

B. P. S. MAHILA VISHWAVIDYALAYA, KHANPUR KALAN, SONIPAT

Department of Commerce

Scheme and Syllabi of B.Com (Pass) Programme

(w.e.f. July, 2020)

**B. Com. 1<sup>st</sup> Semester**

Course Code	Name of the paper	Workload			No. of Credits	Max Marks		
		L	P	L		External Marks	Internal Marks	Total Marks
BCP-101	Financial Accounting-I <i>Core Course</i>	4	0	1	5	80	20	100
BCP-103	Business Statistics-I <i>Core Course</i>	4	0	1	5	80	20	100
BCP-105	Business Economics-I <i>Core Course</i>	4	0	1	5	80	20	100
BCP-107	Business Management –I <i>Core Course</i>	4	0	1	5	80	20	100
BCP-109	Business Communication Skills <i>Core Course</i>	4	0	1	5	80	20	100
BCP-111	Basics of Computers <i>Core Course</i>	4	2	0	5	40 (P)	10	50
<b>Total Marks/Hours/Credits</b>		<b>24</b>	<b>2</b>	<b>5</b>	<b>30</b>	<b>440</b>	<b>110</b>	<b>550</b>

**B. Com. 2<sup>nd</sup> Semester**

Course Code	Name of the paper	Workload			No. of Credits	Max Marks		
		L	P	T		External Marks	Internal Marks	Total Marks
BCP-102	Financial Accounting-II <i>Core Course</i>	4	0	1	5	80	20	100
BCP-104	Business Statistics-II <i>Core Course</i>	4	0	1	5	80	20	100
BCP-106	Business Economics-II <i>Core Course</i>	4	0	1	5	80	20	100
BCP-108	Business Management-II <i>Core Course</i>	4	0	1	5	80	20	100
BCP-110	Business Environment and Indian Economy <i>Core Course</i>	4	0	1	5	80	20	100
BCP-112	Statistical Analysis with MS Excel <i>Core Course</i>	4	2	0	5	40 (P)	10	50
BCP-114	Environmental Studies <i>Core Course</i>	2	-	-	2	40	10	50
<b>Total Marks/Hours/Credits</b>		<b>26</b>	<b>2</b>	<b>5</b>	<b>32</b>	<b>480</b>	<b>120</b>	<b>600</b>

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**B. Com. 3<sup>rd</sup> Semester**

Course Code	Name of the paper	Workload			No. of Credits	Max Marks		
		L	P	T		External Marks	Internal Marks	Total Marks
BCP-201	Corporate Accounting-I <i>Core Course</i>	4	0	1	5	80	20	100
BCP-203	Quantitative Techniques for Business-I <i>Core Course</i>	4	0	1	5	80	20	100
BCP-205	Business Regulatory Framework-I <i>Core Course</i>	4	0	1	5	80	20	100
BCP-207	Corporate Law-I <i>Core Course</i>	4	0	1	5	80	20	100
BCP-209	Human Resource Management <i>Core Course</i>	4	0	1	5	80	20	100
BCP	DSE (Any one of Group A)	4	0	1	5	80	20	100
<b>Total Marks/Hours/Credits</b>		<b>24</b>	<b>0</b>	<b>6</b>	<b>30</b>	<b>480</b>	<b>120</b>	<b>600</b>
<b>Discipline Specific Elective (DSE) Group- A</b>		BCP-211			Fundamentals of Insurance			
		BCP-213			Polity and Corporate Governance			
		BCP-215			Production Management			
		BCP-217			Computer Applications of Information Technology and Business			

**B. Com. 4th Semester**

Course Code	Name of the paper	Workload			No. of Credits	Max Marks		
		L	P	T		External Marks	Internal Marks	Total Marks
BCP-202	Corporate Accounting-II <i>Core Course</i>	4	0	1	5	80	20	100
BCP-204	Quantitative Techniques for Business-II <i>Core Course</i>	4	0	1	5	80	20	100
BCP-206	Business Regulatory Framework-II <i>Core Course</i>	4	0	1	5	80	20	100
BCP-208	Corporate Law-II <i>Core Course</i>	4	0	1	5	80	20	100
BCP-210	Marketing Management <i>Core Course</i>	4	0	1	5	80	20	100
BCP	DSE (Any one of Group B)	4	0	1	5	80	20	100
<b>Total Marks/Hours/Credits</b>		<b>24</b>	<b>0</b>	<b>6</b>	<b>30</b>	<b>480</b>	<b>120</b>	<b>600</b>
<b>Discipline Specific Elective (DSE) Group- B</b>		BCP-212			Business Ethics			
		BCP-214			Banking and Banking Laws			
		BCP-216			Basics of Retailing			
		BCP-218			Cyber Laws and Cyber Security			

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## B. Com. 5th Semester

Course Code	Name of the paper	Workload			No. of Credits	Max Marks		
		L	P	T		External Marks	Internal Marks	Total Marks
BCP-301	Taxation Laws <i>Core Course</i>	4	0	1	5	80	20	100
BCP-303	Cost Accounting-I <i>Core Course</i>	4	0	1	5	80	20	100
BCP-305	Financial Management-I <i>Core Course</i>	4	0	1	5	80	20	100
BCP	DSE (Any one of Group C)	4	0	1	5	80	20	100
BCP	DSE (Any one of Group C)	4	0	1	5	80	20	100
	Open Elective Course	4	0	0	4	80	20	100
<b>Total Marks/Hours/Credits</b>		<b>24</b>	<b>0</b>	<b>5</b>	<b>29</b>	<b>480</b>	<b>120</b>	<b>600</b>
<b>Discipline Specific Elective (DSE) Group- C</b>		BCP-307			Entrepreneurship and Small Scale Business			
		BCP-309			Secretarial Practices			
		BCP-311			Basics of E-commerce			
		BCP-313			Investment Management			

## B. Com. 6th Semester

Course Code	Name of the paper	Workload			No. of Credits	Max Marks		
		L	P	T		External Marks	Internal Marks	Total Marks
BCP-302	Cost Accounting-II <i>Core Course</i>	4	0	1	5	80	20	100
BCP-304	Financial Management-II <i>Core Course</i>	4	0	1	5	80	20	100
BCP-306	Goods and Services Tax <i>Core Course</i>	4	0	1	5	80	20	100
BCP	DSE (Any one of Group D)	4	0	1	5	80	20	100
BCP	DSE (Any one of Group D)	4	0	1	5	80	20	100
	Open Elective Course	4	0	0	4	80	20	100
<b>Total Marks/Hours/Credits</b>		<b>24</b>	<b>0</b>	<b>5</b>	<b>29</b>	<b>480</b>	<b>120</b>	<b>600</b>
<b>Discipline Specific Elective (DSE) Group- D</b>		BCP-308			International Trade			
		BCP-310			International Marketing			
		BCP-312			Consumer Affairs and Customer Care			
		BCP-314			Auditing			

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**Financial Accounting –I**  
**BCP-101**

**Maximum Marks: 100****Theory Marks: 80****Internal Marks: 20****Time: 3Hrs****Total Credits: 5****L-4 T-1 P-0**

**Examiner's Instructions:** The Examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 8 small questions of 2 marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit. All the questions shall carry 16 marks each. The question paper is required to be set in English and Hindi version. Simple calculator is allowed.

**Important:** *The Examiner will set at least THREE numerical and THREE theoretical questions in the question paper restricting one numerical from one unit.*

**Unit-I**

Introduction: Meaning, objectives, process, limitations and basic terms of Accounting; Indian Accounting Standards (IND AS) and IFRS, Accounting cycle, Journalizing, Posting and preparation of trial balance, Classification of error, location of error, Suspense Account, rectification of errors, Effect on profit.

**Unit-II**

Capital and Revenue Items; Reserves and Provisions; Measurement of Business Income and Revenue recognition, Depreciation: Meaning, causes, accounting procedure, methods of computing depreciation – Straight line method and Diminishing balance method, Change of method. Depreciation policy as per Indian Accounting Standard (IND AS-16)

**Unit-III**

Final Accounts with Adjustments: Manufacturing account, Trading and P & L A/c with adjustment entries. Accounting for Non-Profit Organizations: Preparation of Receipts & Payment Account and Income & Expenditure Account.

**Unit-IV**

Accounting for Partnership: Admission, Retirement and Dissolution of Partnership Firm. Insolvency of Partners (including Garner v/s Murray Rule).

**REFERENCES**

1. Gupta R. L. and Radha S. M., Financial Accounting, Sultan Chand and Sons., New Delhi.
2. Monga J. R., Ahuja Girish and Sehgal Ashok: Financial Accounting, Mayur Paper Back, Noida.
3. Shukla M. C., Grewal T. S. and Gupta S. C.; Advanced Accounts, S. Chand and Company, New Delhi.
4. Maheshwari S. N., Maheshwari, S. K., and Maheshwari S. K; Financial Accounting, Vikas Publishing House Pvt. Ltd, Noida

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5. Goyal B. K and Tiwari H. N.: Financial Accounting, Taxmann Publications (P.) Ltd. New Delhi
6. Goel D. K., Financial Accounting, Arya Publications, New Delhi

**NOTE: Latest edition of text books may be used.**

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**Business Statistics-I****BCP-103****Maximum Marks: 100****Theory Marks: 80****Internal Marks: 20****Time: 3Hrs****Total Credits: 5****L-4 T-1 P-0**

**Examiner's Instructions:** - The Examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 8 small questions of 2 marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit. All the questions shall carry 16 marks each. The question paper is required to be set in English and Hindi version. Simple calculator is allowed.

**Important:** *The Examiner will set at least THREE numerical and THREE theoretical questions in the question paper restricting one numerical from one unit.*

**Unit- I**

Introduction of Statistics: Origin, Development, Definition, Scope, Uses and Limitations. Collection, Classification and Tabulation of Primary and Secondary data.

Presentation of data: Diagrammatic and graphical presentation of data- bar, rectangular and circular diagrams; histogram, frequency polygon, ogives, Stem and leaf diagram and Box plots.

**Unit- II**

Central Tendency and Partition Values: Concept and Measures of Central Tendency- Arithmetic, Geometric, Harmonic and Weighted Average Mean, Median, Mode, Quartiles, Deciles, Percentiles.

Measures of Dispersion: Concept and its absolute as well as relative measures- Range, Standard Deviation, Variance and Coefficient of Variance.

**Unit- III**

Moments, Skewness and Kurtosis: Moments about any point and about mean and the relationship between them, Sheppard's Corrections for Moments.

Concept of symmetrical distribution and Skewness, measures and co-efficient of Skewness, Concept of Kurtosis and its measures.

**Unit- IV**

Correlation: Concept, Scatter Diagram, Karl Pearson's co-efficient of correlation and its properties, Spearman's Rank Correlation, Concurrent deviation method, Coefficient of Determination, Probable Error.

Regression: Meaning and Definition, Difference between Correlation and Regression, Principle of least squares and fitting of a line of best fit to the given data, Regression lines, Properties of regression co-efficient and regression lines, Standard Error of Estimate, Co-efficient of determination.

**REFERENCES**

1. Gupta, S. P., Statistical Methods, S. Chand & Co., New Delhi.

2. Elhance, D. N., Elhance, V. and Aggarwal, B. M., Fundamentals of Statistics, Kitab

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3. Aggarwal, N. P., Quantitative Techniques, Ramesh Book Depot., Jaipur.
4. Hooda, R. P., Statistics for Business and Economics, Mcmillan India Ltd., New Delhi.
5. Jain, T. R., Business Statistics, VK Global Publication Pvt. Ltd, New Delhi.

