# New Scheme of Examination

**Bachelor of Commerce (B.COM)**

**Three Year Programme (Annual)**

## B.COM-I

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## B.COM-II

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## B.COM-III

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<th>Paper</th>
<th>Nomenclature</th>
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**Important Note:** *The Environmental studies is a qualifying paper for all UG Courses i.e BA & B.Com. Students are required to qualify the same, otherwise final result will not be declared and degree will not be awarded.*
BACHELOR OF COMMERCE (B.COM)
B.Com-I
BUSINESS COMMUNICATION
PAPER CODE: BM1001

Marks: 100
Time: 3Hrs

Note: Examiner will be required to set NINE questions in all. Question No. 1 will be compulsory which consists of 12 short-answer type questions each of 2 marks covering the entire syllabus out of which candidate will be required to attempt ten questions. In addition to Q.No. 1, candidate will be required to attempt four more questions from the remaining eight questions each carrying 20 marks.

Unit I
Introducing Business Communication: Basic Forms of Communicating; communication Models and process; Effective communication; theories of communication; Audience analysis.

Unit II
Self Development and Communication: Development of positive personal attitude; SWOT analysis; Vote’s model of interdependence; Whole communication.

Unit III
Corporate Communication: Formal and informal communication networks; Grapevine; Miscommunication (Barrier communication); Group discussion; Mock interviews; seminars; Effective listening exercise; individual and group presentations and reports writing.

Unit IV
Principle of Effective Communication.

Unit V
Writing Skills: Planning business message; Rewriting and edition; The first draft; Reconstructing the final draft; business letters and memo formats; appearance request letters; Good news and bad news letters; Persuasive letters; Sales letters; Collection letters; office memorandum.

Unit VI
Oral presentation: Principles of oral presentation factors affecting presentation, sales presentation. Training presentation, conducting surveys, speeches to motivate, effective presentation skills.

Unit VII
Non Verbal Aspects of Communicating
Body language: kinetics, Proxemics, Para language; effective listening; principles of effective listening; factors affecting listening exercise; oral, written, and video conferencing; etc.

International Communication: Cultural context; Writing and presenting in international situations; inter-cultural factors in interactions. Adapting to global business.
BUSINESS ECONOMICS
PAPER CODE: BM1002

Marks: 100

Note: Examiner will be required to set NINE questions in all. Question No. 1 will be compulsory which consists of 12 short-answer type questions each of 2 marks covering the entire syllabus out of which candidate will be required to attempt ten questions. In addition to Q.No. 1, candidate will be required to attempt four more questions from the remaining eight questions each carrying 20 marks.

Unit I
Introduction: Basic problems of an economy; Working of price mechanism.

Unit II
Elasticity of Demand: Concept and measurement of elasticity of demand; Price, income and cross elasticity’s; Average revenue, marginal revenue, and elasticity of demand; Determinants of elasticity of demand; Importance of elasticity of demand.

Unit III
Production Function: Law of variable proportions, Iso-quants; Economic regions and optimum factor combination; Expansion path; Returns to scale; Internal and external economies and dis-economies; Ridge lines.

Unit IV
Theory of Costs: Short-run and long-run cost curves-traditional and modern approaches.

Unit V
Market Structures: Market Structures and business decisions; Objectives of a business firm.

a) Perfect Competition: Profit maximization and equilibrium of firm and industry; Short-run and long run supply curves; Price and output determination; Practical applications.

b) Monopoly: Determination of price under monopoly; Equilibrium of a firm; Comparison between perfect competition and monopoly; Multi-plant monopoly; Price discrimination. Practical applications.

c) Monopolistic Competition: Meaning and characteristics; Price and output determination under monopolistic competition; Product differentiations; Selling costs; Comparison with perfect competition; Excess capacity under monopolistic competition.

d) Oligopoly: Characteristics, indeterminate pricing and output; Classical models of oligopoly; Price leadership; Collusive oligopoly; kinked demand curve.

