

# Syllabus for

## *Bachelor of Commerce*

### *(B. Com)*

Semester: I - VI

Session: 2020-21



Directorate of Open & Distance Learning  
**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)



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Note:

- (i) Copy rights are reserved.  
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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 Open & Distance Learning, 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	
ODBCM - 101T	Financial Accounting	20	80	100	4
ODBCM - 102T	Business Organization	20	80	100	4
ODBCM - 103T	Business Statistics	20	80	100	4
ODBCM - 104T	Computer Fundamentals	20	80	100	4
ODBCM - 105T	English (Compulsory) –I	20	80	100	4
ODBCM - 106T	Punjabi (Compulsory) - I	20	80	100	4
ODSOA – 107T	Drug Abuse: Problem, Management and Prevention (Compulsory Paper): Problem of Drug Abuse	20	80	100	4*
ODBCM – 108T <sup>#</sup>	Punjab History Culture – I	20 <sup>#</sup>	80 <sup>#</sup>	100 <sup>#</sup>	4 <sup>#</sup>
<b>Total Marks and Credits</b>		<b>140</b>	<b>560</b>	<b>700</b>	<b>28</b>

**Note:** \* Credits not to be counted towards SGPA

# 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	
ODBCM - 201T	Advanced Financial Accounting	20	80	100	4
ODBCM - 202T	Functional Management	20	80	100	4
ODBCM - 203T	Business Economics	20	80	100	4
ODBCM - 204T	English (Compulsory) -II	20	80	100	4
ODBCM - 205T	Punjabi (Compulsory) – II	20	80	100	4
ODSOA – 206T	Drug Abuse: Problem, Management and Prevention (Compulsory Paper): Management and Prevention	20	80	100	4*
ODBCM – 207T <sup>#</sup>	Punjab History Culture – II	20 <sup>#</sup>	80 <sup>#</sup>	100 <sup>#</sup>	4 <sup>#</sup>
<b>Total Marks and Credits</b>		<b>120</b>	<b>480</b>	<b>600</b>	<b>24</b>

**Note:** \* Credits will not be counted towards SGPA

# 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	
ODBCM - 301T	Corporate Accounting	20	80	100	4
ODBCM - 302T	Company Laws	20	80	100	4
ODBCM - 303T	Financial Management	20	80	100	4
ODBCM - 304T	International Business	20	80	100	4
Total Marks and Credits		80	320	400	16

### SEMESTER IV:

Paper Code	Subject Name	Marks			Credits
		Internal Assessment	End term	Total	
ODBCM - 401T	Goods & Service Tax (GST)	20	80	100	4
ODBCM - 402T	Industrial Laws	20	80	100	4
ODBCM - 403T	Principles and Practices of Banking and Insurance	20	80	100	4
ODBCM – 404T	Business Environment	20	80	100	4
ODESL – 405T	Environmental Studies (EVS) (Compulsory)	20	80	100	4*
Total Marks and Credits		100	400	500	20

\* Credits will not be counted towards SGPA

## SEMESTER V:

Paper Code	Subject Name	Marks			Credits
		Internal Assessment	End term	Total	
ODBCM - 501T	Management Accounting	20	80	100	4
ODBCM - 502T	Direct Tax Law	20	80	100	4
ODBCM - 503T	Auditing	20	80	100	4
ODBCM - 504T	Cost Accounting	20	80	100	4
Total Marks and Credits		80	320	400	16

## SEMESTER VI:

Paper Code	Subject Name	Marks			Credits
		Internal Assessment	End term	Total	
ODBCM - 601T	Operations Research	20	80	100	4
ODBCM - 602T	Corporate Governance	20	80	100	4
ODBCM - 603T	Financial Market Operations	20	80	100	4
ODBCM – 604T	e-Commerce	20	80	100	4
Total Marks and Credits		80	320	400	16



## ODBCM – 101T: Financial Accounting

Time: 03 Hours

Max. Marks: 100 Marks

Internal Assessment: 20 Marks

End Term: 80 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 **5<sup>th</sup> 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/>

