



**B.Com (Hons.)**  
**Paper – CH 2.1: Semester - II**  
**BUSINESS STATISTICS**

**Duration:** 3 hrs.

**Max. Marks:** 100  
**Lectures:** 75

**Objective:** The objective of this course is to familiarize students with the basic statistical tools used to summarize and analyze quantitative information for decision making.

**Expected Learning Outcomes:** The student is expected to be equipped with the tools of processing and description of statistical data. In addition, the student would develop competence to use computer for statistical calculations especially for comparatively large-sized problems.

**Unit 1**

**(No. of Lectures: 23)**

**Statistical Data and Descriptive Statistics**

**1.1 Measures of Central Tendency**

- a) Mathematical averages including arithmetic mean, geometric mean and harmonic mean. Properties and applications.
- b) Positional Averages  
Mode  
Median (and other partition values including quartiles, deciles, and percentiles).

**12 Lectures**

**1.2 Measures of Variation: absolute and relative.**

- Range, quartile deviation, mean deviation, standard deviation, and their co-efficients, Properties of standard deviation/variance.

**5 Lectures**

**1.4 Moments: calculation (including Sheppard's corrections) and significance. Skewness, Kurtosis and Moments.**

**6 Lectures**

**Unit 2**

**(Nos. of Lectures: 18)**

**Probability, Probability Distributions and Decision Theory**

**2.1 Theory of Probability. Approaches to the calculation of probability** **2 Lectures**

**2.2 Calculation of event probabilities. Addition and multiplication laws of probability.** **3 Lectures**

**2.3 Conditional probability and Bayes' Theorem. Expectation and variance of a random variable.** **3 Lectures**

**2.4 Probability distributions: Binomial, Poisson and Normal.** **5 Lectures**



2.5 The decision environment. Pay-off and regret matrices. Criteria of decision-making: Laplace, Maximin/Minimax, Maximax/Minimin, Savage; and Expectation. (Excluding Bayesian analysis) EVPI and its calculation. **3 Lectures**

2.6 Decision Trees. **2 Lectures**

**Unit 3** (No. of Lectures: 10)  
**Simple Correlation and Regression Analysis**

3.1 Correlation Analysis. Meaning of Correlation simple, multiple and partial; linear and non-linear, Causation and correlation, Scatter diagram, Pearson's co-efficient of correlation; calculation and properties (proofs not required). Probable and standard errors, Rank Correlation. **5 Lectures**

3.2 Regression Analysis. Principle of least squares and regression lines. Regression equations and estimation. Standard Error of Estimates. **5 Lectures**

**Unit 4**

**Index Numbers** (No. of Lectures: 12)

4.1 Meaning and uses of index numbers. Construction of index numbers: fixed and chain base: univariate and composite. Aggregative and average of relatives – simple and weighted. **5 Lectures**

4.2 Tests of adequacy of index numbers, Base shifting, splicing and deflating. Problems in the construction of index numbers. **3 Lectures**

4.3 Construction of consumer price indices. Important share price indices including BSE SENSEX and NSE NIFTY. **4 Lectures**

**Unit 5**

**Time Series Analysis** (No. of Lectures: 12)

5.1 Components of time series. Additive and multiplicative models. **2 Lectures**

5.2 Trend analysis. Fitting of trend line using principle of least squares – linear, second degree parabola and exponential. Conversion of annual linear trend equation to quarterly/monthly basis and vice-versa. Moving averages. **6 Lectures**

5.3 Seasonal variations- calculation and uses. Simple averages, ratio-to-trend, ratio-to-moving averages and link-relatives methods. **4 Lectures**



The students will be familiarized with software and the statistical and other functions contained therein related to formation of frequency distributions and calculation of averages, measures of variation, correlation and regression coefficients. All of this shall be done through practicals in paper CH 2.2 (Part C).

