UNIVERSITY OF DELHI

B. Com.

Rules, Regulations and Course Contents

Semester I Nov./Dec. Examination 2011
Semester II April/May Examination 2012
Semester III Nov./Dec. Examination 2012
Semester IV April/May Examination 2013
Semester V Nov./Dec. Examination 2013
Semester VI April/May Examination 2014

B.Com. Syllabus as per revised course structure to be effective from Academic Year 2011-12 and onwards

Department of Commerce,
Delhi School of Economics,
University of Delhi, Delhi-110007
1. Examinations shall be conducted at the end of each Semester as per the Academic Calendar notified by the University of Delhi.

2. The system of evaluation shall be as follows:
   
   2.1 Each course will carry 100 marks, of which 25 marks shall be reserved for internal assessment based on a combination of tutorials, classroom participation, project work, seminar, term papers, tests, and attendance.

   2.2 The remaining 75 marks in each paper shall be awarded on the basis of a written examination at the end of each semester. The duration of written examination for each paper shall be three hours.

3. Examinations for courses shall ordinarily be conducted only in the respective odd and even Semesters as per the Scheme of Examinations. Regular as well as ex-students shall be permitted to appear/reappear/improve in courses of odd Semesters only at the end of odd Semester and courses of even Semesters only at the end of even Semesters.

4. **PASS PERCENTAGE AND PROMOTION CRITERIA**
   As per university rules.

5. **REAPPEARANCE IN PASSED PAPERS**
   As per university rules.

6. **DIVISION CRITERIA**
   As per university rules.

7. **SPAN PERIOD**
   As per university rules.

8. **ATTENDANCE REQUIREMENT**
   As per university rules.

9. **CRITERIA FOR MARKS AND TEACHING HOURS FOR B.COM.**
   - Internal Assessment shall be as per existing norms

   - Marks shall be as follows:
     
     o Assignment - 10

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Department of Commerce,
Delhi School of Economics,
University of Delhi, Delhi-110007

2
• There shall be two assignments per semester.
• There will be no home examination. Instead there shall be a class test held by the teacher(s) who teaches the subject.
• All other rules of Internal Assessment shall remain the same.

• Additional Note:
  1. In case of paper CP 4.2, (Part A and B of Income tax and Auditing respectively): exam has to be attempted on separate answer sheets and has to be evaluated separately.
  2. Student has to pass separately in both the Parts.
  3. The division for purpose of internal assessment of Part A and B are as follows:

<table>
<thead>
<tr>
<th></th>
<th>Income Tax:</th>
<th>Auditing</th>
</tr>
</thead>
<tbody>
<tr>
<td>Total</td>
<td>15 marks</td>
<td>10 marks</td>
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<tr>
<td>Class test</td>
<td>6 marks</td>
<td>4 marks</td>
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<tr>
<td>Assignment</td>
<td>6 marks</td>
<td>4 marks</td>
</tr>
<tr>
<td>Attendance</td>
<td>3 marks</td>
<td>2 marks</td>
</tr>
</tbody>
</table>

• Workload and Tutorials.
  o Lecture per paper/ per week 5
  o Preceptorial (fortnightly) per paper/group 1
  o Practical per paper/week As in structure above
  o Tutorial Group Size As per existing norms
  o Practical Group Size As per existing norms
  o Section Size As per existing norms
  o Credit 5 +1
### B.Com. Semester Schemes 2011 (Onwards)

#### Semester – I

<table>
<thead>
<tr>
<th>Paper No.</th>
<th>Title</th>
<th>Maximum Marks</th>
<th>Lectures per week</th>
<th>Preceptorial (Fortnightly)</th>
<th>Practicals</th>
<th>Exam. Hours</th>
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</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td>Regular IA</td>
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</tr>
<tr>
<td>Paper CP 1.1</td>
<td>Business Organization and Management</td>
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<td>Principles of Micro Economics</td>
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<tr>
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<td>MIL(Hindi/Urdu/Bengali/Sindhi/Tamil/Gujarati/Telugu/Kannada/Punjabi/Assamese/Manipuri/Oriya) or Humanities in lieu of MIL.</td>
<td>75  25</td>
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**Semester Total** 300 100 20 4

#### Semester – II

<table>
<thead>
<tr>
<th>Paper No.</th>
<th>Title</th>
<th>Maximum Marks</th>
<th>Lectures per week</th>
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<th>Practicals</th>
<th>Examinat Hours</th>
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<tbody>
<tr>
<td></td>
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<td>Regular IA</td>
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<td>Business and Industrial Laws</td>
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**Semester Total** 300 100 20 4

Department of Commerce,  
Delhi School of Economics,  
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### Semester – III

<table>
<thead>
<tr>
<th>Paper No.</th>
<th>Title</th>
<th>Maximum Marks</th>
<th>Lectures per week</th>
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<th>Practicals</th>
<th>Exam. Hours</th>
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<td>Business Mathematics &amp; Statistics</td>
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<td>Company and Compensation Laws</td>
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<td>Economics Development &amp; Policy in India</td>
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<td>Elective Language (English/Hindi/Punjabi/Sindhi/Assamese/Tamil/Gujarati/Bengali/Manipuri/Telugu/Kannada/Oriya)</td>
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### Semester – IV

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<th>Practicals</th>
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<td>Cost Accounting</td>
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<td>Economic Regulations of Domestic and Foreign Exchange Markets</td>
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<td>Business Communication or Vyapaar Sanchar</td>
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</table>
B.Com. Semester Course

Note:
1. In case of paper CP 4.2, (Part A and B of Income tax and Auditing respectively): exam has to be attempted on separate answer sheets and has to be evaluated separately.
2. Student has to pass separately in both the Parts.

<table>
<thead>
<tr>
<th>Semester – V</th>
<th>Paper No.</th>
<th>Title</th>
<th>Maximum Marks</th>
<th>Lectures per week</th>
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<th>Exam. Hours</th>
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<td>Corporate Governance, Business Ethics &amp; CSR</td>
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<th>Exam. Hours</th>
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<td>Marketing Management</td>
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<td>Business Environment</td>
<td>75</td>
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<td>International Trade</td>
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<td>300</td>
<td>100</td>
<td>20</td>
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</table>
B.Com Semester I  
Paper No. : CP 1.1

BUSINESS ORGANISATION AND MANAGEMENT

Duration: 3 hrs.  
Max. Marks: 100  
Lectures: 75

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

Unit: I
20 Lectures

Unit – II
15 Lectures

Unit-III
15 Lectures

Unit-IV
10 Lectures

Unit – V
Change Management: Resistance to change and strategies to manage change, Conflict levels, causes and resolution. Functional and Dysfunctional aspects of conflict.  
15 Lectures
Suggested Readings:


*Note: Latest edition of text book may be used.*
B.Com Semester I
Paper No. : CP 1.2

FINANCIAL ACCOUNTING

Duration: 3 hrs. Max. Marks: 100
Lectures: 75

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

Unit – I
(ii) Basic Concepts and Conventions. Accounting Standards: Meaning, Significance, Generally Accepted Accounting Principles (GAAP).
(iii) Accounting Process: From recording of transactions to preparation of final accounts.
(iv) Final Accounts of Not-For profit Organization: From receipts and payments account with additional information and vice-versa Preparation of Balance Sheets (opening and closing) from receipts and payments account and income expenditure account and additional information.

Unit – II
Consignment and Joint Venture Accounts:
(i) Consignments: Features, Accounting treatment in the books of the consignor and consignee.
(ii) Joint Ventures: Accounting procedures: Joint Bank Account, Records Maintained by Co-venturer of (a) all transactions (b) only his own transactions. (Memorandum joint venture account).

Unit – III
Unit – IV
**Inland Branches:** Dependent branches only and Ascertainment of Profit by Debtors method and Stock and Debtors method. 

15 Lectures

Unit – V
**Dissolution of Partnership Firms:** Legal Position, Accounting for simple dissolution, Applications of rule in case of Garner Vs. Murray in case of insolvency of partner(s) (excluding piecemeal distribution and sale of a firm to a company).

15 Lectures

Suggested Readings:

Note: Latest edition of text book may be used.
B.Com Semester I  
Paper No. : CP 1.3  

PRINCIPLES OF MICRO ECONOMICS  

Duration: 3 hrs.  
Max. Marks: 100  
Lectures: 75  

Topic 1: Introduction  
Lectures 12  

(a). *Demand & Supply*: Determinants of demand, movements vs. shift in demand curve,  
Determinants of supply, Movement along a supply curve vs. shift in supply curve; -  
Market equilibrium and price determination.  

(b). Elasticity of demand and supply.  

(c). Application of demand and supply.  

Topic 2: Consumer Theory  
Lectures 18  

(a). *Ordinal Utility theory*: (Indifference curve approach): Consumer’s preferences;  
Indifference curves; Budget line; Consumer’s equilibrium; Income and substitution effect;  
Price consumption curve and the derivation of demand curve for a commodity; Criticisms of  
the law of demand.  

Topic 3: Production and Cost  
Lectures 12  

(a). *Production*: Firm as an agent of production. Concepts of Production function. Law of  
variables proportions; Isoquants; Return to scale. Economies & Diseconomies of scale.  

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

Topic 4: Market Structures  
Lectures 20  

(a). *Theory of Perfect Competition*: Assumption; Theory of a firm under perfect  
competition; Demand & Revenue; Equilibrium of the firm in the short run and long run,  
The long run industry supply curve: increasing, decreasing and constant cost industry.  
Allocative efficiency under perfect competition.
(b). **Theory of Monopoly Firm**: Short run long run equilibrium of monopoly firm. Concepts of supply curve under monopoly; Allocative inefficiency & dead weight loss monopoly; Price discrimination.

(c). **Imperfect Competition**: Difference between perfect competitions, monopoly and imperfect competition;

   (i) Theory of monopolistic competition : Assumption; Short – run Equilibrium; Long run Equilibrium; Concepts of excess capacity; Empirical relevance.

   (ii) Oligopoly: Causes for the existence of oligopolistic firms in the market rather than perfect Competition; Cooperative vs. Non – cooperative Behaviour & dilemma of oligopolistic firms.

**Topic 5: Income Distribution and Factor Pricing**

Lectures 13

Demand for factors. Supply of factor, backward bending supply curve for labor concepts of economic rent; Functional Distribution of Income.

