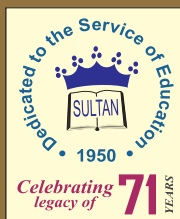




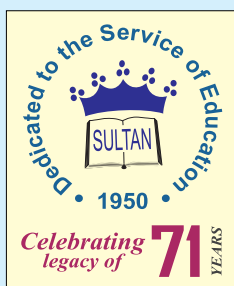
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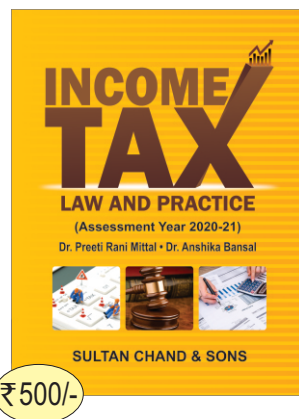
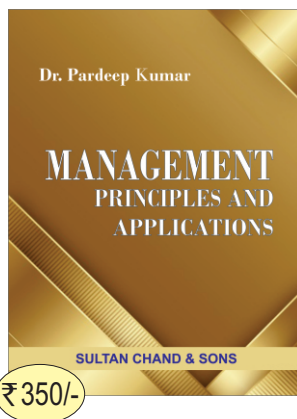
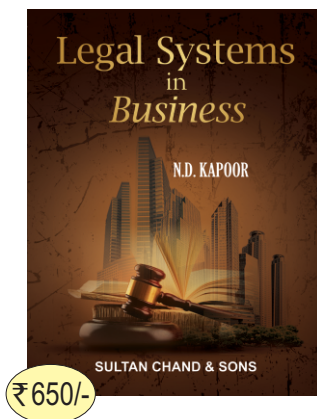
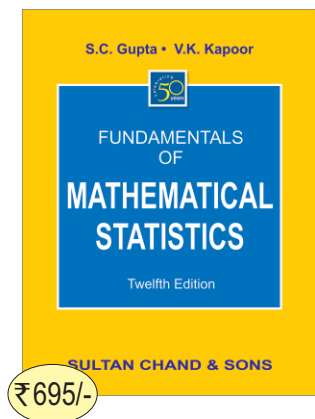
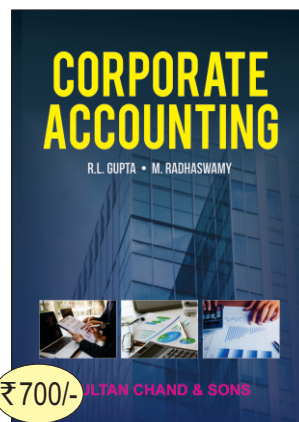
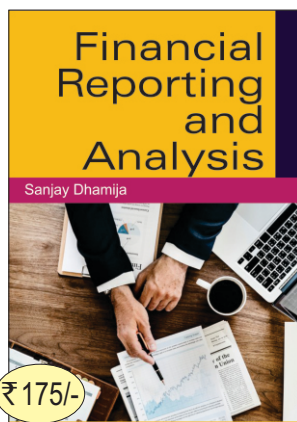
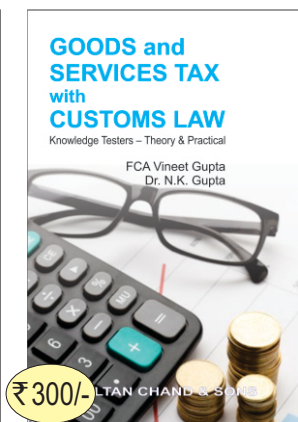
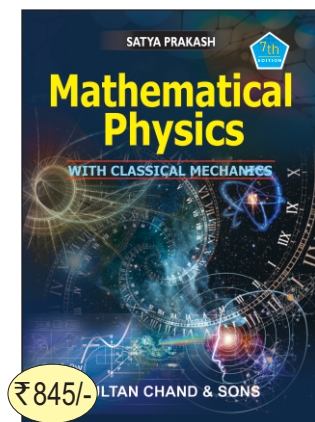
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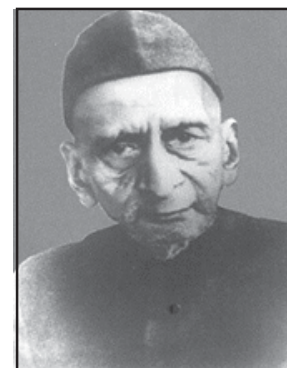
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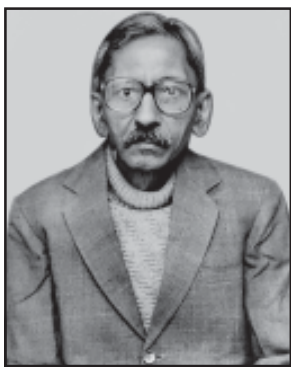
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• B.Com. / B.B.M. / B.B.A. / B.B.S. (All Indian Universities)	6
• B.Com. (Programme), CBCS (3 Year) 6 Semester, Delhi University	7
• B.Com (Hons.) School of Open Learning and Other Equivalent Courses, Delhi University	8
• B.Com. (Hons.), (Three Year) Course, School of Open Learning, Delhi University	9
• Madras University Second Year (Third Semester) Effective June 2013	10
• Especially for Madras University, Books for B.Com. Course	12
• B.Com., (CBCS) Degree Semester Scheme, Bangalore University Revised on 8-3-2017	13
• B.B.A., B.Com., BBM & BBS of IP University & All other Indian Universities	15
• B.B.A. (Banking & Insurance), Guru Gobind Singh Indraprastha University, Delhi	16
• Useful Books for M.B.A., PGDM and M.Com	17
• CS (Foundation Course)	72
• Cost Accountant (Foundation Course)	72
• CA (IPCC) Old Course	74
• CA (IPCC) New Course	75
• Cost Accountant (Intermediate Course) New Course	76
• CS – Intermediate / Executive Programme (Old Course)	77
• CS – Intermediate / Executive Programme (New Course)	78



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	• <i>Financial Accounting</i>	Parthasarathy & Santhanagopalan
Business Organisation and Management	• <i>Business Organisation and Management</i>	CB Gupta
	• <i>Business Organisation and Management</i>	Dinkar Pagare
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	• <i>Company Law</i>	GK Kapoor
	• <i>Corporate Laws</i>	GK Kapoor & Sanjay Dhamija
Income Tax Laws	• <i>Income Tax Laws and Practice</i>	Dinkar Pagare
	• <i>Income Tax Law and Practice</i>	Preeti Rani Mittal & Anshika Bansal
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	• <i>Introductory Corporate Accounting</i>	RL Gupta & VK Gupta
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Cost Accounting	• <i>Principles and Practice</i>	SP Iyengar
	• <i>Principles of Cost Accounting</i>	SN Maheshwari
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Personal Selling and Salesmanship	• <i>Advertising and Personal Selling</i>	CB Gupta
Indian Economy	• <i>Indian Economy</i>	IC Dhingra
	• <i>Principles of Macroeconomics</i>	IC Dhingra





# B.Com. (Hons.) University of Delhi

## School of Open Learning and Other Equivalent Courses

### Semester I

*Financial Accounting*  
*Financial Accounting*  
*Business Law*  
*Business Laws*  
*Business Organisation & Management*

R.L. Gupta & V.K. Gupta  
Parthasarathy & S. Santhanagopalan  
N.D. Kapoor  
G.K. Kapoor & Sanjay Dhamija  
C.B. Gupta

### Semester II

*Corporate Accounting*  
*Introductory Corporate Accounting*  
*Corporate Laws*  
*Entrepreneurship & Small Business Management*  
*Entrepreneurship Development*  
*Entrepreneurship Development in India*

R.L. Gupta & M. Radhaswamy  
R.L. Gupta & V.K. Gupta  
G.K. Kapoor & Sanjay Dhamija  
C.B. Gupta  
C.B. Gupta  
C.B. Gupta

### Semester III

*Human Resource Management – Text & Cases*  
*Essentials of Human Resource Management*  
*Income Tax – Law & Practice*  
*Management : Theory & Practice*  
*Management : Principle & Practice*  
*Management : Concept & Practice*  
*Marketing Management : Text & Cases*  
*Management: Principles and Applications*

C.B. Gupta  
C.B. Gupta  
Preeti Rani Mittal & Anshika Bansal  
C.B. Gupta  
C.B. Gupta  
C.B. Gupta  
C.B. Gupta & Rajan Nair  
Pardeep Kumar

### Semester IV

*Cost Accounting – Textbook*  
*Cost Accounting – Prob. & Solutions*  
*Principles of Cost Accounting*  
*Fundamentals of Cost Accounting – Textbook*  
*Cost Accounting – Principles and Practice*  
*Cost Accounting – Theory and Problems*  
*Problems & Solutions in Cost Accounting*  
*Objective Type Questions in Cost Accounting*  
*Studies in Cost Accounting*  
*Business Mathematics*  
*Introduction to Computer Application in Business*  
*Project Management & Control*  
*Principles of Insurance & Risk Management*

V.K. Saxena & C.D. Vashist  
V.K. Saxena & C.D. Vashist  
S.N. Maheshwari  
S.N. Maheshwari  
S.P. Iyengar  
M.N. Arora  
S.N. Maheshwari  
M.N. Arora  
P. Dasgupta  
D.C. Sancheti & V.K. Kapoor  
Srinivasa Vallabhan  
P.C.K. Rao  
Alka Mittal & S.L. Gupta

### Semester V

*Marketing Management*  
*Marketing*  
*Marketing*  
*Fundamentals of Financial Management*  
*Elements of Financial Management*  
*Basic Financial Management*  
*Principles of Management Accounting*  
*Cost and Management Accounting*  
*Cost and Management Accounting*  
*Elements of Management Accounting*  
*Advertising and Personal Selling*  
*Modern Advertising*  
*Banking and Financial System*  
*Organizational Behaviour*

C.B. Gupta & Rajan Nair  
Rajan Nair  
C.B. Gupta  
S.N. Maheshwari  
S.N. Maheshwari  
R.P. Rustagi  
S.N. Maheshwari  
S.N. Maheshwari  
S.P. Iyengar  
S.N. Maheshwari  
C.B. Gupta  
C.B. Gupta  
K.P.M. Sundharam & PN Varshney  
L.M. Prasad

### Semester VI

*Basics of Auditing*  
*Principles & Practice of Auditing*  
*Principles & Practice of Auditing*  
*Auditing – Principles & Practice*  
*Indirect Taxation*  
*Goods & Service Tax (GST) & Custom Law (CBCS Syllabus)*  
*Investment Management – Theory and Practice*  
*Business Taxation – Indirect Taxation*  
*Personnel Management and Industrial Relations*  
*Essentials of Human Resource Management*

Dinkar Pagare  
Dinkar Pagare  
V.H. Kishnadwala & M.V. Shetty  
V.H. Kishnadwala, N.H. Kishnadwala & M.V. Shetty  
V. Balachandran  
V. Balachandran  
R.P. Rustagi  
Dinkar Pagare  
P.C. Tripathi  
C.B. Gupta



## B.Com. (Hons.)

(Three Year) Course, School of Open Learning, Delhi University  
(Part – I Exam. 2019; Part II 2020 ; Part III 2021)

Subjects	Suggested Readings	Author
<b>1<sup>st</sup> Year (Part I) 2019</b>		
Business Organization & Management	<ul style="list-style-type: none"> <li>• <i>Management Concepts and Practice</i></li> </ul>	CB Gupta
Financial Accounting	<ul style="list-style-type: none"> <li>• <i>Financial Accounting</i></li> <li>• <i>Financial Accounting</i></li> </ul>	RL Gupta & M Radhaswamy RL Gupta & VK Gupta
Microeconomics Theory & Applications	<ul style="list-style-type: none"> <li>• <i>Microeconomics Theory &amp; Applications-I</i></li> <li>• <i>Microeconomics</i></li> </ul>	Deepashree KPM Sundharam & EN Sundharam
Business Statistics	<ul style="list-style-type: none"> <li>• <i>Statistical Methods</i></li> <li>• <i>Business Statistics</i></li> </ul>	SP Gupta & Archana Gupta SP Gupta & MP Gupta
Business Law	<ul style="list-style-type: none"> <li>• <i>Business Law</i></li> </ul>	ND Kapoor
Introduction to Computers and Information Technology	<ul style="list-style-type: none"> <li>• <i>Computers and Information Technology</i></li> </ul>	VK Kapoor
Business Communication	<ul style="list-style-type: none"> <li>• <i>Essentials of Business Communication</i></li> </ul>	Rajendra Pal & JS Korlahalli
Politics, Ethics & Social Responsibility of Business	<ul style="list-style-type: none"> <li>• <i>Politics, Ethics and Social Responsibility of Business</i></li> </ul>	CB Gupta
<b>2<sup>nd</sup> Year (Part II) 2020</b>		
Corporate Accounting	<ul style="list-style-type: none"> <li>• <i>Corporate Accounting</i></li> </ul>	RL Gupta & M Radhaswamy
Cost Accounting	<ul style="list-style-type: none"> <li>• <i>Cost Accounting – Principles and Practice</i></li> <li>• <i>Cost Accounting – Theory and Problems</i></li> <li>• <i>Problems and Solutions in Cost Accounting</i></li> </ul>	SP Iyengar MN Arora SN Maheshwari
Microeconomics Theory and Applications II	<ul style="list-style-type: none"> <li>• <i>Microeconomics Theory and Applications II</i></li> </ul>	Deepashree
Business Mathematics	<ul style="list-style-type: none"> <li>• <i>Essentials of Mathematics for Business and Economics</i></li> <li>• <i>Linear Programming and Decision Making</i></li> </ul>	VK Kapoor AS Narag
Corporate Laws	<ul style="list-style-type: none"> <li>• <i>Lectures on Business and Corporate Laws</i></li> <li>• <i>Elements of Company Law</i></li> <li>• <i>Corporate Laws</i></li> </ul>	GK Kapoor ND Kapoor
Income Tax Law and Practice	<ul style="list-style-type: none"> <li>• <i>Law and Practice of Income Tax</i></li> <li>• <i>Income Tax Law and Practice</i></li> </ul>	GK Kapoor & Sanjay Dhamija Dinkar Pagare
Auditing	<ul style="list-style-type: none"> <li>• <i>Principles and Practice of Auditing</i></li> </ul>	Preeti Rani Mittal & Anshika Bansal Dinkar Pagare
<b>3<sup>rd</sup> Year (Part III) 2021</b>		
Management Accounting	<ul style="list-style-type: none"> <li>• <i>Cost Accounting – Theory and Problems</i></li> <li>• <i>Cost Accounting – Principles and Practice</i></li> <li>• <i>Cost and Management Accounting</i></li> </ul>	MN Arora SP Iyengar SN Maheshwari
Macroeconomics	<ul style="list-style-type: none"> <li>• <i>Principles of Macroeconomics</i></li> </ul>	IC Dhingra
Indian Economy Performance and Policies	<ul style="list-style-type: none"> <li>• <i>Indian Economy – Environment and Policy</i></li> </ul>	IC Dhingra
Insurance and Risk Management	<ul style="list-style-type: none"> <li>• <i>Principles of Insurance and Risk Management</i></li> </ul>	Alka Mittal & SL Gupta
Principles of Marketing	<ul style="list-style-type: none"> <li>• <i>Marketing Management</i></li> <li>• <i>Marketing</i></li> <li>• <i>Marketing</i></li> </ul>	CB Gupta and Rajan Nair Rajan Nair CB Gupta
Human Resource Management	<ul style="list-style-type: none"> <li>• <i>Human Resource Management – Text &amp; Cases</i></li> <li>• <i>Essentials of Human Resource Management</i></li> </ul>	CB Gupta CB Gupta
Corporate Tax Planning	<ul style="list-style-type: none"> <li>• <i>Direct Tax Planning and Management</i></li> </ul>	Dinkar Pagare
Business Tax Procedures and Management	<ul style="list-style-type: none"> <li>• <i>Direct Tax Planning and Management</i></li> </ul>	Dinkar Pagare
Entrepreneurship Development	<ul style="list-style-type: none"> <li>• <i>Entrepreneurship Development in India</i></li> <li>• <i>Entrepreneurship &amp; Small Business Management</i></li> </ul>	CB Gupta & NP Srinivasan CB Gupta & SS Khanka



# Madras University

Second Year (Third Semester) Effective June 2013

Course	Title	Title of Our Publication	Author	₹ Price ₹
<b>1. Bachelor of Commerce (B.Com.)</b>				
Core-III	Corporate Accounting	• <i>Corporate Accounting, Vol. I &amp; II</i>	R.L. Gupta & M. Radhaswamy	300
Core-IV	Banking Theory, Law & Practice	• <i>Business Law</i>	N.D. Kapoor	175
Core-V	Business & Corporate Laws	• <i>Banking Theory Law and Practice</i>	K.P.M. Sundharam & P.N. Varshney	490
Core-VIII	Marketing	• <i>Marketing</i>	C.B. Gupta	110
Allied-II	Business Statistics & Operation Research – I	• <i>Business Statistics &amp; Operations Research</i>	S.P. Gupta, P.K. Gupta & Manmohan	435
	Environmental Studies	• <i>A Textbook of Environmental Sciences</i>	C. Murthy	110
<b>2. B.Com. Accounting and Finance</b>				
Core-III	Corporate Accounting	• <i>Corporate Accounting, Vol. I &amp; II</i>	R.L. Gupta & M. Radhaswamy	300
Core-VI	Legal Systems in Business	• <i>Legal Systems in Business</i>	N.D. Kapoor	200
Core-IV	Banking Theory Law & Practice	• <i>Banking Theory Law &amp; Practice</i>	K.P.M. Sundharam & P.N. Varshney	490
Core-IX (IIIrd Year)	Entrepreneurial Development	• <i>Entrepreneurial Development in India</i>	C.B. Gupta & N.P. Srinivasan	350
Allied-II	Business Mathematics – I	• <i>Business Mathematics</i>	D.C. Sancheti & V.K. Kapoor	595
	Indian Economy: Problems & Policies	• <i>Indian Economy (Madras)</i>	I.C. Dhingra	260
	Environmental Studies	• <i>A Textbook of Environmental Sciences</i>	C. Murthy	110
<b>3. B.Com (Bank Management)</b>				
Core-III	Corporate Accounting	• <i>Corporate Accounting, Vol. I &amp; II</i>	R.L. Gupta & M. Radhaswamy	300
Core-VI	Legal Systems in Business	• <i>Legal Systems in Business</i>	N.D. Kapoor	200
Core-VII	Banking Theory Law & Practice	• <i>Banking Theory Law &amp; Practice</i>	K.P.M. Sundharam & P.N. Varshney	490
Core-IX (IIIrd Year)	Entrepreneurial Development	• <i>Entrepreneurial Development in India</i>	C.B. Gupta & N.P. Srinivasan	350
Allied-II	Indian Economy: Problems & Policies or	• <i>Indian Economy</i>	I.C. Dhingra	260
	Business Mathematics – I	• <i>Business Mathematics</i>	D.C. Sancheti & V.K. Kapoor	595
	Environmental Studies	• <i>A Textbook of Environmental Sciences</i>	C. Murthy	110
<b>4. B.Com (Marketing Management)</b>				
Core-V	Corporate Accounting	• <i>Corporate Accounting, Vol. I &amp; II</i>	R.L. Gupta & M. Radhaswamy	300
Core-VI	Legal Systems in Business	• <i>Legal Systems in Business</i>	N.D. Kapoor	200
Core-VII	Principles of Marketing	• <i>Marketing Management</i>	C.B. Gupta & Rajan Nair	400
Core VIII (IIIrd Year)	Entrepreneurial Development	• <i>Entrepreneurial Development in India</i>	C.B. Gupta & N.P. Srinivasan	350
Allied-III	Indian Economy: Problems & Policies or	• <i>Indian Economy</i>	I.C. Dhingra	260
	Business Mathematics – I	• <i>Business Mathematics</i>	D.C. Sancheti & V.K. Kapoor	595





### B.Com., BBM, BBA & BBS Catalogue

Subject	Title	Title of Our Publication	Author	₹ Price ₹
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#### 5. Bachelor of Business Administration (B.B.A.)

Core-V	Financial Management	• <i>Elements of Financial Management</i>	S.N. Maheshwari	350
Core-VI	Organisational Behaviour	• <i>Organizational Behaviour</i>	L.M. Prasad	500
Core-VII	Computer Application in Business	• <i>Introduction to Computer Application in Business</i>	Srinivasa Vallabhan	150
Core-VIII	Marketing Management	• <i>Marketing Management</i>	C.B. Gupta & Rajan Nair	400
Allied-III	Business Statistics	• <i>Business Statistics – An Introductory Text</i>	S.P. Gupta	200
	Environmental Studies	• <i>A Text Book of Environmental Sciences</i>	C. Murthy	110

#### 6. B.Sc. Information Systems Management B.SC (I.S.M.)

Core-V	Financial Management	• <i>Elements of Financial Management</i>	S.N. Maheshwari	350
Core-VIII	Marketing Management	• <i>Marketing Management</i>	C.B. Gupta & Rajan Nair	400
Allied-III	Business Statistics	• <i>Business Statistics – An Introductory Text</i>	S.P. Gupta	200
	Environmental Studies	• <i>A Text Book of Environmental Sciences</i>	C. Murthy	110

#### 7. B.Com (Corporate Secretaryship)

Core-V	Corporate Accounting – I	• <i>Corporate Accounting</i>	R.L. Gupta & M. Radhaswamy	300
	Business Law	• <i>Business Law</i>	N.D. Kapoor	175
Core-VI	Company Law & Secretarial Practice – II	• <i>Company Law &amp; Secretarial Practice</i>	N.D. Kapoor	495
	Any one of the following :			
Allied-III	a. Statistics – I	• <i>Business Statistics – An Introductory Text</i>	S.P. Gupta	200
	b. Auditing	• <i>Principles &amp; Practice of Auditing</i>	Dinkar Pagare	375
	c. Environmental Studies	• <i>A Text Book of Environmental Sciences</i>	C. Murthy	110

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## Especially for Madras University, Books for B.Com. Course

Paper	Subject	Book	Price (₹)
<b>SEMESTER I, New Syllabus</b>			
I	Financial Accounting-I (Core Course)	• <i>Financial Accounting</i> , R.L. Gupta & V.K. Gupta	400
		• <i>Financial Accounting</i> , Parthasarathy & S. Santhana Gopalan	200
II	Business Economics (Core Course)	• <i>Business Economics</i> , Sundharam & Sundharam	175
	Business Statistics & Operations Research (Core Allied Subjects)	• <i>Business Statistics &amp; Operations Research</i> , S.P. Gupta, P.K. Gupta & Man Mohan	435
		• <i>Business Statistics – An Introductory Text</i> , S.P. Gupta	200
<b>SEMESTER II, New Syllabus</b>			
V	Financial Accounting-II (Core Course)	• <i>Financial Accounting</i> , R.L. Gupta & V.K. Gupta	400
		• <i>Financial Accounting</i> , Parthasarathy & S. Santhana Gopalan	200
VI	International Economics	• <i>International Economics</i> , Jeevanandam, Victor Louis Anthuvan K.N. Kalyani, N. Padma, Hemavathisekar	110
	Business Statistics & Operations Research-II (Allied Subject)	• <i>Business Statistics &amp; Operations Research</i> , S.P. Gupta, P.K. Gupta & Man Mohan	435
		• <i>Operations Research – An Introductory Text</i> , P.K. Gupta & Man Mohan	160
<b>SEMESTER III</b>			
III	Corporate Accounting-I (Core Course)	• <i>Corporate Accounting, Vol. I &amp; II</i> , R.L. Gupta & M. Radhaswamy	300
IV	Business Laws	• <i>Business Law</i> , N.D. Kapoor	175
V	Banking Theory, Law & Practice	• <i>Banking Theory, Law &amp; Practice</i> , Sundharam & Varshney	490
X	Marketing	• <i>Marketing</i> , C.B. Gupta	110
	Business Statistics & OR	• <i>Business Statistics &amp; O.R.</i> , S.P. Gupta & P.K. Gupta	435
	Indian Economy-I (Allied Subjects)	• <i>Indian Economy</i> , I.C. Dhingra	260
<b>SEMESTER IV</b>			
XI	Corporate Accounting-I (Core Course)	• <i>Corporate Accounting, Vol. I &amp; II</i> , R.L. Gupta & M. Radhaswamy	300
XII	Company Law (Core Course)	• <i>Company Law</i> , N.D. Kapoor	250
XIII	Business Communication (Core Course)	• <i>Business Communication</i> , Rajendra Pal & Korlahalli	440
XIV	Principles of Management (Core Course)	• <i>Business Management (Madras)</i> , C.B. Gupta	475
	Allied Subject-IV		
	a. Indian Economy-II	• <i>The Indian Economy</i> , I.C. Dhingra	260
	b. Business Mathematics-II	• <i>Business Mathematics</i> , D.C. Sancheti & V.K. Kapoor	595
	c. Computer Applications in Business-II	• <i>Computer Applications in Business</i> , S.V. Srinivasa Vallabhan	160
<b>SEMESTER V</b>			
XV	Financial Services (Core Course)	• <i>Financial Services</i> , V.K. Bhoominathan & Anbarasu	295
XVI	Practical Auditing (Core Course)	• <i>Principles &amp; Practice of Auditing</i> , Dinkar Pagare	375
XVII	Business Taxation	• <i>Business Taxation – Indirect Taxes</i> , Dinkar Pagare	120
XVIII	Entrepreneurial Development (Core Course)	• <i>Entrepreneurial Development in India</i> , C.B. Gupta & Srinivasan	350
		• <i>Entrepreneurship: Business and Management</i> , R.C. Bhatia	350
XIX	Application Oriented Subject Paper-I		
	a. Income Tax	• <i>Income Tax-Law &amp; Practice</i> , Dinkar Pagare	250
	b. Personnel Management	• <i>Personnel Management</i> , C.B. Gupta	150
	c. Management of Small Business	• <i>Management of Small Business</i> , C.B. Gupta	100
<b>SEMESTER VI</b>			
XX	Management Accounting (Core Course)	• <i>Principles of Management Accounting</i> , S.N. Maheshwari	500
XXI	Cost Accounting (Core Course)	• <i>Principles of Cost Accounting</i> , S.N. Maheshwari	175
XXII	Marketing (Core Course)	• <i>Marketing</i> , Rajan Nair	295
XXIII	Elements of Insurance (Core Course)	• <i>Principles of Insurance and Risk Management</i> , Alka Mittal & S.L. Gupta	350
XXIV	Application Oriented Subject Paper-II		
	a. Income Tax Law & Practice-II	• <i>Income Tax Law &amp; Practice</i> , Dinkar Pagare	250
	b. Industrial Law	• <i>Elements of Industrial Law</i> , N.D. Kapoor	255
	c. Advertising Management and Sales Promotion	• <i>Advertising and Sales Promotion Management</i> , S.L. Gupta	290
		• <i>Advertising and Personal Selling</i> , C.B. Gupta	295





# B.Com

(CBCS) Degree Semester Scheme, Bangalore University  
Revised on 8-3-2017

<i>Subjects</i>	<i>Suggested Readings</i>	<i>Author</i>
<b>Semester – I</b>		
Financial Accounting	• <i>Advanced Accounting</i>	RL Gupta & M Radhaswamy
Indian Financial System	• <i>Indian Financial System</i>	PN Varshney & DK Mittal
Marketing and Services Management	• <i>Essentials of Marketing Management</i>	CB Gupta
Corporate Administration	• <i>Company Law and Secretarial Practice</i>	ND Kapoor
Methods & Techniques for Business	• <i>Business Mathematics &amp; Statistics</i>	DC Sancheti & VK Kapoor
<b>Semester – II</b>		
Advanced Financial Accounting	• <i>Advanced Accounting</i>	RL Gupta & M Radhaswamy
Banking Law & Operations	• <i>Banking Law &amp; Practice</i>	C Jeevanandam
	• <i>Banking Law &amp; Practice</i>	PN Varshney
	• <i>Banking Theory, Law &amp; Practice</i>	KPM Sundharam & PN Varshney
	• <i>Introductory Banking : Theory, Law &amp; Practice</i>	KPM Sundharam & PN Varshney
Quantitative Analysis for Business	• <i>Statistical Methods</i>	SP Gupta
Decisions – I	• <i>Business Mathematics</i>	DC Sancheti & VK Kapoor
Corporate Accounting	• <i>Financial Accounting</i>	SN Maheshwari
	• <i>Cost and Management Accounting</i>	SN Maheshwari
	• <i>Cost and Management Accounting</i>	SP Iyengar
	• <i>Cost Accounting – Principles &amp; Practice</i>	SP Iyengar
	• <i>Advanced Accountancy</i>	RL Gupta & M Radhaswamy
<b>Semester – III</b>		
Financial Management	• <i>Financial Management</i>	SN Maheshwari
Business Ethics	• <i>Politics, Ethics and Social Responsibility of Business</i>	CB Gupta
Quantitative Analysis for Business	• <i>Fundamentals of Mathematical Statistics</i>	SC Gupta & VK Kapoor
Decisions – II	• <i>Business Mathematics</i>	DC Sancheti & VK Kapoor
<b>Semester – IV</b>		
Advanced Corporate Accounting	• <i>Advanced Accountancy</i>	RL Gupta & M Radhaswamy
	• <i>Financial Accountancy</i>	SN Maheshwari
Cost Accounting	• <i>Cost Accounting – Principles and Practice</i>	SP Iyengar
<b>Semester – V</b>		
Entrepreneurship Development	• <i>Entrepreneurship Development in India</i>	CB Gupta & NP Srinivasan
	• <i>Entrepreneurship: Business and Management</i>	RC Bhatia



