

SIDDHARTH UNIVERSITY, Kapilvastu, Siddharthnagar
Under Graduate Syllabus

B.COM. (3 YEARS COURSE)

RECOMMENDATION

The clause 6 of the ordinance for B.Com. Three Years degree course be replaced by-
Every candidate shall be examined in the following subjects:

B.COM. PART I

- A) **GENERAL GROUP:**
RASHTRA GAVRAV – One paper of 100 Marks.
- B) **ACCOUNTS AND STATISTICS**
Two papers of 100 marks each
Paper I- FINANCIAL ACCOUNTING
Paper II- BUSINESS STATISTICS
- C) **BUSINESS ADMINISTRATION**
Two papers of 100 marks each
Paper I- PRINCIPLES OF MANAGEMENT
Paper II- BUSINESS COMMUNICATION
- D) **ECONOMIC AND FISCAL ADMINISTRATION**
Paper I- ECONOMIC THEORY
Paper II- MONEY AND FINANCIAL SYSTEM

B.COM. PART II

- A) **ACCOUNTS AND STATISTICS**
Two papers of 100 marks each
Paper I- COST ACCOUNTING AND AUDITING
Paper II- INCOME TAX
- B) **BUSINESS ADMINISTRATION**
Two papers of 100 marks each
Paper I- BUSINESS REGULATORY FRAMEWORK
Paper II- COMPANY LAW
- C) **ECONOMIC AND FISCAL ADMINISTRATION**
Two papers of 100 marks each
Paper I- BUSINESS ENVIRONMENT
Paper II- FUNDAMENTALS OF ENTREPRENEURSHIP

B.COM PART III

A candidate will offer any two of the following three subjects:

SUBJECT I – ACCOUNTS AND STATISTICS

This subject will consist of the following groups and a candidate can offer only one of the two groups:

GROUP A

- Paper I- CORPORATE ACCOUNTING
Paper II- FINANCIAL STATEMENT ANALYSIS
Paper III- ADVANCED AUDITING

OR

GROUP B

- Paper I- FINANCIAL STATEMENT ANALYSIS
Paper II- FUNDAMENTALS OF FINANCIAL MANAGEMENT
Paper III- FINANCIAL MARKET OPERATIONS

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SUBJECT – II BUSINESS ADMINISTRATION

This subject will consist of the following groups and a candidate can offer only one of the three groups:

GROUP C

- Paper I- PRINCIPLES OF PERSONNEL MANAGEMENT
- Paper II- LABOUR LAWS IN INDIA
- Paper III- INDUSTRIAL RELATIONS

OR

GROUP- D

- Paper I- PRINCIPLES OF MAKETING
- Paper II- SALES PROMOTION AND ADVERTISING
- Paper III- MAKETING PRACTICES IN INDIA

OR

GROUP -E

- Paper I- INFORMATION TECHNOLOGY AND ITS APPLICATION IN BUSINESS
- Paper II- BUSINESS MATHEMATICS
- Paper III- ELEMENTS OF ACTUARIAL SCIENCE

SUBJECT III – ECONOMIC AND FISCAL ADMINISTRATION

This subject will consist of the following groups and a candidate can offer only one of the three groups:

GROUP- F

- Paper I- INDIRECT TAXES
- Paper II- INDIAN BANKING SYSTEM
- Paper III- PUBLIC FINANCE

OR

GROUP -G

- Paper –I FUNDAMENTALS OF INSURANCE
- Paper II- INSURANCE MANAGEMENT
- Paper III- LEGISLATIVE INSURANCE FRAMEWORK

OR

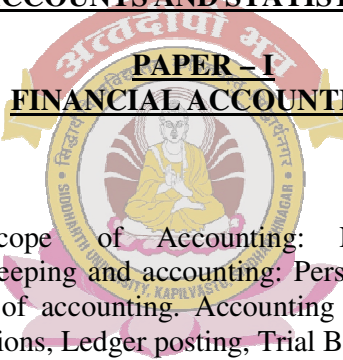
GROUP - H

- Paper I- INTERNATIONAL BUSINESS ENVIRONMENT
 - Paper II- INDIAN FOREIGN TRADE AND POLICY
 - Paper III- EXPORT – IMPORT PROCEDURES AND DOCUMENTATION
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B.COM FIRST YEAR
ACCOUNTS AND STATISTICS GROUP

PAPER – I
FINANCIAL ACCOUNTING



COURSE INPUTS

UNIT I Meaning and scope of Accounting: Need, Development and definition of accounting: Book-Keeping and accounting: Persons interested in accounting: Branches of accounting: Objectives of accounting. Accounting Mechanism: Recording, classifying and summarizing of transactions, Ledger posting, Trial Balance.

UNIT II Capital and Revenue : Classification of Income: Classification of expenditure: Classification of receipts. Final accounts: Manufacturing account: Trading account : Profit and loss account : Balance sheet: adjustment entries.

Depreciation: Concept of depreciation: Causes of depreciation: Methods of depreciation: Provisions and Reserves.

UNIT III Special Accounting Areas : Accounts related to: Royalty, packages, Branch Accounts: Dependent branch : Debtors system, stock and debtor system: Final accounts system: Wholesale branch: Independent branch: Foreign branch:
Hire-purchase and installment purchase system: Insurance claims.

UNIT V Partnership Accounts: Essential characteristics of partnership: Final accounts: Adjustments after closing the accounts: Fixed and fluctuating capital: Goodwill: Joint Life Policy: Change in profit sharing ratio.
Reconstitution of a partnership firm-admission of a partner: Retirement of partner: Death of a partner: Amalgamation of partnership firms: Dissolution of a partnership firm. Modes of dissolution of a firm: Accounting entries: Insolvency of partners: Sale of firm to a company: Gradual realization of assets and piecemeal distribution.

Suggested Readings

1. Anthony, R.N. and Reece, J.S.: Accounting Principles: Richard Irwin Inc.
2. Gupta, R. L. and Radhaswamy, M: Financial Accounting: Sultan Chand and sons, New Delhi
3. Monga J.R. Ahuja Girish, and Sehgal Ashok: Financial Accounting: Mayur Paper Back, Noida.
4. Shukla, M.C. Grewal T.S. and Gupta, S.C.: Advanced Accounts: S. Chand & Co. New Delhi
5. Compendium of statement and standards of Accounting: The Institute of Chartered Accountants of India, New Delhi.
6. Agarwala A.N. Agarwala K.N.: Higher Sciences of Accountancy: Kitab Mahal, Allahabad.

PAPER – II
BUSINESS STATISTICS

COURSE INPUTS

UNIT I Introduction: Statistics as a subject: Descriptive Statistics-compared to inferential Statistics: Types of data: Summation operations: Rules of Sigma & operations.

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UNIT II Analysis of Univariate Data: Construction of a frequency distribution: Concept of central tendency and dispersion-and their measures: Partition Values: Skewness and measures:

UNIT III Regression and correlation.

UNIT IV Index Number: Meaning, Types and uses: Methods of constructing price and quantity indices (simple and aggregate): Tests of adequacy: Chain-base index numbers: Base shifting, splicing and deflating: Problems in constructing index numbers: Consumer price index.

UNIT V Analysis of Time Series: Causes of variations in time series data: Components of a time series: Decomposition-Additive and multiplicative models: Determination of trend-moving averages method and method of least squares (including linear, second degree, parabolic and exponential trend):

UNIT VI Interpolation & Extrapolation. Newton's Method , Binomial Expansion Method, Lagrange's Method.

UNIT VII Indian Statistics- Main Statistical units at Central Level. Central Statistical Organization, National Sample Survey organization, Population Statistics- Census in India. Agricultural Statistics, Industrial statistics, Price Statistics, National Income statistics.

Suggested Readings

1. Hooda, R.P.: Statistics for Business and Economics: Macmillan, New Delhi.
2. Ya-Lun Chou: Statistical Analysis with Business and Economic Applications, Holt: Rinehart & Winster, New York.
3. Lewin and Rubin: Statistics for Management: Prentice – Hall of India, New Delhi.
4. Hoel & Jessen: basic Statistics fo Business and Economics: John Wiley and Sons, New York.

BUSINESS ADMINISTRATION GROUP **PAPER – I** **PRINCIPLES OF BUSINESS MANAGEMENT**

COURSE INPUTS

UNIT I Introduction: Concept , Nature, Process and significance of management: Managerial roles (Mintzberg): An overview of functional areas of management: Development of management thought: F.W. Taylor, H.Fayoe and Elten Mayo.

UNIT II Planning: Concept, process and types. Decision making-concept and process: bounded rationality: Management by objectives: Corporate planning: Environment analysis and diagnosis: Strategy Formulation.

