



University of Delhi

Scheme of Examination

and

Courses of Reading

for

B.Com. (Hons.) Course

Part I Examination 2005 and onwards

Part II Examination 2006 and onwards

Part III Examination 2007 and onwards

**Syllabus applicable for students seeking admission
to B.Com. (Hons.) in the Academic Year 2004-2005 and onwards**

**Professor Jawahar Lal
Head, Department of Commerce
Dean, Faculty of Commerce & Business
Delhi School of Economics
University of Delhi
Delhi-110007**

**(Syllabus as approved in Academic Council meetings dated 18.6.2004, and
21.4.2006 and Executive Council meetings dated 24.6.2004, and 5.5.2006)**

June 2006



University of Delhi

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Syllabus applicable for students seeking admission to B.Com (Hons) in the Academic Year 2004-2005 and onwards

Professor Jawahar Lal
Head, Department of Commerce
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(Syllabus as approved in Academic Council meeting dated 18.6.2004, and 21.4.2006 and Executive Council meeting dated 2.6.2004, and 2.5.2006)

June 2006

B.Com. (Hons.) Examination

Scheme of Examination and Detailed Courses of Reading

Part I Examination 2005 and onwards

Paper No.	Name of Course	Maximum Marks	No. of lectures per week	Duration (Hours)
First Year				
I	Business Organisation & Management	75	3	3
II	Financial Accounting	75	3	3
III	Microeconomic Theory and Applications-I	75	3	3
IV	Business Statistics	75	3	3
V	Business Law	75	3	3
VI	Introduction to Computers and Information Systems	75	3	3
VII (a)	Business Communication	50	2	2
(b)	Politics, Ethics & Social Responsibility of Business	50	2	2
	Total	550		

Part II Examination 2006 and onwards

Second Year	Name of Course	Maximum Marks	No. of lectures per week	Duration (Hours)
VIII	Corporate Accounting	75	3	3
IX	Cost Accounting	75	3	3
X	Microeconomic Theory and Applications-II	75	3	3
XI	Business Mathematics	75	3	3
XII	Corporate Laws	75	3	3
XIII	Income Tax Law and Practice	75	3	3
XIV(a)	E-Commerce	50	2	2
(b)	Auditing	50	2	2
XV	English/Hindi/ History/ Mathematics/ MIL/Democracy and Governance in India/Introduction to Philosophy	50	2	2
	Total	600		

B.Com. (Hons.) Examination

Scheme of Examination and Detailed Courses of Reading

Part I Examination 2005 and onwards

Paper No.	Name of Course	Maximum Marks	No. of lectures per week	Duration (Hours)
I	Business Organisation & Management	75	3	3
II	Financial Accounting	75	3	3
III	Microeconomic Theory and Applications-I	75	3	3
IV	Business Statistics	75	3	3
V	Business Law	75	3	3
VI	Introduction to Computers and Information Systems	75	3	3
VII (a)	Business Communication	50	2	2
(b)	Politics, Ethics & Social Responsibility of Business	50	2	2
Total		650		

Part II Examination 2006 and onwards

Second Year	Name of Course	Maximum Marks	No. of lectures per week	Duration (Hours)
VIII	Corporate Accounting	75	3	3
IX	Cost Accounting	75	3	3
X	Microeconomic Theory and Applications-II	75	3	3
XI	Business Mathematics	75	3	3
XII	Corporate Laws	75	3	3
XIII	Income Tax Law and Practice	75	3	3
XIV(a)	E-Commerce	50	2	2
(b)	Auditing	50	2	2
XV	English/Hindi/History/Mathematics/ MIL/Democracy and Governance in Introduction to Philosophy	50	2	2
Total		650		

Part III Examination 2007 and onwards

Third Year	Name of Course	Maximum Marks	No. of lectures per week	Duration (Hours)
	Integration Courses: Compulsory			
XVI	Management Accounting	75	3	3
XVII	Macroeconomics	75	3	3
XVIII	Indian Economy – Performance and Policies	75	3	3
4 Courses (2+2)	Any two elective groups out of the following:	Each elective group comprises two courses		
A student has to choose two elective groups out of the following:-				
	Elective Group-EA: Finance-I: Financial & Investment Management			
XIX	Financial Management	75	3	3
XX	Fundamentals of Investment	75	3	3
	Elective Group-EB: Finance- II: Financial Institutions, Services& Insurance			
XXI	Financial Markets, Institutions and Financial Services	75	3	3
XXII	Insurance and Risk Management	75	3	3
	Elective Group-EC: Marketing, Advertising and Personal Selling			
XXIII	Principles of Marketing	75	3	3
XXIV	Advertising and Personal Selling	75	3	3
	Elective Group-ED: International Business and Globalisation			
XXV	International Business	75	3	3
XXVI	Politics of Globalisation	75	3	3
	Elective Group-EE: Human Resource Management			
XXVII	Human Resource Management	75	3	3
XXVIII	Compensation Management	75	3	3
	Elective Group-EF: Tax Planning and Management			
XXIX	Corporate Tax Planning	75	3	3
XXX	Business Tax Procedures and Management	75	3	3
	Elective Group-EG: Entrepreneurship & Small Business			
XXXI	Entrepreneurship Development	75	3	3
XXXII	Small Business Venturing and Management	75	3	3

Part III Examination 2007 and onwards

Third Year	Name of Course	Sliding Scale	No. of lectures per week	Duration (Hours)
	Integration Course: Elective Group			
XVI	Management Accounting	75	3	3
XVII	Macroeconomics	75	3	3
XVIII	Indian Economy - Performance and Policies	75	3	3
4 Courses (2+2)	Any two elective groups out of the following:			
A student has to choose two elective groups out of the following:-				
	Elective Group-IA: Finance-I: Financial Investment Management			
XIX	Financial Management	75	3	3
XX	Financial Management	75	3	3
	Elective Group-IB: Finance-II: Financial Institutions Services Insurance			
XXI	Financial Markets, Institutions and Financial Services	75	3	3
XXII	Insurance and Risk Management	75	3	3
	Elective Group-IC: Marketing, Advertising and Personal Selling			
XXIII	Principles of Marketing	75	3	3
XXIV	Advertising and Personal Selling	75	3	3
	Elective Group-ED: International Business and Globalisation			
XXV	International Business	75	3	3
XXVI	Politics of Globalisation	75	3	3
	Elective Group-EF: Human Resource Management			
XXVII	Human Resource Management	75	3	3
XXVIII	Compensation Management	75	3	3
	Elective Group-EG: Tax Planning and Management			
XXIX	Corporate Tax Planning	75	3	3
XXX	Business Tax Procedures and Management	75	3	3
	Elective Group-EH: Entrepreneurship & Small Business Management			
XXXI	Entrepreneurship & Small Business Management	75	3	3
XXXII	Small Business Planning and Management	75	3	3

	Elective Group- EH: Enterprise Business Solutions			
XXXIII	Computerized Accounting System	75	3	3
XXXIV	Enterprise Resource Planning	75	3	3
	Elective Group-EI: Business Data Processing			
XXXV	Business Data Processing-I (Programme Development Tools)	75	3	3
XXXVI	Business Data Processing-II (Business Information System)	75	3	3
XXXVII	Project Work	25		
	Elective Group-EJ: Human Rights and Consumer Protection			
XXXVIII	Democracy & Human Rights	75		3
XXXIX	Consumer Protection	75		3
	Elective Group-EK: Agricultural Marketing & Rural Credit			
XL	Agricultural Marketing	75		3
XLI	Rural Finance and Credit	75		3

Total Marks

I- First Year

6 Papers x 75 marks each =

Paper 7(a) and 7 (b) x 50 marks each =

Marks

450

100

Marks

550

II- Second Year

6 Papers x 75 marks each =

Paper 14(a) and (b) x 50 marks each =

Paper XV x 50 marks =

Marks

450

100

50

600

III- Third Year

7 Papers x 75 marks each =

Paper XXXVII Project Work =

Marks

525

25

550

Grand Total of Marks

1700

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XXI	Rural Finance and Credit	75	3	
XI	Agricultural Marketing & Rural Credit	75	3	
XXIX	Consumer Protection	75	3	
XXV/II	Democracy & Human Rights	75	3	
	Consumer Protection			
	Effective Group-III: Human Rights and			
XXVII	Project Work	25		
XXVI	Business Data Processing-II (Business Information System)	75	3	
XXV	Business Data Processing-I (Programme Development Tools)	75	3	
	Effective Group-EI: Business Data Processing			
XXIV	Enterprise Resource Planning	75	3	
XXIII	Computerized Accounting System	75	3	
	Effective Group-III: Enterprise Business Solutions			

Total Marks

<u>I-First Year</u>		
6 Papers x 15 marks each	=	90
Paper VII(a) and 7 (b) x 50 marks each	=	100
		190
<u>II-Second Year</u>		
6 Papers x 15 marks each	=	90
Paper I(a) and (b) x 50 marks each	=	100
Paper XV x 50 marks	=	50
		240
<u>III-Third Year</u>		
7 Papers x 15 marks each	=	105
Paper XXVII Project Work	=	25
		130
<u>Grand Total of Marks</u>		
		320
		1300

Marks

Marks

Marks

Marks



B.Com (Hons.) Ist Year
Paper I

BUSINESS ORGANIZATION AND MANAGEMENT

Duration : 3 hrs.

