

**P.G. Department of Commerce and  
Business Administration**

**SYLLABUS**  
For  
**BACHELOR IN COMMERCE**  
**B.Com(Hons.)**  
**(Semester: I-IV)**  
Session: 2016-17



**KHALSA COLLEGE, AMRITSAR**  
**(An Autonomous College)**

**SCHEME OF COURSES****2016-17****SEMESTER – I**

<b>COURSE NO.</b>	<b>COURSE TITLE</b>	<b>Theory</b>	<b>Internal assessment</b>	<b>Practical</b>	<b>Total marks</b>	<b>Page No.</b>	<b>Tutorials per week (T)</b>
BCG – 101	English (Compulsory)	40	10	-	50		-
BCG – 102	Punjabi Compulsory/Basic Punjabi	40	10	-	50		-
BCG – 103	Financial Accounting	40	10	-	50		2
BCG – 104	Business Organization	40	10	-	50		-
BCG – 105	Business Communication	40	10	-	50		-
BCG – 106	Business Statistics	40	10	-	50		-
BCG – 107	Computer Fundamentals	40	10	-	50		-

**SEMESTER – II**

<b>COURSE NO.</b>	<b>COURSE TITLE</b>	<b>Theory</b>	<b>Internal assessment</b>	<b>Practical</b>	<b>Total marks</b>	<b>Page No.</b>	<b>Tutorials per week (T)</b>
BCG – 201	English (Compulsory)	40	10	-	50		-
BCG – 202	Punjabi Compulsory/Basic Punjabi	40	10	-	50		-
BCG – 203	Advanced Financial Accounting	40	10	-	50		2
BCG – 204	Commercial laws	40	10	-	50		-
BCG – 205	Business Economics	40	10	-	50		-
BCG – 206	Functional Management	40	10	-	50		2
BCG - 207	Seminar	-	-	-	50		-
BCG- 208	PC Softwares in Business Applications	30	10	7(practical) 3(Internal assessment)	50		-
<b><i>Any one paper out of the following groups:</i></b>							
BCH- 209	Banking and Financial System (Group I)	40	10		50		-
BCH - 210	Production Management (Group II)	40	10	-	50		-
BCH - 211	Principles and Practice of Life Insurance (Group III)	40	10	-	50		-
BCH- 212	Management of International Business Operation (Group IV)	40	10	-	50		-

**SEMESTER – III**

<b>COURSE NO.</b>	<b>COURSE TITLE</b>	<b>Theory</b>	<b>Internal assessment</b>	<b>Practical</b>	<b>Total marks</b>	<b>Page no.</b>	<b>Tutorials per week (T)</b>
BCG – 301	English (Compulsory)	40	10	-	50		-
BCG – 302	Punjabi Compulsory/Basic Punjabi	40	10	-	50		-
BCG - 303	Corporate Accounting	40	10	-	50		2
BCG - 304	Corporate Laws	40	10	-	50		-
BCG - 305	Financial Market Operations	40	10	-	50		-
BCG - 306	International Business	40	10	-	50		-
BCG - 307	Business Environment	40	10	-	50		-
BCH-308	Electronic Banking and Risk Management	40	10		50		-
ESL - 221	Environmental Studies- I	40	10	-	50 (qualifying)		-

**SEMESTER – IV**

<b>COURSE NO.</b>	<b>COURSE TITLE</b>	<b>Theory</b>	<b>Internal assessment</b>	<b>Practical</b>	<b>Total marks</b>	<b>Page no.</b>
BCG - 401	English (Compulsory)	40	10	-	50	
BCG - 402	Punjabi Compulsory/Basic Punjabi	40	10	-	50	
BCG - 403	Entrepreneurship and Small business	40	10	-	50	
BCG - 404	Industrial Laws	40	10	-	50	
BCG - 405	Insurance and Risk Management	40	10	-	50	
BCG - 406	Indian Economy	40	10	-	50	
BCG - 407	Seminar	-	-	-	50	
BCH-408	Accounting for bankers	40	10		50	
ESL - 222	Environmental Studies – II	40	10	-	50 (qualifying)	

**B.Com. (Honours) (Semester II - VI)**

Paper-I shall be offered in B.Com. (Hons.) Semester–II

Paper II in B.Com. (Hons.) Semester–III,

Paper III in B.Com. (Hons.), Semester–IV

Paper IV in B.Com. (Hons.) Semester–V

Paper V in B.Com. (Hons) Semester–VI.)

**Each paper shall carry 50 marks. Total Marks will be 250.**

**Group I: Banking**

Paper I (BCH-208): Banking and Financial System

Paper II (BCH-308): Electronic Banking and Risk Management

Paper III (BCH-408): Accounting for bankers

Paper IV BCH-506): Seminar report based on practical training

Paper V (BCH-606): Bank Marketing

**Semester I**

**BCG-103: FINANCIAL ACCOUNTING**

**Time: 3 Hours**

**Max. Marks: 50**

**Theory: 40**

**Internal Assessment: 10**

**Note: 1. The question paper covering the entire course shall be divided into three sections.**

**2. The candidates are allowed to use [Non-Scientific] calculator.**

**Section–A:** It will have question No.1 consisting of 10 very short answer questions from the entire syllabus with answer to each question up to five lines in length. Students will attempt 8 questions. Each question will carry one mark; the total weightage being 8 marks.

**Section–B:** It will consist of essay type/numerical questions up to five pages(essay type questions) in length. Four questions numbering 2, 3, 4 and 5 will be set by the examiner from Part-I of the syllabus. The candidates will be required to attempt any two questions. Each question will carry 8 marks. The total weightage of this section shall be 16 marks.

**Section–C:** It will consist of essay type/numerical questions with answer to each question up to five pages(essay type questions) in length. Four questions numbering 6, 7, 8 and 9 will be set by the examiner from Part-II of the syllabus. The candidates will be required to attempt any two questions. Each question will carry 8 marks. The total weightage of the section shall be 16 marks.

**Part - I**

**Financial Accounting:-** Introduction, Nature of financial Accounting ,scope,objects,limitations ,Accounting concepts and conventions

**Conceptual Frame Work:-** For preparation and presentation of financial statements - Capital, Revenue and deferred revenue expenditure, Capital and revenue receipts,Final Accounts of Sole Proprietor.

**Joint Venture:-** Meaning, types, determination of profits under different methods.

**Consignment Accounts:-** Meaning, features, consignee's commission, account sales, distinction between joint venture & consignment, accounting treatment in the books of consignor & consignee

**Part-II**

**Voyage Accounts:-** Meaning, accounting treatment in case of complete voyage & incomplete voyage.

**Departmental Accounts:-** Meaning, Objects, Advantages , Accounting procedure,Allocation of expenses and incomes ,Interdepartmental transfers, Provision for unrealized profit.

**Branch Accounts:-** Features, Objects, Types of branches,Dependent branches, Account Systems–Stock and Debtors System,Independent branch ,Features, Preparation of Consolidated Profit and Loss Account and Balance Sheet.

**Suggested Readings:**

1. Maheshwari, S.N. and Maheshwari, S.K., "*Financial Accounting*", 2009, Vikas Publishing House, New Delhi.
2. Narayanswami, R., "*Financial Accounting: A Managerial Perspective*", 3rd Edition, 2008, Prentice Hall of India, New Delhi.
3. Mukherjee, A. and Hanif, M., "*Financial Accounting*", 1st Edition, 2003, Tata McGraw Hill.
4. Ramchandran, N. and Kakani, R.K., "*Financial Accounting for Management*", 2nd Edition, 2007, Tata McGraw Hill.

**Note:-Latest Editions Of Suggested Books May Be Followed.**

**Semester I**

**BCG-104: BUSINESS ORGANISATION**

**Time: 3 Hours**

**Max. Marks: 50**

**Theory :40**

**Internal Assessment : 10**

**Note: The question paper covering the entire course shall be divided into three sections.**

**Section–A:** It will have question No.1 consisting of 10 very short answer questions from the entire syllabus with answer to each question up to five lines in length. Students will attempt 8 questions. Each question will carry one mark; the total weightage being 8 marks.

**Section–B:** It will consist of essay type/numerical questions up to five pages(essay type questions) in length. Four questions numbering 2, 3, 4 and 5 will be set by the examiner from Part-I of the syllabus. The candidates will be required to attempt any two questions. Each question will carry 8 marks. The total weightage of this section shall be 16 marks.

**Section–C:** It will consist of essay type/numerical questions with answer to each question up to five pages (essay type questions) in length. Four questions numbering 6, 7, 8 and 9 will be set by the examiner from Part-II of the syllabus. The candidates will be required to attempt any two questions. Each question will carry 8 marks. The total weightage of the section shall be 16 marks.

**Part – I**

**Business:-** Meaning and types - profession - meaning and importance of business organization.Social Responsibility of Business, Business Ethics.

**Form of Business organization:-**sole trader - partnership - joint Hindu family - joint stock companies - co-operative societies - public utilities and public enterprises, Public Sector vs. Private sector

**Part – II**

**Location of industry:-** factors influencing location - size of industry - optimum firm – advantages of large - scale operation - limitation of small scale operation - industrial estates-district industries centres.

**Stock Exchange:-** Function - Types - Working - Regulation of Stock Exchange in India. Business Combination - Causes - Types - Effects of Combination in India.

**Trade association:-**Chamber of commerce - Function - Objectives Working in - India.

**Suggested Readings**

1. Bhusan, Y.K. “*Fundamentals of Business Organisation and Management*”, 1980, Sultan Chand & Sons, New Delhi.
2. Tulsian, P.C.and Pandey V., “*Business Organisation and Management*”, 2009, Pearson Education, New Delhi



3. Talloo, T.J., "*Business Organisation and Management*", 2008, Tata McGraw Hill Company, New Delhi
4. Basu, C.R., "*Business Organisation and Management*", 2010, Tata McGraw Hill Company, New Delhi
5. Singla, R.K., "*Business Organisation & Management*", 2011, VK (India) Enterprises, New Delhi.

**Note:-Latest Editions Of Suggested Books May Be Followed.**

**Semester I**

**BCG-105: BUSINESS COMMUNICATION**

**Time: 3 Hours**

**Max. Marks: 50**

**Theory: 40**

**Internal Assessment: 10**

**Note: The question paper covering the entire course shall be divided into three sections.**

**Section–A:** It will have question No.1 consisting of 10 very short answer questions from the entire syllabus with answer to each question up to five lines in length. Students will attempt 8 questions. Each question will carry one mark; the total weightage being 8 marks.

