

PANJAB UNIVERSITY, CHANDIGARH

OUTLINES OF TESTS, SYLLABI AND COURSES OF READING FOR B. COM. FIRST YEAR, SECOND YEAR, THIRD YEAR AND HONOURS EXAMINATIONS, 2012.

1. Examination in each subject for B. Com. will be of 3 hours duration.
2. There will be no objective type questions.
3. Students are required to have the knowledge of the developments in the subject upto 6 months before the examination.
4. Use of non-programmable calculators by the students in the Examination Hall is allowed. The calculators will not be provided by the University/College to the examinees.

INSTRUCTIONS FOR THE PAPER SETTERS OF B. COM. 1ST, 2ND, 3RD YEARS and HONS. CLASSES :

The question paper of each subject covering the entire course shall be divided into three sections :

Section A

(20 marks)

This section will have 6 short-answer questions from the entire syllabus. Students are required to attempt 4 questions from this section. Each questio

Important Note : All numerical papers except Commercial and Labour Laws of B.Com. 1st year and Company Law and Auditing of B.Com. 2nd year shall have 50% numerical and 50% theory questions in all sections. However, in Business Mathematics & Statistics paper of B.Com. 1st year and Operations Research paper of B.Com. 3rd year, there should be four numerical and two theory questions in Section A and three numerical and one theory question from Section B and Section C

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 q & & n & & & & & & q & & n & n & n & n
 \end{array}$$

Practical Examination : (10 marks)

**GUIDELINES REGARDING CONTINUOUS ASSESSMENT OF REGULAR STUDENTS OF
B.A./B.Sc./B.Com. /B.C.A. Courses**

IMPORTANT NOTE

- (i) In order to incorporate an element of continuous assessment of students, the Colleges will conduct two mandatory House Tests in theory papers – one in the month of September/October and the other in December/January every year.
- (ii) For September Test, there will be only one paper of one hour's duration in each subject, and for December Test, there will be paper/s on the pattern of annual examination conducted by the University.
There will be a Special Test for those students who could not fulfil the conditions of eligibility. It will not be held to provide an opportunity to all students to improve their earlier score. Those students who are exempted by the Principal of the College from appearing in the House Test/s in September and/or December/January will also be allowed to appear in the Special Test; this Test will determine their eligibility for admission to the examination as well as their score for Internal Assessment.

With a view to meet the grievance of students, if any, on account of scores obtained by them, the answer-books will be shown to them. Difference of opinion on the issue, if any, will be sorted out with the help of respective Heads of departments as well as the Principal of the College.
- (iii) Whereas the September House Test will carry weightage of 40 per cent, the December House Test will have weightage of 60 per cent in each subject/paper. The total weightage for both the Tests taken together shall be 10 per cent of the total marks in each theory subject/paper. The weightage of 10 per cent marks shall be added to each paper of B.A./B.Sc./B.Com./B.C.A. I, II and III Year which will, henceforth, carry weightage of maximum marks allotted to each paper. A candidate will have to pass in theory and practical/s separately.
- (iv) The record of marks secured by the students in the two House Tests will be sent by the respective Colleges so as to reach the office of Controller of Examinations latest by 15th March, failing which the result of the students shall be shown as 'RLA' and the entire responsibility for this would lie with the Principal/s of the College/s.
- (v) The Colleges will continue to forward the internal assessment of the students for Practicals, Projects and similar other activities, wherever applicable, to the Controller of Examinations, as usual, so as to reach his office latest by 15th March.

SPECIAL NOTE :

- (i) Each theory question paper will be set out of the marks allotted to each theory paper and 10% marks of the maximum marks of each paper will be internal assessment.
- (ii) For private candidates, who have not been assessed earlier for internal assessment, the marks secured by them in theory paper will proportionately be increased to maximum marks of the paper in lieu of internal assessment.
- (iii) It will not be mandatory for the students to separately pass in the internal assessment.

**SYLLABI AND COURSES OF READING FOR THE EXAMINATION OF B. COM. FIRST YEAR
EXAMINATION OF 2012**

- (a) Vocabulary/Terms
- (b) Match columns
- (c) Synonyms/Antonyms
- (d) Pair of words

Non-textual comprehension/précis

Text Book :

Ten Mighty Pens, edited by K. A. Kalia, Oxford University Press.