Max. Marks: 75

Objective: - The purpose of this paper is to impart to the students an understanding of state of the art of management & business concepts practices with a view to preparing them to face up to the emerging challenges of managing resources, managing business processes and managing managers.

Unit –I:

Foundation of Indian Business Spectrum of Business Activities, Manufacturing and Service Sectors. India's experience of globalization, liberalization, and privatization. Multinational corporations and Indian transnational.

10 Lectures

Unit –II:

Entrepreneurial opportunities in contemporary business environment: Networking marketing, Franchising, Business Process Outsourcing, E-commerce and M-Commerce. Process of setting up a business enterprise. Opportunity and idea generation – role of creativity and innovation. Feasibility study and preparation of business plan

15 Lectures

Unit –III:

Functional aspects of business: (a) Administrative: Choice of a suitable form of business ownership. Starting and operating small venturing enterprises, (b) Operations: business size and location decisions. Lay out: mass production and mass customization, productivity, quality and logistics. (c) Marketing: marketing and consumer behaviour, Product and pricing decisions, Distribution and promotional decisions (d) Finance: Money and banking, Financial management and securities markets, risk management and insurance (e) Human resources: Sources of human capital, Strategies for attracting (staffing) and retaining (training and compensation) human resources

15 Lectures

Marks

550

600

550
1700



BUSINESS ORGANIZATION AND MANAGEMENT

Max. Marks: 75

Duration: 3 hrs.

Objective: - The purpose of this paper is to impart to the students an understanding of some of the art of management & business concepts/practices with a view to preparing them to face up to the emerging challenges of managing resources, managing business processes and managing managers.

Unit - I:
Foundation of Indian Business Spectrum of Business Activities: Manufacturing and Service Sectors, India's experience of globalization, liberalization and privatization, Multinational corporations and Indian multinational.

10 Lectures

Unit - II:
Entrepreneurial opportunities in contemporary business environment, Networking marketing, Franchising, Business Process Outsourcing, E-commerce and M-commerce, Process of setting up a business enterprise, Opportunity and idea generation - role of creativity and innovation, Feasibility study and preparation of business plan.

12 Lectures

Unit - III:
Functional aspects of business: (a) Administrative: Choice of a suitable form of business ownership, Starting and opening small venturing enterprises, (b) Operational: business size and location decisions, Lay out, mass production and mass customization, productivity, quality and logistics, (c) Marketing: marketing and consumer behaviour, Product and pricing decisions, Distribution and promotional decisions, (d) Finance: Money and banking, Financial management and securities markets, risk management and insurance, (e) Human resources: Sources of human capital, Strategies for attracting (staffing) and retaining (training and compensation) human resources.

12 Lectures

Marks

550

600

550

1700



Unit –IV:

Development of Management Thought: Classical, Neo-classical, Systems, Contingency and Contemporary Approach to Management – Drucker, Porter, Senge, Prahalad, Hammer, and Tom Peters

10 Lectures

Unit –V:

Process of Managing (a) Planning: Corporate Strategy – Environmental Analysis and Diagnosis, Formulation of Strategic Plan; Growth strategies – internal and external; Decision-making – Concept, Process, Rationality and Techniques, Information Technology and Decision-Making, Decision Support System (b) Organizing and Staffing: Contemporary Organizational Formats – Project, Matrix and Networking, (c) Management in Action: Motivation – Concept and Theories: Maslow, Herzberg, McGregor, and Ouchi; Leadership – Concept and Theories: Leadership Continuum, Managerial Grid, Situational Leadership, Transactional and Transformational Leadership; Communication – Formal and Informal Networks, Barriers and Principles (d) Control: Concept and Process, Effective Control System, Modern Control Techniques – Stakeholder Approaches (Balanced Score Card), Accounting Measures (Integrated Ratio Analysis), and Economic and Financial Measures (Economic Value Added and Market Value Added), Behavioral Aspects of Management Control

15 Lectures

Unit –VI:

Management in Perspective: Management of Strategic Change, Knowledge Management, Learning Organization, Managing Diversity, Corporate Governance

10 Lectures

Suggested Readings:

1. Basu, “*Business Organisation and Management*”, Tata McGraw Hill, New Delhi.
2. Gupta, C.B., “*Modern Business Organisation*”, Mayur Paper Backs, New Delhi.
3. Lele, R.K. and J.P. Mahajan, “*Business Organisation*”, Pitamber Publishing, New Delhi.
4. Mishra, N., “*Modern Business Organisation*”, Sahitya Bhawan, New Delhi.
5. Gupta, C.B., “*Management Concepts and Practices*”, Sultan Chand and Sons. New Delhi.
6. Prasad, Lallan and S.S. Gulshan, “*Management Principles and Practices*”, S. Chand & Co. Ltd., New Delhi.



Unit - IV:
Development of Management Thought: Classical, Neo-classical, Systems, Contingency and
Contemporary Approach to Management: Drucker, Porter, Steger, Prahalad, Hammer, and
Tom Peters

10 Lectures

Unit - V:

Process of Managing (a) Planning: Corporate Strategy - Environmental Analysis and
Diagnosis, Formulation of Strategic Plan; Growth strategies - internal and external;
Decision-making - Concept, Process, Rationality and Techniques, Information Technology
and Decision-Making, Decision Support System (b) Organizing and Staffing: Contingency
Organizational Patterns - Project, Matrix and Networking, (c) Management in Action:
Motivation - Concept and Theories; Maslow, Herzberg, McGregor and Golech; Leadership -
Concept and Theories; Leadership Continuum, Managerial Grid, Situational Leadership,
Transactional and Transformational Leadership; Communication - Formal and Informal
Networks, Barriers and Practices (d) Control: Concept and Process, Effective Control
System, Modern Control Techniques - Stakeholder Approach (Balanced Score Card),
Accounting Measures (Integrated Ratio Analysis), and Economic and Financial Measures
(Economic Value Added and Market Value Added), Behavioral Aspects of Management
Control

15 Lectures

Unit - VI:

Management in Perspective: Management of Strategic Change, Knowledge Management,
Learning Organization, Managing Diversity, Corporate Governance

10 Lectures

Suggested Readings:

1. Basic Business Organization and Management, Tata McGraw Hill, New Delhi.
2. Gupta, C.B., "Modern Business Organization", Macmillan India, New Delhi.
3. Loe, R.K. and J.P. Maheshwari, "Business Organization", Bhambhani Publishing, New
Delhi.
4. Mishra, N., "Modern Business Organization", Saffron Books, New Delhi.
5. Gupta, C.B., "Management: Concepts and Practices", Saffron Chand and Sons, New
Delhi.
6. Prasad, Lalit and S. Gulshan, "Management: Principles and Practices", S. Chand
& Co. Ltd., New Delhi.

Department of Commerce,
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B.Com (Hons.) Course



7. Gupta, C.B., "*Modern Business Organisation*", Mayur paper Backs, New Delhi.
8. Chhabra, T.N., "*Principles and Practice of Management*", (8th Ed.) 2004, Dhanpat Rai & Co., Delhi.
9. Singh, B.P. and T.N. Chhabra, "*Business Organisation and Management*" (4th Ed.), 2003, Dhanpat Rai & Co., Delhi.

References:

1. Jim, Barry, John Chandler, Heather Clark, "*Organisation and Management*", Thomson Learning.
2. Bushkirk R.H., "*Concepts of Business: An Introduction to Business System*", et. Al, Dryden Press, New York.
3. Bowen, H.R., "*Social Responsibilities of Business*", Harper and Row. New York.
4. Allen L.A., "*Management and Organisation*", McGraw Hill, New York.
5. Ansoff, H.J., "*Corporate Strategy*", John Wiley, New York.
6. Burton Gene and Manab Thakur, "*Management Today Principles and Practice*", Tata McGraw Hill, New Delhi.

i) Measurement of business income-Net income; the accounting period; the continuity doctrine and matching concept. Objectives of measurement.

14 Lectures

BUSINESS INCOME

From recording of business transactions to preparation of final balance sheet: an overview only

2 Lectures

ACCOUNTING PROCESS

- ii) Financial accounting standards: concept, benefits, procedure for issuing accounting standards in India. Salient features of Accounting Standard (AS-1) (ICAI)
- ii) The nature of financial accounting principles - basic concepts and conventions; entity; money measurement; going concern; cost; recognition; accruals; periodicity; consistency; prudence (conservatism); materiality and full disclosure.
- i) Accounting as an information system. The users of financial accounting information and their needs. Qualitative characteristics of accounting information. Functions, advantages and limitations of accounting. Branches of accounting: bases of accounting, cash basis and accrual basis.

3 Lectures

THEORETICAL FRAMEWORK

COURSE CONTENTS

Learning Objectives: The objective of this paper is to help students to acquire conceptual knowledge of the financial accounting and to impart skills for recording various kinds of business transactions.

Level of knowledge: Working knowledge

FINANCIAL ACCOUNTING

Duration: 3 hrs.

Paper II

B.COM (HONS)-1 YEAR

Max. Marks: 75





- ii) Revenue recognition: Salient features of Accounting Standard (AS): 9 (ICAI)
Recognition of expenses.
- iii) The nature of depreciation. The accounting concept of depreciation. Factors in the measurement of depreciation. Methods of computing depreciation: straight line method and diminishing balance method; Disposal of depreciable assets-change of method. Salient features of Accounting Standard (AS): 6(ICAI)
- iv) Inventories: meaning. Significance of inventory valuation. Inventory Record Systems: periodic and perpetual. Methods: FIFO, LIFO and Weighted Average. Salient features of Accounting Standard (AS): 2 (ICAI)

4. FINAL ACCOUNTS

19 Lectures

- i) Capital and revenue expenditures and receipts: general introduction only.
- ii) Preparation of financial statements:
 - a) of non-corporate business entities from a trial balance;
 - b) of not-for-profit organisations;
 - c) from incomplete records: statement of affairs method and conversion method.