**Section–B:** It will consist of essay type/numerical questions up to five pages(essay type questions) in length. Four questions numbering 2, 3, 4 and 5 will be set by the examiner from Part-I of the syllabus. The candidates will be required to attempt any two questions. Each question will carry 8 marks. The total weightage of this section shall be 16 marks.

**Section–C:** It will consist of essay type/numerical questions with answer to each question up to five pages(essay type questions) in length. Four questions numbering 6, 7, 8 and 9 will be set by the examiner from Part-II of the syllabus. The candidates will be required to attempt any two questions. Each question will carry 8 marks. The total weightage of the section shall be 16 marks.

**Part – I**

**Business Communication:-** Meaning & Importance, Communication Purpose, Process, Elements, Barriers to Communication and Conditions for Successful Communication. Forms of Communication, Basic Models of Communication, 7C's of Effective Business Communication.

**Organizational Communication:-** Importance of Communication in Management, Formal and Informal Communication, Internal and external communication Presentation Skills: Presentation on any Chosen Topic, Oral Presentations, Principles of Oral Presentations, Factors affecting presentations.

**Business Etiquette:-** Understanding Etiquette, Cross-Cultural Etiquette, Business manners. Business to Business Etiquette.

**Part - II**

**Internal Correspondence:-** Memos, Circulars, Notices, Office Orders

**Correspondence with banks:-** Regarding overdrafts, Cash credits, Loans; Drafting of sales letters, Circulars, Preparation of sales reports

**Customers' Correspondence:-** Complaints, Regarding dues, follow up letters

**Secretarial Correspondence:-** Correspondence with shareholders, debenture holders regarding dividend, interest, transfer-transmission. Communicating with statutory authorities and bodies like Stock exchange, RBI, SEBI Preparation of Resume, Job application, Drafting of interview letters, Call letters, Final appointment orders.

**Suggested Readings:**

1. Taylor, S. and Chandra, V., "*Communication for Business: A Practical Approach*", Fourth Edition, 2011, Pearson Education.
2. Bovee, C. and Thill, J., "*Business Communication Today*", 2011, Prentice Hall.
3. Sethi, A and Adhikari, B. "*Business Communication*", 2009, McGraw Hill Education.
4. Kaul, A., "*Business Communication*", 2004, Prentice Hall of India, New Delhi.
5. Dulek, R. and Fielden, J., "*Principles of Business Communication*", 1990, Macmillan Publishing Co., New York.
6. Sharma, R.C. & Mohan, K: "*Business Communication & Report Writing*", 4/e, 2010, Tata McGraw Hill Pvt Ltd, New Delhi.
7. Ramesh, M.S. & C. Pattanashetti, "*Effective Business English and Communication*", New Delhi, Published by G.S. Sharma, Prop. R. Chand & Co.
8. Majumdar, M., "*Commercial Correspondence*", 11<sup>th</sup> Edition, Bookland, Calcutta.
9. Rai, U. & Rai, S.M., "*Commercial Correspondence and Report Writing*", 2009, Himalaya Publishing House, New Delhi
10. Pal, R. & Korlahalli, J.S., "*Essentials of Business Communication*", 2008, Sultan Chand & Sons, New Delhi.

**Note:-Latest Editions Of Suggested Books May Be Followed.**

B.Com (Hons.) Semester I-IV

**Khalsa College, Amritsar**

**An Autonomous College**

B.Com (Pass & Hons.) (Semester – I)

**BCG-106: BUSINESS STATISTICS**

**Time: 3 Hours**

**Max. Marks:50**

**Theory:40**

**Internal assessment :10**

**Note: The question paper covering the entire course shall be divided into three sections.**

**Section A:** It will have question No.1 consisting of 10 very short answer questions from the entire syllabus with answer to each question up to five lines in length. Students will attempt 8 questions. Each question will carry one mark; The total weightage being 8marks.

**Section B:** It will consist of essay type/numerical questions up to five pages in length. Four questions numbering 2, 3, 4 and 5 will be set by the examiner from Part-I of the syllabus. The candidates will be required to attempt any two questions. Each question will carry 8 marks. The total weightage of this section shall be 16 marks.

**Section C:** It will consist of essay type/numerical questions with answer to each question upto Five pages in length. Four questions numbering 6, 7, 8 and 9 will be set by the examiner from Part-II of the syllabus. The candidates will be required to attempt any two questions. Each question will carry 8 marks. The total weightage of the section shall be 16 marks.

### **Part - I**

**Definition,** Functions, Scope and Limitations of Statistics.

**Measures of Central Tendency:** Types of averages – Arithmetic Mean (Simple and Weighted), Median and Mode.

**Measures of Dispersion:** Range, Quartile Deviation, Mean Deviation, Standard Deviation and Coefficient of Variation.

**Simple Correlation and Regression:** Meaning, Types, Karl Pearsons & Rank Correlation (Excluding grouped data), Probable error.

### **Part - II**

**Index Numbers:** Meaning and importance, Methods of construction of Index Numbers: Weighted and unweighted; Simple Aggregative Method, Simple Average of Price Relative Method, Weighted index method: Laspeyres method, Pasches method and Fishers Ideal method including Time and Factor Reversal tests, Consumer Price Index.

**Time Series Analysis:** Components, Estimation of Trends (Graphical method, Semi Average Method, Moving Averages method and Method of Least Squares for linear path).

**Probability:** Conceptual meaning and definition of probability, Theorems of probability-addition and multiplication theorem of probability and concept of conditional probability (simple applications only).

**Suggested Readings:**

1. Levin, Richard and David S. Rubin. "*Statistics for Management*". 7<sup>th</sup> Edition, Prentice Hall of India, New Delhi.
2. Chandan, J.S., "*Statistics for Business and Economics*", 1<sup>st</sup> Edition, (1998), Vikas Publishing House Pvt. Ltd.
3. Render, B. and Stair, R. M. Jr., "*Quantitative Analysis for Management*", 7<sup>th</sup> Edition, Prentice-Hall of India, New Delhi.
4. Gupta C B, Gupta V, "*An Introduction to Statistical Methods*", 23<sup>rd</sup> Edition (1995), Vikas Publications.
5. Siegel, Andrew F, *Practical Business Statistics*. International Edition, 5<sup>th</sup> Edition (2001), McGraw Hill Irwin.
6. Berenson, L.M., Krehbiel, T.C., Vishwanathan, P.K. and Levine, D.M., "Business Statistics: A First Course", 4<sup>th</sup> Edition (2008), Pearson Education.

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**Semester I**

**BCG-107 COMPUTER FUNDAMENTALS**

**Time: 3 Hours**

**Max. Marks: 50**

**Theory Marks 30**

**Theory Internal Assessment Marks: 10**

**Practical Marks: 07**

**Practical Internal Assessment Marks: 03**

**Note: The question paper covering the entire course shall be divided into three sections.**

**Section A:** It will have question No.1 consisting of 10 very short answer questions from the entire syllabus with answer to each question up to five lines in length. Students will attempt 6 questions. Each question will carry one mark; the total weightage being 06 marks.

**Section B:** It will consist of essay type/numerical questions up to five pages(essay type questions) in length.Four questions numbering 2, 3, 4 and 5 will be set by the examiner from Part-I of the syllabus.The candidates will be required to attempt any two questions. Each question will carry 06 marks.The total weightage of this section shall be 12 marks.

**Section C:** It will consist of essay type/numerical questions with answer to each question up to five pages(essay type questions) in length. Four questions numbering 6, 7, 8 and 9 will be set by the examiner from Part-II of the syllabus. The Candidates will be required to attempt any two questions. Each question will carry 06 marks. The total weightage of the section shall be 12 marks.

**Part - I**

Introduction to Computer, General Features of Computers, History and Generations of Computer,Block Diagram of Computer, Classification of Computer (Functional, Size and Capacity point of view), Computer Applications - Data Processing, Information Processing, Commercial, Office Automation, Industry and Engineering, Healthcare, Education, Graphics and Multimedia.

Computer Memory: Primary and Secondary memory, Secondary storage devices - Magnetic and Optical media.

Input Devices (Keyboard, Mouse, Joystick, Light pen, Touch pad, Web Cam, Microphone, Scanner –OCR, OMR, MICR.

Output Devices – VDU, Printer, Plotter, Speaker, Multimedia Projector.

Communication Devices – Modem/Router.

**Part - II**

Computer Hardware and Software, Types of Software (System, Application and Service Software), Translator Basics (Compiler, Interpreter and Assembler), Computer Language - High Level Language, Assembly Language and Machine Language.

Operating System - Basic Functions and Types of Operating System. Basics of Window (Desktop, Taskbar, Start Menu, Folder and Sub-Folder (Creation, rename and delete), Shortcut (Creation, rename and delete), Recycle bin, Control Panel, Window Explorer, To add and delete Applications and Printer, Accessories.

**Practical : Practical be based on the Practical part of the Syllabus.**

**Suggested Readings:**

1. Hunt, R., J. Shelley, *Computers and Commonsense*, Prentice Hall of India.
2. Sinha, Pradeep K. and Preeti Sinha, *Foundation of Computing*, BPB Publication.
3. Saxena, Sanjay, *A First Course in Computers*, Vikas Publishing House.
4. Leon A. & Leon M., *Introduction to Computers*, Leon Vikas Publications.
5. Leon, *Fundamentals of Information Technology*, Vikas Publications.
6. Kakkar D.N., Goyal R., *Computer Applications in Management*, New Age.
7. Basandra S.K., *Computers Today*, Galgotia.

**Note:-Latest Editions Of Suggested Books May Be Followed.**

**Semester II**

**BCG-203: ADVANCED FINANCIAL ACCOUNTING**

**Time: 3 Hours**

**Max. Marks: 50**

**Theory :40**

**Internal Assessment : 10**

**Note: The question paper covering the entire course shall be divided into three sections.**

**Section–A:** It will have question No.1 consisting of 10 very short answer questions from the entire syllabus with answer to each question up to five lines in length. Students will attempt 8 questions. Each question will carry one mark; the total weightage being 8 marks.

