

**Scheme and Syllabi of**  
**1<sup>st</sup> and 2<sup>nd</sup> Semesters**  
**of**  
**B.Com. (Honours-Tax Procedure and Practice)**  
**Three Year (6 Semesters)**  
**(Choice Based Credit System)**

approved by

**Under-Graduate Board of Studies in  
Commerce**

in its meeting held on

**September 12, 2018**

**DEPARTMENT OF COMMERCE**  
**Faculty of Commerce & Management**  
**Chaudhary Devi Lal University, Sirsa**  
**(Haryana)-India**  
**PIN-125055**

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# Scheme and Syllabi of

## B.Com. (Honours-Tax Procedure and Practice)

### Three Year (6 Semesters)

#### Semester I

Paper Code	Nomenclature of Paper	Nature of Course	Credits	External Marks	Internal Marks	Maximum Marks
BCHT-A101	Environmental Studies	Ability Enhancement Compulsory Course (AECC-1)	4	70	30	100
BCHT-C102	Financial Accounting	Core Course (CC-1)	4	70	30	100
BCHT-C103	Business Law	Core Course (CC-2)	4	70	30	100
BCHT-C104	Business Economics-I	Core Course (CC-3)	4	70	30	100
BCHT-L104	Proficiency in English	Language- i	4	70	30	100
<b>Total</b>			<b>20</b>	<b>350</b>	<b>150</b>	<b>500</b>

#### Semester II

Paper Code	Nomenclature of Paper	Nature of Course	Credits	External Marks	Internal Marks	Maximum Marks
BCHT-A201	Business Communication	Ability Enhancement Compulsory Course (AECC-2)	4	70	30	100
BCHT-C202	Corporate Accounting	Core Course (CC-4)	4	70	30	100
BCHT-C203	Corporate Law	Core Course (CC-5)	4	70	30	100
BCHT-C204	Business Economics-II	Core Course (CC-6)	4	70	30	100
BCHT-L204	Hindi	Language- 2	4	70	30	100
<b>Total</b>			<b>20</b>	<b>350</b>	<b>150</b>	<b>500</b>

**NOTE:**

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- (ii) For end-term examination, the examiner is required to set nine questions in all. Each question carries equal marks (14 marks). The distribution of marks will be as under: The first question will be compulsory consisting of 7 short-answer questions (2 marks each) covering the entire syllabus. In addition, eight questions will be set unit-wise comprising two questions from each unit.
- (iii) The student shall be required to attempt five questions in all selecting one question from each unit including the compulsory question.

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**B.COM. (HONOURS-TAX PROCEDURE AND PRACTICE): SEMESTER I  
BCHT-A101: ENVIRONMENTAL STUDIES**

**DURATION: 3 HOURS**

**MAXIMUM MARKS: 100  
(EXTERNAL: 70, INTERNAL: 30)**

**Objective:** The objective of this paper is to create the awareness among the students towards environmental concepts and issues for smooth life of species and human at earth.

**UNIT I**

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. 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 and 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, case studies. 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.

**UNIT II**

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 of the ecosystem: Forest ecosystem, Grass land ecosystem, desert ecosystem, Aquatic ecosystems (ponds, streams, lakes, rivers, oceans, estuaries).

Biodiversity and its conservation: Introduction-Definition: genetic, species and ecosystem diversity. Bio-geographical classification of India. Value of diversity: consumptive use, productive use, social, ethical; aesthetic and option calls. 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 endemics. Conservation of biodiversity: In-situ and Ex-situ, Conservation of biodiversity.

**UNIT III**

Environmental Pollution: Definition-Causes, effects and control measures of Air pollution, Water pollution, Soil pollution, Marine pollution, Noise pollution; Thermal pollution, 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.

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 problems and holocaust. Case studies. Wasteland reclamation. Consumerism and waste problem. Air (prevention and Control of Pollution) Act. Water (prevention and control of pollution) Act. Wildlife Protection Act.