5. ACCOUNTING FOR HIRE PURCHASE AND INSTALMENT SYSTEMS

Concepts of operating and financial lease (theory only)

10 Lectures

6. ACCOUNTING FOR INLAND BRANCHES

15 Lectures

Concept of dependent branches; accounting aspects; debtors system, stock and debtors system, branch final accounts system and whole sale basis system-Independent branches: concept-accounting treatment: important adjustment entries and preparation of consolidated profit and loss account and balance sheet.

7. ACCOUNTING FOR DISSOLUTION OF THE PARTNERSHIP FIRM

Insolvency of partners, sale to a limited company and piecemeal distribution.

12 Lectures



Option to Unit V Dissolution of Partnership Firms

Computerised Accounts (By using any popular accounting software)
Creation of vouchers and recording transactions, preparing reports - cash book and bank
book, ledger accounts, trial balance, Profit and Loss Account (Income Statement) and
Balance Sheet.

12 Lectures

Note: Any revision of relevant accounting standard issued by ICAI would become
applicable immediately.

Examination Scheme for Computerised Accounts - Practice for 10 marks

Suggested Readings:

1. Anthony, R.N. and J.S. Reece, "Accounting Principles", Richard D. Irwin, Inc.
2. Monga, J.R., "Financial Accounting: Concepts and Applications", Mayoor Paper Books,
New Delhi.
3. Shukla, M.C., T.S. Grewal and S.C. Gupta, "Advanced Accounts", Vol-1 & 2, Chand &
Co., New Delhi.
4. Gupta, R.L. and M. Radhaswamy, "Advanced Accountancy", Vol-1, Sultan Chand &
Sons, New Delhi.
5. Maheshwari, S.N. and S. K. Maheshwari, "Financial Accounting", Vikas Publishing
House, New Delhi.
6. Sehgal, Ashok, and Deepak Sehgal, "Advanced Accounting", Part-I, Taxmann Applied
Services, New Delhi.
7. Tulsiani, P.C., "Advanced Accounting", Tata Mc Graw Hill, New Delhi.
8. Jain, S.P. and K.L. Narang, "Financial Accounting", Kalyani Publishers, New Delhi.
9. Gupta, Nirmal, "Financial Accounting", Sahitya Bhawan, Agartala.
10. "Compendium of Statements and Standards of Accounting", The Institute of Chartered
Accountants of India, New Delhi.

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B.COM (HONS.)- I YEAR
Paper III

MICROECONOMIC THEORY AND APPLICATIONS –I

Duration :3 Hours

Max. Marks :75

**Unit
5**

Objective : Objective of the course is to acquaint the students with the concepts of microeconomics dealing with consumer behaviour. The course also makes the student understand the supply side of the market through the production and cost behaviour of firms.

Learning Outcomes: The students would be able to apply tools of consumer behaviour and firm theory to business situations.

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COURSE CONTENTS

Unit-I

1. The concept of demand and the elasticity of demand and supply: Demand curves: individual's demand curve, market demand curve. Movements along versus shifts in the demand curve. Elasticity of demand: price, income and cross. Concept of revenue: Marginal and Average; Revenue and elasticity of demand.

11 lectures

Unit-II

2. Consumer Behaviour: Notion of indifference and preference. Indifference curve analysis of consumer behaviour; Consumer's equilibrium (necessary and sufficient conditions). Price elasticity and price consumption curve, income consumption curve and Engel curve, price change and income and substitution effects. Consumer surplus. Indifference curves as an analytical tool (cash subsidy Vs kind subsidy). Revealed Preference.

22 lectures

Unit-III

3. Production: Fixed and variable inputs, production function, total, average and marginal products, law of variable proportions. Linear homogeneous production function. Production isoquants, marginal rate of technical substitution, economic region of production, optimal combination of resources, the expansion path, isoclines, returns to scale.

10 lectures

B.COM (HONS) - 1 YEAR
Paper III

MICROECONOMIC THEORY AND APPLICATIONS - I

Duration: 3 Hours

Max. Marks: 75

Objective : Objective of the course is to acquaint the students with the concepts of microeconomics dealing with consumer behaviour. The course also makes the student understand the supply side of the market through the production and cost behaviour of firms.

Learning Outcome: The students would be able to apply tools of consumer behaviour and from theory to business situations.

COURSE CONTENTS

Unit-I

1. The concept of demand and the elasticity of demand and supply; Demand curves; individual's demand curve; market demand curve; Movements along versus shifts in the demand curve; Elasticity of demand; price, income and cross elasticity of demand; Marginal and Average Revenue and Elasticity of Demand.

11 lectures

Unit-II

2. Consumer Behaviour: Notion of indifference and preference; indifference curve; analysis of consumer behaviour; Consumer's equilibrium (necessary and sufficient conditions); Price elasticity and price consumption curve; income consumption curve and Engel curve; price income and income and substitution effects; Consumer surplus; Indifference curves as an analytical tool; cash subsidy Vs kind subsidy; Revealed Preference.

11 lectures

Unit-III

3. Production: Fixed and variable inputs; production function; total, average and marginal products; law of variable proportions; Linear homogeneous production function; Production isoquants; marginal rate of technical substitution; economic region of production; optimal combination of resources; the expansion path; isoquants; returns to scale.

10 lectures





Unit-IV

4. Cost of Production: Social and private costs of production, difference between economic and accounting costs, long run and short run costs of production. Economies and diseconomies of scale and the shape of the long run average cost. Learning curve

10 lectures

Unit-V

5. Perfect Competition: Assumptions, price and output decisions. Equilibrium of the firm and the industry in the short and the long runs, including industry's long run supply, difference between accounting and economic profits, producer surplus. Stability analysis – Walrasian and Marshallian. Demand -supply analysis.

22 lectures

Suggested Readings:

1. Pyndyck, R.S., and D.L. Rubinfeld, "*Microeconomics*", Pearson Education (Singapore) Pvt. Ltd., Delhi
2. Bilas, Richard A., "*Microeconomic Theory: A Graphical Analysis*", McGraw-Hill Book Co. Kogakusha Co. Ltd.
3. Browning Edgar K., and Jacqueline M. Browning, "*Microeconomic Theory and Applications*", Kalyani Publishers, New Delhi.
4. Green, H.A.J., "*Consumer Theory*", The Macmillan Company Of India Ltd., New Delhi.
5. Gould, John P., and Edward P. Lazear, "*Microeconomic Theory*", All India Traveller Bookseller, New Delhi.
6. Maddala, G.S., and E. Miller, "*Microeconomics: Theory and Applications*", McGraw- Hill International Edition, Singapore.
7. Salvatore, D., "*Schaum's Outline of Theory and Problems of Microeconomic Theory*", McGraw-Hill, International Edition, New Delhi.
8. Varian, H.R., "*Intermediate Microeconomics: A Modern Approach*", Affiliated East-West Press, New Delhi.

Note:

Detailed Guidelines for teaching and paper setting will be formulated annually by the Department of Commerce for determining the emphasis and specific scope in the suggested readings, so as to constantly update the content and improve the quality of instruction within the overall ambit of the syllabus



Unit-IV

4. Cost of Production: Social and private costs of production, difference between economic and accounting costs, long run and short run costs of production, economies and diseconomies of scale and the shape of the long run average cost curve.

10 lectures

Unit-V

5. Perfect Competition: Assumptions, price and output decisions, Equilibrium of the firm and the industry in the short and the long run, firm's long run supply, difference between accounting and economic profits, producer surplus, Supply analysis - Walrasian and Marshallian, Demand - supply analysis.

10 lectures

Suggested Reading:

1. Pindyck, R.S. and D.L. Rubinfeld, "Microeconomics", Pearson Education (Singapore) Pvt. Ltd., Delhi.
2. Bliss, Richard A., "Microeconomic Theory", A Garphical Approach, McGraw-Hill Book Co. Kogakusha Co. Ltd.
3. Browning, Edgar K., and Jacques L.M. Browning, "Microeconomic Theory", Chapman & Hall, New Delhi.
4. Green, H.A.L., "Elements of Microeconomics", The Macmillan Company of India Ltd., New Delhi.
5. Gould, John F., and Edwin P. Lazear, "Microeconomic Theory", All India Traveller Bookstore, New Delhi.
6. Mas-Colell, J., and E. Whinston, "Microeconomic Theory", and Applications, McGraw-Hill International Edition, Singapore.
7. Salanie, J.D., "Economic Theory and Problems of Microeconomics", McGraw-Hill International Edition, New Delhi.
8. Varian, H.R., "Intermediate Microeconomics: A Modern Approach", Affiliated East-West Press, New Delhi.

Note:

Detailed Guidelines for teaching and exam setting will be formulated annually by the Department of Commerce for determining the emphasis and specific scope in the suggested readings, so as to constantly update the content and improve the quality of instruction within the overall ambit of the syllabus.



B.Com (Hons.) – Ist Year
Paper No. IV

Business Statistics

Duration : 3 hrs.

