

B.COM 1st SEMESTER FULL SYLLABUS (FYUGP/NEP)
FOR THE STUDENTS OF GAUHATI UNIVERSITY
TOTAL SUBJECTS = 6 (SIX)



COMMON PAPER FOR ALL SPECIALIZATIONS

NAME OF THE PAPER	PAPER CLASSIFICATION	CREDITS (TOTAL =20)	TOTAL MARKS (IN FINALS)
Business Organisation and Management	Minor Paper	4	60
Financial Accounting	Major Paper	4	60
Business Economics	Multi-Disciplinary Paper (MDC)	3	45
Environmental Studies	Value Added Course (VAC)	2	30
Indian Financial System	Skill Enhancement Course (SEC) <i>(Major Oriented) *</i>	3	45
MIL	Ability Enhancement Course (AEC) (Select any one)	4	60
Alternative English			

Note: The above six subjects are common across all specializations.

There are 4 Specializations/Majors in B.com:-

1. Accounting / Accountancy Specialization
2. Banking/Finance Specialization
3. Marketing Specialization
4. Human Resource Management Specialization



**SCAN THIS TO JOIN OUR
COMMUNITY**

FOR DETAILED NOTES AND STUDY MATERIALS

VISIT – WWW.PANKAJKIKAKSHA.COM



Section 1: To be implemented from 2025 Newly Admitted FYUGP and FYIMP:(From August 2025)

B. Com (Accountancy)specialisation /Major

1st, and 2nd Semester of all the specialisation/major -B. Com (Accountancy), B.COM(Finance), B. Com (HRM), B. Com (marketing) will be same.

(Number in bracket); -shows credit

First Year Leading to Certificate								Total Credit
1 st Semester	Minor 1	Major 1		Multi Dis1 (3)	VAC 1 (2)	AEC 1(4)	SEC-1 (3) (Major oriented) *	20
	Business Organisation & Management	Financial Accounting		Business Economics	Environmental Studies	MIL-1/English (Alt)-1	Indian Financial System	
2 nd Semester	Minor 2	Major 2		Multi Dis2 (3)	VAC 2(2)	AEC 2(4)	SEC-2 (3) (Major oriented) *	20
	Corporate Accounting	Principles & Practice of Management		Business Mathematics	E-Commerce	Eng comm	Principles and Practice of Marketing	



Second Year Leading to Diploma								Total Credit
3 rd Semester	Maj 3 (4)	Min 3(4)	Maj 4(4)	Multi Dis1 (3)	VAC 3(2)		SEC 3 (3)	20
	Advanced Financial Accounting	Entrepreneurship	Business Laws	Business Statistics	Business Etiquette & Soft Skill		Information Technology in Business	
4 th Semester	Maj 5 (4)	Maj 6 (4)	Maj 7 (4)	Maj 8 (4)	Min 4 (4)			20
	Fundamentals of Financial Management	Cost Accounting	Income Tax Laws & Practices	Advanced Corporate Accounting	Financial Market Operations			

Third Year Leading to Degree								Total Credit
5 th Semester		Maj 9 (4)	Maj 10 (4)	Maj 11 (4)	Min5 (4)	4 credit		20
		Management Accounting	Fundamentals of Investment	Indirect Taxes	Corporate Laws	Internship		
6 th Semester	Maj 12 (4)	Maj 13 (4)	Maj 14(4)	Maj 15 (4)	Min 6(4)			20
	International Business	Operations Research in Business	Computerised Accounting	Auditing & Assurance	Project Management			



Total of 3 Year Degree Course	120
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1st, and 2nd Semester of all the specialisation -B. Com (Accountancy), B.COM(Finance), B. Com (HRM), B. Com (marketing) will be same.