UNIT III Organizing: Concept, nature, process and significance: Authority and Responsibility Relationships: Centralization and decentralization, Departmentation: Organization structure-forms and contingency factors.

UNIT IV Motivating and Leading People at work: Motivation-concept: Theories-Maslow, Herzberg, McGregor and Ouchi: Financial and non-financial incentives. Coordinating: Meaning, Importance and methods. Leadership-Concept and leadership styles: Leadership theories.

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Communication-nature, process and barriers: Effective communication.

UNIT V Managerial control: concept and process: Effective control system: Techniques of control-traditional and modern.

UNIT VI Management of change: Concept, nature and process of planned change: Resistance to change: Emerging horizons of management in a changing environment.

Suggested Readings

1. Drucker Peter F: Management Challenges for the 21st Century: Butterworth Heinemann. Oxford.
2. Wehrich and Koontz, et al: Essentials of management: Tata McGraw Hill, New Delhi.
3. Fred Luthans: Organizational Behavior: McGraw Hill,, New York.
4. Louis A.Allen: Management and Organization: McGraw Hill, Tokyo.
5. Ansoff H.I: Corporate Strategy: McGraw Hill, New York.
6. Hampton, David R: Modern Management: McGraw Hill, New York.
7. Stoner and Freeman: Management: Prentice-Hall, New Delhi.
8. Maslow Abraham: Motivation and Personality: Harper & Row. New York, 1954.
9. Hersey Paul and Blanchard Kenneth: Management of Organizational Behavior-Utilizing the Human Resources: Prentice Hall of India, New Delhi.

PAPER - II **BUSINESS COMMUNICATION**

COURSE INPUTS

UNIT I Introducing Business Communication Basic forms of communicating: Communication models and processes: Effective communication: Theories of communication: Audience analysis.

UNIT II Self-Development and communication: Development of positive personal attitudes: SWOT analysis: Vote's model of interdependence: whole communication.

UNIT III Corporate communication Formal and Informal Communication networks: Grapevine: Miscommunication (Barriers): Improving communication.
Practices in business communication: Group discussion: Mock interviews: Seminars: Effective listening exercises: Individual and group presentations and reports writing.

UNIT IV **Principles of Effective Communication.**

UNIT V **Writing skills:** Planning business messages: Rewriting and editing: The first draft: Reconstructing the final draft: Business letters and memo formats: Appearance request letters: Good news and bad news letters; Persuasive letters: Sales letters: Collection letters: Office memorandum.

UNIT VI **Report writing:** Introduction to a proposal, short report and formal report, report preparation. Oral Presentation; Principles of oral presentation, factors affecting presentation, sales presentation, training presentation, conducting surveys, speeches to motivate, effective presentation skills.

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UNIT VII **NON-Verbal Aspects of Communicating.** Body Language: Kinesics, Proxemics, PARAlanguage. Effective Listening: Principles of Effective listening: Factors affecting listening exercises: Oral, Written and video sessions, Interviewing skills: Appearing in interviews: Conducting interviews: Writing resume and letter of application. Modern forms of communicating: Fax: E.Mail: Video Conferencing: etc.

Suggested Readings

1. Bovee and Thill: Business Communication Today: Tata McGraw Hill, New Delhi.
2. Ronald E. Dulek and John S.Fielder Principles of Business Communication Macmillan publishing company, London.
3. Ronald E.Magors: Business Communication : Harper and Row New York.
4. Webster's Guide to Effective Letter Writing: Harper and Row, New York.
5. Balasubramanyam : Business Communication : Vikas Publishing House, Delhi.
6. Kaul: Business Communication: Prentice Hall, New Delhi.
7. Kaul: Effective Business Communication: Prentice Hall, New Delhi.
8. Patri VR: Essentials of Communication : Greenspan Publications, New Delhi.
9. Senguin J: Business Communication : The Real World and Your career, Allied Publishers, New Delhi.

ECONOMIC AND FISCAL ADMINISTRATION GROUP

PAPER - I **ECONOMIC THEORY**

COURSE INPUTS

UNIT I Introduction: Nature of Economics: Definition and scope, Micro and Macro Aspects, Consumption: Utility Analysis, Laws of Marginal utility and Substitution Law of demands and its elasticity : Concept and measurement of elasticity of demand: Price, income and cross elasticities : Average revenue, marginal revenue and elasticity of demand: Determinants of elasticity of demand; Importance of elasticity of demand. Indifference curve Analysis: effects of changes in income and price on consumer's equilibrium, consumers surplus.

UNIT II Production Function: Law of variable proportions: Internal and External economics and diseconomies.

UNIT III Theory of costs & Revenue: Short-run and long-run cost curves traditional and modern approaches, Concept of Revenue Total Revenue, Average Revenue and Marginal Revenue.

UNIT IV Market Structures: market structures and business decisions: objectives of a business firm.

- a. Perfect Competition: Profit maximization and equilibrium of firm and industry: short-run and long run supply curves: Price and Output determination.
- b. Monopoly : Determination of price under monopoly: Equilibrium of a firm: Comparison between perfect competition and monopoly price discrimination.

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- c. Monopolistic Competition: Meaning and characteristics; Price and Output determination under monopolistic competition: product differentiations: selling costs: Comparison with perfect competition: Excess capacity under monopolistic competition.
- d. Oligopoly: Characteristics, indeterminate pricing and out kinked demand curve.

UNIT V Factor pricing-I : Marginal Productivity theory and demand for factors: Nature of supply of factors inputs: Determination of wage rates under perfect competition and monopoly: Exploitation of labor: Rent-concept : Ricardian and modern theories of rent : Quasi-rent.

UNIT VI Factor Pricing-II : Interests-concept and theories of interest; Liquidity Preference Theory, Loan able Fund Theory Profit: Nature, concepts and Theories of Profit ; knights Uncertainty Bearing theory, Hawtey's Risk Bearing Theory and Modern Theory.

Suggested Readings

1. John P. Gould, Jr. and Edward P.Lazear : Micro-economic Theory : All India Traveller, Delhi.
2. Browning Edger K. and Browning Jacquencie M: Microeconomic Theory and Applications: Kalyani, New Delhi
3. Watson Donald S. and Gotz Molcoim: Price Theory and its Uses: Khosla Publishing House, New Delhi
4. Kousoyianni A.: Modern Microeconomics: Macmillan, New Delhi.
5. Richard G. Lipsey: An introduction to Positive Economics: ELBS, Oxford.
6. Stigler G: The Theory of Price: Prentice Hall of India.
7. Nellis & Parker: The Essence of Business Economics: Prentice Hall, New Delhi.
8. Ferguson P.R. and Rothschild R. and Ferguson G.J.: Business Economics: MacMillan, Hampshire.
9. Ahuja H.L: Business Economics: S.Chand & Co. New Delhi.

PAPER – II **MONEY AND FINANCIAL SYSTEMS**

COURSE INPUTS

UNIT I Money: Functions: Alternative measures to money supply in India-their different components: Meaning and changing relative importance of each: High powered money-meaning and uses: Sources of changes in high powered money.

UNIT II Finance: Role of Finance in an economy: Kinds of finance: Financial System: Components: Financial intermediaries: Markets and instruments and their functions.

UNIT III Indian Banking System: Definition of bank: commercial Banks-Importance and functions: structure of commercial banking system in India: Balance sheet of a Bank: Meaning and importance of main liabilities and assets: Regional rural banks: Cooperative banking in India.

UNIT IV Process of credit creation by banks: Credit creation process: Determination of money supply and total bank credit.

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UNIT V Development Banks and other Non-Banking Financial Institution : Their main features: Unregulated credit markets in India-main feature.

UNIT VI The Reserve Bank of India: Functions: Instruments of monetary and credit control: main features of monetary policy since independence.

UNIT VII Problems and Policies of Allocation of institutional Credit: Problems between the government and the commercial sector; Inter-Sectoral and Inter-regional problems: Problems between large and small borrowers: Operation of conflicting pressure before and after bank nationalization in 1969.

UNIT VIII Interest Rates: Various rates in India (Viz. bond rate, bill rate, deposit rates, etc): Administered rates and market determined rates: Sources of difference in rates of interest : Behavior of average level of interest rates since 1951 impact of inflation and inflationary expectations.

