

GUJARAT UNIVERSITY

SYLLABUS OF SECOND YEAR BACHELOR OF COMMERCE (S.Y.B.COM)

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GUJARAT UNIVERSITY

SECOND YEAR B.COM.

Commercial Communication—Paper II

(Infore from June : 2004)

No.	Topic	Marks
1.	Bank Correspondence :	[15%]
	Letters that a client writes to Bank regarding :	
	(i) Stop payment of cheque	
	(ii) Error in Pass Books	
	(iii) Erros in calculations of interest	
	(iv) Delay in collection of Cheques	
	(v) Disputes about bank charges or commission	
	(vi) Wrongful dishonor of Cheques	
	(vii) Transfer of account from one branch to another branch	
	(viii) Transfer of amount from one account to another with the same branch of the bank	
	(ix) Asking for cash credit	
	(x) Asking for loan	
	(xi) Asking for overdraft facilities	
	(xii) Renting a locker in sate deposit vault of the bank	
	(xiii) Intimation of loss of key of the locker in safe deposit vault	
	(xiv) Investment advice	
	(xv) Permanent instruction.	
2.	Secretarial Correspondence :	[15%]
	(i) Non-allotment of shares	
	(ii) Non-receipt of refund order	
	(iii) Non-receipt of dividend or interest warrant/s	
	(iv) Request for revalidation of dividend/interest warrant	
	(v) Non-receipt of share/debenture certificate/s	
	(vi) Request for rectification of errors in the Share/debenture certificates	
	(vii) Request for issue of duplicate Share/debenture certificates	
	(viii) Shareholder's concern about declining profits of the company and replies to the above.....	
3.	Agency Correspondence :	[15%]
	Topics :	
	(i) Applications for agency	
	(ii) Offering agency terms	
	(iii) Negotition for better terms, at initials as well as renewal state	
	(iv) Appointment of agents	
	(v) Letter conforming appointment as agents	
	(vi) Appreciation of agent's performance	
	(vii) Reprimanding an agent for unsatisfactory performance	
	(viii) Reply to the above	
	(ix) Surrendering an agency	
	(x) Terminating an agency.	
4. (a)	Comprehension of a given commercial topic as reported in a standard business journal and newspaper	[15%]
(b)	Vocabulary testing of foreign words and phrases used in commerce	[10%]
	(List given below)	
Note :	Only objective questions to be set. Use in sentence or filling in the blanks....Not to be asked.	

5. Study of Text

{30%}

(Questions in the form of reference to context are not been asked.)

List of foreign words & phrases :

1 Ab initio	23 Entrepreneur	45 Per capita
2 A compte	24 Ex gatia	46 Per centum
3 A dato	25 Ex officio	47 Per contra
4 Ad hoc	26 Ex parte	48 Per diem
5 Ad interim	27 Fait accompli	49 Per procuratiuem
6 Ad infinitum	28 Gratis	50 Per se
7 Aliai	29 Impasse	51 Prima facie
8 A priori	30 Inter alia	52 Pro forma
9 A posteriori	31 In camera	53 Pro rata
10 A propos	32 Inter se	54 Quod vide
11 Ad quontum	33 In toto	55 Rentes
12 Ad reforenduni	34 Intra vires	56 Resume
13 Bona fide	35 Imso facto	57 Sine die
14 Cadre	36 Lacuna	58 Sine quanon
15 Consensus	37 Laisser-faire	59 Status gou
16 Caveat Emptor	38 Locus standi	60 Sub-judice
17 Debri	39 Malafide	61 Ultimo
18 De facto	40 Mandamus	62 Proximo
19 De jure	41 Modus operandi	63 Ultra vires
20 Embargo	42 Per excellence	64 Versus
21 En bloc	43 Pari passu	65 Vide
22 En masse	44 Per annum	

GUJARAT UNIVERSITY

S.Y.B.Com.

