec 2(22)	2
Unit IV	4.1	Total income and tax computation -Income of other persons included in assessee's total income	2
	4.2	-Aggregation of income and set-off and carry forward of losses	2
	4.3	- Deductions from gross total income (Sec. 80C, 80D, 80E, 80G, 80GG, 80QQB, 80U)	4
	4.4	-Computation of total income of individuals	2
	4.5	- Tax liability of an individual	1

Section-B

AUDITING

Lectures : 25

COURSE CONTENTS :

1. Auditing- meaning, scope, objects and advantage **3 Lectures**
2. Types of Audit- statutory audit, interim audit and continuous audit. **2 Lectures**
3. The Audit Process:
   a) Internal Control, Internal Check (cash sales and payments of wages) and Internal Audit
   b) Audit Programmes **6 Lectures**
4. Vouching- cash sales, receipt from debtors, cash purchases, payments to creditors, payment of wages, purchase of land and building. **3 Lectures**

5. Verification of assets and liabilities- land and building, plant and machinery, investments, stock-in-trade, trade debtors, cash in hand, cash at bank, sundry creditors, loans given, share capital, contigent liabilities. **4 Lectures**
6. Audit of Joint Stock Companies **7 Lectures**
   a) Company Auditor- appointment, qualification, right, and duties

Income Tax

1. Vinod K. Singhania and Monica Singhania, Students' Guide to Income Tax, Taxmann Publications Pvt. Ltd., New Delhi.
2. Girish Ahuja and Dr. Ravi Gupta, Systematic Approach to Income Tax, Bharat Law House, Delhi.
3. Mahesh Chandra, S.P. Goyal and D.C. Shukla, Income Tax Law and pratice, Pragati Prakashan, Delhi.
4. Girish Ahuja and Ravi Gupta, Simplified Approach to Income Tax, Sahitya Bhawan, Publishers and Distributors.
5. Dinkar Pagare, Law and Pratice of Income Tax, Sultan Chand and Sons, New Delhi.
6. B.B. Lal, Income Tax Law and Pratice, Konark Publications, New Delhi

Auditing:

1. Aruna Jha, Student guide to Auditing, Taxmann Allied Services (P) Ltd.
2. Ravinder Kumar & Virender Sharma, Fundamentals of Practical Auditing,
3. Kamal Gupta & Ashok Arora, Fundamentals of Auditing, Tata McGraw Hill.
4. K.C. Shekhar, Auditing, Vikas Publishing House (P) Ltd.

5. S.D. Sharma, Auditing Principles and Pratice, Taxmann Allied Services (P) Ltd.

6. B.K. Mehta (Hindi), Auditing, Sahitya Bhawan Publishers and Distributers (P) Ltd.

7. A.K. Singh, Elements of Auditing, Brijwasi Book Distributor and Publishers Delhi.

B.Com- Part II

Paper- X

ECONOMICS PAPER-II

MACRO ECONOMICS

Duration: 3 hrs. **Max. Marks:100**

1. **Introduction to Macroeconomics.**

   What is Macroeconomics? Macroeconomic Issues in an Economy.

2. **Introduction to National Income Accounting**

   Concepts of GDP and National Income: Measurement of National Income and Related Aggregates: Nominal and Real Income: Limitations of the GDP concept.

3. **National Income Determination**

   Actual and potential GDP: Aggregate Expenditure- Consumption Function- Investment Function: Equilibrium GDP: Concepts of MPS. APS. MPC. APC. Autonomous Expenditure: The Concept of Multiplier.

4. **National Income Determination in an Open Economy with Government**

   Fiscal Policy- Impact of Chages in Govt. Expenditure and Taxes:Net Export Function: Net Exports and Equilibrium GDP.

5. **GDP and Price Level in Short and Long Run**

   Aggregate Demand and Aggregate Supply: Multiplier Analysis with AD Curve and Price level Changes: Aggregate Supply in Short Run and Long Run.

6. Money in a Modern Economy

Concept of Money in a Modern Economy; Monetary Aggregates: Demand for Money; Quantity Theory of Money; Liquidity Preference and Rate of Interest;Money Supply and Credit Creation and Monetary Policy.

7. IS-LM Analysis

Derivation of IS and LM Functions: IS-LM and Aggregate Demand: shifts in AD Curve.