B. Com: (Finance) specialisation /Major

Second Year Leading to Diploma								Total Credit
3 rd Semester	Maj 3 (4)	Min3 (4)	Maj 4 (4)	Multi Dis1 (3)	VAC3 (2)		SEC 3 (3)	20
	Banking	Entrepreneurship	Business Laws	Business Statistics	Business Etiquette& Soft Skill		Information Technology in Business	
4 th Semester	Maj 5 (4)	Maj 6(4)	Maj 7 (4)	Maj 8 (4)	Min 4(4)			20
	Fundamental of Financial Management	Financial Market Operations	Insurance	Cost & Management Accounting	Direct & Indirect Taxes			

Third Year Leading to Degree								Total Credit
5 th Semester	INT 1 (4)	Maj9 (4)	Maj 10 (4)	Maj 11(4)	Min5 (4)			20
	Internship	Micro Finance	Financial Services	Fundamentals of Investment	Corporate Laws			
6 th Semester	Maj 12(4)	Maj 13 (4)	Maj 14 (4)	Maj 15 (4)	Min 6 (4)			20
	International Business	Operations Research in Business	Treasury & Risk Management	Marketing of Services	Project Management			



Total of 3 Year Degree Course	120
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B. Com(Human Resource Management)specialisation /Major

Second Year Leading to Diploma							Total Credit
3 rd Semester	Maj 3 (4)	Min 3 (4)	Maj 4 (4)	Multi Dis1 (3)	VAC 3(2)		20
	Human Resource Management	Entrepreneurship	Business Laws	Business Statistics	Business Etiquette& Soft Skill	Information Technology in Business	
4 th Semester	Maj 5 (4)	Maj 6 (4)	Maj 7 (4)	Maj8 (4)	Min 4 (4)		20
	Fundamentals of Financial Management	Labour Laws	Industrial Relations	Cost & Management Accounting	Direct & Indirect Taxes		

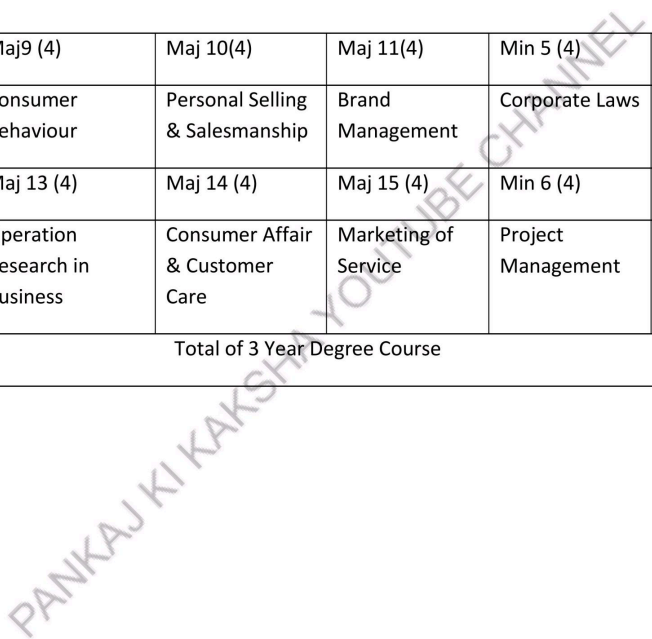
Third Year Leading to Degree							Total Credit
5 th Semester	INT 1 (4)	Maj 9 (4)	Maj 10 (4)	Maj 11 (4)	Min 5 (4)		20
	Internship	Strategic Human Resource Management	Labour Welfare & Social Security	Performance Management	Corporate Laws		
6 th Semester	Maj 12 (4)	Maj 13 (4)	Maj 14 (4)	Maj 15(4)	Min 6 (4)		20
	International Business	Operations Research in	Technology in Human	Training & Development	Project Management		



		Business	Resource Management					
Total of 3 Year Degree Course								120

B. Com (Marketing Management) specialisation /Major

Second Year Leading to Diploma								Total Credit
3 rd Semester	Maj 3 (4)	Min3 (4)	Maj 4 (4)	Multi Dis1 (3)	VAC 3(2)		SEC 3 (3)	20
	Advertising	Entrepreneurship	Business Laws	Business Statistics	Business Etiquette& Soft Skill		Information technology in Business	
4 th	Maj 5 (4)	Maj 6 (4)	Maj 7 (4)	Maj 8 (4)	Min 4 (4)			20