New Syllabus -Economics-Paper II

(Managerial & Entrepreneurial Economics)

(Effective from June 2004)

- I. 1. The nature and significance of Managerial Economics. What is Managerial economics? The salient features and significance of managerial Economics. The rule and responsibility of a managerial economist.
2. Basic concepts, Tools and Technique of analysis.
3. Market demand analysis.
4. Demand Estimation.
5. Demand forecasting.
- II. 1. Economic development and human development. Objectives and strategy of planning in India.
2. The problem of poverty and unemployment in India; Nature and Measures for Removal.
3. Economic growth and income inequality in India.
4. Problem of high population growth in India. Govt's population policy.
5. Economics reforms and liberalization, issue of privatization. Recent Industrial policy. globalization and new economic order under W.T.O.
6. Development trends during planning period :
 - (a) Trends in agricultural production and productivities. Effects of introduction of new technology in Indian agriculture.
 - (b) Trends in Industrial Productions.
 - (c) Trends in exports and imports. Recent liberal import policy.

(S. Y. B. Com. 3)
Second Year B.Com.
Business Organisation & Management : II
(Effective from June, 2004)

*** Personnel Management :**

- > Personnel Management
- > Meaning and Importance
- > Scope and Functions
- > Concept of Human Resource management
- > Role and Functional of Personnel Managers

*** Manpower Planning :**

Meaning and importance, steps in manpower planning :

- > Manpower inventory
- > Job Analysis (Nature, Objective, Uses)
- > Job Description
- > Job Specification
- > Assessment of demand for manpower
- > Forecasting manpower demand-methods of forecasting manpower demand
- > Assessment of Supply of manpower
- > Internal and external sources
- > Matching demand for and supply of manpower.

*** Recruitment, Selection and Placement :**

- > Recruitment needs
- > Sources of Recruitment-Internal & External
- > Steps in Selection process
- > Placement and Induction
- > Assessment of selection and placement decisions : Reliability, Validity, Utility and Cost, Selectivity, base rates, Predictor rate.

*** Training and Development :**

- > Meaning of training and development
- > Need for training and development
- > Principles of training and development
- > Methods for training
- > Methods for managerial-development
- > Evaluation of training and development

*** Performance Appraisal :**

- > Meaning of performance appraisal
- > Need for performance appraisal
- > Methods of performance appraisal-confidential reports, rating scales, ranking system, paired-comparison, forced-choice, critical incident, cost accounting, forced distribution, self appraisal.
- > Concepts of promotion, demotion, transfer.

*** Merit Vs. Seniority in Promotion :**

Concept of Quality of Work Life :

- > Career planning ; Purpose and importance of career Planning. Stage in Career Planning, Career Planning Programmes.
- > Job design
- > Approaches to job design
- > Concepts of Job rotation, Job enlargement and job Enrichment
- > Core Dimensions of Jobs-Variety, Task Identity, Task significance, Autonomy, Feedback.
- > Stress : Causes of stress, Methods of coping with stress.

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Second Year B.Com.
Principle Procedure of Taxation
(New course effective from June, 2004)

Part A :Income Tax	65%
1. The Income Tax Act-1961 :	10%
(i) Introduction and brief history.	
(ii) Definitions : Agriculture income, Assessee, Previous year, assessment year, income, gross total income, casual income, person, Tax evasion, Tax avoidance, Tax planning and other terms relevant to the prescribed syllabus.	
(iii) Change of Income Tax, scope of total income and residential status of assessee (sections 4 to 9).	
(iv) Income tax authorities (sections 116 to 120 and 124)	
(v) Provisions relating to	
* Return of income (section 139)	
* Permanent Account No. (section 139 A)	
* TDS and advance payment of tax (sections 190, 192, 193, 194A, 207, 208, 211, 214, 215)	
2 Computation of Income :	55%
*Salary Income : (section 14, 15, 16, 17)	
Note : Paper setter shall have to mention whether the assessee is a specified employee under I.T. Act, 1961 or not.	
* Income from House Property : (section 22 to 27)	
* Profits and Gains of business or profession : (sections 28 to 32 (excluding 32A and B), 36, to 38 43B, 44AB, 44AD, 44AE, 44AF, brief idea only on (i) Compulsory Audit & (ii) Presumptive Tax	
* Capital Gains : sections 45 to 51, 54, 54F, 54EC & ED, 55)	
Note : Relevant cost inflation index Nos. must be provided by the paper setter.	
* Income from other sources : (section 56 to 59)	
Note : TDS rates must be provided by the paper setter	
3. Exemptions, Deductions etc.	
* Exemption available to individual assessee only (section 10)	
* Deductions (under section 80D, 80DD, 80G, 80L and 80U)	
* Rebate of income tax (section 88, 88B and 88C)	
* Income of other persons included in assessee's total income (section 60 to 55)	
Note : These provisions are not to be incorporated in partial problems. Only theory questions or objective questions shall be asked.	
*Aggregation of income and set off and carry forward of losses (section 66, 68, 69, 69A, 69B, 70, 71, 71A, 72, 73, 74, 75)	
Note : These provisions are not to be incorporated in practical problems. Only theory questions shall be asked.	
Part B : Indirect Taxes : (as stated below)	35%
(1) The Gujarat Sales Tax Act, 1969 :	15%
Liability to pay tax : Registration; License; Recognition and Permit.	
(2) Central Excise Act :	
(a) Definitions :	
* Excisable Goods	
* Factory	
* Manufacture & Manufacturer	
* Sales & Purchase	
* Retail sale price u/s 4A	
(b) Manufacturer's liability for payment of duty; Exemptions from duty.	
(c) Registration of certain persons u/s 6; Relaxation for small-scale sector, Concept of CENVAT and CENVAT Credit under Central Excise Law.	
(3) Types of Customs Duties :	5%
(1) Basic Custom Duty under section 12 of Customs Act.	