8. Balance of Payment and Exchange Rate

Balance of Payments: Market for Foreign Exchange; Determination of Exchange Rates.

Reference:

- R.G. Lipsey and K.A. Chrystal- Principles of Economics (9th Edition) 1999 Chapters 20 to 28: (Oxford University Press).

Paper XI

English

Duration: 3 hours **Max. Marks:100**

Text book Prescribed-

English for Students of Commerce Edited by J.C. Kaushik and K. K. Sinha, Oxford University Press, New Delhi.

B. Com- Part III

Paper- XII

COST ACCOUNTING

Duration: 3 hrs. **Max. Marks:75**

Lecture:75

Objectives:

1. To acquaint the student with basic concepts used in cost accounting and various methods involved in cost ascertainment systems.
2. To provide the student knowledge about use of costing data for planning, control and decision making.

COURSE CONTENTS:

Unit- I

Introduction: Meaning, objectives and advantages of cost accounting, difference between cost accounting and financial accounting. Cost concepts and classifications, cost unit, cost centre, cost object. **8 Lectures**

Unit- II

Accounting and Control of material cost: Issue of materials. Methods of pricing of material issues- FIFO, LIFO, Weighted Average. Inventory control- concept and techniques like fixing of stock levels, EOQ, ABC analysis, perpetual & periodic inventory systems, Material losses and their treatment. **10 Lectures**

Unit- III

Accounting and Control of Labour Cost: Time keeping and time

booking, concept and treatment of idle time, over time and labour turnover. **8 Lectures**

Unit- IV

Overheads: Classfication, allocation, apportionment and absorption of overhead. Treatment of over-and under-absorption.

10 Lectures

Unit- V

Methods of Costing: Job Costing, single output and Contract Costing, Process costing (excluding treatment of work-in-progress, joint and by-products), service costing (Transport Costing).

15 Lectures

Unit- VI

Reconciliation of Cost and Financi.' Accounts **4 Lectures**

Unit- VII

Marginal Costing- Meaning, Assumptions and uses. Cost-Volume-Profit Analysis: Break-even analysis, Decision making areas- products mix, make/ Buy, pricing decisions. **15 Lectures**

Unit- VIII

Budgetary Control: Concept of budget and budgetary control, objectives, merits and limitations. Fixed and Flexible budgets, Cash Budget. **5 Lectures**

Suggested Readings:

1. Jawahar Lal, Cost Accounting, Tata McGraw Hill Publishing Co., New Delhi.
2. M.N. Arora, Cost Accounting- Principles and Practice, Vikas Publishing House, New Delhi.
3. D.K. Mittal and Luv Mittal, Cost Accounting, Galgotia Publishing Co., New Delhi.

4. Ravi M. Kishore, Cost Accounting, Taxmann Allied Services Pvt. Ltd. New Delhi.

5. B.M. Lall Nigam and I.C. Jain, Cost Accounting, Principles, Methods and Techniques, K.L. Malik & Sons Pvt. Ltd., Daryaganj, New Delhi.

6. M.C. Shukla, T.S. Grewal and M.P. Gupta, Cost Accounting, Text and Problems, S. Chand & Co. Ltd., New Delhi.

7. S.P. Jain and K.L. Narang, Cost Accounting, Principles and Methods, Kalyani Publishers, Jalandhar.

8. S.N. Maheshwari & S.N. Mittal, Cost Accounting, Theory and Problems Shri Mahabir Book Depot, New Delhi.

B.Com- Part III

Paper: XIII

COMPUTER APPLICATIONS IN BUSINESS

Duration:3 hrs. **Max. Marks:75**

Lectures:75

Objectives : To provide computer skills and knowledge for commerce students and to enhance the student understanding of usefulness of information technology tools for business operations.

Learing Outcome : After studying this paper, a student will become IT literate, and be able to understand basic IT tools.

Part-A

Unit 1. Basic Concepts: (4)

- Characteristics of a Computer.
- Advantages of Computers.
- Limitation of Computers.
- Types of Computers.
- Applications of Computers.
- Data Representation- ASCII.

Unit 2. Essential components of Computers. (4)

- Hardware, Firmware, Live-ware
- Software:
  - Relationship between hardware and software
  - System Software: Operating System, Translators, interpreter, complier, assemblers, linkers.

- Overview of operating system, function of operating system.
- Application software: General Purpose Packaged Software and tailor made software.