**Section–B:** It will consist of essay type/numerical questions up to five pages(essay type questions) in length. Four questions numbering 2, 3, 4 and 5 will be set by the examiner from Part-I of the syllabus. The candidates will be required to attempt any two questions. Each question will carry 8 marks. The total weightage of this section shall be 16 marks.

**Section–C:** It will consist of essay type/numerical questions with answer to each question up to five pages(essay type questions) in length. Four questions numbering 6, 7, 8 and 9 will be set by the examiner from Part-II of the syllabus. The candidates will be required to attempt any two questions. Each question will carry 8 marks. The total weightage of the section shall be 16 marks.

**Part - I**

**Depreciation - Provisions and Reserves:** Depreciation: Meaning – Causes - Objects of providing for depreciation - Factors affecting depreciation - Accounting Treatment - Methods of providing depreciation: Straight line method - Diminishing Balance Method.

Provisions and Reserves: Reserve Fund – Different Types of Provisions and Reserves.

**Accounts from Incomplete Records - Hire Purchase and Instalment Purchase System:** Single Entry: Features – Books and Accounts maintained - Recording of transactions - ascertainment of Profit (Statement of Affairs method only). Hire Purchase System: Features – Accounting Treatment in the Books of Hire Purchaser and Hire Vendor - Default and Repossession. Instalment Purchase System: Difference between Hire purchase and Instalment Purchase Systems - Accounting Treatment in the books of Purchaser and Vendor.

**Part – II**

**Accounting of Non-Profit Organizations:** Non-Profit Entities: Features of non – Profit Entities – Accounting process - Preparation of summaries -Receipts and Payments Account: Meaning and special features - Procedure for preparation - Uses and limitations. Income and Expenditure Account: Features- Procedure for preparation- Preparation of Balance Sheet

**Partnership Accounts:** Legal provisions in the absence of Partnership Deed Fluctuating Capitals – Preparation of final accounts Treatment of Goodwill and Admission of a partner. Accounting treatment of Retirement and Death of a Partner - Dissolution of Firm (Excluding Sale to Firm, Company and Amalgamation).



**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).

**Suggested Readings:**

1. Shukla, M.C., Grewal, T.S. and Gupta, S.C., “*Advanced Accountancy*”, Vol. I & II, 2008, S Chand & Co, New Delhi
2. Gupta, R. L. & Radheswamy, M., “*Advanced Accountancy*” Vol. I & II, 2009, S Chand & Co, New Delhi
3. Maheshwari, S.N. & Maheshwari, V.L., “*Advanced Accountancy*” Vol. I & II, 2009, Vikas Publishing House Pvt. Ltd., New Delhi.
4. Sehgal, A. & Sehgal, D., “*Advanced Accountancy*” Vol. I & II, Taxmann Publication Pvt. Ltd, New Delhi.
5. Porwal, L.S., “*Accounting Theory*”, 2001, Tata Mcgraw Hill Publishing Co. Ltd., New Delhi.
6. Sinha, G., “*Accounting Theory & Management Accounting*”, 2009, PHI Learning Pvt. Ltd., New Delhi,
7. Banerjee, B., “*Regulation of Corporate Accounting & Reporting in India*”, 2002, World Press Calcutta Private Limited, Calcutta.

**Note:-Latest Editions Of Suggested Books May Be Followed.**

**Semester II**

**BCG-204: COMMERCIAL LAWS**

**Time: 3 Hours**

**Max. Marks: 50**

**Theory :40**

**Internal Assessment : 10**

**Note: The question paper covering the entire course shall be divided into three sections.**

**Section–A:** It will have question No.1 consisting of 10 very short answer questions from the entire syllabus with answer to each question up to five lines in length. Students will attempt 8 questions. Each question will carry one mark; the total weightage being 8 marks.

**Section–B:** It will consist of essay type/numerical questions up to five pages (essay type questions)in length. Four questions numbering 2, 3, 4 and 5 will be set by the examiner from Part-I of the syllabus. The candidates will be required to attempt any two questions. Each question will carry 8 marks. The total weightage of this section shall be 16 marks.

**Section–C:** It will consist of essay type/numerical questions with answer to each question up to five pages (essay type questions) in length. Four questions numbering 6, 7, 8 and 9 will be set by the examiner from Part-II of the syllabus. The candidates will be required to attempt any two questions. Each question will carry 8 marks. The total weightage of the section shall be 16 marks.

**Part - I**

**The Indian Contract Act, 1872**

**Contract** – Meaning, Characteristics and kinds, Essentials of valid contract - Offer and acceptance, consideration, contractual capacity, free consent. Discharge of contract – Modes of discharge

Breach of Contracts and its remedies. Contract of Indemnity and Guarantee

Contract of Bailment & Pledge, Contract of Agency

**Right to Information Act** – RTI meaning, preamble & objectives, provisions of RTI, RTI in India.

**Part - II**

**The Sale of Goods Act, 1930**

Contract of sale, meaning and difference between sale and agreement to sell., Conditions and warranties, Transfer of ownership in goods including sale by non-owners, Performance of contract of sale ,Unpaid seller – meaning and rights of an unpaid seller against the goods and the buyer.

**The Limited Liability Partnership Act, 2008**

Salient Features of LLP, Difference between LLP and Partnership, LLP and Company, LLP Agreement, Nature of LLP, Partners and Designated Partners, Incorporation Document, Incorporation by Registration, Registered Office of LLP and Change Therein, Change of Name, Partners and their Relations, Extent and Limitation of Liability of LLP and Partners,

Whistle Blowing, Contributions, Financial Disclosures, Annual Return, Taxation of LLP, Conversion to LLP, Winding Up and Dissolution.

**Suggested Readings:**

1. Singh, A., "*Principles of Mercantile Law*", (2011), Eastern Book Co.
2. Tulsian, P. C., "*Business Laws*", 2nd Edition (2000), Tata McGraw Hill, New Delhi.
3. Kucchal, M.C., "*Business Law*", 5th Edition (2009), Vikas Publishing, House (P) Ltd.
4. Maheshwari & Maheshwari, "*Business Law*", National Publishing House, New Delhi.
5. Chadha, P. R., "*Business Law*" Galgotia Publishing Company, New Delhi.

**Note:-Latest Editions Of Suggested Books May Be Followed.**

B.Com (Hons.) Semester I-IV

**Khalsa College, Amritsar**

**An Autonomous College**

B.Com (Pass & Hons.) (Semester – II)

**BCG-205: BUSINESS ECONOMICS**

**Time: 3 Hours**

**Max. Marks: 50**

**Theory : 40**

**Internal Assessment : 10**

**Note: The question paper covering the entire course shall be divided into three sections.**

**Section A:** It will have question No.1 consisting of 10 very short answer questions from the entire syllabus with answer to each question up to five lines in length. Students will attempt 8 questions. Each question will carry one mark; the total weightage being 8 marks.

**Section B:** It will consist of essay type/numerical questions up to five pages in length. Four questions numbering 2, 3, 4 and 5 will be set by the examiner from Part-I of the syllabus. The candidates will be required to attempt any two questions. Each question will carry 8 marks. The total weightage of this section shall be 16 marks.

**Section C:** It will consist of essay type/numerical questions with answer to each question up to five pages in length. Four questions numbering 6,7,8 and 9 will be set by the examiner from Part-II of the syllabus. The candidates will be required to attempt any two questions. Each question will carry 8 marks. The total weightage of the section shall be 16 marks.

### **Part – I**

**Theory of Demand:** Meaning of demand and its types, law of demand, price elasticity of demand and its measurement.

**Consumer's Behaviour:** Utility approach: Brief outline of law of diminishing marginal utility and law of equi-marginal utility.

**Indifference Curve Approach:** Meaning, properties, price, income and substitution effect, Revealed Preference Approach.

**Theory of Production:** Law of variable proportions and Law of returns to scale. Short and Long run cost curves, Traditional and Modern Theory of Costs.

**Part – II**

**Revenue:** Average revenue, Marginal revenue and Total revenue. Relationship between average revenue and marginal revenue and Elasticity of demand.

**Perfect Competition:** Meaning, features, price and output determination of firm and industry under perfect competition.

**Monopoly:** Meaning, features, price and output determination under monopoly.

**Monopolistic Competition:** Meaning, features, price and output determination under monopolistic competition.

**National Income:** Definition and Importance of National Income. Gross and Net Domestic Product; Personal Income and Disposable Income. Measurement of National Income:

Income, Output and Expenditure Method, Problems in measurement of National Income particularly in underdeveloped countries.

**Consumption:** Meaning, determinants (subjective and objective) and importance. Keynes Psychological law of consumption.

**Suggested Readings:**

1. Maheswari & Varshney, *Managerial Economics*, S. Chand & Co., New Delhi.
2. Koutsoyiannis A., “*Modern Micro Economics*”, 2<sup>nd</sup> edition, MacMillan House, New Delhi.
3. Dwivedi, D.N., “*Managerial Economics*”, 7<sup>th</sup> Edition, Vikas Publication.
4. Ahuja, H. L., “*Modern Micro Economics*”, (2009), Sultan Chand and Co., New Delhi.
5. Willimson, S. D., “*Macroeconomics*”, 4<sup>th</sup> Edition (2010), Pearson Publication.
6. Froyen, R., “*Macroeconomics*”, 9<sup>th</sup> Edition (2008), Pearson Publication.
7. Hirschey, M. “*Fundamental of Managerial Economics*”, 9<sup>th</sup> Edition (2009), South Western Cengage Learning.

**Note:-Latest Editions Of Suggested Books May Be Followed.**

**Semester II**

**BCG-206: FUNCTIONAL MANAGEMENT**

**Time: 3 Hours**

**Max. Marks: 50**

**Theory :40**

**Internal Assessment : 10**

**Note: The question paper covering the entire course shall be divided into three sections.**

**Section–A:** It will have question No.1 consisting of 10 very short answer questions from the entire syllabus with answer to each question up to five lines in length. Students will attempt 8 questions. Each question will carry one mark; the total weightage being 8 marks.

**Section–B:** It will consist of essay type/numerical questions up to five pages(essay type questions) in length. Four questions numbering 2, 3, 4 and 5 will be set by the examiner from Part-I of the syllabus. The candidates will be required to attempt any two questions. Each question will carry 8 marks. The total weightage of this section shall be 16 marks.

