

B. Com.(Hons): Three- Year (6 Semester) CBCS Programme				
Paper code	Course Structure		Full Marks External + Internal	Pass Marks
Semester I				
311	Communication (Language-English/Hindi/MIL)	Foundation Course- Compulsory	40 + 10	20
312	Financial Accounting I	Core Discipline	80+20	40
313	Business Law	Core Discipline	80+20	40
314	Micro Economics	Elective- course- Inter- disciplinary	80+20	40
Semester II				
321	Environmental Studies	Foundation Course- Compulsory	40 + 10	20
322	Management Principles and Applications.	Core Discipline	80+20	40
323	Corporate Laws	Core Discipline	80+20	40
324	Business Statistics	Elective- course- Inter- disciplinary	80+20	40
Semester III				
331	Financial Accounts II	Core Discipline	80+20	40
332	Income- Tax Law and Practice	Core Discipline	80+20	40
333	Human Resource Management	Core Discipline	80+20	40
334	Applied Money and Banking	Elective- course- Inter- disciplinary	80+20	40
335	E- Commerce	Foundation Course- Skill Based	40 +10	20
Semester IV				
341	Indirect Tax	Core Discipline	80+20	40
342	Corporate Accounting	Core Discipline	80+20	40
343	Computer Application in Business	Core Discipline	80+20	40
344	Indian Economy- Performance and Policies	Elective- course- Inter- disciplinary	80+20	40
345	Entrepreneurship	Foundation Course- Skill Based	40 +10	20
Semester V				
351	Cost and Management Accounting	Core Discipline	80+20	40
352	Principles of Marketing	Core Discipline	80+20	40
353	Financial Management	Core Discipline	80+20	40
354	Elective I (Any one of the following)	Elective Core- Discipline		
	a. Financial Markets, Institutions and Financial Services		80+20	40
	b. Corporate Tax Planning		80+20	40
	c. Advertising		80+20	40
	d. Organisational Behavior		80+20	40

Semester VI				
361	Auditing and Corporate Governance	Core Discipline	80+20	40
362	Business Research Methods and Project Work	Elective Core-Discipline	80+20	40
363	International Business	Elective Core-Discipline	80+20	40
364	Elective II (Any one of the following)	Elective Core-Discipline		
	a. Fundamental of Investment		80+20	40
	b. Consumer Affairs and Customer Care		80+20	40
	c. Business Tax Procedures and Management		80+20	40
	d. Indian Polity and Governance.		80+20	40

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

CONTENTS

Unit 1. (a) Theoretical Framework

5 Lectures

- 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-Basic concepts and conventions: entity, money measurement, going concern, cost, realization, accruals, periodicity, consistency, prudence (conservatism), materiality and full disclosures.
- iii.** Financial accounting standards: Concept, benefits, procedure for issuing accounting standards in India. Salient features of Accounting Standard (AS): 1 (ICAI). International Financial Reporting Standards (IFRS) :- Need and procedures.

(b) Accounting Process

12 Lectures

To record business transactions- journal entries, Sub division of Journal, ledger accounts, Trial balance, Rectification of errors and Bank reconciliation statement.

Unit 2. (a) Business Income and Accounting of N.P.O.

18 Lectures

- i.** Measurement of business income-Net income: the accounting period, the continuity doctrine and matching concept. Objectives of measurement.
- ii.** Revenue recognition: salient features of accounting Standard (AS): 9 (ICAI) Recognition of expenses.
- iii.** Self balancing ledger and sectional balancing system.
- iv.** Capital and revenue expenditures and receipts: general introduction only.
- v.** Preparation of financial statements of non- corporate business entities.

Unit 3.

20 Lectures

- i.** Accounting for hire Purchase system including default in payment,
- ii.** Installment Payment System.
- iii.** Royalty accounting excluding Sub lease.