**Suggested Readings:**

1. Levin, Richard and David S. Rubin. Statistics for Management. 7<sup>th</sup> Edition. Prentice Hall of India.
2. Siegel, Andrew F. Practical Business Statistics. International Edition. (4<sup>th</sup> Ed.). Irwin McGraw Hill.
3. Berenson and Levine. Basic Business Statistics: Concepts and Applications. Prentice Hall.
4. Spiegel M.D. Theory and Problems of Statistics. Schaum's Outlines Series. McGraw Hill Publishing Co.
5. Gupta, S.P., and Archana Gupta. Statistical Methods. Sultan Chand and Sons, New Delhi.
6. Gupta, S.C. Fundamentals of Statistics. Himalaya Publishing House.

**Note:** Latest edition of text book may be used.





B.Com. (Hons.)  
Paper – CH 2.2: Semester - II  
**FUNDAMENTALS OF COMPUTERS AND INFORMATION SYSTEM**

Duration: 3 hrs.

Max. Marks: 100  
Lectures: 75

**Objectives:** To provide computer skills and knowledge for commerce students and to enhance the student's understanding of usefulness of information technology tools for business operations.

**Learning Outcome:** After studying this paper a student will become (IT) literate, and be able to understand basic IT terminology. The student should be able to understand the role of information system in business world.

**Part - A** (35)

**Unit 1. Basic Concepts:** (6)

- What is a computer?
- Characteristics of a Computer.
- Advantages of Computers.
- Limitation of Computers.
- Types of Computers.
- Applications of computers.
- Data Representation.

**Unit 2. Essential components of Computers.** (6)

- Hardware, Firmware, Live-ware
- Software:
  - Relationship between hardware and software
  - System Software: Operating system, Translators, interpreter, compiler, assemblers, linkers.
  - Overview of operating system, function of operating system.
  - application software: General Purpose Packaged Software and tailor made software.

**Unit 3. Information Systems** (6)

- Meaning
- Need of an efficient information System.
- Type of Information system
- Information requirement for Planning, Coordination, and control for various level in Business, Industry
- Basic of data arrangement and Access



**Unit 4. Database System. (6)**

- Traditional file Environment
- Identification of Relevant data.
- Evolution of Database Technology.
- Databases: The Modern Approach.

**Unit 5. Net works: LAN, WAN, Wireless Network (5)**

- Introduction to networking
- Importance of networking
- Communication devices such as Modem
- Features of Networking

**Unit 6. Introduction to Internet (6)**

- Meaning of Internet.
- Growth of internet.
- Owner of Internet.
- Anatomy of Internet
- Basic Internet Terminology
- Net Etiquette
- World Wide Web
- Internet Protocols.
- Usage of Internet to society.
- Search Engines.

**Part – B**

**Computer based information System (40)**

- ❖ Accounting Information System (AIS): Meaning, characteristics, diagrams to depict AIS and its major subsystems.
- ❖ Management Information System: Meaning, concepts, input and output of MIS with illustration.
- ❖ Decision Support system: Introduction, Decision making, DSS concept, objective.
- ❖ Knowledge-Based Information System: Introduction, Expert system, User interface, knowledge base, advantages and disadvantages, illustrating an expert system.
- ❖ Concept of virtual office: Introduction, office automation (OA), virtual office, OA application; visualizing paperless office by Illustration
- ❖ Executive Information system: Introduction, peculiar information requirements of executives.
- ❖ Marketing Information: Introduction, evolution and need of marketing information system
- ❖ Manufacturing Information System: Introduction, need and characteristics.