PRACTICAL WORK :

Teacher should assign some project or practical work to students. Students should be guided to carry on field work and collect primary data (wherever possible). Whatever project report/practical work/assignment is submitted by the student should be evaluated by the class teacher of the College and marks be awarded accordingly. Further, work of the student should be preserved by the college for at least 1 year, which can be inspected by the University at any time.

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n *f*

ggo-2l gi kph

eļb nēl 50

fETpēl 45

fJNoBb n; ? wNl 5

; wkl 3 xN/

- 1H gi kph dh fJe gj; se 15 nē
- 2H okŪNoh ns/nsookŪNoh w; fbnk s/fJe fBpX 10 nē
- 3H tgoe gļsoFftj ko (gļso ns/skok) 5 nē
- 4H ftj koe ftnkeoB (ŪXFfNŪX Ūpd, tke, ftŪokw fuBŪ wj kto) 6 nē
- 5H tgoe ftfrnkgB dk nrō/h sļgi kph ftu nBtkd 5 nē
- 6H tgoe gŪB dh Ūpdktbh 4 nē

gkmev

- 1H "wbk BkBek fgv", vkl ; fjdō f; x tDi kok pdh, Bt: r 25\$- oğJ/
gpfbŪo~, fdzoh
- 2H BZēh ehsh ŪpdF; ūh

: fBN ns/Ehw

- 1H "wbk BkBek fgv" ftuā uko gŪBK ftuā d' d/ i tkp gļS/ i kDr/ 15 nē
(807)
- 2H uko ftfŪnk ftuāfe; /fJe ftŪ/s/fBpX 10 nē
- 3H d' ftfŪnk ftuāfe; /fJe s/gļsoFblyD 5 nē
- 4H fsBK GkrK ftuāgŪB gļS/ i k ; ed/ j Bl
(T) ŪXFfNŪX 2 nē
(n) ftŪokw fuBŪ 2 nē
(J) wj ktfonk dh tosleoe/ tke pDKTD/ 2 nē
- 5H fe; / tgoe ftfrnkgB dk nrō/h sļgi kph ftu nBtkd 4 nē
- 6H e'Jh 10 Ūpd fdz/ i kD ns/ftfdnkoEhK Bļj oē Ūpd d/ gi kph 5 nē
ftu noE dD bJh fej k i kt/

; MkJh gj; sel

ekbi gi kph ftnkeoD, vkl j oehos f; x, gi kp ; NN : Bhtof; Nh Nē; N pļe pbv,
uwhr VŪ

tDi t gko dh Úpdkkt bh l

- | | |
|---------------------|------------------|
| 1. Acceptance | gqtkBrh ; thfesh |
| 2. Account | byk |
| 3. Accountant | bykeko |
| 4. Acid Test Ratio | sps nBjks |
| 5. Ad Valorem | wlb nBj ko |
| 6. Alternative Cost | |

32.	Broker	dbkb, plēo
33.	Capital Account	gfī lr s yksk
34.	Capital Expenditure	gfī h oġ you
35.	Capital Formation	gfī h fBowkD
36.	Capital Gains	gfī h oġ bkG
37.	Capital Goods	gfī h oġ t; sK
38.	Cash Balance	Bed pekfJnk
39.	Cash Book	

65.	Document of Title	j le d; sktʃ
66.	Double Entry	dʒ ok fJɔki
67.	Economic Indicator	nkofEe ; ʃe
68.	Entrepreneur	Tʃɔw
69.	Excise Duty	TʃsgkdB eo
70.	Export Tax	fBo: ks eo
71.	Expenditure	you
72.	Fair Trade	Tʃus tgko
73.	Finance	ftʃs
74.	Financial Penalty	ftʃʃh dv
75.	Fine Paper	Tʃsw j ʃh
76.	Firm	cow
77.	Firm Offer	gʃeh gʃeʃ
78.	Fiscal Policy	ftʃʃh Bʃʃh
79.	Fiscal Year	ftʃʃh ; kb
80.	Fixed Capital	; Ekʃh gʃi h
81.	Fixed Costs	; Ekʃh you/
82.	Floatation	eo~k ukb{eoBk
83.	Foreign Exchange	ftɔʃh wʃɔk
84.	Fringe Benefit	Tʃgob/bkG
85.	Giffen Goods	fr~B t; sK
86.	Glut	Gowko
87.	Goods Account	wkb bʃk
88.	Gross Profit	eʃb bkG
89.	Hidden Tax	bʃs eo
90.	Hoarding	~yhokpk~h
91.	Holding Company	fB: ʃoe egBh
92.	Human Capital	wBʃh gʃi h
93.	Imperfect Competition	ngɔD wʃekpbk
94.	Imperfect Market	ngɔD wʃh
95.	Imports	nk: ks
96.	Import Duty	nk: ks eo

