Syllabus for

Bachelor of Commerce

(B.Com)

Semester: I - VI

Syllabus for Batch

Examinations: 2026-2029

Directorate of Online Studies

Guru Nanak Dev University

(ESTABLISHED UNDER STATE LEGISLATURE ACT NO. 21 OF 1969)

Accredited by National Assessment and Accreditation Council (NAAC) At 'A++' Grade (Highest Level) As Per Modified Criteria Notified On 27/07/2017 And Conferred 'University with Potential for Excellence' Status and 'Category-I University' As Per University Grants Commission (F. No. 1-8-2017/(CPP-II) Dated 12/02/2018)

Grand Trunk (G.T.) Road, Chheharta, Amritsar (Punjab) – 143005

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Note:

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(ii) Subject to change in the syllabi at any time. Please visit the University website time to time

BACHELOR OF COMMERCE (SEMESTER SYSTEM) under Directorate of Online Studies, Guru Nanak Dev University, Amritsar

Eligibility:

+2 with at least 40% marks in aggregate or equivalent examination.

SEMESTER I:

Paper Code	Subject Name	Marks			Credits
		Internal Assessment	End term	Total	
OLBCM - 111T	Financial Accounting	30	70	100	4
OLBCM - 112T	Business Organization	30	70	100	4
OLBCM - 113T	Business Statistics	30	70	100	4
OLBCM - 114T	Computer Fundamentals	30	70	100	4
OLBCM - 115T	English (Compulsory) –I	30	70	100	4
OLBCM - 116T	Punjabi (Compulsory) - I	30	70	100	4
OLBCM – 117T#	Punjab History Culture – I	30#	70#	100#	4#
Total Marks and Credits		**180**	**420**	**600**	**24**

Note: # In lieu of Punjabi (Compulsory) – I (for those students, who are not domicile of Punjab)

SEMESTER II:

Paper Code	Subject Name	Marks			Credits
		Internal Assessment	End term	Total	
OLBCM - 211T	Advanced Financial Accounting	30	70	100	4
OLBCM - 212T	Functional Management	30	70	100	4
OLBCM - 213T	Business Economics	30	70	100	4
OLBCM - 214T	English (Compulsory) -II	30	70	100	4
OLBCM - 215T	Punjabi (Compulsory) – II	30	70	100	4
OLSOA – 216T	Drug Abuse: Problem, Management and Prevention (Compulsory Paper)	30	70	100	4
OLBCM – 217T#	Punjab History Culture – II	30#	70#	100#	4#
Total Marks and Credits		**180**	**420**	**600**	**24**

Note: # In lieu of Punjabi (Compulsory) – II (for those students, who are not domicile of Punjab)

SEMESTER III:

Paper Code	Subject Name	Marks			Credits
		Internal Assessment	End term	Total	
OLBCM - 311T	Corporate Accounting	30	70	100	4
OLBCM - 312T	Company Laws	30	70	100	4
OLBCM - 313T	Financial Management	30	70	100	4
OLBCM - 314T	International Business	30	70	100	4
OLBCM - 315T	Business Communication	30	70	100	4
Total Marks and Credits		**150**	**350**	**500**	**20**

SEMESTER IV:

Paper Code	Subject Name	Marks			Credits
		Internal Assessment	End term	Total	
OLBCM - 411T	Goods & Service Tax (GST)	30	70	100	4
OLBCM - 412T	Industrial Laws	30	70	100	4
OLBCM - 413T	Principles and Practices of Banking and Insurance	30	70	100	4
OLBCM – 414T	Business Environment	30	70	100	4
OLESL – 415T	Environmental Studies (EVS) (Compulsory)	30	70	100	4
OLBCM – 416T	Commercial Laws	30	70	100	4
Total Marks and Credits		**180**	**420**	**600**	**24**

SEMESTER V:

Paper Code	Subject Name	Marks			Credits
		Internal Assessment	End term	Total	
OLBCM - 511T	Management Accounting	30	70	100	4
OLBCM - 512T	Direct Tax Law	30	70	100	4
OLBCM - 513T	Auditing	30	70	100	4
OLBCM - 514T	Cost Accounting	30	70	100	4
OLBCM - 515T	Contemporary Accounting	30	70	100	4
Total Marks and Credits		**150**	**350**	**500**	20

SEMESTER VI:

Paper Code	Subject Name	Marks			Credits
		Internal Assessment	End term	Total	
OLBCM - 611T	Operations Research	30	70	100	4
OLBCM - 612T	Corporate Governance	30	70	100	4
OLBCM - 613T	Financial Market Operations	30	70	100	4
OLBCM – 614T	Financial Services	30	70	100	4
OLBCM – 615T	Portfolio Management	30	70	100	4
Total Marks and Credits		**150**	**350**	**500**	**20**

B. Com (OL) (Semester - I)

OLBCM – 111T: Financial Accounting

Time: 03 Hours **Max. Marks: 100 Marks**

Internal Assessment: 30 Marks

End Term: 70 Marks

Instructions for the Paper-Setter/examiner:

1. Question paper shall consist of **Four sections**.
2. Paper setter shall set **Eight questions** in all by selecting **Two questions** of equal marks from each section. However a question may have sub-parts (not exceeding four sub-parts) and appropriate allocation of marks should be done for each sub-part.
3. Candidates shall attempt **Five questions** in all, by at least selecting **One question** from each section and the **5th question** may be attempted from any of the **Four sections**.
4. The question paper should be strictly according to the instructions mentioned above. In no case a question should be asked outside the syllabus.

Section - A

Financial Accounting-Introduction, Nature, scope, objects, Advantages, limitations, Double Entry System-Meaning, Advantages, Disadvantages, rules of Double entry system

Generally Accepted Accounting Principles (GAAP): Accounting concepts and conventions, nature, purpose and limitations Difference between capital and revenue items

Section - B

Accounting Standards (AS) in India- Introduction, Applicability, Convergence with International Financial Reporting Standards (IFRS)

Preparation of **Final Accounts** of Sole Proprietor

Section-C

Bank Reconciliation Statement- Meaning, need for reconciliation, timing differences, errors, preparation of bank reconciliation statement

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

Section - D

Voyage Accounts – Meaning, accounting treatment in case of complete voyage & incomplete voyage

Departmental Accounts – Meaning – Objects – Advantages – Accounting procedure – Allocation of expenses and incomes – Interdepartmental transfers – Provision for unrealized profit.

Suggested Readings:

- Maheshwari, S.N. and Maheshwari, S.K, "Financial Accounting", 2009, Vikas Publishing House, New Delhi.
- Mukherjee, A. and Hanif, M., "Financial Accounting", 1st Edition, 2003, Tata McGraw Hill.
- Lal, jawahar and Srivastava, Seema., Financial Accounting, Himalaya Publishing House.
- Shukla, M.C., Grewal, T.S., and Gupta, S.C., Advanced Accounts. VOL-1, New Delhi, S. Chand & co.
- Monga, J.R. Financial Accounting: Concepts and Applications. New Delhi, Mayoor paper backs
- http://swayam.gov.in/
- http://edx.org formerly http://mooc.org/

B. Com (OL) (Semester - I)

OLBCM - 112T: Business Organization

Time: 03 Hours **Max. Marks: 100 Marks**

Internal Assessment: 30 Marks

End Term: 70 Marks

Instructions for the Paper-Setter/examiner:

1. Question paper shall consist of **Four sections**.
2. Paper setter shall set **Eight questions** in all by selecting **Two questions** of equal marks from each section. However a question may have sub-parts (not exceeding four sub-parts) and appropriate allocation of marks should be done for each sub-part.
3. Candidates shall attempt **Five questions** in all, by at least selecting **One question** from each section and the **5th question** may be attempted from any of the **Four sections**.
4. The question paper should be strictly according to the instructions mentioned above. In no case a question should be asked outside the syllabus.

Section-A

Business- Meaning, features and components of business, Emergence of Indian MNCs & transnational corporations -Recent trends in business world. Globalization & challenges for Indian Business in new millennium.

Social responsibility of business toward society, arguments in favour and against of social responsibility.

Section-B

Business organization - meaning, Importance Forum of Business organization - sole trader - partnership - joint Hindu family - joint stock companies - co-operative societies - public utilities and public enterprises. Public Sector vs. Private Sector, LLP

Section-C

Size and scale of operation- factors Influencing size and location of an industry, Various benefits and the problems faced by the large scale and small-scale units.

Merges & acquisitions-mergers in India. Networking, Franchising, BPOs & KPOs, E-commerce, On-line trading, patents, trademarks & copyright

Section-D

Business Financing- Importance of finance, various methods of raising finance.

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

Suggested Readings:

- Tulsian, P.C and Pandey V.," Business Organisation and Management", 2009, Pearson Education, New Delhi
- Basu, C.R., "Business Organisation and Management", Tata McGraw Hill Company, New Delhi
- Boatwright, John R: Ethics and Code of Business, Pearson Education, New Delhi
- Bhushan, Y.K, 1987, Fundamentals of Business Organisation and Management, Sultan Chand and Sons: New Delhi
- Vasantha Desai: Small Scale Industries and Entrepreneurship, Himalaya.
- Business Environment Text and Cases by F. Cherunlam (Himalaya Publication House)
- http://swayam.gov.in/
- http://edx.org/ formerly http://mooc.org/

B. Com (OL) (Semester - I)

OLBCM - 113T: Business Statistics

Time: 03 Hours **Max. Marks: 100 Marks**

Internal Assessment: 30 Marks

End Term: 70 Marks

Instructions for the Paper-Setter/examiner:

1. Question paper shall consist of **Four sections**.
2. Paper setter shall set **Eight questions** in all by selecting **Two questions** of equal marks from each section. However a question may have sub-parts (not exceeding four sub-parts) and appropriate allocation of marks should be done for each sub-part.
3. Candidates shall attempt **Five questions** in all, by at least selecting **One question** from each section and the **5th question** may be attempted from any of the **Four sections**.
4. The question paper should be strictly according to the instructions mentioned above. In no case a question should be asked outside the syllabus.

Section-A

Statistics- Definition, scope in Economics, Significance, limitations.

Sampling- Various concepts-population, sampling units, complete Enumeration, sample surveys, Features of a Good Sample, Type and Techniques of sampling

Section-B

Measures of central Tendency-Types of Average, Arithmetic mean (simple and weighted) Median and mode

Measures of Dispersion: Range, Quartile Deviation, Mean Deviation, Standard Deviation And coefficient of variation

Section-C

Correlation Analysis: Introduction, Importance, Karl Pearson's Coefficient of Correlation and Rank correlation (Excluding grouped data), probable error

Regression Analysis-Difference between correlation and Regression, lines of Regression (stress on Numerical example)

Section-D

Time series Analysis: Components, Estimation of Trends (Graphical, Semi Average method, moving average method and method of least squares for linear path)

Index Number: Meaning and Importance, purpose, construction &problems, methods: Laspeyre's, Paasche and fisher's formula, Test of consistency, consumer price Index

Suggested Readings:

- Gupta, S.P, StatisticalMethods (1981)
- Kapur and Saxena: MathematicalStatistics (1970)
- Murry, R.S Peigal: Theory and Problems of Statistics (1972)
- Ya- Lun- Chou: Statistical Analysis (1975)
- Sukhtame, P.V and B.V Sukhtame (1970) Sampling Theory of Survey with Applications, Lawa State University Press, Ames
- http://swayam.gov.in/
- http://edx.org/ formerly http://mooc.org/

B. Com (OL) (Semester - I)

OLBCM - 114T: Computer Fundamentals

Time: 03 Hours

Max. Marks: 100Marks

Internal Assessment: 30 Marks

End Term: 70 Marks

Instructions for the Paper-Setter/examiner:

1. Question paper shall consist of **Four sections**.
2. Paper setter shall set **Eight questions** in all by selecting **Two questions** of equal marks from each section. However a question may have sub-parts (not exceeding four sub-parts) and appropriate allocation of marks should be done for each sub-part.
3. Candidates shall attempt **Five questions** in all, by at least selecting **One question** from each section and the **5th question** may be attempted from any of the **Four sections**.
4. The question paper should be strictly according to the instructions mentioned above. In no case a question should be asked outside the syllabus.