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Forest Conservation Act. Issues involved in enforcement of environmental legislation. Public awareness.

#### UNIT IV

Human Population and the Environment: Population growth, variation among nations. Population explosion- family Welfare Programme. 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.

Field work: Visit to a local area to document environmental assets: river/forest grass land/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.

#### Suggested Readings:

1. Agarwal, K.C. 2001 Environmental Biology, Nidhi Publ. Ltd. Bikaner.
2. Bharucha Erach, The Biodiversity of India. Mapin Publishing Pvt. Ltd., Ahmedabad-380013, India.
3. Clerk R.S., Marine Pollution; Clarendon Press Oxford.
4. Down to Earth, Centre for Science and Environment.
5. Hawkins R.E., Encyclopedia of Indian Natural History, Bombay Natural History Society, Bombay.
6. Mhaskar A.K, Matter Hazardous. Techno-Science Publications.
7. Townsend C., Harper J, and Michael Begon, Essentials of ecology, Blackwell Science.
8. Trivedi R.K and P.K Goel, Introduction to air pollution, Techno-Science Publications.
9. Trivedi R.K, Handbook of Environmental Laws, Rules, Guidelines Compliances and Standards, Vol I and II, Envirol Media.
10. Wagner K.D., 1998. Environmental Management, W.B. Saunders Co. Philadelphia, USA.

#### Note:

- (i) The evaluation of students consists of both internal and external evaluation. Internal evaluation includes mid-term examination (10 marks) covering two units of the syllabus, an assignment (05 marks) and class attendance (05 marks). External evaluation includes end-term examination of 70 marks covering the whole syllabus.
- (ii) For end-term examination, the examiner is required to set nine questions in all. Each question carries equal marks (14 marks). The distribution of questions will be as under: The first question will be compulsory consisting of 7 short-answer questions (2 marks each) covering the entire syllabus. In addition, eight questions will be set with 14 marks each, comprising two questions from each unit.
- (iii) The student shall be required to answer all questions, including the compulsory question, by selecting one question from each unit.

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**B.COM. (HONOURS-TAX PROCEDURE AND PRACTICE): SEMESTER I**  
**BCHT-C102: FINANCIAL ACCOUNTING**

**DURATION: 3 HOURS**

**MAXIMUM MARKS: 100**  
**(EXTERNAL: 70, INTERNAL: 30)**

**Objective:** The objective of this course is to help the students to acquire conceptual knowledge of the financial accounting and to impart skills for recording various kinds of business transactions.

**UNIT I**

Accounting as an information system, users of financial accounting information and their needs. Qualitative characteristics of accounting information; Functions, advantages and limitations of accounting; Branches of accounting; Bases of accounting: cash basis and accrual basis. The Nature of financial accounting principles - Basic concepts and conventions.

**UNIT II**

Financial accounting standards: Concept, benefits, procedure for issuing accounting standards in India. International Financial Reporting Standards (IFRS): - Need and procedures, Convergence to IFRS, Distinction between Indian Accounting Standards (IASs) and Accounting Standards (ASs). Accounting process from recording of a business transaction to preparation of trial balance including adjustments: Capital and Revenue expenditure & receipts, Preparation of Trial Balance, Profit and Loss Account and Balance Sheet (Sole Proprietorship only).

**UNIT III**

Measurement of business income-Net income: accounting period, continuity doctrine and matching concept. Objectives of measurement. Revenue: concept, revenue recognition principles, recognition of expenses.

**UNIT IV**

Depreciation Accounting concept of depreciation, Factors in the measurement of depreciation, Methods of computing depreciation: straight line method and diminishing balance method; Disposal of depreciable assets-change of method.