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**Business Economics- I**  
**BCP-105**

**Maximum Marks: 100****Theory Marks: 80****Internal Marks: 20****Time: 3Hrs****Total Credits: 5****L-4 T-1 P-0**

**Examiner's Instructions:** -The Examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 8 small questions of 2 marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit. All the questions shall carry 16 marks each. The question paper is required to be set in English and Hindi version.

**Unit-I**

Introduction: Meaning of economy, types of economies, basic problem of Indian Economy, Theory of Consumer Behavior- Concept, total utility and marginal utility, law of diminishing marginal utility, applications of diminishing marginal utility.

Concept of Demand: demand schedule, demand function, law of demand and its exceptions; Elasticity of demand: measurement, importance and determinants of Elasticity of demand.

**Unit-II**

Elasticity of supply: Supply function, supply schedule, supply curve, law of supply and its exceptions and elasticity of supply; Consumers equilibrium;

Indifference curve analysis: Concept, properties, marginal rate of substitution, budget line, income effect, substitution effect and price effect.

**Unit- III**

Production Function: Law of variable proportions and Returns to scale; Isoquants: Concept, isoquants and Returns to scale, isoquants and Return to factor, Isocost lines and Producer's equilibrium;

Economic regions and optimum factor combination; expansion path; internal and external economies and diseconomies; Ridge lines.

**Unit-IV**

Theory of costs: Concepts of cost; short run and long run cost curves- traditional and modern approaches;

Revenue: Concept and type of revenue, relation between total revenue, marginal revenue and average revenue Relationship between average revenue; marginal revenue and elasticity of demand.

**REFERENCES: (Latest edition of text books may be used)**

1. Raj Kumar, R., & Gupta, K., Business Economics, UDH Publishing and Distributors Pvt. Ltd., New Delhi.
2. Lekhi R. K., Business Economics, Kalyani Publishers.
3. Mankar, V. G, Business Economics, Himalaya Publishing House.
4. Ahuja, H. L., Business Economics, S. Chand and Company
5. Jain, T. R., Business Economics, VK Global Publication, New Delhi.

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**Business Management-I**  
**BCP-107**

**Maximum Marks: 100**

**Theory Marks: 80**

**Internal Marks: 20**

**Time: 3Hrs**

**Total Credits: 5**

**L-4 T-1 P-0**

**Examiner's Instructions:** -The Examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 8 small questions of 2 marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit. All the questions shall carry 16 marks each. The question paper is required to be set in English and Hindi version.

**Unit-I**

Business: Concept, nature, objectives of business and spectrum of business activities.  
Forms of business ownership- Sole Proprietorship, Partnership, Hindu Undivided Family, Company, One Person Company.

**Unit-II**

Management: Concept, nature, process, levels and significance.  
Development of Management thought: Classical, Neo-classical systems and modern approach, Managerial roles.

**Unit-III**

Planning: Concept, types and process, types of plan, Decision Making: Concept, process and techniques.  
Management by Objectives- Process, advantages and limitations, corporate planning and strategy formulation.

**Unit-IV**

Organizing: Concept, nature, process, significance and forms of organization structure;  
Authority and Responsibility: Delegation of authority; Centralization and Decentralization;  
Departmentation;  
Stress Management- Meaning, causes, symptoms, types and techniques.

**REFERENCES**

1. Druker. Peter F., Management Challenges for the 21<sup>st</sup> century; Butter Worth Heinemann Oxford.
2. Weihrich and Koontz, O. Donnel., Essential of Management Tata Mc Graw Hill, New Delhi.
3. Parsad L. M., Principles and Practices of Management, Sultan Chand and Sons.
4. Vasishth, N., Business Organization and Management, Taxmann Publication, New Delhi.
5. Gupta, C. B., Business Management, Sultan Chand & Sons, New Delhi.

**Note: latest edition of text books may be used.**

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**Business Communication Skills**  
**BCP-109**

**Maximum Marks: 100****Theory Marks: 80****Internal Marks: 20****Time: 3Hrs****Total Credits: 5****L-4 T-1 P-0**

**Examiner's Instructions:** -The Examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 8 small questions of 2 marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit. All the questions shall carry 16 marks each. The question paper is required to be set in English and Hindi version.

**Unit-I**

Introduction: Basics of communication, process, seven c's of effective communication, barriers to communication, ethical context of communication, theories of communication.

**Unit-II**

Business Communication at workplace: Letter writing: component, layout and process, bad news messages, persuasive written communication, memos, notice, agenda and minutes of meeting, audience analysis.

**Unit-III**

Report Writing: Types of business reports, structure of reports, short reports, long reports, abstracts and summaries, business proposals, modern form of communication- Fax, e-mail, Video conference etc.

**Unit-IV**

Communication Skills: reading skills, listening skills, note making, persuasive speaking. Body language, gestures.

**REFERENCES**

1. Murphy, Herta A., Herbert W. Hildebrandj and Jane P. Thomas, Effective Business Communication, Tata McGraw Hill, New Delhi.
2. Arun, K., Professional Communication, Tata McGraw Hill, New Delhi.
3. McGrath, E. H., Basic Managerial Skills for All, PHI, New Delhi.
4. Raman, M., & Singh, P., Business Communication, Oxford University Press, New Delhi.
5. Gupta, N., Business Communication, Sahitya Bhawan Publications, Uttar Pradesh.

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**Basics of Computer  
BCP-111**

**Maximum Marks: 50**

**External Practical Marks: 40**

**Internal Marks: 10**

**Total Credits: 5**

**L-4 T-0 P-2**

**Instructions: Computer Practical will be conducted by one external examiner and one internal faculty member.**

**Unit-1**

Introduction to Computers: Components of computer; characteristics of computers. Applications of computers: computers in commerce. Operating system, storage devices, computer languages.

**Unit-2**

Introduction to Windows: Components of an application window; types of windows, windows as an operating system. Internet: meaning, brief overview of ISP, search engines, URL, browser, http, e-mail, advertising and marketing on the internet.

**Unit-3**

MS- Word: Fundamentals of MS-word, features of MS-word, menus, formatting and standard toolbars, ruler, scroll bar, creating, editing, saving, export and import files, inserting and copying the files, working with frames, paragraph formatting, columns, pictures, tables, macros and mail merge.

**Unit-4**

MS Power Point: Concept of slides, power point presentation, creating and saving slides in different formats, design themes; background; insert picture; clipart; shapes; smart art; header footer; slide number; print hand outs; slide show; animation; transitions, essentials of effective power point presentation.

Short cut keys for important options: Copy, paste, undo, redo, print, changing alignment, formatting options, saving, paragraph options, use of function keys.

**REFERENCES**

1. Alexisleon, Introduction of Information System
2. Gill. N. S., Computer Fundamentals
3. Madan. S., Introduction to Essential Tools
4. Changeriya, C. S., Basic Computer Course, Changeriya Brothers.
5. Manjunath, B. E., Computer Basic, Master Mind Book, Uttar Pradesh

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**Financial Accounting-II**  
**BCP-102**

**Maximum Marks: 100****Theory Marks: 80****Internal Marks: 20****Time: 3Hrs****Total Credits: 5****L-4 T-1 P-0**

**Examiner's Instructions:-** The Examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 8 small questions of 2 marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit. All the questions shall carry 16 marks each. The question paper is required to be set in English and Hindi version. Simple calculator is allowed.

**Important:** *The Examiner will set at least THREE numerical and THREE theoretical questions in the question paper restricting one numerical from one unit.*

**Unit-I**

Accounting of 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. Accounting for Installment Purchase System: Accounting entries in the books of the buyer and vendors, distinction between hire purchase system and instalment purchase system.

**Unit-II**

Lease: Concept and definition of terms as per AS-19, classification of lease, distinction between finance and operating lease. Royalty Accounts.

**Unit-III**

Accounting for Inland Branches: Concept of dependent branches, accounting aspects: debtor system, stock and debtor system, branch final account and wholesale basis system. Departmental accounts.

**Unit-IV**

Joint-Venture Account: Accounting procedures: Joint Bank accounts, Records maintained by co-venture of all transaction and memorandum joint venture account. Consignment: Features, accounting treatment in the books of the consignor and consignee. Distinction between joint venture and consignment.

**REFERENCES: (Latest edition of text books may be used)**

1. Gupta R. L. and Radha Swami M., Financial Accounting, Sultan Chand and Sons., New Delhi.
2. Monga J. R., Ahuja Girish and Sehgal Ashok: Financial Accounting, Mayur Paper Back
3. Shukla M. C., Grewal T. S. and Gupta S. C.; Advanced Accounts, S. Chand and Company, New Delhi.
4. Maheshwari S. N., Maheshwari, S. K., and Maheshwari S. K; Financial Accounting, Vikas Publishing House Pvt. Ltd Noida
5. Goyal B. K and Tiwari H. N.; Financial Accounting, Taxmann Publications Pvt. Ltd. New Delhi
6. Goel, D. K., Financial Accounting, Arya Publications, New Delhi

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**Business Statistics- II**  
**BCP-104**

**Maximum Marks: 100**

**Theory Marks: 80**

**Internal Marks: 20**

**Time: 3Hrs**

**Total Credits: 5**

**L-4 T-1 P-0**

**Examiner's Instructions:** - The Examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 8 small questions of 2 marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit. All the questions shall carry 16 marks each. The question paper is required to be set in English and Hindi version. Simple calculator is allowed.

**Important:** *The Examiner will set at least THREE numerical and THREE theoretical questions in the question paper restricting one numerical from one unit.*

**Unit – I**

Index Numbers:- 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- II**

Analysis of Time Series: Concept, 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); computation of seasonal indices by simple averages, ratio to trend, ratio to moving average and link relative methods.

**Unit- III**

Sampling: Concept and sampling methods, population, sampling vs. census method, sampling methods, size of sample, systematic and non- systematic errors.

**Unit- IV**

Statistical Quality control: Concept, importance, control charts, types of control charts, setting up a control procedure, benefits and limitations; Acceptance sampling.

**REFERENCES**

1. Gupta, S. P., Statistical methods, S.Chand & Co., New Delhi.
2. Elhance, D. N., Elhance, V., and Aggarwal, B. M., Fundamentals of Statistics, Kitab Mahal.
3. Aggarwal, N. P., Quantitative Techniques, Ramesh Book Depot., Jaipur.
4. Hooda, R. P., Statistics for Business and Economics, Mcmillan India Ltd., New Delhi.
5. Jain, T. R., Business statistics, VK Global Publication Pvt. Ltd, New Delhi.

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**Business Economics-II**  
**BCP-106**

**Maximum Marks: 100****Theory Marks: 80****Internal Marks: 20****Time: 3Hrs****Total Credits: 5****L-4 T-1 P-0**

**Examiner's Instructions:** -The Examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 8 small questions of 2 marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit. All the questions shall carry 16 marks each. The question paper is required to be set in English and Hindi version.

**Unit-I**

Market Structure: Perfect Competition- profit maximization and equilibrium of firm and industry; short run and long run supply curves; price and output determination, practical applications.

Monopoly: Determination of price under monopoly; equilibrium of a firm; comparison between monopoly and perfect competition; price discrimination; multi-plant monopoly, practical applications.

**Unit-II**

Monopolistic Competition: Meaning and characteristics; price and output determination under monopolistic competition; product differentiation; selling cost; comparison with perfect competition; excess capacity under monopolistic competition.

**Unit-III**

Oligopoly: Features, price rigidity model, duopoly model.

Marginal Productivity theory and demand for factors; nature of supply of factor inputs, determination of wage rates under perfect competition and monopoly.