- | | | |
|-----|------------------|--------------|
| 97. | Imputed Income | nkofgs nkwdB |
| 98. | Imprest Account | gŪri bŷk |
| 99. | Income Statement | nkwdB fuŷmk |

129.	Oligopoly	rN nfXeko
130.	Open Market Operations	y b wv ft j ko
131.	Over Due	fwknd g r h
132.	Over Head Cost	pMh bkr s
133.	Partnership	fj l; dkoh, ; KMhdkoh
134.	Payable Accounts	dD: r byl
135.	Preference Shares	soi hj h fj l; /
136.	Premium	g whrw
137.	Price Control	ehws fB: soD
138.	Production	T sgkdB
139.	Profit Margin	bkG n
140.	Proprietor	; gsh wkbe
141.	Quasi Negotiable Instrument	noX ft eoh: r j h
142.	Quotas	eN/
143.	Quotation	w b ; h
144.	Rate of Exchange	tNKdok do
145.	Ready Delivery	fsrko wkb
146.	Real Wages	tk; sfte wi d h
147.	Rebate	SN, eNsh
148.	Recession	nkofEe w h dk db
149.	Receivable Accounts	bD: r byl
150.	Redemption of Mortgage	ofj D S kT Dk
151.	Receipts and Payment Account	g gsh ns/ndkfJr h byk
152.	Rent	feokfJnk
153.	Rent Account	brkB byk, feokfJnk byk
154.	Reserve Price	okyth ehws
155.	Revenue	nkwdB
156.	Sales Transfer Order	ft eoh fJsekb j ew
157.	Security Market	gshGsh pki ko
158.	Service Goods	; /tk t; sk
159.	Shares	U954(v)3.3938(h)1.84G5(4-63()-4.0945(t)-4.66T4()) 1 S asfer i n

SYLLABUS FOR BACHELOR OF COMMERCE (GENERAL & H

194.	Wharf age	wk; b, Tš0kJh
195.	Write Off	tN/yks/gkTĐk
196.	Working Capital	ubs gf h
197.	Yield	Tgi , gŕgsh
198.	Zero Rate of Interest	ftnki dh ~ho'do

OR

PAPER 2 : HISTORY AND CULTURE OF PUNJAB

Theory	:	45 marks
Internal Assessment	:	5 marks
Total	:	50 marks
Time	:	3 hours

One Paper

n n n

1. In all, nine questions will be set. Each question will carry 9 marks.
2. First question shall be Short Answer type containing 15 short questions spread over the whole syllabus. Candidates will attempt nine questions out of the fifteen questions in about 25 to 30 words each. Each short question will carry 1 mark, totalling $9 \times 1 = 9$ marks. The first question is **compulsory**.
3. Rest of the paper shall contain 4 units. Each unit shall have two essay type questions and the candidate shall attempt one question from each unit – 4 in all.
4. For private candidates, who have not been assessed earlier for internal assessment, the marks secured by them in theory paper will proportionately be increased to maximum marks of the paper in lieu of

PAPER-3 : COMMERCIAL AND LABOUR LAWS**UNIT-I**

Indian Contract Act (Sections 1 to 75).

Agency, Indemnity and Guarantee, Bailment and Pledge, Consumers' Protection Act.

UNIT-II

Negotiable Instruments Act, Sale of Goods Act, Factories Act, Industrial Disputes Act.

Salient features of RTI Act – Right to Information (Sec.3), Obligation of Public Authorities (Sec.4), Request for Obtaining Information (Sec. 6), Disposal of Request (Sec.7), Exemption from Disclosure of Information (Sec. 8), Grounds for Rejection (Sec. 9).

Practical :

1. How to frame a contract.
2. Filing of complaint, its draft and accompanying documents under Factory Act.
3. Drafting of Negotiable Instrument (Crossing of cheque, endorsement of cheque etc.).
4. How to file application in consumer court.