**Suggested Readings:**

3. R. G. Lipsey and K. A. Chrystal –*Economics, Chapters 20 to 28; (Oxford University press).*

**Note:** Latest edition of text book may be used.
आधुनिक भारतीय भाषा : (MIL. HINDI-A)

अनिवार्य हिंदी 'क' (Hindi 'A')

(उन विद्यार्थियों के लिए जिन्होंने बारहवीं कक्षा तक हिंदी पढ़ी है।)

समय : 3 घंटे

(क) भाषिक प्रयोग और क्षमता
   - हिंदी भाषा : विकास-यात्रा
   - हिंदी, प्रारूपण, संक्षेपण
   - कोष-परिचय (एकभाषी, द्विभाषी, समांतर और विश्वविभाषी)
   - कंप्यूटर में हिंदी का प्रयोग (लिपि, फॉर्म और भाषा के संदर्भ में)
   - वाणिज्य शब्दावली (सूची संलग्न)

(ख) संग्राहण-क्षमता
   - कार्यालयी पत्र-लेखन, प्रेस विज्ञापन, ज्ञापन, स्वच्छता लेखन
   - विज्ञापन-लेखन
   - संरचनात्मक लेखन (समसामयिक विषयों पर आधारित)

(ग) काव्य-संकलन

कबीर
कबीर चादभाय : खंड-2 संपादक जयदेव सिंह, नायुरव सिंह (विश्वविद्यालय प्रकाशन, वाराणसी, प्रथम संस्करण, 1981)
सुभद्राकुमारी चौहान : (क) तुकरा दो या प्यार करो
(ख) मेरा जीवन
केदारनाथ अग्रवाल : (क) मार हथौड़ा कर कर चौट
(ख) धूप चमकती है चाँदी की साड़ी पहने
(घ) गद्द संकलन :
कहानी : (क) बड़े घर की बेटी - प्रेमचंद
(ख) हार की जीत - सुदर्शन
(ग) दोपहर का भोजन - अमरकांत
निबंध : आचरण की संभवता - सरदार पूर्णसिंह
ललित निबंध : गेहूँ और गुलाब - रामचरित बेनीपुरी
व्यंग्य : विकलांग श्रद्धा का दौर - हरिशंकर परशुराम
संस्मरण : हरिकेश मुखर्जी के साथ दूसरे दिन - मनोहरस्याम जोशी
एकांकी : प्रतिषोध - रामकुमार वर्मा

Department of Commerce,
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आधुनिक भारतीय भाषा : (MIL HINDI-B)

अनिवार्य हिंदी ‘ख’ (Hindi 'B ')

( उन विद्यार्थियों के लिए जिन्होंने दसवीं कक्षा तक हिंदी पढ़ी है।)

समय : 3 घंटे

(क) भाषिक प्रयोग एवं क्षमता
- राष्ट्रभाषा, राजभाषा, संपर्क भाषा, मानक भाषा
- अशुद्ध-शोधन (शब्दगत और वाक्यगत)
- कोश-परिचय (एकभाषी एवं द्विभाषी)
- बैंकों में हिंदी का प्रयोग
- पारिस्थितिक शाखात्विक (बैंकिंग, व्यावसायिक, वाणिज्यिक, प्रशासनिक : 100 शब्द) (विभाग द्वारा तैयार की जाएगी)

(ख) संप्रेषण-क्षमता
- व्यावसायिक पत्र-लेखन और स्वच्छ लेखन (बांग्ला)
- भेंटवार्ता
- संरक्षणकारी लेखन (समसामयिक घटना पर आधारित)

(ग) काव्य-संकलन

पृष्ठभंडार
संख्या 1, 2, 3, 4, 7, 10, 11, 12, 13

सूचनागार सार : संपा. श्रीरंजन चुरूवेडी (किताब महल, इलाहाबाद, 1981)

पद संख्या 3, 4, 8, 12, 13
गोकुला तीला 7, 12, 18
राधा कृष्ण 46, 57, 110
उद्वन संदेश 155, 158, 187

रहीम : रहीम ग्रंथावली : संपा. विद्यानिवास मिश्र (बाणी प्रकाशन, दिल्ली, 1999)
दोहा संख्या 15, 20, 25, 33, 40, 78, 91, 93, 104, 105, 110, 136, 140, 142

निराला : तोड़ती पत्थर, दलित जन पर कसो कहणा (सम विभाग से)
बच्चन : मधुकाला 1, 3, 66, 83, 84, 92, 98, 103, 114, 116
नागार्जुन : ताराओं में ही बंधे रहेंगे, यह उत्तर प्रदान

(घ) गद्य संकलन

कहानी - (क) प्रेमधंध : बेटा बाली विधिवा (ख) बंशपत - करवा का प्रत (ग)

नामिरा शर्मा - दूसरा कब्ज़ा
निबंध - एक दुराशा - बालमुकुट गुप्त
रिपोर्ट : सरहद के उस पार - रैनु
संस्मरण : गुणिया - महादेवी वर्मा
एकांकों : समस्या का अंत - उदय शंकर भट्ट
B.Com Semester I
Paper No.: CP 1.4
(Main)

आधुनिक भारतीय भाषा: M1L: Hindi-C
अनिवार्य हिंदी ‘म’ (Hindi ‘C’)
(उन विद्यार्थियों के लिए जिन्होंने आठवीं कक्षा तक हिंदी पढ़ी है।)

समय: 3 घंटे

1. व्यावहारिक व्याकरण
   - शब्द रचना, उपसर्ग, प्रत्यय, संधि, समास
   - शब्दार्थ ज्ञान - पर्यायता, विलोमता, अनेकार्थता
   - क्रिया, काल, बृत्ति, वाच्य
   - वाक्य-विश्लेषण, निकटस्थ अवयव

2. (क) भाषा का सामाजिक संदर्भ और विविध प्रयोग
   - सामाजिकरण और भाषा व्यवहार
   - भाषा और शारीरिक मुद्राएं तथा भूगीर्भाएं
   - भाषा और समाज की संरचना
   - भाषा प्रयोग के औपचारिक और अनौपचारिक संदर्भ - व्यक्ति सापेक्ष तथा समाज सापेक्ष
   भाषा प्रयोग

(ख) हिंदी की बॉलिवुड और शैलियाँ
- हिंदी की बॉलिवुड का क्षेत्र और उसकी बॉलिवुड
- भाषा और बॉली में अंतर
- बॉली और शैली में अंतर
- हिंदी की शैलियाँ

(ग) राजभाषा, राष्ट्रभाषा, संपर्क भाषा, मानक भाषा : सामान्य परिचय

3. हिंदी भाषा के अनुप्रयोग
   - हिंदी की विविध प्रयुक्तियाँ
   - बोलचाल की हिंदी
   - साहित्यिक हिंदी
   - दृश्य माध्यमों की हिंदी
   - बाजार और व्यवसाय की हिंदी
   - विज्ञापन की हिंदी
   - कार्यालय की हिंदी

4. हिंदी वार्तालाप विविध रूप
   - नाटक, फिल्म, सीरीज और समाचार की भाषा
   - कार्यालयी पत्र लेखन
   - संवाद लेखन
   - रिपोर्ट लेखन
   - निबंध लेखन (मानविक विषयों पर)
B. Com (Programme)
Part- I (1st Year)/ 1st Semester
Paper No. C.P.1.4: Urdu
Stream -A

Students who offered Urdu upto 12th Class

Duration: 3 hrs. Max. Marks 100

Text:

(I) Explanation & Critical Appreciation from Prose & Poetry 20+20=40

(II) Art of Business Letter Writing like 10
Letter for Bank Loan, Letter to Ministry
Of Commerce regarding permission under Exim Policy.
Letter to Chartered Accountant. Letter to
Income Tax Commissioner for Tax Refund.
Letter of Appointment and Dismissal, Letter
Of Show Cause Notice for Indiscipline etc.

(III) Translation of Commerce terms from English to Urdu 20

(IV) Indioms & Proverbs 5

Name of Text Book.

1. KHAYABAN-E-ADAB(Poetry) Published by Educational Book House. Aligarh.

Ghazaliyat:-
Following Poets: HASRAT, FANI, FIRAQ

JadeedNazm: Faiz

2. URDU KE TERAH AFSANE By Ather Pervez

Only the following shot-stories:

(I) KAFAN (Prem Chand)
(II) MAHALAXMI KA PUL (KrishanChander)
(III) TOBA TEK SINGH (Manto)

3. Farhang-e-Istlahate Commerce Published by NCPUL, New Delhi
(From Page no. 101 to page no. 106).

Department of Commerce,
Delhi School of Economics,
University of Delhi, Delhi-110007
B. Com (Programme)
Part- I (1st Year)/ 1st Semester
Paper No. C.P.1.4: Urdu
Stream –B

(Students who offered Urdu upto X or VIII Class or Whose Mother tongue is Urdu But could not study in school)

Duration 3 hrs.  Max. Marks: 100

Text.

(I) Explanation from Prose &Poetry  20+20=40

(III) Translation of Commerce terms from English to Urdu  20
(IV) Idioms & Proverbs  5

Text book:

1. KHAYABAN-E-ADAB (Poetry) Pub. By Educational Book House, Aligarh
   Ghazalyat: MEER, GHALIB
   JadeedNazm: IQBAL HALI

2. KHAYABAN-E-ADAB (Prose)
   HALI, IMTIAZ ALI, TAJ

3. Farhang-e-Istlahate Commerce Published by NCPUL, New Delhi
   (from page no. 42 to page no. 44)
Books Recommended:

(I) Jadeed Ghazal – Rasheed Ahmad Siddique.
(III) Tareekh-e-Adab Urdu – Noorul Hassan Naqui.
B.Com Semester I  
Paper No.: CP 1.4

BENGALI

Duration: 3 hours
Max. Marks = 100
75 + 25 (Internal Assessment)

1. Terminology
   [English to Bengali, terminologies used in commercial transactions]

2. Technological Study
   a. Bio-data
   b. Reportage
   c. Commercial letter

3. Essays
   To write an essay preferably on a commercial/Economic topic

4. Essays
   Rajshakhar Basu Chalochinta [4th Ed. 1985]
   a. Amader Porichchad
   b. Shyahiter Poridhi
   c. Shadhinotar Swarup
   d. Abonindronath Tagore

5. Novel:
   Mahesweta Devi Murti [1st Ed. 1979] Navapatra, Kolkata
B.Com Semester I
Paper No. : CP 1.4

SINDHI

Duration: 3 hours
Total Marks = 100
75 + 25 (Internal Assessment)

1. Functional Sindhi Grammar based on prescribed text
   Text:
   Sindhi Bhasa (Vyakaran aur Prayag)
   By Dr. M. K. Jetley
   D-127, Vivek Vihar, New Delhi – 95

2. Modern Poetry
   Book
   Jotwani Motilal (ed.) Sindhi Kavita Sangrah
   National Book Trust, New Delhi

Prose Non-fictional
   Book:
   Sindhi Sahitya ji Jhalak
   By: Dr. M. K. Jetley
   D-127, Vivek Vihar, New Delhi – 95
B.Com Semester I
Paper No. : CP 1.4

TAMIL

Duration: 3 hours
Max. Marks = 100
75 + 25 (Internal Assessment)

1. Folk- Narrative
   ‘Vengalarajan Kathai’, Published by the Institute of Asian Studies, Chennai: 1998

2. Prose
   Tamilarin Kadalvazhi Vaanikam by R. N. Samy
   Yamarolk Pathippagam, 15-A, 1st Floor
   Kazamejor Salai, Egmore, Chennai: 2006

3. Modern Poetry
   Nanjil Nattu Marumakkal Vazhi Manmiyam
   By Kavimani Desika Vinayakam Pillai,
   Paari Nilayam; 184, Broadway, Chennai: 1998
B.Com Semester I
Paper No. : CP 1.4

GUJARATI

Duration: 3 hours
Max. Marks = 100
75 + 25 (Internal Assessment)

I) Functional Grammar
II) Modern poetry

Prescribed text: Gujarati (pratham bhasha) by Gujarat Rajya Shala Pathya
Pustak Mandal, Gandhinagar, Gujarat, 2006

Lessons (poems)

Bhakti padarath : Narsinh Mehta
Chhappa : Shamal
Zaghado Lochan manno : Sayaram
Prashan : Umashankar Joshi
Man no dage : Ganga Sati

III) Prose

Prescribed text: Gujarati (pratham bhasha) by Gujarat Rajya Shala Pathya

Chhakado : J. R. Gohil
Time table : Jyotindrra dave
Strikelavani : Kavi narmad
Chakshushrava : Chandrakant Baxi
B.Com Semester I
Paper No. : CP 1.4

TELUGU

Duration: 3 hours

Max. Marks = 100
75 + 25 (Internal Assessment)

1. History of Telugu Literature (Modern Period)
   Advent of Modernism – Bhava Kavita
   Abhyudaya Kavita – Novel – Short Story
   Drama – One Act Play – Biography and Autobiography.
   Ref: Telugu Sahitya Charitra by Dwa Na. Sastry.
   Visalandhra Publishing House, Hyderabad – 500 001

2. Modern Poetry
   Selection form Telugu Kavyamala, Sahitya Academi, Ravindra Bhawan, New Delhi 11001 (2002 Ed.)
   a) Kavyahomamu – by Madhunapantula Satyanarayana
   b) Ekanta Seva – by Venkata Parvateeswara Kavulu
   c) Penneti Pata – by Vidwan Viswam
   d) Mahaprasthanam – by Sri Sri
   e) Gaddiparaka – by Srirangam Narayanababu

3. Modern Prose
   a) Gurajada Appa Rao by Prof. R. Chandrasekhara Reddy
   b) Chalam by Volga
   c) Suravaram Pratapa Reddy – by Kaluvu Malliah
   d) Balagangadhara Tilak – by K. Srirama Murthy
B.Com. Semester I  
Paper No. : CP 1.4  
KANNADA

Duration: 3 hours  
Max. Marks = 100  
75 + 25 (Internal Assessment)

1. Functional Grammar

2. Modern Poetry:  
   Samakalina Kannada Kavite. Bangalore: Bangalore University.  
   Selections:  
   (a) Belagu (Ambikatanayadatta),  
   (b) Tungabhadre (K.S. Narasimhaswany),  
   (c) Devaru-Pujari (Kuvempu),  
   (d) Chikuku (Pu Ti Narasimhachar),  
   (e) Eradu Dada (chennavira kanavi),  
   (f) Mohana Murali (Gopalakrishna Adiga).