Third Year Leading to Degree								Total Credit
5 th Semester	INT 1 (4)	Maj9 (4)	Maj 10(4)	Maj 11(4)	Min 5 (4)			20
	Internship	Consumer Behaviour	Personal Selling & Salesmanship	Brand Management	Corporate Laws			
6 th Semester	Maj 12 (4)	Maj 13 (4)	Maj 14 (4)	Maj 15 (4)	Min 6 (4)			20
	International Business	Operation Research in Business	Consumer Affair & Customer Care	Marketing of Service	Project Management			
Total of 3 Year Degree Course								120



2

FYUGP and FYIMP Review& Proposed new structure: Jan-2025

As discussed and recommended in the Review Committee Meetings held on 31st December, 2024 and 10th January, 2025:

Section 1: To be implemented from 2025 Newly Admitted FYUGP and FYIMP:

Semester-1			Semester-2		
Type	Course	Credit	Type	Course	Credit
Major	Major-1	4	Major	Major-2	4
Minor	Minor-1	4	Minor	Minor-2	4
SEC	SEC-1 (Major oriented)*	3	SEC	SEC-2 (Major oriented)*	3
AEC	AEC-1 (Languages/Alt. English)	4	AEC	AEC-2 (English Communication)	4
MDC	MDC-1	3	MDC	MDC-2	3
VAC	VAC-1	2	VAC	VAC-2	2
		20			20

MAJOR CHANGE to be allowed after 2nd Semester. Changed Major to be started from the Day-1 of Third Semester.

Semester-3			Semester-4		
Type	Course	Credit	Type	Course	Credit
Major	Major-3	4	Major	Major-5	4
	Major-4	4		Major-6	4
Minor	Minor-3	4		Major-7	4
SEC	SEC-3 #	3		Major-8	4
MDC	MDC-3	3	Minor	Minor-4	4
VAC	VAC-3	2			
		20			20

- Summer Break in Between 4th and 5th Semester: Internship-4 (Credit added to 5th Semester)
- Those who miss the Internship in 4th-5th Summer Break, shall do the Internship after the 6th Semester (during 6th Semester Summer Break). In such cases, the 5th Semester result shall not be COMPLETE.

Semester-5			Semester-6		
Type	Course	Credit	Type	Course	Credit
Major	Major-9	4	Major	Major-12	4
	Major-10	4		Major-13	4
	Major-11	4		Major-14	4
Minor	Minor-5	4		Major-15	4
Internship	Internship	4	Minor	Minor-6	4
		20			20

*SEC-1 and SEC-2 Should be Major Oriented/to supplement the Major. CCS will prescribe a Bucket of SECs against each Major, so that Hands-on and other Practices/Knowledge

FYUGP and FYIMP Revised Structure: 2025: Gauhati University: Assam: India



required to be Skilled in Major Subject could be acquired by the students. The Bucket could be drawn from the existing SEC list and also new SECs required may be included. Faculty-wise Buckets should be prescribed, so that number of SECs in a semester could be minimized.

#SEC-3 is Open SEC. Any Skill that the Students require to be Skillful in their professional/established life. Students may choose from one from the available Skill Courses in the College for that Semester.