Unit 3. Introduction to Internet **(4)**

- Meaning of Internet.
- Growth of internet.
- Owner of internet.
- Anatomy of internet.
- Basic Internet Terminology
- Net Etiquette
- World Wide Web
- Internet Protocols.
- Usage of Internet to society.
- Search Engines.

Unit 4. Word Processing. **(10)**

- Introduction to word Processing.
- Word processing concepts.
- Use of Templates
- Working with word document::
- Opening an existing document/creating a new document.
- Saving.
- Selecting text,
- Editing text,
- Finding and replacing text,

- Closing,
- formatting,
- Checking and correcting spellings
- Bullets and numbering
- Tabs
- Paragraph Formatting
- Indent
- Page Formatting
- Header and footer

Unit 5. Spreadsheet and its Businees Applications. **(8)**

- Spreadsheet concepts
- Creating a work book,
- saving a work book
- editing a work book,
- inserting, deleting work sheets,
- entering data in a cell
- formula Copying
- Moving data from selected cells,
- Handling operators in formulae.
- Rearranging Worksheet
- Project involving multiple spreadsheets
- Printing worksheet.

Unit 6. Generally used Spread sheet functions **(8)**

- Mathematical

- Statistical
- Financial
- Logical

Unit 7. Presentation Software **(12)**

- Creating a Presentation.
- Templates
- Editing
- Sorting
- Inserting a worksheet object.
- Inserting a graph and editing.
- Inserting drawing objects.
- Layout.

PART- B (Practical)

Practical applications from above unit: **Practical classes (25)**

- Loan & Lease statement
- Ratio Analysis.
- Graphical representation of data
- Payroll statements
- Frequency distribution and its statistical parameters
- Regression

Notes:

1. The Softwares referred in this course will be notified by the department once in every three years.
2. The familiarity with commercial and business software will be imparted through guidelines that shall be revised every year.

Scheme of examination:

1. For School of Open Learning there shall be a written Annual Examination of 75 marks and of 3 hours duration for both parts, Part A 40 marks, Part B 35 marks.
2. Scheme of Examination for regular students:

   Part- A- Annual Examination (Theory) Marks 40, 2 hours, Internal Assessment 10 marks

   Part- B- Annual Examination (Practical) 1 hour, 25 Marks (Internal Assessment)

REFRENCES:

1. V. Rajaraman, Introduction to Information Technology, PHI.
2. R. Hunt, J. Shelley, Computers and Commonsense, Prentice Hall of Ir dia.
3. A. Leon, M. Leon, Fundamentals of Information Technology, Leon Vikas, (4) Software manuals.
4. Pradeep K. Sinha and Preeti Sinha, Foundation of Computing, BPB, Publication.
5. Deepak Bharihoka, Fundaments of Information Technology, Excel Book.
6. Sanjay Saxena, A First Course in Computers, Vikas Publishing House.

B. Com- Part III

Paper- XIV

ECONOMICS

PAPER III: ECONOMIC DEVELOPMENT AND POLICY IN INDIA

Duration: 3 hrs. **Max. Marks:100**

Section A : Issues in Development and Planning with reference to India

1. Characteristics of underdeveloped countries with special reference to India.
2. Factors in development : Capital formation (physical and human), role of technology: sustainability institutional factors.
3. Population and Economic Development. Demographic trends. urbanization. occupational structure and population policy.
4. Employment (in the organized and unorganized sectors) and unemployment (open, under, disguised,rural, urban) in India. Employment generation schemes and their impact.
5. Issues in Indian Planning: Objectives and critical evaluation (Growth, self-reliance, employment generation, inequality reduction, poverty removal, modernistion and competitiveness, economic reforms). Saving and Investment: Mobilisation of Internal and External finance. Centre-State financial relation.

Section B: Sectoral Aspects of the Indian Economy

1. Agriculture: Its importance in the Indian Economy. Problems and solutions regarding low productivity, agricultural credit,

agricultural labour, agricultural marketing, and agricultural pricing. The Green Revolution and its aftermath. Land reform, regional variations and choice of agrarian techniques.

2. Industry: Industrial Policy: pre and post 1991. Relative roles of large and small scale. Pubilc vs. Private sector. The role and forms of foreign capital (Foreign Institutional Capital, foreign Direct Investment).