Unit 4. Accounting for Dissolution of the Partnership Firm

10 Lectures

Accounting of Dissolution of the Partnership Firm including Insolvency of partners, sale to a limited company and piecemeal distribution

Note:

1. Any revision of relevant accounting standard issued by ICAI would become applicable immediately.
2. Theory Exam shall carry 80 marks

Suggested Readings:

1. Anthony ,R.N Hawkins ,and Merchant ,Accounting : *Text and Cases*.McGraw – Hill Education.
2. Horngren , *Introduction to Financial Accounting* ,Pearson Education.
3. Monga,J.R.*Financial Accounting: Concepts and Applications* .Mayoor Paper Backs,New Delhi.
4. Shukla ,M.C., T.S.Grewal and S.C. Gupta.*Advanced Accounts.Vol. – I.S.Chand & Co.,New Delhi.*
5. Maheshwari ,S.N and S.K.Maheshwari .*Financial Accounting*.Vikas Publishing House,New Delhi.
6. Sehgal ,Ashok ,and Deepak Sehgal .*Advanced Accounting .Part – I* . Taxman Applied Services,New Delhi.
7. Bhushan Kumar Goyal and HN Tiwari ,*Financial Accounting ,International Book House*
8. *Goldwin ,Alderman and Sanyal , Financial Accounting,Cengage Learning.*
9. *Tulsian ,P.C Financial Accounting*,Pearson Education
10. Jain ,S.P and K.L .Narang .*Financial Accounting*,Kalyani Publishers ,New Delhi.
11. Gupta,Nirmal.*Financial Accounting*.Sahitya Bhawan ,Agra.
12. *Compendium of Statements and Standards of Accounting* . The Institute of Chartered Accountants of India,New Delhi
13. Shukla, S.M, *Financial Accounting- Shahitya Bhavan Publications. (Hindi and English)*
14. Dr. S.K.Singh, *Financial Accounting, SBPD Publications.(Hindi and English)*
15. Arun Kumar, *Financial Accounting, New Central Book Agency (P) Ltd..*

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

B.Com. (Hons.): Semester – I
Paper code- 313: BUSINESS LAW

Duration: 3 hrs.

Marks 100 (External 80 : Internal 20)

Lectures:65

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

Contents:

Unit I: The Indian Contract Act, 1872: Principle of Law of contract **13 Lectures**

- a) Contract – meaning ,characteristics and kinds
- b) Essentials of valid contract – Offer and acceptance, consideration, contractual capacity, free consent, legality of objects.
- c) Void agreements
- d) Discharge of contract- mode of discharge including breach and its remedies.
- e) Contingent contracts
- f) Quasi –contracts

Unit II: The Indian Contract Act, 1872: Specific Contract **13 Lectures**

- a) Contract of Indemnity and Guarantee
- b) Contract of Bailment
- c) Contract of Insolvency

Unit III: The Sale of Goods Act, 1930 **13 Lectures**

- a) Contract of sale, meaning and difference between sale and agreement to sell.
- b) Conditions and warranties
- c) Transfer of ownership in goods including sale by non-owners
- d) Performance of contract of sale
- e) Unpaid seller – meaning and rights of an unpaid seller against the goods and the buyer.

Unit IV: Partnership Laws **13 Lectures**

The Partnership Act, 1932

- a. Nature and Characteristics of Partnership
- b. Registration of Firms
- c. Types of Partners
- d. Rights and duties of Partners
- e. Implied Authority of a Partner
- f. Mode of Dissolution of Partnerships

Unit V: The Negotiable Instruments Act 1881 **13 Lectures**

- a) Meaning and Characteristics of Negotiable Instruments: Promissory Note, Bill of Exchange, Cheque
- b) Holder and Holder in due Course, Privileges of Holder in Due Course.
- c) Negotiation :Types of Endorsements
- d) Crossing of Cheque
- e) Bouncing of Cheque

B.Com (Hons.) CBCS

Suggested Readings:

1. Kuchhal, M.C and Vivek Kuchhal, *Business Law*, Vikas Publishing House, New Delhi.
2. Singh, Avtar, *Business Law*, Eastern Book Company, Lucknow.
3. Maheshwari & Maheshwari, *Business Law*, National Publishing House, New Delhi.
4. Chandha, P.R., *Business Law* Galgotia Publishing Company, New Delhi
5. Aggarwal S K. *Business Law*, Galgotia Publishers Company, New Delhi
6. Goyal Bhushan Kumar and Jain Kinneri, *Business Laws*, International Book House
7. Ravindra Kumar, *Legal Aspects of Business*, Cengage Learning
8. Shukla, M.C, *Business Law*, Shahitya Bhawan Publication (Hindi + English)
9. G.C Varshney, *Business Law*, Shahitya Bhawan Publication
10. Kapoor, N.D, *Business Law*, Sultan Chand Publication.
11. Dr. Singh and Tiwary, *Business Law*, SBPD Publications. (Hindi+English)

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

Objective: Objective of the course is to acquaint the students with the concept of Micro -economics dealing with Consumer Behavior. The course also makes the students understand the supply side of the Market through the Production and Cost Behavior of Firms.

Learning Outcomes: The students would be able to apply tools of Consumer Behavior and Firm theory to business situations.

COURSE CONTENTS

Unit I: Demand analysis

13 Lectures

Concept of Revenue: marginal and average: Revenue under conditions of perfect and imperfect competition Elasticity of demand: Price, Income and cross.

Unit II: Consumer Behavior

13 Lectures

Consumer Behavior: Indifference curve analysis of consumer's behavior; consumer's equilibrium (necessary and sufficient conditions), Price elasticity and price consumption curve, income consumption curve Engel curve, Price change and income and substitution effects. Indifference curves as an analytical tool (cash subsidy v/s. Kind subsidy). Revealed Preference Theory.

Unit III: Perfect Competition

13 Lectures

Perfect Competition: Assumptions, Equilibrium of the firm and the industry in the short and the long runs, including industry's long run supply curve. Measuring producer surplus under perfect competition.

Unit IV: Monopoly

13 Lectures

Monopoly: Monopoly short run and long run equilibrium. Shifts in demand curve and the absence of the supply curve. Measurement of Monopoly power and the rule of thumb for pricing. Horizontal and Vertical integration of Firms.

Unit V: Imperfect Competition

13 Lectures

Monopolistic Competition and Oligopoly: Monopolistic competition price and output decision – equilibrium. Monopolistic competition and economic efficiency Oligopoly and Interdependence.

Suggested Readings:

1. Pindyck,R.S., D.L. Rubinfeld and P.L .Mehta;*Microeconomics*,Pearson Education.
2. N.Gregory mankiw,*Principles of Micro Economics* ,Cengage Learning
3. Browning ,E.K. and J,M Browning ; *Microeconomic Theory and Applications*, Kalyani Publishers,New Delhi.
4. Gould,J.P . and E,P.Lazear ; *microeconomic Theory* ,All India Traveller bookseller ,New Delhi.
5. Lipsey ,R.G.and K.A. Chrystal ;*Economics* ,Oxford University Press.
6. Maddala G.S. and E. Miller;*Microeconomics: Theory and Applications*,MCGraw-Hill International.
7. Salvatore,D.Schaum's *Outline of Theory and Problems of Microeconomic Theory*,McGraw-Hill,International Edition.

8. Bilas ,Richard A. *Microeconomic Theory: A Graphical Analysis*,McGraw-Hill Book Co.Kogakusha Co.Ltd.
9. Amit Sachdeva,*Micro Economics*,Kusum Lata Publishers.
10. K.P.Jain, Economics Principles(Hindi+English)
11. J.C.Pant, Arthshastra ka Sindhant(Hindi+English)
12. V.C.Sinha, Business Economics,Shahitya Bhawan Publications (Hindi+English)
13. Srivastav & Srivastava, Business Economics, Vayu Education of India. (Hindi)

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

B.Com. (Hons.): Semester – II
Paper code- 321: ENVIRONMENTAL SCIENCE

Duration: 3 hrs.