Section-A

General Features of computers, Generations of computer, Workstation, Mainframe Computer, Mini Computer and Super Computers, Limitations of Computer, Computer Applications- Data Processing, Information Processing, Commercial, Office Automation, Industry and Engineering, Healthcare, Education, Graphics and Multimedia.

Section-B

Input and Output Devices: Mouse, Keyboard, Joystick, Light pen, Printer, Plotter, Scanner, OMR, OCR, MICR, Modem Computer Memory: Primary and Secondary memory, Secondary Storages Devices-Magnetic and Optical Media.

Section-C

Computer Software and Hardware System, Types of Software, Application Software, System Software, Service Software, Machine and Assembly Language, High Level Language, Data and Information.

Section-D

Operating System: Basic, Role of an Operating system, Functions and Types Of Operating System, Fundamentals Of DOS, Internal and External Commands of Dos, Batch Files, Booting and Its Types.

Suggested Readings

- Sinha, Pradeep K. and Preeti Sinha,*Foundation of Computing*, BPB Publication.
- Suman Khurana, Manohar Singh and Baldev Singh, *Fundamentals of Computers and Information Technology*, Unimax Publications.
- Hunt, R., J. Shelly, *Computers and Commonsense*, Prentice Hall of India.
- Saxena, Sanjay, *A First Course in Computers*, Vikas Publishing House.
- Leon A. & Leon M., Introduction to Computers, Leon Vikas Publications.
- Leon, *Fundamentals of Information Technology*, Vikas Publications.
- http://swayam.gov.in/
- http://edx.org/ formerly http://mooc.org/

B. Com (OL) (Semester - I)

OLBCM - 115T: English (Compulsory)-I

Time: 03 Hours **Max. Marks: 100 Marks**

Internal Assessment: 30 Marks

End Term: 70 Marks

Instructions for the Paper-Setter/examiner:

1. Question paper shall consist of **Four sections**.
2. Paper setter shall set **Eight questions** in all by selecting **Two questions** of equal marks from each section. However a question may have sub-parts (not exceeding four sub-parts) and appropriate allocation of marks should be done for each sub-part.
3. Candidates shall attempt **Five questions** in all, by at least selecting **One question** from each section and the **5th question** may be attempted from any of the **Four sections**.
4. The question paper should be strictly according to the instructions mentioned above. In no case a question should be asked outside the syllabus.

Section - A

Tales of Life: Stories at Sr. No. 1,2,3,5 and 6

Section - B

Prose for Young Learners: Essays at Sr. No. 1,2,3,5, and 6

Section - C

English Grammar in Use (Fourth Edition) by Raymond Murphy, CUP: Units 1-24

Section - D

English Grammar in Use (Fourth Edition) by Raymond Murphy, CUP: Units 25-48

Texts Prescribed & Suggested Readings:

1. Tales of Life (Guru Nanak Dev University, Amritsar)
2. Prose for Young Learners (Guru Nanak Dev University, Amritsar)
3. English Grammar in Use (Fourth Edition) by Raymond Murphy, CUP
4. http://swayam.gov.in/
5. http://edx.org/ formerly http://mooc.org/

B. Com (OL) (Semester - I)

OLBCM - 116T: Punjabi (Compulsory) -I

ਸਮਾਂ 3 ਘੰਟੇ ਕੁਲ ਅੰਕ 70+30=100

Section - A

ਗਿਆਨ ਮਾਲਾ (ਵਿਗਿਆਨਕ ਤੇ ਸਮਾਜ-ਵਿਗਿਆਨਕ ਲੇਖਾਂ ਦਾ ਸੰਗ੍ਰਹਿ), (ਸੰਪਾ. ਡਾ. ਸਤਿੰਦਰ ਸਿੰਘ, ਪ੍ਰੋ. ਮਹਿੰਦਰ ਸਿੰਘ ਬਨਵੈਤ), ਗੁਰੂ ਨਾਨਕ ਦੇਵ ਯੂਨੀਵਰਸਿਟੀ, ਅੰਮ੍ਰਿਤਸਰ।

ਲੇਖ ਪਹੀਆ ਪ੍ਰਦੂਸ਼ਣ, ਭਰੂਣ ਹੱਤਿਆ ਦੇ ਦੇਸ਼ ਵਿਚ, ਨਾਰੀ ਸ਼ਕਤੀ, ਵਾਤਾਵਰਣੀ ਪ੍ਰਦੂਸ਼ਣ ਅਤੇ ਮਨੁੱਖ, ਏਡਜ ਇਕ ਗੰਭੀਰ ਸੰਕਟ।

Section - B

ਆਤਮ ਅਨਾਤਮ (ਸੰਪ. ਸੁਹਿੰਦਰ ਬੀਰ ਅਤੇ ਵਰਿਆਮ ਸਿੰਘ ਸੰਧੂ) (ਪ੍ਰੋ. ਮੋਹਨ ਸਿੰਘ, ਅੰਮ੍ਰਿਤਾ ਪ੍ਰੀਤਮ, ਸ਼ਿਵ ਕੁਮਾਰ ਬਟਾਲਵੀ, ਸੁਰਜੀਤ ਪਾਤਰ, ਪਾਸ਼) ਗੁਰੂ ਨਾਨਕ ਦੇਵ ਯੂਨੀਵਰਸਿਟੀ, ਅੰਮ੍ਰਿਤਸਰ।

Section - C

ਪੈਰ੍ਹਾ ਰਚਨਾ

ਪੈਰ੍ਹਾ ਪੜ੍ਹ ਕੇ ਪ੍ਰਸ਼ਨਾਂ ਦੇ ਉੱਤਰ।

Section - D

(T) **gzikph X[Bh ftT[_s** L T[ukoB nzr, T[ukoB ;EkB s/ ftXhnK, ;to, ftnziB, ;[o.

(n) **GkFk tzBrhnK** L GkFk dk Ne;kbh o{g, GkFk ns/ T[g-GkFk dk nzso, gzikph T[gGkFktK d/ gSkD-fuzBQ.

wks GkFk dk nfXnkgB

(T) gfjbh GkFk d/ s"o T[`s/

(n) d{ih GkFk d/ s"o T[`s/

Suggested Readings:

- frnkB wkbk
- nksw nBksw
- http://swayam.gov.in/
- http://edx.org formerly http://mooc.org/

B. Com (OL) (Semester - I)

OLBCM - 117T: Punjab History Culture -I

(Special Paper in Lieu of Punjabi Compulsory)

Time: 03 Hours **Max. Marks: 100 Marks**

Internal Assessment: 30 Marks

End Term: 70 Marks

Instructions for the Paper-Setter/examiner:

1. Question paper shall consist of **Four sections**.
2. Paper setter shall set **Eight questions** in all by selecting **Two questions** of equal marks from each section. However a question may have sub-parts (not exceeding four sub-parts) and appropriate allocation of marks should be done for each sub-part.
3. Candidates shall attempt **Five questions** in all, by at least selecting **One question** from each section and the **5th question** may be attempted from any of the **Four sections**.
4. The question paper should be strictly according to the instructions mentioned above.In no case a question should be asked outside the syllabus.

Section-A

1. Land and the People.
2. Bhakti Movement

Section-B

3. Life and Teaching of Guru Nanak Dev.
4. Contribution of Guru Angad Dev, Guru Arjun Dev ,Guru Amar Das and Guru Ram Das.

Section-C

5. Guru Hargobind.
6. Martyrdom of Guru Teg Bahadur

Section-D

7. Guru Gobind Singh and the Khalsa.
8. Banda Singh Bahadur: Conquests and Execution.

Suggested Reading

- Kirpal Singh(ed.), *History and Culture of the Punjab, Part-ii, Punjabi University,* Patiala. 1990.
- Fauja Singh (ed.), *History of Punjab, Vol, III Punjabi University, Patiala, 1987.*
  J.S. Grewal, *The Sikhs of the Punjab, Cup, Cambridge, 1991.*
- Khushwant Singh, *A History of the Sikhs,* Vol. I, OUP, New Delhi, 1990
- http://swayam.gov.in/
- http://edx.org formerly http://mooc.org

OLBCM - 211T: Advanced Financial Accounting

Time: 03 Hours **Max. Marks: 100 Marks**

Internal Assessment: 30 Marks

End Term: 70 Marks

Instructions for the Paper-Setter/examiner:

1. Question paper shall consist of **Four sections**.
2. Paper setter shall set **Eight questions** in all by selecting **Two questions** of equal marks from each section. However a question may have sub-parts (not exceeding four sub-parts) and appropriate allocation of marks should be done for each sub-part.
3. Candidates shall attempt **Five questions** in all, by at least selecting **One question** from each section and the **5th question** may be attempted from any of the **Four sections**.
4. The question paper should be strictly according to the instructions mentioned above.In no case a question should be asked outside the syllabus.

Section - A

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

Accounting for Inland Branches -Inland Branches; Dependent branches only and Ascertainment of Profit by Debtors Method & Stock and Debtors Method.

Section - B

Hire Purchase System: Features – Accounting Treatment in the Books of Hire Purchaser and Hire Vendor for large value items including Default and Repossession, Difference between Hire purchase and Instalment Purchase Systems

Single Entry System: Features – Books and Accounts maintained – Recording of transactions – Ascertainment of Profit (Statement of Affairs method only).

Section - C

Partnership Accounts: Legal provisions in the absence of Partnership Deed Fluctuating Capitals – Preparation of final accounts Treatment of Goodwill and Admission of a partner, Accounting treatment of Retirement and Death of a Partner

Section - D

Dissolution of Firm (Excluding Sale to Firm, Company and Amalgamation). Dissolution of Partnership Firms: Legal Position, Accounting for simple dissolution, Applications of rule in case of Garner Vs. Murray in case of insolvency of partner(s) (excluding piecemeal distribution and sale of a firm to a company).