**Suggested Readings:**

1. Lal, Jawahar and Seema Srivastava, Financial Accounting, Himalaya Publishing House.
2. Monga, J.R., Financial Accounting: Concepts and Applications, Mayoor Paper Backs, New Delhi.
3. Shukla, M.C., T.S. Grewal and S. C. Gupta. Advanced Accounts. Vol.-I. S. Chand & Co., New Delhi.
4. S. N. Maheshwari, Financial Accounting, Vikas Publication, New Delhi. T.S, Grewal, Introduction to Accounting, S. Chand and Co., New Delhi.
5. P.C. Tulsian, Financial Accounting, Tata McGraw Hill, New Delhi.
6. Jain, S.P. and K.L. Narang. Financial Accounting. Kalyan Publishers, New Delhi.
7. Compendium of Statements and Standards of Accounting. The Institute of Chartered Accountants of India, New Delhi.
8. Goldwin, Alderman and Sanyal, Financial Accounting, Cengage Learning

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- (ii) For end-term examination, the examiner is required to set nine questions in all. Each question carries equal marks (14 marks). The distribution of marks will be as under: The first question will be

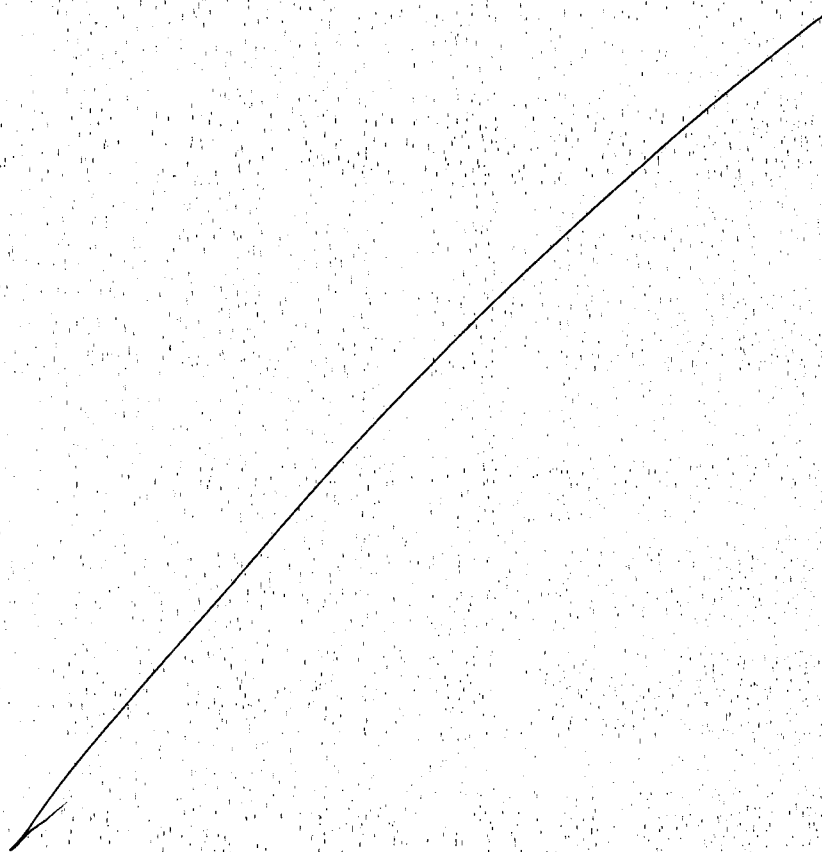






compulsory consisting of 7 short-answer questions (2 marks each) covering the entire syllabus. In addition, eight questions will be set unit-wise comprising two questions from each unit.

- (iii) The student shall be required to attempt five questions in all selecting one question from each unit including the compulsory question.



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*J.P.*

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**B.COM. (HONOURS-TAX PROCEDURE AND PRACTICE): SEMESTER I**  
**BCHT- C103: BUSINESS LAW**

**DURATION: 3 HOURS**

**MAXIMUM MARKS: 100**  
**(EXTERNAL: 70, INTERNAL: 30)**

**Objective:** The objective of the course is to impart basic knowledge along with relevant case law of the important business laws.