## ODBCM - 102T: Business Organization

Time: 03 Hours

Max. Marks: 100 Marks

Internal Assessment: 20 Marks

End Term: 80 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 **5<sup>th</sup> 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/>

## ODBCM - 103T: Business Statistics

**Time: 03 Hours**

**Max. Marks: 100 Marks**

**Internal Assessment: 20 Marks**

**End Term: 80 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 **5<sup>th</sup> 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/>



## ODBCM - 104T: Computer Fundamentals

**Time: 03 Hours**

**Max. Marks: 100Marks**

**Internal Assessment: 20 Marks**

**End Term: 80 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 **5<sup>th</sup> 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/>

## ODBCM - 105T: English (Compulsory)-I

**Time: 03 Hours**

**Max. Marks: 100 Marks**

**Internal Assessment: 20 Marks**

**End Term: 80 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 **5<sup>th</sup> 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/>

## ODBCM - 106T: Punjabi (Compulsory) -I

ਸਮਾਂ: 3 ਘੰਟੇ

ਕੁਲ ਅੰਕ: 80+20=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, ਏਡਜ਼: ਇਕ ਗੰਭੀਰ ਸੰਕਟ।

### Section - B

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

### Section - C

ਪੈਰਾ ਰਚਨਾ

ਪੈਰਾ ਪੜ੍ਹ ਕੇ ਪ੍ਰਸ਼ਨਾਂ ਦੇ ਉੱਤਰ।

### Section - D

(ੳ) ਪੰਜਾਬੀ ਧੁਨੀ ਵਿਉਂਤ : ਉਚਾਰਨ ਅੰਗ, ਉਚਾਰਨ ਸਥਾਨ ਤੇ ਵਿਧੀਆਂ, ਸਵਰ, ਵਿਅੰਜਨ, ਸੁਰ।

(ਅ) ਭਾਸ਼ਾ ਵੰਨਗੀਆਂ : ਭਾਸ਼ਾ ਦਾ ਟਕਸਾਲੀ ਰੂਪ, ਭਾਸ਼ਾ ਅਤੇ ਉਪ-ਭਾਸ਼ਾ ਦਾ ਅੰਤਰ, ਪੰਜਾਬੀ ਉਪਭਾਸ਼ਾਵਾਂ ਦੇ ਪਛਾਣ-ਚਿੰਨ੍ਹ।

ਮਾਤ ਭਾਸ਼ਾ ਦਾ ਅਧਿਆਪਨ

(ੳ) ਪਹਿਲੀ ਭਾਸ਼ਾ ਦੇ ਤੌਰ ਉੱਤੇ

(ਅ) ਦੂਜੀ ਭਾਸ਼ਾ ਦੇ ਤੌਰ ਉੱਤੇ

### **Suggested Readings:**

- ਗਿਆਨ ਮਾਲਾ
- ਆਤਮ ਅਨਾਤਮ
- <http://swayam.gov.in/>
- <http://edx.org> formerly <http://mooc.org/>

## ODBCM - 108T: Punjab History Culture -I

*(Special Paper in Lieu of Punjabi Compulsory)*

**Time: 03 Hours**

**Max. Marks: 100 Marks**

**Internal Assessment: 20 Marks**

**End Term: 80 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 **5<sup>th</sup> 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>

**ODSOA 107T: Drug Abuse: Problem, Management and Prevention  
(Compulsory Paper) - Problem of Drug Abuse**

**Time: 03 Hours**

**Max. Marks: 100 Marks**

**Internal Assessment: 20 Marks**

**End Term: 80 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 **5<sup>th</sup> 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. **Meaning of Drug Abuse:** Concept and Overview, Historical Perspective of Drug Abuse, Drug Dependence, Drug Addiction, Physical and Psychological Dependence: Drug Tolerance and withdrawal symptoms.

**Section - B**

2. **Types of following Abused Drugs and their Effects:**  
Stimulants: Amphetamines – Benzedrine, Dexedrine, Cocaine.  
Depressants: Alcohol Barbiturates: Nembutal, Seconal, Phenobarbital and Rohypnol.