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

Suggested Readings:

- Lal, Jawahar and Seema Srivastava, Financial Accounting, Himalaya Publishing House.
- Monga, J.R., Financial Accounting: Concepts and Applications, Mayoor Paper Backs, New Delhi.
- Shukla and Grewal – Advanced Accounting, S. Chand Publication, New Delhi.
- R.L. Gupta and V.K. Gupta - Advanced Accounting, Sultan Chand Publication, New Delhi.
- Bhushan Kumar Goyal and HN Tiwari, Financial Accounting, Vikas publishing House, New Delhi.
- S. N. Maheshwari, Financial Accounting, Vikas Publication, New Delhi. T.S, Grewal, Introduction to Accounting, S. Chand and Co., New Delhi
- P.C. Tulsian, Financial Accounting, Tata McGraw Hill, New Delhi.
- T.S. Reddy & A. Murthy – Financial Accounting, Margham Publications, Chennai.
- http://swayam.gov.in/
- http://edx.org formerly http://mooc.org/

B. Com (OL) (Semester - II)

OLBCM - 212T: Functional Management

Time: 03 Hours **Max. Marks: 100 Marks**

Internal Assessment: 30 Marks

End Term: 70 Marks

Instructions for the Paper-Setter/examiner:

1. Question paper shall consist of **Four sections**.
2. Paper setter shall set **Eight questions** in all by selecting **Two questions** of equal marks from each section. However a question may have sub-parts (not exceeding four sub-parts) and appropriate allocation of marks should be done for each sub-part.
3. Candidates shall attempt **Five questions** in all, by at least selecting **One question** from each section and the **5th question** may be attempted from any of the **Four sections**.
4. The question paper should be strictly according to the instructions mentioned above. In no case a question should be asked outside the syllabus.

Section - A

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

Section - B

Personnel Management: Meaning, Significance & Functions, Recruitment, Selection and training, Leadership: - The need for Leadership, approaches to studying Leadership, Functions of Leader, Types of Leaders (Behavioural & Contingency Theories of Leadership)

Section - C

Marketing Management: Concept of Marketing, Functions of Marketing, Marketing Research– Meaning and Techniques, Components of a modern marketing information system, Marketing Intelligence. Advertising and Salesmanship.

Section - D

Strategic Management: Meaning, Need, Importance, Process and Role of C.E.O. (Chief Executive Officer) in Strategic Management, Production Management: Functions, Production Planning and Control, Quality Control, New Trends in Management: Six sigma, TQM, Kaizen

Suggested Readings:

- 1989.. Stoner, J. Freeman, R. & Gilbert, D., "Management", 1995, Prentice Hall of India.
- Robbins S.P. & Decenzo D., "Fundamentals of Management: Essential Concepts and Applications", Third Edition, 2000, Pearson Education.
- Weihrich, H. and koontz, H., "Essentials of Management: An International Perspective", 2009, Tata McGraw Hill, New Delhi.
- Gupta, Meenakshi, "Principles of Management", PHI Learning Pvt. Ltd., New Delhi.
- Koontz, H., Weihrich, H., & Aryasri, A.R., "Essentials of Management", Tata McGraw-Hill, New Delhi.
- Aswathapa, K. "Essential of Business Administration", Himalaya Publishing House, Mumbai.
- http://swayam.gov.in
- http://edx.org formerly http://mooc.org/

B. Com (OL) (Semester - II)

OLBCM - 213T: Business Economics

Time: 03 Hours **Max. Marks: 100 Marks**

Internal Assessment: 30 Marks

End Term: 70 Marks

Instructions for the Paper-Setter/examiner:

1. Question paper shall consist of **Four sections**.
2. Paper setter shall set **Eight questions** in all by selecting **Two questions** of equal marks from each section. However a question may have sub-parts (not exceeding four sub-parts) and appropriate allocation of marks should be done for each sub-part.
3. Candidates shall attempt **Five questions** in all, by at least selecting **One question** from each section and the **5th question** may be attempted from any of the **Four sections**.
4. The question paper should be strictly according to the instructions mentioned above. In no case a question should be asked outside the syllabus.

Section - A

Theory of demand: Meaning of demand and its types, law of demand, price elasticity of demand and its measurement, Consumer's Behaviour - Utility approach Brief outline of law of diminishing marginal utility and law of equi-marginal utility, Indifference Curve Approach - Meaning, properties, price, income and substitution effect

Section - B

Theory of Production - Short and long period production function, law of variable proportions and laws of returns to scale, Economies and diseconomies of scale, Theory of cost - short and long run cost curve, Traditional and modern theory of cost

Section - C

Perfect competition - Meaning, features, price and output determination of firm and industry under perfect competition, Monopoly -Meaning, features, price and output determination under monopoly, Monopolistic competition -Meaning, features, price and output determination under monopolistic competition

Section - D

National income - Definition and Importance of National income. Gross and Net domestic product, Personal income and disposable income. Measurement of national income: Income, output and expenditure method, problems in measurement of national income in underdeveloped countries, Consumption: Meaning, determinants (subjective and objective) and importance, Keynes psychological law of consumption, Investment Function -inducement to invest-Marginal efficiency of investment and marginal efficiency of capital criterion, Factors affecting and importance.

Suggested Readings:

- Maheshwari & Varshney, Managerial Economics, S. Chand & Co., New Delhi.
- Willimson, S. D., "Macroeconomics", 4th Edition (2010), Pearson Publication.
- Hirschey, M. "Fundamental of Managerial Economics", 9th Edition (2009), South Western Cengage Learning.
- Salvatore, D. Schaum's, Outline of Theory and Problems of Microeconomic Theory, McGraw-Hill, International Edition, New Delhi.
- Ahuja, H.L., Business Economics, S. Chand & Co., New Delhi.
- Pindyck, R.S., and D.L. Rubin Feld, Microeconomics, Prentice-Hall of India Pvt. Ltd.
- Varian, H.R., Intermediate Microeconomics: A Modern Approach, Affiliated East West Press, New Delhi.
- http://swayam.gov.in/
- http://edx.org formerly http://mooc.org/

B. Com (OL) (Semester - II)

OLBCM - 214T: English (Compulsory) –II

Time: 03 Hours **Max. Marks: 100 Marks**

Internal Assessment: 30 Marks

End Term: 70 Marks

Instructions for the Paper-Setter/examiner:

1. Question paper shall consist of **Four sections**.
2. Paper setter shall set **Eight questions** in all by selecting **Two questions** of equal marks from each section. However a question may have sub-parts (not exceeding four sub-parts) and appropriate allocation of marks should be done for each sub-part.
3. Candidates shall attempt **Five questions** in all, by at least selecting **One question** from each section and the **5th question** may be attempted from any of the **Four sections**.
4. The question paper should be strictly according to the instructions mentioned above. In no case a question should be asked outside the syllabus.

Section -A

Tales of Life: Stories at Sr. No. 7, 9, 10, 11 and 12

Section -B

Prose for Young Learners: Essays at Sr. No. 7, 8, 9, 10 and 11

Section - C

English Grammar in Use (Fourth Edition) by Raymond Murphy, CUP: Units 49-73

Section - D

English Grammar in Use (Fourth Edition) by Raymond Murphy, CUP: Units 74-97

Texts Prescribed & Suggested Readings:

- Tales of Life (Guru Nanak Dev University, Amritsar)
- Prose for Young Learners (Guru Nanak Dev University, Amritsar)
- English Grammar in Use (Fourth Edition) by Raymond Murphy, CUP
- http://swayam.gov.in/
- http://edx.org formerly http://mooc.org/

B. Com (OL) (Semester - II)

OLBCM - 215T: Punjabi (Compulsory) -II

;wK L 3 xzN/ **e[b nze L 70+30=100**

Section - A

1. **frnkB wkbk** (ftfrnkBe s/ ;wki-ftfrnkBe b/yK dk ;zrqfj)

   (;zgH vkH ;fszdo f;zx, g'qH wfjzdo f;zx pBt?s), r[o{ BkBe d/t :{Bhtof;Nh, nzfwqs;o, 2007

   b/y L ;kfjs s/ b'e ;kfjs, nZyK, nu/sB dk r[D s/ ;[Gkn, ezfgT{No ns/ fJzNoB?`N, wB[`yh nfXeko.

Section - B

2. **nksw nBksw** (;zgH ;[fjzdo pho ns/ tfonkw f;zx ;zX{) (ejkDhnK)

   gmkD dh Xh (;[ikB f;zx), **;KRh ezX** (;zs'y f;zx Xho), **T[ikV** (e[btzs f;zx ftoe), **x'NDk** (w'jB Gzvkoh), **dbdb** (tfonkw f;zx ;zX{) r[o{ BkBe d/t :{Bhtof;Nh, nzfwqs;o.

Section - C

3. **Fpd-pDso ns/ Fpd ouBk** L gfoGkFk, w[`Yb/ ;zebg
4. **Fpd Fq/DhnK**

Section - D

5. **g?oQk ouBk**
6. **g?oQk gVQ e/ gqFBK d/ T[`so**
7. **w[jkto/ ns/ nykD**

Suggested Readings:

- frnkB wkbk
- nksw nBksw
- http://swayam.gov.in/
- http://edx.org formerly http://mooc.org/

B. Com (OL) (Semester - II)

OLSOA 216T: Drug Abuse: Problem, Management and Prevention (Compulsory Paper)

Time: 03 Hours **Max. Marks: 100 Marks**

Internal Assessment: 30 Marks

End Term: 70 Marks

Instructions for the Paper-Setter/examiner:

1. Question paper shall consist of **Four sections**.
2. Paper setter shall set **Eight questions** in all by selecting **Two questions** of equal marks from each section. However a question may have sub-parts (not exceeding four sub-parts) and appropriate allocation of marks should be done for each sub-part.
3. Candidates shall attempt **Five questions** in all, by at least selecting **One question** from each section and the **5th question** may be attempted from any of the **Four sections**.
4. The question paper should be strictly according to the instructions mentioned above. In no case a question should be asked outside the syllabus.

Section – A

Meaning of Drug Abuse:

1) Meaning, Nature and Extent of Drug Abuse in India and Punjab.

2) Consequences of Drug Abuse for: Individual : Education, Employment, Income. Family : Violence. Society : Crime.

Nation : Law and Order problem.

Section – B

Management of Drug Abuse:

(i) Medical Management: Medication for treatment and to reduce withdrawal effects.

(ii) Psychiatric Management: Counselling, Behavioural and Cognitive therapy.

(iii) Social Management: Family, Group therapy and Environmental Intervention

Rehabilitation.

Section – C

Prevention of Drug abuse:

(i) Role of family: Parent child relationship, Family support, Supervision, Shaping values, Active Scrutiny.

(ii) School: Counselling, Teacher as role-model. Parent-teacher-Health Professional Coordination, Random testing on students.

Section – D

Controlling Drug Abuse:

(i) Media: Restraint on advertisements of drugs, advertisements on bad effects of drugs, Publicity and media, Campaigns against drug abuse, Educational and awareness program

(ii) Legislation: NDPs act, Statutory warnings, Policing of Borders, Checking Supply/Smuggling of Drugs, Strict enforcement of laws, Time bound trials.

References:

1. Ahuja, Ram (2003), *Social Problems in India*, Rawat Publication, Jaipur.

2. Extent, Pattern and Trend of Drug Use in India, Ministry of Social Justice and Empowerment, Government of India, 2004.