Unit VI
Factor Pricing-I: Marginal productivity theory and demand for factors; Nature of supply of factor inputs; Determination of wage rates under perfect competition and monopoly; Exploitation of labor; Rent-concept; Ricardian and modern theories of rent; Quasi rent.

Unit VII
Factor Pricing-II: Interests-concept and theories of interest; Profit-nature, concepts, and theories of profit.
BUSINESS MANAGEMENT
PAPER CODE: BM1003

Marks: 100

Note: Examiner will be required to set NINE questions in all. Question No. 1 will be compulsory which consists of 12 short-answer type questions each of 2 marks covering the entire syllabus out of which candidate will be required to attempt ten questions. In addition to Q.No. 1, candidate will be required to attempt four more questions from the remaining eight questions each carrying 20 marks.

Unit I
Introduction to Management: Concept, Nature, Process and Significance of Management; Managerial Roles (Mintzberg); Development of Management Though, Classical and Neo-classical Systems; Contingency Approaches.

Unit II
Planning: Concept process and Types; Decision Making Concept and Process; Bounded Rationality; Management by Objectives; Corporate planning Environment analysis and diagnosis; Strategic formulation.

Unit III
Organizing: Concept Nature; Process and Significance; Authority and Responsibility Relationship; Centralization vs. Decentralization; Departmentation; Organisation Structure Forms and contingency factors.

Unit IV
Motivating and Leading people at Work: Motivating concept; Theories- Maslow, Herzberg, Mcgregor, a Ouchi; Financial and non-financial incentives. Leadership concept and leadership styles; Leadership theories (Tannenbaum and Schmidt); Likert’s System Management; Communication- Nature, Process, networks and barriers; Effective communication.

Unit V
Managerial Control: Concept and process; effective control system; Techniques of control traditional and modern.

Unit VI
Management of Change: Concept, Nature and process of planned change; resistance to change; Emerging horizons of management in a changing environment.
BUSINESS MATHEMATICS
PAPER CODE: BM100

Marks: 100
Time: 3Hrs

Note: Examiner will be required to set NINE questions in all. Question No. 1 will be compulsory which consists of 12 short-answer type questions each of 2 marks covering the entire syllabus out of which candidate will be required to attempt ten questions. In addition to Q.No. 1, candidate will be required to attempt four more questions from the remaining eight questions each carrying 20 marks.

Unit I
Calculus: (Problems and theorems involving trigonometrically ratios are not to be done).
Differentiation: Partial derivatives up to second order; Homogeneity of functions and Euler’s theorem; total differentials
Differentiation of implicit function with the help of total differentials. Maxima and Minima; Cases of one variable
involving second or higher order derivatives; Cases of two variables involving not more than one constraint.
Integration: Integration as anti-derivative process; Standard forms; Methods of integration-by substitution, by parts, and by
use of partial fractions; Definite integration; Finding areas in simple cases; Consumers and producers surplus; Nature of
Commodities learning Curve; Leontiff Input-Output Model.

Unit II
Matrices and Determinants: Definition of matrix; Types of matrices; Algebra of matrices; Properties of determinants;
calculation of values of determinants up to third order; Adjoint of a matrix, through adjoint and elementary row or column
operations; Solution of system of linear equations having unique solution and involving not more than three variables.

Unit III
Linear Programming-Formulation of LPP: Graphical method of solution; Problems relating to two variables including
the case of mixed constraints; Cases having no solution, multiple solutions, unbounded solution and redundant constraints.
Simplex Method—Solution of problems up to three variables, including cases of mixed constraints; Duality; Transportation
Problem.