**Section–C:** It will consist of essay type/numerical questions with answer to each question up to five pages(essay type questions) in length. Four questions numbering 6, 7, 8 and 9 will be set by the examiner from Part-II of the syllabus. The candidates will be required to attempt any two questions. Each question will carry 8 marks. The total weightage of the section shall be 16 marks.

**Part – I**

**Management:** Introduction - Meaning, nature and characteristics of Management – Scope and functional areas of management - Management as a science, art or profession - Management & Administration - Principles of management – Evolution of Management.

**Personnel Management:** Meaning, Significance & Functions, Recruitment, Selection and training. Job Evaluation and Merit Rating, Worker’s participation in Management.

**Part – II**

**Marketing Management:** Concept of Marketing, Functions of Marketing, Marketing Research- Meaning and Techniques, Advertising and Salemanship.

**Strategic Management:** Meaning, Need, Importance, Process and Role of C.E.O. (Chief Executive Officer) in Strategic Management.

**Production Management:** Functions, Production Planning and Control, Quality Control.

**Suggested Readings:**

1. Stoner, J. Freeman, R. & Gilbert, D., “*Management*”, 1995, Prentice Hall of India.
2. Koontz, H., “*Principles of Management (Ascent series)*”, 2004, Tata McGraw Hill Publishing.

3. Robbins, S.P. and Coulter, M., "*Management*", 9th Edition, 2008, Prentice Hall of India.
4. Robbins S.P. & Decenzo D., "*Fundamentals of Management: Essential Concepts and Applications*", Third Edition, 2000, Pearson Education.
5. Wehrich, H. and koontz, H., "*Essentials of Management: An International Perspective*", 2009, Tata McGraw Hill, New Delhi.

**Note:-Latest Editions Of Suggested Books May Be Followed.**

**Semester II**

**BCG-208 PC SOFTWARES IN BUSINESS APPLICATIONS**

**Time: 3 Hours**

**Max. Marks: 50**

**Theory Marks 30**

**Theory Internal Assessment Marks: 10**

**Practical Marks: 07**

**Practical Internal Assessment Marks: 03**

**Note: The question paper covering the entire course shall be divided into three sections.**

**Section A:** It will have question No.1 consisting of 10 very short answer questions from the entire syllabus with answer to each question up to five lines in length. Students will attempt 6 questions. Each question will carry one mark; the total weightage being 06 marks.

**Section B:** It will consist of essay type/numerical questions up to five pages (essay type questions) in length. Four questions numbering 2, 3, 4 and 5 will be set by the examiner from Part-I of the syllabus. The candidates will be required to attempt any two questions. Each question will carry 06 marks. The total weightage of this section shall be 12 marks.

**Section C:** It will consist of essay type/numerical questions with answer to each question up to five pages(essay type questions) in length. Four questions numbering 6, 7, 8 and 9 will be set by the examiner from Part-II of the syllabus. The Candidates will be required to attempt any two questions. Each question will carry 06 marks. The total weightage of the section shall be 12 marks.

**UNIT – I**

**MS-Word -2010:** Overview, Creating, Saving, Opening, Importing, Exporting & Inserting files. Formatting pages, paragraphs and sections. Indents and outdants. Creating lists and numbering. Heading Styles, Fonts and size editing, positioning & viewing text. Finding & replacing text, inserting page breaks, page numbers, book marks, symbols & dates. Using tabs and tables, Header and Footer, Printings, Spell checking, Mail merge Business letters.

**MS-Excel -2010:** Worksheet overview. Entering information. Worksheet creating. Opening and saving workbook. Formatting number and texts. Protecting cells. Creating and Printing Chart and Graphs, To apply excel sheet in business.

**UNIT – II**

**MS-Power Point -2010:** Presentation Basics, Menus and Toolbars. Creating, Opening, Saving, Printing and existing presentation, Creating and Saving a presentation using auto content wizard. Design Templates. Different Views of Presentation, Insert slides from another presentation. Inserting pictures and graphics. Slide show, Business oriented presentation.

**Financial Accounting Package Tally:**



- Tally – Introduction, various facilities available in Tally, creating a company, ledgers, registers, petty books.
- CASE STUDY : Inventory Control - Maintaining inventory of some firm/organization, Profit and loss account, audit controls.

**Suggested Readings:**

1. Peter Norton (2010), “Introduction to Computers”, 7<sup>th</sup> Edition, McGraw-Hill, New Delhi.
2. Sanjay Sexana, (2003) “A First Course in Computers”, Vikas Publishing House, New Delhi.
3. Rajaraman, V. (2006), “Fundamental of Computers”, 4<sup>th</sup> Edition, Prentice Hall India, New Delhi.
4. Srivastava, S.S. (2008), “MS-Office”, Firewall Media, New Delhi.
5. Alexis Loeon and Matheus Leon (2001), “Introduction to Computers with MS-Office 2000”, 1<sup>st</sup> Edition, Tata McGraw-Hill, New Delhi.
6. Asok K. Nadhani, “Simple Tally 9: Financial Accounting, Invoicing & Inventory”, 2008, BPB Publications.

**Note:-Latest Editions Of Suggested Books May Be Followed.**

**Semester II**

**Group I: BANKING**

**Paper-I (BCH-209): BANKING AND FINANCIAL SYSTEM**

**Time: 3 Hours**

**Max. Marks: 50**

**Theory :40**

**Internal Assessment : 10**

**Note: The question paper covering the entire course shall be divided into three sections.**

**Section–A:** It will have question No.1 consisting of 10 very short answer questions from the entire syllabus with answer to each question up to five lines in length. Students will attempt 8 questions. Each question will carry one mark; the total weightage being 8 marks.

**Section–B:** It will consist of essay type/numerical questions up to five pages(essay type questions) in length. Four questions numbering 2, 3, 4 and 5 will be set by the examiner from Part-I of the syllabus. The candidates will be required to attempt any two questions. Each question will carry 8 marks. The total weightage of this section shall be 16 marks.

**Section–C:** It will consist of essay type/numerical questions with answer to each question up to five pages(essay type questions) in length. Four questions numbering 6, 7, 8 and 9 will be set by the examiner from Part-II of the syllabus. The candidates will be required to attempt any two questions. Each question will carry 8 marks. The total weightage of the section shall be 16 marks.

**PART-I**

**Financial Economics:** Fundamental Concepts – money, money supply, money creation.

**Overview of the Financial System:** Nature, significance, structure: Financial Institutions, financial markets and financial services.

**Modern Commercial Banking:** Role and functions of banks, structure of banking in India, regulatory framework. Opening of accounts for various types of customers - minors - joint account holders - HUF - firms - companies - trusts - societies - Govt. and public bodies  
Importance of Anti Money Laundering.

**Banker-Customer relations** - Know your Customer (KYC) guidelines-Different Deposit Products - services rendered by Banks, Ancillary Services: Remittances, Safe Deposit lockers etc – Mandate and Power of attorney.

**PART – II**

**Payment and Collection of Cheque** - Duties and Responsibilities of Paying and Collecting, Banker-protection available to paying and collecting banker under NI Act - endorsements – forged instruments - bouncing of cheques and their implications.

**Principles of Lending** - various credit Products / Facilities - working capital and term loans - Credit Appraisal Techniques - Approach to lending; - credit management - credit monitoring - Different types of documents; Documentation Procedures; Securities - Different modes of charging - types of collaterals and their characteristics.

**Priority Sector Lending** - sectors - targets - issues / problems - recent developments – Financial Inclusion.

Credit Cards / Home Loans / Personal Loans / Consumer Loans-Brief outline of procedures and practices.

**Suggested Readings:**

1. Paul and Suresh, “*Management of Banking and Financial Services*”, 2007, Pearson Education.
2. Sunderam and Varshney, “*Banking Theory Law and Practices*”, 2004, Sultan Chand and Sons Publisher.
3. Varshney, P.N, “*Banking Law and Practice*”, 2012, Sultan Chand and Sons
4. Desai, Vasant, “*Banks and institutional management*”, 2008, Himalaya Publications.
5. Gurusamy, S., “*Banking Theory: Law and Practice*”, 2009, Tata McGraw Hill
6. Sundharam, KPM, “*Money Banking and International Trade*”, 2002, Sultan Chand and Sons.
7. Bedi H. L. and Hardikar V. K., “*Practical Banking Advances*”, 2001, UBSPD Publishers and Distributers.
8. Bhole, L.M., “*Financial Institutions and Markets*”, 2009, Tata McGraw Hill.
9. Khan, M.Y., “*Indian Financial System: Theory and Practices*”, 2004, Tata McGraw Hill.
10. Mishkin, Frederic S., “*The Economics of Money, Banking, and Financial Markets*”, 2012, Pearson college Division.

**Note:-Latest Editions Of Suggested Books May Be Followed.**

**Semester II**

**Group-II: PROJECT AND PRODUCTION MANAGEMENT**

**PAPER-I (BCH 210): PRODUCTION MANAGEMENT**

**Time: 3 Hours**

**Max. Marks: 50**

**Theory :40**

**Internal Assessment : 10**

**Note: The question paper covering the entire course shall be divided into three sections.**

**Section-A:** It will have question No.1 consisting of 10 very short answer questions from the entire syllabus with answer to each question up to five lines in length. Students will attempt 8 questions. Each question will carry one mark; the total weightage being 8 marks.

**Section-B:** It will consist of essay type/numerical questions up to five pages(essay type questions) in length. Four questions numbering 2, 3, 4 and 5 will be set by the examiner from Part-I of the syllabus. The candidates will be required to attempt any two questions. Each question will carry 8 marks. The total weightage of this section shall be 16 marks.

**Section-C:** It will consist of essay type/numerical questions with answer to each question up to five pages(essay type questions) in length. Four questions numbering 6, 7, 8 and 9 will be set by the examiner from Part-II of the syllabus. The candidates will be required to attempt any two questions. Each question will carry 8 marks. The total weightage of the section shall be 16 marks.

**PART – I**

Introduction of production and operational management, Demand forecasting, productivity concepts and measurement. New product /service development.

Production processes, service operations. Design of production system

Facility location and facility layout Capacity planning and management

**PART – II**

Design of work systems Production planning and control. Production scheduling – sequencing, network analysis.