**UNIT I**

**The Indian Contract Act, 1872:** Contract – meaning, characteristics and kinds, Essentials of valid contract - Offer and acceptance, consideration, contractual capacity, free consent, legality of objects. Void agreements, Discharge of contract - modes of discharge including breach and its remedies. Contingent contracts, Quasi – contracts

**UNIT II**

**Special Contracts:** Contract of Indemnity and Guarantee, Contract of Bailment and Pledge, Contract of Agency

**UNIT III**

**The Sale of Goods Act, 1930:** Contract of sale, meaning and difference between sale and agreement to sell. Conditions and warranties, Transfer of ownership in goods including sale by non-owners, Performance of contract of sale, Unpaid seller - meaning and rights of an unpaid seller against the goods and the buyer. Auction Sale

**UNIT IV**

**The Information Technology Act 2000:** Definitions under the Act, Digital signature, Electronic governance, Attribution, acknowledgement and dispatch of electronic records, Regulation of certifying authorities, Digital signatures certificates, Duties of subscribers, Penalties and adjudication, Appellate Tribunal, Offences.

**Suggested Readings:**

1. Singh, Avtar, The Principles of Mercantile Law, Eastern Book Company, Lucknow.
2. Kuchhal M C, Business Laws, Vikas Publishing House, New Delhi
3. Tulsian P.C., Business Law, Tata McGraw Hill, New Delhi.
4. Sharma, J P. and Sunaina Kanojia, Business Laws, Ane Books Pvt. Ltd., New Delhi.
5. Sharma, J.P. and Sunaina Kanojia, Vyavsayik Sanniyam, Delhi University Hindi Cell.
6. Chadha P R Business Law, Galgotia Publishing Company, New Delhi
7. Maheshwari & Maheshwari, Business Law, National Publishing House, New Delhi.
8. Information Technology Rules 2000 with Information Technology Act 2000, Taxmann Publications Pvt. Ltd., New Delhi.

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- (ii) For end-term examination, the examiner is required to set nine questions in all. Each question carries equal marks (14 marks). The distribution of marks will be as under: The first question will be compulsory consisting of 7 short-answer questions (2 marks each) covering the entire syllabus. In addition, eight questions will be set unit-wise comprising two questions from each unit.
- (iii) The student shall be required to attempt five questions in all selecting one question from each unit including the compulsory question.

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**B.COM. (HONOURS-TAX PROCEDURE AND PRACTICE): SEMESTER I**  
**BCHT- C104: BUSINESS ECONOMICS-I**

**DURATION: 3 HOURS**

**MAXIMUM MARKS: 100**  
**(EXTERNAL: 70, INTERNAL: 30)**

**Objective:** The objective of this course is to help the students to acquire conceptual knowledge of the micro economics and to impart skills for understanding of economic activities.

**UNIT I**

**Demand and Consumer Behaviour:** Meaning, nature and scope of economics; micro and macroeconomics; Nature of demand function: law of demand; elasticity of demand - price, income and cross; measurement methods of price elasticity of demand; concepts of revenue (marginal and average) and relationship with elasticity of demand.

**UNIT II**

**Theories of Demand:** Cardinal utility approach, Indifference curve approach -assumption, properties, and consumer equilibrium, price, income and substitution effects, limitations;

**UNIT III**

**Production and Cost-** Production function: meaning and concepts, law of variable proportions; Isoquants - meaning, properties and producer's equilibrium; economies and diseconomies of scale; law of returns to scale; Cost concepts; theory of costs - traditional and modern; law of supply and elasticity of supply.

**UNIT IV**

**Market Structures:** Equilibrium of the firm and industry under perfect competition; price and output determination under monopoly, price discrimination; price determination under monopolistic competition.