3. Inciardi, J.A. 1981. *The Drug Crime Connection.* Beverly Hills: Sage Publications.

4. Kapoor. T. (1985) *Drug epidemic among Indian Youth*, New Delhi: Mittal Pub.

5. Kessel, Neil and Henry Walton. 1982, *Alcohalism. Harmond Worth:* Penguin Books.

6. Modi, Ishwar and Modi, Shalini (1997) *Drugs: Addiction and Prevention*, Jaipur: Rawat Publication.

7. National Household Survey of Alcohol and Drug abuse. (2003) New Delhi, Clinical Epidemiological Unit, All India Institute of Medical Sciences, 2004.

8. Ross Coomber and Others. 2013, *Key Concept in Drugs and Society.* New Delhi: Sage Publications.

9. Sain, Bhim 1991, *Drug Addiction Alcoholism,* Smoking obscenity New Delhi: Mittal Publications.

10. Sandhu, Ranvinder Singh, 2009, *Drug Addiction in Punjab*: A Sociological Study. Amritsar: Guru Nanak Dev University.

11. Singh, Chandra Paul 2000. *Alcohol and Dependence among Industrial Workers*: Delhi: Shipra.

12. Sussman, S and Ames, S.L. (2008). *Drug Abuse: Concepts, Prevention and Cessation,* Cambridge University Press.

13. Verma, P.S. 2017, "*Punjab's Drug Problem: Contours and Characterstics",* Economic and Political Weekly, Vol. LII, No. 3, P.P. 40-43.

14. World Drug Report 2016, United Nations office of Drug and Crime.

15. World Drug Report 2017, United Nations office of Drug and Crime.

B. Com (OL) (Semester - II)

OLBCM-217T – Punjab History Culture – II

(Special Paper in Lieu of Punjabi Compulsory)

Time: 03 Hours **Max. Marks: 100 Marks**

Internal Assessment: 30 Marks

End Term: 70 Marks

Instructions for the Paper-Setter/examiner:

1. Question paper shall consist of **Four sections**.
2. Paper setter shall set **Eight questions** in all by selecting **Two questions** of equal marks from each section. However a question may have sub-parts (not exceeding four sub-parts) and appropriate allocation of marks should be done for each sub-part.
3. Candidates shall attempt **Five questions** in all, by at least selecting **One question** from each section and the **5th question** may be attempted from any of the **Four sections**.
4. The question paper should be strictly according to the instructions mentioned above. In no case a question should be asked outside the syllabus.

Section-A

1. Sikh Struggle for Sovereignty.
2. Ranjit Singh : Conquests, Administration and the Anglo-Sikh Relations.

Section-B

1. Anglo-Sikh Wars and the Annexation.
2. The Punjab under the British: New Administration, Education and social Change.

Section-C

1. Economic Changes: Agricultural
2. Socio-Religious Reform Movements.

Section-D

1. Role of Punjab in the Freedom Struggle.
2. Fairs and Festivals.

Suggested Reading

- Kirpal Singh (ed.), *History and Culture of the Punjab,* Part-II, Punjabi University, Patiala, 1990.
- Fauja Singh (ed.), *History of Punjab,* Vol, III, Punjabi University, Patiala, 1987.
  J.S. Grewal, *The Sikhs of the Punjab, Cup, Cambridge, 1991.*
  Khushwant Singh, *A History of the Sikhs,* Vol. I, OUP, New Delhi, 1990
- http://swayam.gov.in/
- http://edx.org formerly http://mooc.org/

B. Com (OL) (Semester - III)

OLBCM – 311T: Corporate Accounting

Time: 03 Hours **Max. Marks: 100 Marks**

Internal Assessment: 30 Marks

End Term: 70 Marks

Instructions for the Paper-Setter/examiner:

1. Question paper shall consist of **Four sections**.
2. Paper setter shall set **Eight questions** in all by selecting **Two questions** of equal marks from each section. However, a question may have sub-parts (not exceeding four sub-parts) and appropriate allocation of marks should be done for each sub-part.
3. Candidates shall attempt **Five questions** in all, by at least selecting **One question** from each section and the **5th question** may be attempted from any of the **Four sections**.
4. The question paper should be strictly according to the instructions mentioned above. In no case a question should be asked outside the syllabus.

Section - A

Accounting for Share Capital – Issue, forfeiture and Reissue of forfeited shares – Redemption of preference shares including buy–back of equity shares – Issue and Redemption of Debentures Final Accounts of Limited Liability Companies: Preparation of Profit and Loss Account, Profit and Loss Appropriation Account and Balance Sheet in accordance with the provisions of the existing Companies Act (Excluding Managerial Remuneration).

Section - B

Accounting for Amalgamation of Companies with reference to Accounting Standards issued by the Institute of Chartered Accountant of India (excluding inter–company transactions and holdings) – Accounting for Internal Reconstruction (excluding preparation of scheme for internal reconstruction).

Section - C

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

Section - D

Insurance Companies– Books maintained by insurance companies, Explanation of special terms peculiar to insurance business, Accounts for life insurance business, types of policies, Annuity business, surrender value, paid up policy, life assurance fund – valuation balance sheet, preparation of final accounts of Life and General insurance business (as per the provisions of IRDA Act)

References:

1. Shukla, M.C., Grewal T.S. and Gupta S.C: "Corporate Accounting",2008, S. Chand and Co., New Delhi.
2. Gupta R.L, and Radhaswamy M, "Corporate Accounting", 1999, Sultan Chand and Sons, New Delhi.
3. Sehgal A. and Sehgal D., "Advanced Accounting", Volume II, 2008, Taxmann Publications Pvt Ltd., New Delhi.
4. Jain S.P and Narang K.L., "Financial Accounting", 2011, Kalyani Publilshers, New Delhi.
5. Maheshwari S.N., and Maheshwari S.K., "Corporate Accounting", 2009, Vikas Publication, New Delhi.
6. Goyal V.K., "Corporate Accounting", 2009, Excel Books, New Delhi.
7. Gupta N.and Sharma C., "Corporate Accounting", 2nd Edition, 2009, Ane Books Pvt Ltd, New Delhi
8. http://swayam.gov.in
9. http://edx.org (formerly http://mooc.org)

B. Com (OL) (Semester - III)

OLBCM – 312T: Company Laws

Time: 03 Hours **Max. Marks: 100 Marks**

Internal Assessment: 30 Marks

End Term: 70 Marks

Instructions for the Paper-Setter/examiner:

1. Question paper shall consist of **Four sections**.
2. Paper setter shall set **Eight questions** in all by selecting **Two questions** of equal marks from each section. However, a question may have sub-parts (not exceeding four sub-parts) and appropriate allocation of marks should be done for each sub-part.
3. Candidates shall attempt **Five questions** in all, by at least selecting **One question** from each section and the **5th question** may be attempted from any of the **Four sections**.
4. The question paper should be strictly according to the instructions mentioned above. In no case a question should be asked outside the syllabus.

Section - A

Introduction: Characteristics of a company, concept of lifting of corporate veil. Types of companies, association not for profit, illegal association.
Formation of company – Promoters, their legal position, pre–incorporation contract and provisional contracts.

Section - B

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

Section - C

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

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

Section - D

Winding up – concept and modes of winding up Emerging Issues in Company Law: One Person Company (OPC), Small Company, Postal Ballot, Small Shareholders on Board, Director Identity Number (DIN), Corporate Identity Number (CIN), MCA–21, Online Filing of Documents, Online Registration of Company, National Company Law Tribunal (NCLT), Limited Liability Partnership (LLP), Insider Trading, Rating Agencies, Producer Company – concept and formation

References:

1. Sharma J. P, "An Easy Approach to Corporate Laws", 2010, Ane Books Pvt Ltd, New Delhi.
2. Puliani R. and Puliani, M., "Bharat'sManual of Companies Act and Corporate Laws", 2011, Bharat Law House, New Delhi.
3. Ramaiya, A., "A Ramaiya's Guide to Companies Act", 17th Edition, 2011, Lexis Nexis Butterworths Wadhwa, Nagpur.
4. Kannal, S., & V.S. Sowrirajan, "Company Law Procedure", Taxman's Allied Services (P) Ltd., New Delhi (Latest Edn)
5. Singh, Harpal, "Indian Company Law", Galgotia Publishing, Delhi.
6. http://swayam.gov.in
7. http://edx.org (formerly http://mooc.org)

B. Com (OL) (Semester - III)

OLBCM – 313T: Financial Management

Time: 03 Hours **Max. Marks: 100 Marks**

Internal Assessment: 30 Marks

End Term: 70 Marks

Instructions for the Paper-Setter/examiner:

1. Question paper shall consist of **Four sections**.
2. Paper setter shall set **Eight questions** in all by selecting **Two questions** of equal marks from each section. However, a question may have sub-parts (not exceeding four sub-parts) and appropriate allocation of marks should be done for each sub-part.
3. Candidates shall attempt **Five questions** in all, by at least selecting **One question** from each section and the **5th question** may be attempted from any of the **Four sections**.
4. The question paper should be strictly according to the instructions mentioned above. In no case a question should be asked outside the syllabus.

Section - A

Time Value of Money: Compounding and Discounting techniques–Concepts of Annuity and Perpetuity. Risk–return relationship

Sources of Finance and Cost of Capital–Different sources of finance; long term and Short term sources.

Section - B

Cost of capital: concept, relevance of cost of capital, specific costs and weighted average cost, rationale of after tax weighted average cost of capital, marginal cost of capital.

Section - C

Leverage and Capital Structure Theories– Leverage–Business Risk and Financial Risk– Operating and financial leverage, Trading on Equity

Capital Structure Decisions– Capital structure patterns, Designing optimum capital structure, Constraints, Various capital structure theories.

Section - D

Working Capital Management –Introduction; Meaning and Concept of Working Capital; Management of Working Capital and Issues in Working Capital; Estimating Working Capital Needs; Operating or Working Capital Cycle.

Bank financing: recommendations of Tandon committee and Chore committee Management of components of working capital (an introduction only)

Capital Expenditure Decisions: Purpose, Objectives & Process, Understanding different types of projects, Techniques of Decision making. Methods of Capital Budgeting – Traditional and Modern (Elementary Level).

Dividend Decisions– Meaning, Nature and Types of Dividend Some dividend policies and formulating a dividend policy. Dividend Theories: Walter's Model, Gordon's Model, Modigliani and Miller: Irrelevancy Theory (Introductory Level)

References:

1. Khan and Jain, "Financial Management",2007, MH
2. Horne, Van, "Financial Management & Policy", 2002, Pearson
3. Sharan, "Fundamentals of Financial Management",2008,Pearson
4. Banerjee, B, "Financial Policy & Management Accounting", 2005, PHI
5. Chandra, P., "Financial Management",2010, TMH
6. http://swayam.gov.in
7. http://edx.org (formerly http://mooc.org)

B. Com (OL) (Semester - III)

OLBCM – 314T: International Business

Time: 03 Hours **Max. Marks: 100 Marks**

Internal Assessment: 30 Marks

End Term: 70 Marks

Instructions for the Paper-Setter/examiner:

1. Question paper shall consist of **Four sections**.
2. Paper setter shall set **Eight questions** in all by selecting **Two questions** of equal marks from each section. However, a question may have sub-parts (not exceeding four sub-parts) and appropriate allocation of marks should be done for each sub-part.
3. Candidates shall attempt **Five questions** in all, by at least selecting **One question** from each section and the **5th question** may be attempted from any of the **Four sections**.
4. The question paper should be strictly according to the instructions mentioned above. In no case a question should be asked outside the syllabus.