- ❖ Introduction to Financial Information System.
- ❖ Introduction to Human Resource Information System.
- ❖ Concept, Applications, Advantages and limitations with regards:
  - Word Processor
  - Spread Sheet
  - Database

**Part C. Introduction to Essential tools.**

- **Unit 1. Word Processing.** (5 Practical per week)
  - Introduction to word Processing.
  - Word processing concepts.
  - Use of Templates
  - Working with word document::
    - Opening an existing document/creating a new document.
    - Saving,
    - Selecting text,
    - Editing text,
    - Finding and replacing text,
    - Closing,
    - formatting,
    - Checking and correcting spellings
  - Bullets and numbering
  - Tabs
  - Paragraph Formatting
  - Indent
  - Page Formatting
  - Header and footer
  - Mail Merge
  - Tables
    - Formatting the table
    - Inserting filling and formatting a table
- **Unit 2. Spreadsheet and its Business Applications.**
  - Spreadsheet concepts
  - Creating a work book,
  - saving a work book
  - editing a work book,
  - inserting, deleting work sheets,
  - entering data in a cell
  - formula Copying
  - Moving data from selected cells,





- handling operators in formulae.
- Rearranging Worksheet
- project involving multiple spreadsheets
- organizing. Charts and graphs
- Printing worksheet.
- **Unit 3. Generally used Spread sheet functions**
  - Mathematical
  - Statistical
  - Financial
  - Logical
- **Unit 4. Creating spreadsheet in the following areas:**
  - Loan & Lease statement
  - Ratio Analysis.
  - Graphical representation of data
  - Payroll statements
  - Frequency distribution and its statistical parameters
- **Unit 5. Database Software.**
  - Creating Data Tables
  - Editing a Database
  - Performing queries.
  - Generating Reports

**Notes:**

1. Part-A of this paper is compulsory. A College will have an option either to opt for part B or Part C. However for a group of students college may have the combination of Part A & B and for another Group A & C, depending upon the availability of infrastructure.
2. Before starting part C an approval from the department/university is required.
3. The General Purpose Software referred in this course will be notified by the department every three years. If the specific features, referred in the detailed course above, is not available in that software, to that extent it will be deemed to have been modified.

**Scheme of examination:**

- Part A will be of 38 marks plus internal assessment of 12 marks
- Part B will be of 38 marks plus internal assessment of 12 marks
- Part C will be of 50 marks practical examination (including 10 marks in the form of a work book).



**Suggested Readings:**

1. Rajaraman, V. Introduction to Information Technology. PHI.
2. Hunt, R., J. Shelley. Computers and Commonsense. Prentice Hall of India.
3. Leon A. and Leon M. Fundamentals of Information Technology. Leon, Vikas (4) Software manuals.
4. Sinha, Pradeep K. and Preeti Sinha. Foundation of Computing. BPB Publication.
5. Basandra, Suresh K. Management Information System. Wheeler Publication, New Delhi-Allahabad.
6. Kumar, Muneesh. Business Information System. Vikas Publishing House.
7. Bharihoka, Deepak Fundaments of Information Technology. Excel Book.
8. Saxena, Sanjay. A First Course in Computers. Vikas Publishing House.
9. Fitzgerald & Dennis – Wiley. Business Data Communication and Networking.
10. Rajaraman , V. Analysis and design of information Systems. PHI.
11. Sadagopan, S. Management Information Systems. PHI.
12. Laudon, Kenneth C. and Jane P. Laudon (2003). Management Information Systems. PHI.

**Note:** Specific package to be used for word-processing, spread sheet, and database management system and related books will be announced by the department every three year.

**Note:** Latest edition of text book may be used.





B.Com. (Hons.)  
Paper – CH 2.3: Semester - II  
MICRO ECONOMICS- II

Duration: 3 Hours

Max. Marks: 100  
Lectures: 75

**Objective:** The objective of the course is to acquaint the students with various market structures within which a firm operates. The Course also deals with long-term decision making and market efficiency.

**Learning Outcome:** It is expected that students will be able to apply this knowledge to business firms' decision making process in the framework of markets.

**COURSE CONTENTS**

**Unit-I**

1. Monopoly Market Structure: Kinds of monopoly, Monopolist's decision and equilibrium, Shifts in demand curve and the absence of the supply curve. Measurement of monopoly power and the rule of thumb for pricing. Horizontal and vertical integration of firms. Comparison of pure competition and monopoly. The social costs of monopoly power. Price discrimination, Peak-load pricing.