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- (ii) Additional Customs Duty under section 3(1) of Customs Tariff Act.
- (iii) Special Additional Duty of Customs under section 3A of Customs Tariff Act
- (iv) Protective Duty under section 6 of Customs Tariff Act
- (v) Countervailing Duty on subsidised goods under section 9 of Customs Tariff Act
- (vi) Anti-Dumping Duty section 9A of Customs Tariff Act

Notes : (For Part A) :

1. Provisions applicable to the relevant academic year shall be taken into consideration. No change made effective after the 31st March immediately preceding the current academic year shall be considered.
2. The subject should be studied with reference to an ordinary resident is expected.
3. Students are not expected to remember the section numbers. While setting a question paper the topic/aspect should be indicated rather than the section number.
4. Practical problems carrying not less than 60%marks should be asked.
5. A latitude of 5% marks in the relative weightage is allowed to the paper setter in the marks allotted.
6. Practical questions involving only one head of income can be asked, subject to Note No. 8 below.
7. One multiple choice question carrying 20% marks (requiring the explanatory working notes) shall be asked.
8. Computation of total income (after giving taxable income under different heads) with deductions under section 80 (as prescribed in the syllabus) can be asked.

Notes (For Part B) :

1. Questions based on understanding of various concepts of Indirect Taxes are expected.
2. Provisions applicable to the relevant academic year shall be taken into consideration. No change made effective after the 31st March immediately preceding the current academic year shall be considered.
3. Students are not expected to remember the section numbers. While setting a question paper the topic/aspect should be indicated rather than the section number.
4. A latitude of 10% marks in the relative weightage is allowed to the paper setter in the marks allotted.
5. No practical questions involving computations are expected.

**Second Year B.Com.
Advance Accounting & Auditing Paper II
(Principal & Subsidiary)
(New course effective from June, 2004)**

1. Issue of shares (on Pro-rata basis), forfeiture and re-issue of forfeited shares; issue of shares for consideration other than cash.
2. Underwriting of shares : Determination of underwriter's liabilities and accounting treatment in the books of the company.
3. Issue and redemption of debentures excluding purchases of own debentures.
4. Alteration of capital :
 - (i) Increase of capital; consolidation of shares; conversion of share capital into stock and re-conversion of stock into share capital; subdivision of shares; cancellation of un-issued capital.
 - (ii) Redemption of Redeemable Preference Shares under section 80 of the Companies Act, 1956.
 - (iii) Issue of Bonus shares (including application of guidelines for issue of Bonus shares, as may be in force on 31st March of the proceeding academic year).
5. Capital reduction (internal reconstruction)
6. Purchase of business of a firm by the Company-Accounting treatment in the books of the Company.
7. Company final accounts (Excluding computation of managerial remuneration), Concept

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and Accounting treatment of Tax-provision, Gross-Block, Net Block, Dividend, Pre and Post incorporation period. Profit/Loss.

8. Liquidation of companies (voluntary liqui.)-preparation of liquidator's final statement of accounts.

Note : 1. In company final accounts, problems connected with other topics as not expected.

2. The paper to be set at the University examination should cover question/s, testing conceptual knowledge through objective question (atleast one) and short question/s (at least one) and should also cover two full length questions.