### B.Com., BBM, BBA & BBS Catalogue

Income Tax – I	• <i>Law and Practice of Income Tax</i>	Dinkar Pagare
Costing Methods	• <i>Cost Accounting</i>	SP Iyengar
	• <i>Cost Accounting- Theory and Problems</i>	MN Arora
	• <i>Problems and Solutions in Cost Accounting</i>	SN Maheshwari
Advanced Accounting	• <i>Advanced Accountancy</i>	RL Gupta & M Radhaswamy
	• <i>Problems and Solutions in Advanced Accounting</i>	RL Gupta
Goods and Services Tax (GST)	• <i>Indirect Taxation</i>	V Balachandran
International and Forex Management	• <i>Foreign Exchange and Risk Management</i>	C Jeevanandam
<b>Semester – VI</b>		
Business Regulations	• <i>Business Laws</i>	ND Kapoor
Principles and Practice of Auditing	• <i>Principles and Practice of Auditing</i>	Dinkar Pagare
Income Tax – II	• <i>Law and Practice of Income Tax</i>	Dinkar Pagare
Income Tax	• <i>Income Tax Law and Practice</i>	Preeti Rani Mittal, Anshika Bansal
Management Accounting	• <i>Management Accounting</i>	SN Maheshwari
Business Taxation	• <i>Business Taxation</i>	Dinkar Pagare & V Balachandran
Cost Management	• <i>Cost and Management Accounting</i>	SP Iyengar
	• <i>Cost Accounting – Theory and Problems</i>	MN Arora
	• <i>Cost and Management Accounting</i>	SN Maheshwari
Risk Management	• <i>Principles of Insurance and Risk Management</i>	Alka Mittal & SL Gupta

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## BBA, B.Com. BBM & BBS of IP University and All other Indian Universities

### Semester I

*Management Process and Organizational Behaviour*  
*Organizational Behaviour*  
*Business Statistics and Business Mathematics*  
*Financial Accountancy*  
*Financial Accountancy*  
*Business Economics*

L.M. Prasad  
L.M. Prasad  
S.P. Gupta & P.K. Gupta  
R.L. Gupta & M. Radhaswamy  
R.L. Gupta & V.K. Gupta  
R.L. Varshney, K.L. Maheshwari & R.L. Maheshwari

### Semester II

*Fundamentals of Cost Accounting*  
*Essentials of Cost Accounting : Problems & Solutions*  
*Problems & Solutions in Cost Accounting*  
*Quantitative Techniques and Operations Research*  
*Essentials of Business Communication*  
*Business Environment*  
*Business Environment*

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V.K. Saxena  
S.N. Maheshwari  
S.P. Gupta & P.K. Gupta  
Rajendra Pal & J.S. Korlahalli  
C.B. Gupta  
P.K. Ghosh

### Semester III

*Business Law*  
*Business Laws*  
*Marketing Management*  
*Essentials of Marketing Management*  
*Politics, Ethics and Social Responsibility of Business*  
*Principles of Management Accounting*  
*Indian Economy*  
*Concise Indian Economy*  
*A Text Book of Environmental Sciences*

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G.K. Kapoor & Sanjay Dhamija  
C.B. Gupta & N. Rajan Nair  
C.B. Gupta  
C.B. Gupta  
S.N. Maheshwari & CA Sharad K. Maheshwari  
I.C. Dhingra  
I.C. Dhingra  
C. Murthy

### Semester IV

*Human Resource Management*  
*Human Resource Development*  
*Textbook of Research Methodology*  
*Principles & Practice of Auditing (All India)*  
*Financial Management: Principles & Practice*  
*Management Information System*

C.B. Gupta  
P.C. Tripathi  
P.C. Tripathi  
Dinkar Pagare  
S.N. Maheshwari  
L.M. Prasad & Usha Prasad

### Semester V

*Income Tax Law & Practice*  
*Entrepreneurship Development in India*  
*Entrepreneurship : Business and Management*  
*Indirect Taxation*  
*Goods & Service Tax (GST) & Custom Law (CBCS Syllabus)*  
*Goods and Services Tax with Customs Law*

Preeti Rani Mittal & Anshika Bansal  
C.B. Gupta & N.P. Srinivasan  
R.C. Bhatia  
V. Balachandran  
V. Balachandran  
Vineet Gupta & N.K. Gupta

### Semester VI

*Project Management and Control*  
*Strategic Management*  
*Project Management*

P.C.K. Rao  
L.M. Prasad  
Megha Jain



# B.B.A. (Banking & Insurance)

Guru Gobind Singh Indraprastha University, Delhi  
( 3 Year – 6 Semester w.e.f. 2017-18 )

Subjects	Suggested Readings	Author
<b>Semester I</b>		
Management Process & Organizational Behaviour	<ul style="list-style-type: none"> <li>• <i>Management Process and Organizational Behaviour</i></li> <li>• <i>Organizational Behaviour</i></li> </ul>	LM Prasad LM Prasad
Financial Accounting & Analysis	<ul style="list-style-type: none"> <li>• <i>Financial Accounting</i></li> <li>• <i>Financial Accounting</i></li> </ul>	RL Gupta & M Radhaswamy RL Gupta & VK Gupta
Principles of Banking	<ul style="list-style-type: none"> <li>• <i>Principles of Banking</i></li> </ul>	PN Varshney, SL Gupta & TD Malhotra
Business Economics	<ul style="list-style-type: none"> <li>• <i>Business Economics</i></li> <li>• <i>Managerial Economics</i></li> </ul>	RL Varshney, KL Maheshwari & RK Maheshwari RL Varshney & KL Maheshwari
<b>Semester II</b>		
Business Mathematics	<ul style="list-style-type: none"> <li>• <i>Introductory Business Mathematics</i></li> <li>• <i>Business Statistics and Business Mathematics</i></li> </ul>	VK Kapoor SP Gupta & PK Gupta
Cost Accounting	<ul style="list-style-type: none"> <li>• <i>Principles of Cost Accounting</i></li> </ul>	SN Maheshwari
Principles of Insurance	<ul style="list-style-type: none"> <li>• <i>Principles of Insurance &amp; Risk Management</i></li> </ul>	Alka Mittal & SL Gupta
Business Laws	<ul style="list-style-type: none"> <li>• <i>Business Law</i></li> <li>• <i>Business Laws</i></li> </ul>	ND Kapoor GK Kapoor & Sanjay Dhamija
Business Communication	<ul style="list-style-type: none"> <li>• <i>Essentials of Business Communication</i></li> </ul>	Rajendra Pal & JS Korlahalli
<b>Semester III</b>		
Quantitative Techniques	<ul style="list-style-type: none"> <li>• <i>Quantitative Techniques &amp; Operations Research</i></li> </ul>	SP Gupta & PK Gupta
Marketing Management	<ul style="list-style-type: none"> <li>• <i>Marketing Management – Text &amp; Cases</i></li> <li>• <i>Marketing Management – Text &amp; Cases An Indian Perspective</i></li> </ul>	CB Gupta & N Rajan Nair RL Varshney, SL Gupta
Management Accounting	<ul style="list-style-type: none"> <li>• <i>Principles of Management Accounting</i></li> </ul>	SN Maheshwari
Business Environment	<ul style="list-style-type: none"> <li>• <i>Business Environment</i></li> </ul>	CB Gupta
<b>Semester IV</b>		
Banking Law and Practice	<ul style="list-style-type: none"> <li>• <i>Banking Law and Practice</i></li> <li>• <i>Banking Theory Law and Practice</i></li> </ul>	PN Varshney KPM Sundharam & PN Varshney
Financial Management	<ul style="list-style-type: none"> <li>• <i>Financial Management: Principles &amp; Practice</i></li> </ul>	SN Maheshwari
<b>Semester V</b>		
Human Resource Management	<ul style="list-style-type: none"> <li>• <i>Human Resource Management</i></li> <li>• <i>Human Resource Development</i></li> </ul>	CB Gupta PC Tripathi
Income Tax Law and Practice	<ul style="list-style-type: none"> <li>• <i>Income Tax Law and Practice</i></li> <li>• <i>Income Tax Law and Practices</i></li> </ul>	Dinkar Pagare Preeti Rani Mittal & Anshika Bansal
<b>Semester VI</b>		
Goods & Services Tax (GST)	<ul style="list-style-type: none"> <li>• <i>Indirect Taxation</i></li> <li>• <i>Goods and Services Tax with Customs Laws</i></li> </ul>	V Balachandran Vineet Gupta & N.K. Gupta



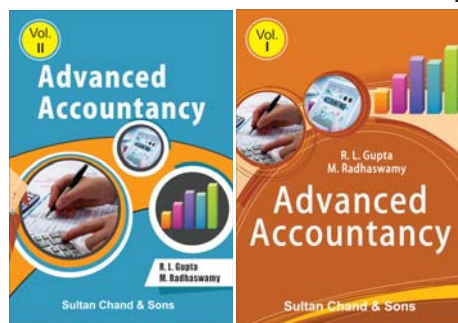
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Shri Ram College of Commerce, University of Delhi, Delhi

**M. Radhaswamy**, M. Com., Grad. C.W.A.

Associate Dean, School of Business Management, Accounting & Finance,  
Sri Satya Sai Institute of Higher Learning, Prasanthinilayam, A.P.

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Financial Accounting & Financial Statements; Accounting Principles; Double Entry Book-keeping–Transaction Analysis; Income Measurement; Balance Sheet; Recording, Posting and Preparation of Trial Balance; Final Accounts; Rectification of Errors; Bank Reconciliation Statement; Inventory Valuation; Bills of Exchange; Capital and Revenue–Expenditure and Receipts; Accounting of Non-Trading Concerns; Manufacturing Accounts and Cost Statements; Consignment Accounts; Joint Ventures; Accounting for Goods sent on "Sale or Return Basis"; Mathematics of Accounting; Average Due Date and Account Current; Self-Balancing and Sectional Balancing Systems.

*Section II – Pp. 958, Solved Illus. 386, Exercises with Ans. 514.*

Economic and Accounting Concept of Income; Depreciation Accounting; Accounting for Packages or Containers; Farm Accounts; Contract Accounts; Investment Accounts; Insurance Claims; Insolvency Accounting; Departmental Accounting; Branch Accounting; Royalty Accounts; Hire-Purchase and Instalment Purchase System; Computers and Accounting; Single Entry System; Miscellaneous Accounts; Foreign Branches; Lease Accounting; Accounting Standards.

*Section III – Pp. 274, Solved Illus. 116, Exercises with Ans. 143.*

Partnership Accounts. Past Adjustments and Guarantee; Partnership Accounts–Admission of Partner; Partnership Account–Retirement or Death of a Partner; Dissolution Accounting–I; Dissolution Accounting–II – Sale to a Company; Partnership Account–Amalgamation of Firms.

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*Section V – Accounting for Specialized Types of Business–Pp. 222, Solved Illus. 53, Exercises with Ans. 78.*

Bank Accounts; Insurance Company Accounts; Accounts of Electricity Companies.

*Section VI – Financial Statement Analysis–Pp. 214, Solved Illus. 76, Exercises with Ans. 158.*

*Section VII – Pp. 152, Solved Illus. 39, Exercises with Ans. 84*

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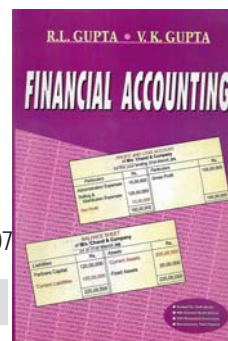


## Financial Accounting

**R.L. Gupta**, M. Com., Grad. C.W.A., Shri Ram College of Commerce, University of Delhi, Delhi-110007

**V.K. Gupta**, M. Com., Ph.D., A.C.S., Reader in Commerce, Hans Raj College, University of Delhi, Delhi-110007

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Financial Statements • Corporate Financial Reporting • Alteration of Share Capital and Internal Reconstruction • Valuation of Goodwill and Shares • Amalgamation, Absorption External Reconstruction • Consolidated Financial Statements • Bank Accounts • Insurance Company Accounts • Accounting Standards • Inflation Accounting • Human Resource Accounting • Double Account System • Company Accounts-Liquidation.

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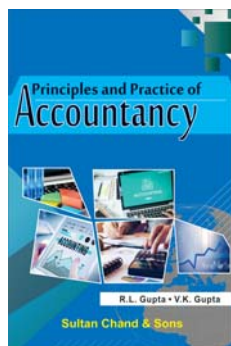
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March 2021



# Principles and Practice of Accountancy

R.L. Gupta, M. Com., Grad. C.W.A., Shri Ram College of Commerce, University of Delhi, Delhi-110007

Dr. V.K. Gupta, M. Com., G.D.C.S., Ph.D., Hans Raj College, University of Delhi, Delhi

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**Part IV – Partnership Accounts** – Introduction, Past Adjustment and Guarantee • Admission of a Partner • Retirement or Death of a Partner • Dissolution Accounting – I • Dissolution Accounting – II (Sale of Firms) • Partnership Account – Amalgamation of Firms.

**Part V – Special Accounting Problems** – Hire Purchase Account • Installment Purchase Account • Lease Accounting • Royalty • Branch Accounts • Departmental Accounts • Voyage Accounts • Containers and Packages • Insolvency Accounts • Investment Accounts.

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Small people always do that, but the really great make you feel that you, too, can become great.*



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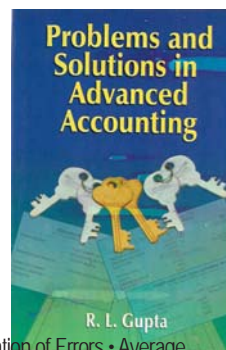
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Shri Ram College of Commerce, University of Delhi, Delhi, Author of Advanced Accountancy

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R.L. Gupta, M. Com., Grad. C.W.A., Shri Ram College of Commerce, University of Delhi, Delhi,

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Dinkar Pagare

Reader, Department of Commerce, Hans Raj College, Delhi University, Delhi

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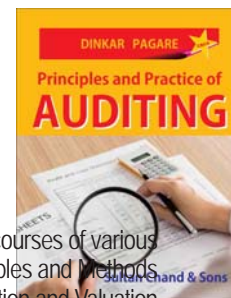
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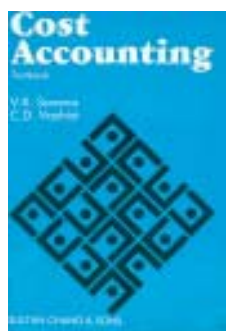
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**C.D. Vashist**, M. Com., F.I.C.W.A., I.C.A.S.  
*Ex-Director (Cost)*  
Department of Company Affairs, New Delhi

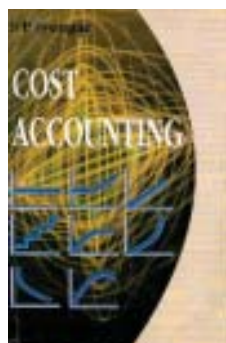
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- It is for I.C.W.A. (Inter), C.A. (Inter), C.S. (Inter), B. Com./ M. Com.

### Brief Contents

Overview of Cost Accounting Concepts Practices • Materials • Labour • Overheads • Cost Book-keeping • Reconciliation of Cost and Financial Account • Job Costing and Batch Costing • Single or Output Costing • Contract Costing • Process Costing • Service Costing • Joint Products & By products • Marginal Costing and Cost Volume Profit Analysis • Short-term Decision Making • Budgetary Control • Standard Costing • Uniform Costing and Inter-Firm Comparison • Miscellaneous Topics • Appendices Problems from the Recent Examinations. Appendices Index, Syllabus etc.



## Cost Accounting – Principles and Practice

**S.P. Iyengar**, M.A., M. Com., LL.B.  
*Formerly Principal, S.S.M.R.V. College, J.P. Nagar, Bangalore-78*

Tenth Thoroughly Rev. Edn. 2005, Reprint 2019 | 24 × 16 cm. | Pp. xxiv + 1215  
ISBN 81-8054-796-6 (TC-63) | ₹ 350.00

Best suited for students of B.Com., B.B.A. and other equivalent courses.

### Outstanding Features

- Written in simple language and lucid style.
- Presents the subject-matter concisely.
- Pays more attention to practice.
- Contains 875 Solved illustrations and 791 practical exercises with answers
- Illustrations and exercises are from the latest question papers

### Contents

Cost Concepts & Procedures • Methods & Techniques • Materials–Purchase Control • Storage & Issue Control • Costing Receipts & Issue • Material Losses • Tools, Patterns, Designs, etc. • Labour Cost Control • Labour Cost Accounting • Chargeable Expenses • Manufacturing Over-heads • Administration, Selling and Distribution Overheads • Methods of Costing–Job Costing, Contract Costing, Unit Costing • Process Costing • Joint Product & By-product Costing • Operating Costing • Cost Book-Keeping & Reconciliation between Cost & Financial A/cs. • Integral Accounting • Uniform Costing • Cost Audit • Mechanisation of Cost Accounting • Nature and Scope of Management Accounting • Marginal Costing • Cost-Volume-Profit Analysis • Managerial Decision Making • Budgetary Control • Responsibility Accounting • Standard Costing • Cost Control and Cost Reduction • Management Reporting • Exercises.

March 2021





# Fundamentals of Cost Accounting

Dr. S.N. Maheshwari

Professor Emeritus & Academic Director, Delhi Institute of Advanced Studies, Delhi

Revised Reprint 2017, 2019 | 20 × 30 cm. | Pp. xvi + 872 | ISBN 978-81-8054-595-5 (TC-1101) | ₹ 410.00

## Distinctive Features

- Provides conceptual clarity in a simple and lucid style.
- Contains adequate illustrative material (309 solved problems)

## Brief Contents

### Section A

Cost Accounting : Meaning & Scope • Basic Cost Concepts  
 • Material Cost Control • Valuation of Materials • Material Losses • Labour Cost Control • Labour Remuneration • Direct Expenses • Overheads : General • Distribution • Single, unit or output Costing • Job & Batch Costing •

Contract Costing • Process Costing • Operation Costing • Operating or Service – Costing • Non-Integral System of Accounting • Integral System of Accounting • Reconciliation of Cost and Financial Account

### Section B

Cost Control and Cost Reduction • Uniform Costing & Inter-Firm Comparison • Cost Records and Cost Audit • Activity Based Costing

### Section C

Budgetary Control & Performance Measurement • Standard Costing • Variance Analysis • Marginal Costing and Profit Planning • Decisions Involving Alternative Choices • Latest Examns. Question Papers with Solutions.

# Problems & Solutions in Cost Accounting

Dr. S.N. Maheshwari

Professor Emeritus & Academic Director, Delhi Institute of Advanced Studies, New Delhi

20th Revised Edition Reprint 2016 | Pp. xii + 1026 | ISBN 978-81-8054-585-6 (TC-90) | ₹ 595.00

## Special Features

- The Book covers all the more comprehensively the course content requirement of the students preparing for B.Com, BBA, BMA, ICAI (Inter) and Other Professional Examination.
- At the end of each chapter, the suggested solutions to problems set at latest different university and Professional Examinations up-to-date are included.
- The Examination oriented approach of the book has been further sharpened

## Contents

Basic Concepts • Cost Sheet • Direct Materials • Direct Labour • Overheads • Activity Based Costing • Single Output or Unit Costing • Job and Batch Costing • Contract Costing • Process Costing • Operating Costing • Cost Control Accounts • Reconciliation of Cost and Financial A/Cs • Integral Accounts • Budgetary Control • Standard Costing • Marginal Costing and Break-even Analysis • Decisions Involving Alternative Choices • Recent Examination.

# Cost Accounting – Problems and Solutions

V.K. Saxena, M. Com., F.I.C.W.A.

Ex-Manager (Cost), Bharat Heavy Electricals Ltd., New Delhi

11th Revised Edition Reprint | 24 × 16 cm. | Pp. xxiv + 894

C.D. Vashist, M. Com., F.I.C.W.A., I.C.A.S.,

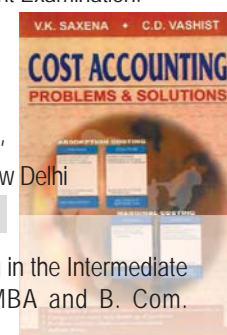
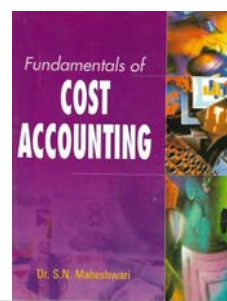
Ex-Director (Cost), Deptt. of Company Affairs, New Delhi

ISBN 978-81-8054-571-9 (TC-112) | ₹ 450.00

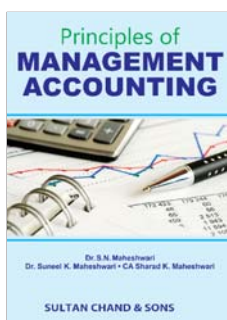
## Special Features

- This book contains 803 selected and hand-picked problems from various professional examinations, (viz., CA Inter, ICAI Inter and ICSI Inter).

- This book is meant for students appearing in the Intermediate examinations of CA, ICAI and CS, MBA and B. Com. (Hons.).







*B.Com., BBM, BBA & BBS Catalogue*



# Principles of Management Accounting

Dr. S.N. Maheshwari & CA Sharad K. Maheshwari

18th Edition 2021 | Pp. xxiv + 738 | ISBN 978-93-5161-178-7 (TC-91) | ₹ 500.00

The book provides a comprehensive coverage of the course-content requirements of the students appearing the paper 'Management Accounting' at the B.Com, M.Com, BBA and MBA Examinations of different Indian Universities. The book has been divided into THREE Convenient Sections. Each Section covers a different aspect of 'Management Accounting' with the subject divided into chapters covering different topics in a systematic and concise manner.

The unique features of this book lie in its simplicity of style and systematic presentation of theory and graded practical illustrations which have made it user friendly mainly the students. The other main strengths of this book are: exhaustive text plentiful illustrative examples and end-of-the-chapter exercises with answers.

## New in this Edition

Updated position regarding, IFRSs and steps for their convergence in India.

Certain new concepts viz. Target Costing, Kaizen Costing and Balanced Scorecard have been incorporated in Chapter 3 (Section A) and Appendix 1 of the book.

Schedule III regarding presentation of financial statements as per the Companies Act, 2013 has been incorporated as an Appendix 5 to the book.

## Brief Contents

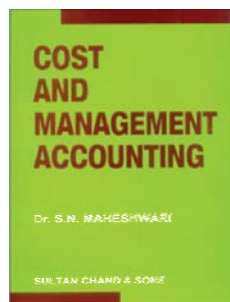
**Section A : Fundamentals** – Management Accounting: Nature and Scope • Financial Accounting Principles • Basic Cost Concepts • Activity Based Costing

**Section B : Financial Analysis** – Financial Statements: Analysis and Interpretation • Ratio Analysis • Funds Flow Analysis • Cash Flow Analysis

**Section C : Planning & Control** – Budgetary Control • Standard Costing • Variance Analysis • Marginal Costing and Profit Planning • Decisions Involving Alternative Choices • Pricing Decisions & Divisional Performance • Basics of Capital Budgeting • Risk Analysis in Capital Budgeting • Management Reporting

**Section D : Appendices** – Appendix 1: Balanced Scorecard • Appendix 2: Present Value of • Appendix 3: Present Value of 1 Received Annually for *N* Years • Appendix 4: Compound Value of • Appendix 5: Presentation of Financial Statements

University Question Papers



# Cost and Management Accounting

Dr. S.N. Maheshwari

*Professor Emertius & Academic Director, Delhi Institute of Advanced Studies, New Delhi  
Formerly Principal, Hindu College, Delhi University, Delhi*

14th Rev. Enlarged Edn. Reprint 2017 | 24 × 16 cm. | Pp. xxiv + 1489 | ISBN 978-81-8054-975-5 (TC-78) | ₹ 575.00

## Distinctive Features

- Covers comprehensively the course content requirements of the students preparing for B. Com. and similar courses.
- Provides conceptual clarity in a simple and lucid style.
- Contains adequate illustrative material (462 solved problems).
- Incorporates objective type, short answer type and essay type questions with answers at the end of each chapter.
- Contains sufficient number (927 in all) of properly graded unsolved problems with short answers.

## Contents

Accounting – Nature and Scope • Financial Accounting Principles • Accounting Concept of Income • Financial Statements – Analysis

and Interpretation • Accounting Ratios • Funds Flow Statement • Cash Flow Statement • Budgetary Control • Standard Costing • Variance Analysis • Marginal Costing & Profit Planning • Decision involving Alternative Choices • Pricing Decisions & Divisional Performance • Cost Accounting : Meaning & Scope • Basic Cost Concepts • Material Cost Control • Valuation of Materials • Material Losses • Labour Cost Control • Labour Remuneration • Direct Expenses • Overheads—General • Distribution • Single, Unit or Output Costing • Job and Batch Costing Contract Costing • Process Costing • Operation Costing • Operating or Service Costing • Non-Integral System of Accounting • Integral System of Accounting • Reconciliation of Cost and Fin. Accounts • Cost Records and Cost Audit • Management Reporting • Inventory Valuation • Fixed Asset & Depreciation Accounting • Accounting for Price Level Changes • Appendix-I AS 7 (Revised Construction Contracts • AS 20 Earnings Per Share • Suggested Answers.

March 2021



## Cost and Management Accounting

S.P. Iyengar, Formerly Principal, SSMRV College, JP Nagar, Bangalore-78

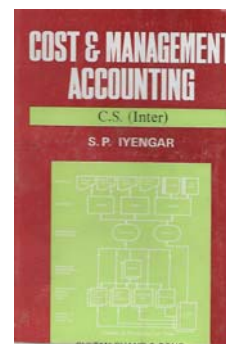
Pp. xxiv + 1198 | 22 × 14 cm. | ISBN 81-7014-218-0 (TC-64) | ₹ 225.00

### Outstanding Features

- Written in simple language and lucid style.
- Pays more attention to practice and gives adequate explanation of theoretical aspects.
- Contains about 600 Solved Illustrations, and 500 practical exercises with answers, besides a large number of objective type questions.
- Illustrations and exercises have been properly graded.
- Illustrations and exercises are from the latest question papers.

### Contents

Nature and Purpose of Cost Accounting • Cost Concepts & Procedures • Purchase Control • Inventory Control • Stores Costing • Labour Cost Control • Labour Cost Accounting • Manufacturing Overheads • Administration, Selling and Distribution Overheads • Job Costing • Contract Costing • Unit Costing • Process Costing • Operating Costing • Operations Costing • Management Accounting • Marginal Costing • Cost-Volume-Profit Analysis • Differential Costing • Budgetary Control • Financial Statement Analysis and Interpretation • Accounting Ratios • Fund Flow Statement • Cash Flow Statement • Exercises.



## Elements of Management Accounting

Dr. S.N. Maheshwari

Second Revised Edition | 24 × 16 cm. | Pp. xii + 460 | ISBN 81-8054-494-X (TC-1086) | ₹ 125.00

### Distinctive Features

- Written in simple, lucid and straight style.
- Contains properly graded 82 illustrations with full solutions and 118 unsolved exercises.

### Contents

Management Accounting : Nature and Scope • Financial Statements : Analysis and Interpretation • Accounting Ratios • Funds Flow Statement • Cash Flow Analysis • Budgetary Control • Standard Costing • Variance Analysis • Marginal Costing & Profit Planning • Decisions Involving Alternative Choices • Management Reporting • Question Papers.



## Business Organisation and Management

(Revised as per CBCS Syllabus of B.Com Course (Paper BC 1.3 Semester I)

Dr. C.B. Gupta, M. Com., Ph.D., AMIMA

16th Revised Edition 2019 | 24 × 16 cm. | Pp. xviii + 318 | ISBN 93-5161-155-4 (TC 1179) | ₹ 350.00

Following are the key changes in this edition:

- Business Formats: Franchising & E-Commerce • Business Environment • Business Ethics and Social Responsibility. • Social Entrepreneurship. • Techniques of Controlling. • Contemporary Issues in Management

Some of the distinguishing features of the book are as follows:

- Chapter Outline to give an overview of topics covered in each chapter. • Full coverage of the prescribed syllabus. • Systematic and sequential arrangement of topics as per the revised syllabus. • Tables, diagrams and real life examples to illustrate the text. • Lucid and simple language. • Review Questions at the end of every chapter for self-examination.