Section - A

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

Section - B

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

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

Section - C

International Organizations and Arrangements: WTO – Its objectives, principles, organizational

structure and functioning; An overview of other organizations – UNCTAD, World Bank and IMF.

Section - D

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

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

References:

1. Charles, W.L. Hill and Jain, Kumar, Arun, "International Business", 6/e, 2008, Tata McGraw–Hill, New Delhi.

2. Cherunilam, Francis, "International Business: Text and Cases", 5/e, 2010, Prentice Hall of India Ltd, New Delhi.
3. Paul, J., "International Business", 5/e, 2011, Prentice Hall of India Ltd, New Delhi.
4. RBI. Report on Currency & Finance, Various issues.
5. Bennett, R., "International Business", 2/e, 2008, Pearson Education.
6. Griffin, R. W. and Pustay, M.W., "International Business", 2009, Prentice Hall.
7. Michael R. Czinkota. et al., "International Business", 2002, Fortforth: The Dryden Press.
8. UNCTAD Reports.
9. WTO, Annual Report, various issues
10. http://swayam.gov.in
11. http://edx.org (formerly http://mooc.org)

B. Com (OL) (Semester - III)

OLBCM – 315T: Business Communication

Time: 03 Hours **Max. Marks: 100 Marks**

Internal Assessment: 30 Marks

End Term: 70 Marks

Instructions for the Paper-Setter/examiner:

1. Question paper shall consist of **Four sections**.
2. Paper setter shall set **Eight questions** in all by selecting **Two questions** of equal marks from each section. However, a question may have sub-parts (not exceeding four sub-parts) and appropriate allocation of marks should be done for each sub-part.
3. Candidates shall attempt **Five questions** in all, by at least selecting **One question** from each section and the **5th question** may be attempted from any of the **Four sections**.
4. The question paper should be strictly according to the instructions mentioned above. In no case a question should be asked outside the syllabus.

SECTION-A

Business Communication – Meaning & Importance, Communication Purpose, Process, Elements, Barriers to Communication and Conditions for Successful Communication. Forms of Communication, Basic Models of Communication, 7C's of Effective Business Communication. Organizational Communication: Importance of Communication in Management, Formal and Informal Communication, Internal and external communication

SECTION-B

Presentation Skills: Presentation on any Chosen Topic, Oral Presentations, Principles of Oral Presentations, Factors affecting presentations. Business Etiquette: Understanding Etiquette, Cross–Cultural Etiquette, Business manners. Business to Business Etiquette.

SECTION-C

Internal Correspondence: Memos, Circulars, Notices, Office Orders Correspondence with banks– Regarding overdrafts, Cash credits, Loans; Drafting of sales letters, Circulars, Preparation of sales reports, Customers' Correspondence– Complaints, Regarding dues, follow up letters

SECTION-D

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

Suggested Readings:

1. Taylor, S. and Chandra, V., "*Communication for Business: A Practical Approach*", Fourth Edition, 2011, Pearson Education.

2. Bovee, C. and Thill, J., "*Business Communication Today*", 2011, Prentice Hall.

3. Sethi, A and Adhikari, B. "*Business Communication*", 2009, McGraw Hill Education.

4. Kaul, A., "*Business Communication*", 2004, Prentice Hall of India, New Delhi.

5. Dulek, R. and Fielden, J., "*Principles of Business Communication*", 1990, Macmillan Publishing Co., New York.

6. Sharma, R.C. & Mohan, K: "*Business Communication & Report Writing*", 4/e, 2010, Tata McGraw Hill Pvt Ltd, New Delhi.

7. Ramesh, M.S. & C. Pattanashetti, "*Effective Business English and Communication*", New Delhi, Published by G.S. Sharma, Prop. R. Chand & Co.

8. Majumdar, M., "*Commercial Correspondence*", 11th Edition, Bookland, Calcutta.

9. Rai, U. & Rai, S.M., "*Commercial Correspondence and Report Writing*", 2009, Himalaya Publishing House, New Delhi

10. Pal, R. & Korlahalli, J.S., "*Essentails of Business Communication*", 2008, Sultan Chand & Sons, New Delhi.

Note: Latest edition of text book may be used.

B. Com (OL) (Semester - IV)

OLBCM – 411T: Goods & Service Tax (GST)

Time: 03 Hours **Max. Marks: 100 Marks**

Internal Assessment: 30 Marks

End Term: 70 Marks

Instructions for the Paper-Setter/examiner:

1. Question paper shall consist of **Four sections**.
2. Paper setter shall set **Eight questions** in all by selecting **Two questions** of equal marks from each section. However, a question may have sub-parts (not exceeding four sub-parts) and appropriate allocation of marks should be done for each sub-part.
3. Candidates shall attempt **Five questions** in all, by at least selecting **One question** from each section and the **5th question** may be attempted from any of the **Four sections**.
4. The question paper should be strictly according to the instructions mentioned above. In no case a question should be asked outside the syllabus.

Section - A

GST Act 2017: Overview, Constitutional aspects, Implementation, Liability of Tax Payer, GST Council, Brief Introduction to IGST, CGST, SGST and UGST. Levy and collection. Exemption from GST: Introduction, Composition Scheme and remission of Tax.

Section - B

Registration: Introduction, Registration Procedure, Special Persons, Amendments / Cancellation.

Supply: Concept, including composite supply, mixed supply, interstate supply, intra-state supply, supply in territorial waters, place and time of supply

Section - C

Input Tax Credit: Introduction, Tax Invoice Credit & Debit notes, e-way bill.

Computation of GST Liability and Payment including time, method of making payment, challan generation, CPIN, TDS &TCS. Reverse charge

Section - D

Returns: various returns to be filed by the assesses. **GST Portal**: Introduction, GST Eco-system, GST Suvidha Provider (GSP), Uploading Invoices

References:

1. Taxmann: Taxmann's GST Manual 2017. Taxman, Publications (P) Ltd.
2. Datey V.S., Taxmann's GST Ready Reckoner Taxman, Publications (P) Ltd.
3. Gupta S.S., GST-How to meet your obligations 2017. Taxman, Publications (P) Ltd.
4. www.cbec.gov.in
5. http://swayam.gov.in
6. http://edx.org (formerly http://mooc.org)

B. Com (OL) (Semester - IV)

OLBCM – 412T: Industrial Laws

Time: 03 Hours **Max. Marks: 100 Marks**

Internal Assessment: 30 Marks

End Term: 70 Marks

Instructions for the Paper-Setter/examiner:

1. Question paper shall consist of **Four sections**.
2. Paper setter shall set **Eight questions** in all by selecting **Two questions** of equal marks from each section. However, a question may have sub-parts (not exceeding four sub-parts) and appropriate allocation of marks should be done for each sub-part.
3. Candidates shall attempt **Five questions** in all, by at least selecting **One question** from each section and the **5th question** may be attempted from any of the **Four sections**.
4. The question paper should be strictly according to the instructions mentioned above. In no case a question should be asked outside the syllabus.

Section - A

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

Section - B

INDUSTRIAL DISPUTES ACT, 1947: Meaning of Industrial Disputers, Authorities under the Industrial Disputes Act, their duties and right, Strikes and lockouts, Lay off and retrenchment.
TRADE UNIONS ACT, 1926: Definition and Registration of trade unions Rights and liabilities of Registered Trade Unions.

Section - C

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

Section - D

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

References:

1. Padhi, P.K., "Labour and Industrial Laws", 2008, Prentice Hall of India Pvt Ltd, New Delhi.
2. Srivastava, S.C., "Industrial Relations and Labour Laws", 2009, Vikas Publications.
3. Shukla, R.K., "Industrial Relations and Labour Laws", 2006, New Royal Book Company
4. http://swayam.gov.in
5. http://edx.org (formerly http://mooc.org)

B. Com (OL) (Semester - IV)

OLBCM – 413T: Principles and Practices of Banking and Insurance

Time: 03 Hours **Max. Marks: 100 Marks**

Internal Assessment: 30 Marks

End Term: 70 Marks

Instructions for the Paper-Setter/examiner:

1. Question paper shall consist of **Four sections**.
2. Paper setter shall set **Eight questions** in all by selecting **Two questions** of equal marks from each section. However, a question may have sub-parts (not exceeding four sub-parts) and appropriate allocation of marks should be done for each sub-part.
3. Candidates shall attempt **Five questions** in all, by at least selecting **One question** from each section and the **5th question** may be attempted from any of the **Four sections**.
4. The question paper should be strictly according to the instructions mentioned above. In no case a question should be asked outside the syllabus.

Section - A

Their types and functions, Management and organizational set up of commercial banks, Impact of Banking reforms on organizational structure of banks (with SBI as model), Management of deposits, Advances and loans in commercial banks. Central Bank-their role, objectives and functions Reserve Bank of India and its monetary policy since 1951.

Section - B

Present structure of commercial banking in India. State Bank of India. Reforms and Indian Banking. Structure, Organisation and regulation of Indian Money Market and Capital Market.
Introduction to mutual Funds. Introduction to merchant banking. Introduction to Asset Liability Management.

Section - C

E-Banking. Electronic Transfer of Funds, Internet Banking

Financial Inclusion-Concept & Importance.

Insurance: Concept, Principles and Its relevance in developing country like India. Attitude towards the insurance cover.

Section - D

Life Insurance: Nature & use of Life Insurance – distinguishing characteristics of life insurance Contracts Origin and growth of non-life insurance: Salient features of insurance Act & IRDA Act. Features of some policies of life insurance & general insurance. Progress in privatization of insurance sector.

References:

1. Neelam C Gulati, 'Banking and Insurance: Principles & Practices', Excel Books
2. Indian Institute of Banking and Finance, 'Principles and Practices of Banking, McMillan Education.
3. Jyotsna Bhatia and Nishwan Sethi, 'Elements of Banking and Insurance', PHI
4. S.S. Kundu, Principles of Insurance and Banking',
5. http://swayam.gov.in
6. http://edx.org (formerly http://mooc.org)

B. Com (OL) (Semester - IV)

OLBCM – 414T: Business Environment

Time: 03 Hours **Max. Marks: 100 Marks**

Internal Assessment: 30 Marks

End Term: 70 Marks

Instructions for the Paper-Setter/examiner:

1. Question paper shall consist of **Four sections**.
2. Paper setter shall set **Eight questions** in all by selecting **Two questions** of equal marks from each section. However, a question may have sub-parts (not exceeding four sub-parts) and appropriate allocation of marks should be done for each sub-part.
3. Candidates shall attempt **Five questions** in all, by at least selecting **One question** from each section and the **5th question** may be attempted from any of the **Four sections**.
4. The question paper should be strictly according to the instructions mentioned above. In no case a question should be asked outside the syllabus.

Section - A

Indian Business Environment: Concept, components, and importance Economic Trends (overview): Income; Savings and investment; Industry; Trade and balance of payments, Money; Finance; Prices. Problems of Growth: Unemployment; Poverty; Regional imbalances; Social injustice; Inflation; Parallel economy; Industrial sickness.

Section - B

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

Deficit Financing and its implications for the Indian Economy; Analysis of current year Annual Budget. **Economic Planning in India**: Objectives, Strategies and Priorities of Current Five Year Plan: Major policies; Resource allocation.