3. Prose:  
B.Com Semester I
Paper No.: CP 1.4

PUNJABI COMPULSORY ‘A’

(Note: For candidates who opted for Punjabi in XII\textsuperscript{th} class)

Duration: 3 hours  Max. Marks = 100
75 + 25 (Internal Assessment)

(w.e.f. academic Session 2011-2012)

Syllabus

1. \textit{Paath-Pustak “Kaav-Deekhya”} Edited by Dr. Sutinder Singh Noor
   (National Book Shop, Delhi, 1995)
   
   नमक पुस्तक “कविता-दीक्षाएं”
   
   ➢ Kaivita: Paribhaasha te Tatt (विषय : परिभाषा ते वाक्य)
   ➢ Kaivita da Saar te Kendri Bhaav (विषय दा सार ते केंद्री भाव)
   ➢ Kaav-tukdi di Parsang Sahet Vriksha
     
     (वाक-टुकड़ी दी परसंग सहेत विशेषता)

2. Adhunik Punjabi Kaivita da Itihas (अधुनिक पंजाबी कविता दा इतिहास)
   
   ➢ Aarambh te Vikaas (आरम्भ ते विकास)
   ➢ Mukh Parvritiyan (Nav-Rahasvadi, Pargativadi, Paryogyvadi, Juhirvadi te Romantic Punjabi Kaav-Dhaara)
     
     (मुख पर्वर्तीयां : नव-रहस्यवादी, पर्गतीवादी, पर्योग्यवादी, यूजीवादी ते रोमांटिक पंजाबी कविता दारा)

3. Lekh-Rachna (Chalant Mamle, Samajak Kuritiyan, Manpasand Lekhak bare)
   (लेख-रचना : चाललं मामले, समाजक कूर्तियां, मानपसंद लेखक बारे)

4. Punjabi Vaak-Banntar (Sadhaarann, Sanyunkt te Mishrat)
   (पंजाबी वाक-बन्नतर : सद्हारण, संयुक्त ते मिश्रत)

5. Vishram-Chinh (विश्राम-चिंता)

6. Muhaavre (मुहावरे)

University of Delhi, Delhi-110007
Recommended Books:

1. Noor, Sutinder Singh (Dr.), *Kavita: Rachna-Virachna*, Shilalekh, Delhi, 2009.


(Note: Teachers are free to recommend more standard source books)
B.Com Semester I
Paper No. : CP 1.4

PUNJABI COMPULSORY ‘B’

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

Duration: 3 hours

Max. Marks = 100
75 + 25 (Internal Assessment)

(w.c.f. Academic Session 2011-2012)

Syllabus

1. Paath-Pustak “Gadd Parvah”  Edited by Bikram Singh Ghumman & Jaspal Singh Randhawa (Guru Nanak Dev University, Amritsar, 1999)

2. Annditha Paire (अन्नदित्य पैरे)
   - Paire nun Dhhuukvan Sirlekh denna (पैरे यु द्वृत्त मिलाकर लेखा)
   - Paire Paddke Prashnan de Uttar denna (पैरे पांडले प्रश्न देने उत्तर देना)
   - Aukhe Shabaan de Arith (अउखे सङ्कोच दे अरिथ)
   - Naanv, Paddnaanv te Visheshunn di Pechhaann (नानव, पादनाण ते विशेषण दी पेखान)

   (आलंकार : परिभाषा ते भेद [अनुप्रा, शालेश, उपमा, रूपक, दृष्टांत, अकठानी])

4. Vaak-Vatandra (लिंग ते वाचन बदल के) (लिंग-बदलते वाचन दे बदल के)

5. Shabad Joddan de Niyam (सबद संंज्ञन दे नियम)

6. Muhavare (मुहवरे)
Recommended Books:

1. Rajinder Kaur (Dr.), *Sukhi Sidhaant te Roop*, Punjabi Academy, Delhi, 1988.

(Note: Teachers are free to recommend more standard source)
1. Functional Grammar

2. Modern Poetry
   Book:
   Sanyasan, Ed. By Dr. Maheswar Neog
   Lawyers Book Stall, Guwahati, 2001
   The following poems are recommended:
   ‘Golap’ by Raghunath Chaudhari
   ‘Atitak Negaba Pahori’ by Jatindranath Duwara
   ‘Natghar’ by Nalinibala Devi

3. Prose
   Books:
   a) Asamiya Sahityar Samiksatmak Itibritta
      by Dr. Saitendra Nath Sarmah
      Arunodoi Press, Guwahati. 1999
   b) ‘Purani Asamiya Sahitya’
      by Dr. Banikanta Kakoti.
      Lawyers Book Stall, Guwahati, 1999
B.Com Semester Course

B.Com Semester I
Paper No. : CP 1.4

MANIPURI

Duration: 3 hours
Max. Marks = 100
75 + 25 (Internal Assessment)

1. Functional Manipuri
   a. Remedial Manipuri by Prof. P. C. Thodam
   b. A study of Meitei Phonology by W. Tomehou Singh
      Published by The Student Store, Imphal, Manipuri, 3rd Ed. 1998

2. Modern Poetry
   Kanchi Sheireng (Selected Pieces)
   a. Loktak Mapanda H. Anganghal Singh
   b. Chandranadi – Dr. K. Kamal Singh
   c. Nirjanta Dr. L. Kamal Singh
   d. Kamalda A Minaketan
   e. Phut Path – Th. Ibopishak
   f. Ingagi Nong – L. Samarendra Singh
   g. Kadomdano Lamelsibu – E. Nilakanta Singh

3. Prose Selection (Selected Pieces)
   Apunba Wareng- Published Manipur University, Canchipur Imphal Manipur
   a. Leibak Miyam – Sinam Krisna Mohan Singh
   b. Shumany Leela – Ayekpam Shyam Sundr Singh
   c. Manipuri Sahityada Romanticism Dr. I. R. Babu Singh
   d. Manipuri Sahityada Rinansa N. Tombi Singh
   e. Androgi Mei- A. Minaketam Singh
   f. Sahitya Amasung Ras – Dwijamani Sharma
   g. Samaj Amasung Sanskriti – Ch. Pishak Singh

Department of Commerce,
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University of Delhi, Delhi-110007
ORIYA

Duration : 3 hours

Max. Marks = 100
75 + 25 (Internal Assessment)

i. Functional Grammar

ii. Modern Poetry

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

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

iii. Prose:

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

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

Duration: 3 hours  Max. Marks = 100
Lectures 75

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

UNIT – I

1. Survey of Source and Historiographical Trends: Region, Environment and People and their significance for understanding early India.

2. Palacolithie and Mesolithie Cultures: Sequence and Geographical distribution rock-art.

3. Advent of food-production: Neolithic Cultures.

4. Harappan Civilization: Origin and extent, political and economic organization, art and religion. Decline and Late Harappan Cultures: Chaleolithie cultures outside the Harappan distribution zone.


UNIT – II

6. Developments from sixth to fourth centuries B.C.: Rise of territorial states emergence of cities, social and material life. New religious movements.

7. The Mauryas State, administration and economy, Ashoka’s Dhamma. Art and architecture.

8. Post-Mauryan Patterns: Social economic, political and cultural (literature: religion, art and architecture) developments with special reference to India’s external trade and cultural interactions; Sangam Age- literature, society and culture.
9. The Guptas and their contemporaries: state and administrative institutions, social and economic changes, religion, art and architecture, literature.

10. Towards the Early Medieval: Changes in society, polity, economy and culture with special reference to the Pallavas, Chalukyas and Vardhanas.

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

Suggested Readings:

1. Agrawal. D. P. *The Archaeology of India*
3. Basham. A. L. *The Wonder That was India*
4. Chakrabarti. D. K *Archaeology of Ancient Indian*
5. Chattopadhyay. B *Kushan State and Indian Society*
6. Gonda. J *Vishnuism and Shivaism: A Comparison*
7. Gurukul Rajan and M.R.R. Varrier *Cultural History of Kerala*
8. Huntington. S. L. *The Art of Ancient India*
11. Kosambi. D. D. *Culture and Civilization of Ancient India in Historical Outline*
13. Maity. S. K. *Economic Life in Northern India in the Gupta Period*
14. Margabandhu. C. *Archaeology of Satavahana- Kshatrapa Times*
15. Meenakshi. C. *Social Life and Administration under the Pallavas*
16. Ray. H.P. *Monastery and Guild*
17. Ray. Niharranjan *Maurya and Post Maurya Art*
19. Sharma. R.S. *Perspectives in Social and Economic History of Early India*
21. Subramanian. N. *Sangam Polity*
22. Thapar. Romila *History of Early India*
23. Thapar. Romila *Ashoka and the Decline of the Mauryas (1997 edn.)*

Department of Commerce, Delhi School of Economics, University of Delhi, Delhi-110007
PAPER II: CULTURES IN THE INDIAN SUBCONTINENT

Duration : 3 hours
Max. Marks = 100

UNIT – I

A Definitions of Culture and its various aspects

(i) Perspectives on Cultures: Indian cultural traditions: An overview
(ii) Plurality of Cultures: Social Content of Culture.

2. Languages and Literature


3. Performing Arts

a) Hindustani. (b) Carnatic classical Music. (c) Devotional music: bhakti and sufi.
- Classical and Folk Dance
- Theatre: Classical, Folk, Colonial and Modern.

UNIT – II

4. Architecture: Meanings, Form and Function
(a) Rock cut- Mamallapuram (b) Structural – temple architecture – Khajuraho complex and Tanjavur temple: (c) Fort – Dalulatabad or Chittor forts: (d) Palace- dargah at Fetehpur Sikri: (e) Colonial – Lutyen’s Delhi.

5. Sculpture and Painting

(a) Silpashastric normative tradition: (b) Classicism-Narrative and Sculptural Mural fresco painting: (c) Post Classicism – Pallava- Cola: (d) Medieval idiom – Mughal Paintings, Painters and illustrated texts: (e) Modern – Company school. Ravi Varma, Bengal School. Amrita Shergil and Progressive Artists.
6. Popular Culture

- Festivals. Fairs and fasts. Links with tirtha pilgrimage and localities.

Textile and Crafts: the Culture of Food

7. Communication. Patronage and Audiences

- Court merchant groups and communities
- Culture as Communication.