### Brief Contents

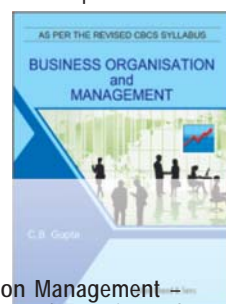
**Unit I : Introduction to Business Organisation Management**  
Introduction to Organisation • Concept, Nature and Functions of Management • Forms of Business Ownership • Business Formats • Micro, Small and Medium Enterprises

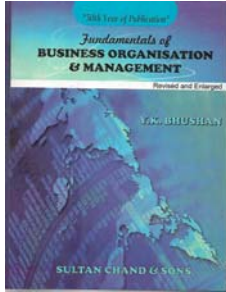
**Unit II : Business Environment and Entrepreneurship** – Business Environment • Business Ethics and Social Responsibilities • Business and Social Entrepreneurship

**Unit III : Planning and Organising** – Planning • Decision-making: Process and Techniques • Organising: Concept and Structure

**Unit IV : Directing and Controlling** Motivation • Leadership • Communication • Controlling • Techniques of Control : Financial, Quality and Operating Controls

**Unit V : Salient Developments and Contemporary Issues in Management** – Contemporary Issues in Management





*B.Com., BBM, BBA & BBS Catalogue*



# Fundamentals of Business Organisation and Management

**Professor Y.K. Bhushan**, M. Com. M.B.A. (U.S.A.)

Director, N.M. Institute of Management, Bombay

Director Indian Business School

Hiranandani Knowledge Park, Powai, Mumbai

20th Revised Edition 2016 Reprint 2017, 2019 | 22 × 14 cm. | Pp. xvi + 1004 | ISBN 978-93-5161-061-8 (TC-131) | ₹ 550.00

## Special Features

- The book is written in a simple language.
- Illustrative diagrams are given to clarify abstruse aspects.
- The book covers fully the B. Com. (Pass and Hons.) syllabi of Business Organisation and Management of all Indian Universities.

## Contents

### Part One – Business System, Pp. 52

Nature of Business • Evolution of Business • Launching a Business Enterprise.

### Part Two – Ownership of Business Firms Pp. 80

Sole Proprietorship and Partnership • Joint Stock Company • Limited Liability Partnership • Co-operative Organisation • Ownership Organisation Decision.

### Part Three – Company Management, Pp. 62

Organs of Company Management • Company Meetings and Resolutions • Company Office – Its Organisation and Management. • Corporate Governance.

### Part Four – Principles of Management, Pp. 160

Nature of Management • Development of Management Thought • Functions of Management • Managerial

Planning • Organising • Staffing and Directing • Controlling • Scientific Management.

### Part Five – Production Function of Management, Pp. 86

Plant Location • Production Planning and Control • Work Improvement and Work Measurement • Materials Management • The Economies of Size.

### Part Six – Human Resource (Personnel) Function of Management, Pp. 130

Personnel Selection and Development • Employee Remuneration • Industrial Relations • Productivity and Labour Welfare • Industrial Psychology.

### Part Seven – Marketing Function of Management, Pp. 176

Marketing Functions • Pricing Policies • Channels of Distribution • Salesmanship and Advertising • Insurance & Transport • Organised Commodity Markets • International Marketing.

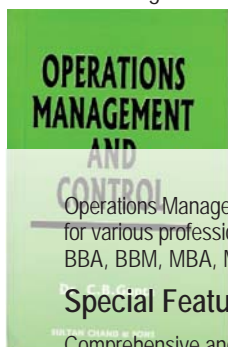
### Part Eight – Financial Function of Management, Pp. 118

Financial Planning • Methods of Planning • Institutional Financing of Industry • Securities Market.

### Part Nine – Business and its Environment, Pp. 140

Social Responsibilities of Business and Public Relations • Rationalisation and Automation (Business Firm, Industry and Technological Change) • Business Combinations and Monopoly • Government and Business • Public Enterprise • Public Utilities.

### Supplement.



Operations Management and Control is a standard textbook useful for various professional and post-graduate courses like ICAI Final, BBA, BBM, MBA, M.Com., Industrial Engineering, etc.

## Special Features

Comprehensive and authentic treatment • Logical arrangement of topics • Charts, diagrams and tables • Minimum use of mathematics • Solved and unsolved practical problems for self-assessment • Case studies from Indian Industry.

March 2021

# Operations Management and Control

**Dr. C.B. Gupta**, M.Com., Ph.D., AMIMA

4th Edition Reprint | Pp. xvi + 656 | ISBN 978-81-8054-603-7 (TC-167) | ₹ 175.00

## Contents

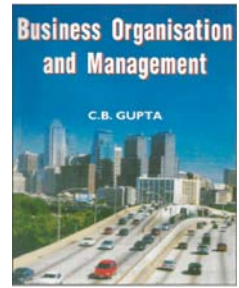
- Part I Technology of Production Techniques (Pp. 54).
- Part II Production Planning, Scheduling and Monitoring System (Pp. 44).
- Part III Production Economics (Pp. 172).
- Part IV Productivity (Pp. 96).
- Part V Cost Implications of Production and Operations Management (Pp. 8).
- Part VI Appendices (Pp. 202).
- Part VII Additional Problems (Pp. 72).



# Business Organisation and Management

Dr. C.B. Gupta, M. Com., Ph.D., AMIMA

Associate Professor, Deptt. of Commerce,  
Shri Ram College of Commerce, University of Delhi, Delhi



17th Edition 2019 | 24 × 16 cm. | Pp. xxiv + 696 | ISBN 978-93-5161-136-3 (TC-169) | ₹ 415.00

## Special Features

- Learning Objectives at the beginning of each Chapter to provide at a glance the topics cover
- Lucid and simple language
- Tables and Diagrams to Illustrate the text
- Summary at the end of each chapter for quick revision
- Key terms at the end of each chapter to enhance conceptual clarity
- Test Questions Culled from B.Com and BBA Examination of various University for self examination
- Select Bibliography at the end.

The following topics have been added in this edition:

- Growth Centres
- Special Economic Zones
- Causes of Small Business Failure
- Insurance vs. Assurance
- Revised Definition of MSMEs
- Private Company vs. LLP
- Difference between Fixed Capital and Working Capital
- Importance of Marketing.

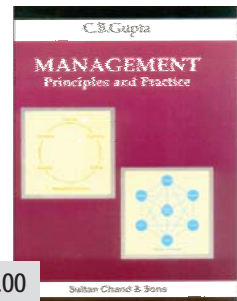
## Contents

- Section I** – Introduction (Pp. 62): Nature and Scope of Business • Business Systems and Its Environment • Objectives of Business • Social Responsibilities of Business.
- Section II** – Organising a Business (Pp. 106): Promotion–Legal and Procedural Aspects (Launching a Business Enterprise) • Location–Selection of Region and Site • Forms of Ownership Organisation-I (Proprietorship and Partnership) • Forms of Ownership Organisation-II (Company and Cooperative) • Choice of Suitable Form of Business Organisation.
- Section III** – Marketing of Products (Pp. 140): Nature and Functions of Marketing • Channels of Distribution (Home Trade) • Exports and Imports (Foreign Trade) • Advertising, Salesmanship and Sales Promotion • Business Risks • Elements of Insurance.
- Section IV** – Financing the Business (Pp. 88): Financial Planning (Capitalisation and Capital Structure) • Sources of Corporate Finance • Special Financial Institutions • Stock Exchange and SEBI.
- Section V** – Business Horizons (Pp. 52): Public Enterprises and Public Utilities • Small Business in India.
- Section VI** – Principles of Management (Pp. 230): Bibliography, Index. (Pp. 18).

# Management Principles and Practice

Dr. C.B. Gupta, M. Com., Ph.D., AMIMA

Associate Professor, Deptt. of Commerce,  
Shri Ram College of Commerce, University of Delhi, Delhi



3rd Rev. & Enlarged Ed. Reprint | 24 × 18 cm. | Pp. xvi + 438 | ISBN 978-81-8054-888-8 (TC-1172) | ₹ 350.00

The present text is designed to be a standard text book for students of BBA, B.Com., BBM, BBS etc. it is in response to the demand for a text dealing with the essentials of management. In addition to providing a conceptual framework, the book lays threadbare the fundamentals of management and presents managerial concepts and techniques in a simple but concise manner. The vast area of knowledge on the subject has been distilled and organised into four units. Some of the distinctive features of the book are as follows :

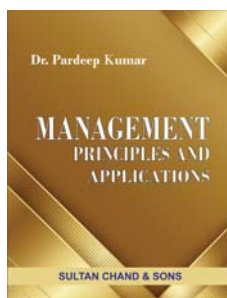
- Chapter contents in the beginning of every chapter to provide a bird's eyeview of the contents.
- Tables and Diagrams to illustrate the text.
- Conceptual, Objective Type and Long Answer Questions at the end of every chapter.
- Case Study at the end of each chapter.

- A concise and to the point description of the object.
- Lucid, simple and conversational language.
- Based on the Author's experience of four decades.

## Contents

- Unit – I : Nature and Scope of management • Evolution of management Thought • Business Ethics and Social Responsibility.
- Unit – II : Planning • Forecasting • Decision making • Organising.
- Unit – III : Staffing • Directing • Motivation and Morale • Quality of Work Life.
- Unit – IV : Leadership • Communication • Controlling • Total quality management • Organisational Change • Organisation Development.
- Appendix : Cases in Management.





# Management: Principles and Application

Dr. Pardeep Kumar

Associate Professor, Department of Commerce, Keshav Mahavidyalaya, University of Delhi, Delhi

First Edition 2021 | Pp. xiv + 415 | ISBN 978-93-5161-189-9 (TC 022) | ₹ 350.00

## About the Book

This streamlined volume covers the principles, concepts and application of management to provide the readers with a solid foundation for understanding key issues of management. A comprehensive and updated text book on "Management: Principles and Applications" has been designed by keeping in mind the requirements of the syllabus of B.Com. (H) CBCS (LOCF) Semester III BCH: 3.3, University of Delhi. This book meets the requirement of the syllabus of Credit Based System implemented in Delhi Universities and other universities in under graduate Commerce courses. The book is structured in five parts with twenty three chapters. The salient features of this volume are:

- Concepts are explained in a lucid and succinct manner.
- Texts are designed to ensure ease of grasping of concepts.
- This volume provide extensive and comprehensive coverage of all the topics in the syllabus
- The subject matter has been presented in a simple language and with a minimum of technical terminology.
- Adequate emphasis has been given to conceptual clarity and application of basic concepts to satisfy the five learning outcomes specified in the syllabus.
- Use of diagrams, exhibits, tables, and figures has been incorporated to make the complex topics self-explanatory.
- Large numbers of new and updated real-world examples are incorporated to ensure ease of grasping of concepts.

- The examples have been given at appropriate places in the book to make the subject more interesting for the students.
- Learning outcomes in the beginning of each chapter to give a bird's eye view of the contents and a practical management in action case study.
- Important questions are given at the end of each chapter for students to test their knowledge and understanding of the topics covered in the chapter.
- The case study has been incorporated at the end of each chapter to enable the students to apply the concepts learnt.

## Brief Contents

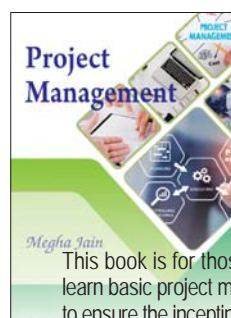
**Unit I – Introduction** • Introduction to Management • Coordination Mechanisms in Organizations • Theory Base of Management • Managerial Functions, Mintzberg Roles, Levels and Competencies.

**Unit II – Planning** • Nature and Process of Planning • Organizational Objective Setting • Decision-Making • Forecasting and Scheduling • Strategy • Business Environment.

**Unit III – Organising** • Nature and Process of Organizing • Decentralization and Delegation • Mintzberg's Organizational Forms • Departmentalization • Staffing: As a Function • Organizational Structures and Organograms: Comparative Suitability and Changes Over Time • Formal and Informal Organization's Interface.

**Unit IV – Directing and Controlling** • Motivation • Leadership • Nature and Principles of Controlling • Measures of Controlling and Accountability for Performance.

**Unit V – Salient Development and Contemporary Issues of Management** • Management Challenges of 21st Century • Contemporary Issues in Management.



This book is for those students and corporates who are willing to learn basic project management and associated techniques in order to ensure the incepting skill-set to be well versed with the fundamental of the field 'Projects and its Management'. Through this book, students will feel better equipped in the area of management of projects for its affiliated governance and broader mechanism that finds its extension today in the World of Management in the sub-streams of Project Appraisal, Implementation, and Control.

## Salient Features of the Book

- The current edition gratefully acknowledges and acts on the comments and suggestions of esteemed readers as well as renowned authors such as Prasanna Chandra who have worked in the current field for authors' like us.

- The book includes case studies after each chapter in order to give greater insights to the readers of this book.
- The language of the book is simple at most of the places barring quite a few chapters where the technical depiction and usage is mandatory.
- The book is well equipped with objective type questions along with the essay type questions with self-assessment exercises at the end of chapter.

## Brief Contents

**Unit I – Introduction** • Project Life Cycle • Generation and Screening of Project Ideas

**Unit II – Technical Analysis** • Market and Financial Analysis • Network Techniques

**Unit III – Financing of Projects**

**Unit IV – Project Evaluation and Control** • Social Cost-Benefit Analysis • Emerging Concepts and Issues in Project Management.





# Management – Theory and Practice

Dr. C.B. Gupta, M. Com., Ph.D., MIMA

19th Revised Edition 2017 | 24 × 18 cm. | Pp. xxxii + 888 | ISBN 978-93-5161-093-9 (TC-158) | ₹ 570.00

This book has been designed as a text-book for the students of courses like B.Com., M.Com., A.I.M.A. M.B.A., P.G. Diploma in Management.

## Salient Features

- Conversational, lucid and simple language.
- Extensive use of diagrams and tables to give visual view of key concepts and techniques.
- Full coverage of the syllabi of P.G.D.B.M., MBA, M.Com., etc.
- Chapter outline at the beginning of each chapter to give a bird's eyeview of the topics covered in the chapter.
- Points to remember at the end of each chapter for quick revision.
- Chapter-wise questions from the questions papers of various examinations to help students in self-examination.
- Supplementary Readings at the end of each chapter for advanced study.
- Case study at the end of each chapter for practical learning.

### The following topics have been added in this edition :

- Digital Taylorism • Types of Followers • Holacracy • The Immelt Way • Bradley's Lesson • Requirements for Successes • Agility • Issues Management.

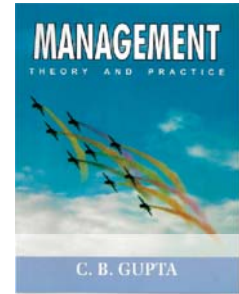
### Changes and improvements have been made

#### in the following chapters :

- Evolution of Management Thought • Leadership • Nature and Principles of Organisation • Techniques of Control • Management by Objectives • Forecasting • Strategic Management Process.

## Brief Contents

- Part I – Introduction of Management (132 pp): 1. Concept and Nature and Scope of Management 2. Management Process–Functions and Principles 3. Coordination–The Essence of Managing 4. Evolution of Management Thought 5. Modern Management Gurus 6. Management and Environment.
- Part II – Planning and Decision-making (102 pp) : 1. Nature, Process and Types of Planning 2. Forecasting. 3. Management by Objectives 4. Decision-making 5. Strategic Management Process 6. Problem Solving.
- Part III – Organising (192 pp): 1. Nature and Principles of Organisation 2. Departmentation 3. Span of Management 4. Authority and Responsibility 5. Delegation and Decentralisation 6. Forms of Organisation Structure 7. Line and Staff Relations 8. Theories of Organisation 9. Management of Change 10. Organisation Development 11. Organisation Charts and Manuals 12. Organisational Climate and Culture 13. Organisational Conflicts 14. Organisational Politics.
- Part IV – Staffing (74 pp): 1. Nature and Scope of Staffing 2. Selection, Training and Development 3. Human Resources–Appraisal and Accounting • Knowledge Management • Learning Organisation.
- Part V – Directing (146 pp): 1. Nature and Scope of Directing 2. Motivation and Morale 3. Communication 4. Leadership 5. Supervision 6. Team Building 7. Crisis Management 8. Corporate Governance.
- Part VI – Controlling (46 pp): 1. Nature and Process of Controlling 2. Techniques of Control.
- Part VII – Management and Society (196 pp) : 1. Management of Public Undertakings 2. Social Responsibilities of Business 3. Business Ethics 4. Japanese Management 5. International Management 6. Excellence in Management 7. Management of Time 8. Management of Family Business 9. Management of Non-profit Organisation 10. Management in Future 11. Modern Management Techniques 12. The Entrepreneurship Development • Some Syllabi on Management • Bibliography • Index.



# Management *Concepts and Practices*

Dr. C.B. Gupta

Associate Professor, Sri Ram College of Commerce, Delhi University

14th Revised Ed. 2014, Reprint 2016, 2018 | Pp. xvi + 488 | ISBN 978-93-5161-025-0 (TC-157) | ₹ 350.00

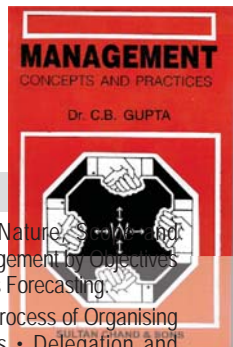
## Unique Features

- Lucid, Simple and conversational language.
- Systematic and sequential arrangement of various topics.
- Liberal use of tables and diagrams to provide a visual view of key concepts.
- Chapter outline to indicate at a glance the topics covered in each chapter.
- Case Studies for Analysis & Discussion in the class.
- Objective type Questions & Latest Question Papers of GGSIP University

## Contents

**Unit I – Introduction :** • Concept and Nature of Management • Process and Significance of Management • Roles and Areas of Management & Coordination • Development of Management Thought.

- Unit II – Planning and Decision-making :** • Nature, Scope and Objectives of Planning • Decision-making • Management by Objectives • Corporate Planning and Environment • Business Forecasting.
- Unit III – Organising and Staffing :** • Nature and Process of Organising • Authority and Responsibility Relationships • Delegation and Decentralisation • Departmentation • Formal and Informal Organisations • Span of Control • Types of Organisation • Concept, nature and Importance of Staffing.
- Unit IV – Motivating and leading People :** Concept and Nature of Directing • Motivation and Morale • Leadership • Communication.
- Unit V – Managerial Control :** • Concept and Process of Control • Techniques of Managerial Control.
- Unit VI – Objective Type Questions.**
- Unit VII – Case Studies • Select Bibliography • Questions Papers of BBA Examinations of GGS Indraprastha University.**





## Business Management

Dr. C.B. Gupta, M. Com., Ph.D., MIMA

Associate Professor, Sri Ram College of Commerce, Delhi University

14th Revised Edition 2017 | Pp. xx + 558 | ISBN 978-93-5161-114-1 (TC-159) | ₹ 475.00

The book has been especially designed and written as the standard Textbook for B.Com., B.B.A., B.B.M., B.A. and other similar undergraduate courses.

### Unique Features

- Test Questions at the end of every chapter as per the pattern of question papers.
- Chapter outline at the beginning of every chapter to provide overview of the chapter content.
- Logical and Sequential arrangement of all the topics.
- Simple, Concise and Conversational Language.
- Full Coverage of the Prescribed Syllabi.
- Liberal use of Tables and Diagrams to illustrate the test.
- Summary and Keywords at the end of each chapter.

The following topics added in the revised edition:

- Problems of Departmentation • Suitability of Types of Departmentation
- Type of Grapevine • Total Quality Management (TQM).

### Contents

Unit I : Introduction (Pp. 96) – 1. Nature and Scope of Management 2. Management Process, Functions and

Principles 3. Evolution of Management Thought 4. Social Responsibility and Ethics.

Unit II : Planning and Decision-making (Pp. 78) – 1. Nature and Process of Planning 2. Methods and Types of Plans 3. Forecasting and Decision-making. 4. Management Information System.

Unit III : Organising (Pp. 120) – 1. Nature and Process of Organising 2. Theories of Organisation 3. Departmentation 4. Span of Management 5. Authority and Responsibility 6. Delegation and Decentralisation 7. Types of Organisation Structure 8. Groups in Organisation 9. Organisation Charts and Manuals.

Unit IV : Staffing (Pp. 60) – 1. Nature and Scope of Staffing 2. Recruitment, Selection and Training 3. Performance Appraisal and Promotion 4. Job Analysis and Job Evaluation.

Unit V : Directing (Pp. 82) – 1. Nature and Scope of Directing 2. Supervision 3. Motivation and Morale 4. Leadership 5. Communication.

Unit VI : Control and Coordination (Pp. 66) – 1. Nature and Process of Controlling 2. Techniques of Managerial Control 3. Coordination. The Essence of Management 4. Techniques of Management.

Case Studies (Pp. 20).

Select Bibliography (p. 4).

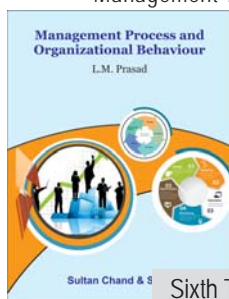
Some Syllabi on Management (Pp. 12).

Some Question Papers (Pp. 26).

## Management Process and Organizational Behaviour

L.M. Prasad

Ph.D., Ex Professor & Head, Department of Management, Purvanchal University, Jaunpur, UP



Sixth Thoroughly Revised and Enlarged Edition 2019 | Pp. xii + 212 | ISBN 978-93-5161-150-9 (TC-984) ₹ 150.00

### Main Features

- Most comprehensive coverage of subject-matter with latest developments.
- Most authentic presentation of the subject-matter.
- Subject-matter presented in simple and lucid style with 26 Figures, 12 Tables, and 4 Exhibits.
- Proper blend of theory and practice.
- An opening case relevant to Management Process and Organizational Behaviour in each chapter so that the concerned concepts can be related to practices easily.
- Chapter at a glance to enable the reader to have a glimpse of the chapter.
- Fifty-four discussion / application questions at the end of each chapter to test the assimilation of subject-matter concerned.

- Awareness Developer at the end of each chapter to enable the reader to assess her / his behavioural pattern.
- Forty-five References at the end of each chapter will facilitate further reading of the subject-matter.
- Glossary at the end of the book for bird's eye view.

Thus, the book is ideally suited to BBA/BBM and other relevant courses.

### Contents

**Part I : Management Process** – Introduction to Management • Planning • Organizing • Staffing • Motivating and Leading • Controlling

**Part II : Organizational Behaviour** – Introduction to Organizational Behaviour • Individual Behaviour • Group Behaviour • Team Development • Appendix • Glossary

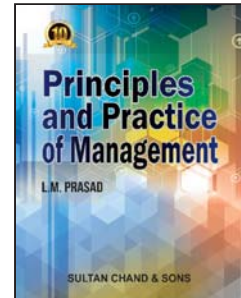


*B.Com., BBM, BBA & BBS Catalogue*

# Principles and Practice of Management

**Dr. L.M. Prasad**, Ph.D., Ex Professor & Head, Department of Management, Purvanchal University, Jaunpur, UP

10th Edition 2021 | 24 × 18 cm. | Pp. xvi + 536 | ISBN 978-93-5161-050-2 (TC-209) | ₹ 495.00



## Contents

### Part I – Framework of Management

- Introduction to Management
- Development of Management Thought.
- Managers and Environment.
- Social Responsibility and Ethics.

### Part II – Planning

- Fundamentals of Planning
- Organizational Plans.
- Decision-making.

### Part III – Organizing

- Fundamentals of Organising
- Power and Authority.
- Conflict and Coordination.
- Organisational Change.

### Part IV – Staffing

- Fundamentals of Staffing

- Employee Development and Performance Appraisal.

### Part V – Directing

- Fundamentals of Directing
- Motivation.
- Leadership.
- Communication.

### Part VI – Controlling

- Fundamentals of Controlling
- Control Techniques.

### Part VII – Management Practices

- Management Practices of Prominent and Business Leaders.

### Appendices

- Learning Through Cases.
- Method of Scoring and Score Interpretation of Awareness Developer.

*Name Index.*

*Subject Index.*

# Principles of Management

**Dinkar Pagare**, Reader, Department of Commerce, Hans Raj College, University of Delhi, Delhi

Sixth Revised Edition 2018 | Pp. ix + 412 | ISBN 978-93-5161-120-2 (TC-199) | ₹ 250.00

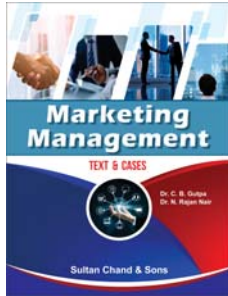


The present edition tries to focus on all aspects of Management.

## Brief Contents

1. Introductory
2. Evolution of Management Thought and Practice
3. School of Management
4. Scientific Management
5. Fayol's Theory of Management
6. Hawthorne Experiment
7. Nature and Importance of Planning
8. Process of Planning
9. Decision Making
10. Methods of Planning
11. Nature and Importance of Organization
12. Organization Theory
13. Types of Organization
14. Assignment of Responsibility and Delegation of Authority
15. Informal Groups within Formal Organization
16. Role of Communication in Management
17. Methods of Communication
18. Nature and Functions of Personnel Management
19. Personnel Planning
20. Recruitment
21. Selection
22. Types and Techniques of Training
23. Motivations
24. Job, Design, Job Analysis and Job Evaluation
25. Personnel Compensation and Methods of Wage Payment
26. Directing Function of Management
27. Directing Function – Leadership
28. Nature and Process of Control
29. Control Devices
30. Coordination
31. Business Objectives and Social Resonsibilities

March 2021



*B.Com., BBM, BBA & BBS Catalogue*



## Marketing Management – Text & Cases

**Dr. C.B. Gupta**

*Associate Professor of Commerce*  
Shri Ram College of Commerce  
University of Delhi

**Dr. N. Rajan Nair**

*Professor & Head*  
Deptt. of Rural Marketing Management  
Kerala Agricultural University

Nineteenth Revised Edition Reprint 2018, 2019 | Pp. xvi + 588 | ISBN 978-93-5161-121-9 (TC-187) | ₹ 400.00

Some of the distinctive features of the book are as follows :

- Lucid, concise and simple language.
- Real life illustrations from Indian industry.
- Liberal use of tables and diagrams to illustrate the text.
- Learning Objectives to give a bird's eyeview of the topics covered in each chapter.
- Summary at the end of every chapter for quick revision.
- Case Study at the end of each chapter.
- Test Questions culled from examinations of various Universities and Business Schools.
- Select Bibliography for further study.

The following topics have been added in the revised edition :

- How to avoid failure of a new product.
- Five Cs of Pricing
- Elements of Public Relation
- Steps in an Ad Campaign
- Main Elements in Products Positioning
- Importance of Physical Distribution
- Service Gap Model

- Marketing Environment and Marketing System
- Consumer or Buyer Behaviour
- Market Segmentation and Marketing Mix
- Marketing Research and Marketing Information System.

Part II – Product Mix (Creating Value)

- Product Planning and Product Mix
- New Product Development.

Part III – Pricing (Capturing Value)

- Price Mix.

Part IV – Distribution (Delivering Value)

- Channels of Distribution
- Physical Distribution of Goods.

Part V – Promotion (Communicating Value)

- Promotion Mix
- Advertising
- Personal Selling
- Sales Promotion. Publicity and Public Relations.

Part V – Marketing and Society

- Consumer Protection in India
- Marketing of Services
- Rural Marketing
- Strategic Marketing Recent Issues and Developments in Marketing.

Appendix

- Some Syllabi on Marketing Management
- Select Bibliography
- Index.

### Brief Contents

- Part I – Introduction (Identifying & Understanding the Market)
- Nature, Scope and Importance of Marketing
- Modern Marketing Concept



### About the Book

This book has been especially designed and written for B.Com. (Hons) and B.Com Courses of Delhi University. Some of the distinctive features of the book are as follows:

- Learning objectives to indicate at a glance the topics covered in each chapter.

- Tables and diagrams to illustrate the text.
- Examples from India's corporate sector.
- Summary at the end of each chapter for quick revision before the examination.
- Simple language and lucid style.

## Modern Advertising

**C.B. Gupta**, Associate Professor, Sri Ram College of Commerce, University of Delhi, Delhi

First Edition 2018, Reprint 2019 | Pp. xvi + 216 | ISBN 978-93-5161-130-1 (TC-1235) | ₹ 200.00

March 2021

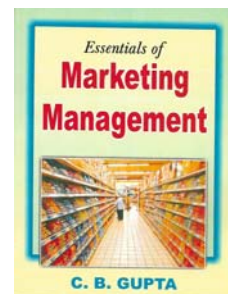




# Essentials of Marketing Management

Dr. C.B. Gupta

Associate Professor of Commerce, Shri Ram College of Commerce  
University of Delhi, Delhi



7th Revised Edition 2017 | Pp. xvi + 248 | ISBN 978-93-5161-108-0 (TC-1149) | ₹ 210.00

## Salient Features

- Comprehensive coverage of various topics.
- Systematic arrangement and analytical presentation.
- Contains several topics of contemporary interest e.g. Relationship Marketing, Social Marketing, Rural Marketing, Marketing of Services, Consumer protection, Strategic Marketing, Online Marketing, and so on.
- Lucid and Simple language.
- Emphasis on conceptual clarity.
- Precise and clear exposition of the text.

## Pedagogical Features

- Learning Objectives in the beginning of every chapter to provide a bird's eye view of the contents.
- Boxes to provide a view of practices in Indian industry.
- Extensive use of tables and diagrams to illustrate the text.
- Summary at the end of every chapter for quick recapitulation.
- Review Questions culled from various examinations of universities and business schools.
- Case study at the end of every chapter.

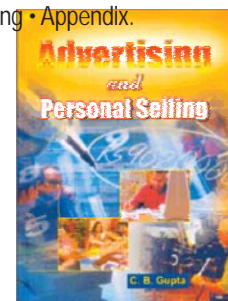
## Contents

• Introduction to Marketing • Marketing Environment and Consumer Behaviour • Market Segmentation and Product Positioning • Product Decisions • Pricing Decisions • Distribution Decisions • Promotion Decisions • Development and Issues in Marketing • Appendix.