**Suggested Readings:**

1. Ahuja H.L.: Business Economics; S. Chand & Co., New Delhi.
2. Amit Sachdeva, Micro Economics, Kusum Lata Publishers
3. Bilas, Richard A., Microeconomics Theory: A Graphical Analysis, McGraw-Hill Education.
4. C Snyder, Microeconomic Theory: Basic Principles and Extensions, Cengage Learning
5. Case and Fair, Principles of Micro Economics, Pearson Education
6. Maddala G.S. and E. Miller; Microeconomics: Theory and Applications, McGraw-Hill Education.
7. N. Gregory Mankiw, Principles of Micro Economics, Cengage Learning
8. Paul A Samuelson, William D Nordhaus, Microeconomics, McGraw-Hill Education.
9. Pindyck, R.S., D. L. Rubinfeld and P. L. Mehta; Microeconomics, Pearson Education.
10. Salvatore, D. Schaum's Outline: Microeconomic Theory, McGraw-Hill, Education.

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- (ii) For end-term examination, the examiner is required to set nine questions in all. Each question carries equal marks (14 marks). The distribution of marks will be as under: The first question will be compulsory consisting of 7 short-answer questions (2 marks each) covering the entire syllabus. In addition, eight questions will be set unit-wise comprising two questions from each unit.
- (iii) The student shall be required to attempt five questions in all selecting one question from each unit including the compulsory question.

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**B.COM. (HONOURS-TAX PROCEDURE AND PRACTICE): SEMESTER I**  
**BCHT- L104: PROFICIENCY IN ENGLISH**

**DURATION: 3 HOURS**

**MAXIMUM MARKS: 100**  
**(EXTERNAL: 70, INTERNAL: 30)**

**Objective:** The objective of this course is to help the students in develop the communication skills with the use of English language.

**UNIT I**

Grammar and Usage: A Detailed Study of Nouns, Pronouns, Adjectives, Articles, Verbs, Adverbs, Prepositions, Conjunctions and their Correct Usage.

**UNIT II**

Grammar and Usage: Tenses: Active and Passive Voice; Transformation of Sentences from Simple to Compound/Complex Sentences; Narration/Reported Speech.

**UNIT III**

Vocabulary: Antonyms and Synonyms; Words Often Confused; Important Latin and English Prefixes and Affixes; Common Legal Terms (Meaning and Usage).

**UNIT IV**

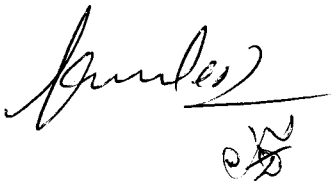
Composition Skills: Formal Letter Writing, Writing of Business Letters, Official Letters and CVs, Paragraph Writing and Punctuation.

**Suggested Readings:**

1. Wren and Martin : High School English Grammer and Composition
2. Tickoo and Subramaniam: A Functional Grammar with Usage and Composition
3. Murphy, Raymond : Essential English Grammar, Cambridge University Press
4. Maison, Margaret M. : Examine Your English
5. Allen. W. S. : Living English Structure
6. Flewings. Hartin : Advanced English Grammer, Cambridge University Press
7. 50 Ways to Improve Your Business English...without too much effort, Ken Taylor, Hyderabad: Orient Blackswan.
8. Business Communication, Ed., Om P. Juneja & Aarti Mujumdar, Hyderabad: Orient Blackswan.

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- (ii) For end-term examination, the examiner is required to set nine questions in all. Each question carries equal marks (14 marks). The distribution of marks will be as under: The first question will be compulsory consisting of 7 short-answer questions (2 marks each) covering the entire syllabus. In addition, eight questions will be set unit-wise comprising two questions from each unit.
- (iii) The student shall be required to attempt five questions in all selecting one question from each unit including the compulsory question.