**Section - C**

**Types of following Abused Drugs and their Effects:**

Narcotics: Heroin, Morphine, Oxycodone.  
Hallucinogens: Cannabis, Marijuana, Hashish, Hash Oil, MDMA, LSD.  
Steroids.

**Section - D**

3. **Nature and Extent of the Problem:** Magnitude or prevalence of the menace of Drug Abuse in India and Punjab, Vulnerable groups by age, gender and economic status, Signs and Symptoms of Drug Abuse: Physical, Academic, Behavioral and Psychological Indicators.



## References:

- Ahuja, Ram (2003), Social Problems in India, Rawat Publication, Jaipur.
- Extent, Pattern and Trend of Drug Use in India, Ministry of Social Justice and Empowerment, Government of India, 2004.
- Inciardi, J.A. 1981. The Drug Crime Connection. Beverly Hills: Sage Publications.
- Kapoor. T. (1985) Drug epidemic among Indian Youth, New Delhi: Mittal Pub.
- Modi, Ishwar and Modi, Shalini (1997) Drugs: Addiction and Prevention, Jaipur: Rawat Publication.
- National Household Survey of Alcohol and Drug abuse. (2003) New Delhi, Clinical Epidemiological Unit, All India Institute of Medical Sciences, 2004.
- Sain, Bhim 1991, Drug Addiction Alcoholism, Smoking obscenity New Delhi: Mittal Publications.
- Sandhu, Ranvinder Singh, 2009, Drug Addiction in Punjab: A Sociological Study. Amritsar: Guru Nanak Dev University.
- Singh, Chandra Paul 2000. Alcohol and Dependence among Industrial Workers: Delhi: Shipra.
- Sussman, S and Ames, S.L. (2008). Drug Abuse: Concepts, Prevention and Cessation, Cambridge University Press.
- World Drug Report 2010, United Nations office of Drug and Crime.
- World Drug Report 2011, United Nations office of Drug and Crime.
- <http://swayam.gov.in>
- <http://edx.org> (formerly <http://mooc.org>)

## ODBCM - 201T: Advanced Financial Accounting

Time: 03 Hours

Max. Marks: 100 Marks

Internal Assessment: 20 Marks

End Term: 80 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 **5<sup>th</sup> 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/>

## ODBCM - 202T: Functional Management

**Time: 03 Hours**

**Max. Marks: 100 Marks**

**Internal Assessment: 20 Marks**

**End Term: 80 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 **5<sup>th</sup> 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/>



## ODBCM - 203T: Business Economics

**Time: 03 Hours**

**Max. Marks: 100 Marks**

**Internal Assessment: 20 Marks**

**End Term: 80 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 **5<sup>th</sup> 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/>



## ODBCM - 204T: English (Compulsory)-II

Time: 03 Hours

Max. Marks: 100 Marks

Internal Assessment: 20 Marks

End Term: 80 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 **5<sup>th</sup> 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

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### 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/>

## ODBCM - 205T: Punjabi (Compulsory) -II

ਸਮਾਂ : 3 ਘੰਟੇ

ਕੁਲ ਅੰਕ : 80+20=100

### Section - A

1। ਰਿਗਿਆਨ ਮਾਲਾ (ਵਿਗਿਆਨਕ ਤੇ ਸਮਾਜ-ਵਿਗਿਆਨਕ ਲੇਖਾਂ ਦਾ ਸੰਗ੍ਰਹਿ)

(ਸੰਪ. ਡਾ. ਸਤਿੰਦਰ ਸਿੰਘ, ਪ੍ਰੋ. ਮਹਿੰਦਰ ਸਿੰਘ ਬਨਵੈਤ), ਗੁਰੂ ਨਾਨਕ ਦੇਵ ਯੂਨੀਵਰਸਿਟੀ, ਅੰਮ੍ਰਿਤਸਰ, 2007