**Unit-IV**

Profit- Concept, Nature and theories of profit, Rent- Concept, Modern theories of rent, break-even point analysis; Interest: Concept and modern theories of interest.

**REFERENCES**

1. Raj Kumar, R., & Gupta, K., Business Economics, UDH publishing and distributors Pvt. Ltd., New Delhi.
2. Lekhi R. K., Business Economics, Kalyani Publishers.
3. Mankar, V. G, Business Economics, Himalaya Publishing House.
4. Ahuja, H. L., Business Economics, S. Chand and Company
5. Jain, T. R., Business Economics, VK Global Publication, New Delhi.

**Note: Latest edition of textbook may be used.**

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**Business Management-II**  
**BCP-108**

**Maximum Marks: 100**

**Theory Marks: 80**

**Internal Marks: 20**

**Time: 3Hrs**

**Total Credits: 5**

**L-4 T-1 P-0**

**Examiner's Instructions:** -The Examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 8 small questions of 2 marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit. All the questions shall carry 16 marks each. The question paper is required to be set in English and Hindi version. Simple calculator is allowed.

**Unit-I**

Staffing: Concept, scope, importance, process;

Directing: Concept, principles, importance, elements, process of directing

**Unit-II**

Motivation: Nature, process, importance, traditional and modern theories of motivation, techniques of motivation, principles of motivation

Leadership: Nature, importance, scope, types and theories.

**Unit-III**

Controlling: Concept, nature, objectives, importance, process, principles and scope; types of control; controlling techniques: traditional and modern

**Unit-IV**

Organisational Change: Nature, causes, types, change agent, causes of resistance to change, overcoming resistance to change

Organisational Development: Objectives, nature, process, organizational development interventions.

**REFERENCES**

1. Druker. Peter F. Management Challenges for the 21<sup>st</sup> century; Butter worth Heineman Oxford.
2. Wehrich and Koontz, O. Donnel, Essential of Management, Tata McGraw Hill, New Delhi.
3. Parsad L. M., Principles and Practice of Management, Sultan Chand and Sons.
4. Singla, R. K., Business Management, V. K. Publications.
5. Singla R. K., Organisational Behaviour, V. K. Publications.

**Note: Latest edition of textbooks may be used.**

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**Business Environment and Indian Economy**  
**BCP-110**

**Maximum Marks: 100****Theory Marks: 80****Internal Marks: 20****Time: 3Hrs****Total Credits: 5****L-4 T-1 P-0**

**Examiner's Instructions:** - The Examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 8 small questions of 2 marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit. All the questions shall carry 16 marks each. The question paper is required to be set in English and Hindi version.

**Unit-I**

Business Environment: Concept; components and importance; analysis and importance of business environment: SWOT Analysis.

**Unit-II**

Economic Trends (overview): National income: methods and difficulties in measuring national income, causes and suggestions of low national income of India; Savings: Concept of capital formation, sources of capital formation, determinants of savings and investment; Balance of Trade and payments: Concept, causes and measures.

**Unit-III**

Problems of Growth: Unemployment- Types & causes, Regional Imbalances, Inflation- types of inflation, causes and remedies, Parallel Economy and Industrial Sickness.

**Unit-IV**

Role of Government in Indian Economy: Monetary and Fiscal Policy; Industrial Policy- 1991, Devaluation. Planning commission: NITI Aayog and its functions.

**REFERENCES**

1. Agarwal A. N., Indian Economy, Vikas Publishing House, New Delhi.
2. Mirsra & Puri., Indian Economy; Himalaya Publishing House, New Delhi.
3. Lanl, H., Environmental Economics; McMillan Hampshire.
4. Jain, T. R., Business Environment, VK Publication, Uttar Pradesh
5. Pailwar V. K., Business Environment, Repro Book on Demand.

**Note: Latest edition of textbooks may be used.**

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**Statistical Analysis with MS Excel**  
**BCP-112**

**Maximum Marks: 50**

**External Practical Marks: 40**

**Internal Marks: 10**

**Total Credits: 5**

**L-4 T-0 P-2**

**Instructions: - Practical examination of Statistical Analysis with MS Excel will be conducted by external examiner and internal faculty member.**

**Unit – I**

MS-Excel: Applications of a spreadsheet; advantages of an spreadsheet; features of excel; rows, columns, cell, menus, creating worksheet, formatting, printing, establishing worksheet links, table creating and printing graphs. Introduction to windows: components of an application window; types of windows, windows as an operating system

**Unit – II**

Preparing a data file, entering data, working with data: freezing panes, sorting and filtering of data, macros, financial & statistical functions using MS Excel.

**Unit – III**

Descriptive statistics and steps involved in calculation of descriptive statistics in MS Excel. Mean, Median, mode, range, standard deviation, skewness, kurtosis.

**Unit –IV**

Correlation and Regression analysis with the help of MS Excel: Coefficient of correlation, regression equation, interpretation of correlation and regression results.

**REFERENCES**

1. Levin, Richard I and David S. Rubin., Statistics for Management, Prentice Hall of India, Delhi.
2. Chawla, A. & Malik, S., Statistical analysis with MS Excel, Arya Publications.
3. Lawrence. B. Morse., Statistics for Business & Economics, Harper Collins.
4. Hien, L.W., Quantitative approach to Management, decision, Prentice Hall, New Jessry, India.

**Note: latest edition of textbooks may be used.**

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**Environmental Studies**  
**BCP-114**

**Maximum Marks: 50**

**Theory Marks: 40**

**Internal Marks: 10**

**Time: 3Hrs**

**Total Credits: 2**

**L-2 T-1 P-0**

**Examiner's Instructions:** -The Examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 8 small questions of 1 marks each. The rest of the eight questions will be set from all the four units. The students will be required to attempt four questions. (At least one question from each unit.) All the questions shall carry 8 marks each. The question paper will be set in English and Hindi version both.

**Unit-I**

The multidisciplinary nature of environmental studies: Definition, scope, importance and need for public awareness.

Natural Resources: Renewal and non renewal resources, role of an individual in conservation of natural resources, equitable use of resources for sustainable lifestyle.

**Unit-II**

Ecosystem: Concept, structure and functions of an ecosystem, energy flow in the ecosystem and ecological succession.

Biodiversity and its conservation: Definition, genetics, species and ecosystem diversity, biogeography classification of India, biodiversity at global, National and local levels.

Environmental pollution: Causes, effects and control; Measures of solid waste management: cause, effects and control measures of urban and industrial waste.

**Unit- III**

Introduction to Disaster Management: Nature hazards: cause, distribution pattern types

**Unit- IV**

Consequences and mitigation measures for: earthquake, tsunami, cyclone, flood, drought, landslide.

**REFERENCES**

1. Sanjay Kumar Batra, Harpreet Kaur, Environmental Studies, Taxmann Publications.
2. Kaushik Anubha, Kaushik C. P., A Perspective in Environmental Studies, New Age International.
3. Beeny Joseph, Environmental studies, Tata Mc Graw Hill Co., New Delhi.
4. Y. K. Singh, Environmental Science, New Age international Publisher
5. Erach Bharucha, Textbook of Environmental studies for UG courses, University Press.

**Note: Latest edition of textbooks may be used.**

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**Corporate Accounting-I**  
**BCP-201**

**Maximum Marks: 100**

**Theory Marks: 80**

**Internal Marks: 20**

**Time: 3Hrs**

**Total Credits: 5**

**L-4 T-1 P-0**

**Examiner's Instructions** - The Examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 8 small questions of 2 marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit. All the questions shall carry 16 marks each. The question paper is required to be set in English and Hindi version. The question paper is required to be set in English and Hindi version. Simple calculator is allowed.

**Important:** *The Examiner will set at least THREE numerical and THREE theoretical questions in the question paper restricting one numerical from one unit.*

**Unit- I**

Share Capital: Meaning, types, Accounting treatment of issue, forfeiture and reissue of Share; Buy-back of equity shares & Sweat shares; Redemption of preference shares.

**Unit- II**

Debenture: Meaning, types, issue and redemption of debentures. Valuation of shares: Meaning, objectives, determinants & methods.

**Unit-III**

Final accounts of Companies- Preparation of Financial Statements as per Companies Act, 2013

**Unit- IV**

Valuation of Goodwill: Meaning, objectives, determinates and methods.  
Merger & Amalgamation Accounting, Absorption of companies

**REFERENCES: (latest edition of textbooks may be used)**

1. Shukla M. C, Grewal T. S and Gupta S. C. Advance Accounts: S. Chand & comp., New Delhi.
2. Gupta R. L & Radha Swami M. Company Account: Sultan Chand, New Delhi.
3. Monga J. R. Ahuja Girish and Sehgal Ashok Financial Accounting: Mayur paper backs, Noida
4. Goel, D. K., Corporate Accounting. Arya Publications, New Delhi
5. Maheshwari, S. N., Financial Accounting, Sixth Edition, Vikas Publishing House, Uttar Pradesh.

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**Quantitative Techniques for Business -1****BCP-203****Maximum Marks: 100****Theory Marks: 80****Internal Marks: 20****Time: 3Hrs****Total Credits: 5****L-4 T-1 P-0**

**Examiner's Instructions** -The Examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 8 small questions of 2 marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit. All the questions shall carry 16 marks each. The question paper is required to be set in English and Hindi version. *Statistical tables will be provided if required.* Simple calculator is allowed.

**Important:** The Examiner will set at least THREE numerical and THREE theoretical questions in the question paper restricting one numerical from one unit.

**Unit- I**

Quantitative Techniques: Meaning and types, application in business and management decision making and its limitations. Calculation of profit and loss on the basis of cost price, sales price and profit percentage.

**Unit- II**

Compound Interest and Annuities: Different types of interest rate, types of annuities; concept and calculation of present values and amount of an annuity including the case of continuous compounding.

**Unit-III**

Elementary idea of Permutations and Combinations. Set Theory, Theory of Probability – probability as a concept; Approaches to defining probability, addition, multiplication laws and Baye's theorem of probability and its applications.

**Unit- IV**

Probability Distribution: Probability distribution as a concept; Binomial, Poisson and Normal Distribution – their properties and parameters.

**REFERENCES: (Latest edition of textbooks may be used)**

1. Levin, Richard I and David S. Rubin., Statistics for Management, Prentice Hall of India, Delhi.
2. Hooda, R. P., Statistics for business & Economics, Macmillian India Ltd., New Delhi.
3. Lawrence. B. Morse., Statistics for Business & Economics, Harper Collins.
4. Hien, L. W., Quantitative approach to Management, decision, Prentice Hall, New Jessry.
5. Chou- Ya- Lun., Statistical Analysis, Holt, Rinchar and winslon.

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**Business Regulatory Framework -I**  
**BCP-205**

**Maximum Marks: 100****Theory Marks: 80****Internal Marks: 20****Time: 3Hrs****Total Credits: 5****L-4 T-1 P-0**

**Examiner's Instructions** - The Examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 8 small questions of 2 marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit. All the questions shall carry 16 marks each. The question paper is required to be set in English and Hindi version.

**Unit- I**

Indian Contract Act: - Valid contract and its elements; Void and void able agreements; Void and illegal agreements; Offer and acceptance; Contractual capacity of parties; Free consent of parties; Lawful consideration and object; Agreements expressly declared as void.

**Unit- II**

Contingent Contracts: Quasi contracts; Discharge of contracts; Methods of discharge of contracts; Consequences of Breach of contracts.

Contract of Indemnity and guarantee: - Elements of contract of Indemnity; Rights of Indemnity Holder and indemnifier Guarantee: - features of contract of guarantee; Rights and Liabilities of surety; Discharge of surety; Difference between contract of indemnity and Guarantee.