**B.COM. (HONOURS-TAX PROCEDURE AND PRACTICE): SEMESTER II**  
**BCHT- A201: BUSINESS COMMUNICATION**

**DURATION: 3 HOURS**

**MAXIMUM MARKS: 100**  
**(EXTERNAL: 70, INTERNAL: 30)**

**Objective:** The objective of this paper is to help the students in develop the communication skills.

**UNIT I**

**Business Communication:** meaning, concept and process of communication. Types of communication, and significance of positive attitude in improving communication.

**UNIT II**

**Writing Skills:** Letters of all kinds, tender notices, auction notices, public notices; memos and advertisements relating to sales/marketing. Précis writing, curriculum vitae, short formal reports.

**UNIT III**

**Effective Listening,** importance of effective listening, barriers to effective listening, types of effective listening, benefits and use of effective listening skills, non-verbal communication, group discussion, etc.

**UNIT IV**

**Modern Forms of Communication:** Here special emphasis shall be given to teaching the format of e-mails, Fax Messages, Teleconferencing, Audio-Visual Aids and Power-Point Presentations.

**Suggested Readings:**

1. Business Communication, Ed., Om P. Juneja & Aarti Mujumdar, Hyderabad: Orient Blackswan.
2. Textbook of Business Communication, Anjali Kalkar, R.B. Suryawanshi, Amlanjyoti Sengupta, Hyderabad: Orient Blackswan.
3. 50 Ways to Improve Your Business English...without too much effort, Ken Taylor, Hyderabad: Orient Blackswan
4. Business Communication, Ed., Om P. Juneja & Aarti Mujumdar, Hyderabad: Orient Blackswan.

**Note:**

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- (ii) For end-term examination, the examiner is required to set nine questions in all. Each question carries equal marks (14 marks). The distribution of marks will be as under: The first question will be compulsory consisting of 7 short-answer questions (2 marks each) covering the entire syllabus. In addition, eight questions will be set unit-wise comprising two questions from each unit.
- (iii) The student shall be required to attempt five questions in all selecting one question from each unit including the compulsory question.

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**B.COM. (HONOURS-TAX PROCEDURE AND PRACTICE): SEMESTER II**

**BCHT- C202: CORPORATE ACCOUNTING**

**DURATION: 3 HOURS**

**MAXIMUM MARKS: 100**  
**(EXTERNAL: 70, INTERNAL: 30)**

**Objective:** The objective of this course is to help the students to acquire conceptual knowledge of the corporate accounting and to impart skills for recording various kinds of business transactions.

**UNIT I**

**Accounting for share capital:** issue of shares, forfeiture and reissue of forfeited shares-concept & process of book building; issue of rights and bonus shares; buy back of shares; redemption of preference shares.

**UNIT II**

**Accounting for Debentures:** Issue and redemption of debentures, Underwriting of Shares and Debentures.

**UNIT III**

**Final accounts of 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). Disposal of company profits-Provisions relating to payment of Dividend.

**UNIT IV**

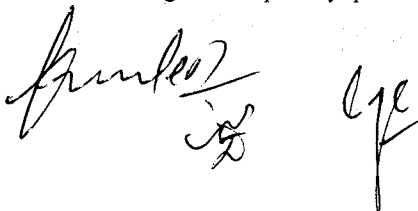
**Valuation of Goodwill and Valuation of Shares:** Concepts and calculation-simple problem only. **Liquidation of companies.**

**Suggested Readings:**

1. Gupta, Nirmal. *Corporate Accounting*, Sahitya Bhawan, Agra.
2. Jain, S.P. and K.L. Narang. *Corporate Accounting*, Kalyani Publishers, New Delhi.
3. Maheshwari, S.N. and S. K. Maheshwari. *Corporate Accounting*, Vikas Publishing House, New Delhi.
4. Monga, J.R. *Fundamentals of Corporate Accounting*. Mayur Paper Backs, New Delhi.
5. Naseem Ahmed, *Corporate Accounting*, ANE Books Pvt. Ltd. New Delhi.
6. Sehgal, Ashok and Deepak Sehgal. *Corporate Accounting*, Taxman Publication, New Delhi.