Marks: 50

Lectures: 30

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B.Com. (Hons.): Semester – II
Paper code- 322: MANAGEMENT PRINCIPLES AND APPLICATION

Duration: 3 hrs.

Marks 100 (External 80 : Internal 20)

Lectures: 65

Objective: The objective of the course is to provide the student with an understanding of basic management concepts, principles and practices.

Unit I: Introduction

Lectures: 13

Concept : Need for Study ,Managerial Functions – An overview; Coordination – Essence of Manager ship

Evolution of Management Thought ,Classical Approach – Taylor ,Fayol, Neo Classical and Human Relations Approach – Mayo ,Hawthorne Experiments, Behavioral Approach, Contingent Approach- Lawrence & Lorsch,MBO – Peter F. Drucker ,Re –engineering- Hammer and Champy, Michael Porter – Five –force analysis, Three Honseric strategies and value chain analysis, Senge’s Learning Organization ,Fortune at the Bottom of Pyramid- C.K.Prahalad.

Unit II : Planning

Lectures: 13

Types of Plan - an overview to highlight the differences

Strategic planning – Concept, process, Importance and limitations

Environmental Analysis and diagnosis (Internal and external environment)- Definition, Importance and Techniques (SWOT/TOWS/WOTS-UP ,BCG Matrix, Competitor Analysis),Business environment ; Concept and Components

Decision – making –concept, importance; Committee and Group Decision – making, Process ,perfect rationality and bounded rationality ,techniques (qualitative and quantitative ,MIS,DSS)

Unit III: Organizing

Lectures: 13

Concept

Process of organizing – An overview, Span of management, Different types of authority (line and staff and functional), Decentralization, Delegation

Formal and Informal Structure

Principle of Organizing.

Unit IV: Staffing and Leading

Lectures: 13

Concept of staffing, An Overview of staffing

Motivation- Concept ,Importance, extrinsic and intrinsic motivation; Major Motivation theories- Maslow’s need Hierarchy theory; Hertzberg’s Two – factor theory.

Leadership- Concept ,Importance, Theories of Leadership (Likert’s scale theory, Blake and Mouten’s Grid theory). Transactional leadership, Transformational Leadership, Transforming Leadership.

Communication- Concept, purpose, process; Oral and written communication; Formal and informal communication networks, Barriers to communication, Overcoming barriers to communication.

Unit V: Control

Concept ,Process ,Limitation, Principles of Effective Control ,Major Techniques of control – Ratio Analysis (ROI),Budgetary Control,EVA,MVA,PERT/CPM.

Emerging issues in Management

Suggested Readings:

1. Harold koontz and Heinz Weihrich,*Essentials of Management*,Pearson Education.
2. Stephen Robbins and M.Coulter ,*Management*,Pearson Education.
3. Stephen P Robbins ,David A Decenzo,Sanghmitra Bhattacharya and Madhushree Manda Agarwal, *Fundamentals of Management,Essentials,Concepts and Applications*,Pearson Education.
4. Drucker Peter F, *Practice of Management*,_ Mercury Books,London
5. George Terry,*Principles of Management*,Richard d.Irwin
6. Newman Summer and Gilbert ,Manage and Gilbert ,*Management*,PHI
7. James H. Donnelly ,*Fundamentals of Management*,Perarson Education.
8. Chhabra , T.N *Essentials of Management* .Sun India.
9. Griffin ,*Management Principles and Application*,Cengage Learning
10. Robert Kreitner ,*Management Theory and Application*,Cengage Learning
11. Y.P.Verma,Business Organisation management and Administration, S.Chad. (Hindi+English)
12. M.C.Shukla, Business Organisation and Management, Shahitya Bhawan Publications(Hindi+English).

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

B.Com (Hons.) CBCS

**B.Com. (Hons.): Semester – II
Paper code- 323: CORPORATE LAWS**

Objective: The objective of the course is to impart basic knowledge of the provisions of the Companies Act 2013 and the Depositories act, 1996. Case studies involving issues in corporate laws are required to be discussed.