ਲੇਖ : ਸਾਹਿਤ ਤੇ ਲੋਕ ਸਾਹਿਤ, ਅੱਖਾਂ, ਅਚੇਤਨ ਦਾ ਗੁਣ ਤੇ ਸੁਭਾਅ, ਕੰਪਿਊਟਰ ਅਤੇ ਇੰਟਰਨੈੱਟ, ਮਨੁੱਖੀ ਅਧਿਕਾਰ।

### Section - B

2। ਆਤਮ ਅਨਾਤਮ (ਸੰਪ. ਸੁਹਿੰਦਰ ਬੀਰ ਅਤੇ ਵਰਿਆਮ ਸਿੰਘ ਸੰਧੂ) (ਕਹਾਣੀਆਂ)

ਪਠਾਣ ਦੀ ਧੀ (ਸੁਜਾਨ ਸਿੰਘ), ਸਾਂਵੀ ਕੰਧ (ਸੰਤੋਖ ਸਿੰਘ ਧੀਰ), ਉਜਾੜ (ਕੁਲਵੰਤ ਸਿੰਘ ਵਿਰਕ), ਘੋਟਣਾ (ਮੋਹਨ ਭੰਡਾਰੀ), ਦਲਦਲ (ਵਰਿਆਮ ਸਿੰਘ ਸੰਧੂ) ਗੁਰੂ ਨਾਨਕ ਦੇਵ ਯੂਨੀਵਰਸਿਟੀ, ਅੰਮ੍ਰਿਤਸਰ।

### Section - C

3। ਸ਼ਬਦ-ਬਣਤਰ ਅਤੇ ਸ਼ਬਦ ਰਚਨਾ : ਪਰਿਭਾਸ਼ਾ, ਮੁੱਢਲੇ ਸੰਕਲਪ

4। ਸ਼ਬਦ ਸ਼੍ਰੇਣੀਆਂ

### Section - D

5। ਪੈਰ੍ਹਾ ਰਚਨਾ

6। ਪੈਰ੍ਹਾ ਪੜ੍ਹ ਕੇ ਪ੍ਰਸ਼ਨਾਂ ਦੇ ਉੱਤਰ

7। ਮੁਹਾਵਰੇ ਅਤੇ ਅਖਾਣ

### **Suggested Readings:**

- ਗਿਆਨ ਮਾਲਾ
- ਆਤਮ ਅਨਾਤਮ
- <http://swayam.gov.in/>
- <http://edx.org> formerly <http://mooc.org/>

## ODBCM-207T – Punjab History Culture – II

*(Special Paper in Lieu of Punjabi Compulsory)*

**Time: 03 Hours**

**Max. Marks: 100 Marks**

**Internal Assessment: 20 Marks**

**End Term: 80 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 **5<sup>th</sup> 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/>

**ODSOA 206T: Drug Abuse: Problem, Management and Prevention  
(Compulsory Paper) - Drug Abuse: Management and Prevention**

**Time: 03 Hours**

**Max. Marks: 100 Marks**

**Internal Assessment: 20 Marks**

**End Term: 80 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 **5<sup>th</sup> 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) Consequences of Drug Abuse for:**

Individual – Education, employment and income issues.

Family – Violence

Society – Crime.

Nation – Law and order problem.

**Section - B**

**2) Management of Drug abuse:**

Medical Management: Medication for treatment and to reduce withdrawal effects, Drug De-addiction clinics, Relapse management.

Psycho-Social Management: Counselling, family and group therapy, behavioural and cognitive therapy, Environmental Intervention.

**Section - C**

**3) Prevention of Drug Abuse:**

- 1) Role of family: Parent child relationship, Family support, Supervision, Shaping values, Active Scrutiny.
- 2) School: Counselling, Teacher as role-model. Parent-Teacher-Health Professional Coordination, Random testing on students.