Unit IV
Compound Interest and Annuities: Certain different types of interest rates; Concept of present value and amount of a
sum; Types of annuities; Present value and amount of an annuity, including the case of continuous compounding; Valuation
of simple loans and debentures; Problems relation to sinking funds.
Note: Examiner will be required to set NINE questions in all. Question No. 1 will be compulsory which consists of 12 short-answer type questions each of 2 marks covering the entire syllabus out of which candidate will be required to attempt ten questions. In addition to Q.No. 1, candidate will be required to attempt four more questions from the remaining eight questions each carrying 20 marks.

Meaning and Scope of Accounting: Need development, and definition of accounting; Book-keeping and accounting; Persons interested in accounting; Disclosures; Branches of accounting; Objectives of accounting.

Accounting Principles: International accounting standards (only outlines); Accounting principles; Accounting standards in India (only outlines).

Accounting Transactions: Accounting Cycle; Journal; Rules of debit and credit; Compound journal entry; Opening entry; Sub-division of journal; Relationship between journal and ledger; Rules regarding posting; Trial balance.

Capital and Revenue: Classification of Income; Classification of expenditure; Classification of receipts.

Accounting concept of income: Accounting-concepts and income measurement; Expired cost and income measurement.

Final Accounts: Manufacturing account; Trading account; Profit and Loss account; Balance Sheet; Adjustment entries.

Rectification of Errors: Classification of errors; Location of errors; Rectification of errors; Suspense account; Effect on profit.

Depreciation Provisions and Reserves: Concept of depreciation, causes of Depreciation, depletion, amortization and dilapidation; Depreciation accounting; methods of recording depreciation; Methods for providing depreciation; Depreciation of different assets; Depreciation of replacement cost; Depreciation policy as per Accounting Standard: Depreciation accounting; Provision and reserves. Accounts of Non-Trading institutions Single Entry System Voyage Account
BASICS OF COMPUTER  
PAPER-A-THEORY  
PAPER CODE: BM1006

Marks: 50
Time: 3Hrs

Note: Examiner will be required to set NINE questions in all. Question No. 1 will be compulsory which consists of 07 short-answer type questions each of 2 marks covering the entire syllabus out of which candidate will be required to attempt five questions. In addition to Q.No. 1, candidate will be required to attempt four more questions from the remaining eight questions each carrying 10 marks.


Introduction to windows: Types of windows, Windows as an operating system, Windows explorer, using clipboard, using paint brush, control panel installing a printer.

MS-WORD: Fundamentals of MS-WORD: Menus, Toolbars, Ruler Scroll bar, creating, Editing saving. Importing Exporting and insert fig files; Working with Frames, Columns, Pictures, Tables, Macros.


BASICS OF COMPUTER  
PAPER-B-PRACTICAL  
PAPER CODE: BM1006

Marks: 50
Practical:
MS Word
Windows

Distribution of Marks in practical examination
1. Practical work book 10 Marks
2. One practical question 25 Marks
3. Viva- Voce 15 Marks
ENVIRONMENT STUDIES (QUALIFYING SUBJECT)
PAPER CODE: BM1007

Marks: 100

Note: Examiner will be required to set NINE questions in all. Question No. 1 will be compulsory which consists of 12 short-answer type questions each of 2 marks covering the entire syllabus out of which candidate will be required to attempt ten questions. In addition to Q.No. 1, candidate will be required to attempt four more questions from the remaining eight questions each carrying 20 marks.

Unit I
The Multidisciplinary nature of environmental studies. Definition, scope and importance. Need for Public awareness

Unit II Natural Resources
Renewable and non-renewable resources:
Natural resources and associated problems:
Forest resources: Use and over-exploitation: deforestation, case studies. Timber extraction, mining, dams and their effects on forests and tribal people.
Water resources: Use and over-utilization of surface and ground water, floods, drought, conflicts over water, dams benefits & problems,
Mineral resources: Use and exploitation, environmental effects of extracting and using mineral resources, case studies.
Food resources: World food problems, changes, caused by agriculture and overgrazing, effects of modern agriculture, fertilizer-pesticide problems, water logging, salinity, case studies.
Energy resources: Growing energy needs, renewable and non-renewable energy sources, use of alternate energy sources. Case studies. Land resources: Land as a resource, land degradation, man induced landslides, soil erosion and desertification. Role of and individual in conservation of natural resources.
Equitable use of resources for sustainable life styles.