PAPER-4 : FINANCIAL ACCOUNTING**UNIT-I**

Accounting cycle upto final account of sole trader and partnership, Depreciation Accounting (including provision & reserves), Branch and Departmental Accounting, Investment Accounts, Consignment & Joint Venture Accounts.

UNIT-II

Dissolution of Partnership Accounts (including piecemeal distribution) Voyage Account, Insurance Claim, Hire Purchase & Installment Accounts, Royalty Accounts, Accounting for Containers & Packages.

Practical Work :

Use of Software Package (Tally 6.5) to obtain accounting output like : Accounting cycle upto final accounts, payroll or wage accounting system, sales control & accounting system, inventory control system.

Relevant Accounting Standards concerning the curriculum are part of syllabus.

PAPER-5 : BUSINESS ORGANISATION & MANAGEMENT**UNIT-I**

A critical evaluation of various definitions of commerce, functions of commerce, Size of business, Problems in starting a new business.

Business Objectives, Business Promotions and forms of business enterprise : Sole Proprietorship, Partnership, Joint Stock Companies, Public Utilities, Co-operative, Business Combinations.

n Importance, Import procedure, Exim Policy: Special problems in the management of foreign trade (excluding trends and composition of foreign trade and balance of payments), Export management including documents. Organisation and control of export operations.

Stock exchange and produce exchange markets.

UNIT-II

Nature, process and significance of management, Development of management thoughts; classical and new classical systems, contingency approaches. Principles of Management, Scientific Management.

nn n Concept, process and types. Decision Making: Concept and Process Management by objective,
O n n Concept, nature, process and significance, centralization and decentralization.

ff n Motivation – Theories – Maslow, Herzberg, McGregor & Ouchi Leadership – Theories, Styles, Likert's System Management Communication, Managerial Control : Concept, process, techniques of control – traditional and modern.

Practical Works :

Preparation of Letter of credit & bill of lading, Eight Case studies in the following areas : Planning, Organisation, Staffing, Communication and Controlling.

PAPER-6 : BUSINESS MATHS. AND STATISTICS**UNIT-I**

Discounting and factoring techniques, Currency tran

Definition, scope, functions and limitations of statistics. Measures of central tendency and dispersion. Index Numbers – Purpose, construction and problems, fixed and chain base methods.

Time series analysis – Trend, cycles, seasonal and irregular components, Isolation of trend-free hand curve methods; Moving average methods, Semi-average method and least square method (fitting straight lines only).

UNIT-II

n An Simple correlation between two variables (grouped and ungrouped data). Rank Correlation, Concurrent Correlation, Simple Regression Analysis.

Interpolation and Extrapolation with equal and unequal class intervals (Binomial, Newton's and Langrange's formulas).

Addition and Multiplication Theorems. Probability Distributions : Binomial, Poisson

PAPER-7 : ENVIRONMENT EDUCATION**(25 hr. course)**

1. **Environment Concept :**
Introduction, concept of biosphere—lithosphere, hydrosphere, atmosphere; Natural resources—their need and types; principles and scope of Ecology; concepts of ecosystem, population, community, biotic interactions, biomes, ecological succession.
2. **Atmosphere :**

10. **Indian Laws on Environment :**
Indian laws pertaining to Environmental protection : Environment (Protection) Act, 1986; General information about Laws relating to control of air, water and noise pollution. What to do to seek redressal.
11. **Biodiversity :**
What is biodiversity, levels and types of biodiversity, importance of biodiversity, causes of its loss, how to check its loss; Hotspot zones of the world and India, Biodiversity Act, 2002.
12. **Noise and Microbial Pollution :**
Pollution due to noise and microbes and their effects.
13. **Human Population and Environment :**
Population growth and family welfare programme, Human Health, HIV/AIDS, Human rights.
14. **Social Issues :**
Environmental Ethics : Issues and possible solutions, problems related to lifestyle, sustainable development; Consumerisms and waste generation.
15. **Local Environmental Issues :**
Environmental problems in rural and urban areas, Problem of Congress grass & other weeds, problems arising from the use of pesticides and weedicides, smoking etc.

Practicals :

Depending on the available facility in the college, a visit to Vermicomposting units or any other such non-polluting eco-friendly site or planting/caring of vegetation/trees could be taken.