Max. Marks: 75

Objective:

The objective of this course is to familiarize students with the basic statistical tools used to summarize and analyze quantitative information for decision making.

Expected Learning Outcomes:

The student is expected to be equipped with the tools of processing and description of statistical data. In addition, the student would develop competence to use computer for statistical calculations especially for comparatively large-sized problems.

Unit 1

(No. of Lectures: 23)

Statistical Data and Descriptive Statistics

1.1 Types of statistical data, Preparation of frequency distributions and their graphic presentation including histogram, frequency polygon, frequency curve and ogives.

3 Lectures

1.2 Measures of Central Tendency

a) Mathematical averages including arithmetic mean, geometric mean and harmonic mean. Properties and applications.

b) Positional Averages

Mode

Median (and other partition values including quartiles, deciles, and percentiles).

11 Lectures

1.3 Measures of Variation: absolute and relative.

Range, quartile deviation, mean deviation, standard deviation, and their co-efficients, Properties of standard deviation/variance.

3 Lectures

1.4 Moments: calculation (including Sheppard's corrections) and significance. Skewness, Kurtosis and Moments.

6 Lectures

1.4 Moments: calculation (including Sheppard's correction) and significance. Skewness

3 Lectures

1.3 Measures of Variation: absolute and relative
 Range, quartile deviation, mean deviation, standard deviation, and their co-efficients
 Properties of standard deviation variance

1.1 Measures of Central Tendency
 (a) Mathematical averages including arithmetic mean, geometric mean and harmonic mean. Properties and applications
 (b) Positional Averages
 Mode
 Median (and other positional values - including quartiles, deciles, and percentiles).

1.1 Types of statistical data: Preparation of frequency distributions and their graphic presentation including histogram, frequency polygon, frequency curve and ogives
 2 Lectures

Statistical Data and Descriptive Statistics

Unit I

(No. of Lectures: 23)

Expected Learning Outcomes:
 The student is expected to be equipped with the tools of processing and description of statistical data. In addition, the student would develop competence to use computer for statistical calculations especially for comparatively large-sized problems.

Objective:
 The objective of this course is to familiarize students with the basic statistical tools used to summarize and analyze quantitative information for decision making.

Duration : 3 hrs.

Max. Marks: 75

Business Statistics

B.Com (Hons) - 1st Year
 Paper No. 17





Unit 2

(Nos. of Lectures: 18)

Probability, Probability Distributions and Decision Theory

- 2.1 Theory of Probability. Approaches to the calculation of probability **2 Lectures**
- 2.2 Calculation of event probabilities. Addition and multiplication laws of probability. **3 Lectures**
- 2.3 Conditional probability and Bayes' Theorem. Expectation and variance of a random variable. **3 Lectures**
- 2.4 Probability distributions: Binomial, Poisson and Normal. **5 Lectures**
- 2.5 The decision environment. Pay-off and regret matrices. Criteria of decision-making: Laplace, Maximin/Minimax, Maximax/Minimin, Savage; and Expectation. (Excluding Bayesian analysis) **3 Lectures**
- EVPI and its calculation. **2 Lectures**
- 2.6 Decision Trees. **2 Lectures**

Unit 3

(No. of Lectures:10)

Simple Correlation and Regression Analysis

- 3.1 Correlation Analysis. Meaning of Correlation: simple, multiple and partial; linear and non-linear. Causation and correlation. Scatter diagram. Pearson's co-efficient of correlation: calculation and properties (proofs not required). Probable and standard errors. Rank Correlation. **5 Lectures**
- 3.2 Regression Analysis. Principle of least squares and regression lines. Regression equations and estimation. Standard Error of Estimates. **5 Lectures**

Unit 4

Index Numbers

(No. of Lectures: 12)



Unit 2	(No. of Lectures: 16)
Probability, Probability Distribution and Decision Theory	
2.1 Theory of Probability: Approaches to the calculation of probability	1 Lecture
2.2 Calculation of event probabilities: Addition and multiplication laws of probability	3 Lectures
2.3 Conditional probability and Bayes' Theorem: Expectation and variance of a random variable	3 Lectures
2.4 Probability distributions: Binomial, Poisson and Normal	3 Lectures
2.5 The decision environment: Pay-off and regret matrices, Criteria of decision-making (Laplace, Maximax, Minimax, Savage, and Hurwicz) (Excluding Bayesian analysis)	3 Lectures
EVPI and its calculation	2 Lectures
2.6 Decision Trees	2 Lectures
Unit 3	(No. of Lectures: 10)
Simple Correlation and Regression analysis	
3.1 Correlation Analysis: Meaning of Correlation: simple, multiple and partial; linear and non-linear; Coefficient and correlation; Scatter diagram; Pearson's coefficient of correlation; calculation and properties (proofs not required); Probable and standard error; Rank Correlation	5 Lectures
3.2 Regression Analysis: Principle of least squares and regression lines; Regression equations and estimation; Standard Error of Estimates	5 Lectures
Unit 4	(No. of Lectures: 12)
Index Numbers	



4.1 Meaning and uses of index numbers. Construction of index numbers: fixed and chain base; univariate and composite. Aggregative and average of relatives – simple and weighted.
5 Lectures

4.2 Tests of adequacy of index numbers. Base shifting, splicing and deflating. Problems in the construction of index numbers.
3 Lectures

4.3 Construction of consumer price indices. Important share price indices including BSE SENSEX and NSE NIFTY.
4 Lectures

Unit 5

Time Series Analysis

(No. of Lectures: 12)

5.1 Components of time series. Additive and multiplicative models. **2 Lectures**

5.2 Trend analysis. Fitting of trend line using principle of least squares – linear, second degree parabola and exponential. Conversion of annual linear trend equation to quarterly/monthly basis and vice-versa. Moving averages. **6 Lectures**

5.3 Seasonal variations- calculation and uses. Simple averages, ratio-to-trend, ratio-to-moving averages and link-relatives methods. **4 Lectures**

The students will be familiarized with software and the statistical and other functions contained therein related to formation of frequency distributions and calculation of averages, measures of variation, skewness and kurtosis, correlation and regression coefficients. Further, use of software to be made to calculate moments, moving averages, regression equations etc. and its use in decision analysis.

The weightage of topics and software to be used for practical work in this paper will be prescribed in the guidelines by the Committee of Courses and Studies in Commerce (Hons., P.G. and Research)



4.1 Meaning and uses of index numbers. Construction of index numbers: fixed and chain base; univariate and composite. Aggregative and average of relatives - simple and weighted. 2 Lectures

4.2 Tests of adequacy of index numbers: base shifting, splicing and deflating. Problems in the construction of index numbers. 3 Lectures

4.3 Construction of consumer price indices. Important share price indices including BSE SENSEX and NSE NIFTY. 4 Lectures

Unit 5

Time Series Analysis

(No. of Lectures: 12)

5.1 Components of time series. Additive and multiplicative models. 2 Lectures

5.2 Trend analysis. Fitting of trend line by method of least squares. Linear, second degree parabolic and exponential. Conversion of annual trend equation to quarterly/monthly basis and vice-versa. Moving averages. 6 Lectures

5.3 Seasonal variations: calculation and uses. Simple averages, time-to-time, time-to-moving averages and link relative method. 4 Lectures

The students will be familiarized with software and the statistical and other functions contained therein related to computation of frequency distributions and calculation of averages, measures of variation, skewness and kurtosis, correlation and regression coefficients. Further, use of software to be made to calculate moments, moving averages, regression equations etc. and its use in decision analysis.

The weightage of topics and software to be used for practical work in this paper will be prescribed in the guidelines by the Committee of Courses and Studies in Commerce (Hons., B.E. and Research).



Suggested Readings:

1. Levin, Richard and David S. Rubin, "*Statistics for Management*", 7th Edition, Prentice Hall of India.
2. Siegel, Andrew F., "*Practical Business Statistics*", International Edition (4th Ed.), Irwin McGraw Hill.
3. Berenson and Levine, "*Basic Business Statistics: Concepts and Applications*", Prentice Hall.
4. Frank, Harry and Steven C. Althoen, "*Statistics: Concepts and Applications*", Cambridge Low-priced Editions, 1995.
5. Spiegel M.D., "*Theory and Problems of Statistics*", Schaum's Outlines Series, McGraw Hill Publishing Co.
6. Gupta, S.P., and Archana Gupta, "*Statistical Methods*", Sultan Chand and Sons, New Delhi.
7. Dhingra, I.C., and M.P. Gupta, "*Lectures in Business Statistics*", Sultan Chand.
8. Gupta, S.C., "*Fundamentals of Statistics*", Himalaya Publishing House.



Suggested Readings:

1. Levin, Richard and David S. Rubin, "Statistics for Management", 7th Edition, Prentice Hall of India.
2. Siegel, Andrew F., "Practical Business Statistics", International Edition (4th), Irwin McGraw Hill.
3. Peterson and Levine, "Basic Business Statistics: Concepts and Applications", Prentice Hall.
4. Frank, Barry and Steven C. Althouse, "Statistics: Concepts and Applications", Cambridge Low-level Edition, 1997.
5. Siegel M.D., "Theory and Problems of Statistics", Schaum's Outlines Series, McGraw-Hill Publishing Co.
6. Gupta, S.P. and Arshana Gupta, "Statistical Methods", Sultan Chand and Sons, New Delhi.
7. Dhillon, J.G. and M.P. Gupta, "Lectures in Business Statistics", Sultan Chand.
8. Gupta, S.C., "Fundamentals of Statistics", Huzarav Publishing House.