Second Year B.Com.

Advance Accounting & Auditing Paper : III

Principal Paper

(New Course effective from June, 2004)

1. Cost Accounting :

[50%]

(A) Prime Cost :

1. *Materials* : Definition and types of materials ordering and receiving of materials from the view-point of control-Bin cards, Stock record, cards-periodic and perpetual inventory system-pricing of issue of material-Effect of pricing issues (Under different methods) on stock valuation-meaning and accounting of wastage, scrap, spoilage and defectives stock levels and E, Q, Q, as tools for stores control.
2. *Labour* : Direct and indirect labour-Principles of determining wage rate-various methods of wage payments-Computation under time wage and Piece wage system and Taylor's Differential piece wage system-Co-partnership and profit sharing scheme-Computation of labour cost rates-Ascertainment and treatment of idle time, overtime, leave with pay and holiday with pay-meaning, effects and computation of labour turnover.
3. Charge-ble expenses and problems connected therewith.

(B) Overheads :

General principles-classification of overheads-methods of Segregation of semi-variable overheads, (computation under High and Low point Method only), Allocation and apportionment of overheads (departmentalization of overheads)-Reapportionment of service departments costs; methods of Reapportionment and redistribution of works overheads; Methods of absorption of factory overheads, administration and selling and distribution overheads (in theory only)-Under and over absorption of overheads-Miscellaneous items in overheads-Interest on Capital, Research and Development costs (in theory only).

(C) Costing Methods :

1. Operating Costing (Practical Problems on Transport Costing)
2. Job, Batch and Contract Costing.

(D) Integrated and Non-integrated Accounts (in cost ledger) and Reconciliation of Financial Accounts and cost Accounts.

2. Auditing :

[50%]

- (a) Introduction : Definition; Objectives; Types of Audit; Techniques of Audition (e.g. Total test and surprise checking). Concept of cost Audit.
- (b) Internal Control, Internal Check and Internal Audit (Internal check as regards cash sales and wage payments only).
- (c) Vouching : Meaning of Voucher; Definition and objects of vouching; vouching of individual transactions and of subsidiary books.
- (d) Verification and Valuation of Assets and liabilities : Meaning; Auditor's duties,

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verification and valuation of the followings; Good will, leasehold properties, Plant and Machinery, investments. Inventory, Accounts Receivables and Payables, secured Loans, Contingent Liabilities.

(e) Company Auditor : Qualifications-Disqualification-appointment-remuneration, removal-classes of auditors, Status of an auditor, Right and duties of an auditor, Lien of auditor.

(f) Auditor's Liabilities : Civil, Criminal and Third Party liabilities.

Notes : (1) Sections I and II are independent sections and under any method of paper setting both the sections will have to be treated separately and questions from one section cannot be set as option to questions from another section.

(2) (a) In section : I of the paper, one question carrying 20% marks of the section shall be asked testing conceptual knowledge through objective questions (Preferable from prime cost).

(b) In section : II of the paper, one question carrying 30% marks of the section shall be asked testing conceptual knowledge through objective questions.

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New Syllabus : 2004

Advanced Statistics Paper -II

1. Determinants and Matrices :

20%

1.1 Definition of Determinant :

Properties of determinants - Calculation of values of determinants upto third order - Definition of a matrix - Different types of matrices - Algebra of matrices - Adjoint of a matrix - Elementary row or column operations. Finding Inverse of a matrix through adjoint and elementary row or column operations. Definition of rank of a matrix. - Finding rank of a matrix upto order 3×3 . Solution of a system of linear equations with unique solution and involving not more than three variables.

2. 2.1 Differentiation :

20%

Definition of second order derivative stationary values of functions of one variable. Definition of partial derivative involving two variables only upto first and second order - Homogeneous functions of two variables - Euler's theorem and its applications.

2.2 Integration :

Definition of integral - Simple rules of integration for known functions like x^n , a^x , e^x etc. Evaluation of definite integral - simple illustrations only.

3. 3.1 SQC (Control Charts) :

20%

Need and use of process control - Theory of control chart - Theory of Runs - standard control charts like \bar{x} , R, p, np and C Charts - Modified control chart with examples.