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- **Examination Pattern :** Fifty multiple choice questions (with one correct and three incorrect alternatives and no deduction of marks for wrong answer or un-attempted question).
- All questions are to be attempted.
- Qualifying marks 33 per cent i.e. 17 marks out of 50.
- Total marks : 50.
- Duration of examination : 60 minutes.
- Spread of questions : Minimum of 2 questions from each of the topics 1 and 12 to 15 .
Minimum of 4 questions from topics 2 to 11.
- The paper setter is requested to set the questions strictly according to the syllabus.

**SYLLABI AND COURSES OF READING FOR B. COM. SECOND YEAR
EXAMINATION, 2012**

PAPER-1 : COMPANY LAW AND AUDITING

UNIT-I

Company—Meaning, Features, Types, Promotion and Reg

Practical Work :

A n n n f n

1. Final account of any Bank.
2. Final account of any Insurance Company.
3. Scheme for Internal Reconstruction.
4. Case for merger of Companies.
5. Final Account of any Public Limited Companies.

Accounting Standards are to be covered along with topics.

PAPER-3 : COST ACCOUNTING**UNIT-I**

Meaning, Nature, Scope and Advantages of Cost Accounting, Distinction between Cost and Financial Accounting, Basic Concept of ABC, Target Costing, Life Cycle Costing Value Chain Analysis. Elements of Cost & Cost Sheet.

Materials; Purchase and Storage, Control and Pricing of the Material, Issue of Material.

Meaning, Components of Labour Cost, and methods of wage payment and incentive plans. Meaning, causes, effects, accounting & control of idle time and overtime cost.

O Classification, Collection, Allocation, Apportionment and Absorption. Reconciliation of Cost and Financial Accounts. Integral Accounting, Cost Ledger Accounts.

UNIT-II

f *n n* Job, Batch, Contract, Process (including Joint and Bye-Products).
f *n* Marginal Costing and its applications, Budgetary Control, Standard Costing and Analysis of Variances.

Practical Work :

Use of software package to obtain cost accounting output like : (i) Analysis of Cost—Centre Wise,

(ii) Analysis of Cost—Product Wise.

Use of software package to obtain cost accounting output like : (i) Analysis of Cost—Centre Wise,

PAPER-4 : BUSINESS ECONOMICS**UNIT-I***n*

Utility approach—brief outline of Law of Diminishing Marginal Utility and Law

Present structure of commercial banking in India. State Bank of India. Reforms and Indian Banking.

**SYLLABI AND COURSES OF READING FOR B. COM. THIRD YEAR
EXAMINATION, 2012**

PAPER-1 : FUNCTIONAL MANAGEMENT

UNIT-I

Human Resource Management—Meaning, Significance, Scope & Operative Functions. Manpower Planning, Recruitment, Selection & Training, Promotion, Demotion and Transfer, Wages and Salary administration. Performance Appraisal and Worker's participation in Management, Quality of Work Life, Grievance Handling Machinery, Collective bargaining.

Production Management—Functions, Production, Planning and Control, Quality Control, Total Quality Management.

UNIT-II

Marketing Management—Concept of Marketing, Marketing Functions, Marketing Research – Meaning and Techniques, Advertising and Salesmanship.

n n Concept of strategy, strategy formulation and choice of alternatives, functional strategies, strategy implementation, evaluation, global issues in strategic management.

Practical Work :

A n n n f n

Market Research, Corporate Strategy, Performance appraisal, Quality circles, Procedure for raising funds.

PAPER 2 : MANAGEMENT ACCOUNTING & BUSINESS FINANCE

UNIT-I

Origin, Concept, Nature and Scope of Management Acc

UNIT-II

PAPER 4 : INDIAN ECONOMY**UNIT-I**

n n n Nature of Indian Economy, The need for Economic Development, Causes of under development, Determinants of development. National Income of India –Estimates, inter-regional variations of national income.

n Demographic Features of Indian Population, Size and growth of population and economic development. Problem of over population. Population policy.

A Features, Agricultural Productivity and income, Irrigation, Rural indebtedness; Agricultural marketing and prices; Agricultural finance and Agricultural policy, Emerging trends in Agriculture in the light of Economic liberalisation.