Material management – material planning and control, Purchase management, Store Management. Inventory Management – Fundamentals, Inventory Cost, Inventory Control Systems, Use of IT. Supply Chain Management and Enterprise Resource Planning

Maintenance Management, Management of safety in a factory.

**Suggested Readings:**

1. Ashwathappa, K. and Bhai, K.S., “*Production and Operations management*,” 2009, Himalaya publications
2. Mahadevan, B., “*Operations Management: Theory and Practice*”, 2nd Edition (2010), Pearson Education.
3. Bedi, Kanishka, “*Production and Operations Management*”, 2004, Oxford Higher Education.

4. Krajewski, L.J. and Ritzman, L.P., "*Operations Management Processes and Value Chains*", 7<sup>th</sup> Edition (2004), Pearson Education.

**Note:-Latest Editions Of Suggested Books May Be Followed.**

**Semester II**

**GROUP-III: INSURANCE**

**PAPER-I (BCH 211): PRINCIPLES AND PRACTICE OF LIFE INSURANCE**

**Time: 3 Hours**

**Max. Marks: 50**

**Theory :40**

**Internal Assessment : 10**

**Note: The question paper covering the entire course shall be divided into three sections.**

**Section–A:** It will have question No.1 consisting of 10 very short answer questions from the entire syllabus with answer to each question up to five lines in length. Students will attempt 8 questions. Each question will carry one mark; the total weightage being 8 marks.

**Section–B:** It will consist of essay type/numerical questions up to five pages(essay type questions) in length. Four questions numbering 2, 3, 4 and 5 will be set by the examiner from Part-I of the syllabus. The candidates will be required to attempt any two questions. Each question will carry 8 marks. The total weightage of this section shall be 16 marks.

**Section–C:** It will consist of essay type/numerical questions with answer to each question up to five pages(essay type questions) in length. Four questions numbering 6, 7, 8 and 9 will be set by the examiner from Part-II of the syllabus. The candidates will be required to attempt any two questions. Each question will carry 8 marks. The total weightage of the section shall be 16 marks.

**PART-I**

Introduction to risk management, mitigating risk via insurance markets, Nature of insurance business, insurance business environment in India, Insurance sector in India.

**Life Insurance:** Introduction to Life insurance, principles of life insurance. Regulatory framework, Financial planning and life insurance.

**Plans/Policies of Life insurance:** Different types of life insurance plans – Term Plan – Endowment Plan – Money Back Insurance Plan – Whole–Life Insurance Plan – Unit Linked Insurance Plans (ULIPs) – Joint Life Insurance Plans – Child Insurance Plans – Rider benefits.– Industrial life insurance – Group insurance– Keyman insurance – Health insurance and its types.

**Annuities:** Understand the concept of annuity – Different types of annuity plans – Advantages and disadvantages of annuity –Annuity Vs Life Insurance –

**PART-II**

**Policy Documents:** Importance of a policy document – Format of a policy document – Policy schedule and its various components – Conditions and privileges in a policy document – Duplicate policies. Premium payment, policy lapse and revival: Different types of premium – Different factors

considered in calculating premium – Bonus in policies – Different types of bonus in life insurance policies, Premium calculations – Surrender value and non–forfeiture options – Revival of lapsed policies and its types

**Policy Claims:** Different types of policy claims – Survival Benefits – Death Claims – Maturity Claims – Submission of Proof of title at claim processing stage – Early Claims & Non early Claims – Documents required for processing early claims – Death due to unnatural causes or accidents – Nomination – Assignment—Waiver of evidence of title – Claims Concession Clause and Extended Claims Concession Clause – Presumption of Death – Insurance Riders – Accidental Death Benefit rider – Permanent Death Benefit Rider

**Suggested Readings:**

1. Periasamy, P., “*Principles and Practice of Insurance*”, 2010, Himalaya Publication.
2. Sahoo, S.C. and Das, S.C., “*Insurance Management*”, 2010, Himalaya Publication.
3. Kotreshwar, G., “*Risk Management– Insurance and Derivatives*”, 2005, Himalaya Publishing House.
4. Gopal Krishan, G., “*Insurance Principles and Practice*”, 1994, Sterling Publishers, New Delhi.
5. Gupta, P.K., “*Fundamentals of Insurance*”, 2<sup>nd</sup> edition (2011), Himalaya Publications.
6. Niehaus, Harrington, “*Risk Management and Insurance*”, 2007, Tata McGraw–Hill

**Note:-Latest Editions Of Suggested Books May Be Followed.**

**Semester II**

**GROUP-IV: INTERNATIONAL BUSINESS**

**PAPER-I (BCH 212): MANAGEMENT OF INTERNATIONAL BUSINESS  
OPERATIONS**

**Time: 3 Hours**

**Max. Marks: 50**

**Theory :40**

**Internal Assessment : 10**

**Note: The question paper covering the entire course shall be divided into three sections.**

**Section–A:** It will have question No.1 consisting of 10 very short answer questions from the entire syllabus with answer to each question up to five lines in length. Students will attempt 8 questions. Each question will carry one mark; the total weightage being 8 marks.

**Section–B:** It will consist of essay type/numerical questions up to five pages(essay type questions) in length. Four questions numbering 2, 3, 4 and 5 will be set by the examiner from Part-I of the syllabus. The candidates will be required to attempt any two questions. Each question will carry 8 marks. The total weightage of this section shall be 16 marks.

**Section–C:** It will consist of essay type/numerical questions with answer to each question up to five pages(essay type questions) in length. Four questions numbering 6, 7, 8 and 9 will be set by the examiner from Part-II of the syllabus. The candidates will be required to attempt any two questions. Each question will carry 8 marks. The total weightage of the section shall be 16 marks.

**PART – I**

International Business – nature, scope, structure and significance, Emergence of multinational and Transnational corporations, Global business environment – social, cultural, economic, political and ecological factors. Cultural Contacts of Global Management, Understanding the Role of Culture ,Communicating Across Cultures, Cross Cultural Negotiations and Decision Making.

**Foreign Market Entry Modes:** Direct and Indirect entry modes, choice of entry mode, FDI and collaborative ventures, Managing collaborative ventures, Licensing, Franchising, and other Contracts. Mergers and acquisitions, Indian companies going global.

**PART – II**

**Global Sourcing:** Trends towards outsourcing, evolution of global sourcing, benefits and challenges, risks in global sourcing and strategies for minimising risk.

Social Responsibilities and Ethics, MNE Social Responsibilities, Efficiencies, Perspectives, Ethics, Technological Perspective, Foreign Corrupt Practices Act

Competitive Strategy and the International Business Environment. Designing Organizations for International Environments.

**Suggested Readings:**

1. Sundaram, Anant K. and Black, J. S., “*The International Business Environment*,



2<sup>nd</sup> Edition Prentice Hall.

2. Hamilton, Leslie and Webster, Philip, "*The International Business Environment*", 2<sup>nd</sup> Edition (2012), Oxford University press

3. Daniels, John; Radebaugh, Lee and Sullivan, Daniel, "*International Business*", 13<sup>th</sup> Edition (2011), Pearson Education.

4. Paul, Justin, "*International Business*", 4<sup>th</sup> Edition (2008), PHI Learning.

5. Sharan Vyuptakesh, "*International Business – Concept, Environment and Strategy*", 3<sup>rd</sup> Edition (2010), Pearson Education, Delhi.

6. Hill, Charles W.L. and Jain, Arun Kumar, "*International Business – Competing in the Global Market Place*", 6<sup>th</sup> Edition (2011), The McGraw Hill Publishing Co. Ltd., New Delhi.

7. Cavusgil, S.T.; Knight Gary and Riesenberger, John, "*International Business – Strategy Management and the New Realities*", 2<sup>nd</sup> Edition (2011), Pearson Education, Dorling Kindersley (India) Pvt. Ltd, Delhi.

**Note:-Latest Editions Of Suggested Books May Be Followed.**

**Semester III**

**BCG-303: CORPORATE ACCOUNTING**

**Time: 3 Hours**

**Max. Marks: 50**

**Theory :40**

**Internal Assessment : 10**

**Note: 1. The question paper covering the entire course shall be divided into three sections.**

**2. The candidates are allowed to use [Non-Scientific] calculator.**

**Section–A:** It will have question No.1 consisting of 10 very short answer questions from the entire syllabus with answer to each question up to five lines in length. Students will attempt 8 questions. Each question will carry one mark; the total weightage being 8 marks.

**Section–B:** It will consist of essay type/numerical questions up to five pages(essay type questions) in length. Four questions numbering 2, 3, 4 and 5 will be set by the examiner from Part-I of the syllabus. The candidates will be required to attempt any two questions. Each question will carry 8 marks. The total weightage of this section shall be 16 marks.

**Section–C:** It will consist of essay type/numerical questions with answer to each question up to five pages(essay type questions) in length. Four questions numbering 6, 7, 8 and 9 will be set by the examiner from Part-II of the syllabus. The candidates will be required to attempt any two questions. Each question will carry 8 marks. The total weightage of the section shall be 16 marks.

**Part I**

**Accounting for Share Capital** – Issue, forfeiture and Reissue of forfeited shares – Redemption of preference shares including buy-back of equity shares - 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).

**Valuation of Goodwill and Shares**

**Part-II**

**Bank Accounts-** General information relating to bank accounts - legal requirements affecting final accounts – Concept of Non-Performing Assets (NPA) - preparation of Profit and Loss Accounts and Asset classification - Balance sheet

**Accounting for Amalgamation of Companies with reference to Accounting Standards issued by the Institute of Chartered Accountant of India** (excluding inter-company

transactions and holdings) - Accounting for Internal Reconstruction (excluding preparation of scheme for internal reconstruction)

**Suggested Readings:**

1. Shukla, M.C., Grewal T.S. and Gupta S.C: “*Corporate Accounting*”, 2008, S. Chand and Co., New Delhi.
2. Gupta R.L, and Radhaswamy M, “*Corporate Accounting*”, 1999, Sultan Chand and Sons, New Delhi.
3. Sehgal A. and Sehgal D., “*Advanced Accounting*”, Volume II, 2008, Taxmann Publications Pvt Ltd., New Delhi.
4. Jain S.P and Narang K.L., “*Financial Accounting*”, 2011, Kalyani Publilshers, New Delhi.
5. Maheshwari S.N., and Maheshwari S.K., “*Corporate Accounting*”, 2009, Vikas Publication, New Delhi.
6. Goyal V.K., “*Corporate Accounting*”, 2009, Excel Books, New Delhi.
7. Gupta N.and Sharma C., “*Corporate Accounting*”, 2nd Edition, 2009, Ane Books Pvt Ltd, New Delhi

**Note:-Latest Editions Of Suggested Books May Be Followed.**

**Semester III**

**BCG-304: CORPORATE LAWS**

**Time: 3 Hours**

**Max. Marks: 50**

**Theory :40**

**Internal Assessment : 10**

**Note: The question paper covering the entire course shall be divided into three sections.**

**Section–A:** It will have question No.1 consisting of 10 very short answer questions from the entire syllabus with answer to each question up to five lines in length. Students will attempt 8 questions. Each question will carry one mark; the total weightage being 8 marks.