15 lectures

**Unit-II**

2. Monopolistic Competition and Oligopoly: Monopolistic competition price and output decision-equilibrium. Monopolistic Competition and economic efficiency Oligopoly and Interdependence - Cournot's duopoly model, Stackelberg model, Kinked demand model. Prisoner's dilemma, collusive oligopoly - price-leadership model - dominant firm, cartels, sales maximization. Contestable markets theory. Pricing Public Utilities.

15 lectures

**Unit-III**

3. Market for Factor Inputs: Determination of factor rewards in perfect input markets in the short & long runs under conditions of perfect and imperfect commodity markets. Determination of factor rewards under conditions of monopsony, monopolistic and monopsonistic exploitation. Role of trade unions. Rental element in factor remuneration. Government intervention in factor market. Direct or through regulatory agency.

15 lectures

**Unit-IV**

4. Inter-temporal Analysis and Choice under Uncertainty: Intertemporal choice – Stocks versus flows, present discounted values, capital investment decisions, investment decisions by consumers, determination of interest rates. Risk, preferences towards risk, reducing risk.

15 lectures



**Unit-V**

5. General Equilibrium and Market Failure: General equilibrium & efficiency (in Pareto optimal terms). Market failure and the sources of market failure. . Market power and inefficiency, asymmetric information - quality uncertainty, market signalling, moral hazard, principal-agent problem, Public goods and externalities.

**15 lectures**

**Suggested Readings :**

1. Pindyck, R.S., and D.L. Rubinfeld. Microeconomics. Prentice-Hall of India Pvt. Ltd.
2. Baumol, William J. Economic Theory and Operations Analysis. Prentice-Hall of India Pvt. Ltd., New Delhi.
3. Browning, E.K., & J.M. Browning. Microeconomic Theory and Applications. Kalyani Publishers, New Delhi.
4. Gould, J.,P., & E.P. Lazear. Microeconomic Theory. All India Traveller Bookseller, New Delhi
5. Lipsey, R.G., and K.A. Chrystal. Principles of Economics. Oxford University Press.
6. Maddala G.S., and E. Miller. Microeconomics: Theory and Applications. McGraw-Hill International.
7. Salvatore, D. Schaum's Outline of Theory and Problems of Microeconomic Theory. McGraw-Hill, International Edition.

**Note:** Detailed Guidelines for teaching and paper setting will be formulated annually by the Department of Commerce for determining the emphasis and specific scope in the suggested readings, so as to constantly update the content and improve the quality of instruction within the overall ambit of the syllabus.

**Note:** Latest edition of text book may be used.



**B.Com. (Hons.)**  
**Paper – CH 2.4: Semester - II**  
**CORPORATE LAWS**

**Duration: 3 hours**

**Max. Marks: 100**  
**Lectures: 75**

**Objective:** The objective of the course is to impart basic knowledge of the provisions of the Companies Laws and the Depository Laws along with relevant case law.

**Course Contents:**

1. Introduction: Characteristics of a company, concept of lifting of corporate veil. **4 Lectures**
2. Types of companies, association not for profit, illegal association. **5 Lectures**
3. Formation of company – Promoters, their legal position, pre-incorporation contract and provisional contracts. **5 Lectures**
4. Documents – Memorandum of Association, Articles of Association, Doctrine of Constructive Notice and Indoor Management, Prospectus and Book Building **8 Lectures**
5. Share Capital – issue, allotment and forfeiture of share, demat of share, transmission of shares, buyback, share certificate and share warrant **7 Lectures**
6. Members and shareholder – their rights and duties. **2 Lectures**
7. Shareholders meetings, kinds, convening and conduct of meetings **7 Lectures**
8. 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. **10 Lectures**
9. Dividend Provisions and issue of bonus shares. **4 Lectures**
10. Investigations. **3 Lectures**
11. Winding up – concept and modes of winding up **4 Lectures**
12. **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. **10 Lectures**
13. **Depositories Act 1996:** Definitions, Rights and Obligations of Depositories, Participants Issuers and Beneficial Owners, Inquiry and Inspections, Penalty. **6 Lectures**