UNIT-II

n Growth and problems of major industries–Iron and Steel, Cotton Textiles, Cement, Information Technology and Petroleum. Industrial Policy of the Govt. of India. Small Scale industries—Problems and policy.

n An elementary exposure, growth and problems of Indian Railway, Road transport, Air and water transport.

n Contemporary Problems of India's International Trade, Composition and direction of foreign trade, Balance of payment position.

n n n n Indian Financial System, Taxation structure, Mobilization of resources for development, Taxation and fiscal policy.

n n n n Importance of Planning for Economic Development. Salient features of India's Five

PAPER 5 : ENTREPRENEURSHIP AND SMALL BUSINESS**UNIT-I**

n f n n The Entrepreneur : Definition, nature, and characteristics of entrepreneurship : Emergence of entrepreneurial class including women entrepreneurs : Theories of entrepreneurship : Socio-economic environment and the entrepreneur.

Characteristics of Entrepreneur Leadership, Risk taking, Decision making and business planning.

Innovation and Entrepreneurship, entrepreneurial behaviour and motivation.

Entrepreneurial Development Programmes—Their relevance and achievements; Role of government in organizing such programmes, Critical Evaluation.

UNIT-II

n f n n Concept of business venture. The start-up process : Concept, Plan, Implementation, Initial Strategic Planning, Product and Marketing Scope, Legal and Tax consideration, Risk analysis and financial considerations. Profit Planning in Small Enterprise : Growth Strategies and diversification.

Finance Management in current operations and expansion of capital.

Role of Small Business in the national economy, National Policies for small business development, Governmental and Non-Governmental assistance.

Contribution of Commercial Banks in promoting and servicing small business. Small business and modern technology.

Governmental Policies and formalities in setting up a unit. Basic requirements regarding registration, Excise, Sales Tax, Factory Act, SSI exemptions.

Practical Work :

Process of establishment of any firm, Project report for loans to bank, Form for registration under Sales Tax.

PAPER 6 (ii) : OPERATIONS RESEARCH**UNIT-I**

Operations Research—Meaning, Significance and Scope.

Introduction to Linear Programming, Formulation of Linear Programming—Problem, Graphical Method, Simplex Method.

Duality in Linear Programming, Definition of Dual Problem, General Rules in Converting any Primal into its Dual, Transportation problem, Assignment problem.

UNIT-II

Inventory – Types, Nature and Classification, Economic Lot Size Models, Quality Discounts, Basic Concept of Network Models, Preparation of the Network Diagrams, Project Duration and Critical Path, probability Statements of Project Durations.

Two persons zero sum games, Pure Strategies, Mixed Strategies, Dominance, Introduction to frequency problems, Classification of Sequencing Problems, Processing in Job through Two Machines.

Practical Work :

One project report in following areas : Packages in LPP, PERT-CPM in any industry, Inventory application in any company.

PAPER 6 (iii) : ORGANISATIONAL BEHAVIOUR**UNIT-I**

O n n Meaning, Definitions, Concept and Evolution of Organisations, Typology of Organisations, Main theories of organisations, Goal formulation & Types of Goals, Individual goals & organizational goals, organizational structure, Elements of organizational process—Departmentation delegation, decentralization.

O n n Meaning, characteristics, approaches to study of OB, Process of be48178(e)-1.78252(a)-E78252(a)-E

n n Perception, attitudes and values, learning behaviour and modifications, Morale, Motivational Techniques, Communication, Leadership.

UNIT-II

Group dynamics, Group cohesiveness, Group development.

Interpersonal behaviour (Transactional analysis) Power and Politics.

n n f nf Introduction, definition, types of conflict situations, causes of conflict, stages of conflict, conflict management.

n n Meaning, definition, and sources of stress, coping with stress.

O n n n Process of change, managing planned change, resistance to change, approaches to Managing, Organisational Change, Implication for performance.

O n n ff n Meaning, features & need for organisation development, values in OD, Steps in OD process, Techniques of OD.

O n n n Meaning, features & types of organisation culture, functions and dysfunctions, How to keep culture alive, changing organisation culture.

Organization Climate—Meaning, features, factors affecting climate, developing a sound organisation climate.

Practical Work :

Case studies in the areas of Individual Behaviour, Personality Development, Organisation Climate, Organisation Development, Organisational Effectiveness, Organisational Change.

PAPER 6 (iv) : INVESTMENT MANAGEMENT

UNIT-I

Concept, objective and importance of investment management, Types of investment and investors, factors influencing investment, Saving and investment, Identification of investment opportunities.