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- (ii) For end-term examination, the examiner is required to set nine questions in all. Each question carries equal marks (14 marks). The distribution of marks will be as under: The first question will be compulsory consisting of 7 short-answer questions (2 marks each) covering the entire syllabus. In addition, eight questions will be set unit-wise comprising two questions from each unit.
- (iii) The student shall be required to attempt five questions in all selecting one question from each unit including the compulsory question.



**B.COM. (HONOURS-TAX PROCEDURE AND PRACTICE): SEMESTER II**  
**BCH- C203 CORPORATE LAW**

**DURATION: 3 HOURS**

**MAXIMUM MARKS: 100**  
**(EXTERNAL: 70, INTERNAL: 30)**

**Objective:** The objective of the course is to impart basic knowledge corporate law and its provisions.

**UNIT I**

Characteristics of a company; lifting of corporate veil; types of companies including one-person company, small company, associate company, dormant company, producer company; association not for profit; illegal association; formation of company, promoters and their legal position, pre-incorporation contract and provisional contracts; on-line registration of a company.

**UNIT II**

Memorandum of association and its alteration, articles of association and its alteration, doctrines of constructive notice and indoor management, prospectus, shelf prospectus and red herring prospectus, misstatement in prospectus; issue, allotment and forfeiture of share, calls on shares; issue of sweat capital; employee stock option; issue of bonus shares; transfer and transmission of shares, buyback; share certificate; D-Mat system.

**UNIT III**

Classification of directors, director identity number (DIN); appointment, removal of directors; legal positions, powers and duties; key managerial personnel, managing director, manager; committees of board of directors – audit committee, nomination and remuneration committee, stakeholders' relationship committee, corporate social responsibility committee; prohibition of insider trading.

**UNIT IV**

Meetings of shareholders and board; types of meeting, convening and conduct of meetings, requisites of a valid meeting- notice, agenda, chairman, quorum, proxy, resolutions, minutes; postal ballot, meeting through video conferencing, e-voting.

**Suggested Readings:**

1. Gowar, LCB, Principles of Modern company Law, Stevens & Sons, London.
2. Hanningan, Brenda, Company Law, Oxford University Press, U.K.
3. Kuchhal M C, Corporate Laws, Shri Mahaveer Book Depot, New Delhi.
4. Sharma, J.P., An Easy Approach to Corporate Law, Law Books Pvt. Ltd., New Delhi.
5. Ramaiya, A Guide to Companies Act, LexisNexis, Allahwa and Buttersworth.
6. Kannal, S., & V.S. Sowrirajan, Company Law Procedure, Taxman's Allied Services (P) Ltd., New Delhi.
7. Singh, Harpal, Indian Company Law, Galgotia Publishing, Delhi.
8. Companies Act and Corporate Law, Bharat Law House Pvt Ltd, New Delhi.

**Note:**

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- (ii) For end-term examination, the examiner is required to set 14 questions in all. Each question carries equal marks (14 marks). The distribution of marks will be as under: The first question will be compulsory consisting of 7 short-answer questions (05 marks each) covering the entire syllabus. In addition, eight questions will be set unit wise comprising 10 questions from each unit.
- (iii) The student shall be required to answer 10 questions by selecting one question from each unit including the compulsory question.

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**B.COM. (HONOURS-TAX PROCEDURE AND PRACTICE): SEMESTER II**  
**BCHT- C204: BUSINESS ECONOMICS-II**

**DURATION: 3 HOURS**

**MAXIMUM MARKS: 100**  
**(EXTERNAL: 70, INTERNAL: 30)**

**Objective:** The objective of this course is to help the students to acquire conceptual knowledge of the macro economics and to impart skills for understanding of economic activities.

**UNIT I**

**Macro Economics:** nature, scope, concepts and variables; National income: concepts and measurement; circular flow of income (four sector); consumption function; investment function; multiplier: concepts and importance; principle of acceleration.