Unit III 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:
a. Forest ecosystem.
b. Grassland ecosystem.
c. Desert ecosystem.
d. Aquatic ecosystems (ponds, streams, lakes, rivers, oceans, estuaries).

Unit IV Biodiversity and Its Conservation
• Introduction - Definition: Genetic, species and ecosystem diversity.
• Biogeographically 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. (8 lectures)

Unit V Environmental Pollution
Definition, causes, effects and control measures of:
(a) Air pollution
(b) Water pollution
(c) Soil pollution
(d) Marine pollution
(e) Noise pollution
(f) Thermal pollution
(g) Nuclear hazards
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.

**Unit VI Social Issues and the Environment**
- From unsustainable to sustainable development.
- Urban problems 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.
- Environment Protection Act.
- Air (Prevention and Control of Pollution) Act.
- Water (Prevention and control of Pollution) Act.
- Wildlife Protection Act.
- Forest conservation Act.
- Issues involved in enforcement of environmental legislation.
- Public awareness.

**Unit VII Human population and the Environment**
- HIV/AIDS.
- Woman and Child Welfare.
Role of Information Technology in Environment and human health.
Case Studies.

**Unit VIII Field Work**
- Visit to a local area to document environmental assets river/forest/grassland/hill/mountain.
- Visit to a local polluted site-urban/Rural/industrial/ Agricultural.
- Study of common plants, insects, birds.
- Study of simple ecosystems - pond, river, hill slopes, etc.

**References**
2. Bharucha, Frach, The Biodiversity of India, Mapin Publishing Pvt: Ltd. Ahmedabad 380013, India, Email: mapin(g)jcenet.net (R).
7. Down to Earth, Centre for Science and Environment (R).
9. Hawkins R.E, Encyclopedia of Indian Natural History, Bombay Natural History Society, Bombay. (R)
B.Com II
BUSINESS REGULATORY FRAMEWORK
PAPER CODE :BM2001

Marks: 100
Time: 3Hrs

Note: Examiner will be required to set NINE questions in all. Question No. 1 will be compulsory which consists of 12 short-answer type questions each of 2 marks covering the entire syllabus out of which candidate will be required to attempt ten questions. In addition to Q.No. 1, candidate will be required to attempt four more questions from the remaining eight questions each carrying 20 marks.

Sales of Goods Act 1930: Formation of Contracts of Sale; Goods and their Classification, Price; Conditions, and Warranties; Transfer of Property in Goods; Performance of the Contract of Sales Unpaid Seller and his Rights, Sale by Auction; Hire Purchase Agreement.
Negotiable Instrument Act 1881: Definition of Negotiable Instruments; Features; Promissory Note, Bill Exchange & Cheque; Types of Crossing; Dishonor and Discharge of Negotiable Instrument.
The Consumer Protection Act 1986: Salient Features; Definition of Consumer; Grievance Redressal Machinery.

BUSINESS STATISTICS
PAPER CODE :BM2002

Marks: 100
Time: 3Hrs

Note: Examiner will be required to set NINE questions in all. Question No. 1 will be compulsory which consists of 12 short-answer type questions each of 2 marks covering the entire syllabus out of which candidate will be required to attempt ten questions. In addition to Q.No. 1, candidate will be required to attempt four more questions from the remaining eight questions each carrying 20 marks.

Unit I
Introduction ; Statistics as a Subject, Statistical Data-Meaning and Types, Collection and Rounding of Data, Classification and Presentation of Data, Diagrammatic Presentation of Data, Graphic Presentation of Data, Statistical Averages, Measures of Dispersion.