Section - C

Consumer Rights and Consumerism: Role of Consumer Groups with special reference to India; Consumer Protection Act, 1986 with latest amendments.

Section - D

Salient Features of FEMA, Competition Act. Strategies & Priorities of current Foreign Trade Policy, Exim Policy during the post reforms in India.

References:

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

B. Com (OL) (Semester - IV)

OLESL 415T: Environmental Studies (Compulsory)

Time: 03 Hours **Max. Marks: 100 Marks**

Internal Assessment: 30 Marks

End Term: 70 Marks

Instructions for the Paper-Setter/examiner:

1. Question paper shall consist of **Four sections**.
2. Paper setter shall set **Eight questions** in all by selecting **Two questions** of equal marks from each section. However, a question may have sub-parts (not exceeding four sub-parts) and appropriate allocation of marks should be done for each sub-part.
3. Candidates shall attempt **Five questions** in all, by at least selecting **One question** from each section and the **5th question** may be attempted from any of the **Four sections**.
4. The question paper should be strictly according to the instructions mentioned above. In no case a question should be asked outside the syllabus.

Section-A

The multidisciplinary nature of environmental studies

Definition, scope and importance, Need for public awareness

Natural Resources: Renewable and non-renewable resources:

Natural resources and associated problems.

(a) Forest resources: Use and over-exploitation, deforestation, case studies. Timber extraction, mining, dams and their effects on forests and tribal people.

(b) Water resources: Use and over-utilization of surface and ground water, floods, drought, conflicts over water, dams-benefits and problems.

(c) Mineral resources: Use and exploitation, environmental effects of extracting and using mineral resources, case studies.

(d) Food resources: World food problems, changes caused by agriculture and overgrazing, effects of modern agriculture, fertilizer-pesticide problems, water logging, salinity, case studies.

(e) Energy resources: Growing energy needs, renewable and non-renewable energy sources, use of alternate energy sources, case studies.

(f) Land resources: Land as a resource, land degradation, man induced landslides, soil erosion and desertification.

- Role of an individual in conservation of natural resources.
- Equitable use of resources for sustainable lifestyles.

Section – B

Ecosystems

- Concept of an ecosystem
- Structure and function of an ecosystem

- Producers, consumers and decomposers
- Energy flow in the ecosystem
- Ecological succession
- Food chains, food webs and ecological pyramids
- Introduction, types, characteristic features, structure and function of the following ecosystem: Forest ecosystem, Grassland ecosystem, Desert ecosystem, Aquatic ecosystems (ponds, streams, lakes, rivers, ocean estuaries)

Biodiversity and its conservation

- Introduction – Definition: genetic, species and ecosystem diversity
- Biogeographical classification of India
- Value of biodiversity: consumptive use, productive use, social, ethical aesthetic and option values
- Biodiversity at global, national and local levels
- India as a mega-diversity nation
- Hot-spots of biodiversity
- Threats to biodiversity: habitat loss, poaching of wildlife, man wildlife conflicts
- Endangered and endemic species of India
- Conservation of biodiversity: In-situ and Ex-situ conservation of biodiversity

Section – C

Environmental Pollution:

Definition:

- Causes, effects and control measures of Air pollution, Water pollution, Soil pollution, Marine pollution, Noise pollution, Thermal pollution, Nuclear pollution.
- Solid waste management: Causes, effects and control measures of urban and industrial wastes.
- Role of an individual in prevention of pollution
- Pollution case studies
- Disaster management: floods, earthquake, cyclone and landslides

Social Issues and the Environment

- From unsustainable to sustainable development
- Urban problems and related to energy
- Water conservation, rain water harvesting, watershed management
- Resettlement and rehabilitation of people; its problems and concerns. Case studies.
- Environmental ethics: Issues and possible solutions
- Climate change, global warming, acid rain, ozone layer depletion, nuclear accidents and holocaust. Case studies.
- Wasteland reclamation
- Consumerism and waste products
- Environmental Protection Act, 1986
- Air (Prevention and Control of Pollution) Act, 1981
- Water (Prevention and control of Pollution) Act, 1974
- Wildlife Protection Act
- Forest Conservation Act

- Issues involved in enforcement of environmental legislation
- Public awareness

Section – D

Human Population and the Environment

- Population growth, variation among nations
- Population explosion – Family Welfare Programmes
- Environment and human health
- Human Rights
- Value Education
- HIV / AIDS
- Women and Child Welfare
- Role of Information Technology in Environment and Human Health
- Case Studies

References:

1. Bharucha, E. 2005. Textbook of Environmental Studies, Universities Press, Hyderabad.
2. Down to Earth, Centre for Science and Environment, New Delhi.
3. Heywood, V.H. & Waston, R.T. 1995. Global Biodiversity Assessment, Cambridge House, Delhi.
4. Joseph, K. & Nagendran, R. 2004. Essentials of Environmental Studies, Pearson Education (Singapore) Pte. Ltd., Delhi.
5. Kaushik, A. & Kaushik, C.P. 2004. Perspective in Environmental Studies, New Age International (P) Ltd, New Delhi.
6. Rajagopalan, R. 2011. Environmental Studies from Crisis to Cure. Oxford University Press, New Delhi.
7. Sharma, J. P., Sharma. N.K. & Yadav, N.S. 2005. Comprehensive Environmental Studies, Laxmi Publications, New Delhi.
8. Sharma, P. D. 2009. Ecology and Environment, Rastogi Publications, Meerut.
9. State of India's Environment 2018 by Centre for Sciences and Environment, New Delhi
10. Subramanian, V. 2002. A Text Book in Environmental Sciences, Narosa Publishing House, New Delhi.
11. http://swayam.gov.in
12. http://edx.org formerly http://mooc.org
13. http://epgp.inflibnet.ac.in/

B. Com (OL) (Semester - IV)

OLBCM 416T: Commercial Laws

Time: 03 Hours **Max. Marks: 100 Marks**

Internal Assessment: 30 Marks

End Term: 70 Marks

Instructions for the Paper-Setter/examiner:

1. Question paper shall consist of **Four sections**.
2. Paper setter shall set **Eight questions** in all by selecting **Two questions** of equal marks from each section. However, a question may have sub-parts (not exceeding four sub-parts) and appropriate allocation of marks should be done for each sub-part.
3. Candidates shall attempt **Five questions** in all, by at least selecting **One question** from each section and the **5th question** may be attempted from any of the **Four sections**.
4. The question paper should be strictly according to the instructions mentioned above. In no case a question should be asked outside the syllabus.

SECTION-A

The Indian Contract Act, 1872

Contract – Meaning, Characteristics and kinds, Essentials of valid contract –Offer and acceptance, consideration, contractual capacity, free consent. Discharge of contract – Modes of discharge, Breach of Contracts and its remedies.

SECTION-B

Contract of Indemnity and Guarantee

Contract of Bailment & Pledge, Contract of Agency

SECTION-C

The Sale of Goods Act, 1930

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

SECTION-D

Consumer Protection Act: Definitions, objectives, redressal machineries.

The Limited Liability Partnership Act, 2008

Salient Features of LLP, Difference between LLP and Partnership, LLP and Company , LLP Agreement, Nature of LLP, Partners and Designated Partners ,Incorporation Document, Incorporation by Registration, Registered Office of LLP and Change Therein, Change of Name, Partners and their Relations, Extent and Limitation of Liability of LLP and Partners ,Whistle Blowing, Contributions ,Financial Disclosures, Annual Return, Taxation of LLP, Conversion to LLP, Winding Up and Dissolution.

Suggested Readings:

1. Singh, A., "*Principles of Mercantile Law*", (2011), Eastern Book Co.

2. Tulsian, P. C., "*Business Laws*", 2nd

Edition (2000), Tata McGraw Hill, New Delhi.

3. Kucchal, M.C., "*Business Law*", 5

th Edition (2009), Vikas Pu

blishing, House (P) Ltd.

4. Maheshwari & Maheshwari, "*Business Law*", National Publishing House, New Delhi.

5. Chadha, P. R., "*Business Law*" Galgotia Publishing Company, New Delhi.

B. Com (OL) (Semester - V)

OLBCM 511T: Management Accounting

Time: 03 Hours **Max. Marks: 100 Marks**

Internal Assessment: 30 Marks

End Term: 70 Marks

Instructions for the Paper-Setter/examiner:

1. Question paper shall consist of **Four sections**.
2. Paper setter shall set **Eight questions** in all by selecting **Two questions** of equal marks from each section. However, a question may have sub-parts (not exceeding four sub-parts) and appropriate allocation of marks should be done for each sub-part.
3. Candidates shall attempt **Five questions** in all, by at least selecting **One question** from each section and the **5th question** may be attempted from any of the **Four sections**.
4. The question paper should be strictly according to the instructions mentioned above. In no case a question should be asked outside the syllabus.

Section - A

Management Accounting –Nature and Scope – Difference between Cost Accounting, Financial Accounting and Management accounting – Recent Trends in Management Reporting.

Analysis and Interpretation of financial Statement: – Meaning– Types and Methods of Financial Analysis – **Comparative statements** – Trend Analysis – Common size statements (a general discussion only).

Ratio Analysis: – Meaning –Nature – uses and limitations of Ratios Fund Flow Statements : Meaning and concept of fund–Flow of Fund –Preparation of Fund flow statements – uses and significance

Section - B

Cash Flow Statement : Difference between fund flow statement and cash flow statements – Preparation of cash flow statements as per AS–3 Norms

Section - C

Managerial decision making with the help of C.V.P. Analysis : Fixation of Selling Price – Exploring new markets – make or buy–key factor – Product Mix – Operate or Shutdown

Section - D

Responsibility Accounting –Concept – Significance – Responsibility centers–Activity Based Costing – (General outline only)

Transfer Pricing – Meaning & Methods.

Suggested Readings:

- Maheswari, S.N., "Principles of Management Accounting", 2007, Sultan Chand & Sons, New Delhi
- Vashisht, C.D. and Sexana, V.K., "Advanced Management Accounting", 2012, Sultan Chand & Sons, New Delhi
- Gowda, J.M., "Management Accounting", 2010, Himalaya Publishing House, New Delhi.
- Manmohan and Goyal, S.N., "Principles of Management Accounting", Shakithabhavan Publication, Agra
- Pillai, R.S.N. and Bagavathi, V., "Management Accounting", 2013, S. Chand & Co. Pvt. Ltd., New Delhi
- Sharma, R.K. and Gupta, S.K., "Management Accounting: Principles and Practices", 1996, 7th Edition, Kalyani Publishers Ltd., New Delhi
- http://swayam.gov.in
- http://edx.org formerly http://mooc.org
- http://epgp.inflibnet.ac.in/

B. Com (OL) (Semester - V)

OLBCM 512T: Direct Tax Law

Time: 03 Hours **Max. Marks: 100 Marks**

Internal Assessment: 30 Marks

End Term: 70 Marks

Instructions for the Paper-Setter/examiner:

1. Question paper shall consist of **Four sections**.
2. Paper setter shall set **Eight questions** in all by selecting **Two questions** of equal marks from each section. However, a question may have sub-parts (not exceeding four sub-parts) and appropriate allocation of marks should be done for each sub-part.
3. Candidates shall attempt **Five questions** in all, by at least selecting **One question** from each section and the **5th question** may be attempted from any of the **Four sections**.
4. The question paper should be strictly according to the instructions mentioned above. In no case a question should be asked outside the syllabus.