# Advertising and Personal Selling

Dr. C.B. Gupta

9th Revised Edition 2017 | Pp. xx + 348 | ISBN 978-93-5161-091-5 (TC-1133) | ₹ 295.00



## Salient Features

- Comprehensive coverage of all the prescribed topics.
- Systematic arrangement and analytical presentation.
- Lucid and simple language.
- Focus on conceptual clarity.
- Precise and clear exposition of the text.
- Chapter outline in the beginning of every chapter to provide a bird's eye view of the contents.
- Extensive use of tables and diagrams to illustrate the text.
- Summary at the end of every chapter for quick recapitulation.
- Test Questions at the end of every chapter for self-examination.

The following additions and improvements have been made in this new addition:

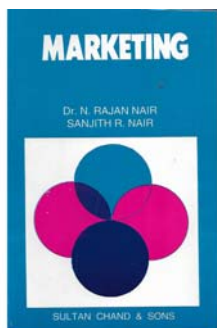
- Advertising Self-regulation
- Information Needs of Sales-force
- Changing Role of Personal Selling
- Forms of Internet Advertising

## Contents

**Section A : Advertising** : Introduction to Advertising • Media Decisions • Message Development • Measuring Advertising Effectiveness • Advertising Agency • Ethical and Legal Aspects of Advertising.

**Section B : Personal Selling** : Introduction to Personal Selling • Process of Effective Selling • Sales Planning and Control • Management of Sales Force • Appendix.





## Marketing

**Dr. N. Rajan Nair**, M. Com., Ph.D.  
Professor, Kerala Agricultural University,  
Trichur

**Sanjith R. Nair**  
Formerly Professor of Commerce,  
Pioneer Kumaraswamy College, Nagercoil

Seventh Rev. Edn. Reprint | 22 × 14 cm. | Pp. viii + 472 | ISBN 978-81-8054-577-1 (TC-185) | ₹ 295.00

### Distinguishing Features

- Each chapter is a module with a central theme and has been developed logically from basics to advanced concepts.
- Summary is given at the end of each chapter.

### Contents

**Part I : Marketing – A Macro Approach (Pp. 133)**  
Markets : Meaning and Classification • Evolution of Marketing Concept • Marketing–Macro and Micro • Features of Modern Marketing • Approaches to Study of

Marketing • Marketing Environment • Functions of Exchange and Physical Distribution • Facilitating Functions.

**Part II : Marketing – A Micro Approach (Pp. 244)**

Marketing Management & Planning Process • Marketing Organisation • Marketing Research and MIS • Consumer Behaviour • Product Mix • Price Mix • Sales Promotion and Advertising • Personal Selling • Physical Distribution Mix.

**Part III : Marketing – Specialities (Pp. 81)**

Marketing of Industrial Products • Marketing of Consumer Products • Marketing of Services • Marketing of Agricultural Products • Rural Marketing • Bibliography.

## Human Resource Management – Text & Cases

**Dr. C.B. Gupta**

Associate Professor of Commerce, Shri Ram College of Commerce, University of Delhi, Delhi

19th Revised Edition 2019 | Pp. xxiv + 856 | ISBN 978-93-5161-123-3 (TC-163) | ₹ 605.00

Nineteenth Edition contains the following New Topics :

• Strategic HRM • Systems Approach to HRM • Competency Mapping • Human Engineering • Work-life Balance • Out Placement • Stay Interviews • Moonlighting • Six Sigma • Autonomous Work Groups • HR Score Card • HR Value Chain • Stress and Burnout • Business Process Re-engineering • Quality of Work Life • Benchmarking • Human Capital • Mentoring • 360 Degree Appraisal • Exit Policy • Sexual harassment • Workforce Diversity • Downsizing and VRS • HRM in Knowledge Industry • International HRM • E-Learning • TQM and Kiazen • Strategies to attract talent • Employee Retention • HRM as Competitive Advantage • Potential Appraisal • Pay Band Compensation Systems • Role Specific and Competency Based Training.

### Brief Contents

**Part I – Introduction to HRM (Pp. 84) :** Nature and Scope of HRM • Organising the HRF • Strategic HRM • Human Resource Policies.

**Part II – Acquiring Human Resources (Pp. 108):** Human Resource Planning, Job Analysis & Job Design • Recruitment and Selection, Placement, Induction and Socialisation.

**Part III – Developing Human Resources (Pp. 128):** Employee Training • Executive Development • Career Planning and Development • Human Resource Development • Employee Empowerment.

**Part IV – Managing Performance & Compensation (Pp. 106) :** Performance Appraisal • Job Evaluation, Wage and Salary Administration • Incentive Compensation.

**Part V – Maintaining & Retaining Human Resources (Pp. 98):**

• Job changes • Transfers, Promotions and Separations • Absenteeism and Labour Turnover • Employee Health & Safety. Employee Welfare • Social Security • Work Environment • Discipline and Grievance.

**Part VI – Integrating Human Resources (Pp. 140):** Industrial Relations and Industrial Disputes • Trade Unions • Collective Bargaining • Workers' Participation in Management • Morale • Job Satisfaction • Human Relations • Quality of Working Life • Management of Stress and Burnout.

**Part VII – Human Resource Control (Pp. 32):** Human Resources Records, Research and Audit • Human Resource Accounting and Information System.

**Part VIII – Emerging Horizons in HRM (Pp. 72)** Human Resource Management in Virtual Organisation • International HRM • HRM in a Changing Environment.

**Appendix (Pp. 42)** Some Syllabi on HRM • Bibliography • Index.



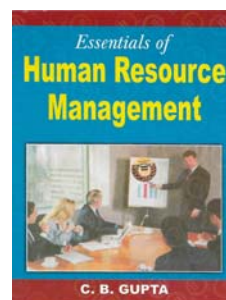
# Essentials of Human Resource Management

[For B.Com. (Part III) course of Delhi University and other Similar Courses]

**Dr. C.B. Gupta**

Associate Professor of Commerce, Shri Ram College of Commerce, University of Delhi, Delhi

6th Revised Edition 2018 | 24 × 18 cm. | Pp. xii + 432 | ISBN 978-93-5161-125-7 (TC-1150) | ₹ 140.00



## Salient Features

- Systematic arrangement and analytical presentation of the subject matter.
- Contemporary approach.
- Comprehensive arrangement of topics.
- Insights from Indian Industry in the form of boxes.
- Provides an indepth understanding of the subject.

- Tables, boxes and diagrams to illustrate the text.
- Summary at the end of every chapter for quick recapitulation.
- Test Questions at the end of every chapter for self-examination.
- Case study at the end of every chapter.
- Select Bibliography for advanced learning.

## Pedagogical Features

- Learning objectives in the beginning of every chapter.

## Contents

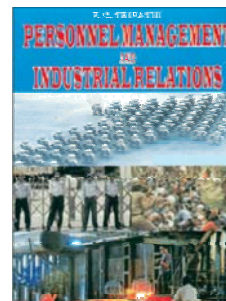
Introduction • Procurement • Training and Development • Performance Management System • Compensation Management • Emerging Horizons in HRM • Cases • Question papers of B.Com. Examination.

# Personnel Management & Industrial Relations

**Dr. P.C. Tripathi, Ph.D.**

Formerly Prof. and Head of the Deptt. of Business Administration, Sukhadia University, Udaipur

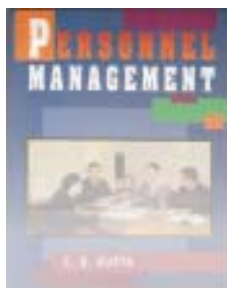
21st Revised Edn. Rep. 2017 | 24 × 18 cm. | Pp. xx + 512 | ISBN 978-81-8054-844-4 (TC-234) | ₹ 285.00



## Brief Contents

- Introduction
- Future Personnel Manager
- Planning the Personnel Function
- Organising the Personnel Function
- Leadership
- Motivation
- Job Satisfaction and Morale
- Employee Communication
- Control and Audit
- Procurement of Personnel
- Performance Appraisal
- Training and Development

- Career Planning Promotion
- Change, Absenteeism & Turnover
- Employee Compensation
- Labour Welfare and Social Security
- Grievance
- Employee Discipline
- Trade Unions
- Collective Bargaining
- Industrial Relations and Industrial Disputes in India
- Worker Participation in Management
- Records and Research
- Test Yourself (Objective Type Questions)
- Bibliography
- Glossary.



## Personnel Management

**Dr. C.B. Gupta**, Associate Professor of Commerce,  
Shri Ram College of Commerce, University of Delhi, Delhi

First Edition | Pp. xvi + 320 | ISBN 81-8054-592-X (TC-1127) | ₹ 150.00

This book has been especially designed for B.Com, BBA, BBM and other similar courses of Indian Universities.

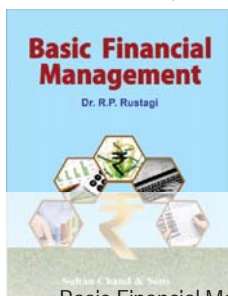
- Very short, short and long answer questions.
- Lucid, Simple and Conversational Language.

### Unique Features

- Full coverage of the prescribed syllabus
- Stepwise development of every topic to facilitate learning
- Concise and to the point presentation
- Tables and diagrams to illustrate the text
- Chapter outline to give a bird's eyeview of the topics covered in each chapter
- Summary for quick revisions

### Contents

Unit I – Personnel Function (Pp. 26).  
Unit II – Selection Motivation and Appraisal (Pp. 116).  
Unit III – Compensation Planning (Pp. 48).  
Unit IV – Managing Industrial Relations (Pp. 46).  
Unit V – Union and Management (Pp. 62).  
Appendix – Syllabus • Model Test Papers • Question Papers (Pp. 16).



## Basic Financial Management

**Dr. R.P. Rustagi**, M.Com., M.Phil., F.C.S., Ph.D.

Ex Principal, Shri Ram College of Commerce, University of Delhi

9th Edition Reprint 2019 | 24 × 18 cm. | Pp. xvi + 427 | ISBN 978-93-5161-148-6 (TC-1151) | ₹ 290.00

'Basic Financial Management' has been prepared to meet the requirements of students taking B.Com. (Programme) of University of Delhi. The scope of financial decision making has substantially widened with new concepts appearing on the horizon. Consistent with the objectives, the book presents an analytical framework of the related subject-matter. Numerical examples and illustrations have been used extensively to explain the application of different concepts.

### Salient Features

- Comprehensive and systematic coverage and analytical presentation of the subject matter.
- Chapter Theme and Chapter Plan in the beginning of each chapter to give the bird's eye-view of the contents of that chapter.
- Objective Type Questions (with answers) given at end of each chapter.
- Sufficient examples and solved illustrations/problems given at appropriate places.
- Extensive use of chart, graphs and diagrams.

### Brief Contents

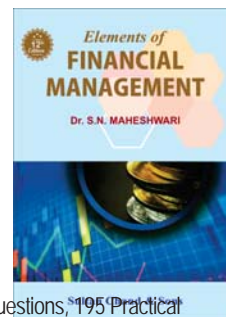
**Part One** : • Financial Management – An Introduction • Time Value of Money.  
**Part Two** : • Capital Budgeting – An Introduction • Capital Budgeting – Techniques of Evaluation.  
**Part Three** : • Cost of Capital • Leverage Analysis • EBIT – EPS Analysis • Leverage, Cost of Capital and Value of the Firm • Factors of Capital Structure.  
**Part Four** : Dividend Decision and Valuation of the Firm • Dividend Policy : Determinants and Constraints.  
**Part Five** : • Introduction to Working Capital • Working Capital : Estimation and Calculations • Management of Cash • Receivables Management • Inventory Management • Appendices



# Elements of Financial Management

Dr. S.N. Maheshwari

Twelfth Revised Edition 2019 | 24 × 16 cm. | Pp. xx + 604 | ISBN 978-93-5161-154-7 (TC-181) | ₹ 350.00



The book provides a comprehensive coverage of the course-content requirements of the students appearing the paper 'Financial Management' at the B. Com and BBA Examinations of different Indian Universities as per CBCS syllabus. The book has been divided into FOUR convenient Sections. Each Section covers a different aspect of 'Financial Management' with the subject divided into chapters covering different topics in a systematic and concise manner.

## New in the Twelfth Edition

- Incorporates latest relevant provisions of different legislations viz. The Companies Act 2013, The Companies (Amendment) Acts 2015 & 2017, The Financial Act 2018: Industrial Development Regulation Act, 1951 etc., having a bearing on financial management of an organization.
- Updates the details regarding working of different financial institutions providing finance to various sectors of economy.
- Explains recent measures taken by the Securities Exchange Board of India (SEBI) and financial institutions including Reserve Bank of India for strengthening the financial sector.

- The book has 238 Illustrations, 219 Essay Type Questions, 195 Practical Problems apart from 84 Small Answer Questions, 60 Short Answer Questions & 30 Objective Type Questions
- Adds questions, problems and cases from recent university and professional examinations.

## Brief Contents

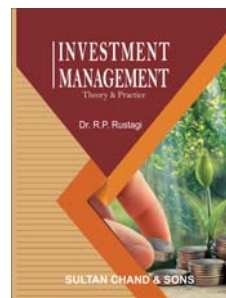
**Section A: Foundations of Finance** – Financial Management • Meaning and Scope • Concepts in Valuation • Valuation of Securities • Risk and Return  
**Section B: Funds Management** – Financial Planning – Meaning and Scope • Capital Structure • Sources of Finance • Leverages  
**Section C: Long-Term Financial Planning** – Basics of Capital Budgeting • Risk Analysis in Capital Budgeting • Dividend Policy • Cost of Capital  
**Section D: Working Capital Management** – Basics of Working Capital Management • Management of Cash • Management of Accounts Receivable and Payable • Management of inventory  
**Section E: Appendices** – Appendix 1: Table I – Present Value of Re. 1 • Appendix 2: Table II – Present Value of ₹ 1 Received Annually for N Years • Appendix 3: Table III – Compound Value of ₹ 1 • Appendix 4: Table IV – The Compound Value of an Annuity of ₹ 1

# Investment Management — Theory and Practice

Dr. R.P. Rustagi, M.Com., M.Phil., F.C.S., Ph.D.,

Ex-Principal, Shri Ram College of Commerce, University of Delhi

11th Edition 2021 | Pp. xx + 412 | ISBN 978-93-5161-127-1 (TC-1058) | ₹ 395.00



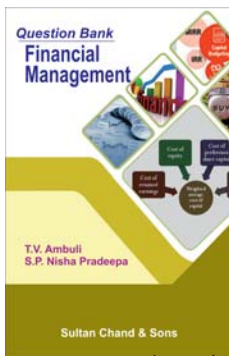
Investment Management focuses on the investment analysis in the context of Indian Financial System. The book has been designed as a first book on Investment Management. It can be well adopted for some postgraduate courses as well. The book contains a lot of numerical examples and solved illustrations. Structure and emerging trends in the Indian Capital Market are given in capsuled form.

## Special Features

- Comprehensive and systematic coverage of the subject matter • Chapter Theme and Chapter Plan in the beginning of each chapter • More than 200 examples and solved illustrations • Frequent references to SEBI guidelines, Rules and Regulations • Introduction to Mutual Funds and Derivatives • 'Concept Checks' in the form of 'Test Your Self' • Points to Remember • Graded Illustrations • Objective Types Questions (True and False Type) • Self-Review Assignments and Problems • Decision-making with EXCELL • Solved Question Papers.

## Brief Contents

**Part I – Investment Environment** – Understanding Investment • Financial Markets, Participants and Instruments  
**Part II – Risk-Return Relationship and Portfolio Management** – Risk and Return • Portfolio Selection and Management  
**Part III – Securities Analysis and Valuation** – Fixed Income Securities : Yield and Valuation • Equity Shares : Fundamental and Technical Analysis • Valuation of Equity Shares  
**Part IV – Mutual Funds and Financial Derivatives** – Mutual Funds • Financial Derivatives  
**Part V – Indian Capital Market** – Indian Capital Market : Structure and Emerging Trends • Investors' Protection, Unfair Trade Practices and Insider Trading  
**Appendices** – Appendix I • Appendix – II : Question Papers of 'Fundamentals of Investment' [B.Com. (H.), D.U.] for the year 2014, 2015, 2016 & 2017 (With Answers) • Appendix – III  
**Glossary** – Appendix – IV : Present Value of a Future Amount i.e.,  $PVF(r, n)$  • Present Value of an Annuity, i.e.,  $PVAF(r, n)$



*B.Com., BBM, BBA & BBS Catalogue*



## Question Bank Financial Management

**Dr. T.V. Ambuli**

*Professor & Head of the Department*

Department of Management Studies

Jerusalem College of Engineering, Chennai (T.N.)

**Ms. S.P. Nisha Pradeepa**

*Assistant Professor*

Department of Management Studies

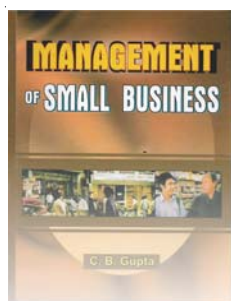
Jerusalem College of Engineering, Chennai (T.N.)

1st Edition 2020 | Size 21 × 13 | ISBN 93-5161-174-4 (TC 013) | ₹ 130.00

This book is aimed at students undertaking an introductory or intermediate course in finance. The book is properly graded in Five units having 154 short answer questions, 66 long answer questions and 10 University Question Papers to facilitate the reader for quick revision and practice. The objective is to offer students an in-depth view of finance theory and practice. Questions are framed in such a way that the readers will be able to quickly connect with the contents. The appropriate answers to the questions will lessen the burden of the students trying to navigate for answers like in conventional means. Suitable headings and sub-headings have been given to capture the attention of the readers and for easy remembrance as well. The chapter arrangements in the book have been made in a systematic and logical way with examples and illustrations. The book is useful to all those preparing for finance examinations pertaining to Anna University and Madras University for B.Com., M.Com., MBA courses.

### Book Content

- A ready reconker of short and long answer questions.
- Appropriate headings and sub-headings in relevance to each question.
- Question-wise coherency in concepts all through the chapter.
- Problems along with answers.
- Past Question papers at a glance.



## Management of Small Business

**Dr. C.B. Gupta**

Associate Professor, Shri Ram College of Commerce,  
University of Delhi, Delhi

First Edition | 24 × 18 cm. | Pp. xii + 208 | ISBN 81-8054-615-2 (TC-1138) | ₹ 100.00

This book has been especially designed for B.Com, BBA, BBM, BBS, and similar courses.

### Contents

- Nature and Scope of Small Business
- Setting up a Small-scale Unit
- Organising a Small-scale Unit
- Financing Small Business
- Lease Financing and Hire-purchase
- Working Capital Management
- Institutions for the Development of Small-Scale Industries
- Policy Support to Small-scale Industries
- Incentives and Subsidies
- Sickness in Small-scale Industries.





## Office Organisation and Management

**Dr. C.B. Gupta**, M.Com., Ph.D., AMIMA

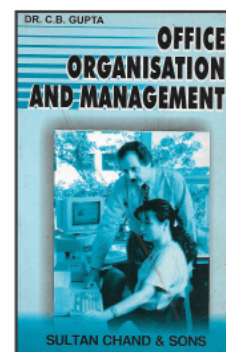
Associate Professor, *Department of Commerce*,

Shri Ram College of Commerce, University of Delhi

Third Edition Reprint | Pp. *xiv* + 292 | ISBN 978-81-8054-690-7 (TC-166) | ₹ 85.00

### Contents

Modern Office–Nature and Functions • Office Management • Office Organisation • Office Accommodation and Layout • Office Environment • Office Services • Office Correspondence and Mail • Office Communications • Forms of Management and Control • Office Stationery and Supplies • Office Systems and Routines • Work Simplification–Measurement and Standardisation • Cost Reduction and Control • Management of Office Records • Office Machines and Equipment • Management of Office Personnel • Personnel Relations in Office • Office Supervision • Office Reports and Precise-Writing • Data Processing and Computers • Appendices • Bibliography • Question Papers ₹ Index.

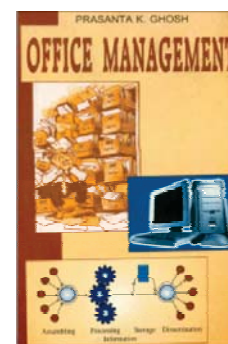


## Office Management : Principles & Practice

**Prasanta K. Ghosh**, M.A. (Com.)

Head of the Deptt. of Commerce, Raja Peary Mohan College, Uttarpara, W.B.

12th Enlarged Edition Reprint | 24 × 16 cm. | Pp. *xii* + 468 | ISBN 978-81-8054-828-4 (TC-144) | ₹ 350.00



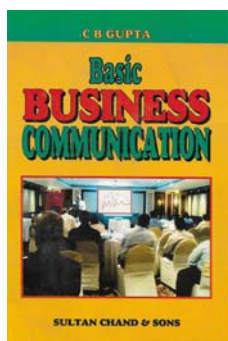
The applied aspects of the matter have been particularly kept in view for the benefit of the students of job-oriented courses as well as supervisors.

Special Features of the present edition are:

- Systematic Arrangement of the Chapters in Logical Sequence to Present a Comprehensive Idea of the Different aspects of Office Management.
- Exposition of each topic in simple and lucid language focusing on the practical aspects.
- A separate chapter on Communication Services Presently available in India.
- Suitable diagrams of office equipment and machines in appropriate places to illustrate their practical use.
- Selected question at the end of each chapter, as well as questions set in recent examination of different Universities.

### Contents

Modern Office • Office Management : Principles and Scope • Office Systems and Procedures • Administrative Arrangements and Facilities • Office Accommodation, Layout & Environment • Office Equipment & machines • Computers & Data Processing • Computers and Information Technology • Records Management • Office Correspondence and Mail Service Office Communication • Communication Services • Forms Management and Control • Collection, Recording and Presentation Data • Office Reports and Precise Writing • Office Stationery and Supplies • Office Cost Reduction & Cost Saving • Work Measurement and Standards • Work Simplification • Personnel Management • Office Supervision • Office Personnel Relations • Time-Keeping • Additional Questions.



*B.Com., BBM, BBA & BBS Catalogue*



## Basic Business Communication

**Dr. C.B. Gupta**

Shri Ram College of Commerce, University of Delhi, Delhi.

10th Edition | Pp. *xvi* + 312 | ISBN 978-93-5161-062-5 (TC-1220) | ₹ 300.00

Some of the salient features of the book are as follows :

Full coverage of the prescribed syllabus • Lucid, simple and conversational language • Tables and diagrams to illustrate the text • Summary at the end of every chapter for quick revision • Chapter Outline at the beginning of every chapter to indicate at a glance the topics covered in the chapter • Test Questions at the end of every chapter for self-examination • Model Test Papers for self-examination • Question Papers of B.Com. (Hons.) Examinations.

Changes and Improvements made in the 10th Edition:

Chapter 1 – Communication as sharing; Chapter 5 – Comparison of Media; Chapter 6 – Road Blocks in Communication; Chapter 11 – Project vs. Report and Styles of Report ; Chapter 14 – Memo vs. Letter and Memo vs. Notices.

### Contents

**Part I – Introduction to Business Communication** : Nature, Process and Importance of Communication • Formal and Informal

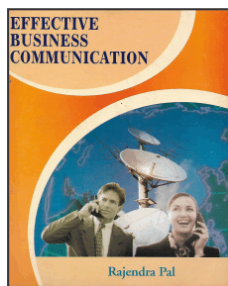
Channels of Communication • Dimensions or Directions of Communication • Media and Types of Communication (Oral and Written Communication) • Non-verbal Communication • Barriers to Communication • Guidelines for Effective Communication.

**Part II – Effective Writing** : Guidelines for Clear Writing • References, Bibliographical and Research Tools.

**Part III – Report Writing** : Writing a Project Report • Writing Reports on Field Work/Visits to Industries, Business Concerns/Business Negotiations • Summarising Annual Reports of Companies.

**Part IV – Minutes and E-correspondence** : Writing Notifications, Agenda, Minutes of Meeting and Press Release • Business Correspondence and Electronic Mail.

**Part V – Spoken English and Presentation** : Spoken English for Business Communication • Making Oral Presentations • *Bibliography* • Model Test Papers • Examination Question Papers.



## Effective Business Communication For Professional Courses

**Rajendra Pal**

Reader in English, Hans Raj College, University of Delhi, Delhi

First Edition | 24 × 18 cm. | Pp. *xvi* + 284 | ISBN 81-8054-625-X (TC-1139) | ₹ 150.00

### Contents

- Introducing Communication
- Forms of Communication
- The Communication Media
- Barriers to Communication
- Non-Verbal Communication
- Soft Skills
- Interpersonal Communication
- Critical Thinking and Active Listening
- Emotional Intelligence
- Leadership
- Group Dynamics

- Negotiating and Bargaining
- Presentation Skills
- Conducting Meetings
- Communication Ethics
- Communicating Corporate Culture, Change and Innovative Spirit
- Principles of Effective Written Communication
- Planning Business Messages
- The Layout
- Interdepartmental Communication
- Company Meetings
- Press Conferences and Press Releases
- Basic Understanding of Legal Deeds & Documents.

March 2021



# Entrepreneurship Business and Management

Dr. R.C. Bhatia M.A. (Economics), M.Com., Ph.D.

Diploma in Secretarial Practice, Department of Commerce,  
Shyam Lal College (Eve.), University of Delhi, Delhi

First Edition 2020 | Pp. xxii \_ 480 | ISBN 978-93-5161-172-1 (TC 008) | ₹ 350.00

This book is mainly written for the students of B.Com., B.Com. (Hons.) and teachers of Delhi University, Guru Gobind Singh Indraprastha University, Madras University and Bangalore University. The idea is that improvements can best come from creative thinking by the entrepreneur about his/her own enterprise, which motivate the entrepreneur to take action to improve his business. This book will also be useful for trainers who support entrepreneurship development during seminars and workshops.

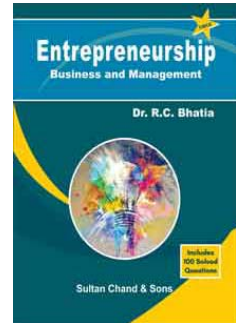
## Salient Features

- Comprehensive coverage of all the new syllabus.
- Precise and clear exposition of text.
- At the end of every Chapter short questions with answers are given for the weaker students in the class (A total of approximately 400 questions).

- Lucid language makes book closer overview of the concepts.
- Nearly 120 Important Questions are given at the end of this book.