**Unit- III**

Contract of Bailment: - Meaning; types of bailment, Termination of bailment, Duties and rights of bailor and bailee.

Contract of Agency: Methods of creation and termination of agency; Extent of agents authority; Sub- agent and substituted agent; Agents duties to Principal and right of an agent against principal; Liability of principal to third party and agents personally liable to third party.

**Unit- IV**

Consumer Protection Act 1986: Salient features of consumer Protection Act; Rights of consumers; consumer Protection councils; consumer disputes redressal machinery.

Competition Act, 2002. Pledge & Lien- rights and duties of pledger and pledge, types of lien.

**REFERENCES: (Latest edition of textbooks may be used)**

1. Kuchhal, M. C. Business Laws, Sultan Chand & Co., New Delhi.
2. Kapoor, N. D., Merchantile Law. Sultan Chand & Co., New Delhi.
3. Resai T. R. Partnership Act, S. C.Sarkar and Sons, Kolkata.
4. Singh, Avatar, Business Law, eastern book co., Lucknow.

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**Corporate Law-I**  
**BCP-207**

**Maximum Marks: 100****Theory Marks: 80****Internal Marks: 20****Time: 3Hrs****Total Credits: 5****L-4 T-1 P-0**

**Examiner's Instructions** - The Examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 8 small questions of 2 marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit. All the questions shall carry 16 marks each. The question paper is required to be set in English and Hindi version.

**Unit- I**

Company- Meaning and Characteristics Features of company; Types of companies, advantages and disadvantages of incorporation; Lifting of corporate veil.

**Unit- II**

Formation of Company: - Promotion of company; Functions of promoter; importance of promoter; Rights of promoters; Duties of promoters; Liabilities of promoters; Pre- incorporation contracts, Incorporation and commencement of Business.

**Unit- III**

Prospectus: Definition; Public offer, contents; misleading prospectus and its consequences. Memorandum of Association: - Meaning; importance; clauses of memorandum of association and their Alteration.

**Unit- IV**

Articles of Association: - Meaning; contents; alteration of articles of association; constructive notice and doctrine of indoor management. CSR Clause: Section 135, Dimensions / Areas of CSR.

**REFERENCES**

1. Kuchal M. C. Modern Indian Company Law Shri Mahavir Books, Noida.
2. Kapoor N. D. Company Law: incorporating the provisions of the companies Amendment Act.
3. Singh Avtar Company Law Eastern Book Company, Lucknow.
4. Kumar, G. B. & Kinneri, J. Business Laws, International Book House.
5. Resai T. R. Partnership Act, S. C. Sarkar and Sons, Kolkata.

**Note: latest edition of textbooks may be used.**

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**Human Resource Management**  
**BCP-209**

**Maximum Marks: 100**

**Theory Marks: 80**

**Internal Marks: 20**

**Time: 3Hrs**

**Total Credits: 5**

**L-4 T-1 P-0**

**Examiner's Instructions** - The Examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 8 small questions of 2 marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit. All the questions shall carry 16 marks each. The question paper is required to be set in English and Hindi version.

**Unit-I**

An Introduction to Human Resource Management: Definition, importance objectives and scope of Human Resource Management (HRM). Function of Human Resource Management: - Managerial and Operative Functions

Qualifications and qualities of human resource manager in an organization, Evolution and Growth of Human Recourse Management (HRM) in India.

**Unit-II**

Recruitment Selection and Training: Recruitment: - Meaning, Steps in recruitment policy, sources and modes of recruitment. Selection: - Meaning, Essentials of Selection Procedure, Stages in Selection procedure.

Training: - Concept, Need, Methods and importance of Training

**Unit-III**

Wage and Wage Incentives: Wages: - Meaning, Objective and Theories of wages, methods of wage programme: - Time wages and Piece wages methods, Essentials of satisfactory wage policy.

Wage Incentives: - Concept, Need and Importance of Incentives. Special Incentives, Prefect sharing and Labour Co. Partnership and Essentials of Ideal Incentives system.

**Unit- IV**

Industrial Relations: Industrial Relations: Concept, Importance and Objectives of industrial relations, Contents of industrial relations. Participants of Industrial relation and Recruitment of good Industrial relation programme. Industrial Disputes Act, 1947.

**REFERENCES**

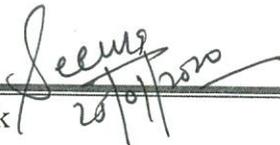
1. Human Resource Management: Concepts and Issues, by T.N. Chhabra, Dhanpat Rai & Co. New Delhi.

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2. Human Resource Management by R. Wayne Mondy, Pearson Publications, Delhi.
3. Human Resource Management by C. B. Gupta.

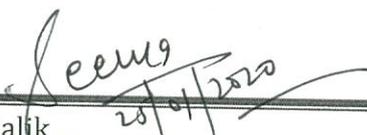
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## DISCIPLINE SPECIFIC ELECTIVES

<b>Discipline Specific Elective (DSE) Group- A</b>	BCP-211	Fundamentals of Insurance
	BCP-213	Polity and Corporate Governance
	BCP-215	Production Management
	BCP-217	Computer Applications of Information Technology and Business

  
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**Fundamentals of Insurance**  
**BCP-211**

**Maximum Marks: 100**

**Theory Marks: 80**

**Internal Marks: 20**

**Time: 3Hrs**

**Total Credits: 5**

**L-4 T-1 P-0**

**Examiner's Instructions** - The Examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 8 small questions of 2 marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit. All the questions shall carry 16 marks each. The question paper is required to be set in English and Hindi version.

**Unit- I**

Insurance: History and Development; Meaning; Importance and types of insurance; Nature; Main principles of insurance. IRDA and its functions.

**Unit-II**

Life Insurance: Main Elements, Importance, types of life Insurance Policies, Annuities, Premium Determination under life Insurance; Insurance providing agencies in India.

**Unit- III**

General Insurance, Marine Insurance; Main Elements, Marine Losses, Types of Marine Insurance policies.

Fire Insurance; Elements, Premium Determination, Types of Policies. Important Provisions of Motor Insurance, Aircraft Insurance

**Unit-IV**

Risk Management and Insurance: Concept and its classification, identification & evaluation of risk, process of risk management, risk control.

Distribution channels in insurance business.

**REFERENCES**

1. Mishra, M. N., Insurance Principles and Practices, S. Chand and Co.
2. Radhaswamy, V. N., and Vasudevan, S. V., Insurance Principles and Practice, S. Chand and Co., New Delhi.
3. Gupta, O. S., Life Insurance, Frank Brothers, New Delhi.
4. Pal, K., Bodla, B. S., and Garg, M. C., Insurance Management, Deep & Deep Publications, New Delhi.

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**Polity and Corporate Governance**  
**BCP-213**

**Maximum Marks: 100****Theory Marks: 80****Internal Marks: 20****Time: 3Hrs****Total Credits: 5****L-4 T-1 P-0**

**Examiner's Instructions-** The Examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 8 small questions of 2 marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit. All the questions shall carry 16 marks each. The question paper is required to be set in English and Hindi version.

**Unit I**

Concepts of welfare state. Functions of a welfare state; Emergence of civil society; Factors leading to emergence of civil society; Concept of liberty, Theories of liberty, Concept of equality, Dimensions of equality; Concept of justice, dimensions of justice, Various philosophies of justice

**Unit-II**

Idea of A Good Society; Moral Reasoning, Theories of Moral Reasoning; Accountability, Responsibility, Leadership; Diversity, Relevance of diversity in Business; Discrimination at workplace; Globalisation; Ethical Conduct of Multinational Corporations.

**Unit-III**

Indian Political System; Making of India's Constitution, Constituent assembly, philosophy, Preamble, Fundamental Rights, Directive Principles of state policies, Secularism, Problems and trends.

Communalism, Regionalism and Separatism; Nature of India's Federal system, Centre-state relations, Issues and problems, Citizenship, Separation of powers, Union executive, President, Prime Minister, Governor, Legislature, Organization and Functions.

**Unit-IV**

Governance: Concepts, Nature, Meaning and Forms of public accountability and redressal of public grievances with special reference to RTI, Lokpal and Lokayukta.

Election Commission, Association for Democratic Reforms (ADR), Bringing people closer to Administration: E-governance; Political Representation, Third tier of government; Panchayati Raj System, Urban Local Bodies, Public Policy, Public Finance, Budget.

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**REFEENCES**

1. Austin, Granville. The Indian Constitution of a Nation, Oxford University Press.
2. Basu, Durga Das., An Introduction to the Constitution of India, Prentice Hall.
3. Fadia, M. L., & Fadia, Kuldeep., Indian Government and Politics, Rawat Publications.

**Note: Latest edition of books may be used.**

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**Production Management****BCP-215****Maximum Marks: 100****Theory Marks: 80****Internal Marks: 20****Time: 3Hrs****Total Credits: 5****L-4 T-1 P-0**

**Examiner's Instructions-** The Examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 8 small questions of 2 marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit. All the questions shall carry 16 marks each. The question paper is required to be set in English and Hindi version.

**Unit-I**

Introduction: Concept, nature and scope of Production Management; Evolution of production function; Production Process, Organization of production function; Relationship between production and other functions. Responsibility of production manager.

**Unit-II**

Location and Layout; Location: nature, objectives and significance, Theories of location; factors influencing location. Layout: Meaning, objectives and types; principles of layout; factors affecting layout.

**Unit-III**

Production: Planning and Control. Production Planning; Concept, need and Types of Production planning; Production planning techniques. Factors influencing Production Planning. Production Control: Meaning, objectives and elements; Control techniques, Production Control in different Production Systems; Benefits & limitations.

**Unit-IV**

Quality Control and Plan Maintenance. Meaning of EOQ, Model of EOQ, ABC analysis. Quality control: Meaning, scope, objectives and organization; Quality Control Techniques. Plant Maintenance: Meaning, scope, objectives, types; Maintenance programme techniques & Organization.

**REFERENCES**

1. Chaturvedi, M., New Product Development, Wheeler Publications, New Delhi.
2. Ramanuj, M., Product Management in India, Prentice Hall, New Delhi.
3. Moise, S., Successful Product Management, Kogan page, New York.
4. Moore, W.I., Product Planning Management, McGraw Hill, Boston.

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w.e.f. 2020-21

5. Urban, Glen L., John R. Haqnsen and Nikilesh Dholakia: Essentials of New Product Management, Prentice Hall, Englewood Cliff, New York.

Note: latest edition of books may be used.

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**Computer Applications of Information Technology and Business**  
**BCP-217**

**Maximum Marks: 100****Theory Marks: 80****Internal Marks: 20****Time: 3Hrs****Total Credits: 5****L-4 T-1 P-0**

**Examiner's Instructions-** The Examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 8 small questions of 2 marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit. All the questions shall carry 16 marks each. The question paper is required to be set in English and Hindi version.

**Unit-I**

Information Technology Basics: Introduction, Types of Information, Levels of Information, Information processing life cycle, Components of IT, Role of Information technology; Information Technology and Internet services.

Electronic Data Interchange: - Basics of EDI, Financial EDI, Advantages and Applications of EDI

**Unit-II**

Data Communication: Introduction, Modes of Data Communication, Forms of Data Transmission, Data Transmission measurement, Synchronous and Asynchronous Communication, Data Transmission Media: Wire-Cable, Fiber- Optics, Microwave, Communication Satellite, Switching Techniques: - Circuit switching, Message and Packet Switching.