B.Com. (Hons.)
Paper V

Business Law

Duration: 3 hours

Max. Marks: 75

Objective:

The objective of the course is to impart basic knowledge of the important business laws alongwith relevant case law.

Course Contents:

- | | | |
|-------|--|--------------------|
| (i) | The Indian Contract Act 1872. | 35 Lectures |
| | (a) Contract – meaning, characteristics and kinds. | 3 Lectures |
| | (b) Essentials of valid contract - Offer and acceptance, consideration, contractual capacity, free consent, legality of objects. | 7 Lectures |
| | (c) Void agreements | 2 Lectures |
| | (d) Discharge of contract – modes of discharge including breach and its remedies. | 4 Lectures |
| | (e) Contingent contracts | 2 Lectures |
| | (f) Quasi - contracts | 2 Lectures |
| | (g) Contract of Indemnity and Guarantee | 5 Lectures |
| | (h) Contract of Bailment | 5 Lectures |
| | (i) Contract of Agency | 5 Lectures |
| (ii) | Indian Sale of Goods Act. 1932. | 10 Lectures |
| | (a) Contract of sale, meaning and difference between sale and agreement to sell. | 2 Lectures |
| | (b) Conditions and warranties | 2 Lectures |
| | (c) Transfer of ownership in goods including sale by non-owners | 2 Lectures |
| | (d) Performance of contract of sale | 2 Lectures |
| | (e) Unpaid seller – meaning and rights of an unpaid seller against the goods and the buyer. | 2 Lectures |
| (iii) | Negotiable Instrument Act: Kinds and characteristics of Negotiable Instruments, Holders and Holder-in-due course, Privileges of | |

B.Com. (Hons)

Paper V

Business Law

Time Mark: 75

Duration: 3 hours

Objective:

The objective of the course is to impart basic knowledge of the important business laws alongwith relevant case law.

Course Contents

- (i) The Indian Contract Act 1872:
 - (a) Contract - meaning, characteristics and kinds. 2 Lectures
 - (b) Essentials of valid contract - Offer and acceptance, consideration, contractual capacity, free consent, legality of objects. 7 Lectures
 - (c) Void agreements. 2 Lectures
 - (d) Discharge of contract - modes of discharge including breach and its remedies. 4 Lectures
 - (e) Contingent contracts. 2 Lectures
 - (f) Quasi - contracts. 2 Lectures
 - (g) Contract of indemnity and guarantee. 2 Lectures
 - (h) Contract of Bailment. 2 Lectures
 - (i) Contract of Agency. 2 Lectures
- (ii) Indian Sale of Goods Act 1930:
 - (a) Contract of sale, meaning and difference between sale and agreement to sell. 2 Lectures
 - (b) Conditions and warranties. 2 Lectures
 - (c) Transfer of ownership in goods including sale by non-owners. 2 Lectures
 - (d) Performance of contract of sale. 2 Lectures
 - (e) Unpaid seller - meaning and rights of an unpaid seller against the goods and the buyer. 2 Lectures
- (iii) Negotiable Instrument Act: Kinds and characteristics of Negotiable Instruments, Holders and Holder-in-the course, Privileges of





Holders-in-due course. Negotiation and endorsement, crossing of cheques types of crossing, bouncing of cheques.

10 Lectures

(iv) Information Technology Act 2000

20 Lectures

- | | |
|--|------------|
| (a) Definitions | 3 lectures |
| (b) Digital signature | 1 lecture |
| (c) Electronic governance | 2 lectures |
| (d) Attribution, acknowledgement and dispatch of electronic records. | 2 lectures |
| (e) Regulation of certifying authorities | 3 lectures |
| (f) Digital signatures certificates | 2 lectures |
| (g) Duties of subscribers | 1 lectures |
| (h) Penalties and adjudication | 1 lectures |
| (i) Appellate Tribunal | 3 lectures |
| (j) Offences | 2 lectures |

Suggested Readings:

1. Kucchal, M.C., "*Business Law*", Vikas Publishing, House (P) Ltd., New Delhi, 2002.
2. Desai, T.R., "*Indian Contract Act, Sale of Goods Act and Partnership Act*", S.C. Sarkar & Sons Pvt. Ltd., Calcutta.
3. Khargamwala, J.S., "*The Negotiable Instruments Act*", N.M. Tripathi Pvt. Ltd., Bombay.
4. Singh, Avtar, "*The Principles of Mercantile Law*", Eastern Book Company, Lucknow.
5. Maheshwari & Maheshwari, "*Business Law*", National Publishing House, New Delhi.
6. Kapoor, N. D., "*Business Law*", Sultan Chand & Sons, New Delhi.
7. Chadha, P. R., "*Business Law*" Galgotia Publishing Company, New Delhi.
8. "*Information Technology Rules 2000 & Cyber Regulations Appellate Tribunal Rules 2000 with Information Technology Act 2000*" Taxmann Publications Pvt. Ltd., New Delhi.
9. Painttal, D., "*Law of Information Technology*" Taxmann Publications Pvt. Ltd., New Delhi.



B.Com (Hons.) - Ist Year
Paper VI

Introduction to Computers and Information System

Duration : 3 hrs.

Max. Marks: 75

Objectives: To provide computer skills and knowledge for commerce students and to enhance the student's 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 terminology. The student should be able to understand the role of information system in business world.

Part - A

(35)

Unit 1. Basic Concepts:

(6)

- What is a computer
- Characteristics of a Computer
- Advantages of Computer
- Limitations of Computer
- Types of Computer
- Applications of computer
- Data Representation

Unit 2. Essential components of Computer

(6)

- Hardware, Firmware, Live-ware
- Software:
 - Relationship between hardware and software
 - System Software : Operating system, Translators, interpreter, compiler, assemblers, linkers.
 - Overview of operating system, function of operating system.
 - Application software: General Purpose Packaged Software and tailor made software.

- o Application software: General Purpose Packaged Software and tailor made software.
- o Overview of operating system, function of operating system.
- o System Software: Operating system, Translator, Assembler, compiler, assembler linker.
- o Relationship between hardware and software.
- Hardware, Firmware, Live-ware
- Software

Unit 2: Essential components of Computer

- Data Representation
- Applications of computer
- Types of Computer
- Limitations of Computer
- Advantages of Computer
- Characteristics of a Computer
- What is a computer

Unit 1: Basic Concepts

Part - A

(132)

(a)

Learning Outcome: After studying this paper, a student will become IT literate, and be able to understand basic IT terminology. The student should be able to understand the role of information system in business world.

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

Duration : 3 hrs.

Max. Marks: 75

Introduction to Computers and Information System

B.Com.(Hons) - 1st Year
Paper VI



B.Com (Hons) Course

B.A.

Unit

Unit

Unit

Unit

C



Unit 3. Information Systems

(6)

- Meaning
- Need of an efficient Information System
- Types of Information System
- Information requirement for Planning, Coordination, and Control for various levels in Business, Industry.
- Basic of data arrangement and access

Unit 4. Database System.

(6)

- Traditional file environment
- Identification of relevant data
- Evolution of Database Technology
- Databases : The Modern Approach

Unit 5. Net works: LAN, WAN, Wireless Network

(5)

- Introduction to networking
- Importance of networking
- Communication devices such as Modem
- Features of Networking

Unit 6. Introduction to Internet

(6)

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

Part – B

Computer based information System

(40)

- ❖ Accounting Information System (AIS): Meaning, characteristics, diagrams to depict AIS and its major subsystems.



(b)

- Unit 3: Information Systems
- Meaning
 - Need of an efficient Information System
 - Types of Information System
 - Information requirement for Planning, Coordination, and Control for various levels in Business Industry
 - Basis of data management and access

(b)

- Unit 4: Database System
- Traditional file environment
 - Identification of relevant data
 - Evolution of Database Technology
 - Databases: The Modern Approach

(b)

- Unit 5: Network: LAN, WAN, Wireless Network
- Introduction to networking
 - Importance of networking
 - Communication devices such as Modem
 - Features of Networking

(b)

- Unit 6: Introduction to Internet
- Meaning of Internet
 - Growth of Internet
 - Types of Internet
 - Anatomy of Internet
 - Basic Internet Technology
 - Notepad
 - World Wide Web
 - Internet Protocols
 - Usage of Internet in society
 - Search Engines

Part - B

(4b)

- Computer based Information System
- Accounting Information System (AIS): Meaning, characteristics, diagrams to depict AIS and its major subsystems



- ❖ Management Information System: Meaning, concepts, input and output of MIS with illustration.
- ❖ Decision Support System: Introduction, Decision making, DSS concept, objective.
- ❖ *Knowledge-Based Information System: Introduction, Expert system, User interface, knowledge base, advantages and disadvantages, illustrating an expert system.*
- ❖ Concept of virtual office: introduction, office automation (OA), virtual office, OA application; visualizing paperless office by Illustration.
- ❖ Executive Information system: introduction, peculiar information requirements of executives.
- ❖ Marketing Information: introduction, evolution and need of marketing information system.
- ❖ Manufacturing Information System: introduction, need and characteristics.
- ❖ Introduction to Financial Information System.
- ❖ Introduction to Human Resource Information System.
- ❖ Concept, Applications, Advantages and limitations with regard to:
 - Word Processor
 - Spread Sheet
 - Database

Part C. Introduction to Essential tools.