List of Basic Books:

2. Asher Catherine, Architecture of Mughal India.
7. Chandra Prainod, ed. Studies in Indian Temple Architecture, Chapter 1. AIIS.
15. Mitter Partha, Art and Nationalism in Colonial India, OUP. Delhi.
16. Mukherji, Folk Art of India.
18. Tillotson G, Havelis of Rajasthan
20. Vatsayana Kapila, Indian Classical Dance, Publication Division, New Delhi, (in Hindi Translation also)


B.Com. Semester Course

B.Com Semester I
Paper No. : CP 1.4

POLITICAL SCIENCE – POLITICAL THEORY AND THOUGHT

Duration : 3 hours
Max. Marks = 100

1. a. What is Politics?
b. What is Political Theory?
c. The Relevance of Political Theory
d. Why Study the History of Political Thought?


3. b. Western Thought: Thinkers and Themes
   i. Aristotle on Citizenship
   ii. Locke on Rights and Property
   iii. Rousseau on Inequality
   iv. J. S. Mill on Liberty and Democracy
   v. Marx on State

c. Indian Thought: Thinkers and Themes
   i. Kautilya on State
   ii. Gandhi on Swarj
   iii. Ambedkar on Social Justice
   iv. Nehru and Lohia on Democracy
   v. Periyar on Identity

Readings
Essential Readings:
3. Hampton. Monk. I.J., Introduction to Political Philosophy
5. Thomas Pantham and Bhikhu Parekh (ed.) *Political Discourse*.

**Suggested Readings:**
3. Hampton, *J. Political Philosophy*.
12. Parekh B. And Baxi U. (ed.) *Crisis and Change in Contemporary India*.
15. Harrison, Ross, *Democracy*, Routledge
16. Susan Moller Okin, *Gender, the Public and the Private*, in David Held ed. Political Theory Today
B.Com Semester I  
Paper No. : CP 1.4  
ETHICS: THEORY AND PRACTICE  
Duration : 3 hours  
Max. Marks = 100

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

Section B:  
Suicide  
Euthanasia  
Capital Punishment

Section C:  
Nishkama Karma  
Gandhi’s concept of Ahimsa

Readings:  
Section A:  
Section B:  
2. Peter Singer (ed), *A Companion to Ethics*, Blackwell, (selected chapter)  
Section C:  
1. I.C. Sharma, *Ethical Philosophy of India*, Harper and Row, USA.  
B.Com Semester II
Paper No.: CP 2.1

BUSINESS AND INDUSTRIAL LAWS

Duration: 3 hrs. Max. Marks: 100
Lectures: 75

Objectives: To familiarize the students with the understanding and provisions of business and industrial related laws. Case studies and problems involving issues in business and industrial laws are required to be discussed.

Course Contents:

Unit I-The Indian Contract Act, 1872

Unit II-The Sale of Goods Act, 1930
Meaning of Contract of Sale, Sale and Agreement of Sale, Conditions and Warranties, Transfer of Property in Goods, Unpaid Seller and his Rights 10 Lectures

Unit III-The Limited Liability Partnership Act, 2008

Unit IV-Payment of Wages Act, 1936
Definitions: Employed Person, Employer, Factory, Industrial or other Establishment, Wages. Responsibility for Payment of Wages, Fixation of Wage Period, Time of Payment of Wages, Mode of Payment, Deductions from Wages and Fines. 8 Lectures

Unit V-The Payment of Bonus Act, 1965
Definitions: Accounting Year, Allocable Surplus, Available Surplus, Employee, Employer,
Establishments, Establishment in Public Sector, Salary or Wage. Determination of Bonus, Calculation of Bonus, Eligibility for Bonus, Disqualifications for Bonus, Payment of Minimum and Maximum Bonus, Set on and Set off of Allocable Surplus, Adjustment of Customary or Interim Bonus, Deductions of Certain Amounts from Bonus Payable, Time Limit for Payment of Bonus, Recovery of Bonus from an Employer.  

10 Lectures

Unit VI- Payment of Gratuity Act, 1972


7 Lectures

Suggested Readings:

Note: Latest edition of text book may be used.
B.Com. Semester II
Paper No. : CP 2.2

CORPORATE ACCOUNTING

Duration: 3 hrs.  Max. Marks: 100
Lectures: 75

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

Unit-I
(i) Accounting for share capital – Issue, Forfeiture and Reissue of forfeited shares.
(ii) Redemption of preference shares including buy-back of equity shares.

15 Lectures

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

15 Lectures

Unit- III
(i) Accounting for Amalgamation of Companies with reference to Accounting Standard-14 issued by the Institute of Chartered Accountant of India (excluding inter-company transactions and holdings).
(ii) Accounting for Internal Reconstruction (excluding preparation of scheme for internal reconstruction).

15 Lectures

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

15 Lectures

Unit-V
Ratio, Operating profit ratio, Profitability Ratios related to investments: Return on total assets (ROTA), Return on investment (ROI), Return on equity (ROE), Return on equity shareholders fund, EPS, DPS and Price – earning ratio. Activity Ratios: Stock turnover Ratio and Debtors turnover Ratio.

15 Lectures

Suggested Readings:

Note: Latest edition of text book may be used.
B.Com. Semester Course

B.Com. Semester II
Paper No.: CP 2.3

MACRO ECONOMICS

Duration: 3 hrs.  Max. Marks: 100
Lectures: 75

1. Introduction to Macroeconomics  5
   What is Macroeconomics? Macroeconomics Issues in an Economy.

2. National Income Determination  18
   Actual and potential GDP; Aggregate Expenditure – Consumption Function,
   Investment Function; Equilibrium GDP; Concepts of MPS, APS, MPC, APC.
   Autonomous Expenditure; The Concepts of Multiplier

3. National Income Determination in an Open Economy with Government  13
   Fiscal Policy – Impact of Changes in Govt. Expenditure and Taxes; Net Export
   Function; Net Exports and Equilibrium GDP.

4. GDP and Price Level in Short and Long Run  13
   Aggregate Demand and Aggregate Supply; Multiplier Analysis with AD curve and
   Price level Changes; Aggregate Supply in Short Run and Long Run.

5. Money in a Modern Economy  13
   Concepts of Money in a Modern Economy; Monetary Aggregates; Demand for
   Money; Quantity Theory of Money; Liquidity Preference and Rate of Interest; Money
   Supply and Credit Creation and Monetary Policy.

6. IS – LM Analysis  13
   Derivation of IS and LM Functions; Joint determination of National Income and rate
   of Interest.

Suggested Readings:
1. R. G. Lipsey and K. A. Chrystal –Economics, Chapters 20 to 28; (Oxford University
   press).

Note: Latest edition of text book may be used.
B.Com. Semester II

Paper No. CP 2.4
English

Duration: 3 hours

Text book Prescribed –

B.Com. Semester Course

B.Com. Semester III  
Paper No. CP 3.1  

BUSINESS MATHEMATICS AND STATISTICS

Duration: 3 hrs.  
Max. Marks: 100  
Lectures: 75

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

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

PART – A: BUSINESS MATHEMATICS  
(Marks: 25)

Unit I: Matrices and Determinants  
4 Lectures

1.2 Calculation of values of determinants up to third order. Adjoint of a matrix. Finding inverse of a matrix through adjoint. Applications of matrices for solution to simple business and economic problems.  
2 Lectures

Unit II: Calculus  
2.1 Mathematical functions and their types – linear, quadratic, polynomial. Concepts of limit, and continuity of a function.  
2 Lectures

2.2 Concept of differentiation. Rules of differentiation – simple standard form  
2 Lectures

2.3 Applications of differentiation – elasticities of demand and supply. Maxima and Minima of functions (involving second or third order derivatives) relating to cost, revenue and profit.  
7 Lectures

Unit III: Basic Mathematics of Finance:  
3.1 Simple and compound interest. Rates of interest – nominal, effective and continuous – and their inter-relationships. Compounding and discounting of a sum using different types of rates.  
8 Lectures
PART – B: BUSINESS STATISTICS

(Marks: 50)

Unit I: Univariate Analysis

Descriptive Statistics:

1.1 Measures of Central Tendency
   (a) Mathematical averages:
       Arithmetic mean, Geometric mean and Harmonic mean: Properties and applications.

   (b) Positional Averages:
       Mode and median and other partition values - quartiles, deciles, and percentiles
       (including graphic determination).

1.2 Measures of Variation: absolute and relative. Range, quartile deviation, mean deviation,
standard deviation, and variance.

Unit II: Bi-Variate Analysis

2.1 Correlation: Meaning, and measurement. Karl Pearson's co-efficient and rank correlation.

2.2 Regression Analysis: Linear regression defined. Regression equations and estimation

Unit III: Index Numbers

3.1 Meaning and uses of index numbers. Construction of index numbers: Aggregative and
average of relatives – simple and weighted. Tests of adequacy of index numbers.
Construction of consumer price indices.

Unit IV: Time Series Analysis

4.1 Components of time series, additive and multiplicative models.

4.2 Trend analysis. Finding trend by moving average method, Fitting of linear trend line
using principle of least squares.
Suggested Readings:

Business Mathematics:

Statistics:

Note: Latest edition of text book may be used.
COMPANY AND COMPENSATION LAWS

Duration: 3 hrs.  
Max. Marks: 100

Objectives: To familiarize students with the understanding and provisions of Company and Compensation Laws. Case studies and problems involving issues in Company and Compensation Laws are required to be discussed.


13 Lectures


10 Lectures

Unit–III: Directors: Classifications of Directors, Appointment, Qualification and Disqualifications, Legal Position and Powers. Managing Director, Manager. Meeting of Board of Directors, Meeting of Shareholders, Requisites of a valid Meeting: Notice, Agenda, Chairman, Quorum, Proxy, Polls, Resolutions and Minutes. Compulsory Winding Up.

12 Lectures

Unit–IV: Emerging Issues in Company Law: Concepts of Producer Company, One Person Company (OPC), Small Company, Associate Company, Postal Ballot, Audit Committee, Independent Director, Director Identity Number (DIN), Corporate Identity Number (CIN), MCA-21, Online Filing of Documents, Online Registration of Company, National Company Law Tribunal (NCLT), Corporate Governance, Clause 49, CSR, Insider Trading, Rating Agencies.

10 Lectures

Unit–V: Employees State Insurance Act, 1948
Applicability of the Scheme, Definitions: Personal Injury, Factory, Manufacturing Process, Wages, Partial and Permanent Disablement. ESI Corporation, Standing Committee and Medical Benefit Council, Contributions, Adjudication of Dispute and Claims, Benefits.

10 Lectures
Unit–VI: Minimum Wages Act, 1948
Objectives and Applicability of the Act, Definitions: Employer; Wages; Employee; Fixing Minimum Rates of Wages; Minimum Rate of Wages; Procedure for Fixing and Revising Minimum Wages; Advisory Board; Central Advisory Board; Wages in Kind; Inspectors

10 Lectures

Unit–VII: Employee’s Compensation Act, 1923

10 Lectures

Suggested Readings:
5. Companies Act and Corporate Laws, Bharat Law House Pvt Ltd, New Delhi
6. Company Law Digest, Bharat Law House Pvt Ltd, New Delhi

Note: Latest edition of text book may be used.
B.Com. Semester Course

B.Com. Semester III
Paper No. : CP 3.3

ECONOMICS DEVELOPMENT AND POLICY IN INDIA
Max. Marks: 100
Lectures: 75

UNIT – I : Issues in Development and Planning with reference to India

1. Characteristics of underdevelopment countries with special reference to India.  
   
2. Factors in development: Capital formation (physical and human), role of technology: sustainability, institutional factors.  
   