Computer Networks: Introduction, Types of Network, LAN, MAN, WAN, Wireless Network, Network Topologies.

**Unit-III**

Internet Concept and Technologies: Concept and evolution of Internet, Benefit of Internet, Hardware and Software requirement for the Internet, Intranet and Extranet Uses of the Internet, ISPs, Ways to Access the Internet, Internet Accounts, Internet Addressing, Internetworking Tools: Bridges, Routers, Gateways, Basic Internet Services: E-Mail, FTP, Mailing List, IRC, Telnet, Usenet News group, WWW, Internet Phone, Uploading and Downloading Information from the Internet, Web Search Engines.

**Unit-IV**

Applications Software Packages:- Features of word Processing Packages, Spreadsheet Packages, Graphics Packages and Personal Assistance Packages, Database Software (MS Access); Creating data tables, Editing a database, Performing Queries, Generating Reports, Creating and Customizing a Form, Features of MS Access.

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**REFERENCES**

1. Gill S. N., Information Technology and Computer Fundamental,
2. Douglas E. C., & Narayanan, M. S., Computer Networks and Internets, Dorling Kinderslay.
3. Leon, A., Introduction to Information System, McGraw-Hill Education (India) pvt.Ltd. B-4, Sector-63, Dist. Gautam Budh Nagar, Noida, Uttar Pradesh,-201301.

**Note: Latest edition of books may be used.**

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**Corporate Accounting-II**  
**BCP-202**

**Maximum Marks: 100**

**Theory Marks: 80**

**Internal Marks: 20**

**Time: 3Hrs**

**Total Credits: 5**

**L-4 T-1 P-0**

**Examiner's Instructions-** The Examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 8 small questions of 2 marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit. All the questions shall carry 16 marks each. The question paper is required to be set in English and Hindi version.

**Important:** *The Examiner will set at least THREE numerical and THREE theoretical questions in the question paper restricting one numerical from one unit.*

**Unit- I**

Reconstruction of companies: Accounting for Internal Reconstruction and External Reconstruction in the nature of merger and purchase.

**Unit- II**

Liquidation of a company: Meaning, types of liquidation and insolvency, Liquidators' statement of account, Deficiency or surplus account, Corporate financial reporting for financial institutions.

**Unit- III**

Final Accounts of Banking Companies, Schedule for Profit and Loss A/C and Schedule of Balance Sheet.

**Unit- IV**

Holding Companies: Meaning of holding and subsidiary company, capital reserve, minority interest, accounting records in the books of holding company, intercompany transaction, consolidated Profit and Loss A/C.

**REFERENCES**

1. Shukla M. C, Grewal T. S and Gupta S. C., Advance Accounts, S .Chand and Co., New Delhi.
2. Gupta R. L and Radha Swami M., Company Accounts, S. Chand and Co., New Delhi.
3. Monga J. R., Ahuja G. and Sehgal A., Financial Accounting, Mayur Paper Bags, Noida.
4. Goel, D. K., Corporate Accounting, Arya Publications, New Delhi
5. Tulsian P.C, and Tulsian B, Corporate Accounting, S.Chand and Co., New Delhi

**Note:** Latest edition of books may be used.

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**Quantitative Techniques for Business -11****BCP-204****Maximum Marks: 100****Theory Marks: 80****Internal Marks: 20****Time: 3Hrs****Total Credits: 5****L-4 T-1 P-0**

**Examiner's Instructions-** the Examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 8 small questions of 2 marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit. All the questions shall carry 16 marks each. The question paper is required to be set in English and Hindi version. *Statistical tables will be made available if required.*

**Important:** The Examiner will set at least THREE numerical and THREE theoretical questions in the question paper restricting one numerical from one unit.

**Unit – I**

Linear Programming: Concept, application in business, graphic method of linear programming. Simplex method, Big M method.

**Unit- II**

Transportation and Assignment problem: Assumptions, formulation and solution of transportation model, transshipment problems, definition of assignment model, Hungarian model for solution of assignment problems, travelling salesmen problem.

**Unit- III**

Network Analysis Techniques: Concept, history, importance, CPM / PERT: concept, related terminologies, comparison, solving business problems, applications, limitations.

**Unit- IV**

Association of Attributes: Related terminologies, types of association, methods of calculating association two, three attributes.

**REFERENCES**

1. Gupta S. P., Statistical methods, S.Chand& Co., New Delhi.
2. Sharma S. C., and Jain R. C., Business Statistics, Arya Publications, New Delhi
3. Thukral J. K., Fundamentals of Business Statistics, Taxmann's, New Delhi
4. Sharma S. C. and Jain V., Business Statistics, Arya Publications, New Delhi
5. Shukla S. M. and Gupta K. L., Advance Statistics, Sahitya Bhawan Publications, Agra, Uttar Pradesh

**Note: Latest edition of books may be used.**

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**Business Regulatory Framework – II**  
**BCP-206**

**Maximum Marks: 100****Theory Marks: 80****Internal Marks: 20****Time: 3Hrs****Total Credits: 5****L-4 T-1 P-0**

**Examiner's Instructions** - The Examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 8 small questions of 2 marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit. All the questions shall carry 16 marks each. The question paper is required to be set in English and Hindi version.

**Unit- I**

Indian Partnership Act – Nature of Partnership firm; test of partnership; Duties and Rights of partners; Relations of partners to third parties; position of minor in partnership; Reconstitution of a partnership firm; Registration of firm.

Dissolution of firm: - Modes of dissolution; consequences of dissolution of firm; settlement of accounts after dissolution.

**Unit- II**

Negotiable Instruments Act: Introduction; Promissory notes; Bills of Exchange; cheques, Parties to negotiable Instruments; Discharge of parties from Liability; Dishonour & discharge of Negotiable Instruments and consequences on the negotiating parties. Presentment of Negotiable Instrument; Negotiation.

**Unit- III**

Sales of Goods Act: - Introduction; formation of contract of sale of Goods; conditions and warranties; Transfer of property or ownership; Performance of contract- Delivery and Payment; Rights of unpaid seller; Breach of contract and its consequences. Difference b/w sales and agreement to sale.

**Unit- IV**

RTI Act: Features, rights and importance. An overview of copyright and patent acts. An overview of cyber laws.

**REFERENCES**

1. Kuchhal M.C. Business Laws, Sultan Chand & Co., NewDelhi.
2. Kapoor, N.D. Merchantile Law. Sultan Chand & Co., NewDelhi.
3. Resai T.R. Partnership Act, S.C.Sarkar and Sons,Kolkata.
4. Tulsian P.C. Business Law, Mc Graw- Hill Publication, New Delhi
5. Maheshwari S.N., Maheshwari, S.K., and Maheshwari S.K; Business Law, Vikas Publishing House Pvt Ltd, Noida.

**Note: Latest edition of books may be used.**

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**Corporate Law - II****BCP-208****Maximum Marks: 100****Theory Marks: 80****Internal Marks: 20****Time: 3Hrs****Total Credits: 5****L-4 T-1 P-0**

**Examiner's Instructions** - The Examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 8 small questions of 2 marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit. All the questions shall carry 16 marks each. The question paper is required to be set in English and Hindi version.

**Unit- I**

Depository System: Meaning and importance; Shares:-; Types of shares; Allotment of Shares; Transfer and Transmission of shares; Paperless Trading – Benefits and Procedure, demat account; Need for educating investors

**Unit- II**

Share capital: - Meaning and forms of share capital; Alteration of share capital; Reduction of share capital; Further issue of share capital; Rights of pre-emption of shares.

Shareholders and Members: - Difference between Shareholders and members; Modes of acquiring membership; termination of membership; who may be members? Rights and Liabilities of members.

**Unit- III**

Meetings of Company: - Essentials of valid meeting; meetings of Shareholders: - Statutory meeting; Annual general meeting; Extra-ordinary general meeting; meetings of board of directors; Proxy; Voting, Notice, Agenda and Minutes of meetings.

Directors: - Duties, Powers, Liabilities, Appointment and removal of directors.

**Unit- IV**

Winding Up: - Meaning; Winding up by the Tribunal- Petition for winding up; Voluntary winding up: Powers and Duties of company Liquidator, consequences of winding up.

**REFERENCES**

1. Kuchal M. C. Modern Indian Company Law, Shri Mahavir Books, Noida.
2. Kapoor N. D. Company Law, Sultan Chand & Co., New Delhi.
3. Singh A. Company Law, Eastern Book Company, Lucknow.
4. Aggarwal S. C. Company Law, Dhanpat Rai Publications, New Delhi.
5. Tripathi S. C. Company Law, Central Law Publications, New Delhi

**Note: Latest edition of books may be used.**

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**Marketing Management**  
**BCP-210**

**Maximum Marks: 100****Theory Marks: 80****Internal Marks: 20****Time: 3Hrs****Total Credits: 5****L-4 T-1 P-0**

**Examiner's Instructions-** The Examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 8 small questions of 2 marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit. All the questions shall carry 16 marks each. The question paper is required to be set in English and Hindi version.

**Unit- I**

Marketing: Introduction, nature, scope, importance of marketing; Marketing concepts- Traditional and Modern.

Market Segmentation: - Concept, Importance and basis of market segmentation. Consumer Behavior- Nature, Scope, Importance, Factors affecting buyer behavior and market research process

**Unit- II**

Product Planning and Development: - Importance and scope of product Planning in marketing; Stages of New product development. Product Life cycle: - Stages of Product life cycle; factors affecting product life cycle.

Branding and Trademark - Difference between brand and trademark; advantages and criticism of branding; types of branding; Brand Polices and Strategies.

**Unit- III**

Labelling and Packaging. Pricing: - Meaning; Importance, Factors affecting pricing, pricing objectives, Types of price policy and pricing strategies, Distribution channels.

**Unit- IV**

Advertising: Concept; Importance and criticism of advertising; Media of advertising; Evaluating advertising effectiveness. Promotion- Personal selling and public relation.

Sales Promotion: Importance, Methods, Functions and Publicity.

**REFERENCES: (Latest edition of books may be used.)**

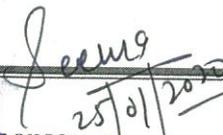
1. Kotler, P. and Keller, K. V. Marketing Management, Prentice Hall of India, New Delhi
2. Ramaswamy, V. S. and Namakumari, S. Marketing Management: Global Perspective Indian Context, Sage Publications Inc., New Delhi
3. Gupta C. B. Marketing Management, Sultan Chand & Co., New Delhi
4. Mahajan J. P and Mahajan A, Marketing Management, Mayur Paper Back, Noida.
5. Karunakaran, K. Marketing Management, Himalaya Publishing House, New Delhi.

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## DISCIPLINE SPECIFIC ELECTIVES

<b>Discipline Specific Elective (DSE) Group- B</b>	BCP-212	Business Ethics
	BCP-214	Banking and Banking Laws
	BCP-216	Basics of Retailing
	BCP-218	Cyber Laws and Cyber Security

  
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**Business Ethics**  
**BCP-212**

**Maximum Marks: 100****Theory Marks: 80****Internal Marks: 20****Time: 3Hrs****Total Credits: 5****L-4 T-1 P-0**

**Examiner's Instructions** - The Examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 8 small questions of 2 marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit. All the questions shall carry 16 marks each. The question paper is required to be set in English and Hindi version.

**Unit-I**

Thinking conceptually about Politics: Liberty, Equality, Justice, Rights and Recognition, The idea of a good society.

Concept of Business Ethics and Corporate Social Responsibility, CSR Clause in India.

**Unit-II**

Domain of Politics and ethics: Democracy and Welfare State, Market and Globalization. Approaches to Moral Reasoning: Consequentialism, DE ontologism, Teleological reasoning.