## Section - D

### 4) Prevention of Drug Abuse:

- 3) Media: Restraint on advertisements of drugs, advertisements on bad effects of drugs, Publicity and media, Campaigns against drug abuse, Educational and awareness program.
- 4) Legislation: NDPs act, Statutory warnings, Policing of Borders, Checking Supply/Smuggling of Drugs, Strict enforcement of laws, time bound trials

### References:

- Extent, Pattern and Trend of Drug Use in India, Ministry of Social Justice and Empowerment, Government of India, 2004.
- Inciardi, J.A. 1981. *The Drug Crime Connection*. Beverly Hills: Sage Publications.
- Modi, Ishwar and Modi, Shalini (1997) *Drugs: Addiction and Prevention*, Jaipur: Rawat Publication.
- Sain, Bhim 1991, *Drug Addiction Alcoholism*, Smoking obscenity New Delhi: Mittal Publications.
- Sandhu, Ranvinder Singh, 2009, *Drug Addiction in Punjab: A Sociological Study*. Amritsar: Guru Nanak Dev University.
- Singh, Chandra Paul 2000. *Alcohol and Dependence among Industrial Workers*: Delhi: Shipra.
- World Drug Report 2011, United Nations office of Drug and Crime.
- World Drug Report 2010, United Nations office of Drug and Crime
- <http://swayam.gov.in>
- <http://edx.org> (formerly <http://mooc.org>)



## ODBCM – 301T: Corporate Accounting

**Time: 03 Hours**

**Max. Marks: 100 Marks**

**Internal Assessment: 20 Marks**

**End Term: 80 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 **5<sup>th</sup> 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>)

## ODBCM – 302T: Company Laws

Time: 03 Hours

Max. Marks: 100 Marks

Internal Assessment: 20 Marks

End Term: 80 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 **5<sup>th</sup> 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, legal position, 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’s Manual of Companies Act and Corporate Laws”, 2011, Bharat Law House, New Delhi.
3. Ramaiya, A., “A Ramaiya’s Guide to Companies Act”, 17th Edition, 2011, Lexis Nexis Butterworths Wadhwa, Nagpur.
4. Kannal, S., & V.S. Sowrirajan, “Company Law Procedure”, Taxman’s Allied Services (P) Ltd., New Delhi (Latest Edn)
5. Singh, Harpal, “Indian Company Law”, Galgotia Publishing, Delhi.
6. <http://swayam.gov.in>
7. <http://edx.org> (formerly <http://mooc.org>)

## ODBCM – 303T: Financial Management

**Time: 03 Hours**

**Max. Marks: 100 Marks**

**Internal Assessment: 20 Marks**

**End Term: 80 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 **5<sup>th</sup> 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>)

## ODBCM – 304T: International Business

Time: 03 Hours

Max. Marks: 100 Marks

Internal Assessment: 20 Marks

End Term: 80 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 **5<sup>th</sup> 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>)



## ODBCM – 401T: Goods & Service Tax (GST)

Time: 03 Hours

Max. Marks: 100 Marks

Internal Assessment: 20 Marks

End Term: 80 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 **5<sup>th</sup> 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](http://www.cbec.gov.in)
5. <http://swayam.gov.in>
6. <http://edx.org> (formerly <http://mooc.org>)

## ODBCM – 402T: Industrial Laws

Time: 03 Hours

Max. Marks: 100 Marks

Internal Assessment: 20 Marks

End Term: 80 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 **5<sup>th</sup> 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>)



## ODBCM – 403T: Principles and Practices of Banking and Insurance

Time: 03 Hours

Max. Marks: 100 Marks

Internal Assessment: 20 Marks

End Term: 80 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 **5<sup>th</sup> 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>)

## ODBCM – 404T: Business Environment

Time: 03 Hours

Max. Marks: 100 Marks

Internal Assessment: 20 Marks

End Term: 80 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 **5<sup>th</sup> 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 India, New Delhi.
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>)

## ODESL 405T: Environmental Studies (Compulsory)

Time: 03 Hours

Max. Marks: 100 Marks

Internal Assessment: 20 Marks

End Term: 80 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 **5<sup>th</sup> 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/>