**Section–B:** It will consist of essay type/numerical questions up to five pages(essay type questions) in length. Four questions numbering 2, 3, 4 and 5 will be set by the examiner from Part-I of the syllabus. The candidates will be required to attempt any two questions. Each question will carry 8 marks. The total weightage of this section shall be 16 marks.

**Section–C:** It will consist of essay type/numerical questions with answer to each question up to five pages(essay type questions) in length. Four questions numbering 6, 7, 8 and 9 will be set by the examiner from Part-II of the syllabus. The candidates will be required to attempt any two questions. Each question will carry 8 marks. The total weightage of the section shall be 16 marks.

**Part - I**

**Introduction:** Characteristics of a company, concept of lifting of corporate veil. Types of companies, association not for profit, illegal association.

**Formation of company** – Promoters, their legal position, pre-incorporation contract and provisional contracts.

**Documents** – Memorandum of Association, Articles of Association, Doctrine of Constructive Notice and Indoor Management, Prospectus and Book Building Share Capital – issue, allotment and forfeiture of share, De-mat of share, transmission of shares, buyback.

**Members and shareholder** – their rights and duties. Shareholders meetings, kinds, convening and conduct of meetings

**Part - II**

**Management** – Directors, classification of directors, dis-qualifications, appointment, legal position, powers and duties, disclosures of interest, removal of directors, board meetings, other managerial personnel and remuneration.

**Winding up** – concept and modes of winding up

**Emerging Issues in Company Law:** One Person Company (OPC), Small Company, Postal Ballot, Small Shareholders on Board, Director Identity Number (DIN), Corporate Identity Number (CIN), MCA-21, Online Filing of Documents, Online Registration of Company,

National Company Law Tribunal (NCLT), Limited Liability Partnership (LLP), Insider Trading, Rating Agencies, Producer Company – concept and formation.

**Suggested Readings:**

1. Sharma J. P, “*An Easy Approach to Corporate Laws*”, 2010, Ane Books Pvt Ltd, New Delhi.
2. Puliani R. and Puliani, M., “*Bharat’s Manual of Companies Act and Corporate Laws*”, 2011, Bharat Law House, New Delhi.
3. Ramaiya, A., “*A Ramaiya’s Guide to Companies Act*”, 17th Edition, 2011, Lexis Nexis Butterworths Wadhwa, Nagpur.
4. Kannal, S., & V.S. Sowrirajan, “*Company Law Procedure*”, Taxman’s Allied Services (P) Ltd., New Delhi (Latest Edn).
5. Singh, Harpal, “*Indian Company Law*”, Galgotia Publishing, Delhi.

**Note:-Latest Editions Of Suggested Books May Be Followed.**

**Semester III**

**BCG-305: FINANCIAL MARKET OPERATIONS**

**Time: 3 Hours**

**Max. Marks: 50**

**Theory :40**

**Internal Assessment : 10**

**Note: The question paper covering the entire course shall be divided into three sections.**

**Section–A:** It will have question No.1 consisting of 10 very short answer questions from the entire syllabus with answer to each question up to five lines in length. Students will attempt 8 questions. Each question will carry one mark; the total weightage being 8 marks.

**Section–B:** It will consist of essay type/numerical questions up to five pages(essay type questions) in length. Four questions numbering 2, 3, 4 and 5 will be set by the examiner from Part-I of the syllabus. The candidates will be required to attempt any two questions. Each question will carry 8 marks. The total weightage of this section shall be 16 marks.

**Section–C:** It will consist of essay type/numerical questions with answer to each question up to five pages(essay type questions) in length. Four questions numbering 6, 7, 8 and 9 will be set by the examiner from Part-II of the syllabus. The candidates will be required to attempt any two questions. Each question will carry 8 marks. The total weightage of the section shall be 16 marks.

**Part– I**

**Money Market:** Indian Money Markets Composition, Composition and Structure; (a) Acceptance houses (b) Discount houses and (c) Call money market; Recent trends in Indian money market.

**Capital Market :** Security market- (a) New Issue Market (b) Secondary market; functions and role of stock exchange listing, procedure and legal requirements Public issue pricing and marketing, Stock exchange – National Stock Exchange and over the Counter exchangers.

**Functionaries on Stock Exchanges:-** Brokers, Sub brokers, Market makers, Jobbers, Portfolio Consultants, Institutional Investors.

**Part – II**

SEBI – Introduction, Role, Its powers, Objectives, Scope & Functions.

**Investors Protection:-** Grievances concerning stock exchange and dealings and their removal; grievance cell in stock exchange SEBI: Company law Board: Press remedy through courts. Role, Policy measures relating to Development Financial Institution in India. Products & Services offered by IFCI, IDBI, IIBI, SIDBI, IDFC, EXIM, NABARD & ICICI. Meaning and benefits of mutual funds, Types, SEBI guidelines.

**Depositories Act 1996:** Definitions, Rights and Obligations of Depositories, Participants Issuers and Beneficial Owners, Inquiry and Inspections, Penalty.

**Suggested Readings:**

1. Chandler L.V. and Goldfield S.M., "*Economics of Money and Banking*", 1977, Harper & Row Publishers, New York.
2. Gupta, S. B., "*Monetary Planning for India*", 1995, Oxford University Press, Delhi.
3. Gupta Sural B, "*Monetary Economics: Institutions, Theory & Policy*", 1983, S. Chand & Co. New Delhi.
4. Bhole L.M., "*Financial Institutions and Markets*"; 2009, Tata McGraw-Hill, New Delhi.
5. Hooda, R.P," *Indian Securities Markets- Investors View Point*"; 1998, Excell Books, New Delhi.

**Note:-Latest Editions Of Suggested Books May Be Followed.**

**Semester III**

**BCG-306: INTERNATIONAL BUSINESS**

**Time: 3 Hours**

**Max. Marks: 50**

**Theory :40**

**Internal Assessment : 10**

**Note: The question paper covering the entire course shall be divided into three sections.**

**Section–A:** It will have question No.1 consisting of 10 very short answer questions from the entire syllabus with answer to each question up to five lines in length. Students will attempt 8 questions. Each question will carry one mark; the total weightage being 8 marks.

**Section–B:** It will consist of essay type/numerical questions up to five pages (essay type questions) in length. Four questions numbering 2, 3, 4 and 5 will be set by the examiner from Part-I of the syllabus. The candidates will be required to attempt any two questions. Each question will carry 8 marks. The total weightage of this section shall be 16 marks.

**Section–C:** It will consist of essay type/numerical questions with answer to each question up to five pages (essay type questions) in length. Four questions numbering 6, 7, 8 and 9 will be set by the examiner from Part-II of the syllabus. The candidates will be required to attempt any two questions. Each question will carry 8 marks. The total weightage of the section shall be 16 marks.

**Part – I**

**Introduction to International Business:** Globalisation and its growing importance in world economy; Impact of globalization; International business contrasted with domestic business complexities of international business; Modes of entry into international business.

**International Business Environment:** National and foreign environments and their components-economic, cultural and political-legal environments; Global trading environment recent trends in world trade in goods and services; Trends in India's foreign trade.

**Theories of International Trade** – an overview; Commercial Policy Instruments - tariff and nontariff measures; Balance of payment account and its components.

**International Organizations and Arrangements:** WTO – Its objectives, principles, organizational structure and functioning; An overview of other organizations – UNCTAD, World Bank and IMF.

**Part – II**

**Regional Economic Co-operation:** Forms of regional groupings; Integration efforts among countries in Europe, North America and Asia.

**International Financial Environment:** International financial system and institutions; Foreign exchange markets and risk management; Foreign investments - types and flows; Foreign investment in Indian perspective.

Foreign Trade promotion measures and organizations in India; Special economic zones (SEZs) and 100% export oriented units (EOUs); Measures for promoting foreign investments into and from India.



**Suggested Readings:**

1. Charles, W.L. Hill and Jain, Kumar, Arun, "*International Business*", 6/e, 2008, Tata McGraw-Hill, New Delhi.
2. Cherunilam, Francis, "*International Business: Text and Cases*", 5/e, 2010, Prentice Hall of India Ltd, New Delhi.
3. Paul, J., "*International Business*", 5/e, 2011, Prentice Hall of India Ltd, New Delhi.
4. RBI. Report on Currency & Finance, Various issues.
5. Bennett, R., "*International Business*", 2/e, 2008, Pearson Education.
6. Griffin, R. W. and Pustay, M.W., "*International Business*", 2009, Prentice Hall.
7. Michael R. Czinkota. et al., "*International Business*", 2002, Fortforth: The Dryden Press.
8. UNCTAD Reports.
9. WTO, Annual Report, various issues.

**Note:-Latest Editions Of Suggested Books May Be Followed.**

**Semester III**

**BCG-307: BUSINESS ENVIRONMENT**

**Time: 3 Hours**

**Max. Marks: 50**

**Theory :40**

**Internal Assessment : 10**

**Note: The question paper covering the entire course shall be divided into three sections.**

**Section–A:** It will have question No.1 consisting of 10 very short answer questions from the entire syllabus with answer to each question up to five lines in length. Students will attempt 8 questions. Each question will carry one mark; the total weightage being 8 marks.

**Section–B:** It will consist of essay type/numerical questions up to five pages(essay type questions) in length. Four questions numbering 2, 3, 4 and 5 will be set by the examiner from Part-I of the syllabus. The candidates will be required to attempt any two questions. Each question will carry 8 marks. The total weightage of this section shall be 16 marks.