3. Foreign Trade: Role and importance of foreign trade in India. The balance of trade and the balance of payments situations. India and the World Trade Organisation (WTO).

4. Prices: Monetary and fiscal policies.

Readings:

1. M.A. Todaro, Economic Development in the Third World, Addison- Wesley, 6th ed. Chs. 1-3.
2. Uma Kapila. "Indian Economy since Independence". 16th edition Academic Foundation (2004).
3. Arvind Virmani. Accelerating Growth and Poverty Reduction: A Policy Framework for India's Development (2004).
4. Government of India. Economic Survey (latest)
5. Government of India. Five Year Plan (latest)
6. Government of India. Finance Commission

Note:

1. With regard to each topic listed due emphasis should be laid on analysis and not mere description of the relevant problem.
2. Details of the relevant chapters of readings based on revised editions with selections from the current literature, will be prescribed before the course is taught.

B. Com- Part III

Paper- XV

Hindi

Duration: 3 hrs. **Max. Marks:100**

बी. कॉम तृतीय वर्ष
मानविकी वर्ग-वैकल्पिक प्रश्नपत्र
हिंदी भाषा, साहित्य एवं साहित्येतिहास

(क) भाषिक अभिव्यक्तियाँ **अंक 20**

(1) पल्लवन

(2) अनुच्छेद-विश्लेषण

(3) अनुवाद (अंग्रेजी से हिंदी)

(4) यात्रा-वर्णन, रोचक घटना का वर्णन, संस्मरणात्मक लेखन आदि।

(5) समाचार पत्र के संपादक के नाम पत्र

(ख) साहित्यिक पाठ

(1) **खण्ड काव्य** : **दिनकर** : रश्मिरथी **अंक 15**

(2) **उपन्यास** : **मन्नू भण्डारी** : महाभोज **अंक 15**

(3) **नाटक** : **जगदीश चंद्र माथुर** : कोणार्क **अंक 15**

(ग) द्रुतवाचन : **महादेवी वर्मा** : अतीत के चलचित्र **अंक 10**

अथवा

हरिवंश राय बच्चन : क्या भूलूँ क्या याद करूँ

(घ) हिंदी साहित्य का इतिहास **अंक 25**

(1) विभिन्न कालों के प्रमुख रचनाकार, रचनाओं और प्रवृत्तियों का सामान्य परिचय।

B.Com- Part III

Paper-XV

BUSINESS ENGLISH

Duration:3 hours **Max. Marks=100**

Unit- I

1. Introduction to the Essentials of Business English

1.1 What is Business English?

1.2 Types of Communication

1.3 Communication in Organisations

1.4 Business English vocabulary

1.5 Tone

a. Formal b. Informal

Unit- II

Cultural Components of Communication

2.1 Conventions, perceptions, values

2.2 Cultural variables

2.3 Gender sensitivity

2.4 Components of effective communication

Unit- III

Routine Business Correspondence

3.1 Internal business correspondence

a. Circulars b. Memos C. Office orders d. Notices

3.2 External business correspondence

a. Circulars b. Orders. c. Letters d. Enquiries

Unit- IV

E- Correspondence

4.1 Business use of the internet

a. Email b. Attachments c. Website d. Domain

4.2 Internet etiquette

4.3 Business use of telecom, fax

4.4 Business use of sms.

Unit- V

Oral Business Communication

5.1 Telephone Skills

5.2 Interviews

5.3 Meetings

5.4 Group Discussions

5.5 Negotiations

5.6 Presentations

Unit- VI

Writing Short Proposals and Reports

6.1 Types of short reports

6.2 Outline of long reports

6.3 Organisation

a. Section headings b. Sub-headings c. Use of appropriate symbols

Suggested Readings:

1. Leo Jones & Richard Alexander, New International Business English (Cambridge: Cambridge University Press, 2000).
2. Simon Sweeney, English for Business Communication (Cambridge University Press, 1997).
3. Shirley Taylor, Communication for Business (New Delhi : Pearson Education, 1999).
4. Bill Mascyll, Business Vocabulary in Use (Advanced) (Cambridge University Press, 2005).
5. Florien Conlmas, Sociolinguistics (Cambridge : Cambridge University Press, 2005).
6. Herta A. Murphy et. AL, Effective Business Communction (Mcgraw Hill, 2000).
7. Mukti Sanyal et. al, eds. Department of English, English at the Workplace (New Delhi : Macmillan India, 2006)

