

University Centre for Distance Learning



Syllabi & Scheme of Examination
B.Com.-2nd Year

Chaudhary Devi Lal University Sirsa (Haryana)

Website:- www.cdlu.ac.in



**University Centre For Distance Learning
C.D.L.U. Sirsa**

**B.Com. Second Year
Syllabus and Scheme of Examination**

Outlines of Test

Paper Code	Name of the Paper	Times	Marks
BC11	Business Regulatory Frame work	3 Hours	80+20
BC12	Corporate Accounting	3 Hours	80+20
BC13	Company Law & Auditing	3 Hours	80+20
BC14	Business Statistics	3 Hours	80+20
BC15	Principles of Marketing	3 Hours	80+20
BC16	Indian Financial System	3 Hours	80+20

BUSINESS REGULATORY FRAMEWORK (BC11)

Max.Marks:80

Time:3 Hours

Note: Ten questions shall be set in the question paper with three questions from each unit. The candidates shall be required to attempt five questions in all, selecting at least one question but not more than two from each unit.

Unit-I

Law of Contract (1872): Nature of contract ; Classification ; Offer and acceptance ; Capacity of parties of contract ; Free consent ; Consideration ; Legality of object ; Agreement declared void ; Performance of contract ; Discharge of contract, Remedies for breach of contract.

Special Contracts : Indemnity, Guarantee, Bailment and Pledge ; Agency.

Unit-II

Sale 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 purchases agreement.

Unit- III

Negotiable Instrument Act 1881: Definition of negotiable instruments; of Features; Promissory note : Bill Exchange & cheque; types of crossing; Dishonor and discharge of negotiable instruments.

The Consumer Protection Act 1986; Salient features; Definition of consumer; Grievance redressal machinery. Foreign Exchange Act 2000: Definitions and main provisions.

Suggested Reading :

1. Desai T.R. : Indian Contract Act. Sale of Goods Act and Partnership Act. S.C. Sarkar & Sons Pvt. Ltd., Kolkata.
2. Khergsamwala, J.S. : The Negotiable Instrument Act. N.M. Tripathi, Mumbai.
3. Singh Avtar: The Principles of Mercantile Law, Eastern Book Company Lucknow.
4. Kuchal, M.C. : Business Law, Vikas Publishing House, New Delhi.
5. Kapoor,N.D. Business Law, Sultan Chang & Sons, New Delhi.
6. Chandha, P.R. : Business Law Galgotia, New Delhi.

CORPORATE ACCOUNTING (BC12)

Max.Marks:80

Time:3 Hours

Note: Ten questions shall be set in the question paper with three questions from each unit. The candidates shall be required to attempt five questions in all, selecting at least one question but not more than two from each unit.

UNIT-I

Issue, Foreiture and Re-issue of shares: Redemption of Preference Shares; Issue and redemption of Debentures. Final accounts of companies: Excluding Computation of Managerial Remuneration; Valuation of Goodwill and Shares.

UNIT-II

Accounting for Amalgamation Absorption of Companies as per Indian Accounting standard 14; Accounting for internal reconstruction; excluding re-construction schemes consolidated Balance Sheet of Holding Companies with one Subsidiary only

UNIT-III

Liquidation of companies Accounts of Banking and Insurance companies.

Suggested Reading :

1. Gupta R.L. Radhaswamy M: Company Accounts; Sultan Chand and Sons New Delhi 2000.
2. Maheshwari, S.N. : Corporate Accounting; Vikas Publishing House, New Delhi,2000.
3. Monga, J.R. ; Ahuja, Girish, and Sehgal, Ashok: Financial Accounting ; Mayur Paper Back Noida,2000.
4. Shukla, M.C. Grewal, T.S. and Gupta S.C. : Advanced Accounts; S. Chand & Co, New Delhi 2000.
5. Moora, C.L. and Jaedic, R.K. : Managerial Accounting South Western Publishing Co., Chincinnati, Ohio.1997.
6. Agarwala, A.N. Agarwala K.N. : Higher Science of Accountancy: Kitab Mahal, 2001.

COMPANY LAW AND AUDITING (BC13)

Max. Marks:80

Time: 3Hours

Note: Ten questions shall be set in the question paper with three question from each unit. The candidates shall be required to attempt five questions in all, selecting at least one question but not more than two from each unit.

UNIT-I

Introduction-meaning, characteristics & Types of companies, Promotion and incorporation of companies; Memorandum of association. Articles of Association, Prospectus; Borrowing powers, mortgages and charges.

UNIT-II

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.

UNIT-III

Introduction: Meaning and Objectives of auditing; Types of audit; Internal audit. Audit process: audit programme; working papers and evidences; Routine checking and test checking Internal check System. Vouching; Verification of assets and liabilities.

Suggested Readings:

1. Gower,L.C.B.:Principles of Modern Company Law Stevens & Sons London, 2000.
2. Ramaiya, A.: Guide to the Companies Act; Wadhwa & Co.. Nagpur, 2000.
3. Singh, Avtar : Company Law: Eastern Book Co..Lucknow 2000.
4. Kuchal, M.C. Modern Indian Company Law, Shri Mahavir Books, Noida 2000
5. Kapoor, N.D. : Company Law- Incorporating the Provision of the companies Amendment Act.2000; Sultan Chand & Sons, New Delhi,2000.
6. Gupta, Kamal : Contemporary Auditing; Tata McGraw Hill, New Delhi.
7. Tandon B.N. : Principles of Auditing; S. Chand and Co., New Delhi.