(40)

• **Unit 1. Word Processing.**

(8)

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

- ❖ Management Information System: Meaning, concept, input and output of MIS with illustration.
- ❖ Decision Support System: Introduction, Decision making, DSS concept, objective.
- ❖ Knowledge-based Information System: Introduction, Expert system, User interface, knowledge base, knowledge and disadvantages illustrating an expert system.
- ❖ Concept of virtual office: introduction, office automation (OA), virtual office, OA application, virtualising paperless office by illustration.
- ❖ Executive Information System: introduction, peculiar information requirements of executives.
- ❖ Marketing Information System: introduction, evolution and need of marketing information system.
- ❖ Manufacturing Information System: introduction, need and characteristics.
- ❖ Introduction to Financial Information System.
- ❖ Introduction to Human Resource Information System.
- ❖ Concept, Applications, Advantages and limitations with regard to:
 - o Word Processor
 - o Spread Sheet
 - o Database

Part C: Introduction to Essential tools

(40)

(8)

- Unit I: Word Processing
 - o Introduction to Word Processing
 - o Word processing concepts
 - o Layout Template
 - o Working with word document
 - > Opening an existing document/creating a new document
 - > Saving
 - > Selecting text
 - > Editing text
 - > Finding and replacing text
 - > Closing
 - > Formatting
 - > Checking and correcting spellings



- Bullets and numbering,
- Tabs,
- Paragraph Formatting,
- Indent,
- Page Formatting,
- Header and footer,
- Mail Merge
- Tables
 - Formatting the table
 - Inserting filling and formatting a table

• **Unit 2. Spreadsheet and its Business Applications.** (12)

- Spreadsheet concepts,
- Creating a work book,
- Saving a work book
- Editing a work book,
- Inserting, deleting work sheets,
- Entering data in a cell
- Formula Copying
- Moving data from selected cells,
- Handling operators in formulae.
- Rearranging Worksheet
- Project involving multiple spreadsheets
- Organizing Charts and graphs
- Printing worksheet.

• **Unit 3. Generally used Spread sheet functions** (5)

- Mathematical
- Statistical
- Financial
- Logical

• **Unit 4. Creating spreadsheet in the following areas:** (5)

- Loan & Lease statement
- Ratio Analysis.
- Graphical representation of data
- Payroll statements



MIS
Account
User
Expert
OA
only on
Keting

- Inserting and formatting a table
- Formatting the table
- Table
- Mail Merge
- Header and Footer
- Page Formatting
- Index
- Paragraph Formatting
- Tabs
- Bullets and numbering

Unit 2: Spreadsheet and its Business Applications (12)

- Spreadsheet concepts
- Creating a work book
- Saving a work book
- Editing a work book
- Inserting, deleting work sheets
- Moving data in a cell
- Formula Copying
- Moving data from selected cells
- Handling operators in formulas
- Resizing Worksheet
- Project involving multiple spreadsheets
- Organizing Charts and graphs
- Printing worksheet

Unit 3: Characterly used spread sheet functions (2)

- Mathematical
- Statistical
- Financial
- Logical

Unit 4: Creating spreadsheet in the following areas (2)

- Loan & Lease statement
- Ratio Analysis
- Graphical representation of data
- Payroll statement



➤ Frequency distribution and its statistical parameters

• Unit 5. Database Software.

(10)

- Creating Data Tables
- Editing a Database
- Performing queries.
- Generating Reports

Notes:

1. Part-A of this paper is compulsory. A college will have an option either to opt for part B or Part C. However for a group of students college may have the combination of Part A & B and for another Group A & C, depending upon the availability of infrastructure.
2. Before starting part C an approval from the department/university is required.
3. The General Purpose Software referred in this course will be notified by the department every three years. If the specific features, referred in the detailed course above, is not available in that software, to that extent it will be deemed to have been modified.
4. The familiarity with commercial and business software will be imparted through guidelines, that shall be revised every year.

Scheme of examination:

- Part A will be of 35 marks including internal assessment.
- Part B will be of 40 marks including internal assessment.
- Part C will be of 40 marks practical examination. It will carry internal assessment in the form of a work book.

Suggested Readings:

1. Rajaraman, V., "Introduction to Information Technology", 2003 PHI.
2. Hunt, R., J. Shelley, "Computers and Commonsense", Prentice Hall of India, 2002.
3. Leon A. and Leon M., "Fundamentals of Information Technology", Leon, Vikas 2002
(4) Software manuals.
4. Sinha, Pradeep K. and Preeti Sinha, "Foundation of Computing", BPB Publication, 2003.



Frequency distribution and its statistical parameters

(10)

- Unit 5: Database Software
 - Creating Data Tables
 - Editing a Database
 - Performing queries
 - Generating Reports

Notes:

- Part-A of this paper is compulsory. A college will have an option either to opt for part B or Part C. However for a group of students college may have the combination of Part A & B and for another Group A & C, depending upon the availability of infrastructure.
- Before starting part C an approval from the department/university is required.
- The General Purpose Software referred in this course will be notified by the department every three years. If the specific features referred in the detailed course above is not available in that software to that extent it will be deemed to have been modified.
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Scheme of examination

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Suggested Readings:

1. Rajaraman, V., "Introduction to Information Technology", 2003, PHI.
2. Flint, R., J. Shelley, "Computer and Communication Systems", Prentice Hall of India, 2002.
3. Leon A. and Leon M., "Fundamentals of Information Technology", Longman, 2002.
4. Shree Pradeep K. and Pradeep Singh, "Introduction of Computing", BPB Publication, 2003.



5. Basandra, Suresh K., "*Management Information System*", Wheeler Publication, New Delhi-Allahab.
6. Kumar, Muneesh, "*Business Information System*", Vikas Publishing House, 1998.
7. Bharihoka, Deepak, "*Fundaments of Information Technology*", Excel Book, 2000.
8. Saxena, Sanjay, "*A First Course in Computers*", Vikas Publishing House, 1998.
9. Fitzgerald & Dennis – Wiley, "*Business Data Communication and Networking*".
10. Rajaraman, V., "*Analysis and design of information Systems*", 2003 PHI.
11. Sadagopan, S., "*Management Information Systems*", 2003 PHI.
12. Laudon, Kenneth C. and Jane P. Laudon, "*Management Information Systems*", 2003, PHI.

Note: Specific package to be used for word-processing, spread sheet, and database management system and related books will be announced by the department every three year.



1. S. S. Kulkarni, "Management Information Systems", Wheeler Publication, New Delhi, 1998.
2. S. S. Kulkarni, "Management Information Systems", Wheeler Publication, New Delhi, 1998.
3. S. S. Kulkarni, "Management Information Systems", Wheeler Publication, New Delhi, 1998.
4. S. S. Kulkarni, "Management Information Systems", Wheeler Publication, New Delhi, 1998.
5. S. S. Kulkarni, "Management Information Systems", Wheeler Publication, New Delhi, 1998.
6. S. S. Kulkarni, "Management Information Systems", Wheeler Publication, New Delhi, 1998.
7. S. S. Kulkarni, "Management Information Systems", Wheeler Publication, New Delhi, 1998.
8. S. S. Kulkarni, "Management Information Systems", Wheeler Publication, New Delhi, 1998.
9. S. S. Kulkarni, "Management Information Systems", Wheeler Publication, New Delhi, 1998.
10. S. S. Kulkarni, "Management Information Systems", Wheeler Publication, New Delhi, 1998.
11. S. S. Kulkarni, "Management Information Systems", Wheeler Publication, New Delhi, 1998.
12. S. S. Kulkarni, "Management Information Systems", Wheeler Publication, New Delhi, 1998.

Note: Specific package to be used for word-processing, spread sheet and database management system and related books will be announced by the department every three years.

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**Department of English
Paper VII a**

Business Communication

Maximum Marks: 50

Total Lectures: 50

(2 Lectures per week + tutorial)

Objective: To equip students of the B.Com (Hons.) course effectively to acquire skills in reading, writing, comprehension and communication, as also to use electronic media for business communication.

COURSE CONTENT:

- | | |
|--|-------------|
| 1. Introduction to the essentials of business communication: Theory and Practice | 2 lectures |
| 2. Citing references, and using bibliographical and research tools. | 2 lectures |
| 3. Writing a project report | 10 lectures |
| 4. Writing reports on field work/visits to industries, business concerns etc./business negotiations. | 8 lectures |
| 5. Summarizing annual report of companies. | 8 lectures |
| 6. Writing minutes of meetings. | 8 lectures |
| 7. E-correspondence. | 2 lectures |
| 8. Spoken English for business communication
(Viva for internal assessment) | 5 lectures |
| 9. Making oral presentations
(Viva for internal assessment) | 5 lectures |

Note: A reading list will be compiled in consultation between the Department of English and the Department of Commerce. Guidelines regarding teaching practice in the classroom will be issued along with the reading list.



Department of English
Paper VII a
Business Communication

Maximum Marks: 50

Total Lectures: 50

(2 Lectures per week + tutorial)

Objective: To equip students of the B.Com (Hons) course effectively to acquire skills in reading, writing, communication and communication, as also to use electronic media for business communication.