Section-A

Income Tax Act 1961: Basic Introduction, Brief history of Income Tax in India, Scope of the Act, Meaning of Income Tax; Concept of Income Tax; Assessment year, Previous year; Assessee; Person; Agricultural Income with examples; Residential status and Tax Liability.

Section-B

Heads of Income Computation of Income from Salary inclusive of salary components Allowances; perquisites; profit in lieu of salary and deductions, Income from House Property or allowable deductions, profits and gains from Business and Profession

Section-C

Income from Short term and long term capital gains; income from other sources; computation of

Section-D

Gross Total Income and Total Income and the tax liability of a salaried individual;

Deductions from the Gross Total Income of individuals. Tax Deduction at Source

Suggested Readings:

- Singhania, V.K., "Direct Taxes", 2013, Taxmann Publications, New Delhi.
- Lal, B.B. and Vashisht, N., "Direct Taxes", 2012, Pearson Education, New Delhi.
- Gaur, V.P. and Narang, D.B., "Income Tax Law and Practice", 2013, Kalyani Publications, New Delhi.
- Chandra, M., Goyal, S.P. and Shukla, D.C., "Income Tax Law and Practice", Pragati Prakashan, New Delhi.

- http://swayam.gov.in
- http://edx.org formerly http://mooc.org
- http://epgp.inflibnet.ac.in/

B. Com (OL) (Semester - V)

OLBCM 513T: Auditing

Time: 03 Hours **Max. Marks: 100 Marks**

Internal Assessment: 30 Marks

End Term: 70 Marks

Instructions for the Paper-Setter/examiner:

1. Question paper shall consist of **Four sections**.
2. Paper setter shall set **Eight questions** in all by selecting **Two questions** of equal marks from each section. However, a question may have sub-parts (not exceeding four sub-parts) and appropriate allocation of marks should be done for each sub-part.
3. Candidates shall attempt **Five questions** in all, by at least selecting **One question** from each section and the **5th question** may be attempted from any of the **Four sections**.
4. The question paper should be strictly according to the instructions mentioned above. In no case a question should be asked outside the syllabus.

Section-A

Introduction: Meaning, Objects, Basic Principles, Auditing and Assurance Standards and Techniques. Classification of Audit – Audit planning – qualities of auditor – advantages and limitations of audit.

Section-B

Internal Control, Internal Check and Internal Audit: – Introduction, Necessity, Definitions – Internal Check: Definitions, Difference between Internal Check and Internal Control, Fundamental Principles of Internal Check – Difference between Internal check and Internal audit.

Section-C

Audit Procedure: Vouching – definition – features – examining vouchers – Vouching of Cash book – Vouching of trading transactions – Verification and Valuation of Assets & Liabilities: Meaning, definition and objects – Vouching vs. Verification – Verification – Valuation of different asset and liabilities.

Section-D

Audit of Limited Companies: Company Auditor – Qualifications and disqualifications – Appointment – Removal, Remuneration, Rights, Duties and Liabilities – Audit Committee – Auditor's Report – Contents and Types – Auditor's certificates

Special Areas of Audit: Tax audit and Management audit – Recent Trends in Auditing

Suggested Readings:

- Jha, A., "A Student's Guide to Auditing", 2012, Taxmann Publications Pvt Ltd., New Delhi.
- Tandon, B. N., Sudharsanam, S. and Sundharabahu, S., "A Handbook of Practical Auditing", 2010, S. Chand and Co. Ltd., New Delhi.

- Dinkar, P., "Principles and Practice of Auditing", 2004, Sultan Chand and Sons, New Delhi.
- Institute of Chartered Accountants of India: ''Auditing and Assurance Standards'', ICAI, New Delhi.
- Gupta, K., and Arora, A., "Fundamentals of Auditing," 2008, Tata Mc–Graw Hill Publishing Co. Ltd., New Delhi.
- Ghatalia, S.V.: "Practical Auditing," 2005, Allied Publishers Private Ltd., New Delhi.
- http://swayam.gov.in
- http://edx.org formerly http://mooc.org
- http://epgp.inflibnet.ac.in/

Note: Latest edition of text books be used.

B. Com (OL) (Semester - V)

OLBCM 514T: Cost Accounting

Time: 03 Hours **Max. Marks: 100 Marks**

Internal Assessment: 30 Marks

End Term: 70 Marks

Instructions for the Paper-Setter/examiner:

1. Question paper shall consist of **Four sections**.
2. Paper setter shall set **Eight questions** in all by selecting **Two questions** of equal marks from each section. However, a question may have sub-parts (not exceeding four sub-parts) and appropriate allocation of marks should be done for each sub-part.
3. Candidates shall attempt **Five questions** in all, by at least selecting **One question** from each section and the **5th question** may be attempted from any of the **Four sections**.
4. The question paper should be strictly according to the instructions mentioned above. In no case a question should be asked outside the syllabus.

Section-A

Meaning, nature, scope & advantages of Cost Accounting. Distinction between Cost & Financial Accounting, Elements of Cost – materials. Purchase & Storage, Control & Pricing, Issue & Evaluation. Labour – Meaning Components of Labour Cost, Accounting and Control of idle time and Overtime Costs.

SECTION-B

Overheads – Classifications Allocations, Absorption and Accounting. Introduction to Activity Based Costing. Reconciliation of Cost and Financial Accounts.

SECTION-C

Costing Methods – Unit Costing, Job, Batch, Contract, Process,

SECTION-D

Cost Control - Marginal Costing, Break Even Analysis, Budgetary Control, Standard Costing.

Suggested Readings:

- H.J. Wheldon : Cost Accounting & Costing Method
- N.K. Prasad : Cost Accounting
- Lall. B.M., and I,C Jain, "Cost Accounting: Principles and Practice", 1st edition (2010), Prentice Hall, Delhi

- Khan, M .Y. and Jain P.K., "Cost accounting", 1st edition (2003), Tata McGraw Hill Jawahar Lal and Srivastatva "Cost Accounting", 4th edition (2008), Tata McGraw Hill Publishing Co., New Delhi
- Horngren, C. T.; Datar, S.M.; Foster, G.M.; Rajan, M.V. and Ittner, C.D. "Cost Accounting", 13th edition (2009), Pearson , Delhi
- Drury, Colin, "Management and cost accounting," 6th edition (2004), Thomson Learning
- Saxena and Vashist, " Cost Accounting", Sultan Chand and Sons.
- http://swayam.gov.in
- http://edx.org formerly http://mooc.org
- http://epgp.inflibnet.ac.in/

Note: Latest edition of text books be used.

B. Com (OL) (Semester - V)

OLBCM 515T: Contemporary Accounting

Time: 03 Hours **Max. Marks: 100 Marks**

Internal Assessment: 30 Marks

End Term: 70 Marks

Instructions for the Paper-Setter/examiner:

1. Question paper shall consist of **Four sections**.
2. Paper setter shall set **Eight questions** in all by selecting **Two questions** of equal marks from each section. However, a question may have sub-parts (not exceeding four sub-parts) and appropriate allocation of marks should be done for each sub-part.
3. Candidates shall attempt **Five questions** in all, by at least selecting **One question** from each section and the **5th question** may be attempted from any of the **Four sections**.
4. The question paper should be strictly according to the instructions mentioned above. In no case a question should be asked outside the syllabus.

SECTION-A

Emergence of contemporary issues in accounting – influence of other disciplines on accounting and

changing environment.

Human Resource Accounting: Meaning and Scope, Human Resource Cost Accounting – Capitalization, Write off and Amortization Procedure. Human Resource Valuation Accounting – Appraisal of Various Human Resource Valuation Models. Use of Human Resource Accounting in Managerial Decisions. Human Resource Accounting in India.

SECTION-B

Price Level Accounting – Methods, Utility and Corporate Practices

Corporate Social Reporting: Areas of Corporate Social Performance, Approaches to Corporate Social

Accounting and Reporting. Corporate Social Reporting in India. **Corporate Reporting:** Concept of Disclosure in relation to Published Accounts, Issues in Corporate Disclosure, Corporate Disclosure Environment, Conceptual framework of corporate reporting.

SECTION-C

Recent Trends in the Presentation of Published Accounts. Reporting by Diversified Companies.

Value Added Reporting: Preparation and Disclosure of Value Added Statements, Economic Value Added, EVA Disclosure in India

Basel II and III Norms

SECTION-D

Accounting Standards in India. Significance and formulation of Accounting Standards. Accounting

Standards relating to Interim Reporting. Accounting for Leases, Earning Per Share. and Accounting for Intangibles.

Contemporary Issues In Management Accounting: Target Costing.

Suggested Readings:

1. Lal, Jawahar and Lele, R.K., "Contemporary Accounting Issues", 1988, Himalaya Publishers.

2. Porwal, L.S., "Accounting Theory", 2001, Tata McGraw Hill.

3. Lal, Jawahar, "Corporate Financial Reporting",2009, Taxman.

4. Arora, J.S., "Price Level Accounting", 1999, Deep and Deep Publishers.

5. Chander, Subhash, "Corporate Reporting Practices",1992, Deep and Deep Publishers.

B. Com (OL) (Semester - VI)

OLBCM 611T: Operations Research

Time: 03 Hours **Max. Marks: 100 Marks**

Internal Assessment: 30 Marks

End Term: 70 Marks

Instructions for the Paper-Setter/examiner:

1. Question paper shall consist of **Four sections**.
2. Paper setter shall set **Eight questions** in all by selecting **Two questions** of equal marks from each section. However, a question may have sub-parts (not exceeding four sub-parts) and appropriate allocation of marks should be done for each sub-part.
3. Candidates shall attempt **Five questions** in all, by at least selecting **One question** from each section and the **5th question** may be attempted from any of the **Four sections**.
4. The question paper should be strictly according to the instructions mentioned above. In no case a question should be asked outside the syllabus.

Section-A

Basics of Operational Research – Development, Definition Characteristics, Necessity, Scope, Limitation.
Linear Programming – Introduction, Application, Formulation of Linear Programming Problem, General Linear Programming Problem, Graphical Method of Solution. Theory of Simplex method, Big–M Method.

Section-B

Transportation Model – Assumption, Formulation and Solution of transportation Models, Trans–Shipment Problems, Definition of Assignment Model, Hungarian Method for solution of Assignment Problems, Traveling Salesman Problem.

Section-C

Queuing Models – Application, Introduction, Elements, operating Characteristics, Waiting Time and Idle Time Costs, Model I – Single Channel poison Arrivals with Exponential Service Times. Infinite Population; Assumption & Limitation Poisson of Queuing Model.