**Unit-III**

Politics and Ethics in Business: Corporate Code of Ethics. Environment, Accountability, Responsibility, Leadership, Diversity

Corporate Social Responsibility: Arguments For and against; Strategic Planning and corporate social Responsibility; Corporate Philanthropy.

**Unit-IV**

Cases of corruption, corporate scandals in India, Whistle Blowing, Insider Trading, Discrimination, Advertising, Consumer Rights

**REFERENCES**

1. Sharma, F. C. Business Values & Ethics – Shree Mahavir Book Depot, Nai Sarak, New Delhi.
2. Murthy, C. S. V. Business Ethics, Himalya Publishing House, New Delhi.
3. Parkashan, S. Managerial Ethics, Rajat Publications, New Delhi.
4. Dave, C. L., Social Accounting, Renuka Publishers, Jodhpur.
5. Fernando, A. C. Business Ethics: An Indian Perspective, Pearson Education, New Delhi

**Note: Latest edition of books may be used.**

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**Banking and Banking Laws**  
**BCP-214**

**Maximum Marks: 100****Theory Marks: 80****Internal Marks: 20****Time: 3Hrs****Total Credits: 5****L-4 T-1 P-0**

**Examiner's Instructions** - The Examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 8 small questions of 2 marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit. All the questions shall carry 16 marks each. The question paper is required to be set in English and Hindi version.

**Unit-I**

Definition of Bank, Commercial Banks: Importance, functions, structure of Commercial Banking system in India. Regional Rural Banks, Cooperative Banking in India.

Credit Creation: Process of Credit Creation and its Limitations.

**Unit-II**

Reserve Bank of India: Functions, regulation and control of credit, monetary policy. Banking sector reforms in India, income recognition, assets classification and capital adequacy norms.

**Unit-III**

Determination and Regulation of Interest Rates in India. Relationship between banker and Customer, Definition of Customer, General Relationship between banker and customer, obligation of banker, Garnishee order, banker's rights. Special types of Bankers Customers

**Unit-IV**

Rights and Liabilities of parties for Negotiable instruments: Capacity of parties: Minor's position, legal representative, Liability of parties, Drawer of Bill or Cheque, Liability of Maker of note & Acceptor of Bill, Liability of endorsed Negotiable Instruments without Consideration, Instrument obtained by Unlawful means. Endorsements: Definition of Endorsement, Legal provisions regarding Endorsement, General rules regarding forms of endorsement, regular forms of Endorsement, Kinds of Endorsement.

**REFERENCES**

1. Chaudhary, R. N. Banking Laws, Central Law Publications, New Delhi.
2. Gupta, H. P. Banking Law, Central Law Agency, New Delhi.
3. Mishra, S. Banking Law and Practice, Sultan Chand & Co., New Delhi.
4. Gupta, O. P. Banking Laws and Practices in India, Sahitya Bhawan Publications, Agra. Uttar Pradesh

**Note: Latest edition of books may be used.**

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**Basics of Retailing**  
**BCP-216**

**Maximum Marks: 100****Theory Marks: 80****Internal Marks: 20****Time: 3Hrs****Total Credits: 5****L-4 T-1 P-0**

**Examiner's Instructions** - The Examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 8 small questions of 2 marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit. All the questions shall carry 16 marks each. The question paper is required to be set in English and Hindi version.

**Unit-I**

Introduction: Meaning, nature, scope, importance, growth and present size. Career option in retailing; technology induction in retailing; Future of retailing in India.

**Unit-II**

Types of Retailing: Stores classified by owners; Stores classified by merchandising categories; Wheel of retailing; Traditional retail formats vs. modern retail formats in India; Store and non-store based formats;

Cash and carry business - Meaning, nature and scope; Retailing models – Franchiser franchisee, directly owned; Wheel of retailing and retailing life cycle; Co-operation and conflict with other retailers.

**Unit-III**

Management of Retailing Operations: Retailing management and "the total performance model"; Functions of retail management; Strategic retail management process.

**Unit-IV**

Retail Planning: Importance and process; Developing retailing strategies, objectives, action plans, pricing strategies and location strategies.

**REFERENCES**

1. Mutafa, A. Retail Management, Himalaya Publishing House, New Delhi.
2. Berman, B. and Evans, J. R. Retail Management, Pearson Education, New Delhi
3. Nair, S. R. Retail Management, Himalaya Publishing House, New Delhi.
4. Vedamani, G. G. Retail Management, Pearson Education, New Delhi.

**Note: Latest edition of books may be used.**

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**Cyber Laws and Cyber Security**  
**BCP-218**

**Maximum Marks: 100****Theory Marks: 80****Internal Marks: 20****Time: 3Hrs****Total Credits: 5****L-4 T-1 P-0**

**Examiner's Instructions** - The Examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 8 small questions of 2 marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit. All the questions shall carry 16 marks each. The question paper is required to be set in English and Hindi version.

**Unit-I**

Cyber Crimes: Introduction; Distinction between cybercrime and conventional crimes; cyber forensic; Kinds of cybercrimes- cyber stalking, cyber terrorism, forgery and fraud, crimes related to IPRs, computer vandalism; privacy of online data; cyber jurisdiction; copyright issues; and Domain name disputes etc.

**Unit-II**

Definition and Terminology (Information Technology Act, 2000), Concept of Internet, Internet Governance, E-Contract, E-Forms, Encryption, Data Security. Access, Addressee, Adjudicating officer, Affixing Digital Signatures, Appropriate Government, Certifying Authority, Certification Practice Statement, Computer, Computer Network, Computer Resource, Computer System, Cyber Appellate Tribunal, Data, Digital Signature, Electronic Form, Electronic Record, Information, Intermediary, Key Pair, Originator, Public Key, Secure System, Verify, Subscriber as defined in the Information Technology Act, 2000.

**Unit-III**

Electronic Records: Authentication of Legal Records; Legal Recognition of Electronic Records; Legal Recognition of Digital Signatures in Government and its agencies; Retention of Electronic Records; Attribution, Acknowledgement and dispatch of Electronic Records; Secure Electronic Records and Digital Signatures

**Unit-IV**

Regulatory Framework: Regulation of certifying Authorities; Appointment and Functions of Controller; License to Issue Digital Signatures Certificate; Renewal of License; Controller's powers; Procedures to be followed by certifying Authority; Issue, Suspension and revocation off digital signatures certificate, duties of subscribers; penalties and adjudication; appellate tribunal; Offences

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**REFERENCES**

1. Turban, E., Lee, J., King, D. and Chung, H.M. Electronic Commerce- A Managerial Perspective, Pearson Education, New Delhi.
2. Joseph, P. T., E-Commerce- An Indian Perspective, PHI, New Delhi.
3. Chaffey, D., E-business and E-Commerce Management, Pearson Education, New Delhi.
4. Painttal, D., Law of Information Technology, Taxman Publication Pvt. Ltd., New Delhi.
5. Dietel, H. M., Dietel, P. J., and Steinbuhler, K., E-business and E-commerce for managers, Pearson Education, New Delhi.

**Note: Latest edition of books may be used.**

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**Taxation Laws**  
**BCP-301**

**Maximum Marks: 100**

**Theory Marks: 80**

**Internal Marks: 20**

**Time: 3Hrs**

**Total Credits: 5**

**L-4 T-1 P-0**

**Examiner's Instructions:** -The Examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 8 small questions of 2 marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit. All the questions shall carry 16 marks each. The question paper is required to be set in English and Hindi version.

**Important:** *The Examiner will set atleast THREE practical and THREE theoretical questions in the question paper restricting one numerical from one unit.*

**Unit-I**

Income Tax: An introduction and important definitions, agriculture Income, residential status and incidence of Tax Liability, Exempted incomes. Income from Salaries: salaried employees and post retirement.

**Unit-II**

Profits and Gains from Business or Profession; Depreciation; Income from House Property. Capital Gains: Capital assets, computation of short term and long term capital gains.

**Unit III**

Income from other sources, clubbing of incomes & aggregation of incomes, set off and carry forward of losses, Deductions to be made in computing total income.

**Unit IV**

Income Tax authorities & their powers; procedure for assessment; Deduction of Tax at Source (TDS); advance payment of tax. Recovery & refund of tax; appeals & revision; penalties, offences & prosecutions.

**REFERENCES**

1. Mehrotra, H. C. and Goya, S. P., Direct Taxes law & Practice, Sahitya Bhawan Publications, Agra.
2. Prasad, B., Direct Taxes law & Practice, Wishwa Prakashan, New Delhi.
3. Ahuja, G. and Gupta, R., Simplified Approach to Income Tax, Sahitya Bhawan Publication, Agra.

**Note: Latest edition of books may be used.**

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**Cost Accounting -I**  
**BCP-303**

**Maximum Marks: 100****Theory Marks: 80****Internal Marks: 20****Time: 3Hrs****Total Credits: 5****L-4 T-1 P-0**

**Examiner's Instructions:-**The Examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 8 small questions of 2 marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit. All the questions shall carry 16 marks each. The question paper is required to be set in English and Hindi version.

**Important:** *The Examiner will set atleast THREE practical and THREE theoretical questions in the question paper restricting one numerical from one unit.*

**Unit-I**

Cost Concepts: Meaning of cost, costing and cost accounting, elements and types of cost and costing, cost centres and profit centres, role and responsibilities of cost accountant.

Cost Accounting: Features, scope of cost accounting, methods, objectives, importance and limitations. Difference and similarities of cost accounting system with financial accounting system and management accounting system.

Material Control: Meaning and objectives of material control, material purchase procedure. Methods of Valuing Material Issues. Wastage of material – main types.

**Unit – II**

Labour Cost Control; Importance, methods of time keeping and recording; Treatment and control of Labour Turnover, Idle Time, Overtime. Systems of Wage Payment-Time Wage System, Piece Wage System. Incentive Wage plans – Individual plans and group plans.

**Unit – III**

Overheads; Meaning and Types; Allocation, Apportionment and Absorption of Overheads. Reconciliation of cost and financial accounts: Meaning. Objectives and procedure.

**Unit – IV**

Unit and output costing: Meaning and objectives; Cost Sheet: Meaning, prepara, preparation of cost sheet; determination of tender price and accounting procedures. Process Costing : Meaning; Uses; Preparation of process account, Treatment of Normal Wastage, Abnormal Wastage, Abnormal Effectiveness; treatment of opening and closing stock (Excluding Work in Progress); Joint Product and By Product: Main methods of apportionment of Joint cost. Inter process profits.

**REFERENCES**

1. S. P. Iyengar, S. P., Cost Accounting, Sultan Chand & Sons, New Delhi.
2. Jain, S. P., and Narang, K. L. Cost Accounting: Principles and Practice, Kalyani Publishers, Ludhiana.

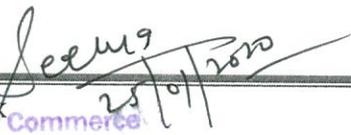
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3. Maheshwari, S. N. and Mittal, S. N., Cost Accounting, Mahavir Book Publishers, Delhi.
4. Grewal, T. S., Shukla, M. C., and Gupta, M. C., Cost Accounting, Sultan Chand & Sons.
5. Aggarwal, M. L. and Gupta, K. L., Cost Accounting, Sahitya Bhawan Publications, Agra.