COURSE CONTENT:

1. Introduction to the essentials of business communication: Theory and Practice
3 lectures
2. Citing references and using bibliographical and research tools
3 lectures
3. Writing a project report
10 lectures
4. Writing reports on field work/visits to business concerns etc.
8 lectures
5. Summarising annual report of companies
8 lectures
6. Writing minutes of meetings
8 lectures
7. E correspondence
2 lectures
8. Spoken English for business communication
(Viva for internal assessment)
2 lectures
9. Making oral presentation
(Viva for internal assessment)
2 lectures

Note: A reading list will be compiled in consultation between the Department of English and the Department of Commerce. Guidelines regarding teaching practice in the classroom will be issued along with the reading list.



B.Com (Hons.)

Paper VII b

Politics, Ethics and Social Responsibility of Business

Maximum Marks: 50

Total Lectures: 50

1. Thinking conceptually about Politics: Liberty, Equality, Justice, Rights and Recognition, The Idea of a Good society. Concept of Business Ethics and Corporate Social Responsibility.
Lectures 12
2. Domain of Politics and Ethics: Democracy and Welfare state, Market and Globalisation.
Lectures 8
3. Approaches to Moral Reasoning: Consequentialism, Deontology, Teleological reasoning.
Lectures 6
4. Politics and Ethics in Business: Corporate Code of Ethics.
 - a) Environment
 - b) Accountability
 - c) Responsibility
 - d) Leadership
 - e) Diversity**Lectures 10**
5. Corporate Social Responsibility. Arguments For and Against; Strategic Planning and Corporate Social Responsibility; Corporate Philanthropy.
Lectures 6
6. Cases of corruption, Corporate Scandals, Whistle Blowing, Insider Trading, Discrimination, Advertising, Consumer Rights etc.
Lectures 8

Suggested Readings:

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



B.Com (Hons.)
Paper VII b

Politics, Ethics and Social Responsibility of Business

Maximum Marks: 50

Total Lectures: 50

1. Thinking conceptually about Politics, Liberty, Equality, Justice, Rights and Recognition.
The Idea of a Good society, Concept of Business Ethics and Corporate Social Responsibility.
Lectures 12
2. Domain of Politics and Ethics, Democracy and Welfare state, Market and Globalisation.
Lectures 8
3. Approaches to Moral Reasoning: Conceptual, Moral, Technological, Teleological Reasoning.
Lectures 6
4. Politics and Ethics in Business: Corporate Code of Ethics.
a) Environment
b) Accountability
c) Responsibility
d) Leadership
e) Diversity
Lectures 10
5. Corporate Social Responsibility: Arguments for and Against, Strategic Planning and Corporate Social Responsibility, Corporate Philanthropy.
Lectures 6
6. Cases of corruption, Corporate Scandals, Whistle Blowing, Insider Trading, Discrimination, Advertising, Consumer Rights etc.
Lectures 8

Suggested Readings:

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



Page: 50

Page: 50

Page: 50

Page: 50

Page: 50

Page: 50

Page: 50

Page: 50

Page: 50

Page: 50

Page: 50

Page: 50

Page: 50

Page: 50

Page: 50

Page: 50

Page: 50



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<http://www.josephsoninstitute.org/jilinks.htm>
2. Bok, Sissela, *Lying: Moral Choice in Public and Private Life*, Random House Inc., 1990, Ch. 7, 8, 12 and 16
3. Bok, Sissela. *Secrets, on the Ethics of Concealment and revelation*, Random House Inc., 1990. Chapter on "Whistle blowing and Leaking: Undercover Police Operations", pp. 265-280.
4. Desjarding, Joseph, *An Introduction to Business Ethics*, McGraw-Hill, 2003.
5. Dworkin, Ronald, *Sovereign Virtue*, Harvard, 2000.
6. Frederick, Davis and Post, *Business and Society*. McGraw-Hill.
7. Gardner, John, *On Leadership*, pp. 67-80, 112-120.
8. Goodin Robert E. and Philip Pettit, Edited, *A Companion to Contemporary Political Philosophy*, OUP, 1993.
9. Jagdish Bhagwati, *In Defense of Globalization*, 2004.
10. Joseph E. Stiglitz, *Globalization and its Discontents*, 2003. WW Norton.
11. LaFollette, Hugh, *Ethics in Practice*, Massachusetts, 1997.
12. Manuel G. Velasquez, *Business Ethics*, (5th edition).
13. Maria Mies, And Vandana Shiva, *EcoFeminism* Delhi, Kali for Women 1993.
14. OECD Principles of Corporate Governance. See the Website of OECD.
15. Paul, Richard and Linda Elder, *Ethical Reasoning: The Foundation for Critical Thinking*, 2003.
16. Purushottma Bilimoria, Joseph Prabhu, And Renuka Sharma, *Companion for Indian Ethics: An Anthology on Classical, Contemporary and Applied Moral Thinking in and from India*, Ashgate Pub. Co., 2004.
17. Richard T. and E George, *Business Ethics*. Macmillan.
18. Taylor, Charles, *Sources of the Self*-Harvard, 1989.
19. Thompson, Denis, *Political Ethics and Public Office*, Harvard Mass, Harvard University Press, 1997.

Additional Readings

1. Bhargava, Rajeev, (ed.) *Multiculturalism, Liberalism and Democracy*, Oxford University Press, 1999.
2. Harris, John, *Depoliticizing Development: The World Bank and Social Capital*, New Delhi, Manohar, 2001.
3. Nayar, Baldev Raj, *Globalisation and Nationalism : The Changing balance of India's Economic Policy 1950-2000*, New Delhi, Sage 2001.



1. Best Internet Source for Ethics
<http://www.josephsoninstitute.org/ethics.htm>
2. Bok, Sissela, *Lies: Moral Choices in Public and Private Life*, Random House Inc., 1990, Ch. 7, 8, 12 and 16
3. Bok, Sissela, *Secrets on the Ethics of Concealment and Revelation*, Random House Inc., 1990, Chapter on "Whistleblowing and Looking Undercover for Operations", pp. 285-286
4. Desjardins, Joseph, *An Introduction to Business Ethics*, McGraw-Hill, 2003
5. Dworkin, Ronald, *Sovereign Virtue*, Harvard, 2000
6. Friedrick, David and Paul, *Business and Society*, McGraw-Hill
7. Gardner, John, *On Rectitude*, pp. 67-80, 112-120
8. Goodin Robert E. and Philip Pettit, *Edited, A Companion to Contemporary Political Philosophy*, OUP, 1993
9. Jagdish Bhagwati, *In Defense of Globalization*, 2004
10. Joseph E. Stiglitz, *Globalization and its Discontents*, 2002, W.W. Norton
11. LaFollette, Hugh, *Logic for Practice*, Blackwell, 1993
12. Manuel G. Velasquez, *Business Ethics*, (2nd edition)
13. Mahla Mies, And Vardana Shiva, *Seed-Sovereignty*, Delhi for Women, 1993
14. OECD Principles of Corporate Governance. See the Website of OECD
15. Paul, Richard and Linda Elder, *Critical Thinking: The Foundation for Critical Thinking*, 2003
16. Purushottam Bhatnagar, *Joseph Bhatnagar And Keshav Sharma, Companion for Indian Ethics: An Introduction to the Study of Indian Ethics and Moral Training in the From India, Ashish Pr., C. of 2004*
17. Richard T. and F. George, *Business Ethics: Moral Issues*
18. Taylor, Charles, *Sources of the Self*, Harvard, 1989
19. Thompson, Denis, *Political Ethics and Public Office*, Harvard Mass, Harvard University Press, 1997

Additional Readings

1. Bhargava, Rajeev, (ed.) *Indian Liberalism and Democracy*, Oxford University Press, 1999
2. Harris, John, *Development: The World Bank and Social Capital*, New Delhi, Manohar, 2001
3. Nayer, Baldev Raj, *Globalization and Nationalism: The Changing Nature of India's Economic Policy 1950-2000*, New Delhi, Sage, 2001

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4. Parekh, Bhikhu, *Rethinking Multiculturalism: cultural Diversity and Political Theory*, London, Macmillan, 2000.
5. Habermas, Jurgen. *Moral Consciousness and Communicative Action*. (Translated by Christian Lenhardt and Shierry Weber Nicholsen), Cambridge: Polity Press, 1992.

Journals

1. *Alternatives*, Centre for Study of Developing Society
2. *Harvard Business Review*
3. *Journal of Business Ethics*



4. Patrick H. Hinde, *Research in Management Science and Political Theory*, London: Macmillan, 1990.
5. Habermas, Jürgen, *Model Communications and Communications Action*, Translated by Christian Lertzsch and Sherry Weber Nicholson, Cambridge: Polity Press, 1992.

Journals

1. *Alternatives: Centre for Study of Developing Society*
2. *Harvard Business Review*
3. *Journal of Business Ethics*



B. COM. (HONS)-II YEAR
Paper – VIII

CORPORATE ACCOUNTING

Duration : 3 hrs.

Max. Marks: 75

Level of Knowledge: Working knowledge

Learning objectives :

To help the students to acquire the conceptual knowledge of the fundamentals of the corporate accounting and to learn the techniques of preparing the financial statements.

COURSE CONTENTS

1. **ACCOUNTING FOR SHARE CAPITAL** **10 Lectures**
Issue, forfeiture and reissue of forfeited shares- Issues of rights and bonus shares-SEBI Guidelines-Concepts of book building, demat shares and Employee Share option Scheme (ESOS), Redemption of preference shares and buy back of shares.
2. **ISSUES AND REDEMPTION OF DEBENTURES.** **8 Lectures**
3. **FINAL ACCOUNTS** **7 Lectures**
Preparation of profit and loss account and balance sheet of corporate entities, excluding calculation of managerial remuneration. Disposal of company profits.