**UNIT II**

**Keynesian theory of income, output and employment;** income determination in closed economy, Equilibrium of product and money market using IS-LM approach

**Inflation:** meaning, types, causes, effects and remedial measures.

**UNIT IV**

**Business cycle:** meaning, and phases; instruments of monetary policy and fiscal policy and their effectiveness.

**Suggested Readings:**

1. Mankiw, N. Gregory. Principles of Macroeconomics, Cengage Learning
2. Robert J Gordon, Macroeconomics, Pearson Education
3. Branson, William H. Macroeconomics: Theory and Policy, HarperCollins India Pvt. Ltd.
4. Rudiger Dornbusch and Stanley Fischer, Macroeconomics, McGraw-Hill Education
5. Rudiger Dornbusch, Stanley Fischer, Macroeconomics, McGraw-Hill Education
6. Oliver J. Blanchard, Macroeconomics, Pearson Education.
7. G. S. Gupta, Macroeconomics: Theory and Applications, McGraw-Hill Education
8. Paul A Samuelson, William D Nordhaus, Economics, Macroeconomic, McGraw-Hill Education
9. Jhinghan M.L.: Advanced Macroeconomics, New Delhi Publishers, New Delhi.

**Note:**

- (i) The evaluation of students consists of internal and external evaluation. Internal evaluation includes mid-term examination (10 marks), assignments, an assignment (05 marks) and class attendance (05 marks). External evaluation is in the form of end-term examination of 70 marks covering the whole syllabus.
- (ii) For end-term examination, there will be 10 questions to be attempted out of 14 questions. Each question carries equal marks (14 marks). The first question will be compulsory consisting of 7 marks. The remaining 7 marks will be awarded for the remaining 9 questions. In addition, eight questions will be asked, out of which two questions will be compulsory and two questions will be optional. One question from each unit.
- (iii) The student shall be permitted to attempt any one question from each unit including the compulsory question.

*Handwritten signatures:*  
J. S. J. S.

**B.COM. (HONOURS): SEMESTER II**  
**BCH – L204: HINDI**

**DURATION: 3 HOURS**

**MAXIMUM MARKS: 100**  
**(EXTERNAL: 70, INTERNAL: 30)**

**UNIT-I**

प्रयोजनमूलक हिन्दी : अर्थ एवं स्वरूप, महत्त्व, हिन्दी भाषा की प्रयोजकीयता।

**UNIT-II**

व्यवसायिक पत्र: शिकायत पत्र, सरकारी पत्र, वित्त अनियमितता सम्बंधी पत्र, बजट सम्बंधी मांग पत्र, बीमा पत्र।

**UNIT-III**

कम्प्यूटर: स्वरूप, महत्त्व, ईमेल, इन्टरनेट, साफ्टवेयर, हार्डवेयर।

**UNIT-IV**

अनुवाद: स्वरूप, महत्त्व, प्रक्रिया, हिन्दी भाषा में रचित साहित्य का अनुवाद।

व्यावसायिक शब्दावली :

Depreciation	Internet	Commercial Letter
Bad-Debts	Quorum	Publicity
Outstanding Expenses	Bank Reconciliation	Market Segmentation
Prepaid wages	Share Capital	Finance
Propaganda	Dividend	Negotiable Instrument
Physical Distribution	Auditing	Bank overdraft
Personal Selling	Taxation	Interim Dividend
Terminology	Rebate	Trade Discount
Balance Sheet	Discount	Bank
Cheque	Software	Demand Letter
Central Processing Unit	Trial Balance	Memorandum
Auditor	Grievance	Resolution
Complaint	Addendum	Contract
Corrigendum	Arbitration	Opportunity Cost
Cattle Market	Square Deal	Shareholder
Asset	Entrepreneur	
Venture Capital	Investment	
Logistics	Agreement	
Stakeholder	Inventory	

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