B.Com- Part III

Paper- XV

Punjabi Compulsory 'A'

(Note: For Candiates who opted for Punjabi in XIIth class)

Duration: 3 hours **Max. Marks=100**

75+25 (Internal Assessment)

Syllabus

1. Punjabi Pattarkari: Arambh, Vikas, Seema te Sambhavana. **15 Marks**
2. Electronic Media de Punjabi Bhasha Sahit te Sabhiachar uppar Assar

   Jan

   Punjabi T.V. Channelan da Bhavikh, Seema te Sambhavana. **15 Marks**
3. Punjabi Shabad Jorran de Viakarannak Aadhar. **15 Marks**
4. Tipnni ate Feature Likhna. **15 Marks**
5. Medieval and Modern Punjabi Poetry: 'Kavitanjali', edited by Dr Tarlochan Singh Bedi. **15 Marks**

Suggested Readings:

1. Gill, M.K., Viharak Punjabi, Surjit Book Depot, Delhi.
2. Duggal, N.S., Punjabi Viakarann te Rachnawali, New Book Co., Jalandhar.
3. Navlaati, Kishni, Soochna Sanchar, Publication Bureau, Punjabi University Patiala.
4. Bedi, Tarlochan Singh (ed.), Kavitanjal', Publication Bureau, Punjabi University, Patiala

B.Com- Part III

Paper- XV

Punjabi Compulsory 'B'

(Note: For candidates who opted for Punjabi in Xth class and also for those who for some reasons could not opt for it at any level)

Duration: 3 hours **Max. Marks=100**

75+25 (Internal Assessment)

Syllabus

1. Punjabi Vaak- Viont: Sidhant te Visheshtawan **15 Marks**
2. Shabad Rechna Telk Viakarnak Roop ton Duje Viakarnak Roop di Rachan. **15 Marks**
3. Parshasnik, Banking, Sahitik te Computer Takniki Shabdawali. **15 Marks**
4. Punjabi Bhasha ate Gurmukhi Lippi Dian Vishehtawan te Pichhokarr. **15 Marks**
5. Punjabi Drama: 'Rani Jidan', by Harcharan Singh, Arsee Publishers, Delhi, 1997. **15 Marks**

Suggested Readings:

1. Gill, M.K., Viharak Punjabi, Surjit Books Depot, Delhi.
2. Duggal, N.S., Punjabi Viakarann te Rachnawali, New Book Co., Jalandhar.
3. Harcharan Singh, Rani Jidan, Arsee Publishers, Delhi.

B.Com- Part III

MIL

Paper- XV

SINDHI

Duration: 3 hours **Max. Marks=100**

75+25 (Internal Assessment)

1. Functional Sindhi Grammer based On prescribed text. **15 Marks**

   Text:

   Sindhi Bhasa (Vyakaran aur Prayag)

   By- Dr. M.K. Jetley

   D-127. Vivek Vihar, New Delhi-95
2. Novel: Ajho' by Hari Motwani Sindhi **20 Marks**

   Kooj Publication, Shaheed Bhagat Singh Marg. Mumbai
3. Short Stories: Visariyan na visran by Loknath Jetley **20 Marks**

   Sindhi Book Trust, D-127, Vivek Vihar, New Delhi-95
4. One Act Play: Kako Kalumal by Madan Jumani **20 Marks**

   B-203/4 Chintamani Shankar lane, Kandivalli, Mumbai-67

B.Com- Part III

Paper- XV

ASSAMESE

Duration: 3 hours **Max. Marks=100**

75+25 (Internal Assessment)

1. Functional Grammer **15 Marks**
2. Novel: 'Bhanumuti' by Padmanath Gohain Baruah, Lawyers Books Stall, Guwahati, 1998. 15 Marks
3. Short Stories: Galpa Manjari by Dr. Sailen Bharali **20 Marks**

   Publication Board of Assam, Guwahati, 2001

   Following Stories are recommended:

a. 'Patmugi' by Laksminath Begbaruah

b. 'Abujmaya' by Rama Das

c. 'Dharasap' by Bhabendranath Saikai

d. 'Sanskar' by Mamoni Roisom Goswami

4. One Act Play: 'Parijat Haran' by Srimanta Sankardev **20 Marks**

   Lawyers Books Stall, Guwahati, 1996

B.Com- Part III

Paper- XV

TAMIL

Duration: 3 hours **Max. Marks=100**

75+25 (Internal Assessment)