Unit II
Method of Measurement of Correlation, Rank Correlation, Method of Concurrent Deviation, Coefficient of determination, Association of Attributes, Regression Analysis (Linear), Uses of Regression Analysis, Regression Lines, Regression Equations, Standard Error of Estimate.

Unit III

Unit IV
COMPANY LAW AND AUDITING
PAPER CODE :BM2003

Marks: 100 Time: 3Hrs
Note: Examiner will be required to set NINE questions in all. Question No. 1 will be compulsory which consists of 12 short-answer type questions each of 2 marks covering the entire syllabus out of which candidate will be required to attempt ten questions. In addition to Q.No. 1, candidate will be required to attempt four more questions from the remaining eight questions each carrying 20 marks.

Introduction
Meaning, characteristics & Types of companies Promotion and incorporation of companies;
Memorandum of association. Articles of Association, Prospectus; Borrowing power, mortgages and charges.
Directors-appointment, powers and Legal position. Company meetings-kinds, quorum, voting, resolutions, minutes
Audit of Limited companies-Company auditor-appointment, powers, duties and liabilities; auditor report; Investigation-meaning, nature and importance.

CORPORATE ACCOUNTING
PAPER CODE :BM2004

Marks: 100 Time: 3Hrs
Note: Examiner will be required to set NINE questions in all. Question No. 1 will be compulsory which consists of 12 short-answer type questions each of 2 marks covering the entire syllabus out of which candidate will be required to attempt ten questions. In addition to Q.No. 1, candidate will be required to attempt four more questions from the remaining eight questions each carrying 20 marks.

Issue. Forfeiture and Re-issue of Shares; Redemption of Preference Shares, Issue and Redemption of Debentures. Profit/Loss prior to incorporation
Final accounts of Companies: Excluding Computation of Managerial Remuneration; Valuation of goodwill and shares.
Accounting for Amalgamation, absorption of Companies as per Indian Accounting Standard.
Accounting for internal reconstruction: excluding re-construction schemes. Consolidated Balance Sheet of Holding Companies with one Subsidiary only.
Liquidation of companies: Accounts of Banking and Insurance companies.

PRINCIPLES OF MARKETING
PAPER CODE :BM2005

Marks: 100 Time: 3Hrs
Note: Examiner will be required to set NINE questions in all. Question No. 1 will be compulsory which consists of 12 short-answer type questions each of 2 marks covering the entire syllabus out of which candidate will be required to attempt ten questions. In addition to Q.No. 1, candidate will be required to attempt four more questions from the remaining eight questions each carrying 20 marks.

Introduction: Nature and scope of marketing; Importance of marketing as a business function, and in the economy; Marketing concepts-traditional and modern: Selling vs. marketing, marketing mix; Marketing environment.
Consumer Behaviour and Market Segmentation: Nature, scope, and significance of consumer behaviour; Market segmentation – concept and importance; Bases for market segmentation.
Product: Concept of product, consumer, and industrial goods; product planning and development; Packaging-role and functions; Brand name and trade market; after-sales service; Product life cycle concept.
Price: Importance of price in the marketing mix; Factors affecting price of a product/service; Discounts and rebates.
Distribution Channels and Physical Distribution: Distribution channels-concept and role; Types of distribution channels; Factors affecting choice of a distribution channel; Retailer and wholesaler; Physical distribution of goods; transportation; Warehousing; Inventory control; Order processing.
Promotion: Methods of promotion; Optimum Promotion Mix; Advertising Media-, their relative merits and limitations, characteristics of an effective advertisement, Personal Selling, Publicity: Sales promotion and public relations.
Note: Examiner will be required to set NINE questions in all. Question No. 1 will be compulsory which consists of 12 short-answer type questions each of 2 marks covering the entire syllabus out of which candidate will be required to attempt ten questions. In addition to Q.No. 1, candidate will be required to attempt four more questions from the remaining eight questions each carrying 20 marks.