Section-D

Game Theory – Theory of Games, Characteristics of Games, Rules – Look for a pure Strategy, Reduce Game by Dominance, Mixed Strategies (2 x 2 Games, 2 x n Games or m x 2 Games).
Net Work Analysis in Project Planning: Project, Project Planning scheduling, CPM, PERT, Cost Analysis and Crashing the Network Exercises

Suggested Readings:

- G. Srinivasan (2008) Operations Research: Principles and Applications, Phi Learning
- Kanti Swarup, Man Mohan and P.K Gupta Operation Research, Sultan Chand & Sons, New Delhi

- Frederick S. Hillier (2009) Introduction to Operations Research, McGraw-Hill Higher Education; 9 edition
- Panneerselvam , R. (2009) Operations Research, 2nd Edition Phi Learning
- V.K.Kapoor (2013) Operations Research: Quantitative Techniques for Management Sultan Chand & Sons ,New Delhi
- http://swayam.gov.in
- http://edx.org formerly http://mooc.org
- http://epgp.inflibnet.ac.in/

Note: Latest edition of text books be used.

B. Com (OL) (Semester - VI)

OLBCM 612T: Corporate Governance

Time: 03 Hours **Max. Marks: 100 Marks**

Internal Assessment: 30 Marks

End Term: 70 Marks

Instructions for the Paper-Setter/examiner:

1. Question paper shall consist of **Four sections**.
2. Paper setter shall set **Eight questions** in all by selecting **Two questions** of equal marks from each section. However, a question may have sub-parts (not exceeding four sub-parts) and appropriate allocation of marks should be done for each sub-part.
3. Candidates shall attempt **Five questions** in all, by at least selecting **One question** from each section and the **5th question** may be attempted from any of the **Four sections**.
4. The question paper should be strictly according to the instructions mentioned above. In no case a question should be asked outside the syllabus.

Section-A

Ethics in Business: Concept of Business Ethics. Corporate Code of Ethics: Environment, Accountability, Responsibility, Leadership, Diversity, Discrimination.
Principles of Business Ethics, Characteristics of Ethical Organisation, Theories of Business Ethics, Globalization and Business Ethics, Stakeholder's Protection, Corporate Governance and Business Ethics.

Section-B

Corporate Governance: Conceptual framework of Corporate Governance, Insider Trading, Rating Agencies, Whistle Blowing, Corporate Governance Reforms, Initiatives in India including clause 49.

Section-C

Major Corporate Scandals: Junk Bond Scam (USA), Enron (USA), WorldCom (USA), Tyco (USA), Andersen Worldwide (USA), Kirch Media (Germany), Vivendi (France), Parmalat (Italy) and Satyam Computer Services Ltd (India),
Common Governance Problems Noticed in various Corporate Failures, Is Corporate Governance always the Cause for Corporate Failures?

Section-D

Codes & Standards on Corporate Governance: Sir Adrian Cadbury Committee (UK), 1992 , Calpers Global Corporate Governance Principles (USA), 1996, Hampel Committee on Corporate Governance (UK), 1997, Combined Code of Best Practices (London Stock Exchange), 1998, OECD Principles of Corporate Governance, 1999, CACG Guidelines/Principles for Corporate Governance in Commonwealth, 1999, Euroshareholders Corporate Governance Guidelines, 2000, Principles of Good Governance and Code of Best Practice (UK), 2000, Sarbanes–Oxley (SOX) Act, 2002 (USA), Smith Report, 2003 (UK)

Suggested Readings:

- Murthy, K.V. Bhanu and Krishna, U., "Politics Ethics and Social Responsibilities of Business", 2009, Pearson Education, New Delhi.
- Sharma, J. P., "Corporate Governance, Business Ethics & CSR", 2011, Ane Books Pvt. Ltd., New Delhi.
- Mallin, C., "Corporate Governance" (Indian Edition), 2012, Oxford University Press, New Delhi.
- Tricker, B., "Corporate Governance–Principles, Policies, and Practice", (Indian Edition), 2012, Oxford University Press, New Delhi.
- Crane, A. and Matten, D., "Business Ethic" (Indian Edition), 2003, Oxford University Press, New Delhi.
- Albuquerque, D., "Business Ethics, Principles and Practices", (Indian Edition), 2010, Oxford University Press, New Delhi.
- Blowfield, M. and Murray, A., "Corporate Responsibility–A Critical Introduction", 2008, Oxford University Press.
- http://swayam.gov.in
- http://edx.org formerly http://mooc.org
- http://epgp.inflibnet.ac.in/

Note: Latest edition of text books be used.

B. Com (OL) (Semester - VI)

OLBCM 613T: Financial Market Operations

Time: 03 Hours **Max. Marks: 100 Marks**

Internal Assessment: 30 Marks

End Term: 70 Marks

Instructions for the Paper-Setter/examiner:

1. Question paper shall consist of **Four sections**.
2. Paper setter shall set **Eight questions** in all by selecting **Two questions** of equal marks from each section. However, a question may have sub-parts (not exceeding four sub-parts) and appropriate allocation of marks should be done for each sub-part.
3. Candidates shall attempt **Five questions** in all, by at least selecting **One question** from each section and the **5th question** may be attempted from any of the **Four sections**.
4. The question paper should be strictly according to the instructions mentioned above. In no case a question should be asked outside the syllabus.

Section-A

Money Market: Indian Money Markets Composition and Structure; (a) Acceptance houses (b) Discount houses and (c) Call money market; Recent trends in Indian money market.
Capital Market : Security market– (a) New Issue Market (b) Secondary market; functions and role of stock exchange listing, procedure and legal requirements
Public issue: pricing and marketing

Section-B

Stock exchange : National Stock Exchange and over the Counter exchange.
Functionaries on Stock Exchanges: Brokers, Sub brokers, Market makers, Jobbers, Portfolio Consultants, Institutional Investors.
SEBI – Introduction, Role, Its powers, Objectives, Scope & Functions. Investors Protection:– Grievances concerning stock exchange and dealings and their removal; grievance cell in stock exchange SEBI.

Section-C

Development Financial Institutions in India : Role and Policy measures, Products & Services offered by IFCI, IDBI,IIBI, SIDBI, IDFCL, EXIM, NABARD & ICICI.
Mutual Funds: Meaning and benefits of mutual funds, Types, SEBI guidelines.

Section-D

Depositories Act 1996: Definitions, Rights and Obligations of Depositories,
Depositories : Role & Services of NSDL and CDSL. Participants.

Suggested Readings:

- Chandler L.V. and Goldfield S.M., "Economics of Money and Banking", 1977, Harper & Row Publishers, New York.
- Gupta, S. B., "Monetary Planning for India", 1995, Oxford University Press, Delhi.
- Gupta Suraj B, "Monetary Economics: Institutions, Theory & Policy", 1983, S. Chand & Co. New Delhi.
- Bhole L.M., "Financial Institutions and Markets"; 2009, Tata McGraw–Hill, New Delhi.
- Sharpe, William F., Gordon J, Alexander & Jeffrey V. Bailey, "Investments", Prentice Hall of India.
- http://swayam.gov.in
- http://edx.org formerly http://mooc.org
- http://epgp.inflibnet.ac.in/

Note: Latest edition of text books be used.

B. Com (OL) (Semester - VI)

OLBCM 614T: Financial Services

Time: 03 Hours **Max. Marks: 100 Marks**

Internal Assessment: 30 Marks

End Term: 70 Marks

Instructions for the Paper-Setter/examiner:

1. Question paper shall consist of **Four sections**.
2. Paper setter shall set **Eight questions** in all by selecting **Two questions** of equal marks from each section. However, a question may have sub-parts (not exceeding four sub-parts) and appropriate allocation of marks should be done for each sub-part.
3. Candidates shall attempt **Five questions** in all, by at least selecting **One question** from each section and the **5th question** may be attempted from any of the **Four sections**.
4. The question paper should be strictly according to the instructions mentioned above. In no case a question should be asked outside the syllabus.

SECTION-A

Financial services – meaning – features – importance – contribution of financial services in promoting industry – service sector

Merchant banking – meaning, origin and growth of merchant banking in India. Scope of merchant banking services – merchant bankers and management of public issues – merchant banking practices in India. Weakness in the functioning of merchant bankers in India.

SECTION-B

Mutual funds: Concept of mutual funds. Growth of mutual funds in India. Mutual fund schemes – money market mutual funds – private sector mutual funds – functioning of mutual funds in India.

SECTION-C

Lease financing: Meaning – types of leasing – factors influencing lease – performance of leasing industry in India – RBI guidelines for hire–purchase – problems of hire–purchasing companies in India.

Factoring: Concept of factoring – why factoring – types of factoring – factoring mechanism – securitization of debt – concept and mechanism

SECTION-D

Retail banking services – personal loan – home loons – car loans – consumer loans – educational loans– concept of plastic money – credit cards – debit card – (meaning – features – types – merits and de merits of each services are covered)

Venture Capital: Concept of venture capital fund – characteristics – growth of venture capital funds in

India.

Suggested Readings:

1. Avadhani, *"Financial Services and Market"*, 1999, Himalaya Publishing House.

2. Bhole, "*Indian Financial System"*, 2009, Himalaya Publishing House.

3. Chandra, P, "*Security Analysis and Portfolio Management"*, 2011, Tata McGraw Hill.

4. Desai, Vasanth, "*The Indian Financial System", 1999*, Himalaya Publishing House

5. Varshney, PN & Mittal DK, "*Indian Financial System"*, 2000, Sulthan Chand & Sons.

B. Com (OL) (Semester - VI)

OLBCM 615T: Portfolio Management

Time: 03 Hours **Max. Marks: 100 Marks**

Internal Assessment: 30 Marks

End Term: 70 Marks

Instructions for the Paper-Setter/examiner:

1. Question paper shall consist of **Four sections**.
2. Paper setter shall set **Eight questions** in all by selecting **Two questions** of equal marks from each section. However, a question may have sub-parts (not exceeding four sub-parts) and appropriate allocation of marks should be done for each sub-part.
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4. The question paper should be strictly according to the instructions mentioned above. In no case a question should be asked outside the syllabus.

SECTION-A

Portfolio Theory: Merits of Diversification: Diversification and Portfolio Risk, Portfolio Return and Risk, Calculation of Portfolio Risk, Optimal Portfolio.

Portfolio Selection: Concept of Portfolio Selection, Optimal Portfolio, Objectives, Risk and Investor Preferences, Investment Constraints, Cut–off Rate and New Securities,

SECTION-B

Efficient Frontier and Portfolio Selection

Portfolio Revision: Meaning, Need, Techniques of Portfolio Revision, Formula Plans, Rules RegardingFormula Plans, Constant Rupee Value Plan, Constant Ratio Plan, Variable Ratio Plan, Modifications, Rupee Averaging Technique.

SECTION-C

Introduction to Investment Management: Concept and objectives of investment, Difference betweenInvestment and Speculation, Investment and Gambling, Meaning of Investment Management, Investment Management Process, Investment Alternatives, Features of Investment Avenues, Types of Management Strategies, Approaches to Investment

SECTION-D

Economic and Industry Analysis:

Macro–Economic Analysis, Forecasting, Industry

Analysis,Sensitivity of Business Cycle, Industry Life Cycle Analysis, Porter Model of Assessment of Profit Potential of Industries

.

Suggested Readings:–

1. Lofthouse, Stephen, "*Investment Management"*, 1999, John Wiley & Sons Publications

2. Fabozzi, Frank J, " *Investment Management*," 2009, Prentice Hall Publications

3. Fredrick Amling, "*Investment- An Introduction to Analysis and Management*," Prentice Hall Pub.

4. Chandra, P, "*Investment Analysis and Portfolio Management"*,2003, Tata Mcgraw