**Note: Latest edition of books may be used**

  
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**Financial Management-I**  
**BCP-305**

**Maximum Marks: 100**

**Theory Marks: 80**

**Internal Marks: 20**

**Time: 3Hrs**

**Total Credits: 5**

**L-4 T-1 P-0**

**Examiner's Instructions:** -The Examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 8 small questions of 2 marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit. All the questions shall carry 16 marks each. The question paper is required to be set in English and Hindi version. *Statistical tables will be made available if required.*

**Important:** The Examiner will set atleast THREE practical and THREE theoretical questions in the question paper restricting one numerical from one unit.

**Unit – I**

Finance: Concept and types of finance, sources of finance, traditional and modern concept, scope, functions and objectives. Financial Manager's role, Profit maximization vs Wealth maximization.

**Unit – II**

Analysis and Interpretation of Financial Statements: Meaning and types of financial statements, analysis and interpretation of financial statements, Types of financial analysis, steps involved in financial analysis, techniques of financial analysis.

Ratio Analysis: Meaning of ratios, classification of ratios, profitability ratios, balance sheet ratios and turnover ratios, advantages and limitations of ratio analysis.

**Unit – III**

Cash Flow Statement and Fund Flow Statement: Meaning, objectives, limitations, comparison between fund flow and cash flow statement and accounting procedure.

**Unit – IV**

Capital Budgeting: Meaning, nature, need, importance, appraisal methods, capital rationing.

**REFERENCES**

1. Pandey, I. M., Management Accounting, Vikas Publishing House, New Delhi.
2. Gupta, S. P., and Gupta, K. L. Management Accounting, Sahitya Bhawan Publications, Agra
3. Maheshwari, S. N. and Mittal, S. N., Accounting for Managers, Mahavir Book Publishers, Delhi.
4. Aggarwal, P., Aggarwal, S., Cost and Management Accounting, Sultan Chand & Sons, New Delhi.
5. Gupta, K. L., Management Accounting, Sahitya Bhawan Publications, Agra.
6. Khan, M. Y. & Jain, P. K., Financial Management, McGraw Hill Publication.

**Note: Latest edition of books may be used.**

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## DISCIPLINE SPECIFIC ELECTIVES

<b>Discipline Specific Elective (DSE) Group- C</b>	BCP-307	Entrepreneurship and Small Scale Business
	BCP-309	Secretarial Practices
	BCP-311	Basics of E-commerce
	BCP-313	Investment Management

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**Entrepreneurship and Small Scale Business**

BCP-307

**Maximum Marks: 100****Theory Marks: 80****Internal Marks: 20****Time: 3Hrs****Total Credits: 5****L-4 T-1 P-0**

**Examiner's Instructions:** The Examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 8 small questions of 2 marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit. All the questions shall carry 16 marks each. The question paper is required to be set in English and Hindi version.

**Unit – I**

Entrepreneur: Concept and types of entrepreneur. Entrepreneurship: concept, determinants, importance and issues. Entrepreneurship vs. Management.

Roles and functions of entrepreneurs in relation to the enterprise and in relation to the economy. Entrepreneurship as a interactive process between the individual and the environment. Small business as the seedbed of entrepreneurship.

**Unit – II**

Opportunity scouting and idea generation: role of creativity & innovation and business research. Sources of business ideas. Entrepreneurial opportunities in contemporary business environment.

The process of setting up a small business: preliminary screening and aspects of the detailed study of the feasibility of the business idea ;Preparation of business plan and report on Experiential Learning of successful/unsuccessful entrepreneurs.

**Unit – III**

Managerial roles and functions in a small business. Designing and redesigning business processes, location, layout, operations planning & control. Basic awareness of the issues impinging on quality, productivity and environment. Managing business growth. The pros and cons of alternative growth options: internal expansion, acquisitions & mergers, integration & diversification. Crises in business growth.

**Unit – IV**

Issues in small business marketing. The concept and application of product life cycle (ptc), advertising & publicity, sales & distribution management. The idea of consortium marketing, competitive bidding/tender marketing, negotiation with principal customers. The contemporary perspectives on Infrastructure Development, Product and Procurement Reservation, Marketing Assistance, Subsidies and other Fiscal Monetary Incentives. National, state level and grass-root level financial and nonfinancial institutions in support of small business development.

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**REFERENCES**

1. Brandt, S. C., The 10 Commandments for Building a Growth Company, Macmillan Business Books, Delhi.
2. Bhide, A. V., The Origin and Evolution of New Businesses, Oxford University Press, New York
3. Desai, V., Small Scale Enterprises, Himalaya Publishing House, New Delhi.
4. Dollinger, M. J., Entrepreneurship: Strategies and Resources, Illinois, Irwin.
5. Holt, D. H., Entrepreneurship: New Venture Creation, Prentice-Hall of India, New Delhi.
6. Panda, S. C., Entrepreneurship Development, Anmol Publications, New Delhi.

**Note: Latest edition of books may be used.**

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**Secretarial Practices**  
**BCP-309**

**Maximum Marks: 100****Theory Marks: 80****Internal Marks: 20****Time: 3Hrs****Total Credits: 5****L-4 T-1 P-0**

**Examiner's Instructions:** The Examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 8 small questions of 2 marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit. All the questions shall carry 16 marks each. The question paper is required to be set in English and Hindi version.

**Unit – I**

Secretary: Meaning, definitions, functions, duties, responsibilities, powers, appointment, procedure; qualifications and disqualifications; position and removal of secretary.

**Unit – II**

Promotion of Company and Secretary: Duties of Secretary regarding formation of M/A and A/A and their alterations. Duties of secretary regarding issue of share certificate, share warrant and share stock, calls-in-arrear, forfeiture and re-issue of shares, transfer and transmission of shares.

**Unit – III**

Company Meeting & Secretary: Duties of Secretary regarding meetings, requisites of a valid meeting, secretarial duties regarding meetings of shareholders, meetings of Board of directors.

**Unit - IV**

Company Secretary and motion and Resolution, voting and proxy.

**REFERENCES**

1. Kapoor, N. D., Company Law Secretarial Practice, S. Chand & Co. New Delhi.
2. Ghosh, P. K., Text Book of Company Secretarial Practice, S. Chand & Co. New Delhi.
3. Sreenivasan, M. R., Company Law & Secretarial Practice, Margaham Publications, Chennai.
4. Chandratre, K. R., Company Law Secretarial Practice Manual, Lexis Nexis, New York

**Note: Latest edition of books may be used.**

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**Basics of E-commerce**  
**BCP-311**

**Maximum Marks: 100****Theory Marks: 80****Internal Marks: 20****Time: 3Hrs****Total Credits: 5****L-4 T-1 P-0**

**Examiner's Instructions:** The Examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 8 small questions of 2 marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit. All the questions shall carry 16 marks each. The question paper is required to be set in English and Hindi version.

**Unit-I: Introduction**

Introduction to E Commerce and definition, E-Commerce based activities, goals of E-Commerce, Technical components of E-Commerce, Functions, Advantages and disadvantages of E-Commerce, Scope of E-Commerce, Electronic Commerce Applications, Framework of E-Commerce, Supply Chain Management, Electronic Commerce and Electronic business.

**Unit-II: Planning Online-Business**

Internet and its Evolution, IT Infrastructure, Middleware, Domain names, Contents: Text and Integrating E-business applications, components of internet information technology structure, Development of Intranet, Extranet and their difference

**Unit-III: Operations of E Commerce**

Online Payment Mechanism; Electronic payment system(debit card, credit card, digital wallets and electronic fund transfer); payment gateways; launching, designing and building of websites visitors to website; Tools for promoting websites; Risk management options for e-payment systems.

**Unit-IV: Security and Legal Aspects of E-Commerce**

Threats in E-Commerce, Security of clients and services-provider; cyber laws- Relevant provisions of Information Technology Act 2000, offences, secure electronic records and digital signatures penalties and adjudication

**REFERENCES**

1. Agarwala, K. N., Lal, A. and Agarwala, D., Business on the Net: An Introduction to what's and how's of E-Commerce, Macmillan India Ltd.
2. Bajaj, D. N., E-Commerce, Tata McGraw Hill Company, New Delhi
3. Diwan, P and Sharma, S., Electronic Commerce- A Manager's Guide to E-Business, Vanity Books International, Delhi
4. Turban, E., Electronic Commerce: A Managerial Perspective, Pearson Education Asia.
5. Dietel, H M., Dietel, P. J., and Kate, S., E-business and E-Commerce for managers, Pearson Education, New Delhi.

**Note: Latest edition of books may be used.**

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**Investment Management**  
**BCP-313**

**Maximum Marks: 100**

**Theory Marks: 80**

**Internal Marks: 20**

**Time: 3Hrs**

**Total Credits: 5**

**L-4 T-1 P-0**

**Examiner's Instructions:** The Examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 8 small questions of 2 marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit. All the questions shall carry 16 marks each. The question paper is required to be set in English and Hindi version.

**Unit-I**

Investment: Meaning, nature and process. Investment avenues and alternations, concept and Measurement of Investment risk and return; Identification of Investment Opportunities; Speculation, Gambling and Investment activities.

**Unit-II**

Efficient Market theory or Hypothesis. Technical Analysis: Dow theory, Charting techniques, volume indicators.

**Unit-III**

Fundamental Analysis: Company Analysis, Industry Analysis and Economy Analysis, Technical v/s Fundamental analysis.

**Unit-IV**

Secondary Market: Stock Exchanges, Online Trading. Trading mechanism in Bombay Stock Exchange. Derivatives: Meaning, uses, Types, Derivatives in Indian capital market. Option Contracts: Meaning uses, Types (Elementary Introduction).

**REFERENCES**

1. Pandean, P., Security Analysis & Portfolio Management, Vikas Publishing house, New Delhi.
2. Bhalla, V. K., Investment Management, S. Chand & Sons, New Delhi.
3. Fisher and Jordon, Security Analysis & Portfolio Management, Pearsons Publications, India
4. Chandra, P., Investment Analysis & Portfolio Management, Tata Mc Graw Hill Publications, New Delhi.

**Note: Latest edition of books may be used.**

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**Cost Accounting-II**  
**BCP-302**

**Maximum Marks: 100**

**Theory Marks: 80**

**Internal Marks: 20**

**Time: 3Hrs**

**Total Credits 5**

**L-4 T-1 P-0**

**Examiner's Instructions:** The Examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 8 small questions of 2 marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit. All the questions shall carry 16 marks each. The question paper is required to be set in English and Hindi version.

**Important:** *The Examiner will set atleast THREE practical and THREE theoretical questions in the question paper restricting one numerical from one unit.*

**Unit – I**

Contract Costing: Meaning, main features, preparation of contract account, Escalation clause; contract near completion; cost plus contract.

Job and Batch Costing: Procedure, types of activities, advantages and limitations.

**Unit- II**

Standard Costing: Meaning, limitations, standard costs and budgeted costs, determination of standard cost, cost variances, direct material, direct labour and overheads.

**Unit – III**

Marginal Costing and Profit planning: Marginal costing, Absorption costing, Marginal cost, Cost volume Profit analysis, BEP Analysis, Key factor, BE chart, angle of incidence, concept of decision- making and steps involved, determination of sales mix, make or buy decisions.

**Unit-IV**

Budgetary Control: Meaning of budget and budgetary control, budgetary control as a management tool, limitations of budgetary control, forecasts and budgets, installation of budgetary control system, classification of budgets, fixed and flexible budgeting, performance budgeting, zero based budgeting and responsibility accounting.

**REFERENCES**

1. Iyengar, S. P., Cost Accounting, Sultan Chand & Sons, New Delhi.
2. Jain, S. P. and Narang, K. L., Cost Accounting – Principles and Practice, Kalyani Publishers, Ludhiana.
3. Maheshwari, S. N. and Mittal, S. N., Cost Accounting, Mahavira Publishers, Delhi.