Suggested Readings

1. Chandler L.V. and Goldfeld S.M: The Economics of Money and Banking Harper and Row, New York.
2. Gupta S.B: Monetary Planning of India: S.Chand, New Delhi.
3. Khan M.Y: India Financial System Theory and Practice : Tata McGraw Hill, New Delhi.
4. Reserve Bank of India: Functions and Working.
5. Banking Commission: Reports.
6. Reserve Bank of India: Bulletins.
7. Reserve Bank of India: Annual Report(s).
8. Report on Currency and Finance.
9. Sengupta A. and Agarwal M.K: Money Market Operations in India: Skylark Publications, New Delhi.
10. Vinayakan N: Banking by 2000 A.D. : Kanishka Publishers, Delhi.
11. Panchmukhi V.R. Raipuria K.M. and Tandon R. Money and Finance in world Economic order: Indus Publishing Co. New Delhi.
12. Khubchandani : Practice and Law of Banking: Macmillan India ltd. New Delhi.
13. Hatler: Bank investment and funds management: Macmillan India Ltd. New Delhi.
14. Mernil: Financial Planning in the Bank: Macmillan India Ltd, New Delhi.

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RECEIVE
B.COM. SECOND YEAR
ACCOUNTS AND STATISTICS
PAPER – I
COST ACCOUNTING & AUDITING
COST ACCOUNTING

COURSE INPUTS

UNIT I Introduction: Nature and scope of cost accounting : Cost concepts and classification: Methods and techniques: Installation of costing system:

UNIT II Accounting for Material: Concept Pricing of material issues: Treatment of material losses.

UNIT III Accounting for Labour: Labour cost control procedure : labour turnover: Idle time and overtime: Methods of wage payment-time and piece rates: incentive schemes.

UNIT IV Accounting for Overheads: A brief introduction of Allocation apportionment, overheads: Determination of overhead rates:

UNIT V Cost Ascertainment : Unit costing: Job, batch and contract costing: Operating costing: Process Costing-excluding inter-process profits, and joint and by-products.

AUDITING

UNIT I Introduction: Meaning: Importance; Objectives of Auditing: Types of Audit.

UNIT II Audit Process; Audit Programme: Basic Principles Governing an audit: Evidence in Auditing: Working Papers; Routine Checking and Test Checking.

UNIT III Internal Check: Meaning, Essentials of an Efficient system of Internal check, Internal Check system regarding cash sales and credit sales, cash purchase and credit purchase, wage payment.

UNIT IV Vouching meaning. Importance, Types of Vouchers; Vouching of cash purchase: Credit purchase: Cash Sales: credit Sales, wage payments purchase of Fixed Assets.

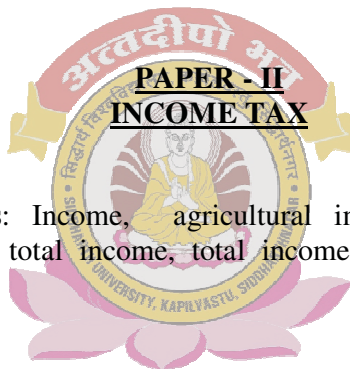
UNIT V Valuation and Verification of Assets and Liabilities.

Suggested Readings

1. Arora M.N: Cost Accounting-Principles and practice: Vikas New Delhi.
2. Jain S.P. and Narang K.L. Cost Accounting: Kalyani New Delhi.
3. Anthony Robert, Reece, et al : Principles of Management Accounting Richard D.Irwin Inc, Illionis.
4. Homgren, Charles, Foster and Datar: Cost accounting-A Managerial Emphasis; Prentice-Hall of India, New Delhi.
5. Khan M.Y. and Jain P.K: Management Accounting: Tata McGraw Hill.
6. Kaplan R.S. and Atkinson A.A.: Advanced Management Accounting: Prentice India International.
7. Tulsian P.C: Practical Costing : Vikas, New Delhi.

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8. Maheshwari S.N: Advanced Problems and Solutions in Cost accounting Sultan Chand, New Delhi.



COURSE INPUTS

UNIT I **Basic Concepts:** Income, agricultural income, person assessee, assessment year, previous year, gross total income, total income. Residence and Tax Liability, Incomes Exempt from Tax.

UNIT II **Heads of Income;** Salaries; Income from house property; Profit and gains of business or profession, capital gains: Income from other sources.

UNIT III **Aggregation of Income :** set-off and carry forward of losses; Deduction from gross total income. Computation of Tax Liability; Computation of total income and tax liability of an individual H.U.F. and firm:

UNIT IV **Tax Management and Administration;** tax deduction at source: Advance payment of tax: assessment procedures, Tax Authorities, appeals, penalties.

Suggested Readings

1. Singhaniai V.K: Students Guide to income tax: Taxmann, Delhi.
2. Prasad, Bhagwati: Income Tax Law & Practice : Witey Publication, New Delhi.
3. Mehrotra H.C: Income Tax Law & Accounts, Sahitya Bhawan, Agra.
4. Dinker Pagase: Income Tax Law and Practice; Sultan Chand & Sons. New Delhi.
5. Giish Ahuja and Ravi Gupta: Syatematic approach to income tax: Sahitya Bhawan Publications, New Delhi.
6. Chandra Mahesh and shukla D.C. ; Income Tax Law and Practice: Pragati Publications, New Delhi.

BUSINESS AND ADMINISTRATION

PAPER - I

BUSINESS REGULATORY FRAMEWORK

COURSE INPUTS

UNIT I **Law of Contract 1872:** Nature of contract : classification : Offer and acceptance; capacity of parties to Contract: Free consent; Consideration: Legality of object ; Agreement as declared void: Performance of contract ; Discharge of Contract : Remedies for breach of contact.

UNIT II **Special Contracts:** Indemnity: Guarantee: Bailment and pledge: Agency.

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UNIT III **Sale of Goods Act 1930:** Formation of contracts of sale: Goods and their classification, price: Conditions and warranties: Transfer of property in goods: Performance of the contract of sales: Unpaid seller and his rights, sale by auction; Hire purchase agreement.

UNIT IV **Negotiable instrument Act 1881:** Definition of negotiable instruments: Features: Promissory note: Bill of exchange & cheque: Holder and Holder in the due course: Crossing of a cheque, types of crossing: Negotiation: Dishonour and discharge of negotiable instrument.

UNIT V **The Consumer protection Act 1986:** Salient Features: definition of consumer: Grievance Redressal machinery:

UNIT VI Foreign Exchange Management Act 2000: Definitions and main Provisions.

UNIT VII Indian Partnership Act.

Suggested Readings

1. Desai T.R.: Indian Contract Act. Sale of Goods Act and partnership Act. S.C. Sarkar & Sons Pvt. Ltd. Kolkata.
2. Khargamwala J.S. The Negotiable Instruments Act; N.M. Tripathi Pvt. Ltd. Mumbai
3. Singh Avtar: The Principles of Mercantile Law; Eastern Book Company, Lucknow.
4. Kuchal M.C. Business Law: Vikas Publishing House, New Delhi.

PAPER - II

COMPANY LAW

COURSE INPUTS

The Companies Act Excluding provisions relating to accounts and audit sections, managing agents and secretaries and treasurers Sections 324- 388E, arbitration, compromises, arrangements and reconstructions- sections 389-396).

UNIT I Corporate personality kinds of companies.

UNIT II Promotion on and incorporation of companies.

UNIT III Memorandum of Association: Articles of Association; Prospectus.

UNIT IV Shares: Share capital: Members: Share Capital-Transfer and Transmission.

UNIT V Capital management-borrowing powers, mortgages and as charges debentures.

UNIT VI Directors-Managing Director, whole time director.

UNIT VII Company meetings-kinds, quorum, voting, resolutions, minutes.

UNIT VIII Majority powers and minority rights: Prevention of oppression and mismanagement.

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UNIT IX Winding up-kinds and conduct.

Suggested Readings

1. Gower L.C.B: Principles of Modern Company Law Stevens & Sons, London.
2. Ramaiya A: Guide to the Companies Act: Wadhwa & Co.Nagpur.
3. Singh Avtar: Company Law, Eastern Book Co. Lucknow.
4. Kuchal M.C. Modern India Company Law: Shri Mahavir books, Noida.
5. Kapoor N.D.: Company Law Incorporating the provisions of the Companies Amendment Act, 2000: Sultan Chand & sons, New Delhi.
6. Bagrial A.K.: company Law: Vikas Publishing House, New Delhi.
7. Kapoor N.D: Business Law: Sultan Chand & Sons, New Delhi.
8. Chandha P.R: Business law: Galgotia, New Delhi.

ECONOMIC AND FISCAL ADMINISTRATION GROUP **PAPER - I** **BUSINESS ENVIRONMENT**

COURSE INPUTS

UNIT I Indian Business environment : concept ; Components : and Importance.

UNIT II Economic Trends (Overview) : Income : Savings and Investment: Industry : trade and balance of payments.