Serial	Type	Credit
1	Major 15X4	60
2	Minor 06X4	24
3	AEC 4+4	08
4	SEC 3+3+3	09
5	MDC 3+3+3	09
6	VAC 2+2+2	06
7	Internship	04
		120

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Design of Question Papers(FYUGP under NEP,2020)



The question papers should be designed covering **all the Units of the Syllabus** with following types of questions:

A) For 2 credit papers (AEC & VAC) : 30 marks

[Full Marks= 50, 60% of 50 Marks=30], Duration of Examination = 1.5 Hours

- i) Objective type 1 mark question x 5 Nos = 05 marks
(No option ---All are compulsory)
- ii) Very short answer type 2 mark question x 5 Nos = 10 marks
(out of 10 options)
- iii) Short answer type 5 mark question x 3 Nos = 15 marks
(out of 6 options)

B) For 3 credit papers (MDC /SEC/Core): 45 marks

[Full Marks= 75, 60% of 75 Marks=45], Duration of Examination = 2 Hours

- i) Objective type 1 mark question x 5 Nos = 05 marks
(No option ---All are compulsory)
- ii) Very short answer type 2 mark question x 5 Nos = 10 marks
(out of 10 options)
- iii) Short answer type 5 mark question x 4 Nos = 20 marks
(out of 8 options)
- iv) Essay Type 10 mark question x 1 Nos = 10 marks
(out of 4 options)

C) For 4 credit papers (Core): 60 marks

[Full Marks= 100, 60% of 100 Marks=60], Duration of Examination = 2.5 Hours

- i) Objective type 1 mark question x 8 Nos = 8 marks
(No option ---All are compulsory)
- ii) Very short answer type 2 mark question x 6 Nos = 12 marks
(out of 10 options)
- iii) Short answer type 5 mark question x 4 Nos = 20 marks
(out of 8 options)
- iv) Essay Type 10 mark question x 2 Nos = 20 marks
(out of 5 options)



FYUGP/FYIMP Semester- I Examination, 2023
Marking Pattern
For SEC/VAC/Core Papers with different Credit Structure

Paper	Full Marks	Theory	Sessional	Practical
SEC(3 Credit) 2 Credit Theory + 1 Credit Practical	75	60% of 50 = 30	40% of 50 = 20	25
SEC(3 Credit) 2 Credit Practical + 1 Credit Theory	75	60% of 25 = 15	40% of 25 = 10	50
SEC(3 Credit) 3 Credit Theory	75	60% of 75 = 45	40% of 75 = 30	---
SEC(3 Credit) 3 Credit Practical	75	----	----	75
SEC(3 Credit) 1 Credit Theory + 2 Credit Practical	75	60% of 25 = 15	40% of 25 = 10	50
VAC(2 Credit) 2 Credit Practical	50	---	----	50
Core(4 Credit) 1 Credit Theory + 3 Credit Practical	100	60% of 25 = 15	40% of 25 = 10	75
Core(4 Credit) 2 Credit Theory + 2 Credit Practical	100	60% of 50 = 30	40% of 50 = 20	50

Date: 30.11.2023



FYUGP/FYIMP Semester- I Examination, 2023

Marking Pattern

For SEC/VAC/Core Papers with different Credit Structure

Paper	Full Marks	Theory	Sessional	Practical
SEC(3 Credit) 2 Credit Theory + 1 Credit Practical	75	60% of 50 = 30	40% of 50 = 20	25
SEC(3 Credit) 2 Credit Practical + 1 Credit Theory	75	60% of 25 = 15	40% of 25 = 10	50
SEC(3 Credit) 3 Credit Theory	75	60% of 75 = 45	40% of 75 = 30	---
SEC(3 Credit) 3 Credit Practical	75	----	----	75
SEC(3 Credit) 1 Credit Theory + 2 Credit Practical	75	60% of 25 = 15	40% of 25 = 10	50
VAC(2 Credit) 2 Credit Practical	50	---	----	50
Core(4 Credit) 1 Credit Theory + 3 Credit Practical	100	60% of 25 = 15	40% of 25 = 10	75
Core(4 Credit) 2 Credit Theory + 2 Credit Practical	100	60% of 50 = 30	40% of 50 = 20	50

Date: 30.11.2023



Bachelor of Commerce (B.Com)

(Updated)

Pankaj Ki Kaksha Telegram and YouTube Channel

Four Year Undergraduate Programme: B.Com
Core Papers Common for all four specialization