Unit I**15 Lectures**

Introduction- Administration of Company Law; Characteristics of a company. Types of companies including one person company, small company, dormant company and producer company.

Unit II**15 Lectures**

Documents-Memorandum of association ,articles of association ,doctrine of constructive notice and indoor management prospector –shelf and red herring prospectus ,misstatement in prospectus ,GDR; book building ;issue ,allotment and forfeiture of share, transmission of shares, buyback and provisions regarding buyback; issue of bonus shares.

Unit III**15 Lectures**

Management- classification of directors, women directors, independent director, small shareholder's director; disqualification, director identity number (DIN); appointment; Legal positions, powers and duties; removal of directors; Key managerial personnel, managing director, manager; meetings of shareholders and board; types of meeting ,convening and conduct of meetings.

Unit IV**15 Lectures**

Dividends, Accounts, Audit- Provisions relating to payment of Dividend, Provisions relating to Books of Account, Provisions relating to Audit ,Auditors' Appointment ,Rotation of Auditors' Report ,Secretarial Audit.

Unit V**5 Lectures**

Winding Up- Concept and modes of Winding Up.

Suggested Readings:

1. MC Kuchhal *Corporate Laws*, Shri Mahaveer Book Depot. (Publishers).
2. GK Kapoor & Sanjay Dhamija , *Company Law* , Bharat Law House.
3. Reena Chadha and Sumant Chadha, *Corporate Laws*, Scholar Tech Press.
4. Gowar ,LCB, *Principles of Modern company Law*, Stevens & Sons ,London.
5. Ramaiya , *A Guide to Companies Act* ,LexisNexis ,Wadhwa and Buttersworth.
6. *A Compendium Companies Act 2013 ,along with Rules* , by Taxmann Publications.
7. Avtar Singh , *Introduction to company Law*, Eastern Book Company
8. N.D.Kapoor, *Elements of Company Law*, Sultan Chand & Sons
9. S.K.Singh, *Corporate Accounting*, SBPD Publications. (Hindi+English)
10. Dr. S.M.Shukla, *Corporate Accounting*, Shahitya Bhawan Publications.(Hindi+English)

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

B.Com (Hons.) CBCS

B.Com. (Hons.): Semester – II
Paper code- 324: BUSINESS STATISTICS

Duration: 3 hrs.

Marks 100 (External 80 : Internal 20)

Lectures: 65

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

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

Unit I:

15 Lectures

Statistical Data and Descriptive Statistics

Nature and classification of data: univariate, bivariate and multivariate data; time- series and cross-sectional data.

Measures of central tendency

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

Measures of variations: absolute and relative.

Range, quartile deviation, mean deviation, standard deviation, and their coefficients, Properties of standard deviation/variance.

Skewness: Meaning, Measurement using Karl Pearson and Bowley's measures; concept of Kurtosis.

Unit II:

15 Lectures

Probability and Probability Distribution

Theory of Probability, Approaches to the calculation of probability.

Calculation of event probabilities. Addition and multiplication laws of probability (proof not required)

Conditional probability and Bayes' Theorem (proof not required)

Expectation and variance of a random variable.

Unit III:

15 Lectures

Simple Correlation and Regression Analysis

Correlation Analysis: Meaning of correlation, simple, multiple and partial, linear and non- linear, Pearson's coefficient of correlation; Calculation and properties (proofs not required), Rank Correlation. Regression Analysis. Principles of least squares and regression lines, Regression equations and estimation; Properties of regression coefficients; Relationship between Correlation and Regression coefficient.

Unit IV:

10 Lectures

Index Number

Meaning and uses of Index numbers, Constructions of Index numbers: fixed and chain base: univariate and composite. Aggregative and average of relatives- simple and weighted.

Tests of adequacy of Index numbers, Base shifting, Problems in the construction of index number.

Construction of consumer price indices.