UNIT III Problems of Growth: Unemployment: Poverty; regional Imbalances: Social Injustice; Inflation: Parallel economy ; Industrial Sickness.

UNIT IV Role of Government Monetary and Fiscal Policy; Industrial policy: Industrial licensing, Privatization: Devaluation: Export-Import Policy: Regulation of foreign investment: Collaborations in the light of recent changes.

UNIT V The Current Five Year Plan: Major Policies : Resource allocation.

UNIT VI International Environment ; International Trading Environment (overview): Trends in world trade and the problems of developing Countries : Foreign trade and economic growth: International economic groupings : International economic Institutions- GATT, WTO, UNCTAD, World Bank, IMF: GSP : GSTP:

Suggested Readings

1. Sundaram & Black : The International Business Environment : Prentice Hall, New Delhi.
2. Agarwal A.N. : Indian Economy : Vikas Publishing House, Delhi.
3. Khan Farooq A: Business and Society : S. Chand, Delhi.
4. Dutt R. and Sundharam K.P.M. Indian Economy : S. Chand, Delhi.
5. Misra S.Kr and Puri V.K. Indian Economy : Himalaya Publishing House, New Delhi.
6. Hedge Ian : Environmental Economics ; MacMillan, Hampshire.
7. Dutt Ruddar: Economic Reforms in India-A Critique ; S. Chand , New Delhi.

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PAPER - II
FUNDAMENTALS OF ENTREPRENEURSHIP

COURSE INPUTS

UNIT I Introduction: The entrepreneur : Definition : Emergence of entrepreneurial class: Theories of entrepreneurship ; Role of Socio-economic environment : characteristics of entrepreneur: Leadership : Risk taking : Decision-making and business planning.

UNIT II Role of Entrepreneur : Role of an entrepreneur in economic growth as an innovator, generation of employment opportunities, complimenting and supplementing economic growth, bringing about social stability and balanced regional development of industries: Role in export promotion and import substitution. Forex earnings and augmenting and meeting local demand.

UNIT III Entrepreneurial Behavior: Innovation and entrepreneur : Entrepreneurial behavior and Psycho-Theories. Social responsibility.

UNIT IV Entrepreneurial Development Programmes (EDP): EDP, their role relevance and achievements: Role of Government in organizing EDPs: Critical evaluation.

UNIT V Promotion of a Venture : Opportunities analysis: External environmental analysis- economic. Social and technological : Competitive factors: Legal requirements for establishment of new unit and raising of funds : Venture capital sources and documentation required.

Suggested Readings

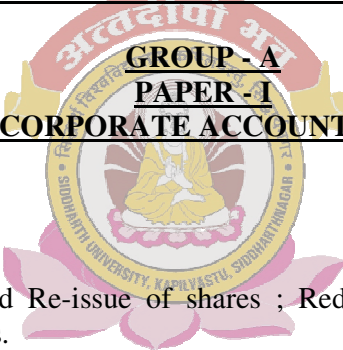
1. Tandon B. C: Environment and Entrepreneur : Chugh Publications, Allahabad.
2. Siner A David: Entrepreneurial Megabucks: John Wiley and sons, New York.
3. Srivastava S.B. A Practical Guide to Industrial Entrepreneurs: Sultan Chand and Sons, New Delhi.
4. Prasanna Chandra : Project Preparation, Appraisal, Implementation: Tata McGraw Hill, New Delhi.

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B.COM THIRD YEAR
ACCOUNTS AND STATISTICS GROUP

GROUP - A
PAPER - I
CORPORATE ACCOUNTING



COURSE INPUTS

UNIT I Issue , Forfeiture and Re-issue of shares ; Redemption of preference shares: Issue and redemption of debentures.

UNIT II Final accounts ; Provisions relating to final accounts as per Indian Company Act.

UNIT III Valuation of Goodwill and Shares.

UNIT IV Accounting for Amalgamation of Companies as per Indian Accounting Standard 14: Accounting for internal reconstruction excluding inter-company holdings and reconstruction scheme.

UNIT V Consolidated Balance Sheet of holding companies with one subsidiary only.

UNIT VI Liquidation Statement of Affairs and Deficiency Accounts Liquidation statement of Account.

Suggested Readings

1. Gupta R.L. Radhaswamy M: Company Accounts : sultan Chand and Sons, New Delhi.
2. Maheshwari S.N; corporate Accounting ; Vikas Publishing house, New Delhi.
3. Manga J.R. Ahuja, Girish and sehgal Ashok; Financial Accounting: Mayur Paper Backs, Noida.
4. Shukla M.C. Grewal T.S. and Gupta S.C.: Advanced Accounts : S Chand & Co. new Delhi.
5. Moore C.L. and Jaedicke R.K; Managerial Accounting ; South Western Publishing Co. Cincinnati, Ohio.
6. Pandey I.M; Venture Capital- The Indian Experience: Prentice Hall of India.
7. Holt: Entrepreneurship- New Venture Creation : Prentice Hall Of India.

GROUP – A
PAPER - II
FINANCIAL STATEMENT ANALYSIS

COURSE INPUTS

UNIT I Management accounting Definition, Functions and Role of Accounting as a tool of Decision Making. Limitations of Management Accounting. Basic Postulates of accounting and accounting policy.

UNIT II Financial Statements- Meaning, Types of Financial statements. Limitations of financial statements. Financial Analysis – Types & methods of financial analysis, Tools of Financial analysis, Trend percentages common size statements.

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UNIT III Financial Statement Analysis – Ratio analysis , funds flow analysis, cash flow analysis.

UNIT IV Marginal cost concept-cost classification. Theory of contribution profit volume relationship, Break even analysis.

UNIT V Standard costing – Definition, Nature , Setting Standards, Establishment of standard costing system, Variance analysis (only Material Variance).

UNIT VI Budgets- Nature, Types of budgets, Preparation of Budget (Sales & Cash Budget Only). Zero Base Budgeting – concepts & Applications.

GROUP - A
PAPER - III
ADVANCED AUDITING

Company Audit-Salient features of Audit of Company Accounts, Divisible Profits, Dividends and Reserves. Select Provisions of the Company Act relating to the Appointment, removal and remuneration of Company auditors, Rights , duties and liabilities of Company auditors.

AUDIT REPORT Concept of true & fair: distinction between report and Certificate, contents of the Audit Report, types of the Auditor's report

INVESTIGATION Meaning, Purpose, investigation to detect frauds, Misappropriations and Defalcations: Investigations under companies Act: Investigations in connection with purchase of a business appraisal by Banks and Financial Institutions.

SPECIAL AUDITS Banks , Insurance Companies: Cooperative Societies, Government Companies

MANAGEMENT AUDIT Its Meaning, Need and Procedure, Future Trends in Auditing; Price level adjusted Statements and their Audit, Audit committees, Social Audit.

COST-AUDIT Concept, Need, Procedure, cost Audit Report

ACCOUNTS AND STATISTICS
GROUP - B
PAPER - I
FINANCIAL STATEMENT ANALYSIS

COURSE INPUTS

UNIT I Management Accounting- Definition, Functions and Role of Accounting as a tool of Decision making, Limitations of management Accounting. Basic Postulates of accounting and Accounting Policy.

UNIT II Financial Statements- Meaning, Types of financial statements. Limitations of financial statements. Financial Analysis- Types & methods of financial analysis. Tools of financial analysis, Trend percentages common size statements.

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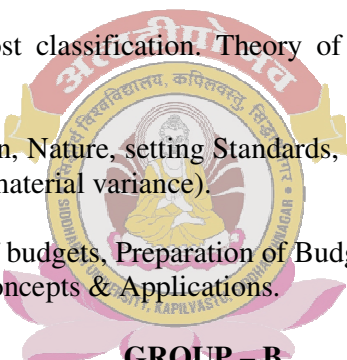
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UNIT III Financial Statement Analysis- Ratio analysis, funds flow analysis, cash flow analysis.

UNIT IV Marginal cost concept-cost classification. Theory of contribution Profit Volume relationship, Break even analysis.

UNIT V Standard costing-Definition, Nature, setting Standards, Establishment of Standard costing system, variance analysis (Only material variance).

UNIT VI Budgets-nature, Types of budgets, Preparation of Budget (Sales & cash Budget only).
Zero Base Budgeting – Concepts & Applications.



GROUP – B **PAPER - II**

FUNDAMENTALS OF FINANCIAL MANAGEMENT

COURSE INPUTS

UNIT I **Financial Management** : Financial goals: Profit VS wealth maximization : Financial functions- investment , financing and dividend decisions: Financial planning.