1. Novel **25 Marks**

   'Uppuvayal by Sridhara Ganesan

   NCBH, Chennai, 1995

2. Short Stories: **25 Marks**

   Kangu Cirukataikal' Edited by Perumal Murugan

   Kavya Publication Chennai:2001

3. Drama **25 Marks**

   a) 'Naga Mandalam', Girish Karnad

   Translated by Baavannam, Published by Kavya, Chennai: 2002

   b) 'Avvai' by Ingulab

   Akaram Publications, 15-B, Saravana Complex,

   Vella-p-pandara Theru, Kumbakonam 612001: (2000)

B.Com- Part III

Paper-Xv

BENGALI

Duration: 3 hours **Max. Marks=100**

75+25 (Internal Assessment)

1. Essay 10

   Interview of a Person 10

2. Translation from English to Bengali 5

3. Sarat Chandra Chattopadhyay Pandit Mosheri 25

   Abanindronath Tagore- Nalok 25

B.Com- Part I

Paper- V

MANIPURI

Duration: 3 hours **Max. Marks=100**

75+25 (Internal Assessment)

1. Functional Manipuri **15 Marks**

   a). Remedial Manipuri by Prof. P.C. Thoudam

   b). A study of Meitei phonology by W. Tomehou Singh

2. Novel **20 Marks**

   Khudol by H. Guno Singh, Publication Imphal, 1990

   Ima by R.K. Shitaljit

3. Short Story **20 Marks**

   Anaoba Manipuri Warimacha- Published by The Cultural Forum, Manipur (Latest Publication)

   c). Lamandagi Laiman- M.K. Binodini Devi

   d). Pukhrimacha - K.H. Prakash

   e). Ijat Tanba- N. Kunjamohan Singh

   f). Nongthak Khongnang E. Dinamani Singh

   g). Kwakimacha Kwak, Urokki Macha Urok- L. Birmani Singh.

4. Manipuri Lila Macha (Selected Pieces) **20 Marks**

   Pulished by Cultural Forum, Manipur (Latest Publication)

   a). Tirthajatra- A. Samarendra

   b). Tamnalai- Kanhailal

   c). Bus Stop - A. Tomchou

B.Com- Part III

Paper- XV

TELUGU

Duration: 3 hours **Max. Marks=100**

75+25 (Internal Assessment)

1. **Drama** 25

Nijam by Rachakonda Viswanatha Sastry.

Visalandhra Publishing House, Hyderabad 500001 (1971)

2. **Short Story** 25

Selections from Visalandhra Telugu Katha 1910-2000 (Ed.)

Prof. K. Viswanatha Reddy, Visalandhna Publishing House.

Hyderabad - 500001 (2002)

a). Mee Peremiti - by Gurajada Appa Rao

b). Enduku Parestanu Nannaa - by Chaganti Somayajulu

c). Paiki Vacchina Vaadu - by Kodavatiganti Kutumba Rao

d). Alajadi - by Peddibhotta Subbaramaih

e). Maarpu - by Madhavapeddi Gokhale

3. **Telugu** 25

Selection from Satavasanta Saahitee Manjeeraalu (Ed.) Prayaga Vedavathi & N. Venugopal, A. P. Library Association, Sri Sarvottama Bhawanam (Opp) Eenadu, Vijayawada -520010 (2002)

a). Vaitaalikulu -by Indraganti Sreekanta Sarma

b). Raashtra Gaanumu - by N. Guruprasada Rao

c). Neti Kaalapu Kavirwam - by K. Sampatkumaracharya

d). Andha Sataabdapu Andhra Kavitwam - by Miniyala Ramakrishna

e). Chivaraku Migiledi - by Vegunta Mohana Prasad

B.Com -Part III

Paper -XV

ORIYA

Duration : 3 hours **Max. Marks=100**

75+25 (Internal Assessment)

i. **History of Oriva Literature** 20

ii. **Novel:** 20

Shasti by Kanhu Charan Mohanty

Cuttack by Vidyapuri

iii. **Short Stories:** 20

Galpa Swalpa : Fakir Mohan Senapati, Vidyapuri Cuttack

Stories are:

Dukamunsi

Rebati

Dhulia baba

Sabhya Jamidar

iv. **One Act Play/play:** 15

Ajira Ekankika

Published by Board of Secondary Education, Orissa, 2000.