4. 4.1 SQC (Acceptance sampling plans) :

20%

Meaning of lot control basic concepts like producer's and consumer's risks, AQL, LTPD, O.C., ASN, AT%, AOQ and AOQL. Single sampling plan for attributes when two points are fixed on the O.C. curve - Simple examples based upon Hypergeometric, Binomial and Poisson distributions.

5. Operations Research :

20%

5.1 Linear Programming :

Definition of L. P. P. - Formulation of L. P. P. - Solution by graphical method up to two variable - applications of LPP.

5.2 Transportation Problem :

Def. of transportation problem. Its Formulation - Different methods of obtaining initial basic feasible solution by North-west corner rule, Matrix Minima, Vogel's approximations - Its Applications.

5.3 Assignment Problem :

Formulation of the problem - Hungarian method of solving an assignment problem -

Applications.

5.4 Replacement Problem :

Importance of replacement models. Simple replacement problem when the units get deteriorate as per passage of time value of money remains the same - simple illustrations.

GUJARAT UNIVERSITY
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New Syllabus : 2004
Advanced Statistics—Paper III

1. **Integral Calculus :** **20%**
 - 1.1 **Integration :**
 - (A) Definition of integration as a process reverse to differentiation - Some standard results based on exponential and polynomial functions - Integration by the method of substitution and by parts - Method of partial fractions upto 2 fractions-Illustrations.
 - (B) Definite Integral - Properties of definite integral, application of definite integral to find areas - Simple applications of definite integral in business and commerce.
 - 1.2 **Differential Equation :**

Concept of differential equation - simple form where the variables are separable - Linear differential equation separable - Linear differential equation - some applications pertaining to business.

2. **Mathematical Expectation :** **20%**

Mathematical expectation of a random variable and function of random variable in discrete and continuous cases - Basic theorems of expectation - Moment generating function, Cumulant generating, function Moments and Cumulants - coefficients $\beta_1, \beta_2, \gamma_1$ and γ_2 . Relations between moments and cumulants - Mathematical expectation for Bi-variate distribution - Marginal and conditional distribution - Conditional Mean and variance in Bi-Variate case - Illustrations.

3. **Element of Statistical Inference :**
 - 3.1 **Estimation Theory :** **20%**

Properties of estimators - consistency, unbiasedness, efficiency and sufficiency of estimators - Cramer - Rao inequality (statement only). method of maximum likelihood - simple illustrations for distribution only.
 - 3.2 **Testing of Hypothesis :**

Concepts of null and alternative hypothesis. Two types of errors - Critical region Power function- Neyman - Pearson Lemma (Without Proof) Simple Illustrations.

4. **Large Sample Test and small sample tests** **20%**
 - 4.1 **Large Sample tests for attributes and Variables - 95% and 99% confidence intervals only.**
 - (i) Test for number of Success and proportions.
 - (ii) Test for difference between two proportions.
 - (iii) Test for Sample mean.
 - (iv) Test for difference between two means.
 - (v) Test for difference between two standard deviations.
 - 4.2 **Introduction to Chi-square distribution - Student's t distribution, Snedecore's and Fisher's Fstatistic-Properties of these distributions.**

Tests of significance based upon χ^2 , t, F distributions - 95% and 99% confidence intervals for mean and variance for normal population.

5. **5.1 Game Theory :** **20%**

2×2 game problem with and without saddle point. Rules of dominance. Conversion of game problem in to a LPP and its solution by Graphical Method.

 - 5.2 **PERT and CPM :**

Concept of Network - Critical Path Method - Pert Network and determination of average times solving PERT network for simple problems.

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S.Y. B.Com

E. Commerce (Subsidiary Subject)

(Effective from June 2003)

Objective :

The objective of this course is to familiarizing the students with the basic of e-commerce and to comprehend its potential.