UNIT II **Cost of Capital**: Significance of cost of capital : Calculating cost of debt: Preference shares, equity capital and retained earnings : Combined (weighted) cost of capital.

UNIT III **Operating and Financial Leverage**: Their measure: Effects on profit, analyzing alternate financial plans, combined financial and operating leverage.

UNIT IV **Capital Structure** ; Theories and determinants.

UNIT V **Capital Budgeting** : nature of investment decisions, investment evaluation criteria, payback period, accounting rate of return, net present value, internal rate of return profitability index; NPV and IRR comparison.

UNIT VI **Management of working capital**: Nature of working capital, significance of working capital, operating cycle and factors determining of working capital requirements: management of working capital-cash, receivables, and inventories.

UNIT VII **Dividend Policies**: Issues in dividend policies : Walter's Model: Gordon's Model: M.M. Hypothesis, Forms of dividends and stability in dividends, determinants.

Suggested Readings

1. Van Horne J.C: financial management and policy: Prentice Hall of India, New Delhi.
2. Van Horne J.C; Fundamentals of Financial Management : Prentice Hall of India, New Delhi.
3. Khan M.Y and Jain P.K.; Financial Management : Text and Problems; Tata McGraw Hill, New Delhi.\
4. Prasanna Chandra: Financial Management Theory and Practice : Tata McGraw Hill, New Delhi.

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Under Graduate Syllabus

GROUP B
PAPER - III
FINANCIAL MARKET OPERATIONS

COURSE INPUTS

- UNIT I** An Overview of Financial markets in India.
- UNIT II** Money Market: Indian money market's composition and structure; (a) Acceptance houses, (b) discount houses and (c) Call money market: Recent trends in Indian money market.
- UNIT III** Capital Market : Security market (a) **New issue market**. (b) **Secondary market**: Functions and role of stock exchange: Listing procedure and legal requirements; **Public issue**-pricing and marketing: Stock Exchanges-National Stock Exchange and over the counter exchanges.
- UNIT IV** Securities Contract and Regulations Act: Main Provisions.
- UNIT V** Functionaries on Stock Exchanges : Brokers, Sub brokers, market makers, jobbers, portfolio consultants, institutional investors and NRIs.
- UNIT VI** Financial Services ; Merchant banking – functions and roles: SEBI guidelines: Credit rating-concept, functions and types.
- UNIT VII** Investors Protection: Grievances concerning stock exchange dealings and their removal: Grievance cells in stock exchanges: SEBI : Company Law Board: Press: Remedy through courts.

Suggested Readings

1. Chandler M.V. and Goldfield S.M: Economics of Money and Banking: Harper and Row, New York.
2. Gupta Suraj B: Monetary Economics: S. Chand and Co. , New Delhi.
3. Gupta Suraj B: Monetary Planning in India: Oxford, Delhi.
4. Bhole L.M: Financial Markets and Institutions: Tata McGraw-Hill, New Delhi.
5. Hooda R.P.: Indian securities Market – investors view point: Excell Books, New Delhi.
6. R. B. I. : Functions and working.
7. R. B. I.: Report on Currency and Finance.
8. Pandey I.M.: Financial Management: Vikas Publishing House, New Delhi.
9. Brigham E.F. Gapenski L.C. and Ehrhardt M.C: Financial Management Theory and Practice: Harcourt College Publishers, Singapore.
10. Bhalla V.K.: Modern Working Capital Management, Anmol Pub., Delhi.
11. R.B.I. Report of the Committee to Review the working of the monetary system: Chakravarty Committee.
12. R.B.I. Report of the Committee on the Financial System, Narsimham Committee.

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GROUP – C
PAPER – I
PRINCIPLES OF PERSONNEL MANAGEMENT

COURSE INPUTS

UNIT I **PERSONNEL MANAGEMENT** : Meaning, Functions, Importance, Scope & Role, Organization of Personnel Department, Personnel Policies.

UNIT II **HIRING:**

- I. Manpower planning: Determining quality and quantity of personnel.
- II. Recruitment – Methods and Evaluation.
- III. Selection, Induction and Placement.
- IV. Promotion, Transfer, Demotion.

UNIT III **TRAINING:** Meaning, Importance, Need, Methods of Performance Appraisal, Motivation and Morale.

UNIT IV **WAGE AND SALARY ADMINISTRATION** ; Meaning, Significance , Factors, Job-Evaluation, Methods of wage & Payment Including, Incentive, payments.

UNIT V Employee Benefits & Services.
Concept, objectives, significance, Types of Benefits & Services, Fringe Benefits in India.

PAPER – II
LABOUR LAWS IN INDIA

COURSE INPUTS

UNIT I **Introduction** : Principles involved in labour legislation in India, Impact of Industrial Revolution on Labour Problems, Origin and growth of Labour legislation in India.

UNIT II **Wages:**
Payment of wages Act – 1936
Minimum Wages Act – 1948
Payment of Bonus Act – 1965

UNIT III **Conditions of work.**
Industrial Employment (Standing Orders) 1946.
Factories Act. 1948.

UNIT IV **Social Security**, Employees state Insurance Act 1948, Maternity Benefits Act 1961, Employees Provident Fund Act 1952, Workman’s Compensations Act 1923.

UNIT V Industrial Disputes Act 1947, Trade Union Act 1926.

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GROUP – C
PAPER – III
INDUSTRIAL RELATIONS

COURSE INPUTS

UNIT I **INTRODUCTION**

Concepts of Industrial relations and its scope. Problems of Labour Management Relations-causes of Poor Industrial relations. Conditions of good industrial relations, Industrial relations in India.

UNIT II **TRADE UNIONISM**

The concept, objectives, functions and types of trade unions. Historical Development of Trade Unions in India Obstacles in the growth of strong trade unionism.

UNIT III **INDUSTRIAL DISPUTES AND GRIEVANCE**

Meaning, classification, Causes of Industrial disputes, settlement of industrial disputes, Concept, Nature and Causes of Grievances, The grievance procedure.

UNIT IV **COLLECTIVE BARGAINING**

Concept, features, necessity and importance of collective bargaining: Collective Bargaining Procedure, Collective Bargaining in India.

UNIT V **EMPLOYEE DISCIPLINE**

Causes & Types of Indiscipline, Essentials of a Good Disciplinary System. Procedure for taking Disciplinary Actions.

GROUP – D
PAPER – I
PRINCIPLES OF MARKETNG

COURSE CONTENTS

UNIT I **Introduction:** Nature and Scope of Marketing: Importance of Marketing as a business function and in the economy: Marketing concepts-traditional and modern: Selling VS marketing: Marketing Mix: Marketing environment.

UNIT II **Consumer Behavior and Market Segmentation:** Nature, scope and significance of consumer behavior : Market segmentation-concept and importance: Bases for market segmentation. Marketing Research; Nature Scope, Process and Limitations.

UNIT III **Product:** Concept of Product, Consumer and Industrial goods: Product planning and development: Packing-role and functions: Brand name and trade mark: After sales services: Product life cycle concept.

UNIT IV **Price:** Importance of Price in the Marketing Mix, Factors affecting price of a Product/Services.

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UNIT V **Distributions Channels and Physical Distribution:** Distribution channels-concept and role: Types of distribution channels: Factors affecting choice of a distribution channel: Retailer and Wholesaler: Physical distribution of goods: Transportation: storage and Warehousing.

UNIT VI **Promotion:** Methods of promotion: Optimum promotion mix:

Suggested Readings

1. Philip Kotler : Marketing Management Englewood Cliffs: Prentice Hall N.J.
2. William M. Pride and O.C. Ferrell: Marketing: Houghton-Mifflin Boston.
3. Stanton W.J. Etzel Michael J. and Walker Bruce J: Fundamentals of Marketing: McGraw – Hill, New York.
4. Lamb charies W.Hair Joseph F. and McDaniel carl: Principles of Marketing: south-western-publishing, Cincinnati, Ohio.
5. Cravens David W.Hills Gerald E. Woodruff Robert B. Marketing Management: Richard D. Irwin . Homewood. Illinois.
6. Kotler Philip and Armstrong Gray: Principles of Marketing: Prentice Hall of India, New Delhi.
7. Fulmer R.M; The New marketing: Mc Millan, New York.
8. Mc Carthy J.E. basic Marketing-A Managerial Approach, McGraw Hill, New York.
9. Cundiff, Edward W and Stiu R.R. Basic Marketing-concepts, Decisions and Strategies , Prentice Hall, New Delhi.
10. Bushkirk, Richard H.: Principles of Marketing ; Dryden Pren, Illinois.