**Section–C:** It will consist of essay type/numerical questions with answer to each question up to five pages(essay type questions) in length. Four questions numbering 6, 7, 8 and 9 will be set by the examiner from Part-II of the syllabus. The candidates will be required to attempt any two questions. Each question will carry 8 marks. The total weightage of the section shall be 16 marks.

**Part - I**

**Indian Business Environment:** Concept, components, and importance

**Economic Trends (overview):** Income; Savings and investment; Industry; Trade and balance of payments, Money; Finance; Prices.

**Problems of Growth:** Unemployment; Poverty; Regional imbalances; Social injustice; Inflation; Parallel economy; Industrial sickness.

**Role of Government:** Monetary and fiscal policy; Industrial policy; Industrial licensing, Privatization; Devaluation; Export-Import policy; Regulation of foreign investment.

**Part – II**

**Deficit Financing and its implications for the Indian Economy;** Analysis of current year Annual Budget.

**Economic Planning in India:** Objectives, Strategies and Evaluation of Xth plan and Strategy and priorities of XIth plan. The Current Five Year Plan: Major policies; Resource allocation.

**Consumer Rights and Consumerism:** Role of Consumer Groups with special reference to India; Consumer Protection Act, 1986 with latest amendments. Salient Features of FEMA, Competition Act. Foreign trade policy 2004-09 and 2009-14; Exim Policy during the post reforms in India.

**Suggested Readings:**

1. Sundaram, A.K. & Black, J.S., "*The International Business Environment*"; Prentice Hall of India, New Delhi.
2. Agarwal A.N., "*Indian Economy: Nature, Problems and Progress*"; 1985, Vikas Publishing House, Delhi.
3. Dutt R. and Sundharam K.P.M; "*Indian Economy*", 2010, S.Chand, Delhi.
4. Misra S.K and Puri V.K., "*Indian Economy*", Himalaya Publishing House, New Delhi.
5. Hedge I, "*Environmental Economics*", MacMillan, Hampshire.
6. Datt R, "*Economic Reforms in India - A Critique*"; (1997), S.Chand, New Delhi.

**Note:-Latest Editions Of Suggested Books May Be Followed.**

**Semester III**

**BCH 308: ELECTRONIC BANKING AND RISK MANAGEMENT**

**Time: 3 Hours**

**Max. Marks: 50**

**Theory :40**

**Internal Assessment : 10**

**Note: The question paper covering the entire course shall be divided into three sections.**

**Section–A:** It will have question No.1 consisting of 10 very short answer questions from the entire syllabus with answer to each question up to five lines in length. Students will attempt 8 questions. Each question will carry one mark; the total weightage being 8 marks.

**Section–B:** It will consist of essay type/numerical questions up to five pages(essay type questions) in length. Four questions numbering 2, 3, 4 and 5 will be set by the examiner from Part-I of the syllabus. The candidates will be required to attempt any two questions. Each question will carry 8 marks. The total weightage of this section shall be 16 marks.

**Section–C:** It will consist of essay type/numerical questions with answer to each question up to five pages(essay type questions) in length. Four questions numbering 6, 7, 8 and 9 will be set by the examiner from Part-II of the syllabus. The candidates will be required to attempt any two questions. Each question will carry 8 marks. The total weightage of the section shall be 16 marks.

**PART-I**

Electronic Banking- Core Banking -Electronic products On line Banking – Facilities provided and Security Issues, Cheque Truncation, Microfiche, Phone and Mobile Banking  
Electronic Funds Transfer Systems - plain messages (Telex or Data Communication) -Structured messages (SWIFT, etc...) - RTGS  
Information Technology - Current trends - Banknet, RBI net, Datanet, Nicnet, I-net, Internet, Email, etc.- Role and uses of technology up gradation - Global developments in Banking  
Technology Impact of Technology on Banks - Effect on Customers and Service Quality - Computer Audit - Information System Audit. Information System Security and Disaster Management.

**PART - II**

**Risk Management:** Types of risks in banks, Risk Management Frame work in Banks: Enterprise –wide Risk Management in Banks; Elements of Risk Management Frame work; Systematic Risk Management in Banks; Different Measures of measuring Risks; risk management – process and techniques for assessment and management. Asset- liability management in banks, Role of RBI

**Suggested Readings:**

1. Marrison, Christopher Ian, "*The fundamentals of risk measurement*", 2002, New York: McGraw Hill.
2. Marshall, Christopher Lee, "*Measuring and Managing Operational Risks in Financial Institutions: Tools, Techniques, and Other Resources*", 2001, Singapore, New York: John Wiley.
3. MacDonald and Koch, "*Management of Banking*", 2010, Thomson, London.
4. Bidani, S.N., "*Banking Risks*", 2010, Vision Books.
5. Joshi, V.C. and Joshi, V.V., "*Managing Indian Banks*", 2009, Sage Publications.

**Note:-Latest Editions Of Suggested Books May Be Followed.**

**Semester IV**

**BCG-403: ENTREPRENEURSHIP AND SMALL BUSINESSES**

**Time: 3 Hours**

**Max.Marks: 50**

**Theory :40**

**Internal Assessment : 10**

**Note: The question paper covering the entire course shall be divided into three sections.**

**Section–A:** It will have question No.1 consisting of 10 very short answer questions from the entire syllabus with answer to each question up to five lines in length. Students will attempt 8 questions. Each question will carry one mark; the total weightage being 8 marks.

**Section–B:** It will consist of essay type/numerical questions up to five pages (essay type questions)in length. Four questions numbering 2, 3, 4 and 5 will be set by the examiner from Part-I of the syllabus. The candidates will be required to attempt any two questions. Each question will carry 8 marks. The total weightage of this section shall be 16 marks.

**Section–C:** It will consist of essay type/numerical questions with answer to each question up to five pages(essay type questions) in length. Four questions numbering 6, 7, 8 and 9 will be set by the examiner from Part-II of the syllabus. The candidates will be required to attempt any two questions. Each question will carry 8 marks. The total weightage of the section shall be 16 marks.

**Part - I**

**Entrepreneurship:** Meaning, elements, determinants and importance of entrepreneurship and creative behavior. Dimensions of entrepreneurship: intrapreneurship, technopreneurship, cultural entrepreneurship, international entrepreneurship, netpreneurship, ecopreneurship, and social entrepreneurship, etc.

Entrepreneurship and Micro, Small and Medium Enterprises. Introduction to Entrepreneur, Entrepreneurship and Enterprise - Importance and relevance of the entrepreneur – Factors influencing entrepreneurship - Pros and Cons of being an entrepreneur - Women entrepreneurs, problems and promotion - Types of Entrepreneurs - Characteristics of a successful entrepreneur -Competency requirement for entrepreneurs - Awareness of self competency and its development

**Small Scale Industries** - Small scale industries/ Tiny industries/Ancillary industries/ Cottage Industries – definition, meaning, product range, capital investment, ownership patterns - Importance and role played by SSI in the development of the Indian economy - Problems faced by SSI's and the steps taken to solve the problems - Policies governing SSI's.

**Part - II**

**Starting a Small Industry** -Understanding a business opportunity, scanning the environment for opportunities, evaluation of alternatives and selection - An overview of the steps involved in starting a business venture – location, clearances and permits required, formalities,

licensing and registration procedures - Assessment of the market for the proposed project - Importance of financial, technical and social feasibility of the project.

**Preparing the Business Plan (BP)** – Business Plan- Meaning and importance, Typical BP format covering financial, marketing, human resource, technical and social aspects- Preparation of BP - Common pitfalls to be avoided in preparation of a BP

**Implementation of the project** - Financial assistance through SFC's, SIDBI, Commercial Banks, Financial incentives for SSI's, and Tax Concessions - Assistance for obtaining raw material, machinery, land and building and technical assistance

**Sickness in SSI's** - Meaning and definition of a sick industry - Causes of industrial sickness Preventive and remedial measures for sick industries

**Suggested Readings:**

1. Dollinger M. J., "Entrepreneurship – Strategies and Resources", (2008), Marsh Publications.
2. Pareek, U., and Rao, T. V., eds., "Developing Entrepreneurship: Handbook", 1978, Indian Institute of Management (IIM), Ahmedabad.
3. Sharma S.V.S., "Entrepreneurial Development-SIET's Experience in Developing Entrepreneurship: Issues and Problems", (1980), Small Industries Development Training Institute, Hyderabad.
4. Srivastava, S.B., "A Practical Guide to Industrial Entrepreneurs", 1980, Sultan Chand & Sons, New Delhi.
5. Kumar, A. et al., Entrepreneurial Development, New Age International Publisher, New Delhi.
6. Murthy, CSV, "Small Scale Industries and Entrepreneurial Development", 2010, Himalaya Publishing House Pvt Ltd, New Delhi.
7. Desai, V., "Management of Small Scale Industry", (1992), Himalaya Publishing House Pvt Ltd, New Delhi.

**Note:-Latest Editions Of Suggested Books May Be Followed.**

**Semester IV**

**BCG-404: INDUSTRIAL LAWS**

**Time: 3 Hours**

**Max. Marks: 50**

**Theory :40**

**Internal Assessment : 10**

**Note: The question paper covering the entire course shall be divided into three sections.**

**Section–A:** It will have question No.1 consisting of 10 very short answer questions from the entire syllabus with answer to each question up to five lines in length. Students will attempt 8 questions. Each question will carry one mark; the total weightage being 8 marks.

**Section–B:** It will consist of essay type/numerical questions up to five pages(essay type questions) in length. Four questions numbering 2, 3, 4 and 5 will be set by the examiner from Part-I of the syllabus. The candidates will be required to attempt any two questions. Each question will carry 8 marks. The total weightage of this section shall be 16 marks.

**Section–C:** It will consist of essay type/numerical questions with answer to each question up to five pages(essay type questions) in length. Four questions numbering 6, 7, 8 and 9 will be set by the examiner from Part-II of the syllabus. The candidates will be required to attempt any two questions. Each question will carry 8 marks. The total weightage of the section shall be 16 marks.

**Part - I**

**THE FACTORIES ACT, 1948:** Importance, Definitions, Provisions of the Factories Act relating of Health, Safety and welfare of the workers Working hours of Adults and Young persons.

**INDUSTRIAL DISPUTES ACT, 1947:** Meaning of Industrial Disputers, Authorities under the Industrial disputes Act, their duties and right, Strikes and lockouts, Lay off and retrenchment.