3. Issues in Indian Planning; Objective and critical evaluation (Growth, self – reliance. Employment generation, inequality reduction, poverty removal modernization and competitiveness, economic reforms). Saving and investment; Mobilization of Internal and External finances, Centre State financial relation.  

UNIT - II : Sector Aspects of Indian Economy

   
2. Foreign Trade: Role and importance of foreign trade in India. The balance of trade and balance of payments situation.  
   
3. Price: Monetary and Fiscal policies.  

Suggested Readings:
   
2. Uma Kapila, “*Indian Economics since Independence*”. Academic Foundation.  
   


**Note:** 1. With regard to each topic listed, due emphasis should be laid on analysis and not mere description of the relevant problem.

**Note:** Latest edition of text book may be used.
Cultural Diversity, Linguistic Plurality and Literary Traditions in India

Objective: The purpose of this paper is to impart to the students an understanding of the cultural diversity and linguistic plurality of the literary traditions in India. It aims to present to the students the heterogeneity of language and cultures included within the concept called “India”.

Unit – I:

OVERVIEW
Introduction to the concept of the book
Essay by Sujit Mukherjee

Unit-II:
LINGUISTIC PLURALITY WITHIN SUFI AND BHAKTI TRADITION
Essay by Sisir Kumar Das and poems by Bullah Shah, Mahadeviyakka and Baul Song.

Unit-III:
LANGUAGE POLITICS: HINDI AND URDU
Essay by Amrit Rai, ghazal by Amir Khusrau, short story by Raghuvir Sahay.

Unit-IV:
TRIBAL VERSE
Essay by G.N. Devy, Munda Song, Kondh Song and Adi Song

Unit-V:
DALIT VOICES
Essay by Eleanor Zelliot, poems by E M Shinde and N.T. Rajkumar, excerpt of autobiography by Bama.

Unit-VI:
HIERARCHIES OF LANGUAGE
Essay by M.K. Naik, poems by Padma Sachdev and Ayyappa Paniker, excerpt of Novel by Raja Rao
Unit-VII:
WOMANSPEAK: EXAMPLES FROM KANNADA AND BANGLA
Short story by A.K. Ramanujan, essay by Nabaneeta Deb Sen.

Suggested Reading
4. Deshpande, Shashi, ‘Where do we Belong: Regional National or International?’ (pp. 30-60) and ‘Why I am a Feminist’, Writing from the Margin, Penguin/Viking, New Delhi, 2003, pp. 82-5.
आधुनिक भारतीय भाषा : MIL-HINDI-A
अनिवार्य हिंदी 'क' (Hindi 'A')
(उन विद्यार्थियों के लिए जिन्होंने बारहवीं कक्षा तक हिंदी पढ़ी है।)
समय : 3 घंटे पूर्णांक : 100 अंक
आधुनिक हिंदी साहित्य
कविता : प्रलय की छाया - जयशंकर प्रसाद 20अंक/14 पीरियड
उपन्यास : चित्रलेखा - भगवतीचरण वर्मा 20 अंक/14 पीरियड
नाटक : जिस लाहौर नहीं देखा तो जम्मू नहीं असगर बजाहत 20 अंक/14 पीरियड
फिल्म : कलयुग : निर्देशक - राम बेनेगल 20 अंक/14 पीरियड
हिंदी साहित्य का इतिहास 20 अंक/14 पीरियड
विभिन्न कालों की प्रमुख प्रवृत्तियों का सामान्य परिचय
आधुनिक भारतीय भाषा: MIL-HINDI-B

अनिवार्य हिंदी 'ख' (Hindi 'B')

(उन विद्यार्थियों के लिए जिन्होंने दसवीं कक्षा तक हिंदी पढ़ी है।)

समय: 3 घंटे
पूर्णांक: 100 अंक

आधुनिक हिंदी साहित्य:

कविता: पटकथा - धूमिल
20 अंक/14 पैरिचय

उपन्यास: गुरीयों का दंवता - धर्मवीर भारती
20 अंक/14 पैरिचय

नाटक: मिस्टर अभिमन्यु - लक्ष्मीनारायण लाल
20 अंक/14 पैरिचय

फिल्म: कारगेरेट - निदेशक: मघुर भट्टारकर
20 अंक/14 पैरिचय

हिंदी साहित्य का इतिहास
20 अंक/14 पैरिचय

विभिन्न कालों के प्रमुख रचनाकारों का सामान्य परिचय
B.Com. Semester III
Paper No: CP 3.4
Punjabi Compulsory ‘A’

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

Duration: 3 hours  Max. Marks = 100
30
75 + 25 (Internal Assessment)

(w.e.f. Academic Session 2011-2012)
Syllabus

1. Paath-Pustak “Chonnvein Punjabi Ikaangi” Edited by Dr. Manjit Singh & Dr. Kulvir (Arsee Publishers, Delhi, 2010)

2. Aadahunik Punjabi Naatak te Rangmanch (Kathak Lilak Basanti Latto 3 Chandak)

3. Chithi – Pattar (Daftri ate Kise Sake-Sambandhi Nun)

4. Paribhashak Shabdawali (Banking, Daftri te Sahitak)

5. Akhbaari Ishtihaar

6. Shabad-Shudhi

University of Delhi, Delhi-110007
Recommended Books:


(Note: Teachers are free to recommend more standard source books)
B.Com. Semester III

Paper No.: CP 3.4

Punjabi Compulsory ‘B’

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

Duration: 3 hours

Max. Marks = 100

75 + 25 (Internal Assessment)

(w.e.f. Academic Session 2011-2012)

Syllabus

1. Paath-pustak “Kavitanjali”
   Edited by Tarlochan Singh Bedi (Dr.)
   (Punjabi University, Patiala, 1998)
   (Poets recommended: Bhai Veer Singh, Dhani Ram Chauk, Prof. Puran Singh, Mohan Singh, Pratim Singh Saheer, Anrita Pratam, Bawa Bhelant, Haribhajan Singh, Shiv Kumar Batalvi, Jaswant Singh Neki)
   ➢ Kavita: Paribhasha te Tatt (वर्धित्ता: परिभाषा के तत्त्व)
   ➢ Kavita da Saar/Kendri Bhaav (सही-तत्त्व और केंद्रीय भाव)
   ➢ Kise Kaav-tukkdi di Parsang Sahit Viakhya (विलोकन-तत्त्व और परसंग सहित विश्लेषण)
   ➢ Adhunikta da Sankalp (अधूरितत्व और संकल्प)
   ➢ Adhunik Kavita dian Vishestaavan (अधूरित कविता और विशेषतावन)

2. Punjabi Bhasha (पंजाबी भाषा)
   ➢ Aarambh te Vikaas (आरंभ और विकास)
   ➢ Visheshtaavan (विशेषतावन)

3. Reeti-Riwaaj (रैटी-रिवाज)
   ➢ Paribhasha, Sarup te Samajak Mahtav (परिभाषा, सरूप और समाजक महत्व)
   ➢ Janaam, Viyah te Maut naal Sambandht Punjabi Reeti-Riwaaj (जन्म, विवाह और मृत्यु के संबंध में पंजाबी रैटी-रिवाज)

4. Lekh-Rachna (लेख-रचना)

5. Chhand: Paribhaasha te Bhed (चंड: परिभाषा के भेद)

6. Akhaann (अखान)

University of Delhi, Delhi-110007
Recommended Books:

1. Noor, Sutinder Singh (Dr.), *Kavita: Rachna-Virachna*, Shilolakh, Delhi, 2009.


(Note: Teachers are free to recommend more standard source books)
B.Com. Semester III

Paper No. : CP 3.4

SINDHI

Duration : 3 hours

Max. Marks = 100
75 + 25 (Internal Assessment)

1. Functional Sindhi Grammar based on prescribed text.
   Text:
   Sindhi Bhasa (Vyakaran aur Prayag)
   By- Dr. M.K. Jetley
   D-127. Vivek Vihar, New Delhi – 95

2. Novel: Ajho’ by Hari Motwani Sindhi
   Kooj Publication, Shaheed Bhagat Singh Marg. Mumbai

3. Short Stories: Visariyan na visran by Loknath Jetley
   Sindhi Book Trust, D-127, Vivek Vihar, New Delhi – 95

4. One Act Play: Kako Kalumal by Madan Jumani
   B-203/4 Chintamani Shankar lane, Kandivalli, Mumbai – 67
1. **Functional Grammar**

2. **Novel**: ‘Bhanumuti’ by Padmanath Gohain Baruah

3. **Short Stories**: Galpa Manjari by Dr. Sailen Bharali
   Publication Board of Assam, Guwahati, 2001
   Following Stories are recommended:
   a. ‘Patmugi’ by Laksminath Begbaruah
   b. ‘Abujmaya’ by Rama Das
   c. ‘Dharasap’ by Bhabendranath Saikai
   d. ‘Sanskar’ by Mamoni Roisom Goswami

4. **One Act Play**: ‘Parijat Haran’ by Srimanta Sankardev
   Lawyers Books stall, Guwahati, 1996
1. Novel

‘Uppuvayal by Sridhara Ganesan
NCBH, Chennai, 1995

2. Short Stories:

Kangu Cirukataikal’ Edited by Perumal Murugan
Kavya Publication Chennai: 2001

3. Drama

a) ‘Naga Mandalam’, Girish Karnad
   Translated by Baavannam, Published by Kavya, Chennai: 2002
b) ‘Avvai’ by Ingulab
   Akaram Publications, 15-B, Saravana Complex,
B.Com. Semester III  
Paper No.: CP 3.4  
GUJARATI

Duration : 3 hours  
Max. Marks = 100  
75 + 25 (Internal Assessment)

a. History of Gujarati literature

b. Novel :
Saraswatichandra (abridged) by  G.M. Tripathi
Prithivivallabh by K. M. Munshi

c. Short Stories:
Prescribed text : Gujarati (Dwitiya bhasha) by Gujrat Rajya Shala Pathya
Pustak Mandal, Gandhinagar, Gujrat, 2005.

The stories are
Napas : cc.mehta
Majino pyalo : Gulabdas broker
Shruti ane smurti : Chandrakant Baxi

d. One act play /play:
Chinu modina shreshta ekankio
Published by Aadarsh Prakashan, Ahmedabad, Gujrat 1995.
Duration: 3 hours

Max. Marks = 100
75 + 25 (Internal Assessment)

1. Essay
   Interview of a Person

2. Translation from English to Bengali

3. Sarat Chandra Chattopadhyay Pandit Moshay
   Abanindronath Tagore – Nalok
B.Com. Semester III  
Paper No.: CP 3.4  
MANIPURI

Duration: 3 hours  
Max. Marks = 100  
75 + 25 (Internal Assessment)

1. Functional Manipuri
   a). Remedial Manipuri by Prof. P.C. Thoudam  
   b). A study of Meitei phonology by W. Tomou Singh

2. Novel
   Khudol by H. Guno Singh, Publication Imphal, 1990  
   Ima by R. K. Shitaljit

3. Short Story
   Anaoba Manipuri Warimacha – Published by The Cultural Forum, Manipur (Latest Publication)  
   c). Lamandagi Laiman- M.K. Binodini Devi  
   e). Ijat Tanba- N. Kunjamohan Singh  
   f). Nongthak Khongnang E. Dinamani Singh  
   g). Kwakimacha Kwak, Urokki Macha Urok- L. Birmani Singh.