GROUP – D **PAPER – II**

ADVERTISING AND SALES PROMOTION

COURSE INPUTS

UNIT I Personal Selling, Process of Selling, Communication Process: Basic Communication Process, role of source: Encoding and Decoding of message, media, audience, feedback and noise.

UNIT II Advertising and Communication mix: Different advertising functions: Types of advertising: Economic aspects of advertising: Advertising process an overview: Setting advertising objectives and budget.

UNIT III Creative Aspects of Advertising: Advertising appeals, copy writing, headlines, illustration, message , copy types; campaign planning.

UNIT IV Advertising Media: Different types of media: Media planning and scheduling.

UNIT V Impact of Advertising: Advertising agency roles, relationship with clients, Advertising department ; Measuring advertising effectiveness, Legal and Ethical aspects of advertising.

UNIT VI Sales Promotion, Meaning, Nature and Functions: Limitation of sales promotion: Types of Sales promotion schemes: Consumer and trade, sales promotion.

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UNIT VII Sales Promotion Schemes: Sampling: Coupon: Price Off: Premium plan: Consumer contests and sweeps takes: POP displays: Demonstration: Trade fairs and exhibitions: Sales Promotion techniques and sales force.

Suggested Readings

1. Aaker, david and Myers John G., et. Al: Advertising Management: Pontice hall of India, New Delhi.
2. Border W.H. Advertising: john Wiley, NY.
3. Oglvy D.: Oglvy on Advertising: Longman Publication.
4. Aaker Daind A. Batra Rajeev, Myers G: Advertising Management: Prentice hall of India, New Delhi.
5. Sengupta Subroto: Brand Positioning Strategies for Competitive Advantage; Tata McGraw Hill, New Delhi.
6. Coundiff Still and Govani: Sales Management: Prentice Hall, New Delhi.
7. Rorsiter John R. Percy Larry: Advertising and Promotion Management : McGraw Hill, New York.
8. Sundage, fryburger, Rotzoll: Advertising Theory and Practice: AITBS, New Delhi.

GROUP – D **PAPER – III** **MARKETING PRACTICES IN INDIA**

COURSE INPUTS

UNIT I Rural Marketing: Importance, Nature and Scope: Rural VS Urban Marketing, Rural Marketing Environment. Marketing of Agricultural Commodities in India, Marketing of Selected Agricultural Inputs, Seed, Fertilizer, Pesticides and Tractor.

UNIT II Marketing of Consumer Goods in India-Consumer Durables and Consumer Nondurables, Marketing of Industrial Commodities, Public Distribution System in India.

UNIT III Stock Exchange – Meaning , Importance and Function, Regulation of Stock Exchange in India. Securities and Exchanges Board of India, Produce Exchange in India.

UNIT IV Marketing of Services; Concept, Evolution, Characteristics of Services, Elements of marketing Mix. Co-operative Marketing in India.

UNIT V International Marketing, Nature Definition and Scope of International Marketing, International Marketing VS Domestic Marketing; International Marketing Environment-external and Internal. Recent Trends in India's Foreign trade. Institutional Infrastructure for Export Promotion, Direct and on-line Marketing.

Suggested Readings

1. Modern marketing; S.A. sherlekar.
2. Modern marketing; R.S.N. Pillai & Bagavathi
3. Marketing Principles & Practice S.A. Chunawalla
4. Principles & Practice of marketing: Memoria and Memoria.

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GROUP – E

PAPER – I

INFORMATION TECHNOLOGY AND ITS APPLICATIONS IN BUSINESS

COURSE INPUTS

UNIT I Information Revolution and Information Technology (IT):, Development of IT in Business: Basic features of IT: Impact of IT on Business Environment and Social fabric: Invention of writing: written books, Printing press and movable type –Gutenberg’s invention: Radio, telephone, wireless and satellite communication: computing and Dissemination of Information and knowledge and convergence of technologies (internet with wireless – WAP).

UNIT II Fundamentals of Computers; Data, Information and EDP: Data, information, need and concept of data and information, Level of Information from data: Data processing, Electronic data processing: electronic machines.

Number system and codes: different number system-binary, octal, decimal, hexagonal and their conversion codes used in computers: BCD, EBCDIC, ASCII: Grey and conversions.

Computer Arithmetic and Gates: Binary arithmetic, Complements addition and subtraction: Conversion from one system to another: Logic gates, Their Truth table and applications minimization and K-maps.

Computer Processing System: definition of computer: hardware/ Software concepts: Generation of computers: Types of computers, elements of digital computer: CPU and its functions: Various computer systems.

I/O devices: Basic concepts of I/O devices: Various input devices-Keyboards, mouse: MICR, OCR, Microphones.

Various output Devices: VDU , Printer, plotter, Spooling, Ls storage, Devices: Primary and Secondary memory; types of memories; Memory capacity and its enhancement: Memory devices and their comparisons; auxiliary storage, tapes, disks (magnetic and optical): Various devices and their comparison. System Software- Role of software, Different system software: O.S. Utilities, element of O.S.- Its types and variations: DOS and windows.

Computer and Networks: Needs of communication: Data transmission: Baud: Bandwidth: Communication Channel: Multiplexing: Basic network concepts: O.S.I. model: Types of topologies: LAN.WAN: Client server concept.

UNIT III **Computer – Based Business Applications**

Word Processing: Meaning and role of word processing in creating of documents editing, Formatting and printing documents, using tools such as spelling check, thesaurus, etc . in word processors (Ms-Word):

Electronic Spreadsheet: Structure of spreadsheet and its applications to accounting, finance and marketing functions of business: Creating a dynamic/sensitive worksheet: Concept of absolute and relative cell reference: Using built-in functions: Goal seeking and solver tools: Using graphics and formatting of worksheet: Sharing data with other desktop applications: Strategies of creating error-free worksheet (Ms-Excel, Lotus 123). Practical Knowledge of wings Accounting (software), tally etc.

Programming under a DBMS environment: The concept of data base management system: Data field, records and files, sorting and Indexing data: Searching records, designing queries and reports: Linking of data files: Understanding programming environment in DBMS: Developing menu driven applications in query language (Ms-Access).

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UNIT IV Electronic Data Interchange (EDI): EDI standards: Financial EDI for international trade transaction: applications of EDI: advantages of EDI: Future of EDI.

UNIT V The Internet and its Basic Concepts.
Internet –Concept, History, development in India: technological foundation of internet: Distributed computing: Client-server computing: Internet protocol suite in the internet environment: Domain Name System (DNS): Domain Name Service(DNS): Generic top-level domain (GTLTD): Country Code Top-Level Domain (CCTLD):- India: Allocation of second-level domains: IP addresses: Internet protocol: Applications of internet in business, education, governance, etc.

UNIT VI Information System Audit
Basic idea of information audit: Difference with the traditional concepts of audit: Conduct and applications of IS audit in internet environment.

Suggested Readings

1. .Agarwala Kamlesh N. and Agarwala Deeksha: business on the Net-Introduction to E-Commerce: Macmillan India, New Delhi.
2. Agarwala Kamlesh, N. and Agarwala Deeksha: Bulls, Bears and the Mouse: An introduction to online stock market trading: Macmillan in India, New Delhi.
3. Agarwala Kamish N. and Agarwala Prateek Amar: WAP the Net: An Introduction to wireless application protocol: Macmillan India, New Delhi.
4. Bajaj Kamlesh K. and Nag Debjani: E. Commerce: The cutting edge of business: Tata McGraw Hill, New Delhi.
5. Edwards, ward and Bytheway; The Essence of Information System: Prentice Hall, New Delhi.
6. Garg & Srinivasan : Work Book on System Analysis & Design: Prentice Hall, New Delhi.
7. Kanter: Managing with information: Prentice hall New Delhi.
8. Minoll Daniel: Internet & Intranet Engineering: Tata McGraw Hill, New Delhi.
9. Minoll Daniel, Minoli Emma: Web Commerce Technology Handbook: Tata McGraw Hill, New Delhi.
10. Yeats: Systems Analysis & Design: Macmillan India, New Delhi.
11. Goyal: Management Information System: Macmillan India, New Delhi.
12. Timothy J O’Leary: Microsoft Office 2000: Tata McGraw Hill, New Delhi.

GROUP – E **PAPER -II** **BUSINESS MATHEMATICS**

COURSE INPUTS

UNIT I Calculus (Problems and theorems involving trigonometrically ratios are not to be done).
Differentiation: Partial derivatives up to second order: Homogeneity of functions and Euler’s theorem: Total differentials: Differentiation of implicit function with the help of total differentials.
Maxima and Minima : Cases of one variable involving second or higher order derivatives: Cases of two variables involving not more than one constraint.