**TRADE UNIONS ACT, 1926:** Definition and Registration of trade unions Rights and liabilities of Registered Trade Unions.

**Part – II**

**EMPLOYEES STATE INSURANCE ACT, 1948:** Constitution and Functions Employees state Insurance corporation, Standing committee and medical Benefit Council, Provisions relating to Contribution and benefits.

**WORKMEN’S COMPENSATION ACT, 1923:** A brief study of the provisions to compensation of workman.



**Suggested Readings:**

1. Padhi, P.K., “Labour and Industrial Laws”, 2008, Prentice Hall of India Pvt Ltd, New Delhi.
2. Srivastava, S.C., “Industrial Relations and Labour Laws”, 2009, Vikas Publications.
3. Shukla, R.K., “Industrial Relations and Labour Laws”, 2006, New Royal Book Company.

**Note:-Latest Editions Of Suggested Books May Be Followed.**

**Semester IV**

**BCG-405: INSURANCE AND RISK MANAGEMENT**

**Time: 3 Hours**

**Max. Marks: 50**

**Theory :40**

**Internal Assessment : 10**

**Note: The question paper covering the entire course shall be divided into three sections.**

**Section–A:** It will have question No.1 consisting of 10 very short answer questions from the entire syllabus with answer to each question up to five lines in length. Students will attempt 8 questions. Each question will carry one mark; the total weightage being 8 marks.

**Section–B:** It will consist of essay type/numerical questions up to five pages(essay type questions) in length. Four questions numbering 2, 3, 4 and 5 will be set by the examiner from Part-I of the syllabus. The candidates will be required to attempt any two questions. Each question will carry 8 marks. The total weightage of this section shall be 16 marks.

**Section–C:** It will consist of essay type/numerical questions with answer to each question up to five pages(essay type questions) in length. Four questions numbering 6, 7, 8 and 9 will be set by the examiner from Part-II of the syllabus. The candidates will be required to attempt any two questions. Each question will carry 8 marks. The total weightage of the section shall be 16 marks.

**Part - I**

**Insurance organization and management** – Organisation forms in Life and Health insurance –Organisational structure – Life insurers management and Office administration – Insurance documentation – Publicity – Proposal forms – Policies contracts – Premium receipts – Endorsement – Renewals.

**Role of Insurance intermediaries in emerging markets** – Agency regulation – Prerequisites – Training procedures for becoming an agent – Remuneration and other benefits – Agency commission structures – Functions of an agent.

**Pricing of insurance products** – Impact of legislation (IRDA) and competition on pricing – Taxation and policies – Market related policies – Cost consciousness – Accounting practices – Scale of operations – Factors having impact on the demand for insurance

**Part – II**

**Risk and risk management process** – Concept of risk – risk vs. uncertainty – types of risks – risk identification - evaluation - risk management objectives - selecting and implementing risk management techniques.

**Commercial risk management applications** - property - liability-commercial property insurance different policies and contracts - business liability and risk management insurance - workers' compensation and risk financing.

**Personal risk management applications** - property - liability-risk management for auto owners - risk management for homeowners.

**Risk management applications**- loss of life- loss of health - retirement planning and annuities - employee benefits - financial and estate planning.

**Suggested Readings:**

1. Black K. Jr., Skipper. H. D. Jr, "Life and Health Insurance", 2000, Upper Saddle River, NJ, Pearson Education.
2. Palande P.S., Shah R.S. and Lunawat M.L., "Insurance in India", 2007, Response Books, Sage Publications Ltd.
3. Gupta, P.K., "Insurance and Risk Management", 2005, Himalaya Publishing House, New Delhi.
4. Holyoake J. & Weiper B., "Insurance", CIB Publications, Delhi.
5. Ganguly A., "Insurance Management", 2002, New Age Publications, New Delhi.
6. Rejda, George E: "Principles of Risk Management and Insurance", 2005, Pearson Education India.
7. Heins W., "Risk Management and Insurance", Seventh Edition, McGraw Hill Pub.

**Note:-Latest Editions Of Suggested Books May Be Followed.**

B.Com (Hons.) Semester I-IV

**Khalsa College, Amritsar**

**An Autonomous College**

B.Com (Pass & Hons.) (Semester – IV)

**BCG-406: INDIAN ECONOMY**

**Time: 3 Hours**

**Max. Marks: 50**

**Note: The question paper covering the entire course shall be divided into three sections.**

**Section A:** It will have question No.1 consisting of 12 very short answer questions from the entire syllabus with answer to each question up to five lines in length. Students will attempt 10 questions. Each question will carry one mark; the total weightage being 10 marks.

**Section B:** It will consist of essay type/numerical questions up to five pages in length. Four questions numbering 2, 3, 4 and 5 will be set by the examiner from Part-I of the syllabus. The candidates will be required to attempt any two questions. Each question will carry 10 marks. The total weightage of this section shall be 20 marks.

**Section C:** It will consist of essay type/numerical questions with answer to each question up to five pages in length. Four questions numbering 6,7,8 and 9 will be set by the examiner from Part-II of the syllabus. The candidates will be required to attempt any two questions. Each question will carry 10 marks. The total weightage of the section shall be 20 marks.

### **Part - I**

Meaning and Characteristics of underdevelopment - salient features of Indian Economy – factors responsible for development - development as distinct from growth - a comparison between Indian and other developing economies like China, Pakistan, Taiwan, Korea will give a better idea of development.

Planning in India - meaning, process, and approaches. Five Year Plans- Objectives in general and targets and performance.

Agricultural role in Indian Economy (Contribution to GNP, employment, etc.,) Problems of low productivity - Land Reforms - need and scope. The food problem and Green Revolution; Mechanisation - desirability and feasibility.

**Part – II**

Agricultural Marketing - Regulated Markets - warehousing - Role of Agricultural Prices Commission (APC) - Procurement Policy - Buffer - Stock - Dual Pricing - Role of FCI. Agricultural Credit: Need and Sources.

Industry - importance - Role of Small Scale Industry - some large scale industries (Iron & Steel, Cotton, Textiles, Sugar, Jute, Petro-chemicals, Tea, etc.) Industrial Sickness - causes and measures; Industrial Policy Resolutions (of 1956, 1985 & 1991)

**Suggested Readings:**

1. Rudar Datt, Sundaram, K.P.M., "Indian Economy", 2012, S. Chand & Co., New Delhi.
2. Jhingan, M.L. "The Economics of Development & Planning", 22<sup>nd</sup> Revised Edition, Konark Publications, New Delhi.
3. Sankaran S, "Indian Economy: Problems, Policies and Development", 1994, Margham Publication, Chennai.
4. RBI Bulletin, Primit Chaudhury, The Indian Economy, Poverty and Development, Vikas Publishing House, New Delhi.
5. Velayutham, "Foreign Trade, Theory & Practice", S. Chand & Co., New Delhi.

**Note:-Latest Editions Of Suggested Books May Be Followed.**

**Semester IV**

**BCH 408: ACCOUNTING FOR BANKERS**

**Time: 3 Hours**

**Max. Marks: 50**

**Theory :40**

**Internal Assessment : 10**

**Note: The question paper covering the entire course shall be divided into three sections.**

**Section–A:** It will have question No.1 consisting of 10 very short answer questions from the entire syllabus with answer to each question up to five lines in length. Students will attempt 8 questions. Each question will carry one mark; the total weightage being 8 marks.

**Section–B:** It will consist of essay type/numerical questions up to five pages(essay type questions) in length. Four questions numbering 2, 3, 4 and 5 will be set by the examiner from Part-I of the syllabus. The candidates will be required to attempt any two questions. Each question will carry 8 marks. The total weightage of this section shall be 16 marks.

**Section–C:** It will consist of essay type/numerical questions with answer to each question up to five pages(essay type questions) in length. Four questions numbering 6, 7, 8 and 9 will be set by the examiner from Part-II of the syllabus. The candidates will be required to attempt any two questions. Each question will carry 8 marks. The total weightage of the section shall be 16 marks.

**Part -I**

**Basics of Business Mathematics**-Calculation of Simple Interest and Compound Interest - Fixed and Floating Interest Rates - Calculation of EMIs - Calculation of front end and back end interest Calculation of Annuities - Calculation of provisions for NPA and risk weights for Basel I- Interest calculation using products / balances

Capital Budgeting - Discounted cash flow - net present value - pay back methods

Depreciation - different types - methods of calculation

**Accounting in Banks / Branches**-Definition & Scope and Accounting Standards-Nature and purpose of accounting; historical perspectives-Origins of accounting principles-accounting standards and its definition and Scope.

Record keeping basics - Account Categories - Debit and Credit Concepts - Journalizing - Maintenance of Cash / Subsidiary Books and Ledger -Trial Balance - Adjusting and Closing Entries - Day Book and General Ledger Posting

**Part -II**

**Bank Accounting and Balance Sheet**-Rules for bank accounts, cash / clearing / transfer vouchers / system - subsidiary book and main day book - General Ledger - Branch v/s Bank Accounts

Bank Balance Sheet Structure - accounts - categories - Assets, Liabilities and Net Worth Components.

Accounting for NPA / Provisioning / Suit Filed Accounts.

Preparation of Final Accounts - Final Accounts of Banking Companies. Disclosure requirements.

**Other Accounts**-Company accounts - classes of Share Capital - issue/ forfeiture of Shares - issue of Bonus Shares.

Bank Reconciliation Statement - Capital & Revenue Expenditure / Depreciation / Inventory Valuation / Bill of Exchange / Consignment Account / Joint Venture - Special Accounts - Leasing and Hire - Purchase Company accounts - Accounts of Non - Trading Concerns - Accounting from incomplete records - Receipts and Payments Account - Income and Expenditure Account, Ratio Analysis.

**Suggested Readings:**

1. IIBF, "*Accounting and Finance for Bankers: (For JAIIB Examinations)*", 2008, Macmillan Publishers
2. Morton, D. Walter, "*Banking and Bank Accounting: An Advanced Set on the Individual Business Practice Plan*", 2011, BiblioBazaar
3. Neal, E. Virgin, "*Modern Banking and Bank Accounting: Containing a Complete Exposition of the Most Approved Methods of Bank Accounting*", 2010, Bibliobazaar

**Note:-Latest Editions Of Suggested Books May Be Followed.**