**Recruitment:** steps in recruitment, recruitment policy, sources and methods of recruitment. Selection process and policy. Career planning: objectives and responsibilities; process, prerequisites advantages and limitations of career planning; career problems and their solutions. Training and development: concept and importance of training; training methods/techniques. Performance appraisal.

**Wage and salary administration:** Promotion, transfer, demotion, separation and absenteeism; labor turnover. Personnel records and audit.

**Industrial relations in India:** HD practices in Indian industries. Concept and forms of industrial democracy.
B.Com III
ADVERTISEMENT & SALES MANAGEMENT
PAPER CODE : BM3001

Marks: 100 
Time: 3Hrs

Note: Examiner will be required to set NINE questions in all. Question No. 1 will be compulsory which consists of 12 short-answer type questions each of 2 marks covering the entire syllabus out of which candidate will be required to attempt ten questions. In addition to Q.No. 1, candidate will be required to attempt four more questions from the remaining eight questions each carrying 20 marks.

Communication Process: Basic communication process, role and source; Encoding and decoding of message, media, audience, feedback, and noise.
Advertising and Communication Mix: Different advertising functions; Types of advertising, Economic social aspects of advertising; Advertising process-an overview setting advertising objectives and budget.
Creative Aspects of Advertising: Advertising appeals, copy writing headlines, illustration, message, copy types.
Advertising Media: Different types of media; Media planning and scheduling.
Impact of Advertising: Advertising Agency roles, relationship with clients, advertising department; Measuring advertising effectiveness; Legal and ethical aspects of advertising.
Sales Management: Sales Management, Personal Selling and Salesmanship, Organizing the sales efforts; Sales force management: Recruitment, Selection, Training Motivation, compensating and Controlling sales personnel, Sales Budget, Sales quotas and Sales Territories.

BUSINESS ENVIRONMENT
PAPER CODE : BM3002

Marks: 100 
Time: 3Hrs

Note: Examiner will be required to set NINE questions in all. Question No. 1 will be compulsory which consists of 12 short-answer type questions each of 2 marks covering the entire syllabus out of which candidate will be required to attempt ten questions. In addition to Q.No. 1, candidate will be required to attempt four more questions from the remaining eight questions each carrying 20 marks.

Course Inputs: Business environment: concept, components and importance
Problems of growth: Unemployment; Poverty; regional imbalances; social injustice; Inflation; parallel economy; Industrial sickness.
Role of Government in Indian Economy: Monetary and fiscal policy; Industrial policy; Industrial licensing, privatization; devaluation; Export-import policy; Foreign investment; and collaborations.
Tenth five year plan: Major policies; resource allocation.
International Environment: International environment (overview); Trends in world trade and the problems of developing countries; foreign trade and economic growth.
International economic institutions: GATT, WTO, UNCTAD, World Bank, IMF.

INCOME TAX
PAPER CODE : BM3003

Marks: 100 
Time: 3Hrs

Note: Examiner will be required to set NINE questions in all. Question No. 1 will be compulsory which consists of 12 short-answer type questions each of 2 marks covering the entire syllabus out of which candidate will be required to attempt ten questions. In addition to Q.No. 1, candidate will be required to attempt four more questions from the remaining eight questions each carrying 20 marks.

Unit-I
Definitions: Agricultural Income, Previous year. Assessment year, Assesses, Person, Casual Income, Total Income, Residence of assesses and incidence of Tax liability. Income exempted from tax: Income under the head salary, house property, business and profession (including depreciation allowance and investment allowance etc.) capital gains and other sources.
Unit II
Deduction from gross total income, set-off and carry forward of losses. Aggregation of incomes. Assessment of individuals, Hindu undivided families, and Firms (including computation of tax.)