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Integration: Integration as anti-derivative process: Standard forms: Methods of integration- by substitution, by parts and by use of partial fractions: Definite integration: Finding areas in simple cases: Consumers and producers surplus: Nature of commodities learning curve: Leontiff input-output Model.

UNIT II Matrices and Determinants: Definition of a matrix: Types of matrices: Algebra of matrices: Properties of determinants: Calculation of values of determinants up to third order: Adjoint of a matrix, elementary row or column operations: Finding inverse of a matrix through Adjoint and elementary row or column operations: Solution of a system of linear equations having unique solution and involving not more than three variables.

UNIT III Linear Programming- Formulation of LPP: Graphical method of solution: Problems relating to two variables including the case of mixed constraints: Cases having no simplex method- solution of problems up to three variables, including cases of mixed constraints: Duality: Transportation Problem.

UNIT IV Compound Interest and Annuities: Certain different types of interest rates: Concept of present value and amount of a sum. Types of annuities: Present Value and amount of an annuity. Including the case of continuous compounding: Valuation of simple loans and debentures: Problems relating to sinking funds.

Suggested Readings

1. Allen R.G.D.: Basic Mathematics: Macmillan, New Delhi.
2. Dowling, E.T.; Mathematics for Economics: Schaum Sorie, McGraw Hill, London.
3. Loomba, Paul: Linear Programming: Tata McGraw Hill, New Delhi.
4. Vohra. N. D.: Quantitative Technique in Management: Tata McGraw Hill, New Delhi.
5. Oni, R.S.: Business Mathematics: Pitamber Publishing House.
6. Kapoor, V.K. : Business Mathematics : Sultan Chand & Sons, Delhi.
7. Holden: Mathematics for business and economics: Macmillan India, New Delhi/

PAPER - III **ELEMENTS OF ACTUARIAL SCIENCE**

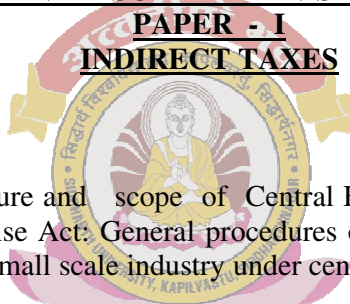
Probability: Meaning and scope of probability. Difficulties involved in obtaining a satisfactory definition, classical definition and its limitation. Computation of probability by direct enumeration of favorable cases. Theorems of total and compound probability. Repeated trails.

Finite Differences: Definition and fundamental formula including the use of operators. Interpolation with equal and unequal intervals, Central differences, Inverse interpolation, Compound Interest : Basic functions, Annuities construction of tables, capital redemption assurances valuation of simple loans and debentures. Cumulative Banking Funds, etc.

Life and other contingencies: Mortality tables elementary functions. The expectation of life, The general death rate, The force of mortality, joint life probabilities. Life annuities and assurances, Commutation columns, Temporary and deferred annuities assurances, Periodical payment, completed annuities.

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GROUP – F
ECONOMIC AND FISCAL ADMINISTRATION GROUP
PAPER - I
INDIRECT TAXES



COURSE INPUTS

UNIT I **Central Excise:** Nature and scope of Central Excise: Important terms and definitions under the Central Excise Act: General procedures of central excise: Clearance and excisable goods: Conclusion to small scale industry under central excise act: CENVAT.

UNIT II **Customs:** Role of customs in international trade: Important terms and definitions under the customs act 1962: Assessable value: Baggage: Bill of entry: Dutiable goods: Duty : Exporter: Foreign going vessel: Aircraft goods: Import: Import Manifest: Importer: Prohibited goods: Shipping bill: Store: Bill of lading : Export manifest: Letter of credit: Kinds of duties basic, auxiliary, additional or countervailing: Basic of levy advalorem, specific duties: Prohibition of export and import of goods and provisions regarding notified & specified goods: Import of goods-free import and restricted import: Types of Import-import of cargo, import of personal baggage, import of stores.

Clearance Procedure-for home consumption, for warehousing, for re-export: Clearance procedure for import by post: Prohibited exports : Canalized exports: Exports against licensing: Types of exports, export of cargo, export of baggage: Export of cargo by land, sea and air routes.

UNIT III **Central Sales Tax.:** Important terms and definitions under the Central Sales Tax Act 1956- Dealer, declared good, place of business, sale, sale price, turnover, year, appropriate authority: nature and scope of Central Sales Tax Act: Provisions relating to inter-state sales: Sales in side a state: Sales/purchase in the course of imports and export out of India.

Registration of dealers and procedure there of: Rate of Tax: Exemption of subsequent sales: Determinates of turnover. Principles for determining levy of central sales tax: Concept of sale or purchase of goods in the course of central/state trading: When does sales or purchase of goods take place inside the state: When does the sale or purchase of goods take place in the course of imports or exports. Registration of dealer and procedures there of : Rate of Tax: Sales against 'C' and 'D' forms: Exemption of subsequent sales. Branch and Consignment transfer: Determination of turnover: Deduction from turnover:

UNIT IV Sales Taxation in U.P.

Suggested Readings

1. Central Excise Act.
2. Customs act.
3. Central Sales Tax Act.
4. Ahuja Girish & Gupta Ravi: Practical Approach to Income Tax. Wealth Tax and Central Sales Tax (Problems and Solutions with Multiple Choice Questions): Bharat Law House Pvt. Ltd., New Delhi.

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GROUP – F

PAPER - II

INDIAN BANKING SYSTEM

COURSE INPUTS

UNIT I **Indian banking System:** Structure and Organization of banks: Reserve Bank of India: Apex banking institutions: Commercial Banks: Regional Rural Banks: Co-Operative Banks: Development Banks.

UNIT II **State Bank of India:** Brief History: Objectives: Functions: Structure and Organization: working and Progress.

UNIT III **Banking Regulation Act 1949:** History: Social Control: Banking Regulation Act as applicable to banking companies and public sector banks: Banking Regulation Act as applicable to co-operative banks.

UNIT IV **Regional Rural and Co-operative Banks in India:** Functions: Role of regional rural and cooperative banks in rural India: Progress and Performance.

UNIT V **Reserve Bank of India:** Objectives: Organization: Functions and working: Monetary policy: Credit control measures and their effectiveness.

Suggested Readings

1. Basu A.K. Fundamentals of Banking Theory and Practice: A. Mukherjee and co. Calcutta.
2. Sayers R.S. Modern Banking: Oxford University Press.
3. Panandikar S.G. and Mithani D.M: Banking in India: Orient Longman.
4. Reserve Bank of India: Functions and Working.
5. Dekook: Central Banking: Crosby Lockwood Staples, London.
6. Tennan M.L. banking and Practice in India: India Law house, New Delhi.
7. Khubchandani B.S.; Practice and Law of Banking: Macmillan, New Delhi.
8. Shekhar and Shekhar: Banking Theory and Practice: Vikas Publishing House, New Delhi.

GROUP - F

PAPER – III

PUBLIC FINANCE

COURSE INPUTS

UNIT I Meaning & Scope of Public Finance Public goods vs. Private goods , Principle of Maximum Social Advantage, Public Budget , Techniques of Budgeting(ZBB PBB), Deficit Financing.

UNIT II Public Expenditure: Meaning & Nature, Wagner’s views on increasing state activities Wiseman-peacock hypothesis, Canons and classification of public expenditure effects on production, distribution and economic stability.

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UNIT III Public Revenue: Main sources of revenue, Tax revenue , Direct and Indirect Taxes, Progressive, proportional & Regressive Taxes, Value added tax, The Division of tax burden, Incidence of a tax, effects on production & distribution.

UNIT IV Public Debts: Role and classification of Public debts and methods of their redemption.

UNIT V Indian Public Finance: Financial Federalism under constitution, Financial Adjustments in India, Finance Commission, review of Indian Tax System. Budgetary Procedure and Financial Control in India.



GROUP - G
PAPER - I
FUNDAMENTALS OF INSURANCE

COURSE INPUTS

UNIT I **Introduction to Insurance:** Purpose and need of insurance: Insurance as a social security tool: Insurance and economic development.

UNIT II **Fundamentals of Agency Law:** Definition of an agent; Agents Regulations: Insurance intermediaries: Agents compensation.

UNIT III **Procedure for becoming an agent:** Pre-requisite for obtaining a license: Duration of license: Cancellation of license: Revocation or suspension/termination of agent appointment: Code of conduct: Unfair Practices.

UNIT IV **Functions of the Agent:** Proposal Form and others forms for grant of cover: Financial and Medical underwriting: Material information: Nomination and assignment: Procedure regarding settlement of policy claims.