- a. Human Resource Management
- b. Accounting
- c. Marketing Management
- d. Finance

1st Semester

Course Name: Business Organisation and Management

Existing based syllabus: UGCBCS

Course Level: 100 to 199

Credit 4

Total Marks: 100

Unit 1: Introduction: Nature and Purpose of Business, Factors to be considered for starting a business, Forms of Business Organisation; Business formats- Brick & Mortar; Brick & Click; E-commerce; Franchising; Outsourcing Nature and Functions of Management (An overview); Managerial Competencies-concept. 16 Classes (20 Marks)

Unit 2: Business Environment: Meaning and layers of Business Environment- (micro/immediate, meso/intermediate, macro and international); Business ethics and social responsibility; 8 Classes (12 Marks)

Unit 3: Planning and Organizing: Strategic Planning (concepts), Decision-making- process and techniques; Organizing: -Formal and Informal Organisations, Centralisation and Decentralisation, Delegation, Factors affecting organisational design Organisational structures & Organograms – Divisional, Product, Matrix, Project and Virtual Organisation 12 Classes (20 Marks)

Unit 4: Directing and Controlling: Motivation- meaning, importance and factors affecting motivation, Leadership- meaning, importance, trait and leadership styles, Communication – New trends and directions (Role of IT and social media); Controlling – Principles of controlling; Measures of controlling, Relationship between planning and controlling, 12 Classes (24 Marks)

Unit 5: Contemporary Issues in Management: Business Process Reengineering (BPR), Learning Organisation, Six Sigma, Supply Chain Management, Work-life Balance; Freelancing; Flexi-time and work from home; Co-sharing/coworking 12 Classes (24 Marks)

Suggested Readings:

- Basu, C. (2017). Business Organisation and Management. McGraw Hill Education. New Delhi.
- Drucker, P. F. (1954). The Practice of Management. New York: Harper & Row.
- Kaul, V. K. (2012). Business Organisation Management. Pearson Education.
- Koontz, H., & Weihrich, H. (2012). Essentials of Management: An International and Leadership Perspective. Paperback.
- Laasch, O. (2022). Principles of Management, 2e, Sage Textbook
- Sherlekar, S. A. (2016). Modern Business Organisation and Management. Himalaya Publishing House

Objective: The course aims to provide basic knowledge to the students about the organisation and management of a business enterprise.

Learning outcome: On successful completion of the paper students will be able to understand about organization structure and its process. Develop knowledge and skills regarding management principles and functions required to run an organization.

No. of Contact Class: 60

Course Designer: Dr. Tilak Ch. Das, Gauhati University, tilak@gauhati.ac.in

1st Semester
Course Name: Financial Accounting
Credit 4
Total Marks: 100



Existing based syllabus: UGCBCS
Course Level: 100 to 199

CONTENTS

Unit 1: Theoretical Framework (12 Classes) (20 Marks)

- i. Accounting as an information system, the users of financial accounting information and their needs. Qualitative characteristics of accounting, information. Functions, advantages and limitations of accounting. Branches of accounting. Bases of accounting: cash basis and accrual basis.
- ii. The nature of financial accounting principles : entity, money measurement, going concern, cost, realization, accruals, periodicity, consistency, prudence (conservatism), materiality and full disclosures.
- iii. Accounting Standards: Concept, needs and objectives; procedure for issuing Accounting Standards in India. Salient features of First-Time Adoption of Indian Accounting Standard (Ind-AS) 101. Salient features of Indian Accounting Standards Ind AS 1, 2, 16 and AS 9. International Financial Reporting Standards (IFRS): - Need and procedures of Issue.

Unit 2: Measurement of Business Income (12 Classes) (20 Marks)

- i. Measurement of business income-Net income, Application of accounting period, continuity doctrine and matching concept in the measurement of net income. Objectives of measurement.
- ii. Capital and revenue expenditures and receipts
- iii. Revenue recognition: Recognition of income and expenses as per AS 9.
- iv. Inventory Valuation: Meaning and Significance.