4. Manipuri Lila Macha (Selected Pieces)
   Published by Cultural Forum, Manipur (Latest Publication)
   a). Tirthajatra – A. Samarendra  
   b). Tamnalai – Kanhailal  
   c). Bus Stop – A. Tomchou
B.Com. Semester III  
Paper No. : CP 3.4  
TELANGU

Duration : 3 hours  
Max. Marks = 100  
75 + 25 (Internal Assessment)

1. **Drama**  
Nijam by Rachakonda Viswanatha Sastry.  
Visalandhra Publishing House, Hyderabad 500001 (1971)

2. **Short Story**  
Selections from Visalandhra Telugu Katha 1910-2000 (Ed.)  
Hyderabad – 500001 (2002)

   a). Mee Peremiti – by Gurajada Appa Rao  
   b). Enduku Parestanu Nanna – by Chaganti Somayajulu  
   c). Paiki Vacchina Vaadu – by Kodavatiganti Kutumba Rao  
   d). Alajadi – by Peddibhota Subbaramaih  
   e). Maarpu – by Madhavapeddi Gokhale

3. **Telugu Essay**  
Selection from Satavasanta Saahitee Manjeeraalu (Ed.) Prayaga  
Vedavathi & N. Venugopal, A. P. Library Association, Sri  

   a). Vaitaalikulu – by Indraganti Sreekanta Sarma  
   b). Raashtra Gaanamu – by N. Guruprasada Rao  
   c). Neti Kaalapu Kavitwam – by K. Sampatkumaracharya  
   d). Ardha Sataabdapu Andhra Kavitwam – by Miniyala Ramakrishna  
   e). Chivaraku Migiledi – by Vegunta Mohana Prasad
B.Com. Semester III  
Paper No. : CP 3.4  
KANNADA

Duration : 3 hours                                              Max. Marks = 100
75 + 25 (Internal Assessment)

1. Functional Grammar
2. Novel
   Text : Karantha, Shivrama, Alidamele, Bangalore: Rajalakshmi Prakashana.

3. Short Stories
   Selections: (a) Jnaodaya (Yashpal), (b) Seragina Kenda (B.C. Ramachandrasharma), (c) Innondu Kominavaru (R. K. Narayan), (d) Janmadina (Vaikum Muhammad Bashir) (e) Mukti (Pudumai Pittan).

4. Drama:
B.Com. Semester III
Paper No. : CP 3.4
ORIYA

Duration : 3 hours
Max. Marks = 100
75 + 25 (Internal Assessment)

i. **History of Oriya Literature**

ii. **Novel:**

Shasti by Kanhu Charan Mohanty
Cuttack by Vidyapuri

iii. **Short Stories:**
Galpa Swalpa : Fakir Mohan Senapati, Vidyapuri Cuttack
Stories are:
Dukamunsi
Rebati
Dhulia baba
Sabhya Jamidar

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

Ajira Ekankika
Published by Board of Secondary Education, Orissa, 2000.
B. Com Semester IV
Paper No. : CP 4.1

COST ACCOUNTING

Duration: 3 hrs. 
Max. Marks: 100
Lectures: 75

Objectives:

1. To acquaint the student with basic concepts used in cost accounting and various methods involved in cost ascertainment systems.

2. To provide the student knowledge about use of costing data for planning, control and decision making.

COURSE CONTENTS:

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

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

Unit – III
Accounting and Control of Labour Cost: Time keeping and time booking, concept and treatment of idle time, over time and labour turnover. 8 Lectures

Unit – IV
Overheads: Classification, allocation, apportionment and absorption of overhead. Treatment of over-and under-absorption. 10 Lectures
Unit – V
**Methods of Costing:** Job Costing, single output and Contract Costing, Process costing (excluding treatment of work-in-progress, joint and by-products), service costing (Transport Costing).

15 Lectures

Unit – VI
Reconciliation of Cost and Financial Accounts

4 Lectures

Unit – VII
**Marginal Costing:** Meaning, Assumptions and uses. Cost-Volume-Profit Analysis: Break-even analysis, Decision making areas - products mix, Make / Buy, pricing decisions.

15 Lectures

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

5 Lectures

**Suggested Readings:**

Note: Latest edition of text book may be used.
**B.Com Semester Course**

**B.Com Semester IV**
**Paper No.: CP 4.2**

**INCOME TAX AND AUDITING**

Duration: 3 hrs.  
Max. Marks: 100  
Lectures: 75

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

**Part – A**

Lectures: 50

<table>
<thead>
<tr>
<th>Unit</th>
<th>S. No.</th>
<th>Contents</th>
<th>Number of lectures</th>
</tr>
</thead>
<tbody>
<tr>
<td>Unit I</td>
<td>1.1</td>
<td>Basic concept: Income, person, assessee, assessment year, previous year, gross total income, total income, agricultural income.</td>
<td>3</td>
</tr>
<tr>
<td>Unit II</td>
<td>2.1</td>
<td>Residential status</td>
<td>2</td>
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<tr>
<td></td>
<td>2.2</td>
<td>Scope of total income on the basis of residential status</td>
<td>2</td>
</tr>
<tr>
<td></td>
<td>2.3</td>
<td>Exempted income under section 10 relevant for individuals</td>
<td>2</td>
</tr>
<tr>
<td>Unit III</td>
<td>3.1</td>
<td>Computation of income under different heads</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>- Salaries</td>
<td>9</td>
</tr>
<tr>
<td></td>
<td>3.2</td>
<td>- Income from house property</td>
<td>4</td>
</tr>
<tr>
<td></td>
<td>3.3</td>
<td>- Profits and gains of business or profession (only simple problems)</td>
<td>7</td>
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<tr>
<td></td>
<td>3.4</td>
<td>- Capital gains (excluding special cases)</td>
<td>8</td>
</tr>
<tr>
<td></td>
<td>3.5</td>
<td>- Income from other sources excluding sec 2(22)</td>
<td>2</td>
</tr>
<tr>
<td>Unit IV</td>
<td>4.1</td>
<td>Total income and tax computation</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>- Income of other persons included in assessee’s total income</td>
<td>2</td>
</tr>
<tr>
<td></td>
<td>4.2</td>
<td>- Aggregation of income and set-off and carry forward of losses</td>
<td>2</td>
</tr>
<tr>
<td></td>
<td>4.3</td>
<td>- Deductions from gross total income (Sec. 80C, 80D, 80E, 80G, 80GG, 80QQB, 80U)</td>
<td>4</td>
</tr>
<tr>
<td></td>
<td>4.4</td>
<td>- Computation of total income and tax liability of individuals</td>
<td>3</td>
</tr>
</tbody>
</table>

Department of Commerce,  
Delhi School of Economics,  
University of Delhi, Delhi-110007
Part - B

AUDITING

Lectures: 25

COURSE CONTENTS:

1. **Auditing**: Meaning, scope, objects and advantage
   - 3 Lectures

2. **Types of Audit**: Statutory audit, interim audit and continuous audit.
   - 2 Lectures

3. **The Audit Process**:
   - 6 Lectures
     a) Internal Control, Internal Check (cash sales and payments of wages) and Internal Audit
     b) Audit Programmes

4. **Vouching**: Cash sales, receipt from debtors, cash purchases, payments to creditors, payment of wages.
   - 3 Lectures

5. **Verification of assets and liabilities**: Land and building, plant and machinery, investments, stock-in-trade, trade debtors, cash in hand, cash at bank, sundry creditors, loans, share capital, contingent liabilities.
   - 4 Lectures

6. **Audit of Joint Stock Companies**:
   - 7 Lectures
     a) Company Auditor – appointment, qualification, right, and duties
     b) Audit Report – Meanings and Types.

Note:

1. **In case of paper CP 4.2, (Part A and B of Income tax and Auditing respectively): exam has to be attempted on separate answer sheets and has to be evaluated separately.**
2. **Student has to pass separately in both the Parts.**
3. **The division for purpose of internal assessment of Part A and B are as follows:**

<table>
<thead>
<tr>
<th></th>
<th>Income Tax:</th>
<th>Auditing</th>
</tr>
</thead>
<tbody>
<tr>
<td>Total</td>
<td>15 marks</td>
<td>10 marks</td>
</tr>
<tr>
<td>Class test</td>
<td>6 marks</td>
<td>4 marks</td>
</tr>
<tr>
<td>Assignment</td>
<td>6 marks</td>
<td>4 marks</td>
</tr>
<tr>
<td>Attendance</td>
<td>3 marks</td>
<td>2 marks</td>
</tr>
</tbody>
</table>

Department of Commerce,
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Suggested Readings:

Income Tax:

Auditing:
3. Aruna Jha, Student Guide to Auditing, Taxman Allied Service (P) Ltd.
6. S. D. Sharma, Auditing Principles and Practice, Taxmann Allied Services (P) Ltd.

*Note: Latest edition of text book may be used.*
B.Com. Semester IV
Paper No.: CP 4.3

ECONOMIC REGULATIONS OF DOMESTIC AND FOREIGN EXCHANGE MARKETS

Duration: 3 hrs.  Max. Marks: 100
Lectures: 75

Unit – I Regulation of Domestic Markets

1.1 Market Success and Market Failure
Basic functions of government; Market efficiency; Market failure; the meaning & cause; public policy towards monopoly and competition. Lectures 5

1.2 Foreign Trade Policy and Procedures
Main Features: Served from India Scheme; export promotion council; Vishesh Krishi and Gram Udyog Yojana; focus market scheme, duty exemption and remission scheme, advance authorization scheme and DFRC, DEPB, EPCG, etc; EOU, EHTP, STP, BPT, and SEZs. Lectures 7

Unit – II

2.1 Industries Development Regulation

2.2 The Consumer Protection Act, 1986

2.3 The Competition Act, 2002
Term of office of Chairperson and other Members, Duties, Powers and Functions of Commission.

Lectures 18

Unit – III Foreign Exchange Market & Regulations

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

Lectures 5

3.2 The Foreign Exchange Management Act, 1999

Lectures 15

Suggested Readings:

Note: Latest edition of text book may be used.
B.Com. Semester IV
Paper No.: CP 4.4
BUSINESS COMMUNICATION

Duration: 3 hrs. Max. Marks: 100
Lectures: 75

Objectives: To train students to enhance their skills in written as well as oral Communication through practical conduct of this course. This course will help students in understanding the principles & techniques of business communication.

Course Contents:
1. Theory of Communication
   Nature, Importance and Role of Communication; The Communication Process; Barriers and Gateways to Communication. 10 Lectures

2. Forms of Communication
   (a) Written Communication: Principles of Effective Written Communication; Commercial Letters, Report Writing, Speech Writing, Preparing Minutes of Meetings; Executive Summary of Documents.
   (b) Non-verbal Communication
   (c) Oral Communication: Art of Public Speaking, Effective Listening, Making oral presentations 20 Lectures

3. Applications of Communication
   (a) Writing a Summer Project Report, Citing references, and using bibliographical and research tools
   (b) Writing annual report of companies
   (c) Writing minutes of meeting
   (d) Writing CVs & Application Letters
   (e) Group Discussions & Interviews
   (f) The Employment Interview 20 Lectures

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4. Important Parameters in Communication
(a) The Cross Cultural Dimensions of Business Communication
(b) Technology and Communication, e-correspondence
(c) Ethical & Legal Issues in Business Communication

15 Lectures


10 Lectures

Suggested Readings:

Note: Latest edition of text book may be used.
B.Com. Semester IV  
Paper No. : CP 4.4  
Vyapaar Sanchar  

c\x80\xa0व्यावसायिक संप्रेषण : हिंदी

Duration: 3 hrs.  
Max. Marks: 100  
Lectures: 75

1. संचार व्यवस्था एवं व्यवसाय : अंतर्दृष्टि  
संचार के सिद्धांत - संचार की प्रकृति, महत्त्व एवं भूमिका; संचार प्रक्रिया - बाधाएँ एवं वित्तपूर्णांक