**Unit III**


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**COST ACCOUNTING**

**PAPER CODE :BM3004**

**Marks: 100**

**Time: 3Hrs**

**Note:** Examiner will be required to set NINE questions in all. Question No. 1 will be compulsory which consists of 12 short-answer type questions each of 2 marks covering the entire syllabus out of which candidate will be required to attempt ten questions. In addition to Q.No. 1, candidate will be required to attempt four more questions from the remaining eight questions each carrying 20 marks.

**Introduction:** Nature and scope of cost accounting, Cost concepts and classification, methods and techniques, Installation of costing system Concept of cost audit.

**Accounting for material:** Material control, Concept and techniques, pricing of material issues Treatment of material losses.

**Accounting for labour:** Labour cost control procedure, labour turnover, idle time and overtime; Methods of wage payment time and piece rates; incentive schemes.

**Accounting for overheads:** Classification and departmentalization; absorption of overheads; Determination of overhead rates: Under and over absorption, and its treatment.

**Cost Ascertainment:** Unit costing; Job, batch and contract costing operating costing; Process costing including inter process profits and excluding equivalent production and joint and by-products.

**Cost Records:** Integral and non-integral system; reconciliation of cost and financial accounts.

**Standard Costing and variance analysis:** Material and labour variances only; Budgetary control Marginal costing and break-even-analysis.
INTERNATIONAL MARKETING
PAPER CODE :BM3005

Marks: 100 

Note: Examiner will be required to set NINE questions in all. Question No. 1 will be compulsory which consists of 12 short-answer type questions each of 2 marks covering the entire syllabus out of which candidate will be required to attempt ten questions. In addition to Q.No. 1, candidate will be required to attempt four more questions from the remaining eight questions each carrying 20 marks.

Product Planning for International Market: Product designing, standardization vs. adoption; Branding, and packaging; Labeling and quality issues; After sales services.
International Pricing: Factors influencing international price; Pricing process and methods, International price quotation and payment terms.
Promotion of Product/services Abroad: Methods of international promotion; direct mail and sales literature; advertising; personal selling; trade fairs and exhibitions.
International Distribution: Distribution channels and logistics decisions; selection and appointment of foreign sales agents. Planning, organizing and controlling of International Marketing; Exim policy-an overview Trends in India’s foreign trade.

MANAGEMENT ACCOUNTING AND FINANCIAL MANAGEMENT
PAPER CODE :BM3006

Marks: 100 

Note: Examiner will be required to set NINE questions in all. Question No. 1 will be compulsory which consists of 12 short-answer type questions each of 2 marks covering the entire syllabus out of which candidate will be required to attempt ten questions. In addition to Q.No. 1, candidate will be required to attempt four more questions from the remaining eight questions each carrying 20 marks.

Management Accounting: Meaning, nature, scope and functions of management accounting in decision making; Management accounting vs financial accounting; Tools and techniques of management accounting.
Financial Statement: Meaning and types of financial statement; Limitations of financial statements; Objectives and methods of financial statements analysis; Ratio analysis Classification of ratios-Profitability ratios, turnover ratios, liquidity ratios, turnover ratios advantages of ratio analysis, Limitations of accounting ratios. Fund Flow Statement, Cash flow statement as per Indian Accounting standard.
Financial management: Financial goal; Profit vs. Wealth maximization: financial function investment, financing and dividend decision; financial planning, over-capitalization and under investment, financing, and dividend decision; financial planning, over-capitalization and under capitalization.
Capital Budgeting: Nature of investment decision; investment evaluation criteria, net present value; internal rate of return profitability index payback period accounting rate of return NPV and IRR comparison, excluding risk analysis.
Cost of Capital: Significance of cost of capital; calculating cost of debt; Preference, Equity and retained earnings; Combined (weighted) Cost of capital. Capital structure theories and determinants. Hypothesis; forms of dividends and stability in dividends; determinants.
Management of Working Capital: Nature of working capital significance of working capital operating cycle and factors determining of working capital requirements. Estimation of working capital.