Unit 3: Final Accounts (12 Classes) (20 Marks)

Preparation of financial statements of non-corporate business entities: Sole proprietorship and Partnership firms.

Unit 4: Hire-Purchase, Instalment Systems and Branches: (12 Classes) (20 Marks)

- i) **Accounting for Hire-Purchase and Instalment Systems:** Meaning, features, advantages and disadvantages of Hire Purchase and Instalment Systems, Rights of Hire Purchaser and Hire Vendor, Journal entries and preparation of ledger accounts excluding default and repossession.
- ii) **Accounting for Branches:** Meaning, Needs and Objectives of Branch Accounting. Systems of dependent Branch Accounting and their Accounting Treatments (Only debtors system, stock and debtors system).

Unit 5: Computerised Accounting System (12 Classes) (20 Marks)

Computerised Accounting Systems: Meaning, components, and advantages, Difference between manual and computerised accounting, Various types of Accounting packages/software and their advantages and disadvantages; Tally 9 and its features, working on TALLY. Simple Practical Problems

Suggested Readings:

1. Robert N Anthony, David Hawkins, Kenneth A. Merchant, *Accounting: Text and Cases*. McGraw- Hill Education, 13th Ed. 2013.
2. Charles T. Horngren and Donna Philbrick, *Introduction to Financial Accounting*, Pearson Education.
3. J.R. Monga, *Financial Accounting: Concepts and Applications*. Mayur Paper Backs, New Delhi.
4. M.C.Shukla, T.S. Grewal and S.C.Gupta. *Advanced Accounts. Vol.-I*. S. Chand & Co., New

- Delhi.
5. B. B. Dam, H C Gautam and others, *Financial Accounting*, Gayetri Publications, Guwahati.
 6. K. R. Das & K. M. Sinha. *Financial Accounting*
 7. S.N. Maheshwari, and. S. K. Maheshwari. *Financial Accounting*. Vikas Publishing House, New Delhi.
 8. Deepak Sehgal. *Financial Accounting*. Vikas Publishing H House, New Delhi.
 9. Bhushan Kumar Goyal and HN Tiwari, *Financial Accounting*, International Book House
 10. Goldwin, Alderman and Sanyal, *Financial Accounting*, Cengage Learning.
 11. Tulsian, P.C. *Financial Accounting*, Pearson Education.
 12. *Compendium of Statements and Standards of Accounting*. The Institute of Chartered Accountants of India, New Delhi



Note: Latest edition of the text books should be used.

Course objective: To provide students with a foundational understanding of financial accounting principles and practices used in preparing and presenting financial statements.

Learning outcome: By the end of the course, students will be able to record, classify, and summarize financial transactions, prepare financial statements in accordance with accounting standards, and analyze basic financial information for decision-making purposes.

No. of Contact Classes: 60

Designer Name: Prof. Prashanta Sharma, Dr. Upasana Borpujari, Gauhati University,
prs@gauhati.ac.in, upasna.borpujari@gmail.com

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1st Semester
Course Name: Indian Financial System



Existing based syllabus: UGCBCS

Course Level: 100 to 199

Contents

Unit-1: Introduction

(12 Classes) (20 Marks)

Financial System-Meaning, Components of Financial system, Functions of Financial System, Financial System and Economic Development, Overview of Indian Financial System.

Unit – 2: Financial markets

(12 Classes) (20 Marks)

Financial Market- Classifications of Financial Markets; Money market- its constitutions, functions and significance; Capital Market- Primary and secondary market, functions of capital market and its significance.

Unit-3: Financial Institutions

(12 Classes) (20 Marks)

Banking Financial Institutions- Types of Banks, Functions of Banks, Structure of Indian Banking System; Non-Banking Financial institutions, types and structure; Mutual Funds, Insurance Companies and Pension Funds.