## Brief Contents

Entrepreneur and Entrepreneurship • Entrepreneurial Mindset – Innovation and Creativity • Entrepreneurial Decision Making – Biases and Heuristics • Business Risks • Social and Commercial Entrepreneurship • Business • Facilitators and Inhibitors of Business • Role of E-Commerce and M-Commerce • Technological Innovation and its Viability • Ethical Considerations • Market and Society • Demand and Supply Factors • Understanding Customer Adoption Process • Management • Managing Finance • Managing Human Resource • Business Ideas • Business Plan • Business Incubators, Angel Investors and Private Equity Funds, etc. • Self Help Group • Important Questions



## अंकेक्षण एवं निगमीय (कंपनी) शासन

आर.सी. भाटिया

First Edition 2020 | Pp. xxii \_ 480 | ISBN 978-93-5161-174-5 (TC 005) | ₹ 350.00

सी.बी.सी.एस. नवीनतम पाठ्यक्रमानुसार निर्मित यह पुस्तक आपके समक्ष प्रस्तुत करते हुए मुझे अत्यन्त हर्ष की अनुभूति हो रही है। पुस्तक की अद्वितीय विशेषता यह है कि पुस्तक को भारतीय कम्पनी अधिनियम 2013 एवं कम्पनी संशोधन अधिनियम 2015, 2017 के कम्पनी नियमों के प्रावधानों को सम्मिलित किया गया है।

अंकेक्षण एवं निगमीय (कंपनी) शासन ; Auditing and Corporate Governance)

दिल्ली विश्वविद्यालय, बी.कॉम	सेमेस्टर-5
दिल्ली विश्वविद्यालय, बी.कॉम ऑनर्स	सेमेस्टर-6.1
विनोबाभावे विश्वविद्यालय, बी.कॉम. ऑनर्स	सेमेस्टर-6
गढ़वाल विश्वविद्यालय, बी.कॉम ऑनर्स	सेमेस्टर-6
कल्याण विश्वविद्यालय, बी.कॉम. ऑनर्स	सेमेस्टर-3
कोल्हाण विश्वविद्यालय, चाईबासा, बी.कॉम	सेमेस्टर-3

सभी विश्वविद्यालयों के पाठ्यक्रमों को ध्यान में रखकर हिन्दी माध्यम में सबसे श्रेष्ठ पुस्तक लिखी गई है।

### पुस्तक की विशेषताएँ

पुस्तक की विषय-सामग्री को सरल बनाने का हर सम्भव प्रयास किया गया है।

हिन्दी के कठिन शब्दों एवं वाक्यों को अंग्रेजी में कोष्ठक :उत्तंरामजद्ध में विस्तार से लिखा गया है।

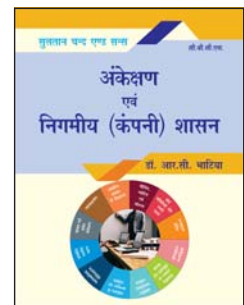
हर अध्याय के अन्त में पूछे गए प्रश्न हिन्दी एवं अंग्रेजी में दिए गए हैं।

पुस्तक के अन्त में विभिन्न विश्वविद्यालयों में पूछे गए महत्वपूर्ण प्रश्न एवं उन प्रश्नों के उत्तर सम्मिलित किए गए हैं।

### संक्षिप्त विषय-सूची

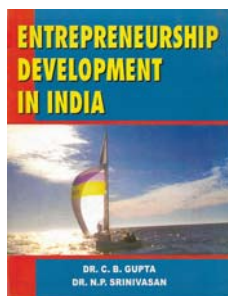
इकाई एक A अंकेक्षण: अंकेक्षण की परिभाषा तथा उद्देश्य (Definition and Objects of Auditing) • अंकेक्षण का क्षेत्र तथा महत्व (Scope and Importance of Auditing) • अंकेक्षण का वर्गीकरण (Classification of Audit) • अंकेक्षण की तकनीक, तैयारी एवं कार्य पद्धति (Technique, Preparation and Procedure of Audit) • आंतरिक निरीक्षण, आंतरिक नियंत्रण व आंतरिक अंकेक्षण (Internal Checking, Internal Control and Internal Audit) • प्रमाणन (Vouching) • सम्पत्तियों व दायित्वों का सत्यापन (Verification of Assets and Liabilities) • कंपनी अंकेक्षक वैधानिक अंकेक्षक की नियुक्ति, पारिश्रमिक व पद से हटाना (Company Auditor & Appointment, Remuneration and Removal or Statutory Auditor) • अंकेक्षण रिपोर्ट तथा प्रमाण-पत्र (Audit Report and Certificates) • अंकेक्षक का दायित्व (Liability of an Auditor) • लागत एवं प्रबंध अंकेक्षण (Cost and Management Audit) • अंकेक्षण में कम्प्यूटर का उपयोग (Use of Computer in Audit) • लेखा परीक्षा और आवासन मानक (Auditing and Assurance Standards)

इकाई दो A निगमीय (कंपनी) शासन: मीनिंग थ्योरिज़ एवं मॉडल्स (Meaning, Theories and Models) • बोर्ड समितियों और उनके कार्य (Board Committees and Their Functions) • इनसाइडर ट्रेडिंग (Insider Trading) • श्रेणीकरण एजेंसियाँ (Rating Agencies) • ध्यानाकर्षण (Whistle Blowing) • प्रमुख कॉर्पोरेट प्रशासन की विफलता (Major Corporate Governance Failure) • निगमीय शासन पर संहिताएँ एवं मानक (Codes and Standards on Corporate Governance) • कॉर्पोरेट गवर्नंस पहल (Corporate Governance Initiatives) • व्यावसायिक नीति शास्त्र (Business Ethics) • निगमीय सामाजिक दायित्व (Corporate Social Responsibility) • महत्वपूर्ण प्रश्न एवं उत्तर (Important Questions and Answers)





*B.Com., BBM, BBA & BBS Catalogue*



## Entrepreneurship Development in India

**Dr. C.B. Gupta**, M.Com., Ph.D.

Associate Professor,  
Shri Ram College of Commerce,  
University of Delhi, Delhi

**Dr. N.P. Srinivasan**, M.Com., Ph.D.

IFCI Professor of Commerce,  
University of Madras, Madras

Thoroughly Revised Edition | Pp. xvi + 499 | ISBN 978-81-8054-818-5 (TC-175) ₹ 350.00

Some Salient Features of the present edition are as follows :

Synopsis in the beginning of every chapter to indicate at a glance the topics covered in the chapter. • Tables and diagrams to illustrate • Comprehensive Coverage of various subjects • Very short answer, short and long answer questions at the each chapter. • Case studies of Indian Entrepreneurs • Model Feasibility Reports • Bibliography for Advanced Study and Research • Latest Question Papers • Lucid and Simple Language.

### Brief Contents

**Part I** – Entrepreneurial Culture and Structure • Competing Theories of Entrepreneurship • Entrepreneurial Traits and Types • Entrepreneurial Motivation • Establishing Entrepreneurial Systems.

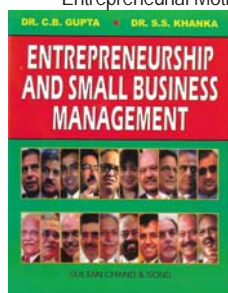
**Part II** – Project Identification and Classification • Project Formulation • Project Design and Network Analysis • Project Appraisal • Factory Design and Layout.

**Part III** – Steps for Starting a small industry • Selection of Types of organisation • Incentives and Subsidies • Exports and Imports.

**Part IV** – Women Entrepreneurs • Rural Entrepreneurship • Growth of Entrepreneurs in India • Entrepreneurial Development Programmes in India.

**Part V** – Financial Analysis • Social Cost Benefit Analysis • Sources of Project Finance • Institutions Assisting Entrepreneurs.

**Part VI** – Case Studies of Successful and Unsuccessful Entrepreneurs • Model Feasibility Reports • Bibliography • Questions Papers.



## Entrepreneurship & Small Business Management

**Dr. C.B. Gupta**

*Sri Ram College of Commerce  
University of Delhi, Delhi*

**Dr. S.S. Khanka**

*Dean, School of Management  
Assam Central University*

7th Revised Edition 2017 | 24 × 18 cm. | Pp. xii + 402 | ISBN 978-93-5161-094-6 (TC-176) | ₹ 320.00

Salient Features of the book are as under :

Lucid, simple and conversational language • Concise description of the subject • Chapter outline to give a Bird's Eyeview of the topics covered in each chapter • Step-wise development of each topic to facilitate learning • Logical and sequential arrangement of different topics • Diagrams and table to illustrate the text • Questions Culled from University Examinations.

The following Topics have been added in this edition of the book :

- |   |                                    |
|---|------------------------------------|
| • OPC vs. Proprietorship                    | • E-commerce                       |
| • Business Incubators                       | • Product Planning and Development |
| • Business Plan                             | • Crisis in Growth Process         |
| • Franchising                               | • ED in Backward Areas.            |
| • Operating Leverage and Financial Leverage |                                    |

### Contents

#### Part I : Entrepreneurship (Pp. 52)

Entrepreneur and Entrepreneurship • Entrepreneurship Development in India • Entrepreneurial Motivation. Nature and Scope of Business.

#### Part II : Small Business Management (Pp. 332)

Small Business—An Introductory Framework • Establishing Small Enterprise • Forms of Ownership • Financing Small Business • Lease Financing and Hire Purchase • Working Capital Management • Purchasing and Inventory Management • Production and Operations Management • Issues in Small Business Marketing • Small Entrepreneur in International Business • Profit Planning and Budgeting • Accounting for Small Business • Growth Strategies for Small Business • Office Organisation for Small Business • Sickness in Small Scale Industries • Institutional Assistance to Small Scale Industries • Policy Support to Small Scale Industries • Legal Framework for Small Business • Management Process in Small Business • Rural Entrepreneurship • Family Business • Syllabi • Bibliography.

March 2021





# Corporate Planning and Policy

**Dr. C.B. Gupta**, M.Com., Ph.D., MIMA., Sri Ram College of Commerce,  
University of Delhi, Delhi

7th Revised Edition Reprint | Pp. xvi+ 456 | ISBN 81-7014-706-9 (TC-156) | ₹ 125.00

It is designed for students of Management and Commerce at post-graduate level and business executives and policy makers in industry.

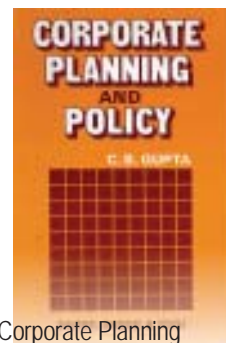
## Contents

Nature and Scope of Corporate Planning • Contents of Corporate Plans • Techniques of Corporate Planning • Defining the Business and its Mission • Objectives • Corporate Strategy • Nature and Scope of Corporate Policy • Tactics • Organising the Corporate Planning Function • Corporate

Planning in India • Social and Ethical Issues in Corporate Planning • Case Studies • Appendix: Question Papers • Select Bibliography • Index.

## About Author

Dr. C.B. Gupta has a distinguished career. He topped the M.Com. Examination of Delhi University in 1970. Dr. Gupta has completed a post-doctoral UGC project on 'Managerial Effectiveness'. He has taught Business Management and Business Policy to post-graduate and professional classes.



# Business Environment

**Dr. C.B. Gupta**

Associate Professor of Commerce, Shri Ram College of Commerce, University of Delhi, Delhi

10th Thoroughly Rev. & Enlarged Ed. 2017 | Pp. xx+ 556 | ISBN 978-93-5161-103-5 (TC-1047) | ₹ 500.00

This book has been especially designed and written for B.Com., BBA, B.B.M., M.Com., M.B.A., P.G.D.B.M. courses of all universities in the country.

## Salient Features

Comprehensive coverage of all the prescribed topics • Chapter outline in the beginning of every chapter to give Bird's eyeview of the topics covered • Adequate coverage of the course contents • Latest policies and regulations • Systematic and sequential arrangement of various topics • Summary at the end of each chapter for quick revision • Very Short Answer, Short Answer and Longer Answer Questions • Lucid, simple and concise language.

The following topics have been added in this new edition:

- Responses to uncertain environment
- Black money estimate
- Development indicators
- Seventh Pay Commission.

## Brief Contents

### Unit I : An Overview of Business Environment

Introduction to Business Environment • Environmental Analysis • Managing Diversity • Nature and Scope of Business.

### Unit II : Political and Legal Environment

The Constitutional Environment • Functions and Role of the State • Legal Environment.

### Unit III : Social and Cultural Environment

Demographic Environment • Culture and Business • Business and Society • Social Responsibilities of Business • Business Ethics and Values • Corporate Governance.

### Unit IV : Economic Environment

Economic Systems • Economic Planning • Economic Parameters • Economic Policies.

### Unit V : Financial Environment

Indian Financial System • Reserve Bank of India • Commercial Banking • Financial Institutions • Stock Exchange and SEBI.

### Unit VI : Natural and Technological Environment

Natural Environment • Technological Environment.

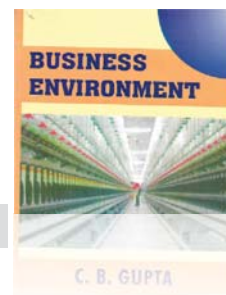
### Unit VII : Global / International Environment

Globalisation • Foreign Direct Investment • Multinational Corporations • India WTO and Trading Blocks.

### Unit VIII : Industrial and Labour Environment

Public Enterprises & Privatisation • Small Scale & Cottage Industries • Industrial Sickness • Industrial Labour in India.

**Appendix** : Some Syllabi on Business Environment • Objective Type Questions.

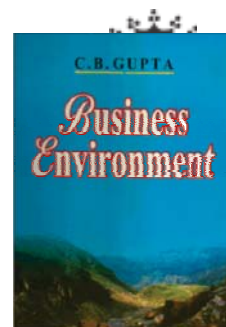




## Business Environment

**Dr. C.B. Gupta**

Associate Professor of Commerce, Shri Ram College of Commerce,  
University of Delhi, Delhi



10th Thoroughly Revised & Enlarged Edition 2018 | Pp. xvi + 392 | ISBN 978-93-5161-118-9 (TC-1046) | ₹ 350.00

This book has been especially designed and written for B.Com.; BBA and other similar courses of Madras University, GGS Indraprastha University, New Delhi and other universities in the country.

### Distinctive Features

- Chapter outline in the beginning of every chapter to give Bird's eyevew of the topics covered.
- Adequate coverage of the course contents.
- Latest Policies and Regulations.
- Systematic and Sequential arrangement of various topics.
- Summary at the end of every chapter for quick revision.
- Very short answer, short answer and long answer question.
- Lucid, simple and concise language.
- Test questions.

### Contents

#### Part I : An Overview of Business Environment

Introduction to Business Environment • Environmental Analysis  
• Managing Diversity • Nature and scope of business.

#### Part II : Political and Legal Environment

Constitutional Environment • Functions and Role of the State •  
Legal environment.

#### Part III : Social and Cultural Environment

Demographic Environment • Culture and Business • Business  
and Society • Social Responsibilities of Business • Business Ethics  
and Values • Corporate Governance.

#### Part IV : Economic Environment

Economic Systems • Economic Planning • Economic Parameters  
• Economic Policies.

#### Part V : Financial Environment

Indian Financial System • Reserve Bank of India • Commercial  
Banking • Financial Institutions • Stock Exchange and SEBI •  
Question Papers.

## Business Environment

**Dr. P.K. Ghosh**

Formerly Professor of Commerce, Delhi School of Economics, University of Delhi, Delhi



1st Edition | Pp. xx + 580 | ISBN 978-81-8054-774-4 (TC-1163) | ₹ 300.00

### Contents

- Business Environment – Dynamics and Specificity
- Environmental Analysis – Why and How
- Changing Business Perspective – An Overview
- Emerging Dimensions of Business Environment
- Macro-Economic Environment – Structural Aspects
- Fiscal and Monetary Policy
- Industrial Policy and Reforms

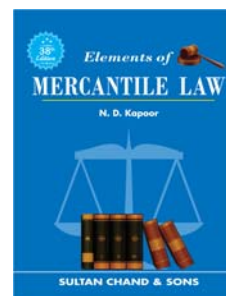
- Public Sector – Performance, Investment, Privatisation
- Small and Medium Scale Industries : Problems and Prospects
- Money Market and Banking Sector Developments
- Infrastructure and Services Sector
- Foreign Investments and Collaboration
- Globalisation : Implications and Impact
- Securities Market – Regulatory Framework
- Trade Policy Reforms
- Consumer Protection – Legal and Administrative Measures
- Appendix: Cases



# Elements of Mercantile Law

**N.D. Kapoor**

Head of the Deptt. of Commerce,  
Hans Raj College, University of Delhi, Delhi



38th Revised Edition 2020 | 24 × 18 cm. | Pp. xxiv + 1378 | ISBN 978-93-5161-156-1 (TC-278) | ₹ 695.00

An indispensable book for the students of B.Com. and B.B.M. Courses of all Indian Universities, M.B.A. and I.A.S. Examinations and other Professional Courses

The new edition, like its predecessors, attempts to present the basic principles of Mercantile Law, Company Law and Industrial Law in a way that makes the subject easily intelligible even to a non-specialist. This object has been achieved by –

- explaining the subject with the help of 496 illustrative cases and they have been highlighted by using different type face to make it more reader friendly and easily assimilated by the reader;
- showing how law is derived from Statutes and Decided Cases and how the Principles of Law are applied to the problems which arise in day-to-day life and in the conduct of business;
- giving a summary of important provisions at the end of each chapter in Volume One so that the reader can recapitulate what he has learnt; and
- giving 815 Test Questions and 779 Practical Problems (with Hints and Solutions) with the idea of testing the depth of knowledge of the reader, basic understanding of concepts and his ability to apply whatever he has learnt to a particular situation or problem.

The salient features of the present edition are as follows:

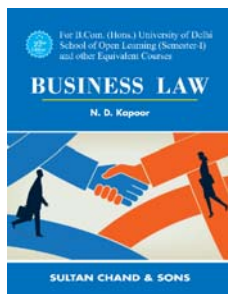
- A new chapter on 'Goods and Services Tax (GST)' has been included in this edition. In order to bring uniformity in Tax rates and to simplify the tax mechanism, Central Government rolled out Goods and Services Tax (GST) from 1<sup>st</sup> July, 2017. GST is considered to be a path breaking and biggest tax reform since independence. It is a single indirect tax levied on the supply of goods and services for the entire country, which has made India a unified common market, "One Nation-One Market-One Tax".
- 'The Insolvency and Bankruptcy Code, 2016' is the Bankruptcy Law of India. The Insolvency and Bankruptcy Code Bill, 2015 was introduced in Lok Sabha on 21<sup>st</sup> December, 2015 and by Rajya Sabha on 11<sup>th</sup> May, 2016. The Code received the assent of the President of India on 28<sup>th</sup> May, 2016.
- A chapter on 'Limited Liability Partnership' popularly known as LLP has been added in the present edition. LLP combines the advantage of both the Company and Partnership into a single form of organization. The Limited Liability Partnership Act, 2008 was published in Official *Gazette* of India on 9<sup>th</sup> January, 2009 and has been notified with effect from 31<sup>st</sup> March, 2009.
- Volume II of the book on Company Law with Schedules has been thoroughly updated and amended upto 2019.
- To improve the grasp and understanding of the subject-matter, more questions like – 526 Objective Type (Multiple Choice, Fill in the Blank, True and False) have been updated.
- New Typography of the book makes the book strain-free and reader friendly.

## Brief Contents

**Volume I – LAW OF CONTRACT (674)** – Introductory • **Part One – General Principles of Law of Contract** • Nature of Contract • Offer and Acceptance • Consideration • Capacity to Contract • Free Consent • Legality of Object • Void Agreements • Contingent Contracts • Performance of Contract • Discharge of Contract • Remedies for Breach of Contract • *Quasi-Contracts* • **Part Two – Special Contracts** • Indemnity and Guarantee • Bailment and Pledge • Contract of Agency • Sale of Goods • Conditions and Warranties • Transfer of Property • Performance of Contract • Rights of an Unpaid Seller • Nature of Partnership • Relations of Partners • Dissolution of Firm • Limited Liability Partnership (LLP) • Negotiable Instruments • Notes, Bills and Cheques • Parties to a Negotiable Instrument • Negotiation • Presentment of a Negotiable Instrument • Dishonour of a Negotiable Instrument • Discharge of a Negotiable Instrument • Rules of Evidence Estoppel and International Law • *Hundis* • Banker and Customer • Arbitration • Conciliation • Law of Insurance • Life Insurance • Fire Insurance • Marine Insurance • Carriage of Goods • Carriage by Sea • Carriage by Air • **Part Three – Law of Insolvency** • The Insolvency and Bankruptcy Code, 2016 • **Part Four – Other Laws** • The Consumer Protection Act, 1986 • The Foreign Exchange Management Act, 1999 • The Information Technology Act, 2000 • The Competition Act, 2000 • Goods and Services Tax (GST)

**Volume II – COMPANY LAW** • Nature of Company • Kinds of Companies • Formation of Company • Memorandum of Association • Articles of Association • Prospectus • Share Capital and Debentures • Acceptance of Deposits by Companies • Registration of Charges • Management and Administration • Declaration and Payment of Dividend • Accounts of Companies • Audit and Auditors • Appointment of Directors • Meeting of Board and its Powers • Appointment and Remuneration of Managerial Personnel • Inspection, Inquiry and Investigation • Compromises, Arrangements and Amalgamations • Prevention of Oppression and Mismanagement • Registered Valuers • Removal of Names of Companies from the Register of Companies • Winding Up • Companies Authorised to Register under Companies Act • Companies Incorporated Outside India • Government Companies • Registration Offices and Fees • Companies to Furnish Information or Statistics • *Nidhi* • National Company Law Tribunal and Appellate Tribunal • Special Courts • Miscellaneous • The Companies Act, 2013 (Schedules)

**Volume III – INDUSTRIAL LAW** • **Part One – Working Conditions** • The Factories Act, 1948 • **Part Two – Social Security** • The Employees' Compensation Act, 1923 • The Employees' State Insurance Act, 1948 • The Employees' Provident Funds and Miscellaneous Provisions Act, 1952 • The Payment of Gratuity Act, 1972 (as amended upto 29-3-2018) • The Maternity Benefit Act, 1961 • The Payment of Wages Act, 1936 • The Minimum Wages Act, 1948 • 178 • **Part Three – Disputes** • The Industrial Disputes Act, 1947 • **Part Four – Standing Order** • The Industrial Employment (Standing Orders) Act, 1946 • **Part Five – Workers' Organisations** • The Trade Unions Act, 1926 • **Part Six – Bonus** • The Payment of Bonus Act, 1965 • **Part Seven – Miscellaneous** • The Apprentices Act, 1961 • The Employment Exchanges (Compulsory Notification of Vacancies) Act, 1959 • The Collection of Statistics Act, 2008.



## Business Laws

*For B.Com. (Hons.); B.Com., CBCS, University of Delhi  
School of Open Learning and Other Equivalent Courses*

**N.D. Kapoor**

Head of the Deptt. of Commerce,  
Hans Raj College, University of Delhi, Delhi

Twenty-Second Revised Edition : 2020 | 24 × 18 cm. | Pp. x + 416 | ISBN 978-93-5161-161-5 (TC-1176) | ₹ 225.00

We have great pleasure in presenting the revised edition of 'Business Law' for the students of B.Com. (Hons.), University of Delhi, School of Open Learning Semester I and other equivalent courses. The new edition like its predecessors, attempts to present the basic principles of Business Law in a simple and intelligible manner.

The Salient Features of the present Revised Edition are as follows:

1. The unit on "Law Relating to Indian Partnership Act, 1932 and The Limited Liability Partnership Act, 2008" facilitate the reader in understanding the Nature of Partnership, Relations of Partners & Dissolution of Firm followed by a chapter on 'Limited Liability Partnership' popularly known as LLP has been added in the present edition. LLP combines the advantage of both the Company and Partnership into a single form of organization. The Limited Liability Partnership Act, 2008 was published in Official *Gazette* of India on 9<sup>th</sup> January, 2009 and has been notified with effect from 31<sup>st</sup> March, 2009.
2. Discusses the subject in the light of Statute Law and *ratio decidendi*.
3. Illustrate the intricate points of Law with 796 Examples based on decided cases, both English & Indian.
4. To improve the grasp and understanding of the subject-matter more questions like – 558 Test Questions; 532 Practice Problems with Hints for their Solutions; 553 Objective Type Questions are included in the book.
5. New Typography of the book makes the book strain-free and reader friendly.

### Brief Contents

**Introductory** – What is Law? • Nature of Mercantile Law • Sources of Mercantile Law.

**Unit I – The Indian Contract Act, 1872** – Nature of Contract • Offer and Acceptance • Consideration • Capacity to Contract • Free Consent • Legality of Object • Void Agreements • Contingent Contracts • Performance of Contract • Discharge of Contract • Remedies for Breach of Contract

**Unit II – Special Contracts** – *Quasi-Contracts* • Indemnity and Guarantee • Bailment and Pledge • Contract of Agency

**Unit III – The Sale of Goods Act, 1930** – Sale of Goods • Conditions and Warranties • Transfer of Property • Performance of Contract • Rights of an Unpaid Seller

**Unit IV – Law Relating to Indian Partnership Act, 1932 and The Limited Liability Partnership Act, 2008** – Nature of Partnership • Relations of Partners • Dissolution of Firm • Limited Liability Partnership (LLP)

**Unit V – The Information Technology Act, 2000** – The Information Technology Act, 2000

**Question Papers**

*Education is the passport to the future,  
for tomorrow belongs to those who prepare for it today.*



*B.Com., BBM, BBA & BBS Catalogue*

# Industrial Relations & Labour Laws

**P.C. Tripathi**

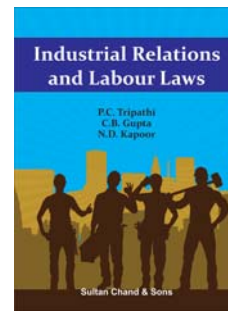
*Ex-Professor and Head,  
Department of Business Administration  
Mohan Lal Sukhadia University, Udaipur*

**C.B. Gupta**

*Reader, Department of Commerce  
Shri Ram College of Commerce  
University of Delhi, Delhi*

**N.D. Kapoor**

*Formerly, Head of the Department of Commerce  
Hans Raj College, University of Delhi, Delhi*



Sixth Revised Edition : 2020 | 24 × 18 cm. | Pp. xii + 320 | ISBN 978-93-5161-166-0 (TC-1162) | ₹ 495.00

The book ideally serves the needs of all graduate and post-graduate students of B.Com., MBA, BBA, MBE & MSW classes of various Indian Universities. The book can also be used by Personnel Managers & other Executives who want to understand & more effectively manage their jobs.

The Salient Features of the present edition are as follows :

1. The book contains 8 chapters of the Industrial Relations in Volume I and 15 chapters of Labour Laws divided into seven parts in Volume II.
2. To improve the grasp and understanding of the subject-matter, more questions like – 11 Objective Type ; 179 Test Questions and 15 Practical Problems with Hints & Solutions have been updated.
3. Presentation of Examples (15), Cases (159) etc. have been highlighted in indention to make it more reader friendly.
4. New Typography of the book makes the book strain-free & reader friendly.

## Brief Contents

**Volume I – Industrial Relations** : Industrial Relations and Industrial Disputes in India • Trade Unions • Collective

Bargaining • Grievance • Employee Discipline • Employee Compensation • Labour Welfare and Social Security • Worker Participation in Management.

## Volume II – Labour Laws

**Part One – Working Conditions** • The Factories Act, 1948

**Part Two – Social Security** • The Employees' Compensation Act, 1923 • The Employees' State Insurance Act, 1948 • The Employees' Provident Funds and Miscellaneous Provisions Act, 1952 • The Payment of Gratuity Act, 1972 (as amended upto 29-3-2018) • The Maternity Benefit Act, 1961 • The Payment of Wages Act, 1936 • The Minimum Wages Act, 1948

**Part Three – Disputes** • The Industrial Disputes Act, 1947

**Part Four – Standing Order** • The Industrial Employment (Standing Orders) Act, 1946

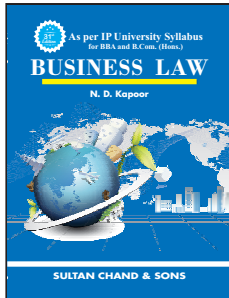
**Part Five – Workers' Organisations** • The Trade Unions Act, 1926

**Part Six – Bonus** • The Payment of Bonus Act, 1965

**Part Seven – Miscellaneous** • The Apprentices Act, 1961 • The Employment Exchanges (Compulsory Notification of Vacancies) Act, 1959 • The Collection of Statistics Act, 2008

University Question Papers.

*The more that you read, the more things you will know,  
the more that you learn, the more places you'll go.*



## Business Law

**N.D. Kapoor**

Head of the Deptt. of Commerce, Hans Raj College, University of Delhi

31th Revised Edition 2020 | Pp. *xii* + 580 | ISBN 978-93-5161-165-3 (TC-1160) | ₹ 350.00

We have great pleasure in presenting the Thirty-First Revised Edition of Business Law as per Guru Gobind Singh Indraprastha University, Delhi, syllabus for BBA and B.Com. (Hons.) for our esteemed readers. The new edition, like its predecessors, attempts to present the basic principles of Law in a way that makes the subject easily intelligible even to a non-specialist. This object has been achieved by dividing into IV units:

**Unit I – The Indian Contract Act** consists of 157 Illustrative Cases, 213 Test Questions, 326 Practical Problems (with Hints and Solutions), 174 Multiple-choice Questions, 194 True & False Questions and 644 Examples with the idea of testing the depth of knowledge of the reader, basic understanding of concepts and his ability to apply whatever he has learnt to a particular situation or problem.

**Unit II – The Sale of Goods Act, 1930.**

**Unit III – The Companies Act, 2013 as Amended upto 2019** consists of 62 Practical Problems and 104 Test Questions with the idea of testing the depth of knowledge of the reader, basic understanding of concepts and the ability to apply whatever he has been learnt to a particular situation or problem.

**Unit IV – The Negotiable Instruments Act, 1881.**

The Book explodes the myth that law is a difficult and dry subject. Even a lay or general reader who wishes to know the broad principles of Business Law will find the book interesting and lively. Care has been taken to see that the reader at the primary stage of his study does not find himself lost in the quagmire of legal jargon and in the niceties of legal concepts and interpretations.

New Typography of the book makes the book strain-free and reader friendly.

### Contents

**Unit I – The Indian Contract Act** • Introductory • Nature of Contract • Offer and Acceptance • Consideration •

Capacity to Contract • Free Consent • Legality of Object • Void Agreements • Contingent Contracts • Performance of Contract • Discharge of Contract • Remedies for Breach of Contract • *Quasi-Contracts* • Indemnity and Guarantee • Bailment and Pledge • Contract of Agency

**Unit II – The Sale of Goods Act, 1930** • Sale of Goods • Conditions and Warranties • Transfer of Property • Performance of Contract • Rights of an Unpaid Seller

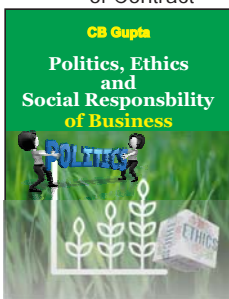
**Unit III – The Companies Act, 2013 as Amended upto 2019** • Nature of Company • Kinds of Companies • Formation of Company • Memorandum of Association • Articles of Association • Prospectus • Share Capital and Debentures • Acceptance of Deposits by Companies • Registration of Charges • Management and Administration • Declaration and Payment of Dividend • Accounts of Companies • Audit and Auditors • Appointment of Directors • Meeting of Board and its Powers • Appointment and Remuneration of Managerial Personnel • Prevention of Oppression and Mismanagement

**Unit IV – The Negotiable Instruments Act, 1881** • Negotiable Instruments • Notes, Bills and Cheques • Parties to a Negotiable Instrument • Negotiation • Presentment of a Negotiable Instrument • Dishonour of a Negotiable Instrument • Discharge of a Negotiable Instrument • Rules of Evidence Estoppel and International Law • *Hundis* • Banker and Customer.

## Politics, Ethics and Social Responsibility of Business

**C.B. Gupta**, Associate Professor of Commerce, Shri Ram College of Commerce, University of Delhi, Delhi

4th thoroughly Revised Edition 2018 | Pp. *xvi* + 217 | ISBN 978-93-5161-126-4 (TC-1214) | ₹ 185.00



### About the Book

This book has been especially designed and written for B.Com. (Hons). Course of Delhi University (SoL). Some of the distinctive features of the book are as follows:

- Learning objectives to indicate at a glance the topics covered in each chapter.