B. Com. - Part III

OPTIONAL PAPER XVI (A) : FINANCIAL MANAGEMENT

Duration : 3 hrs. **Max. Marks:75**

Lectures:75

Objective: To familiarize the student with the elements and tools of financial management.

COURSE CONTENTS;

Unit - I : Introduction

Nature, scope and objectives of financial management. Basic tenets of Financial Management, Time value of money and mathematics of Finance. Concept of Risk, return. **(8 Lectures)**

Unit - II : Investment Decision

Capital budgeting process: Estimation of Relevant cash flows, Non-discounted and discounted cash flow techniques - Pay back, ARR, NPV, IRR and Profitability index. Concept and measurement of cost of capital, Weighted Average Cost of Capital. **(18 Lectures)**

Unit - III : Financing Decision

Operating and financial leverage. Capital structure theories - NI, NOI, and MM and traditional approach. Factors determining capital structure. **(17 Lectures)**

Unit - IV : Dividend Decision

Relationship between dividend and corporate valuation - Walter model, Gordon Model and MM hypothesis. Determinants of dividend. **(12 Lectures)**

Unit - V : Working Capital Management

Meaning and nature of working capital. Determination of working capital requirement. A brief overview of Cash management, Inventory management and Receivables management. **(20 Lectures)**

Suggested Readings:

1. J.C. Van Horne, Financial Management and Policy, Prentice Hall of India.
2. H. Levy and M. Sarnat, Principles of Financial Management, Engelwood Cliffs, Prentice Hall.
3. M. Y Khan. and P. K Jain., Financial Management, Text and Problems, Tata McGraw Hill New Delhi.
4. R. S. Kulshrestha, Financial Management, Sahitya Bhawan, Publishers and Distributors.
5. R. P. Rastogi, Fundamentals of Financial Management, Galgotia Publications, New Delhi.
6. I.M. Pandey, Financial Management, Vikas Publishing House (P) Ltd.
7. V.K. Bhalla, Financial Management & Policy, Anmol Publications, Delhi
8. Prasanna Chandra, Financial Management- Theory and Practice, Tata McGraw Hill.
9. V. Sharan, Fundamentals of Financial Management, Pearson Education, India.
10. J. K Singh, Financial Management - Text and Problems, Dhanpat Rai and Company, Delhi.

B.Com - Part III

OPTIONAL PAPER XVI(B) - MARKETING MANAGEMENT

Duration : 3 hrs. **Max. Marks:75**

Lectures:75

Objective: The objective of this course is to provide basic knowledge of different concepts, principles, tools and techniques of marketing.

COURSE CONTENTS:

UNIT -I

Introduction: Nature and scope of marketing, Modern marketing concept, Marketing mix. Marketing management process: an overview. **8 Lectures**

UNIT - II

Marketing environment- macro & micro environmental components; consumer buying process; factors influencing consumer buying behaviour. **12 Lectures**

UNIT - III

Marketing segmentation - meaning & benefits, basis & criteria of segmentation; Positioning- meaning and importance, major basis of positioning a product. **9 Lectures**

Unit - IV

Product: Concept, Product classifications, Major product decisions: Product attributes, Branding, Packaging and labeling, After sales service, Concept of product mix and product line.

10 Lectures

UNIT- V

Pricing: Significance, Factors affecting price determination, major pricing methods Pricing policies: Geographical pricing, product line pricing. Discounts and rebates. **12 Lectures**

UNIT - VI

Distribution: Channels of Distribution- Meaning and importance, Types of distribution channels, Functions of distribution middleman. Retailing and Wholesaling: Distribution Logistics; Objectives, concepts and elements **12 Lectures**

UNIT - VII

Promotion: Nature and importance, Communication process, Methods of promotion: their distinctive characteristics, Concept of integrated communication. Promotion mix and factors affecting promotion mix. **12 Lectures**

Suggested Readings

(1) Philip Kotler and Gary Armstrong, Principles of Marketing, Prentice Hall of India. New Delhi.

(2) McCarthy and Pereault; Basic Marketing, McGraw Hill.

(3) Lamb Charles W. Joseph F. Hair and Carl Mc Daniel, Principles of Marketing, South Western Publishing, Ohio.