Investments in securities, Mutual funds, Real Estate and other assets, Investments under schemes floated by Government, Banks, Insurance, Post Office, Companies etc., Sources of funds for investments.

INTRODUCTION TO COMPUTER SCIENCE
(Additional Optional Subject)

Overview of UNIX structure, general purpose UNIX commands such as date, echo, cal, bc, pwd, passwd; file and directory commands such as Ls, mkdir, cp, mv, rm, process management commands such as ps, kill, nohup; communication commands such as news, mesg, wall; working with editor introduction to shell programming.

(10 hours)

6. Peter Dysen : Understanding PC Tools.
7. Peter Dysen : Understanding Norton Utilities.
8. Ron Mansfield : MS Office, BPB Publications.
9. Curtin : Information Technology.
10. E. Balaguruswamy and B. Sushil : Computer Science Theory and Applications
11. Ron Mansfield : Compact Guide to Windows, Word

4.

3. **Fox Pro :**

PL/SQL : Introduction to PL/SQL, The Advantage of PL/SQL, PL/SQL Block Structure, PL/SQL Architecture, Fundamentals of PL/SQL Data Types, Variables and Constants, Scope and Visibility of a Variable, Assignments and Expressions, Operator Precedence, Referencing Non-PL/SQL Variables, Built-in-Functions, Conditional and Iterative Control, SQL within PL/SQL, Writing PL/

**SYLLABI AND COURSES OF READING FOR B. COM. HONOURS
EXAMINATIONS, 2012**

OPTION-I : BUSINESS ECONOMICS

PAPER-I : INDUSTRIAL AND TRANSPORT ECONOMICS

UNIT-I

Patterns, processes, speed and implications of industrialization. Factors inhibiting industrialization, measures conducive to industrialization.

Size and efficiency of an industrial unit. Factors determining optimum size of industrial units.

Theories of industrial location—Weber's deductive theory. Sargent Florence's inductive analysis. Factors affecting industrial location. Industrial productivity.

UNIT-II

Functions and significance of transport. A study of capital cost and demand characteristics and economics of scales in railways, road transport, air transport and shipping.

Principles of rates and fares determination in railways, road transport, air transport and shipping.

Transport Planning : Policy and Coordination.

Practical Work :

To study the applied aspects of Industrial and Transport Economics.

PAPER-II : INTERNATIONAL TRADE AND FOREIGN EXCHANGE

n n n

UNIT-I

Classical theory of International Trade, opportunity cost theory, Hecksher-Ohlin theorem. Price-equalisation theorem. Gains from International Trade. Economic development and international trade. Foreign trade multiplier, Terms of Trade, Balance of payments.

Tariff and non-tariff barriers to international trade. Regional economic groupings. General Agreement of Tariff and Trade : UNCTAD. International Monetary Fund.

n *n*

PAPER-II : ACCOUNTING THEORY AND CORPORATION FINANCE**UNIT-I**

Evolution of Accounting, Structure of Accounting, Theory Postulates, Principles and Different Theories of Accounting, Accounting Standards (with special reference to India, USA and UK). Corporate Planning and Promotion : Promotion in India; Corporation growth in India; Corporate Planning and Strategies, Modern Trends in Form of Published Accounts; Disclosures in Financial Reporting.

UNIT-II

Marketing of Securities, Classification of Security Buyers; Methods of Marketing Securities, Underwriting of New Market in India, Security Pattern in India. Project Appraisal Accounting for Risk and Uncertainty in Capital Investment Decisions. Introduction to Contemporary Issues in Accounting; Cash Flow Accounting, Human Resources Accounting, Social Accounting, Accounting for Lease and Hire Purchase.

Practical Work :

- (a) To study disclosure in financial reporting in Corporate Sector.
- (b) Practical application of HRA.
- (c) Project Evaluation.

Non programmable calculator is allowed.

OPTION-III : MARKETING MANAGEMENT**PAPER-I : MARKETING MANAGEMENT****UNIT-I**

n n Concept, nature, scope and importance of marketing; Marketing concept and its evolution; Marketing mix; strategic marketing planning—an overview. Evolution of marketing concept, Role of Marketing in developing economy.

An n n Marketing Environment – Micro and Macro components and their impact on marketing decisions; Market segmentation and positioning; Buyer behaviour; Consumer versus Organizational Buyers; Consumer decision-making process.