- Tables and diagrams to illustrate the text.
- Examples from India's corporate sector.
- Summary at the end of each chapter for quick revision before the examination.
- Simple language and lucid style.





## Question Bank Legal Aspects of Business

**Dr. T.V. Ambuli**

*Professor & Head of the Department*

Department of Management Studies

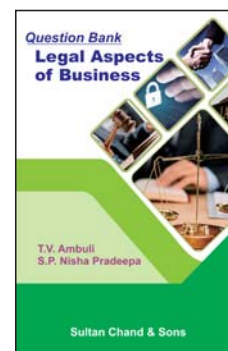
Jerusalem College of Engineering, Chennai (T.N.)

**Ms. S.P. Nisha Pradeepa**

*Assistant Professor*

Department of Management Studies

Jerusalem College of Engineering, Chennai (T.N.)



1st Edition 2020 | Size 21 × 13 | ISBN 93-5161-175-2 (TC 011) | ₹ 150.00

Knowledge on legal aspects of business has become quintessential for any successful business. Since managers and executives are sometimes required to plead in front of the court, they need to have a good understanding of the legal aspect of it. However, the requirements of a commerce or a business administration students are different from a law student. This book adopts a fresh approach to study and read business law. The book is properly graded in Five units having 120 Short answer questions, 37 Long answer questions and 12 University question papers with 31 relevant case studies to facilitate the reader for quick revision and practice. This book will also be useful for candidates appearing for B.Com., BBA., BBM and MBA examinations.

### Salient Features

- A ready reckoner of short and long answer questions
- Appropriate headings and sub-headings in relevance to each question
- Question-wise coherency in concepts all through the chapters
- Chapter-wise caselets
- Past question papers at a glance
- A must-have for scoring high in the examinations

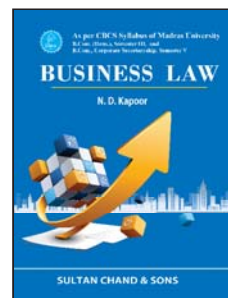
## Business Law

### As per CBCS Syllabus Madras University

B.Com. (Hons.) Semester III, and B.Com. Corporate Secretaryship, Semester V

**N.D. Kapoor**

Formerly, Head of the Department Commerce, Hans Raj College, University of Delhi, Delhi



Seventh Revised Edition 2020 | Pp. vii + 288 | ISBN 978-93-5161-164-6 (TC 1043) | ₹ 175.00

The new edition like predecessors, attempts to present the basic principles of "Business Law" in way that makes the subject easily intelligible even to a non-specialist. The book is divided into two parts.

The Salient features of the present edition are as follows:

- Explaining the subject with the help of 157 illustrative cases and 644 examples so that it is easily assimilated by the reader.
- To improve the grasp and understanding of the subject matter more questions like 213 Text Questions; 326 Practical Problems (with hints and solutions); 174 Multiples choice; 194 True and False have been updated.
- A well made Subject Index has been added to quickly direct the reader to the information they are trying to find.

- New Typography of the book make the book strain-free and reader friendly.

### Brief Contents

#### Introductory

**Part One – General Principles of Law of Contract** – Nature of Contract

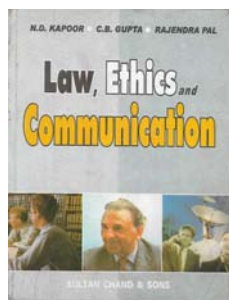
• Offer and Acceptance • Consideration • Capacity to Contract • Free Consent • Legality of Object • Void Agreements • Contingent Contracts • Performance of Contract • Discharge of Contract • Remedies for Breach of Contract • *Quasi-Contracts*.

**Part Two – Special Contracts** – Indemnity and Guarantee • Bailment and Pledge • Contract of Agency • Sale of Goods • Conditions and Warranties • Transfer of Property • Performance of Contract • Rights of an Unpaid Seller.

**Subject Index**



B.Com., BBM, BBA & BBS Catalogue



## Law, Ethics and Communication

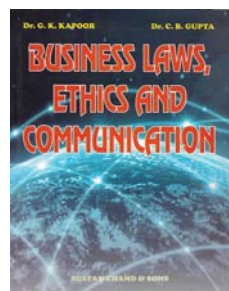
*For Professional Competence Course of the Institute of Chartered Accountants of India*

N.D. Kapoor C.B. Gupta & Rajendra Pal

First Edition | Pp. xii + 960 | ISBN 978-81-8054-652-5 (TC-1154) | ₹ 375.00

The present Book has been designed for professional Competence Course of the Institute of Chartered Accountants of India. The book takes account of the latest amendments to the Company Law.

The subject has been dealt with in the light of Statute law and *ratio decidendi*. At places reference has also been made to English Law which is the most important source of all our laws.



### Contents

#### Section One – Business law

- Part One – General Principles of Law of Contract
- Part Two – Special Contracts
- Part Three – Labour Law

#### Section Two – Company Law

#### Section three – Business Ethics

#### Section Four – Business Communication

## Business Laws, Ethics and Communication

Dr. G.K. Kapoor & Dr. C.B. Gupta

Fifth Thoroughly Rev. Edition | 24 × 18 cm. | Pp. xii + 818 | ISBN 978-93-5161-045-8 (TC-1143) | ₹ 500.00

The present edition includes updated SEBI Regulations, 2009 (As amended upto 1st April 2015). Latest Case Law has also been added at appropriate places. Besides we have use the opportunity to recast the text and made it more student friendly.

### Contents

Unit – I : The Indian Contract Act, 1872

Unit – II : Special Contracts

Unit – III : Negotiable Instruments Act, 1881

Unit – IV : Labour Laws

Unit – V : Company Law

Unit – VI : Ethics

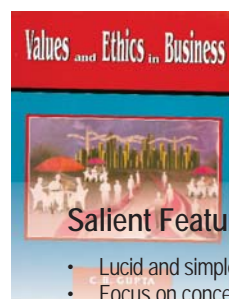
Unit – VII : Communication

## Values and Ethics in Business

Dr. C.B. Gupta

Shri Ram College of Commerce, University of Delhi, Delhi

First Edition | Pp. xii + 160 | ISBN 978-81-8054-566-5 (TC-1158) | ₹ 100.00



### Salient Features

- Lucid and simple language.
- Focus on conceptual clarity.
- Precise and clear exposition of the text.
- Comprehensive coverage of all the Prescribed topics.
- Systematic arrangement and analytical presentation.

### Pedagogical Features

- Chapter outline in the beginning of every chapter to provide a bird's eye-view of the contents.

- Extensive use of tables and diagrams to illustrate the text.
- Summary at the end of every chapter for quick revision.
- Test Questions at the end of every chapter for self-examination.

### Contents

Value • Ethics • Management of Ethics • Corporate Social Responsibility • Corporate Governance • Consumerism and Consumer Protection • Progress and Results • Managing Transformation and Change • Success • Knowledge and Wisdom • Stress Management • Dharma and Karmayoga • Total Quality Management • Quality of Life and Quality of Work Life • Corporate Culture • Appendix: Question Papers.

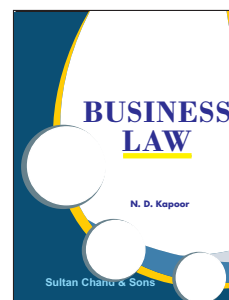


## Business Laws

N.D. Kapoor

Head of the Deptt. of Commerce, Hans Raj College, University of Delhi, Delhi

Sixth Rev. Edn. Reprint 2017 | Pp. viii + 592, Soft Binding | ISBN 978-93-5161-073-1 (TC-283) | ₹ 450.00



The book has been written for Paper on Business Laws (Core Subject) of B. Com. II year of all Universities in Tamil Nadu.

### Salient Features

- Deals with the subject with utmost care in an easily assimilable manner and in as logical an order as possible.
- Avoids quagmire of legal jargon.
- Illustrates the intricate points of law with a large number of illustrative examples with facts culled from decided cases and day-to-day practical experience.
- Discusses the subject in the light of Statute Law and *ratio decidendi*.
- Brings out the most important points into sharp relief by using (a) centre headings, (b) shoulder headings, (c) para headings, (d) paras, and (e) sub-paras.
- Deals with the subject by topics rather than in the strict order of Sections in the various Statutes. The relevant Sections on a point of law have, however, been given in parentheses.
- Includes a comprehensive section of Test Questions and Problems (with hints for their solution) set in various University and Professional Examinations.
- An indispensable book for students.

### Contents

- Part One : General Principles of Law of Contract  
 Part Two : Special Contracts – Indemnity.  
 Guarantee – Bailment, Pledge. Contract of Agency  
 Agency – Sale of Goods. Partnership  
 Part Three : Company Law  
 Highlights of Companies Act, 2013

## Suggested Answers in Mercantile Law

Praveen

Second Edition Reprint | 22 × 14 cm. | Pp. iv + 317 | ISBN 81-7014-142-7 (TC-324) | ₹ 50.00



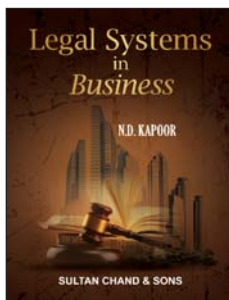
### Special Features

Contains answers to 197 selected questions. Be practical, stop and think how many working hours you have to complete study of each subject before examination and how many questions you can prepare.

### Contents

The Law of Contract – General Principles • The Law relating to Indemnity and Guarantee • The Law relating to Bailment, Pledge and Agency • The Indian Partnership Act • The Sale of Goods Act • The Negotiable Instruments Act • The Law relating to Insolvency • The Law relating to Arbitration • The Law relating to Insurance • The Law relating to Carriage of Goods • The Companies Act.

*Education is what remains after one has forgotten what one has learned in school.*  
*The more that you read, the more things you will know, the more that you learn, the more places you'll go*  
*Education without values, as useful as it is, seems rather to make man a more clever devil*



*B.Com., BBM, BBA & BBS Catalogue*



## Legal Systems in Business

**N.D. Kapoor**

Head of the Deptt. of Commerce, Hans Raj College, University of Delhi, Delhi

2nd Revised Edition 2021 | 22 × 14 cm. | Pp. xxxvi + 972 | ISBN 978-93-5161-177-6 (TC-1166) | ₹ 650.00

An indispensable book for the students of B.Com. courses (Accounting and Finance) B.Com. (Bank Management and B.Com. (Marketing Management) It discusses the fundamental principles in an easily intelligible language.

### Special Features

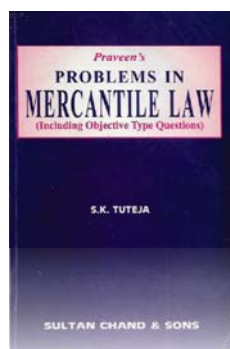
- Deals with the subject by topics rather than in the strict order of Sections in the Acts.
- Brings out the most important points into sharp relief.
- Illustrates the intricate points of law with examples based mostly on the facts of decided cases.
- Discusses the subject in the light of the statute law and *ratio decidendi*.
- Incorporates the latest amendments to various Acts and the most recent and important decided cases.
- Includes Test Questions, Practical Problems and Hints for their Solution.

### Contents

Volume I (272 Pp.) : Law of Contract—General Principles • Special Contracts • Sale of Goods.

Volume II (136 Pp.): Company Law.

Volume III (88 Pp.) : FEMA, IT Act, Intellectual Property Rights Act. SEBI.



## Problems in Mercantile Law –

**Including Objective Type Questions**

For B.A., B.Com., I.A.S., LL.B., C.S. (Foundation and Inter), PE II, C.W.A. Inter

**Dr. S.K. Tuteja**

8th Revised Edition | 22 × 14 cm. | Pp. v + 400, Soft Cover | ISBN 81-8054-237-8 (TC-323) | ₹ 90.00

Contains suggested answer to 800 typical assorted case problems and 1800 objective type questions from all Acts, systematically arranged.

### Contents

**Part I : Practical Problem** – Law of Contract • Indian Partnership Act • The Sale of Goods Act • Insurance Law • Insolvency Act • The Negotiable Instruments Act • Company Law.

**Part II : Objective Type Questions** – Law of Contract • Indemnity and Guarantee • Bailment and Pledge • Agency • Partnership • Sale of Goods • Negotiable Instruments Act • Company Law • Answer to Objective Type Questions.

March 2021

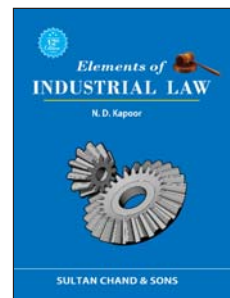


# Elements of Industrial Law

N.D. Kapoor

Formerly, Head of the Commerce Department, Hans Raj College, University of Delhi, Delhi

12th Edition 2021 | 24 × 16 | Pp. vii + 351 | ISBN 978-93-5161-162-2 (TC 297) | ₹ 255.00



We have great pleasure in presenting the 12<sup>th</sup> Revised and Enlarged Edition of the book entitled "*Elements of Industrial Law*" to our esteemed readers. The book is divided into Eight Parts and the Chapters have been grouped under different parts. The salient features of the present edition are as follows:

1. Chapters under 'Compliances' Part Eight have been updated upto 2019 *e.g.*, (i) ESI, (ii) EPFO, (iii) Gratuity Act and (iv) Industrial Disputes Act.
2. To improve the grasp and understanding of the subject-matter, more questions like – Objective Type [(11) – Multiple Choice, Fill in the Blank, True and False]; Test Question (179) and Practical Problem [(15) with Hints and Solutions] have been updated.
3. Presentation of Examples (15), Cases (159), etc., have been highlighted in indentation to make it more reader friendly.
4. New Typography of the book makes the book strain-free and reader friendly.
5. University Question Papers have been added at the end of the book to give an idea about the pattern of questions asked.

The book is for student of B.Com., LLB, CA, CS, CMA, M.Com., MBA and other commerce courses of Indian University.

## Brief Contents

### Part One – Working Conditions

1. The Factories Act, 1948

### Part Two – Social Security

2. The Employees Compensation Act, 1923
3. The Employees' State Insurance Act, 1948
4. The Employees' Provident Funds and Miscellaneous Provisions Act, 1952
5. The Payment of Gratuity Act, 1972 (as amended upto 29-3-2018)
6. The Maternity Benefit Act, 1961
7. The Payment of Wages Act, 1936
8. The Minimum Wages Act, 1948

### Part Three – Disputes

9. The Industrial Disputes Act, 1947

### Part Four – Standing Order

10. The Industrial Employment (Standing Orders) Act, 1946

### Part Five – Workers' Organisations

11. The Trade Unions Act, 1926

### Part Six – Bonus

12. The Payment of Bonus Act, 1965

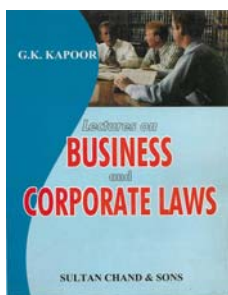
### Part Seven – Miscellaneous

13. The Apprentices Act, 1961
14. The Employment Exchanges (Compulsory Notification of Vacancies) Act, 1959
15. The Collection of Statistics Act, 2008

### Part Eight – Compliances

16. Compliances Under Employees State Insurance (ESI)
  17. Compliances Under The Employees' Provident Funds and Miscellaneous Provisions Act, 1952
  18. Compliances Under The Payment of Gratuity Act 1972
  19. Compliances Under The Industrial Disputes Act, 1947
- University Question Papers





*B.Com., BBM, BBA & BBS Catalogue*



## Lectures on Business and Corporate Laws

**Dr. G.K. Kapoor**, Ex-Associate Professor, Shaheed Bhagat Singh College, University of Delhi, Delhi

Fourth Edition Reprint | Pp. xx + 500, Practical Problems 234 | ISBN 81-8054-413-3 (TC-1062) | ₹ 200.00

### Features

Easy Language • Most Authentic and Updated Material • Practical Problems with Hints to Suggested Answers • Precise but Comprehensive • Summary at the *end of each topic* for better recall • Check Your Progress – Objective-type Questions at the *end of each topic*.

### Contents

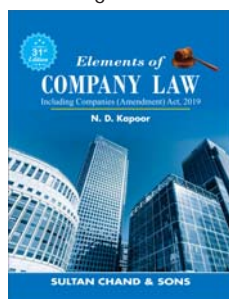
#### Section A : Business Laws

The Indian Contract Act, 1872 including indemnity, guarantee, bailment, pledge and agency • The Sale of

Goods Act, 1930 • The Indian Partnership Act, 1932 • The Negotiable Instruments Act, 1881 • The Payment of Bonus Act, 1965 • The Employees Provident Fund and Miscellaneous Provisions Act, 1952 • The Co-operative Societies Act, 1912 including Multi-state Co-operative Societies Act, 1984.

Law of Contract : Introductory • General Principles of Law of Contract • Special Contracts : Indemnity and Guarantee • Bailment and Pledge • Contract of Agency • Sale of Goods • Negotiable Instruments Act.

#### Section B : Corporate Laws



## Elements of Company Law [Including Companies (Amendment) Act, 2019]

**N.D. Kapoor**

Head of Department of Commerce, Hans Raj College, University of Delhi, Delhi

31th Revised Edition 2020 | 24 × 16 cm. | Pp. viii + 344 | ISBN 978-93-5161-163-9 (TC-1226) | ₹ 250.00

We have great pleasure in presenting the 31<sup>th</sup> Revised and Enlarged Edition of the book entitled "*Elements of Company Law*" with the Companies Act, 2013 (Schedules) which has been thoroughly updated and amended upto 2019 to our esteemed readers. The salient features of the present edition are as follows:

**The Companies (Amendment) Act, 2019** issued on 2<sup>nd</sup> November 2018 brought about key changes of certain provisions of the companies Act, 2013. The 2018 Ordinance which was due to expire on January 21, 2019 was passed by the Lok Sabha as it could not be taken up by the Rajya Sabha. In order to give continuity to the amendments introduced by the 2018 ordinances, and was published on January 12, 2019 by another ordinance *i.e.*, 'Companies Amendment Ordinance 2019' with its provisions effective from November 2, 2018. Again since Companies (Amendment) Ordinance, 2019 was to terminate on 13<sup>th</sup> March 2019, to give effect to the Ordinance dated 2018 and 2019. Now the Companies (Amendment) Act, 2019 has been passed by the Lok Sabha on 26<sup>th</sup> July, 2019 and by the Rajya Sabha on 29<sup>th</sup> July, 2019. It was notified on 31<sup>st</sup> July, 2019 to replace Companies Amendment Ordinance, 2019. The Amendment Act reinstated the requirement of commencement of business declaration, introduced the requirement for the physical verification of the registered office, made Corporate Social Responsibility (CSR) spending mandatory, prohibits unfit and improper persons from managing companies and rationalize penalty under various sections besides other charges.

March 2021

### Contents

Nature of Company • Kinds of Companies • Formation of Company • Memorandum of Association • Articles of Association • Prospectus • Share Capital and Debentures • Acceptance of Deposits by Companies • Registration of Charges • Management and Administration • Declaration and Payment of Dividend • Accounts of Companies • Audit and Auditors • Appointment of Directors • Meeting of Board and its Powers • Appointment and Remuneration of Managerial Personnel • Inspection, Inquiry and Investigation • Compromises, Arrangements and Amalgamations • Prevention of Oppression and Mismanagement • Registered Valuers • Removal of Names of Companies from the Register of Companies • Winding Up • Companies Authorised to Register under Companies Act • Companies Incorporated Outside India • Government Companies • Registration Offices and Fees • Companies to Furnish Information or Statistics • *Nidhi* • National Company Law Tribunal and Appellate Tribunal • Special Courts • Miscellaneous • The Companies Act, 2013 (Schedules) • University Question Papers



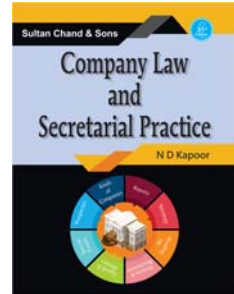
# Company Law and Secretarial Practice

## Including Companies (Amendment) Act, 2019

For B.Com., B.Com. (Corporate Secretaryship), M.Com., IPCC, CS & LLB Examinations

**N.D. Kapoor**, Head of the Department of Commerce, Hans Raj College, University of Delhi, Delhi

31th Revised Edition Reprint 2020 | 22 × 14 cm. | Pp. *xiii* + 542 | ISBN 978-93-5161-167-7 (TC-288) | ₹ 495.00



### Special Features

1. The book is divided into two parts volume I Company Law contains 32 chapters and volume II Secretarial Practice contains 10 chapters.
2. To improve the grasps and understanding of the subject-matter, more questions like – 270 Test Questions; 67 Practical Problems (with Hints and Solutions); 79 short Answer & Objective Type Question; 48 Multiple Choice Questions have been added.
3. Presentation of Examples (10); Illustrative cases (12) etc., have been highlighted in indention and different type face to make it more reader friendly.
4. New typography of the book makes the book strain-free and reader friendly.
5. University Questions Papers have been added at the end of the book to give an idea about the pattern of questions asked.

### Brief Contents

**Volume I – Company Law:** Nature of Company • Kind of Companies • Formation of Company • Memorandum of Association • Prospectus • Share Capital and Debentures • Acceptance of

Deposits by Companies • Registrar of Charges • Management and Administration • Declaration and Payment of Dividend • Accounts of Companies • Audit and Auditors • Appointment of Directors • Meeting of Board and its Power • Appointment and Remuneration of Managerial Personnel • Inspection, Inquiry and Investigation • Compromises, Arrangements and Amalgamations • Prevention of Oppression and Mismanagement • Registered Valuers • Removal of Names of Companies from the Registrar of Companies • Revival and Rehabilitation of Sick Company • Winding up • Companies Authorised to Register under Companies Act • Companies Incorporated Outside India • Government Companies • Registration Offices and Fees • Company to Furnish Information or Statistics • Nidhi • National Company Law Tribunal and Appellate Tribunal • Special Courts • Miscellaneous. • The Companies Act, 2013 (Schedules).

**Volume II – Secretarial Practice:** Secretary • Meetings and Proceedings • Motions and Resolutions • Agenda and Minutes • Company Management • Accounts and Auditors • Winding Up • Compromises, Arrangements and Reconstructions • Company Correspondence • Reports  
**University Question Papers.**

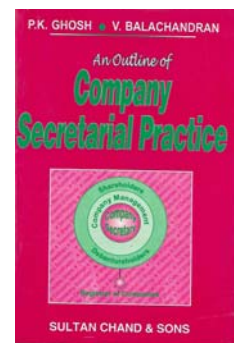
# Outline of Company Secretarial Practice

**Prasanta K. Ghosh**

**Dr. V. Balachandran**, M.Com., A.C.S., B.G.L., Ph.D.

Senior Lecturer in Corporate Secretaryship, Alagappa University, Karaikudi

Thirteenth Thoroughly Revised Edition | Pp. *xii* + 400 | ISBN 978-81-8054-582-5 (TC-141) | ₹ 150.00



This is a thoroughly revised and enlarged edition of the title which will be found immensely useful to students preparing for undergraduate and postgraduate courses in Commerce, as well as students preparing for the Examination in B.A. Corporate Secretaryship and the Diploma Examination in Commercial and Secretarial Practice/Corporate Secretaryship.

### Special Features

- Practical aspect of the subject has been emphasised all through.
- As far as possible, the language has been kept simple and lucid.

### Contents

Company Secretary and Secretarial Functions • Joint Stock Companies • Incorporation of Company – Promotion, Incorporation, Memorandum and Articles of Association • Incorporation of Company – Subscription and Prospectus • Commencement of Business • Share Capital • Share Certificate and Share Warrants • Call and Forefeiture of Shares • Transfer and Transmission of Shares • Issues and Redemption of Debentures • Dividend • Company Meetings – Law and Practice • Company Meetings – Board Meetings • Company Meetings – Statutory Meetings • Company Meetings – Meetings of Members and Debenture Holders • Company Meetings – Resolutions and Minutes • Books and Returns • Alteration of Capital.



## Corporate Laws (For B.Com.)

**Dr. G.K. Kapoor**

Adjunct Professor, 'Business and Corporate Laws'  
at International Management Institute, New Delhi  
Formerly Associate Professor and Officiating Principal,  
Shaheed Bhagat Singh College, University of Delhi

**Dr. Sanjay Dhamija**

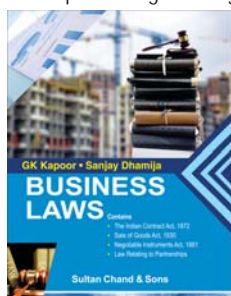
Professor, International Management  
Institute, New Delhi.

First Edition Reprint 2019 | 22 × 14 cm. | Pp. xvi + 288 | ISBN 978-93-5161-151-6 (TC-263) | ₹ 275.00

Legal frame work is an important aspect of the Business and Corporate Environment. No corporate entity can effectively work and survive without meeting its legal obligations. Law governing corporates in India is primarily contained in the Companies Act, 2013, as amended from time to time.

### About the Book

- A comprehensive text book on Corporate Laws covering provisions of the Companies Act, 2013 and the Depositories Act, 1996, especially conceived for the students of B.Com.
- An authentic, up-to-date, simple and lucid analysis of the provisions of Companies Act, 2013, as amended by the Companies (Amended) Act, 2019, / Rules made under the Companies Act, 2013 / SEBI Regulations.
- Detailed analysis of the provisions of the Depositories Act, 1996 (as amended by the Finance Act, 2018).
- The language of the book is simple and treatment of the subject lucid. An effort has been made to present the complicated provisions in a simple manner so that students can easily grasp.
- Questions and practical problems selected from past examination question of given along with hints to their answers at the end chapter.



Business Laws is an important aspect of business and, therefore, forms an indispensable part of commerce/management curriculum. The presentation of the subject has been kept simple and lucid keeping in view the 'no-legal' background of the students. Legal provisions have been suitably supported by the relevant case laws for better understanding of the subject. The book contains 'Check Your Progress' after every important topic (s) to enable a student to gauge his/her preparation. Besides, at the end of each chapter 'Questions to Prepare' and 'Practical Problems' will help the reader to prepare more effectively for the examinations.

The Book is specifically designed for B.Com students.

This Edition includes :

- Law of Contracts
- The Law of Partnership including Limited Liability Partnership Act, 2008.
- The Sale of Goods Act, 1930
- The Negotiable Instruments Act, 1881.
- The book contains 47 case laws, 19 check your progress, 169 Questions to Prepare and 32 Practical Problems.

- Important Circulars, notifications, amendments and case laws (up to 15th July, 2019) have been incorporated at appropriate places.
- Laws stated in this book is an amended up to 1st August 2019.

### Brief Contents

- Unit – I : Introduction** – History of Company Legislation • Meaning and Characteristics of a Company • Kinds of Companies • Formation and Incorporation of a Company
- Unit – II : Documents** – Memorandum of Association and Its Alteration • Articles of Association and its Alteration • Prospectus • Shares and Share Capital • Membership
- Unit – III : Company Management and Meetings** – Appointment of Directors • Legal Position of Directors • Disqualifications and Removal of Directors • Powers and Duties of Directors • Key Managerial Personnel, Managing Director, Manager and Whole Time Director • Board Meetings Including Meeting Through Video Conferencing • Meeting of Shareholders
- Unit – IV : Dividends, Audit and Winding Up** – Divisible Profits and Dividend • Company Audit • Winding Up Under the Companies Act 2013 • Insolvency and Bankruptcy Code, 2016
- Unit – V : The Depository Act, 1996** – The Depositories Act, 1996

## Business Laws (for B.Com)

**Dr. G.K. Kapoor**

**Dr. Sanjay Dhamija**

First Edition Reprint 2019 | 22 × 14 cm. | Pp. xvi + 225 | ISBN 978-93-5161-152-3 (TC-975) | ₹ 250.00

### Brief Contents

- Unit – I: The Indian Contract Act, 1872** – Meaning and Definition of a Contract • Types of Contracts • Offer and Acceptance • Capacity of Parties to Contract • Free Consent • Consideration • Legality of Objects and Consideration • Other Void Agreements • Contingent Contracts • Quasi-Contracts • Performance of Contracts • Discharge of Contracts • Breach of Contract and the Remedies • Contracts of Indemnity and Guarantee • Bailment and Pledge • Agency
- Unit – II: Sale of Goods Act, 1930** – Contract of Sale • Conditions and Warranties • Passing (Transfer) of Property (Ownership) in Goods • Sale by Non-Owners • Unpaid Seller and his Rights Including Rights of a Buyer and Sale by Auction
- Unit – III: Negotiable Instruments Act, 1881** – Meaning and Definition of a Negotiable Instrument • Kinds of Negotiable Instruments • Holder and Holder-In-Due-Course • Crossing of Cheques • Bouncing of Cheques • Negotiation and Types of Indorsements • Dishonour of a Negotiable Instrument • Discharge of a Negotiable Instrument
- Unit – IV: Law Relating to Partnerships** – The Indian Partnership Act, 1932 • Limited Liability Partnership Act, 2008.