**Note: Latest edition of books may be used.**

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**Financial Management-II**  
**BCP-304**

**Maximum Marks: 100**

**Theory Marks: 80**

**Internal Marks: 20**

**Time: 3Hrs**

**Total Credits 5**

**L-4 T-1 P-0**

**Examiner's Instructions:** The Examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 8 small questions of 2 marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit. All the questions shall carry 16 marks each. The question paper is required to be set in English and Hindi version.

**Important:** *The Examiner will set atleast THREE practical and THREE theoretical questions in the question paper restricting one numerical from one unit.*

**Unit – I**

Financial planning: Concept, types and process; Capitalisation: Over and under capitalization.

Cost of capital: Significance, determination and CAPM model.

Leverage analysis: Operating, financial and composite leverage: EBIT-EPS Analysis.

**Unit –II**

Capital structure theory and policy: Meaning, importance, determinants and theories of capital structure.

Dividend Theory and Policy: Issues in dividend policy, Walter's and Gordon's model of dividend relevance and objections of dividend policy, considerations in dividend policy, stability of dividends, forms of dividend.

**Units – III**

Working Capital Management: Meaning, nature and planning of Working Capital. Permanent and variable Working Capital. Balanced working position, determinates of working Capital. Issues of working Capital Management. Inventory Management: objectives, kinds and techniques and Valuation of inventory

**Unit-IV**

Management of cash: Motives of holding cash, cash management techniques, speedy cash collection, slowing disbursement and models. Marketable Securities and Receivables Management.

**REFERENCES**

1. Khan, M. Y. and Jain, P. K., Financial Management, Tata Mc Graw Hill Publications, New Delhi
2. Rustagi, R. P., Financial Management, Taxman's Publications, New Delhi
3. Chandra, P. Financial Management, Tata Mc Graw Hill Publications, New Delhi
4. Pandey, I. M. Financial Management, Vikas Publishing House, New Delhi
5. Bannerjee, A., Financial Management, Oxford University Press, India

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**Goods and Services Tax  
BCP-306**

**Maximum Marks: 100**

**Theory Marks: 80**

**Internal Marks: 20**

**Time: 3Hrs**

**Total Credits 5**

**L-4 T-1 P-0**

**Examiner's Instructions:** - The Examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 8 small questions of 2 marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit. All the questions shall carry 16 marks each. The question paper is required to be set in English and Hindi version.

**Unit-I**

Tax Structure in India, Direct and Indirect Taxes, Overview of Goods and Services Tax, Implementation of GST, Reasons for GST introduction, Pros and cons of GST, Registration procedure under GST, CGST/ SGST Act, 2017

**Unit-II**

Classes of officers under GST, their appointment and powers; Levy and collection of CGST/ SGST; Composition Levy scheme; Time and Value of supply, valuation in GST (basics), Tax invoice, credit and debit notes.

**Unit-III**

IGST Act, 2017: Definitions, Supplies in the course of inter-State trade or commerce, Supplies in the course of intra-State trade or commerce, Levy and collection of IGST, power to grant exemption from tax, place of supply under IGST

**Unit-IV**

Input tax credit; Returns under GST; Refund of tax; offences and penalties, Prosecution and Appeals under GST, Portal: GST Eco system, GST suvidha provider.

**REFERENCES**

1. Ahuja, G and Gupta, R., Practical approach to Income tax, Wealth Tax and Central sales tax, Bharat Law House Pvt. Ltd., New Delhi.
2. Mehrotra, H. C and Agarwal, V. P., Goods and Services Tax, Sahitya Bhawan Publications, New Delhi.
3. Jain, V., GST and Custom Laws, Bloomsbury Professional, India.

**Note: Latest edition of textbooks may be used.**

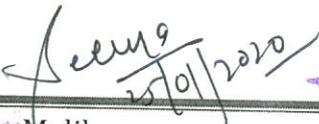
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## DISCIPLINE SPECIFIC ELECTIVES

Discipline Specific Elective (DSE) Group- D	BCP-308	International Trade
	BCP-310	International Marketing
	BCP-312	Consumer Affairs and Customer Care
	BCP-314	Auditing

  
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**International Trade  
BCP-308**

**Maximum Marks: 100**

**Theory Marks: 80**

**Internal Marks: 20**

**Time: 3Hrs**

**Total Credits: 5**

**L-4 T-1 P-0**

**Examiner's Instructions:-** The Examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 8 small questions of 2 marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit. All the questions shall carry 16 marks each. The question paper is required to be set in English and Hindi version.

**Unit – I**

International Business: An overview; Domestic business; International Business; Major risks and challenges of International Business; International Business Environment – Components and determinants; stages of internationalization of business; international business approaches, concept of globalization.

**Unit – II**

Modes of entering into international business; nature of multinational enterprise and international direct investment; foreign exchange; determination of exchange rate; Balance of payments.

**Unit – III**

Theories of International Trade: Absolute advantage theory; comparative advantage theory; factor proportions theory; product life cycle theory of trade; government influence on trade; rationale for government intervention, instruments of trade control; role of WTO, IMF and World Bank in International trade.

**Unit – IV**

Assessing International markets; designing products for foreign markets branding decisions; International promotions policy; international pricing; international logistics and distribution

**REFERENCES**

1. Cherunilam, F., International Business, Himalaya Publishing House, New Delhi.
2. Cherunilam, F., International Trade and Export Management, Himalaya Publishing House, New Delhi.
3. Subbarao, P., International Business, Himalaya Publishing House, New Delhi.
4. Aggarwal, R. International Trade, Excel Publication, India

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**International Marketing**  
**BCP-310**

**Maximum Marks: 100**

**Theory Marks: 80**

**Internal Marks: 20**

**Time: 3Hrs**

**Total Credits 5**

**L-4 T-1 P-0**

**Examiner's Instructions:** - The Examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 8 small questions of 2 marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit. All the questions shall carry 16 marks each. The question paper is required to be set in English and Hindi version.

**Unit - I**

International Marketing: Nature and Concept; Domestic Vs International Marketing; Opportunities and Challenges for marketing in International Environment; Foreign market selection and entry modes.

**Unit - II**

Product Planning and Pricing: International product life cycle research and information; Product designing and packaging; Pricing process and methods; International price quotations and payment terms.

**Unit - III**

International Distribution: Channel structure and selection decisions; Managing channel conflicts; Selection and appointment of foreign sales agents; Basic export procedure and documentation.

**Unit - IV**

Product Promotion: Methods of International product Promotion; challenges in International advertising and media strategy; Web marketing; Organising trade fairs and exhibitions.

**REFERENCES**

1. Bhattacharya, R. L. and Varshney, B., International Marketing Management, Sultan Chand & Sons., New Delhi.
2. Keegan W. J, Multinational Marketing Management, Prentice Hall, New Delhi.
3. Kotler, P., Moder, M. M .C. The Essence of International Business, Prentice Hall, New Delhi.
4. Caterora P. M. and Keavenay S. M, Marketing and International Perspective, Ervind Homewood, Illinois

**Note: Latest edition of textbooks may be used.**

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**Consumer Affairs and Customer Care**  
**BCP 312**

**Maximum Marks: 100****Theory Marks: 80****Internal Marks: 20****Time: 3Hrs****Total Credits 5****L-4 T-1 P-0**

**Examiner's Instructions:** The Examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 8 small questions of 2 marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit. All the questions shall carry 16 marks each

**Unit I**

Consumer and Markets: Nature of markets, Concept of Consumer, Nature of markets, Concept of Price in Retail and Wholesale, Maximum Retail Price (MRP) and Local Taxes, Fair Price, Labeling and Packaging. Experiencing and Voicing Dissatisfaction: Consumer Satisfaction/dissatisfaction-Grievances-complaint, Consumer Complaining Behaviour: Alternatives available to Dissatisfied Consumers; Internal and External Complaint handling: Corporate Redressal Systems and Public Redressal Systems.

**Unit II**

The Consumer Protection Act, 1986 (CPA): Objectives and Basic Concepts: Consumer, goods, service, defect in goods, deficiency in service, spurious goods and services, unfair trade practice, restrictive trade practice.

Organizational set-up under the Consumer Protection Act: Advisory Bodies: Consumer Protection Councils at the Central, State and District Levels, Basic Consumer Rights; Adjudicatory Bodies: District Forums, State Commissions, National Commission: their composition, powers, and jurisdiction (Pecuniary and Territorial), Role of Supreme Court under the CPA.

**Unit III**

Grievance Redressal Mechanism under the Consumer Protection Act, 1986. Filing of complaint and Handling of case: Who can file a complaint? Grounds of filing complaint; Limitation period; Procedure for filing and hearing of a complaint; Disposal of cases, Relief/Remedy to be provided; Temporary Injunction, Enforcement of order, Appeal, frivolous and vexatious complaints: Offences and penalties. Leading Cases decided under Consumer Protection Act: Medical Negligence; Banking; Insurance; Housing & Real Estate; Electricity, Water, and Telecom Services; Education; Defective Product; Unfair Trade Practice.

**Unit IV**

Industry Regulators and Consumer Complaint Redressal Mechanism; Banking: RBI and Banking Ombudsman; Insurance: IRDA and Insurance Ombudsman; Telecommunication: TRAI; Food Products: FSSAI (an overview); Electricity Supply: Electricity Regulatory Commission; Advertising: ASCI; Civil Aviation: DGCA.

**REFERENCES**

1. Aggarwal, V. K., Consumer Protection: Law and Practice, Bharat Law House, Delhi.
2. Girimaji, P., Consumer Right for Everyone, Penguin Books, U.K.
3. The Consumer Protection Act, 1986
4. Khanna, S. R., Hanspal, S., Kapoor, S., and Awasthi. H.K., Consumer Affairs Delhi

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- University Publication, Delhi.
5. Nader, R. The Consumer and Corporate Accountability, Harcourt Brace Jovanovich Inc, U.S.A

**Note: Latest edition of textbooks may be used.**

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w.e.f. 2020-21

**Auditing**  
**BCP-314**

**Maximum Marks: 100**

**Theory Marks: 80**

**Internal Marks: 20**

**Time: 3Hrs**

**Total Credits 5**

**L-4 T-1 P-0**

**Examiner's Instructions:-** The Examiner shall set nine questions in all covering the whole syllabus. Question No.1 will be compulsory covering all the units and shall carry 8 small questions of 2 marks each. The rest of the eight questions will be set from all the four units. The examiner will set two questions from each unit out of which the candidate shall attempt four questions selecting one question from each unit. All the questions shall carry 16 marks each. The question paper is required to be set in English and Hindi version.

**Unit – I**

Auditing: Meaning, objectives, importance and types of Auditing.

Audit Process: Internal control, internal check & internal audit, audit programmer.

**Unit – II**

Audit Procedure: Routine checking, vouching, verification & valuation of assets & liabilities.

**Unit – III**

Audit of Public Company: Qualification, Appointment of company Auditors, their powers, duties and liabilities, Audit of depreciation and reserves, Divisible profits & dividends

**Unit – IV**

Audit Report and Investigation

Audit Report: Meaning, objectives, contents and types.

Investigation: Meaning, Nature and objectives.

**REFERENCES**

1. Sharma T. R., Principles of Auditing Sahitya Bhawan Publications, Agra.
2. Tondon B. N., Principles of Auditing, S. Chand and Co., New Delhi.
3. Gupta, K., Contemporary Auditing, Tata McGraw hill, New Delhi.

**Note: Latest edition of textbooks may be used.**

*Seema*  
25/01/2020

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