Course Inputs :

- Unit I :** Internet and Commerce; Business operations; E-commerce practices vs traditional business practices; Concepts b2b, b2c, c2c, b2g, g2h, g2c; Benefits of e-commerce to organization, consumers, and society; Limitation of e-commerce; Management issues relating to e-commerce.
- Unit II :** Operations of E-commerce; Credit card transaction; Secure Hypertext Transfer Protocol (SHTTP); Electronic payment systems; Secure, electronic transaction (SET); SET's encryption; Process; Cybercash; Smart cards; Indian payment models.
- Unit III :** Applications in B2C : Consumers' shopping procedure on the internet; Impact on dis-intermediation and re-intermediation; Global market; Strategy of traditional department stores; Products in b2c model; Success factors of e-brokers; Broker-based services online; Online travel tourism services; Benefits and impact of e-commerce on travel industry; Real estate market; Online stock trading and its benefits; Online banking and its benefits; Online financial services and their future; E-auctions- benefits, implementation, and impact.
- Unit IV :** Applications in B2B; Applications of b2b; Key technologies for b2b; Architectural models of b2b; Characteristics of the supplier-oriented marketplace, buyer-oriented marketplace, and intermediary-oriented marketplace; Benefits of b2b on procurement reengineering; Just in Time delivery in b2b; Internet-based EDI from traditional EDI; Integrating EC with back-end information systems; Marketing issues in b2b.
- Unit V :** Applications in Governance : EDI in governance; E-government; E-governance - applications of the internet; Concept of government-to-business, business-to-government and citizen-to-government; E-governance models; Private sector interface in e-governance.
- Unit VI :** Emerging Business Models : Retail model; Media model; advisory model, Made-to order manufacturing model; Do-it-yourself model; Information service model; Emerging models; Emerging models in India.

Suggested Readings :

1. Agarwala Kamlesh. N. and Agarwala Deeksha; Bridge to the Online Storefront; Macmillan India New Delhi.
2. Agarwala Kamlesh. N. and Agarwala Deeksha; Business on the Net-Introduction to the E-Commerce; Macmillan India New Delhi.
3. Agarwala Kamlesh. N. and Agarwala Deeksha; Bulls, Bears and The Mouse : An Introduction to Online Stock Market Trading; Macmillan India New Delhi.
4. Tiwari Dr. Murti D. : Education and E-Governance; Macmillan India New Delhi.
5. Minoli Daniel, Minoli Emma : Web Commerce Technology Handbook; Tata McGraw Hill New Delhi.
6. Minoli Daniel : Internet & Intranet Engineering; Tata McGraw Hill, 1999
7. Bhatnager Subhash and Schwabe Robert (Eds.); Information and Communication Technology in Development; Sage Publications India, New Delhi.
8. Amor, Daniel : E-business @ evaluation, The Living and Working in an Interconnected World; Prentice Hall, U.S.
9. Afuah, A., and Tucci, C : Internet Business Models and Strategies; McGraw Hill, New Delhi.
10. Agarwala Kamlesh. N. : Internet Banking; Macmillan India New Delhi.

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GUJARAT UNIVERSITY
S.Y.B.Com.
New Syllabus : Subsidiary-Paper II
Indian Economy & Business Environment
(Effective from June 2004)

Business Environment

Objective

This course aims at acquainting the students with the emerging issues in business at the national and international level in the light of the policies of liberalization and globalization.

1. Indian Business Environment : Concept, components, and Importance.
2. Economic Trends (overview) : Income : Saving and Investment; Industry; Trade and balance of payments, Money; Finance, Prices.
3. Problem of Growth : Unemployment; Poverty; Regional imbalance; Social injustice; Inflation; Parallel economy; Industrial sickness.
4. Role of Government : Monetary and fiscal policy : Industrial policy; Industrial Licensing, Privatization; Devaluation; Export-Import policy; Regulation of foreign Investment; Collaborations in the light of recent changes.
5. The Current Five Year Plan : Major policies; Resource allocation.
6. International Environment : International trading environment (over view); Trends in world trade and the problems of developing countries; Foreign trade and economic growth; International economic groupings; International economic institutions GATT, WTO, UNCTAD, World Bank, IMF; GSP; GSTP; Counter trade.

Suggested Readings :

1. Sundaram & Black : The International Business Environment : Prentice Hall, New Delhi.
 2. Agrawal A. N. : Indian Economy; Vikas Publishing House, Delhi.
 3. Khan Farooq A. : Business and Society; S. Chand, Delhi.
 4. Dutt R. and Sundharam K.P.M. : Indian Economy; S. Chand, Delhi.
 5. Misra S. K. and Puri V. K. : Indian Economy : Himalaya Publication House, New Delhi.
 6. Hedge Ian : Environment Economics; Macmillan, Hampshire.
 7. Dutt Ruddar : Economic Reforms in India-A Critique; S. Chand, New Delhi.
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