**Suggested Readings:**

1. Sharma J. P, "*An Easy Approach to Corporate Laws*", Ane Books Pvt Ltd, New Delhi.
2. Bharat Law House, New Delhi, "*Manual of Companies Act, Corporate Laws and SEBI Guidelines*".
3. Wadhwa and Company, "*A Ramaiya Guide to Companies Act*", 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. Charlesworth & Morse, "*Company Law*", Sweet & Maxwell", London, U.K.
7. Gowar, LCB, "*Principles of Modern Company Law*", Stevens & Sons, London.

**Note:** Latest edition of text book may be used.



B.Com (Hons.)  
Paper - CH 2.5 (MIL): Semester - II  
Hindi- A

(Note: For candidates who offered Punjabi in XII Class)

Duration: 3 hours

Maximum Marks: 100

Lectures: 75

हिंदी 'क' (Hindi 'A')

(उन विद्यार्थियों के लिए जिन्होंने बारहवीं कक्षा तक हिंदी पढ़ी है।)

भाषा खंड

1. हिंदी भाषा का विकास : सामान्य परिचय
2. हिंदी की उपभाषाएँ और बोलियाँ : सामान्य परिचय
3. मानक भाषा की अवधारणा : वर्तनी और लिपि का मानकीकरण
4. व्यावसायिक पत्र लेखन : विज्ञापन लेखन, संक्षेपण, फललवन, टिप्पण, प्रारूपण
5. निबंध-लेखन (सामाजिक/व्यापारिक/व्यवसायिक विषयों पर)
6. कौशल परिचय : एकभाषिक शब्दकोश, द्विभाषिक शब्दकोश, समांतर कौशल
7. पारिभाषिक शब्दावली : बैंकिंग, बीमा, व्यापारिक तथा व्यावसायिक क्षेत्रों से संबंधित

साहित्यिक खंड

1. खंड काव्य : कालजयी (प्रथम तीन सर्ग) - भवानी प्रसाद मिश्र
2. नाटक : माधवी - भीष्म साहनी
3. उपन्यास : गन्न - प्रेमचंद

- Note : 1. Lecture Per Week - 5  
2. Tutorial : 8 Students Per Group Per Week Each Paper



B.Com (Hons.)  
Paper - CH 2.5 (MIL): Semester - II  
Hindi

(Note: For candidates who offered Punjabi in XII Class)

Duration: 3 hours

Maximum Marks: 100

Lectures: 75

हिंदी 'ख' (Hindi 'B')

(उन विद्यार्थियों के लिए जिन्होंने दसवीं कक्षा तक हिंदी पढ़ी है।)

भाषा खंड

1. हिंदी भाषा का विकास : सामान्य परिचय
2. हिंदी की उपभाषाएँ और बोलियाँ : सामान्य परिचय
3. राष्ट्रभाषा, राजभाषा तथा संपर्क भाषा
4. अशुद्धि शोधन : शब्दगत, वाक्यगत
5. कार्यालयी पत्र-लेखन, आयेदन, प्रतिलेदन, रिपण, प्रारूपण
6. अनुच्छेद लेखन : समसामयिक/व्यापारिक/व्यावसायिक विषयों पर
7. प्रचलित मुहावरे तथा लोकोक्तियाँ

साहित्यिक खंड

1. खंड काव्य : पंचवटी - मैथिलीशरण गुप्त
2. नाटक : रक्षाबंधन - हरिकृष्ण प्रेमी
3. उपन्यास : कर्मभूमि - प्रेमचंद

Note : 1. Lecture Per Week - 5

2. Tutorial : 8 Students Per Group Per Week Each Paper

3. आंतरिक मूल्यांकन योजना का प्रावधान एवं अंक विभाजन विश्वविद्यालय के नियमानुसार होगा।