## ODBCM 501T: Management Accounting

**Time: 03 Hours**

**Max. Marks: 100 Marks**

**Internal Assessment: 20 Marks**

**End Term: 80 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 **5<sup>th</sup> 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/>



## **ODBCM 502T: Direct Tax Law**

**Time: 03 Hours**

**Max. Marks: 100 Marks**

**Internal Assessment: 20 Marks**

**End Term: 80 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 **5<sup>th</sup> 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:**

- Singhanian, 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/>

## ODBCM 503T: Auditing

**Time: 03 Hours**

**Max. Marks: 100 Marks**

**Internal Assessment: 20 Marks**

**End Term: 80 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 **5<sup>th</sup> 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.*

## ODBCM 504T: Cost Accounting

**Time: 03 Hours**

**Max. Marks: 100 Marks**

**Internal Assessment: 20 Marks**

**End Term: 80 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 **5<sup>th</sup> 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.*



## ODBCM 601T: Operations Research

**Time: 03 Hours**

**Max. Marks: 100 Marks**

**Internal Assessment: 20 Marks**

**End Term: 80 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 **5<sup>th</sup> 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 poisson 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.*

## ODBCM 602T: Corporate Governance

**Time: 03 Hours**

**Max. Marks: 100 Marks**

**Internal Assessment: 20 Marks**

**End Term: 80 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 **5<sup>th</sup> 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.*

## ODBCM 603T: Financial Market Operations

**Time: 03 Hours**

**Max. Marks: 100 Marks**

**Internal Assessment: 20 Marks**

**End Term: 80 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 **5<sup>th</sup> 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, IDFC, 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.*



## ODBCM 604T: e-Commerce

**Time: 03 Hours**

**Max. Marks: 100 Marks**

**Internal Assessment: 20 Marks**

**End Term: 80 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 **5<sup>th</sup> 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 E-commerce : Meaning and concept – E-commerce v/s Traditional Commerce – E-Business & E-Commerce – History of E-Commerce – EDI – Importance , features & benefits of E-Commerce – Impacts, Challenges & Limitations of E-Commerce – Supply chain management & E-Commerce – E-Commerce infrastructure.

### **Section-B**

Business models of E-Commerce: Business to Business – Business to customers– Customers to Customers – Business to Government – Business to Employee – E-Commerce strategy – Influencing factors of successful E-Commerce.

### **Section-C**

Marketing strategies & E-Commerce : Website – components of website –Concept & Designing website for E-Commerce – Corporate Website – Portal – Search Engine – Internet Advertising – Emergence of the internet as a competitive advertising media– Models of internet advertising – Weakness in Internet advertising – Mobile Commerce.

### **Section-D**

Electronic Payment system : Introduction – Online payment systems – prepaid and postpaid payment systems – e-cash, e-cheque, Smart Card, Credit Card , Debit Card, Electronic purse – Security issues on electronic payment system – Solutions to security issues – Biometrics – Types of biometrics.  
Legal and ethical issues in E-Commerce: Security issues in E-Commerce–Regulatory framework of E-commerce.



**Suggested Readings:**

- Turban, Efraim, and David King, “Electronic Commerce: A Managerial Perspective”, 2010, Pearson Education Asia, Delhi.
- Kalakota, Ravi, “Frontiers of Electronic Commerce”, 2004, Addison – Wesley, Delhi.
- Rayport, Jeffrey F. and Jaworksi, Bernard J, “Introduction to E–Commerce”, 2003, Tata McGraw Hill, New Delhi.
- Smantha Shurety, “E–Business with Net Commerce”, Addison –Wesley, Singapore.
- Rich, Jason R: Starting an E–Commerce Business, 2007, IDG Books, Delhi.
- Laudon, Kenneth C and Carol Guercio Traver: E–Commerce business. Technology, 2011, Pearson Education, Delhi.
- Stamper David A, and Thomas L.Case: Business Data Communications, 2005, Pearson Education, New Delhi.
- Willam Stallings: Business Data Communications, 2007, Pearson Education, 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.*