UNIT V **Company Profile:** Organizational set-up of the company: Promotion strategy: Market share: Important activities: Structure: Product: Actuarial Profession: Product pricing-actuarial aspects: distribution channels.

UNIT VI Fundamentals /Principles of Life Insurance /Marine /Fire / Medical/ General Insurance: contracts of Various kinds: Insurable Interest.

Suggested Readings

1. Mishra M.N. Insurance Principles and Practice: S.Chand and Co. New Delhi.
2. Insurance Regulatory Development Act 1999.
3. Life Insurance Corporation Act 1956.
4. Gupta OS: Life Insurance: Frank Brother, New Delhi.
5. Vinayakam N, Radhaswamy and Vasudevan SV: Insurance- Principles and Practice, S. Chand and Co. New Delhi.
6. Mishra MN: life Insurance Corporation of India, Vols I, II & III: Raj Books, Jaipur.

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Under Graduate Syllabus

GROUP – G
PAPER – II
INSURANCE MANAGEMENT

COURSE INPUTS

UNIT I **Introduction:** Savings and investment schemes like shares, Units, Capital , markets, mutual funds, etc. Vis-à-vis insurance: Tax benefits under insurance policies: Life cycle needs-including solutions, matching of the customer's needs and requirements to available products: Comparison between different products offered vis-à-vis chargeable premium and coverage.

UNIT II **Computation** of Premiums /Bonuses: Premium calculation-including rebates, mode of rebate, large- sum assured policies rebate: Extra premium: Under Premiums: computation of benefits, Surrender value: Paid-up value.

UNIT III **Insurance Documents:** Insurance Document, Including Proposal forms and other relevant forms: First premium receipt/ renewal premium receipt : Policy contract: Endorsements: Renewal notice/ bonus notices: Other insurance documents related to receipt.

UNIT IV **Life Insurance Products:** Traditional Unit Linked Policies: Individual and Group policies: With-profit and without-profit policies: Different types of insurance products-whole life products, interest sensitive products, term-assurance annuities Endowment: Assurance.

UNIT V Options and Guarantees.

UNIT VI Group insurance and pension plans.

UNIT VII Health Related Insurance.

Suggested Readings

1. Mishra M.N. Insurance Principles and practice: S. Chand & Co. New Delhi.
2. Insurance Regulatory Development Act 1999 and other relevant Acts.
3. Life Insurance Corporation Act 1956.
4. Gupta O.S. Life Insurance : frank Brothers, New Delhi.
5. Vinayakam N. Radhaswamy and Vasudevan SV: Insurance Principles and Practice, S. Chand & Co. : New Delhi.
6. Mishra M.N. Life Insurance Corporation Of India, Vols I, II, & III Raj Books, Jaipur.

GROUP – G
PAPER – III
LEGISLATIVE INSURANCE FRAMEWORK

COURSE INPUTS

UNIT I Insurance Act 1938.

UNIT II LIC Act 1956.

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UNIT III Insurance Regulatory & Development Authority Act 1999.

UNIT IV Consumer Protection Act 1985.

UNIT V Ombudsman Scheme.

UNIT VI Income Tax Act. Married Women's Property Act and Contract Act as relevant to the conduct of insurance business.

UNIT VII Code of conduct in advertisement and publicity areas.



Suggested Readings

1. Mishra M.N. Insurance principles and Practices: S. Chand & Co. New Delhi.
2. Insurance Regulatory Development Act 1999.
3. Life Insurance Corporation, Act 1956.
4. Consumer Protection Act 1985.
5. Indian Contract Act 1872.
6. Gupta OS: Life Insurance: Frank Brothers, New Delhi.
7. Vinayakam N. Radhaswamy and Vasudevan SV: Insurance-Principles and Practice, S. Chand & Co., New Delhi.
8. Mishra MN. Life Insurance Corporation of India: Raj Books, Jaipur.

GROUP – H **PAPER – I**

INTERNATIONAL BUSINESS ENVIRONMENT

COURSE INPUTS

UNIT I International Business Environment – An Overview: Nature, Importance and scope, Environment analysis-economic, geographic, socio-cultural, commercial, legal and political environments.

UNIT II Theoretical Foundations of International Business: Theories of international trade: Gains from international trade: Balance of payments analysis.

UNIT III Instruments of Commercial policy : Tariff and non-tariff measures: Arguments for and against protectionism.

UNIT IV Current Trends and issues in International Trade : Pattern and structure of world trade: Trade in Services.

UNIT V Foreign investment : Types, motives and effects: Present structure of foreign direct investment.

UNIT VI Multinational Corporations (MNCs): Nature ,role , types and operations: Policy towards MNCs: Transfer of technology.

UNIT VII Regional Economic Integration: Forms of integration: Forms of integration, Regional economic groupings in practice-EU, NAFTA, ASEAN, SAARC and SAPTA.

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UNIT VIII International Economic co-operation, Institution and Agreements: WTO: World Bank: IMF: UNCTAD: GSP: Commodity Agreements.

Suggested Readings

1. Daniels, John D., and Redebaugh, Lee H: International Business Environments and Operations: Addison Wesley pub. Co. Massachusetts.
2. Cateora, Philip: International Marketing: Richard D. Irwin, Illinois.
3. Sodersten, Bo: International Economics: MacMillan, London.
4. Hodgson, Jhon S. N. and Herander, Mark G. International Economic Relation: Prentice Hall, NJ.

GROUP-H
PAPER -II
INDIAN FOREIGN TRADE AND POLICY

COURSE INPUTS

UNIT I India's Foreign Trade: Trends and developments: Commodity Composition and direction: India's foreign trade in global context.

UNIT II Foreign Trade Policy and Control in India: Policy making body and institutions: Exchange control in India-objectives and definition.

UNIT III Import substitution and Export Promotion Policies: Export Incentives-duty exemption schemes, EPCG, duty draw backs: Role of commercial banks in foreign trade: Deferred payment system: Exim Bank: Export credit insurance and ECGC.

UNIT IV Infrastructure support for export Promotion: Export promotion councils: Commodity boards/ Product export development authorities: Specific service institutions: State Trading Organizations Export and Trading Houses: Export Processing Zones/ Special Economic Zone (EPZ/SEZ): Export Oriented units (EOUs).

UNIT-V Foreign investment Policy: Indian Joint Ventures abroad: Multilateralism and Bilateralism in India's foreign trade.

Suggested Readings –

1. Verma M.L. : Foreign Trade Management in India : Vikas Publishing House, New Delhi.
2. Bhashyam S: Export Promotion in India-The Institutional Infrastructure: Commonwealth Pub., New Delhi.
3. Chaudhuri B.K: Finance of Foreign Trade and Foreign Exchange: Himalaya Publication, New Delhi.
4. Mahajan V.S: Indias Foreign Trade and Balance of Payment S: Deep & Deep Publications, New Delhi.
5. Varshney R.L.: India's Foreign Trade: Kitab Mahal, Allahabad.
6. Export-Import Policy : 1997-2001 Ministry of Commerce, Government of India., New Delhi.

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GROUP- H
PAPER – III

EXPORT-IMPORT PROCEDURES AND DOCUMENTATION



COURSE INPUTS

- UNIT-I** Documentary Framework for Exports and Imports : Registrations of an export firm and licensing regulations: Processing of an export order: Export documents-need and types: Overview of various export documents.
- UNIT-II** International Business Contracts: Types and formation.
- UNIT-III** Payment Terms : Instruments and methods of financing, including documentary credits and collection, Uniform customs of Practices (UCP) 500.
- UNIT-IV** Export Finance: Facilities, incentives and procedures for pre and post-shipment finance.
- UNIT-V** Business Risk Coverage : Cargo, credit, and foreign exchange risk coverage: Cargo insurance: Role and schemes of ECGC and commercial Banks.
- UNIT-VI** Foreign Exchange Regulations and Formalities.
- UNIT-VII** Quality Control and pre-shipment Inspection: Concept, Scheme, and procedures.
- UNIT-VIII** Excise clearance of export cargo: customs clearance of export import cargo: claiming duty drawbacks and other incentives.

Suggested Readings –

1. Paras Ram, Export: What where and How: Ahupam Publishers, Delhi.
2. Uniform Customs & Practice for Documentary Credits: International Chamber of Commerce, Paris.
3. Handbook of Import-Export Procedures : Ministry of Commerce, Government of India, New Delhi.
4. Mahajan M.I.: Exports: Do it yourself : Snowwhite Publications. Mumbai
5. Export Documentation and Procedures : Nabhi Publications, New Delhi.