(4) Pride, William Mand D.C. Ferell, Marketing, Houghton-Mifflin, Boston.

(5) Majaro Simon, The Essence of Marketing, Prentice Hall, New Delhi.

(6) William Zickmund Micaeld Amico, Marketing; Creating and Keeping Customers in an E- Commerce World, Thomson Learning.

(7) Gray Armstrong and Philip Kotler, The Essentials of Marketing, Pearson Education, New Delhi.

(8) Czimkota, Marketing Management, Vikas Publishing House (P) Ltd.

(9) Michael Etzel, Bruce J. Walker, and W. J. Stanton, Marketing, McGraw Hill, New York.

(10) Rajan Saxena, Marketing, Management, Tata McGraw Hill, Publishing Co., New Delhi.

(11) R. C. Aggarwal, Vipnan Prabhandh (Hindi), Sahitya Bhawan, Publishers and Distributors

B.Com - Part III

Optional Paper XVI (c) : HUMAN RESOURCE MANAGEMENT

Duration : 3 hrs. **Max. Marks:75**

Lectures:75

Objective: This course aims at acquainting the student with the concept, functions and challenges of Human Resource Management in the contemporary business environment.

Unit - I

Introduction: Nature, Functions and Importance of Human Resource Management. Development of Human Resource Management. Contribution of Industrial Psychology. Organization of Human Resource Department, Human Resource Policies. **15 Lectures**

Unit - II

Procurement: Human Resource Planning - Quantitative and qualitative dimensions; Job Analysis, Job descriptions and Job specifications. Sources of recruitment. Selection process - Tests and Interviews, Induction and Socialisation. **15 Lectures**

Unit - III

Training and Development: Concepts and Importance. Identification of Training Needs. Types of Training, On-the-job and Off-the-job methods of training. Designing of Training Programme.

Methods of Executive Development. **10 Lectures**

Unit - IV

Performance Management System: Concept and Objectives, Methods of Performance Appraisal; Job changes - Transfers and Promotions; Employee-counselling. **10 Lectures**

Unit - V

Compensation and Management: Components of Compensation, Performance Linked Compensation. Employee Health, Employee Welfare; Social Security, Emerging Horizons in HRM **15 Lectures**

Unit - VI

Emerging Horizons in HRM, Information Technology, Business Process Reengineering, Downsizing and VRS **10 Lectures**

Suggested Readings:

1. S.P. Robbins, Human Resource Management, Prentice - Hall of India, New Delhi.
2. Iam Beardwell and Len Holden, Human Resource Management, Macmillan, Delhi.
3. Wendell French, The Personnel Management Process, Houghton Mifflin Co., Boston.
4. J.B. Miner, Personal Psychology, McGraw-Hill, New York.
5. R. K Suri and T.N. Chhabra, Industrial Psychology, Sun India Publications, New Delhi.
6. A. K Singh. and B.R Duggal. Human Resource Management, Sun India Publications, Delhi.
7. T.N. Chhabra, Human Resource Management, Dhanpat Rai & Co., Delhi.
8. C.B. Gupta, Human Resource Management, Sultan Chand & Co. New Delhi.
9. R.K. Chopra, Management of Human Resources, Kitab Mahal, Allahabad.

B.Com. - Part III

Optional Paper XVI (D) : E-COMMERCE

Duration : 3 hrs. **Max. Marks:75**

Lectures:75

Objectives: A student should become familiar with mechanism for conducting business transactions through electronic means

Learning Outcome: After studying this paper, a student should be able to

- Explain various aspects of E-Commerce.
- Understand the dynamics of fourth channel
- Appreciate the internet technology and its infrastructure.
- Understand the methodology for online business dealings using E-Commerce infrastructure.

PART-A

- **Unit-I: Introduction:** Meaning, nature, concepts, advantages and categories of E-Commerce. **(5 Lectures)**
- **Unit-2: Planning Online Business:** Nature and dynamics of the internet, pure online vs. brick and click business; assessing requirement for an online business designing, developing and deploying the system, Tools for promoting websites.

(10 Lectures)

- **Unit-3: Technology for Online Business:** Internet, IT Infrastructure, Middleware, contents: Text and Integrating E-business applications. **(10 Lectures)**
- **Unit-4: Mechanism of making payment through internet:** Online payment mechanism; Electronic Payment systems;