2. संचार के रूप  
20 अंक/16 पीरियड  
(क) लिखित संचार - प्रभावकारी लिखित संचार के सिद्धांत, व्यावसायिक पत्र-लेखन,  
रिपोर्ट लेखन, भाषण लेखन, दस्तावेज़ों का संक्षेपण, उत्पाद का विश्लेषण, कॉपी लेखन  
(ख) सांकेतिक संचार (Non Verbal)  
(ग) मौखिक संचार - सार्वजनिक भाषण कला, एकायान भवन, मौखिक प्रस्तुति

3. संचार के प्रयोग  
30 अंक/14 पीरियड  
(क) ग्रीष्मकालीन परियोजना लेखन (संदर्भ, पुस्तक सूची, शोध उपकरण के प्रयोग)  
(ख) कंपनियों का वार्षिक प्रतिवेदन लेखन  
(ग) बैठक का बृत्त लेखन  
(घ) व्यक्तिगत जीवन-वृत्त, आवेदन-लेखन  
(च) समूह चर्चा, साक्षात्कार  
(छ) नैराशों के लिए साक्षात्कार

4. संचार के महत्वपूर्ण पक्ष -  
20 अंक/16 पीरियड  
(क) व्यावसायिक संचार में संस्कृति की भूमिका  
(ख) टेक्नोलॉजी एवं संचार, ई-संचार  
(ग) व्यावसायिक संचार के नैतिक और कानूनी पक्ष
(७) जनसंचार - विज्ञापन, विज्ञापन निर्माण का प्राकृति (ट्रेट एव इलेक्ट्रॉनिक माध्यम म)
प्रचार, प्रेस विज्ञप्ति, जनसंपर्क आदि

व्यावसायिक संवाद - संवाद प्रक्रिया और प्रबन्धन, उत्पाद और उसका विज्ञापन, उत्पाद की
मार्केटिंग, उत्पाद-बिक्री की रणनीति

15 अंक/12 पीरियड
B.Com. Semester IV  
Paper No. : CP 4.5  
MIL

हिंदी 'क' (Hindi 'A')
(उन विचारधृतियों के लिए जिन्होंने बारहवीं कक्षा तक हिंदी पढ़ी है।)

समय : 2 घंटे

पूर्णांक : 100 अंक

अंक/परियोजना : 25/18

भाषा खंड

1. हिंदी भाषा का विकास : सामाजिक परिवर्तन
2. हिंदी की उपभाषाएं और बोलियाँ : सामाजिक परिवर्तन
3. मानक भाषा की अवधारणा : अर्थव्यवस्था के लिए विभिन्न रूपों का उपयोग
4. व्यवसायिक पत्र-लेखन : विज्ञापन-लेखन, संक्षेप, पत्रकारिता, विवरण, प्रस्तुति
5. निर्माण-लेखन (समस्यानिर्णय, व्यापारिक व्यवस्थापन नियमों पर)
6. कोश-परिवर्तन : एकाधिक, बिना कोश, डिपाभिनय, शब्दकोश, समांतर कोश
7. पारंपरिक शब्दावली : रूकना, बोम, व्यापारिक तथा व्यावसायिक क्षेत्रों से संबंधित

सामान्य खंड

1. खंड का शाखा : कालज्ञता (प्रथम तीन साल) – भवनी प्रसाद मिश्र
2. वाणिज्य : व्यापारता – भैमा सहान
3. उपविषय : ग्रन्थ – भ्रमचंद

अंक/परियोजना : 25/18

अंक/परियोजना : 25/17

अंक/परियोजना : 25/17

Note: 1. Lecture Per Week – 5
बी.Эком. (अंग्रेजी) (सेमेस्टर-III)
प्रश्नपत्र-12 (M.I.L. Hindi)
अनिवार्य हिंदी Hindi Compusory

आंसू, स्नातकोत्तर एवं अनुसंधान पादयोग्य समिति की बैठक दिनांक 3 मार्च, 2011 को अयोध्या एवं संस्थान

हिंदी 'ख' (Hindi 'B')
(उन विद्यार्थियों के लिए जिन्होंने दसवीं कक्षा तक हिंदी पढ़ी है।)

समय : 2 घंटे
पूर्णक : 100 अंक

भाषा खंड
1. हिंदी भाषा का विकास : सामान्य परिचय
2. हिंदी की उपभाषाएं और बोलियाँ : सामान्य परिचय
3. राष्ट्रभाषा, राजभाषा तथा संपर्क भाषा
4. अथुद्ध शोधन – शब्दगत, वाक्यगत
5. कार्यालयी पत्र-लेखन, आवेदन, प्रतिवेदन, टिप्पण, प्रारूपण
6. अनुदेश-लेखन – समसामयिक/व्यापारिक/व्यवसायिक विषयों पर
7. प्रचलित मुहावरे तथा लोककथाएँ

साहित्यिक खंड
1. खंड काव्य : पंचवर्णी – मेघथलेश्वर मुद्र अंक/पृष्ठबाट : 18/25
2. नाटक : स्थानाधिकार तथा हिंदूस्तानी प्रेमी
3. उपन्यास : करमभूमि – प्रेमचंद

अंक/पृष्ठबाट : 18/25
अंक/पृष्ठबाट : 17/25
अंक/पृष्ठबाट : 17/25
B.Com. Semester Course

B.Com. Semester IV
Paper No. : CP 4.5: Urdu
Stream- A
Students who offered Urdu upto 12th class

Duration 3 hours Max Marks: 100

Text:

Explanation from Prose and Poetry and Critical Appreciation Prose

Prose 20
Poetry 20

Writing of Pamphlet, Leaf-let, Advertisement, T.V. or Radio Advertisement in one fifty words for promotion of your product. 15

Substitute of twenty Business terms form English to Urdu 20

Text Book:

4. Maayar-e-Adab, Published by Education Book House, Aligarh.
   Prose: GHALIB SARSHAR
   Ghazaliyat: WALI MEER. GHALIB
   Marsia: ANEES
   Mansavi: MEER HASAN
5. Farahang-e-Istlahate Commerce, Published by NCPUL, New Delhi,
   (from page no. 78 to 84)

Books Recommended:

(i) Urdu Adab Ki Tanqeedi Tareekh – Ehtisham Hussain
(ii) Urdu Nasr ka Fanni Irtique – Farman Fatehpuri
(iii) Tareekh-e-Adab Urdu- Noorul Hassan Naqvi
B.Com. Semester IV  
Paper No. : CP 4.5: Urdu  
Stream- B

(Students who offered Urdu upto VIII or X Class or whose mother tongue is Urdu but could not study in school)

Duration : 3 hrs.  
Max. Marks: 100

Text:
(i) Critical Appreciation & Explanation from Prose & Poetry  20+20=40
(ii) Writing Advertisement, Wall-Poster, Pamphlet, Radio Advertisement of Product in 50 words  
(iii) Substitute of twenty Business terms from English to Urdu  15  20

Text Book:
Maayar-e-Adab, Published by Education Book House, Aligarh.  
Prose: HALI MOHD. HUSSAIN AZAD, PITRAS  
Ghazaliyat: HASRAT, FIRAQ, FAIZ  
Nazm: HALI, IQBAL, CHAKBAST  
Farahang-e-Istlahate Commerce, Published by NCPUL, New Delhi,  
(From page no. 190 to 193)

Books Recommended:
(iv) Urdu Adab Ki Tanqeed Tareekh – Ehtisham Hussain  
(v) Urdu Nasr ka Fanni Irtique – Farman Fatehpuri  
(vi) Tareekh-e-Adab Urdu- Noorul Hassan Naqvi
B.Com. Semester IV
Paper No. : CP 4.5
MIL
Punjabi Compulsory ‘A’

Duration: 3 hrs.  \hspace{1cm} \text{Max. Marks: 100}
Lectures: 75

(Note: for candidate who opted Punjabi in XIIth Class)

(Advance Course)
(w.e.f. Academic Session 2011-2012)
Syllabus

1. Paath-pustak “Peeddan Maley Raah” by Mahinder Singh Sarna
   (Utt-Pustak “नीदल माले राह”) (Arsee Publishers, Delhi, 2002)
   - Novel: Paribhasha te tatti (चर्चा : परिभाषा के उद्देश्य)
   - Novel da Visha-Vastu / Kathanak (चर्चा दा विश-वास्तु /कथानक)
   - Kise Kaand da Saar (किसे कांड दा सार)
   - Chhene Prashnan de Uttar (Five out of Eight)

2. Madhukaleen Punjabi Sahit da Itihaas
   (मध्यकालीन पंजाबी इतिहास)
   - Gurmat Kaav -Dhaara (गुरमत कविता-धारा)
   - Suti Kaav -Dhaara (सूती कविता-धारा)
   - Qissa Kaav -Dhaara (किस्ता कविता-धारा)
   - Vaar Kaav-Dhaara (वार कविता-धारा)

3. Punjabi Bhaasha (पंजाबी भाषा)
   - Nikaas te Vikas (निकास ते विकास)
   - Visheshtaavan (विशेषतावर)

4. Karak : Paribhaasha te Kisman (कारक : परिभाषा के किस्मों)

5. Vaak – Shudhi (वाक-शुद्धि)

6. Akhaann (अक्षर)

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Delhi
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Recommended Books:


(Note: Teachers are free to recommend more standard source books)
(Intermediate Course)
(w.e.f. Academic Session 2011-2012)

Syllabus

1. Paath-pustak “Pagdandiyan” by Bachint Kaur
   (Navyug Publishers, Delhi, 1999)
   ➢ Swaejeevani: Paribhasha te Tatt (सवाजीवनी: विचारण हरे भाषा)
   ➢ Kisco Kaand da Saar (किस्को केंद्र दा सार)
   ➢ Vaartak- Shaille te Dalit Chetna (वार्तक शैली दे दलित चेतना)
   ➢ Chhote Prashnam de Uttar (FIVE out of Eight)
   ➢ 'Pagdandiyan' da Punjabi Swaejeevani Sahit vich Sthaan
     (पागंदंडियन दे पंजाबी सवाजीवन साहित्य में स्थान)

2. Gurmukhi Lippi (गुरमुखी लिपी)
   ➢ Janam te Vikaas (जन्म ते विकास)
   ➢ Visheshtavans (विशेषतावंत)

3. Lok-Kaav (लोक-कवि)
   ➢ Paribhasha te Mahatav (विचारण हरे महत्व)
   ➢ Pramukh Punjabi Lok Kaav-Roop (प्रमुख पंजाबी लोक-कवि-रूप)

4. Chithi-Pattar (चिथी-पट्टर)

5. Naanv, Paddnaanv te Visheshann (नांव, पंजनानव ते विशेषनत)

6. Agetar-Pichhetar (अजेतर-पिभेतर)

Max. Marks: 100
Lectures: 75
Recommended Books:


(Note: Teachers are free to recommend more standard source books)
B.Com. Semester Course

B.Com. Semester V
Paper No. : CP 5.1
FINANCIAL MANAGEMENT

Duration: 3 hrs. Max. Marks: 100
Lectures: 75

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

COURSE CONTENTS:

Unit – I: Introduction

(8 Lectures)

Unit – II: Capital Budgeting Decision
Capital budgeting process: Estimation of Relevant cash flows, Non-discounted and discounted cash flow techniques – Pay back, ARR, NPV, IRR and Profitability index. Concept and measurement of cost of capital, Weighted Average Cost of Capital.

(18 Lectures)

Unit – III: Financing Decision

(17 Lectures)

Unit – IV: Dividend Decision

(12 Lectures)

Unit – V: Working Capital Management
Meaning and nature of working capital. Determination of working capital requirement. A brief overview of Cash management, Inventory management and Receivables management.