# Business Laws

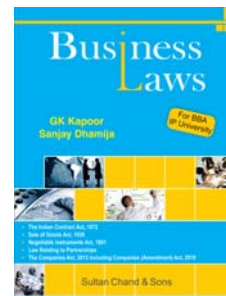
(For BBA I.P. University)

**Dr. G.K. Kapoor**

Adjunct Professor, 'Business and Corporate Laws'  
at International Management Institute, New Delhi  
Formerly Associate Professor and Officiating Principal,  
Shaheed Bhagat Singh College, University of Delhi

**Dr. Sanjay Dhamija**

Professor, International Management  
Institute, New Delhi.



First Edition Reprint 2019 | 22 × 14 cm. | Pp. xiv + 430 | ISBN 978-93-5161-153-0 (TC-276) | ₹ 300.00

Legal environment constitutes an important aspect of business and, therefore, forms an indispensable part of commerce/management curriculum. The presentation of the subject has been kept simple and lucid keeping in view the 'no-legal' background of the students. Legal provisions have been suitably supported by the relevant case laws for better understanding of the subject. The book contains 'Check Your Progress' after discussion of every important topic (s) to enable a student to gauge his/her preparation. Besides, at the end of each chapter 'Questions to Prepare' and 'Practical Problems' will help the reader to prepare more effectively for the examinations. The Book is specifically designed for BBA / BBS students.

This edition includes:

- Law of Contracts
- The Law of Partnership including Limited Liability Partnership Act, 2008.
- The Sale of Goods Act, 1930.
- The Negotiable Instruments Act, 1881.
- An Updated treatment of the Companies Act, 2013
- The book contains 92 Case Laws, 38 Check Your Progress, 343 Questions to Prepare and 60 Practical Problems.

## Brief Contents

**Unit – I: The Indian Contract Act, 1872** – Meaning and Definition of a Contract • Types of Contracts • Offer and

Acceptance • Capacity of Parties to Contract • Free Consent • Consideration • Legality of Objects and Consideration • Other Void Agreements • Contingent Contracts • Quasi-Contracts • Performance of Contracts • Discharge of Contracts • Breach of Contract and the Remedies • Contracts of Indemnity and Guarantee • Bailment and Pledge • Agency

**Unit – II: Sale of Goods Act, 1930** – Contract of Sale • Conditions and Warranties • Passing (Transfer) of Property (Ownership) in Goods • Sale by Non-Owners • Unpaid Seller and his Rights Including Rights of a Buyer and Sale by Auction

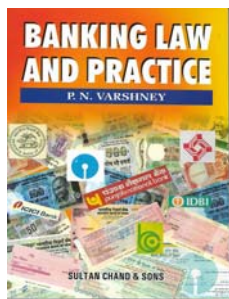
**Unit – III: Negotiable Instruments Act, 1881** – Meaning and Definition of a Negotiable Instrument • Kinds of Negotiable Instruments • Holder and Holder-In-Due-Course • Crossing of Cheques • Bouncing of Cheques • Negotiation and Types of Indorsements • Dishonour of a Negotiable Instrument • Discharge of a Negotiable Instrument

**Unit – IV: Law Relating to Partnerships** – The Indian Partnership Act, 1932 • Limited Liability Partnership Act, 2008.

**Unit – V: The Companies Act, 2013** – History of Company Legislation • Meaning and Nature of a Company • Kinds of Companies • Formation and Incorporation of a Company • Memorandum of Association • Articles of Association • Prospectus • Shares and • Company Management • Company Meetings • Prevention of Oppression and Mismanagement

*As you will think, as you will become  
If you consider yourself weak  
then you will become weak and  
if you consider yourself strong  
then you will become strong*





*B.Com., BBM, BBA & BBS Catalogue*



## Banking Law and Practice

**P.N. Varshney**, M. Com., Ph.D.

Professor of Business Economics, University of Delhi, New Delhi

25th Thoroughly Revised Edition 2018 | 24 × 18 cm. | Pp. xvi + 653 | ISBN 978-81-8054-994-6 (TC-332) | ₹ 450.00

### Special Features

- The coverage of the subject-matter is exhaustive followed by numerous exam. questions and practical problems.
- It is an ideal textbook for the under-graduate and post-graduate students of all Indian Universities.

### Brief Contents

**Part I – Banking System in India:** Financial Institutions in India – An Overview • Reserve Bank of India.

**Part II – Banker and Customer :** Relationship between Banker and Customer • Customers Accounts with the Banker • Special Types of Banker's Customers.

**Part III – Law Relating to Negotiable Instruments:** Negotiable Instruments • Endorsements • Crossing of Cheques • Payment of Cheques • Collection of Cheques

• Bills of Exchange and Promissory Notes • Rights and Liabilities of Parties and Negotiable Instruments.

**Part IV – Employment of Bank Funds:** The Liquid Assets; Investment in Securities • Loans and Advances Assessing Credit worthness of Borrowers • Appraisal of Term Loan Proposal • Secured Advances–Modes of Creating Charge • Secured Advances–Types of Securities • Purchase and Discounting of Bills • Letters of Credit • Documentation • Guarantees • Analysis of Financial Statements • Priority Sectors–Concept, Coverage and Targets • Financing of Micro, Small and Medium Enterprises • Financing of Agriculture & Other Priority Sectors • Ancillary Services of a Banker.

**Part V – Regulation on Banks:** Credit Policy of Reserve Bank of India • Prudential Regulation over Banks • Customer's Grievances and Redressal • Securitisation and Reconstruction of Final Assets and Enforcement of Security Interest Act 2002.

**Supplement – January 2018.**

## Banking Law and Practice

**C. Jeevanandam**, Sardar Vallabhai Patel Institute of Textile Management, Coimbatore

*Author:* Foreign Exchange : Practice, Concepts and Control; Practice and Law of Banking; International Business, etc.

1st Edition | Pp. xii + 272 | ISBN 978-81-8054-976-2 (TC-1192) | ₹ 200.00

### Special Features

The present work is an attempt to present a lucid, simple and current textbook on Banking Law and Practice suitable for undergraduate students of commerce. The coverage of topics has been broadly guided by the syllabi for B.Com. degree course of all Indian universities.

Increasing computerisation of operations, networking of branches and emergence of e-banking have added new dimensions to the way banking services are rendered. At the same time, these developments have not outmoded the foundations of traditional banking. This book presents both conventional services and the newer services with latest information in both areas.

### Contents

**Part I – Introduction : Origin and Functions of Banks**  
• Banking Structure

**Part II – Banking Regulations :** Banking Regulation Act • Central Banking • Reserve Bank of India.

**Part III – Banker and Customer :** Banker and Customer Relationship • Special Types of Customers.

**Part IV – Bank Deposits :** Bank Deposits : Types • Bank Deposits : Operations.

**Part V – Negotiable Instruments :** Negotiable Instruments  
• Endorsement • Cheque • Paying Banker • Collecting Banker.

**Part VI – Bank Lending :** Principles and Types of Lending  
• Securities for Bank Advance.

**Part VII – Services Banking :** E-Banking • Ancillary Services  
• Customer Relations.





## Banking Theory, Law and Practice

K.P.M. Sundharam

Shri Ram College of Commerce,  
University of Delhi, Delhi

P.N. Varshney M.Com., Ph.D.

Professor of Business Economics,  
University of Delhi, Delhi

20th Rev. Edn. Reprint 2019 | 24 × 18 cm. | Pp. *xii* + 612 | ISBN 978-93-5161-149-3 (TC-336) | ₹ 490.00

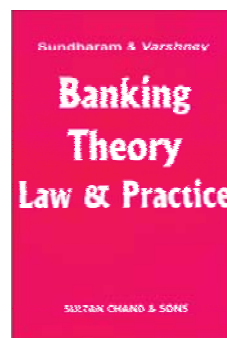
- This book is unique in the sense that it admirably combines the Theory, Law and Practice of Banking in India.
- In Part I of the book which deals with Theory of Banking and Indian Banking, Chapters incorporate the latest development in more precise form. The latest development regarding CRR and Statutory Liquidity Ratio and Liquidity Adjustment Facility have been incorporated. Chapter on Financial Institutions has also been revised to incorporate their present position.
- In Part IV of the book two new chapters on Ancillary Services of a Banker and Customers Grievances and Redressal, which have gained considerable significance in recent years. Recent developments in the field of banking have also been including e.g., Establishment of Small

Finance Banks and Payment Banks, Amalgamations in the Banking Sector, *Pradhan Mantri Jan Dhan Yojana*, *Sukanya Samriddhi Yojana*, Loan System for Delivery of Bank Credit etc. have been duly explained.

- The book will prove immensely useful for those appearing at B.Com Examinations of Indian University.

### Brief Contents

- Part I – Theory of Banking and Indian Banking (Pp. 133).
- Part II – Banker & Customer (Pp. 119).
- Part III – Law Relating to Negotiable Instruments (Pp. 128).
- Part IV – Employment of Bank Funds (Pp. 163).
- Appendix: Syllabus and Question Papers (Pp. 42)



## Introductory Banking : Theory, Law and Practice

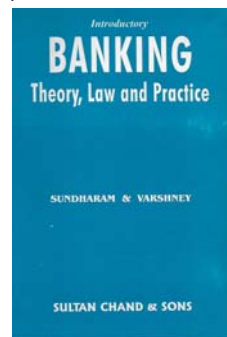
K.P.M. Sundharam & P.N. Varshney

1st Edition | 22 × 14 cm. | Pp. *xii* + 348 | ISBN 81-8054-630-6 (TC-1144) | ₹ 150.00

- This book is unique in the sense that it admirably combines the Theory, Law and Practice of Banking in India.
- The book will prove immensely useful for those appearing at B.Com. examinations of Indian Universities and Polytechnics.

### Brief Contents

- Part A – Theory of Banking (Pp. 44).
- Part B – Law & Practice of Banking (Pp. 296).



## Banking and Financial System

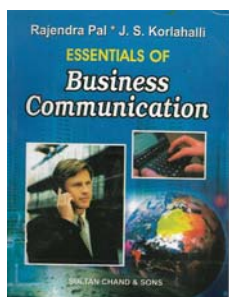
K.P.M. Sundharam & P.N. Varshney

Eighth Edition | Pp. *xvi* + 610 | ISBN 81-7014-964-9 (TC-338) | ₹ 135.00

The book introduces B.Com. students to all the financial institutions in the country, the Reserve Bank of India, the Securities market, and the financial service and law and practice of banking in India.

### Contents

- Unit 1 – Banking and Financial System in India.
- Unit 2 – Banking Law.
- Unit 3 – Banking Practice.
- Unit 4 – Reserve Bank of India.
- Unit 5 – Financial Markets and Services.



*B.Com., BBM, BBA & BBS Catalogue*

# Essentials of Business Communication

**Rajendra Pal**

Formerly, Reader in English  
Hans Raj College,  
University of Delhi, Delhi

**J.S. Korlahalli**

Formerly, Principal, College of Commerce  
Gadag (Karnataka)

13th Thoroughly Revised and Enlarged Edition 2011, Reprint 2017, 2019 | 24 × 18 cm.  
Pp. xxiv + 843 | ISBN 978-81-8054-729-4 (TC-212) ₹ 440.00

Whatever course you are pursuing, whether you are an MBA or a BBA student, whether you are appearing at the B.Com. examination of some university, or whether you are enrolled with a professional body like ICSI, your ultimate success in your examination, or in your life later, will depend upon your communication skills. Intelligence, integrity, energy are all important – they are indispensable qualities – but they will always remain subservient to interpersonal skills – your ability to relate with others, to communicate with others. This is what *Essentials of Business Communication* aims at teaching you. So, we are not merely giving you a book, we are giving you a *friend*, who will ever remain with you – to smoothen the journey of your life.

Right now you have two goals.

Your short-term goal is to pass your examination creditably. This book will substantially help you to do it. It covers your course completely, comprehensively.

But you have a long-term goal also – to learn a subject that holds *the key to your success*. For this, we had to go a little beyond the syllabus and give you something additional. We wanted to teach you the subject in its entirety. So, we decided to prepare a comprehensive textbook that covers *every aspect basic to the understanding of the subject*. We suggest that you should read the whole book, a little at a time, contemplating over what you have read, internalising it, and translating it into your speech and actions. Later, you will be glad you read the book like this.

- The following sections, whether your syllabus includes them or not, need your special attention :
  - Essentials of Communication (including Non-verbal Communication),

- Electronic Communication,
- Intercultural Communication, and
- Oral Communication, particularly, Interviews, Group Discussions, Presentation Skills, Negotiating and Bargaining.
- The section *English for Effective Business Communication* will help you to keep your language free from grammatical and spelling errors. It will also help you to enrich your vocabulary.

## Contents

### Section

- I Essentials of Communication (Pp. 126)
- II English for Effective Business Communication (Pp. 90)
- III Business Correspondence (Pp. 174)
- IV Employment Related Communication (Pp. 26)
- V Inter Departmental Communication (Pp. 26)
- VI Other Forms of Written Communication (Pp. 92)
- VII Precis Writing (Pp. 20)
- VIII Electronic Communication (Pp. 42)
- IX Intercultural Communications (Pp. 32)
- X Oral and other Forms of Communication (Pp. 70)
- XI Essay Writing (Pp. 38)
- Appendix (Pp. 78)

*A teacher who is attempting to  
teach without inspiring the pupil  
with a desire to learn  
is hammering on cold iron.*



# Business Economics

**Dr. R.L. Varshney**

*Ex-Director, Indian Institute of Foreign Trade, New Delhi*

**Dr. K.L. Maheshwari**

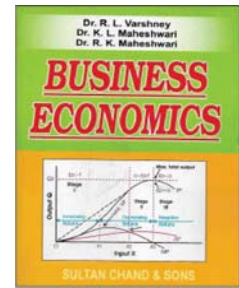
*Ex-Professor and Head,*

*Department of Applied Economics and Dean. Faculty of Commerce, Lucknow University*

**Dr. R.K. Maheshwari**

*Reader, Dept. of Applied Economics, and Director, MBA (International Business Programme)*

*Institute of Management Sciences, Lucknow University*



1st Edition 2014 | 24 × 18 cm. | Pp. xx + 540 | ISBN-978-81-8054-738-6 (TC-1169) | ₹ 200.00

## Salient Features

- The first book on Business Economics based on Unit-wise structure of course contents to facilitate teaching, study and examination in Guru Govind Singh Indraprastha University, Delhi Business Economics Curriculum.
- Metrical Dimension of the Subject is also duly emphasized.
- A number of decision-making situations in the form of practical illustrations of solved practical problems and case study illustration have been included.
- A good number of Indian examples and experiences specially relevant for Indian Student have been incorporated.
- Numerous Tables, Diagrams and Charts Illustrate analysis of different concepts/principles and their applications.
- A large number of Practical Problems with Solutions. Objective Type Questions – Multiple choice type and True and False type and Review Questions at chapter end are given so as to provide ample material for class discussion, Homework assignments and University Examinations.
- Plenty of solved numericals (non-calculus as well as involving elementary calculus) are given.
- A number of Cases for class discussion and home assignments are provided.
- A rich Question Bank follows comprising solved short answer questions and True / False and Correct / Incorrect type questions besides recent examination paper of GGSIP University Delhi.

## Brief Contents

**Section I :** Introduction to Business Economics and Fundamental Concepts

Nature, Scope and Importance of Business Economics • Fundamental Concepts in Business Economics.

**Section II :** Economic Theories of Consumer Behaviour

Utility Theory • Indifference Curve Analysis • Income and Substitution Effect.

**Section III :** Demand Analysis

Theory of Demand : Demand Determinants • Demand Elasticities—Concepts and Measurement.

**Section IV :** Demand Forecasting

Demand Forecasting—General Considerations • Demand Forecasting – Survey Methods • Demand Forecasting – Statistical Methods.

**Section V :** Theory of Production

Production and Factors of Production • Production Functions • Economics and Diseconomies of Scale.

**Section VI :** Cost Analysis

Cost Concepts • Short-run and Long-run Cost Curves – Traditional and Modern Approaches.

**Section VII :** Price-Output Decisions

Market Structure • Perfect competition and Price Output Decisions • Monopoly and Price-Output Decisions • Price Discrimination • Monopolistic Competition and Price-Output Decisions • Oligopoly and Price-Output Decisions • Oligopoly – Classical Models • Collusive Oligopoly – Cartels • Price Leadership.

**Appendices**



## Managerial Economics

**Dr. R.L. Varshney, Ph.D.**

*Former Director, Indian Institute of Foreign Trade, New Delhi*

**Dr. K.L. Maheshwari, Ph.D.**

*Prof. of Applied Economics, Lucknow University, Lucknow*

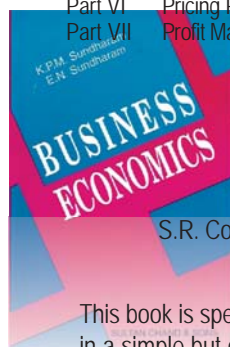
22nd Revised Edn. 2014 | Reprint 2018, 2019 | 24 × 16 cm. | Pp. xxiv + 984 | ISBN 978-81-8054-914-4 (TC-454) | ₹ 550.00

A concerted effort has been made to impart empirical content or practice-orientation to the various concepts of Pure Economics. The book contains many decision-making situations in the form of illustrations.

### Brief Contents

- Part I Introduction (Pp. 28)
- Part II Demand Analysis and Forecasting (Pp. 66)
- Part III Cost Analysis (Pp. 56)
- Part IV Production and Supply Analysis (Pp. 24)
- Part V Price and Output Decisions under Different Market Structures (Pp. 56)
- Part VI Pricing Policies and Practices (Pp. 69)
- Part VII Profit Management (Pp. 44)

- Part VIII Capital Management (Pp. 48)
- Part IX Macro Economics and Business Decisions (Pp. 58)
- Part X Linear Programming for Economic Analysis (Pp. 32)
- Part XI Operations Research Techniques in Managerial Economics (Pp. 28)
- Part XII Quantitative Economics for Management (Pp. 29)
- Part XIII Managerial Economics in the context of Globalisation (Pp. 48)
- Part XIV Government & Business Indian Perspective (Pp. 20)
- Part XV Case Methodology cases with Work-outs and Caselets with Answers (Pp. 24)
- Part XVI Economic Environment of Business Decision-Making (Pp. 48)
- Part XVII Further Topics on Monopoly and Oligopoly (Pp. 26)
- Part XVIII Economic Theories of Consumer Behaviour (Pp. 40)
- Annexures • Numericals • Appendices: Questions, Problems and Cases
- Examination Question Papers.



## Business Economics

**K.P.M. Sundharam**

*Formerly Senior Lecturer in Economics,  
S.R. College of Commerce, Delhi University, Delhi*

**E.N. Sundharam**

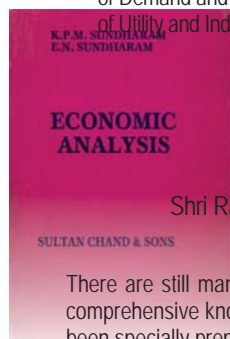
Fourth Revised Edition Reprint | 22 × 14 cm. | Pp. xii + 764 | ISBN 978-81-8054-822-2 (TC-438) | ₹ 175.00

This book is specially written to meet the B.Com. syllabus in a simple but comprehensive manner. The treatment is analytical and helps the student to understand the theory and principles of economic analysis.

### Contents

Definition, Nature and Scope of Economics • The Economic System • Objectives of a Business Firm.  
Theory of Demand • Utility Analysis of Demand • The Indifference Curve Analysis of Demand • Elasticity of Demand • Elasticity of Demand and Average and Marginal Revenues • Applications of Utility and Indifference Approaches • Demand Forecasting.

Factors of Production and Specialisation • Laws of returns • Elements of Linear Programming • Law of Supply and Supply Schedules.  
Cost Analysis • Cost and Revenue and Break-even point • Cost Control and Cost Reduction • Market Classification • Pricing under Perfect Competition • Pricing Under Monopoly • Control and Regulation of Monopoly • Natural Monopolies: Public Utilities • Pricing Under Duopoly and Oligopoly • Pricing Under Monopolistic Competition.  
Monopsony and Bilateral Monopoly • Interdependent Prices • Pricing Policies and Practices • Price Fixation and Price Control by Government.  
Theory of Distribution • Rent and Quasi-Rent • Wages • Interest • Profit • National Income and Economic Welfare.  
Trade Cycles • International Trade • Public Finance • Question Papers.



## Economic Analysis

**K.P.M. Sundharam**

*Formerly Senior Lecturer in Economics,  
Shri Ram College of Commerce, Delhi University*

**E.N. Sundharam**

Fifth Revised Edition | 24 × 16 cm. | Pp. xvi + 866 | ISBN 81-7014-214-8 (TC-432) | ₹ 160.00

There are still many courses which require students to have a comprehensive knowledge of Economic Analysis. This book has been specially prepared to meet the requirements of B.Com. and other similar courses of all Universities.

### Contents

Part I – Price Theory; Part II – Theory of Money and Banking; Part III – The Theory of Income and Employment; Part IV – International Trade and Foreign Exchange; Part V – Economic Development and Planning; Part VI – Public Finance.



# International Economics

(For First Year B.Com. of University of Madras and Similar Courses)

C. Jeevanandam

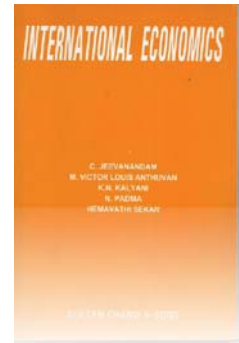
Sardar Vallabhbhai Patel Institute of  
Textiles Management, Coimbatore

Dr. M. Victor Louis Anthuvan

St. Joseph's College, Trichy

K.N. Kalyani • N. Padma • Dr. Hemavathi Sekar

Meenakshi College for Women, Chennai



First Edition Reprint | Pp. xii + 257 | ISBN 81-8054-295-5 (TC-1007) | ₹ 110.00

## Special Features

- Provides in one book what is generally available in three different books, viz., International Economic Concepts, Export Trade Procedures and WTO.
- The level of discussion has been kept at level appropriate to the first degree course.
- The book is a simple, concise and up-to-date treatise on the diverse topics, leaving out nothing that is essential.
- The authors, with long experience in their respective fields, have pooled their expertise.

## Contents

Unit I : International Trade Theory : • Introduction • Classical Theories of International Trade • Modern Theories of International Trade.

Unit II : International Monetary Movements : • Balance of Payments • Exchange Rate Systems • Eurocurrency Markets.

Unit III : International Institutions : • International Monetary Fund • The World Bank Group • Asian Development Bank • United Nations Conference on Trade & Development • United Nations Industrial Development Organisation.

Unit IV : World Trade Organisation : • World Trade Organisation • WTO and Agriculture • TRIPS (including Patent Law). • TRIMS.

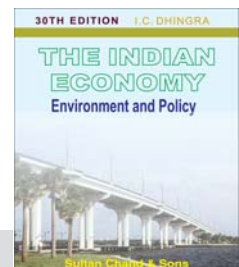
Unit V : Export Management : • Export Management • Export Procedures and Documents • Export Promotion • Export Finance • Export Pricing.

# The Indian Economy : Environment and Policy

I.C. Dhingra

Reader in Economics, Bhagat Singh College, University of Delhi, Delhi

30th Thoroughly Rev. Ed. 2019 | 18.5 × 24 cm. | Pp. xxii + 862 | ISBN 978-93-5161-133-2 (TC-379) | ₹ 680.00



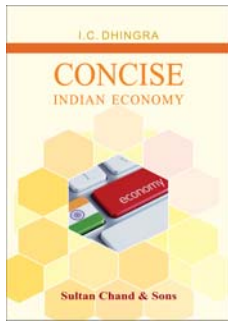
- The subject matter in the book has undergone total methodical churning (in Hindi called *Manthan*). Nectar has been retained for use by our ever-increasing readership extending over last four decades.
- This nectar provides the platform for discussion and debate on various issues confronting the Indian Economy as it emerges world leader.
- With the termination of centralized planning and disbanding of the Planning Commission many earlier contentious issues have been laid to rest. Instead new issues have flourished arising out of the wave of new Policies and Programmes launched and implemented by the governments, both at centre and states.
- Institutional and structural transformation is on cards. Each of the developments, at all fronts have been fine combed in an effort to present a simplified view of the emerging structure of the Indian Economy.

- Subject matter has been collated from hundreds of sources, facilitated by new technology of Internet.
- The art and craft of presentation has advanced further with the use of new technology. It is simple, easy to understand and novel.
- Up-to-date facts and figures have been used, collected from numerous official and Non-official sources.
- Long statistical tables have been dispensed with where ever possible. Instead images have been used to present an easy environment for simple understanding of the subject.

## Brief Contents

Section I – Issues in Economic Policy (3 Chap.) • Section II – Resource Profile of the Economy (4 Chap.) • Section III – Development Planning in India (4 Chap.) • Section IV – The Agricultural Sector (6 Chap.) • Section V – Industry and Trade (6 Chap.) • Section VI – Banking and Finance (5 Chap.) • Appendix: Some useful briefs • Bibliography • Index.





*B.Com., BBM, BBA & BBS Catalogue*



# CONCISE Indian Economy

**I.C. Dhingra**

*Reader in Economics, Bhagat Singh College, University of Delhi, Delhi*

First Edition 2019 | 17 × 24 | Pp. xvix + 397 | ISBN 978- 98-5161-145-5 (TC-1236) | ₹ 250.00

## About the Book

The book is addressed to the students studying in undergraduate courses in economics at GGSIP UNIVERSITY, Delhi, and similar other UG courses in economics at other state and private universities.

The present book is unique in many ways. Some of these as identified by a group of students who were approached for a pre-publication sampling test could be summarised as follows:

- The overall presentation of the book reflects the use of state of art technology in layout and overall formatting. This develops a sense of seriousness and authenticity about the richness of subject matter both among the author and the publisher.
- As a student juggles through the pages of contents a spirit of confidence envelopes her or him. His sense of expectations and anticipations keeps rising. The book does not disappoint the reader.
- A lot of research has gone into selection of subject matter. A good textbook does not leave the burden of irrelevant and unnecessary reading material on him. And similarly it should ensure the student that nothing that is required is left out.
- The book has more than 1,400 highlighted items to facilitate quick revision.
- The book is well illustrated by nearly 57 tables & 127 figures.
- The book contain 106 very short questions, 80 short questions & 62 questions.
- Every topic discussed in the book passes the test of reasoning and logic.
- An exhaustive stock of information is available in Internet. We have been conscious of this fact all along! We have tried not to duplicate or replicate this effort.

The language, style and presentation make the book student-friendly.

## Brief Contents

1. Introduction to Working of an Economy
  2. Economic Growth and Development
  3. National Income: Trends and Composition
  4. Inequalities in Income Distribution
  5. Era of Five Year Plans in India (1951-2017)
  6. Emerging New Era of the Indian Economy
  7. Population in India
  8. Human Resource Development
  9. Problem of Unemployment
  10. Poverty in India
  11. Inflation in India
  12. Industrial Development in India
  13. Industrial Policy and New Economic Policy (Liberalisation, Privatisation and Globalisation)
  14. Large Scale Industries in India
  15. Small Scale Industries in India
  16. Regional Disparities in India
  17. Parallel Economy in India
  18. India's Foreign Trade
  19. Indian Financial System
  20. Union Budget 2019-20 and Current-Indian Economy
- Question Papers  
Index



# Indian Economy

I.C. Dhingra, *Reader in Economics*, Bhagat Singh College, University of Delhi, Delhi

Thoroughly Rev. Ed. 2019 | 18.5 × 24 cm. | Pp. xx + 476 | ISBN 978- 98-5161-134-9 (TC-1165) | ₹ 260.00

As India moves rapidly in its journey towards inclusive and sustained development we got confronted with new issues, challenges and of course opportunities. We as a nation responded to these changes by making desired changes and modifications in our strategy and models of growth. From this perspective three different stages as follows can be marked out. Stage one gets marked out as a period of centralized planning and covered the period 1951-1991. The second period, 1991 to 2014, can be labelled as the period of liberalized planning. The final and the third stage began in 2014 and has attempted to prepare a holistic strategy to bring out a structural and institutional transformation of the economy. We have presented the different aspects of economic activity through these different stages of growth.

**The distinguishing features of the book are as follows.**

- Discussion in each topic is based on up-to-date facts and figures.
- The level of discussion in each topic has been fine-tuned to the requirements of the course.
- While analysis is based on latest available facts and figures, the use of long statistical tables has been avoided to the extent possible.
- Short sentences and simple language make the subject-matter in each topic both interesting and easily understandable.
- Discussion in each topic has been divided in sections and sub-section. These have been numbered in sequence in each chapter. This makes for easy cross-reference.
- Questions as per the pattern of the university question paper, have been added at the end of each chapter. Also suitable hints for solution have been provided along with.

- Beginning mid-2014 the Indian Economy has entered a new era of sustainable, inclusive and rapid (or SIR) growth. The SIR growth is designed to give practical shape to new economic thinking which can be aptly described as modi economics. We have analysed this phenomenon in details. New thoughts, directions, policies, etc. are emerging fast. Our analysis would help readers to keep a track of and make an intelligent appraisal of unfolding events.