Unit-4: Financial Services

(12 Classes) (20 Marks)

Meaning, features and importance, Types of Financial Services- Factoring, Leasing, Venture Capital, Consumer Finance and Housing Finance.

Unit-5: Regulatory Institutions

(12 Classes) (20 Marks)

Reserve Bank of India- organization, objectives, Role and Functions; Securities and Exchange Board of India- Organization and objectives; Insurance Regulatory and Development Authority of India; Pension Fund Regulatory and Development Authority.

Recommended Books:

1. The Indian Financial System by Bharati Pathak, Pearson Education.
2. Financial Institutions and Markets by L M Bhole, Tata MC Graw Hill.
3. Dynamics of Financial Markets and Institutions in India by R M Srivastava and Divya Nigam, Excel Books.
4. Indian Financial System by H R Machiraju, Vikas Publishing House.
5. The Indian Financial System and Development by Vasant Desai, Himalaya Publishing House.
6. Indian Financial System by P N Varshney and D K Mittal, Sultan Chand & Sons.

Objective: To provide students the basic knowledge of Indian Financial System and its components, institutions and their functions.

Course Outcome: The learning outcomes of the Indian financial system include understanding the diverse components and functions of the system, the role of regulatory bodies, the impact of policies on economic growth, and the development of analytical skills to evaluate and navigate financial markets effectively

No. of Contact Classes: 60

Designer Name: Prof. S.K. Mahapatra, Gauhati University, skm27gu@gmail.com

1st Semester
Course Name: Environmental Studies (VAC)
Credit: 2
Total Marks: 50



(For detail syllabus refer to the common course uploaded in the Gauhati University website)

1st Semester
Course Name: MIL-1/English (Alt-1) (AEC)

(For detail syllabus refer to the common course uploaded in the Gauhati University website)

Course Name: Business Economics (Multi disciplinary)
Credit : 3



Unit – 1: Business Economics

Meaning – Definitions – Characteristics – Scope of Business Economics – Uses and Objectives of Business Economics – Business ethics in economics performance, Micro & Macro Economic concepts

Unit 2: Theory of Demand and Analysis

Demand – Demand Determinants – Law of Demand – Characteristics - Exceptions-Elasticity of Demand

- Price Elasticity – Types - Determining Factors – Change in Demand and Elasticity of Demand
- Business Applications of Price Elasticity – Concepts of Income and Cross Elasticity of Demand
- Price Elasticity of Demand, demand forecasting -methods of demand forecasting - Survey of buyer's intention
- Collective opinion – smoothing techniques, analysis of time series and trend projection

Unit3:Cost and Production Function

Cost concepts and classifications, Cost determinants, Cost –output relationship in the Short and Long run, Economies and Diseconomies of Scale, Production Function with One Variable Input - Law of Variable Proportions, Production Function with Two Variable Input-Law of Returns to Scale, Equilibrium Through Isoquants and Isocosts.

Unit4: Market Structure

Perfect Competition – Features – Price and Output Determination - Influence of Time Element on Price and Output, comparison between market price and normal price, Monopoly – Features – Price and Output Determination– Price Discrimination– Price Output Determination Under Discriminating Monopoly, Monopolistic Competition– Features Price and Output Determination in Short Run and in Industry – Features of Duopoly and Oligopoly.

Unit 5:Economic Environment of Business Decision making:

GNP and GDP, Consumption savings and Capital Formation, Money Supply and Monetary Policy, Employment, Unemployment and Full Employment

Books for Reference:

- D. M. Mithani: Business Economics.
- Koutsyannis, Modern Micro Economic Theory
- Dr. P. N. Reddy & H. R. Appanaiah: Essentials of Business Economics.
- K. K. Dewett: Economic Theory.
- M. L. Seth: Test Book of Economic Theory.
- Mote V. L. Peul. S & G. S. Gupta: Managerial Economics, TMH.
- Sankaran: Business Economics.
- Varsheney & Maheswari: Managerial Economics