BUSINESS STATISTICS (BC14)

Max. Marks: 80

Time: 3 Hours

Note: Ten questions shall be set in the question paper with three question from each unit. The candidates shall be required to attempt five questions in all, selecting at least one question but not more than two from each unit.

UNIT-I

Introduction: Statistics as a subjects; Statistical Data Meaning and types, Collection and Rounding of data Classification and Presentation of data.

Analysis of Univariate Data: Construction of frequency distribution, concept of central tendency and dispersion and their measures; Skewness and measures, Kurtosis and measures. Analysis of Bivariate Data: Linear regression and correlation.

UNIT-II

Index Numbers Meaning types and uses ; Methods of constructing price and quantity indices(simple and aggregate); Tests of adequacy chain-base index numbers; Base shifting, splicing, and deflating; Problems in constructing index numbers; Consumer price index. Analysis of Times Series; Causes of Variation in time series data; Components of a time series; Decomposition additive and multiplicative models; determination of trend-Moving averages; method of least squares(Including linear second degree, parabolic, and exponential trends) ; Computation of seasonal-indices by sample average, ratio-to-trend, ration to moving average and link relative methods.

UNIT-III

Theory of Probability : Probability as a concept; approaches to defining probability; addition and multiplication laws of probability ; Conditional probability; Bayes' Theorem. Probability distributions : Probability distribution as a concept; Binomial, poisson, and Normal distributions their properties and parameters.

Suggested Readings:

- 1 Hooda,R.P. : Introduction to Statistics, Macmillan, New Delhi, 2002.
- 2 Hooda, R.P.: Statistics for Business and Economics, Macmillan, New Delhi,1999.
- 3 Ya-Lin Chau.: Statistical Analysis with Business and Economics: Applications, Holt, Reinhart & Winster, 1997.
- 4 Lewin and Rubin : Statistics for Management Prentice-Hall of India, New Delhi, 2000.
- 5 Sancheti,D.C. and Kapoor, V.K. : Statistics (Theory, Methods & Application) Sultan Chand & Sons, New Delhi,2000.
- 6 Hoel & Jassen : Basic Statistics for Business and Economics, John Wiley and Sons, New York,1992.

PRINCIPLES OF MARKETING (BC15)

Max. Marks : 80

Time : 3 Hours

Note: Ten questions shall be set in the question paper with three question from each unit. The candidates shall be required to attempt five questions in all, selecting at least one question but not more than two from each unit.

UNIT-I

Introduction : Nature and scope of marketing, Importance of marketing as a business function and in economy; Marketing concepts traditional and modern; Selling vs. Marketing mix. Marketing environment.

Consumer Behavior and Market Segmentation: Nature, scope, and significance of consumer behavior; Market segmentation concept and Importance's, Bases for market segmentation.

UNIT-II

Product: Concept of product, consumer and industrial goods; Product planning and development; Packaging-role and function; Brand name and trade mark; after-sales services; Product life cycle concept.

Price : Importance of price in the marketing mix. Factors affecting price of a product/service; Discounts and rebates.

UNIT-III

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.

Suggested Readings:

1. Kotler Phillip: Marketing Management; Prentice-Hall of India, New Delhi 1986.
2. Pride, Willian M. and Ferrel. O.C.: Marketing; Houghton, Mifflin, Boston.
3. Stantan, W.J. Etzel Michael J. and Walker Bruce J., Fundamentals of Marketing, McGraw-Hill, New York.

INDIAN FINACIAL SYSTEM (BC16)

Max. Marks: 80

Time: 3 Hours

Note: Ten questions shall be set in the question paper with three questions from each unit. The candidates shall be required to attempt five questions in all, selecting at least one question but not more than two from each unit.

UNIT-I

Money: Functions theories and money supply in India. Finance: sources and role of finance in Economic development, Indian Financial system : Components, financial intermediaries, capital and money markets and their instruments. Methods for Note issues in India.

UNIT-II

Indian Banking System: Definition of bank, commercial banks importance, functions and problems in India, Regional Rural Banks, Cooperative banking India.

Credit Creation: Process of Credit creation functions and its limitations
Development Banks-their features and functions. State Level Development Banks Objectives: functions and their role. Non-Banking Financial Institutions.

UNIT-III

Reserve Bank of India: Functions, regulation and Control of credit, monetary policy.

Determination and regulation and Interest rates in India. Venture capital , credit rating, Merchant Banking.

Institutional financing in India: UTI, LIC and GIC : Objectives, functions, investment policies, and role in Industrial financing.

Suggested Reading:

1. Chandle, L.V. and Goldfield S.M. : The Economics of Money and Banking, Harper and Row, New York.
2. Gupta,S.B. : Monetary Planning of India; S.Chand, New Delhi.
3. Khan, M.Y.: India Financial System – Theory and Practice; Tata McGraw Hill, New Delhi.
4. Report on Currency and Finance.
5. Sengupta, A.K. and Aggarwal M.K. : Money Market Operations in India Skylark Publication New Delhi.