B.COM (HONS)-II YEAR
Part - VII

CORPORATE ACCOUNTING

Max. Marks: 75

Duration : 3 hrs.

Level of Knowledge: Working knowledge

Learning objectives :
To help the students to acquire the conceptual knowledge of the fundamentals of the corporate accounting and to learn the techniques of preparing the financial statements.

COURSE CONTENTS

1. ACCOUNTING FOR SHARE CAPITAL
Issue, forfeiture and reissue of forfeited shares. Issues of rights and bonus shares. SEBI Guidelines-Concepts of book building, demat shares and Employee Share Option Scheme (ESOS). Redemption of preference shares and buy back of shares.

2. ISSUES AND REDEMPTION OF DEBENTURES
8 Lectures

3. FINAL ACCOUNTS
7 Lectures

Preparation of profit and loss account and balance sheet of corporate entities, excluding calculation of managerial remuneration. Disposal of company profits.

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

Department of Commerce
Delhi School of Economics
University of Delhi



4. **VALUATION OF GOODWILL AND VALUATION OF SHARES**
10 Lectures

Concepts and calculation - simple problem only.

5. **AMALGAMATION OF COMPANIES** **12 Lectures**
Concepts and accounting treatment as per Accounting Standard: 14 (ICAI) (excluding inter company holdings). Internal reconstruction: concepts and accounting treatment excluding scheme of reconstruction.

6. **ACCOUNTS OF HOLDING COMPANIES/PARENT COMPANIES**
12 Lectures

Preparation of consolidated balance sheet with one subsidiary company. Relevant provisions of Accounting Standard: 21 (ICAI).

7. **BANKING COMPANIES** **8 Lectures**
Preparation of final account from a given trial balance. Concept of non-performing assets (NPA).

8. **CASH FLOW STATEMENT** **8 Lectures**
Concepts of funds. Preparation of cash flow statement as per Accounting Standard (AS): 3 (Revised)(ICAI): Indirect method only.

Suggested Readings:

1. Monga, J.R., "*Fudamentals of Corporate Accounting*", Mayur Paper Backs, New Delhi.
2. Shukla, M.C., T.S. Grewal, and S.C. Gupta, "*Advanced Accounts*", Vol-II, S. Chand & Co., New Delhi.
3. Gupta, R.L. and M. Radhaswamy, "*Advanced Accountancy*", Vol-II, Sultan Chand and Sons, New Delhi.



VALUATION OF GOODWILL AND VALUATION OF SHARES

10 Lectures

Concepts and calculation - simple problem only

AMALGAMATION OF COMPANIES

12 Lectures

Concepts and accounting treatment as per Accounting Standard: 14 (ICAI) (excluding inter company holdings), Internal reconstruction: concepts and accounting treatment: excluding scheme of reconstruction.

ACCOUNTS OF HOLDING COMPANIES/DAUGHTER COMPANIES

12 Lectures

Preparation of consolidated balance sheet with one subsidiary company. Relevant provisions of Accounting Standard: 31 (ICAI)

BANKING COMPANIES

8 Lectures

Preparation of final account from a given trial balance. Concept of non-performing assets (NPA)

CASH FLOW STATEMENT

8 Lectures

Concepts of funds. Preparation of cash flow statement as per Accounting Standard (AS) 3 (Revised) (ICAI); Indirect method only.

Suggested Readings:

1. Monga, J.R., "Financial Accounting", Mayur Paper Backs, New Delhi.
2. Shukla, M.C., T.S. Grewal, and S.C. Gupta, "Advanced Accountancy", Vol-II, S. Chand & Co., New Delhi.
3. Gupta, R.L. and M. Radhaswamy, "Advanced Accountancy", Vol-II, Sultan Chand and Sons, New Delhi.

B.Com (Hons.) Course



4. Maheshwari, S.N. and S. K. Maheshwari, "*Corporate Accounting*", Vikas Publishing House, New Delhi.
5. Sehgal, Ashok and Deepak Sehgal, "*Corporate Accounting*", Taxman Publication, New Delhi.
6. Gupta, Nirmal, "*Corporate Accounting*", Sahitya Bhawan, Agra.
7. Jain, S.P. and K.L. Narang, "*Corporate Accounting*", Kalyani Publishers, New Delhi.
8. "*Compendium of Statements and Standards of Accounting*", The Institute of Chartered Accountants of India, New Delhi.



4. Maheshwari, S.N. and S.K. Maheshwari, "Corporate Accounting", Vikas Publishing House, New Delhi.
5. Sehgal, Ashok and Deepak Sehgal, "Corporate Accounting", Taxman Publication, New Delhi.
6. Gupta, Nirmal, "Corporate Accounting", Sahitya Bhawan, Agra.
7. Jain, S.P. and K.L. Narang, "Corporate Accounting", Kalyani Publishers, New Delhi.
8. "Compendium of Statutes and Standards of Accounting", The Institute of Chartered Accountants of India, New Delhi.



B.Com (Hons.) – IIIndYear
Paper – IX

COST ACCOUNTING

Duration: 3 hours

Max. Marks: 75

Objective: To acquaint the students with basic concepts used in cost accounting and various methods involved in cost ascertainment systems.

COURSE CONTENTS:

Unit I:

1. Introduction: meaning, objectives and advantages of cost accounting, difference between cost accounting and financial accounting. Cost concepts and classifications. Elements of cost. Installation of a costing system. Role of a cost accountant in an organization.

(8 Lectures)

Unit II:

2. Materials: material/inventory control- concept and techniques. Accounting and control of purchases, storage and issue of materials. Methods of pricing of materials issues – FIFO, LIFO, Simple Average, Weighted Average, Replacement, Standard. Treatment of material losses.

(10 Lectures)

Unit III:

3. Labour: accounting and control of labour cost, time keeping and time booking, concept and treatment of idle time, over time, labour turnover and fringe benefits.

(8 Lectures)

Unit IV:

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Publishing
for New

Define
structure of

B.Com (Hons.) - 11th Year

B.Com (Hons.) - 11th Year
Paper - IX

COST ACCOUNTING

Max. Marks: 75

Duration: 3 hours

Objective: To acquaint the students with basic concepts used in cost accounting and various methods involved in cost ascertainment systems.

COURSE CONTENTS

Unit I:

Introduction: meaning, objectives and advantages of cost accounting. Difference between cost accounting and financial accounting. Cost concepts and classification. Elements of cost. Installation of a costing system. Role of a cost accountant in an organisation.

(8 Lectures)

Unit II:

Materials: manufacturing cost - concept and techniques. Accounting and control of purchase, storage and issue of materials. Methods of pricing of materials: issues - FIFO, LIFO, Simple Average, Weighted Average, Replacement, Standard. Treatment of material losses.

(10 Lectures)

Unit III:

Labour: accounting and control of labour cost, time keeping and time booking, concept and treatment of idle time, over time, labour turnover and time wastes.

(8 Lectures)

Unit IV:

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4. Overhead: classification, allocation, apportionment and absorption of overhead. Under- and over-absorption. Capacity costs. Treatments of certain items in costing, like interest on capital, packing expenses, bad debts, research and development expenses.
Activity – based cost allocation.

(10 Lectures)

Unit V:

5. Methods of Costing: Unit costing. Job costing. Contract Costing. Process costing (process losses, valuation of work in progress, joint and by-products.) Service costing (only transport).

(30 Lectures)

Unit VI:

6. Accounting Systems: integral and non-integral systems, reconciliation of cost and financial accounts.

(9 Lectures)

Suggested Reading:

1. Nigam, B.M. Lall and I.C. Jain, “*Cost Accounting: Principles and Practice*”, Prentice Hall of India, New Delhi.
2. Mittal, D.K. and Luv Mittal, “*Cost Accounting*”, Galgotia Publishing Co., New Delhi.
3. Lal, Jawahar, “*Cost Accounting*”, Tata McGraw Hill Publishing Co., New Delhi.
4. Arora, M.N., “*Cost Accounting – Principles and Practice*”, Vikas Publishing House, New Delhi.
5. Shukla, M.C., T.S. Grewal and M.P. Gupta, “*Cost Accounting: Text and Problems*”, S. Chand & Co. Ltd., New Delhi.



6. Maheshwari, S.N. and S.N. Mittal, "Cost Accounting: Theory and Problems", Shri Mahabir Book Depot, New Delhi.
7. Jain, S.P. and K.L. Narang, "Cost Accounting: Principles and Methods", Kalyani Publishers, Jabalpur.
8. Garg, S.P., "Cost Accounting", Sultan Chand & Sons, New Delhi.

References

1. Uss, Milton E. and Lawrence H. Hammer, "Cost Accounting: Planning and Control", South Western Publishing Co.
2. Horngren, Charles T., George Foster and Srikant M. Datar, "Cost Accounting: A Managerial Approach", Prentice Hall of India Ltd., New Delhi.
3. Burfield, Janet T., Cecily A. Raiborn and Michael R. Kinney, "Cost Accounting: Traditions and Innovations", Thomson Learning.
4. Lucy, T., "Costing", ELST, London.

Note: Specific topics and weightage thereof where software is to be used for practical work in this paper will be prescribed in the guidelines by the Committee of Courses and Studies in Commerce (Hons., B.A. and Research) every three years.