(20 Lectures)

Suggested Readings:
2. V.K. Bhalla, Financial Management & Policy, Anmol Publications, Delhi

Department of Commerce, Delhi School of Economics, University of Delhi, Delhi-110007

Note: Latest edition of text book may be used.
B.Com. Semester V
Paper No.: CP 5.2

COMPUTER APPLICATIONS IN BUSINESS

Duration: 3 hrs. Max. Marks: 100
Lectures: 75

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

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

PART – A

Unit 1. Basic Concepts: (3)
- Characteristics of a Computer.
- Advantages of Computers.
- Limitations of Computers.
- Types of Computers.
- Applications of computers.

Unit 2. Essential components of Computers: (3)
- Hardware, Firmware, Live-ware
- Software:
  - System Software: Operating system, Translators, interpreter, compiler.
  - Overview of operating system, function of operating system.
  - Application software: General Purpose Packaged Software and tailor made software.

Unit 3. Introduction to Internet (4)
- Meaning of Internet.
- Growth of internet.
- Owner of Internet.
- Anatomy of Internet
- Net Etiquettes

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Unit 4. Word Processing. (6)

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

- Bullets and numbering
- Tabs
- Paragraph Formatting
- Page Setup

Unit 5. Spreadsheet and its Business Applications. (6)

- Spreadsheet concepts
- Creating a work book,
- saving a work book
- editing a work book,
- inserting, deleting work sheets,
- entering data in a cell
- formula Copying
- Moving data from selected cells,
- Handling operators in formulae.
- Inserting Charts- LINE, PIE, BAR
Unit 6. Generally used Spread sheet functions

- **Mathematical** - ROUND ALL, SUM, SUMIF, COUNT, COUNTIF
- **Statistical** - AVERAGE, MAX, MIN, STDEV, FREQUENCY, INTERCEPT, SLOPE.
- **Financial** - PMT, PPMT, IPMT
- **Logical** - IF, AND, OR

Unit 7. Presentation Software

- Creating a presentation.
- Editing
- Sorting
- Layout.
- Set-up row
- Rehears timing

**PART – B (Practical)**

**Practical applications from above unit:**

- Loan & Lease statement
- Ratio Analysis.
- Graphical representation of data
- Payroll statements
- Frequency distribution. Cumulative and calculation of Means, Mode and Median.
- Regression

**Notes:**

1. The Softwares referred in this course will be notified by the department once in every three years.

2. The familiarity with commercial and business software will be imparted through guidelines that shall be revised every year.

**Scheme of examination:**

Department of Commerce, Delhi School of Economics, University of Delhi, Delhi-110007
1. Scheme of Examination for regular students:
   Part – A – Semester Examination (Theory) 45 Marks, 2 hours, Internal Assessment 15 marks
   Part – B – Semester Examination (Practical) 40 Marks, 1 hour, Practical Examination, Work Book, including 10 Marks

2. Scheme of Examination for SOL students:
   Part – A – Semester Examination (Theory) 60 Marks, 2 hours.
   Part – B – Semester Examination (Theory) 40 Marks, 1 hour.

Suggested Readings:
4. V. Rajaraman, *Introduction to Information Technology*, PHI.

Note: Latest edition of text book may be used.
B. Com. Semester V
Paper No.: CP 5.3

CORPORATE GOVERNANCE, BUSINESS ETHICS AND CSR

Objective: To familiarize students with the understanding of issues and practices of corporate governance in the global and Indian context.

Course Contents:

Unit I - Conceptual Framework of Corporate Governance: Meaning, Theories of Corporate Governance, Models of Corporate Governance, Governance v Good Corporate Governance, Corporate Governance v Corporate Excellence, Insider Trading, Rating Agencies, Whistle Blowing, Benefits of Good Corporate Governance, Corporate Governance Reforms, Initiatives in India. 15 Lectures

Unit II - Indian Model of Corporate Governance: Director, Board Role, Responsibilities, Powers, Number of Directors, Disqualifications, Board Meetings, Regulatory Framework of Corporate Governance in India, SEBI Norms based on KM Birla Committee, Clause 49 of Listing Agreement, Corporate Governance in Public Sector Undertakings. 15 Lectures

Unit III - Board Committees and their Functions
Board Committees and their Functions, Remuneration Committee, Nomination Committee, Compliance Committee, Shareholders Grievance Committee, Investors Relation Committee, Investment Committee, Risk Management Committee, and Audit Committee 5 Lectures

Unit IV - Major Corporate Governance Failures: Junk Bond Scam (USA), Bank of Credit and Commerce International (UK), Maxwell Communication Corporation and Mirror Group Newspapers (UK), Enron (USA), WorldCom (USA), Tyco (USA), Andersen Worldwide (USA), Kirch Media (Germany), Vivendi (France), Parmalat (Italy) and Satyam Computer Services Ltd (India); Common Governance Problems Noticed in various Corporate Failures, Is Corporate Governance always the Cause for Corporate Failures?. 15 Lectures

Department of Commerce,
Delhi School of Economics,
University of Delhi, Delhi-110007

15 Lectures

Unit VI-Business Ethics: Meaning, Principles of Business Ethics, Characteristics of Ethical Organization, Theories of Business Ethics, Ethics of Corporate Governance, Globalization and Business Ethics, Stakeholder’s Protection, Corporate Governance and Business Ethics

5 Lectures

Unit VII- Corporate Social Responsibility (CSR): Meaning, CSR and CR, CSR and Corporate Sustainability, CSR and Business Ethics, CSR and Corporate Governance, Environmental Aspect of CSR, CSR Models, Drivers of CSR, ISO 26000

5 Lectures

Suggested Readings:

Note: Latest edition of text book may be used.
B. Com. Semester V  
Paper No.: CP 5.4

INDUSTRIAL ECONOMICS

Duration: 3 hrs.  
Max. Marks: 100  
Lectures: 75

1. Industrial Structure and market structure, industrial concentration, structure-conduct performance paradigms. 
   15 Lectures
2. Expansion of the firms through merger, acquisition and diversification, Role and composition of foreign capital, MNCs and Transfer pricing. 
   12 Lectures
3. Integrated industrial development, Small scale industry supplementing large scale industry. 
   12 Lectures
4. Role of Research and Development, Diffusion of technology, product and process patent. 
   12 Lectures
5. Economic aspects of industrial efficiency, Partial and Total factor productivity, measurement of capacity utilization. 
   12 Lectures
6. Industrial location and regional development. 
   12 Lectures

Suggested Readings:

Note: Latest edition of text book may be used.
MARKETING MANAGEMENT

Duration: 3 hrs.  Max. Marks: 100
Lectures: 75

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

COURSE CONTENTS:

UNIT - I
Introduction: Meaning, nature and scope of marketing; various Marketing Philosophies, modern marketing concept; Marketing mix, Marketing management process: an overview. 8 Lectures

UNIT – II
Marketing Environment - macro & micro environmental factors; Consumer buying process; Factors influencing consumer buying behaviour: An overview. Market segmentation – meaning, benefits and bases of segmentation; Positioning – meaning and importance, major bases of positioning a product. 20 Lectures

Unit - III
Product: Concept, Product classifications; Major product decisions: Product attributes, Branding, Packaging and labeling, After sales service; Product life cycle. 10 Lectures

UNIT - IV
Pricing: Significance; Factors affecting price determination; Major pricing methods. Markets skimming and penetration pricing policies. 12 Lectures

UNIT - V
Distribution: Channels of Distribution-Meaning, importance and Functions; Distribution Logistics: Meaning, importance and decisions.
Promotion: Meaning and importance; Communication process; promotion mix. 25 Lectures
Suggested Readings:


Note: Latest edition of text book may be used.
B.Com. Semester VI  
Paper No.: CP 6.2  
BUSINESS ENVIRONMENT

Duration: 3 hrs.  
Max. Marks: 100  
Lectures: 75

Objectives:  
The basic objective of this course is to familiarize the students with the nature and dimensions of evolving business environment in India to influence managerial decisions.

Unit I  
15 Lectures

Unit II  
15 Lectures

Unit III  
Socio-Cultural Environment: Nature and impact of culture on business, culture and globalization, social responsibilities of business, social audit, business ethics and corporate governance. Demographic environment population size, migration and ethnic aspects, birth rate, death rate and age structure.  
15 Lectures

Unit IV  
Political Environment: Functions of state, economic roles of government, government and legal environment. The constitutional environment, rationale and extent of state intervention.  
15 Lectures

Unit V  
Natural and Technological Environment: Innovation, technological leadership and followership, sources of technological dynamics, impact of technology on globalization, transfer of technology, time lags in technology introduction, status of technology in India. Management of technology, features and impact of technology.  
15 Lectures
Suggested Readings:
1. Rangarajan, C.A.; *Perspective in Economics*, S.Chand & Sons, New Delhi

Note: Latest edition of text book may be used.
HUMAN RESOURCE MANAGEMENT

Duration : 3 hours  Maximum Marks: 100
Lectures: 75

Unit-I:
**Human Resource Management:** Relevance and spectrum, HRD: concept and evolution, Organization of HR Department, Role, Status and competencies of HR Manager, HR Policies. Emerging dimensions in HRM like empowerment, diversity etc.

15 Lectures

Unit -II
**Acquisition of Human Resource:** Human Resource Planning- Quantitative and Qualitative dimensions; job analysis – job description and job specification; recruitment – Concept and sources; selection – Concept and process; test and interview; placement induction.

15 Lectures

Unit -III
**Training and Development:** Concept and importance; identifying training and development needs; designing training programmes; role specific and competency based training; evaluating training effectiveness; training process outsourcing; management development systems; career development.

15 Lectures

Unit -IV
**Performance Appraisal System:** nature and objectives; techniques of performance appraisal; potential appraisal and employee counseling; job changes - transfers and promotions.

15 Lectures

Unit -V
**Compensation:** concept, policies and administration; job evaluation; methods of wage payments and incentive plans; fringe benefits; performance linked compensation. Maintenance: employee health and safety; employee welfare; social security; grievance handling and redressal.

15 Lectures

Suggested Readings:

Note: Latest edition of text book may be used.
B.Com. Semester Course

B.Com. Semester VI
Paper No.: CP 6.4
INTERNATIONAL TRADE

Duration: 3 hrs. Max. Marks: 100
Lectures: 75

I International Trade Theory – Basis and the Gains from Trade 25 Lectures
Absolute advantage theory, Law of Comparative advantage, Opportunity Cost Theory: Production Possibility Curve with opportunity costs and relative commodity prices basis and gains from trade under constant costs, Production Possibility Curve with increasing costs, Community Indifference Curve, Equilibrium in Isolation, Gains From trade with increasing costs, Gains from exchange and specialization, Offer curves: Terms of Trade.

II Factor Endowments and the Heckscher – Ohlin Theory 25 Lectures
Assumptions of the theory, Interpretation of Heckscher Ohlin Theorem, General equilibrium framework of Heckscher Ohlin Theorem, Diagrammatic presentation of the theory, Factor Price equalisation and income distribution, Leontief Paradox and Factor Reversal.

III International Trade Policy
A. Tariffs
Definition, Types Partial equilibrium analysis of a tariff, Effects of a tariff on consumer and producer surplus, Cost and benefit analysis of tariff, Rate of effective protection, General equilibrium analysis of a tariff in a small and large country, Optimum tariff, Stopler – Samuelson Theorem. 10 Lectures

B. Non-Tariff Barriers and the New Protectionism
Quota – comparison with tariff, Voluntary Export Restraints, Technical, Administrative and other regulations, International Cartels, Dumping, Export Subsidies, Strategic trade policies. 8 Lectures

IV World Trade Organization
GATT to WTO, Functions and Principles of WTO, WTO and Developing Countries, Dispute Settlement Mechanism. Recent Trade Rounds and Position of India. 7 Lectures
Suggested Readings:

9. *Recent Articles on WTO*.

Note: Latest edition of text book may be used.