## Contents

- I : **Growth and Development** : Economic Growth and Development.
- II : **National Income** : National Income : Trends and Structural Changes
- III : **Major Problems of Indian Economy** : Poverty in India • Inequalities in Income Distribution • Problem of Unemployment • Population in India.
- IV : **India's Planned Economy** : Era of Five Year Plans in India • Emerging New Era of the Indian Economy.
- V : **Infrastructure for Development** : Physical Infrastructure in India • Social Infrastructure in India.
- VI : **Indian Agriculture** : Agricultural Development in India • Land Reforms and Rural Development • Sources of Farm Credit and Marketing of Agricultural Produce • Food Policy and Public Distribution System in India.
- VII : **Industrial Sector in India** : Industrial Development in India • Industrial Policy and New Economic Policy (Liberalisation, Privatisation and Globalisation) • Small-Scale Industries in India.
- VIII : **Foreign Trade** : India's Foreign Trade.
- IX : **Public Finance** : Fiscal System and Policy in India • Indian Macroeconomics Today • Economy of Tamil Nadu.



# Indian Economy

I.C. Dhingra, *Reader in Economics*, Bhagat Singh College, University of Delhi, Delhi

Thoroughly Revised Edition | Pp. xvi + 316 | ISBN 978-81-8054-913-7 (TC-383) | ₹ 155.00

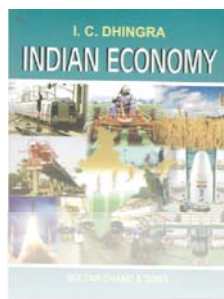
This book has been designed specially to meet the requirements of the B.Com., B.A. and B.Sc. Courses of Madras University.

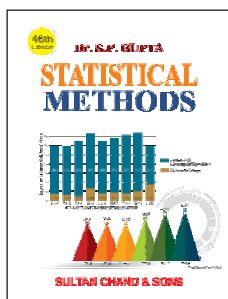
## Special Features

- Emphasis is on *analysis* of different aspects of the Indian Economy.
- *Standard of discussion* maintained to the level expected of undergraduate students.
- Each chapter ends with a small summary for *Quick Revision*.
- Self-assessment tests appended at the end of each chapter. These contain three types of questions : 50-word answer questions, 300-word answer questions and 1200-word answer questions. *Hints to answers* provided along with test.

## Contents

- Unit I – Growth and Development** : • Economic Growth and Development • National Income : Concept and Measurement.
- Unit II – Major Problems of Indian Economy** : • Poverty in India • Inequalities in Income Distribution • Problem of Unemployment • Population in India • Transport System in India • India's Foreign Trade.
- Unit III – Agriculture in India** : • Agricultural Development in India • Agricultural inputs and Marketing of Agricultural Produce • Land Reforms and Rural Development • Food Policy and Public Distribution System in India.
- Unit IV – Industrial Sector in India** : • Industrial Development in India • Industrial Policy and New Economic Policy (Liberalisation, Privatisation and Globalisation) • Small-scale Industries in India.
- Unit V – Economic Planning in India** : • Five Year Plans in India • University Question Papers.





*B.Com., BBM, BBA & BBS Catalogue*



## Statistical Methods

**Dr. S.P. Gupta**

*Formerly Head, Dean, Faculty of Management Studies,  
University of Delhi, Delhi*

46th Revised Edition 2020 | Pp. xxii + 1354 | 24 × 16 cm. | ISBN 978-93-5161-191-2 (TC-506) | ₹ 595.00

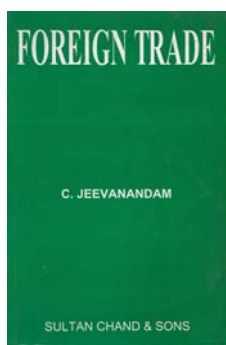
### Special Features

- The book has been written in a very simple and lucid style. The text material is self-explanatory and even the students of correspondence courses can follow it without much stress and strain.
- The treatment is non-mathematical in character and the readers can easily understand the text material without much taxing their brains.
- Besides good theory the book contains a large number of solved illustrations (to be exact, 1,500). These illustrations have been very carefully selected mainly from the latest examination question papers of various Universities all over India and neighbouring countries.
- This book is primarily meant to cater to the needs of undergraduate and postgraduate students of commerce and economics.

### Contents

**Volume – I** • Statistics – What & Why • Organising a Statistical Survey • Collection of Data • Sampling & Sample Design, Classification and Tabulation of Data • Diagrammatic and Graphic Presentation • Measures of Central Value • Measures of Dispersion • Skewness, Moments and Kurtosis • Correlation Analysis • Regression Analysis • Association of Attributes • Index Numbers • Analysis of Time Series • Interpolation and Extrapolation • Vital Statistics • Statistical Fallacies

**Volume – II** • Probability and Expected Value • Theoretical Distribution • Statistical Inference – Text of Hypotheses •  $\chi^2$  and Goodness of Fit • *F*-Test and Analysis of Variance • Experimental Designs • Statistical Quality Control • Business Forecasting • Partial and Multiple Correlation • Statistical Decision Theory • Non-Parametric Tests • Revision Exercises Volume I and Volume II • Appendix.



## Foreign Trade

**C. Jeevanandam**

*Sardar Vallabhai Patel Institute of Textiles Management,  
Coimbatore*

First Edition | Pp. xvi + 230 | ISBN 81-8054-398-6 (TC-1051) | ₹ 85.00

### Contents

Introduction • Theories of Foreign Trade • International Trade Documents • Export Procedures • Import Procedures • Export Credit Guarantee Corporation • Balance of Payments Accounts • Balance of Payments Adjustment • International Liquidity • International Monetary Fund • World Bank Group • Recent Developments in Foreign Trade.

For Fifth Semester B.Com. of Madras University

### Special Features

- The level of discussion has been kept at level appropriate to the first degree course.
- The book is a simple, concise and up-to-date treatise on the diverse topics, leaving out nothing that is essential.
- The author has long experience in his field.

March 2021



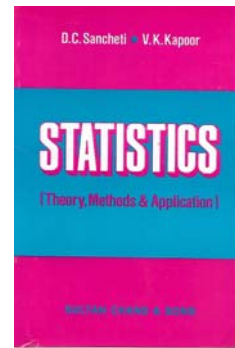
## Statistics

**D.C. Sancheti**

Ex-Principal, Shri Ram College of Commerce,  
University of Delhi, Delhi  
Formerly, Joint Director, Board of Studies,  
Institute of Chartered Accountants, New Delhi

**V.K. Kapoor**

Associate Professor of Mathematics  
Shri Ram College of Commerce,  
University of Delhi, Delhi



Seventh Thoroughly Revised and Enlarged Edition Reprint 2019 | 22 × 14 cm. | Pp. xii + 1456  
152 Diagrams, 600 Solved Illustrations, 1510 Problems with Answers | ISBN 978-81-8054-612-9 (TC-555) | ₹ 525.00

### Special Features

- A conscientious effort has been made all through to keep the treatment simple, lucid and non-mathematical.
- The theoretical description of each sub-section has been followed by simple illustrations. Complex problems have been solved thereafter.
- Exercises at the end of each chapter are substantially reorganised. Hints and answers have been provided for most of the exercises.
- Solved examples and unsolved problems have been drawn from examination papers of M.Com., B.Com., M.A. (Eco.), B.A.(Eco.), C.A., I.C.W.A. etc.
- 'Objective Type' questions are also there at the end of each chapter.

### Contents

Meaning and Scope • Statistical Survey • Classification and Tabulation • Diagrammatic and Graphic Representation • Measures of Averages • Measures of Dispersion • Skewness, Moments and Kurtosis • Correlation Analysis • Index Numbers • Analysis of Time Series • Association of Attributes • Interpolation • Probability and Expected Value • Statistical Decision Theory • Theoretical Distribution • Sampling and Designing of a Sample Survey • Test of Survey • Test of Hypothesis • Chi-Square Test • *F*-Test and Analysis of Variance • Statistical Quality Control • Multiple and Partial Correlation Regression • Vital Statistics • Linear Programming.

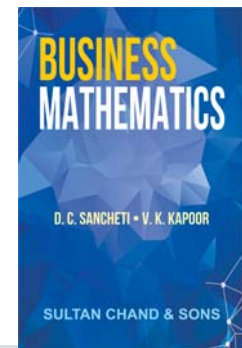
## Business Mathematics

**D.C. Sancheti**

Ex-Principal, Shri Ram College of Commerce,  
University of Delhi, Delhi  
Formerly, Joint Director, Board of Studies,  
Institute of Chartered Accountants, New Delhi

**V.K. Kapoor**

Associate Professor of Mathematics  
Shri Ram College of Commerce,  
University of Delhi, Delhi



Eleventh Ed. Reprint 2019 | 22 × 14 cm. | Pp. xviii + 1200 | ISBN 978-81-8054-538-2 (TC-552) | ₹ 595.00

### Special Features

- The chief merit of the book is its simplicity.
- The book has 989 illustrations, 112 diagrams and 1149 exercises with answers for practice.

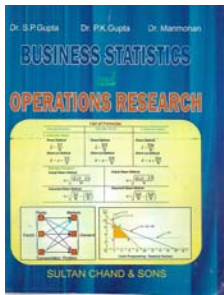
### Contents

Logical Statements and Truth Tables • Theory of Sets • Boolean Algebra • Real Number Systems • Groups, Ring and Field • Indices and Surds • Logarithms • Equations : Linear, Quadratic, Cubic and Higher Order • Permutations and Combinations • Binomial Theorem • Mathematical Induction, Sequence and Series • Arithmetic and Geometric

Progressions • Convergence and Divergence of Series. Circular Functions and Trigonometry • Co-ordinate Geometry • Functions, Limits and Continuity • Differential Calculus • Integral Calculus • Vector Algebra • Matrix Algebra.

### Supplement.

Applications to Business and Economics • Linear Programming • Probability • Some Additional Topics • De-Moivre's Theorem • Some Important Theorems on Matrices • Examples on Determinants • Product of Two Determinants • Characteristic Equation • Roots of a Matrix • Successive Differentiation • Leibnitz's Theorem • Partial Differentiation • Euler's Theorem on Homogeneous Functions • Examples on Integration • Reduction Formulae.



*B.Com., BBM, BBA & BBS Catalogue*



# Business Statistics & Operations Research

Dr. S.P. Gupta • Dr. P.K. Gupta • Dr. Man Mohan

Fifth Edition Reprint | Pp. xii + 980 | ISBN 978-81-8054-864-2 (TC-508) | ₹ 595.00

## Special Features

- The language is simple and the text-material self-explanatory in character.
- Besides good theory, the book contains a large number of illustrations of varied types.

## Contents

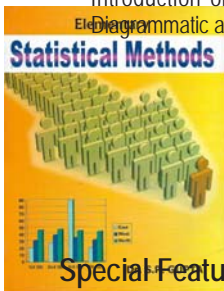
Part I – Business Statistics (Pp. 608)

Introduction of Statistics – Classification & Tabulation • Diagrammatic and Graphic Presentation • Measures of Central

Value • Measures of Variation • Skewness, Moments & Kurtosis • Correlation Analysis • Regression Analysis • Index Numbers • Analysis of Time Series • Probability Theory • Small Sampling Theory • Chi-Square Test • Analysis of Variance • Statistical Quality Control • Appendix.

Part II – Operations Research (Pp. 372)

Introduction • Linear Programming – Formulation • Graphical Method • Simplex Method • Transportation Problem • Assignment Problem • Decision Theory • Game Theory • Queuing Models • Network Analysis • Appendix I. Statistical Tables.



# Elementary Statistical Methods

Dr. S.P. Gupta, Dean Faculty of Management Studies, University of Delhi, Delhi

18th Edition Reprint 2017 | 24 × 18 cm. | Pp. viii + 648 | ISBN 978-81-8054-596-2 (TC-504) | ₹ 550.00

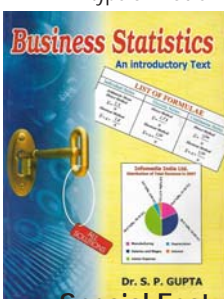
## Special Features

- It covers the syllabus completely.
- It primarily meant for B.Com and B.A. students of various Indian Universities.
- The language is simple and the Test Material Self-Explanatory
- There are about 421 solved illustrations of varied types in the book to enable the students to do practice.
- Unsolved 722 Questions given in the form of 'Try Your Self' at the end of each chapter. This would help the students acquire Proficiency and Develop Confidence that they can handle any type of Problem.

- At the end of each chapter, Conceptual Questions (1 Mark Question) in the form of 'Fill in the Blanks', 'True or False' and 'Tick the correct answer' dealt within the chapter are presented.

## Contents

• Introduction to Statistics • Classification and Tabulation • Diagrammatic and Graphic Representation • Measures of Central Tendency • Measures of Variation • Skewness, Moments and Kurtosis • Correlation and Analysis • Regression Analysis • Index Numbers • Analysis of Time Series • Probability Theory • Chi-square Test • Analysis of Variance • Statistical Quality Control • Interpolation and Extrapolation • Interpretation of Data • Appendix • Symbol, Abbreviation and Formulae • Statistical Tables.



# Business Statistics – An Introductory Text

Dr. S.P. Gupta

*Management Consultant*

Formerly Head & Dean, Faculty of Management Studies, University of Delhi, Delhi

First Edition | 24 × 18 cm. | Pp. viii + 608 | ISBN 978-81-8054-644-0 (TC-1161) | ₹ 200.00

## Special Features

- Specially designed for first degree students of Business Management and Commerce.
- The language is simple
- 386 solved illustrations of varied types.
- Unsolved 667 problems.

## Contents

1. Introduction of Statistics; 2. Classification and Tabulation; 3. Diagrammatic and Graphic Presentation; 4. Measures of Central Tendency; 5. Measures of Variation; 6. Skewness, Moments and Kurtosis; 7. Correlation Analysis; 8. Regression Analysis; 9. Index Numbers; 10. Analysis of Times Series; 11. Probability Theory; 12. Small Sampling Theory; 13. Chi-Square Test; 14. Analysis of Variance; 15. Statistical Quality Control.





*B.Com., BBM, BBA & BBS Catalogue*

# Operations Research

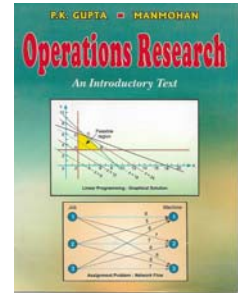
## An Introductory Text

**Dr. P.K. Gupta**

Reader in Mathematics (Retd.)  
J.V. Jain College, Saharanpur

**Dr. Man Mohan**

Reader, Deptt. of Mathematics & Statistics  
Ramjas College, Delhi



First Edition | Pp. viii + 372 | ISBN 978-81-8054-563-4 (TC-1156) | ₹ 160.00

### Special Features

- The subject matter has been presented in very simple and lucid style and is self-explanatory.
- There are more than 200 solved examples to explain the application of various techniques of Operation Research.
- Special care has been taken to develop the various concepts in any easy to understand form.
- The techniques and solved examples are followed by an exercise comprising of short (5 marks) and long (10 marks) questions for self practice.
- Unsolved questions are given in the form of exercise followed by their answers.

- At the end of each chapter, conceptual questions (carrying one mark each) in the form of 'Test Your Understanding' and 'Multiple Choice Questions' dealt within the chapter are presented.
- Also, at the end of each chapter a Review Exercise having short (5 marks) questions based on the theoretical concepts dealt within the chapter is presented.

### Contents

Introduction • Linear Programming Problem – Formulation • Linear Programming Problem – Graphical Method • Linear Programming Problem – Simplex Method • Transportation Problem • Assignment Problem • Decision Theory • Game Theory • Queuing Models • Network Analysis • Appendix – Statistical Tables.

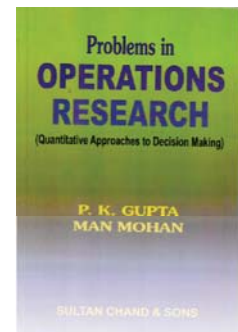
# Problems in Operations Research

**Dr. P.K. Gupta, Ph.D.**

J.V. Jain College, Saharanpur

**Dr. Man Mohan, M.Sc., Ph.D.**

Ramjas College, University of Delhi, Delhi



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### Contents

Operations Research – An Overview • Linear Programming Model-Formulation • Linear Programming Problem – Graphical Solution • Linear Programming – Standard Form & Basic Solution • Simplex Method • Degeneracy in Linear Programming • Duality in Linear Programming • Dual Simplex Method • Revised Simplex Method • Bounded Variable Problem • Integer Programming • Post-Optimal Analysis • Parametric Linear Programming Problems • Transportation and Transshipment Problems • Assignment Problem • Sequencing Problem • Dynamic Programming • Decision Analysis • Game Theory • Markov Analysis • Queuing Problems • Inventory Problems • Replacement Problems • Non-Linear Programming • Quadratic Programming • Network Scheduling by PERT/CPM • Resource Analysis in Network Scheduling • Simulation • Investment Analysis and Break-even Analysis • Business Forecasting • Network Routing Problems • Learning Curve Theory • Information Theory • Appendix : Statistical and Other Tables.

March 2021



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## Goods and Services Tax with Customs Law

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CA, DISA, Founder and Managing Partner  
M/s A. KGVA & Associates, CA Firm

**N.K. Gupta**

Associate Professor  
Ranyas College, University of Delhi, Delhi

First Edition : 2020 | Pp. xxxviii + 352 | ISBN 978-93-5161-190-5 (TC 006) ₹ 300.00

The exclusive purpose to pen down this book is to provide fundamentals of GST, which is one of the humongous tax reforms in the Indian economy since Independence.

### Salient Features

- Legal provisions simplified for ease of understanding.
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- Knowledge testers both theory & practical for better understanding.
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- Latest amendments incorporated.

### Brief Contents

**Unit I – Introduction:** Constitutional Framework of Indirect Taxes Before GST (Taxation Powers of Union and State Government) • Concept of VAT • Major Defects in the Structure of Indirect Tax Prior to GST • Rationale for GST • Structure of GST • Registration.

**Unit II – Levy and Collection of GST:** Taxable Event Supply of Good & Service Tax • Place of Supply • Time of Supply • Value of Supply • Exemption from GST • Classification of Good or Services.

**Unit III – Input Tax Credit:** Eligible and Ineligible Input Tax Credit • Apportionment of Credit and Blocked Credits • Recovery of Excess Tax Credit • Availability of Tax Credit in Special Circumstances • Manner of Distribution of Credit by Input Service Distributor • Payment of Taxes • Refund • Reverse Charge Mechanism • Job Worker.

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**Unit VI – Customs Law:** Territorial Water of India • High Seas • Type of Customs Duty • Valuation under Customs Act • Baggage Rules and Exemptions • Examination Papers.

## Indirect Taxation

**Dr. V. Balachandran** M.B.A., M.Com., M.A. (Public Admin)., FCS., BGL., PGDIPR., M.Phil., Ph.D

*Professor (Corporate Secretary)*

School of Management, Aligappa University, Karaikudi-630 004

Eighteenth Thoroughly Revised Edition 2019 | Pp. xxx + 394 | ISBN 978-93-5161-140-0 (TC-249) | ₹ 500.00



GST is a path breaking Indirect Tax Reform which has created a common national market, GST has subsumed multiple Indirect Taxes like Excise Duty, Service Tax, VAT, CST, Luxury Tax, Entertainment Tax, Entry Tax etc. Under GST there would be only one tax from the manufacturer to the consumer, leading to transparency of taxes paid to the final consumer. It is a single indirect tax for the entire nation, which has been made India as one unified common market. The uniformity in tax rates for select categories and simplified uniform procedures across the country is expected to reduce the compliance cost of assesses. The Indian Economy is all set for economic overall with the implementation of GST which is expected to create a common National Market and provide a boost to Indian Export. GST is based on the "One Nation, One Market, One Tax" has rolled out from July 2017.

The present edition has discussed clearly in a simple style provisions and practical aspects of Central GST, State GST and Integrated GST Act.

### Special Features

- The language of the book is uniquely simple.
- The treatment of the subject is lucid throughout.
- The book contains a large number of examples, including tricky practical problems with solutions, to bring finer points of law in sharp focus.
- Utmost care has been exercised to cover the syllabi of Professional Institutes—ICWAI, ICSI, ICAI as well as post-graduate course in Corporate Secretaryship M.Com (Corporate Secretaryship) / M.B.A. (Corporate Secretaryship) / M.Com Programme.

### Brief Contents

Section A – Indirect Taxes – An Introduction  
Section B – Goods & Services Tax  
Section C – Customs Act, 1962  
Section D – Tax Planning in Indirect Taxes  
Section E – Quiz and Practical Questions with Key



# Income Tax Law & Practice

**Dr. Preeti Rani Mittal**

[M.Com, M.A (Economics), Ph.D]

*Associate Professor and Head of Department*

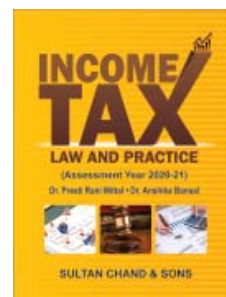
Dr. P.D.B.H. Govt. (P.G.) College  
Kotdwar, Uttarakhand

**Dr. Anshika Bansal**

[M.Com, NET, U-SET, CA (Inter), Ph.D]

*Assistant Professor*

Govt. (P.G.) College  
New Tehri, Uttarakhand



First Edition : 2020 | Pp. xxiv + 672 | ISBN 978-93-5161-191-2 (TC 007) ₹ 500.00

## About the Book

The Book is the Section wise study given in the beginning of each chapter to enable the students to make a systematic and user-friendly.

The topics are explained with the help of Tabular and Graphical Presentation for better understanding.

New amendments of Finance Act, 2020 have been incorporated at appropriate places in this book.

In the Book all the concepts are followed by Plenty of illustrations with solutions which are further followed by multiple choice questions, practical problems and solutions, True and false statements, fill in the blanks which will be helpful for the revision of basic concept of tax laws.

This book is useful for the students of B.Com., B.Com. (Hons), BBA, BCA of various Universities and Management institutes as well.

This book is also useful for CA (inter) / IPCC and other specialized studies.

## Brief Contents

Salient Feature of Finance Act, 2020 • Introduction and Basic Concepts • Residential Status • Incomes Exempt from Tax • Income from "Salaries" • Income from House Property • Profit and Gains of Business or Profession • Determination of Income on Presumptive Basis • Depreciation • Capital Gains • Income from Other Sources • Income of Other Persons included in Assessee's Total Income (Clubbing of Income) • Set-Off and Carry Forward of Losses • Deductions to be Made in Computing Total Income • Assessment of Agricultural Income • Computation of Total Income and Tax Liability of Individual's • Assessment of Hindu Undivided Family • Assessment of Firm's including LLP • Rebate and Relief of Tax • Return of Income and E-Filing Procedure • Tax Deducted at Source and E-TDS Return • Assessment Procedure • Leading Cases of Supreme Court.

# Textbook of GST and Customs Law

**Prof. V. Balachandran**

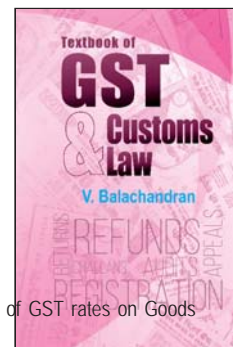
*Dean, School of Business Studies, Central University of Kerala, Kasargod*

First Edition : 2021 | Pp. x/ + 376 | ISBN 978-93-5161-195-0 (TC 027) ₹ 300.00

## Distinctive Features of the Book

- Efforts to cover the syllabi at all India level and is written in a simple and lucid style to be understood by a common man.
- Many illustrations, examples and explanation which make reading the book interesting.
- The book comprises of two parts, namely, Part I GST and Part II Customs law. The latest developments/recent trends in GST and Customs Law have been incorporated at the appropriate places in the book.
- Dealt with problems and their keys on GST.
- Quiz in GST and Customs Law covering 140 questions which would be highly useful to the students appearing for examinations and interviews.
- Incorporated and highlighted the changes in the Finance Act, 2020, pertaining to GST and Customs Act, 1962.
- At the end of every chapter adequate questions for Part A and Part B are given.
- Past years question papers of some of the Universities are also included in the book.
- Incorporated important figures/charts for easy recapitulation at the end of each chapter.
- Included MODEL Question paper series for the Faculty and Students community.
- Incorporated latest Decided case laws on GST and Customs Act, 1962.

- Incorporated statutory Forms under GST and List of GST rates on Goods and Services separately.
- Included details about syllabus, question pattern, conduct of examination to become a GST Practitioner.



## Brief Contents

**Part I – Goods & Services Tax (GST):** Basics of Indirect Taxes • GST – Genesis and Developments • GST Council • Definitions Under CGST Act, 2017 • Legislative Frame Work and Levy of GST • GST – Administration • GST – Supply and Its Scope • Time, Value and Place of Supply • Registration Under GST • Input Tax Credit • Composition Scheme, Reverse Charge, E-commerce, E-invoicing and E-way Bill • Tax Invoice, Credit and Debit Notes • Returns, Payment of Tax and Refunds • Accounts and Records • Assessment and Audit • Demand, Recovery and Advance Ruling • Appeals and Revisions • Offences and Penalties • Integrated GST Act, 2017 • Union Territory GST Act, 2017 • GST Practitioner.

**Part II – Customs Act, 1962:** Customs Duty and Customs Officers • Classification of Goods • Prevention of Illegal Import and Export • Levy, Collection and Assessment of Customs Duty • Valuation of Goods and Exempted Goods • Clearance of Goods Under Customs Law • Baggage and Warehousing • Customs Duty Drawback • Search, Seizure, Arrest and Confiscation of Goods • Offences and Penalties.

**Part III – Knowledge Refresher:** Quiz on GST & Customs Law • Practical Problems with Key • Recapitulation • Model Question Paper and Past Years Question Papers.

**Part IV – Annexures:** Annexure I: GST – Revenue Generation • Annexure II: Prescribed forms under the Customs Law • Annexure III: Compensation to States and Highlights of 43 rd GST Council • Annexure IV

## References



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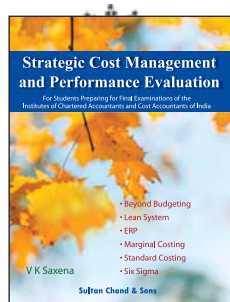
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- (b) Number of B.Com. / B.B.A. / B.B.M First Year students who passed out obtaining First Division marks in the annual University Examination held in April 2018.
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2. A copy of the Prospectus, Departmentwise Faculty List and latest Annual Report of your college.

Your helpful prompt response will be greatly appreciated.

With regards,

Yours sincerely,

*Dr. Usha Aggarwal Trust*



# Strategic Cost Management and Performance Evaluation

V.K. Saxena

Eighteenth Thoroughly Revised Edition 2019 | Pp. xxx + 394 | ISBN 978-93-5161-158-5 (TC-30) | ₹ 700.00

## Features of the Book

Language and approach used is simple, effective and informal. Approach in the book has been adapted considering the typical present examination requirements of the Professional students preparing for the final examinations under new syllabuses (Paper 5 of the Institute of Chartered Accountants and Paper 15 of the Institute of Cost Accountants of India).

There is a glut of new terms in the market emanating from industrial revolution and intense cut-throat competition world-wide. Considering it in the light of weightage of questions asked, the scope of items discussed has been expanded to include such emerging issues as: Beyond Budgeting, Lean Systems, Six Sigma, Kaizen Costing, Throughput Accounting, Enterprise Resource Planning (ERP), Backflush costing, Business Process Re-engineering, Total Quality Management, Socio-Economic Costing, etc.

All the recent practical problems, from the past examinations have been sectionalized, graded and presented according to level of difficulties. Each section of each chapter ends with one of the celebrated problems of the past examinations, which has been the genesis of the recent examination problems.

Questions have not been solved routinely. An effort has been made in each difficult situation to help the student to identify a methodology to solve the problems such as decision-making in situation of multiple key factors impacting each other with fixed costs differing at different levels.

In each chapter each section represents a particular topic under the overall discussion and each section contains almost all the problems, that have appeared in past 15 to 20 years, making this book a reliable unique and authentic problem – solution – textual discussion bank to pass the examination.

The readers can remain assured that this book adequately and effectively meets all the requirements of the professional students preparing for the above mentioned papers.

As it contains all the category – wise graded problems relating to the above mentioned examinations, faced in last 15 to 20 years in each category, the readers will fondly note that no problem is a new problem. The same difficulties are appearing and reappearing, at times with a tinge of slightly new colour hiding the route to be followed for the solution to the problems.

## Brief Contents

1. Cost Volume Profit Analysis and Decision Making
2. Budgetary Control
3. Standard Costing
4. Pricing Decisions
5. Transfer Pricing
6. Relevant Costs for Decision Making
7. Service Costing
8. Strategic Analysis of Operating Income
9. Linear Programming
10. Transportation
11. Network Analysis–CPM & PERT
12. Assignment
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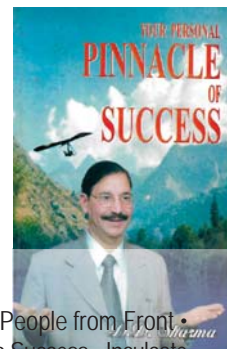
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Dr. D.D. Sharma is M.B.A., and Ph.D. (MIS). He is Professor & Head, in National Institute of Technical Teachers' Training and Research (NITTTR), Chandigarh. Dr. Sharma had worked as Associate Professor in Department of Business Management in Punjab Agricultural University, Ludhiana and Himachal Pradesh Institute of Public Administration, Shimla. Dr. Sharma had also served on Faculty of Business Management in Karnataka University, Dharwad (Karnataka) and Punjabi University, Patiala.

Dr. Sharma has published more than one hundred research papers and authored a number of monographs and research reports. Dr. Sharma has also produced 12 video films on various aspects of management. His two standard popular books for Post-Graduate students of business schools are : *Marketing Research* and *Total Quality Management*.

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