Unit V:

10 Lectures

Time Series Analysis

Components of time series, Additive and multiplicative models.

Trend analysis. Fitting of trend line using principles of least square- linear, second degree parabola and exponential. Conversion of annual linear equation to quarterly/monthly basis and vice-versa; Moving averages.

Seasonal Variations: Calculation of seasonal indices using simple averages, Ratio- to- trend, and Ratio-to-moving averages methods, Uses of Seasonal Indices.

The students will be familiarized with software and the statistical and other functions contained therein related to formation of frequency distributions and calculation of averages, measures of variation, correlation and regression coefficients.

Suggested Readings:

1. Levin, Richard, David S. Rubin, Rastogi, and Siddiqui, *Statistics for Management*, 7th edition, Pearson Education.
2. Berenson and Levine. *Basic Business Statistics: Concepts and Applications*. Pearson Education.
3. Siegel Andrew F. *Practical Business Statistics*, McGraw Hill.
4. Vohra N. D, *Business Statistics*, McGraw Hill.
5. Spiegel M. D, *Theory and Problems of Statistics*, Schaum's outlines Series. McGraw Hill.Publishing Co.
6. Gupta, S.P and Archana Gupta, *Statistical Methods*, Sultan Chand and Sons, New Delhi.
7. Gupta, S.C, *Fundamentals of Statistics*, Himalaya Publishing House.
8. Anderson Sweeney and William, *Statistics for students of Economics and Business*, Cengage Learning.
9. Thukral J. K, *Business Statistics*.
10. S.M.Shukla & S.P.Sahai, *Business Statistics*, Shahitya Bhawan Publications.(Hindi+English)
11. R.N.S.Pillai & Bhagwathi, *Statistics*, S.Chand &Co.Ltd.
12. D.N. Elehaunce,*Statistics(Hindi+English)*

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

B.Com. (Hons.): Semester – III
Paper code- 331: FINANCIAL ACCOUNTING II

Duration: 3 hrs.

Marks 100 (External 80: Internal 20)

Total Lecture: 65

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

Unit.I

15 Lectures

Inland Branch Accounting: Meaning, Objectives, Types of Branches, Accounting records of Branches in the books of Head Office- debtors method, final account method & stock and debtors method, Wholesale Branch accounting. Independent branches: concept, accounting treatment: important adjustment entries and preparation of consolidated profit and loss account and balance sheet.

Departmental Accounting: Concept, Advantages, Difference between Branches and Departments, Allocation of Expense and unallocated expenses, Inter departmental transactions, Valuation of unsold stock. Accounting treatment with a) Final account method and b) Statement form method.

Unit. II

15 Lectures

Consignment Accounting: Meaning, Sale and Consignment, Consignment Accounting- different types of commission including overriding commission, Valuation of unsold stock and wastage of stock.

Joint venture Accounting: Joint Venture- Meaning, definitions, characteristics, advantages, differences it with consignment and partnership. Accounting treatment- A) when only one co-venture maintains books of accounts, B) when all co-venture maintain books of accounts, C) when joint bank account is maintains, D) when memorandum of joint venture account prepared.

Unit. III

15 Lectures

Depreciation: The nature of depreciation .The accounting concept of depreciation .factors in the measurement of depreciation. Methods of computing depreciation: straight line method and diminishing balance method; disposal of depreciable assets – change of method .Salient features of Accounting Standard (AS): 6 (ICAI).

Unit. IV

10 Lectures

Insolvency Accounting. Meaning of Insolvency, Insolvency Laws and their Rules, Comparative study of P.T.A. and P.I.A, difference between Balance Sheet and Statement of Affairs & Profit and Loss account and Deficiency Account, Insolvency accounting as per P.T.A and P.I.A rule including Omission of items from records.

Unit. V

10 Lectures

Accounting From Incomplete records: Meaning, Advantages and Disadvantages, Difference between Single entry system and Double entry system, Accounting including Conversion of Single entry System into Double Entry System.

Note:

- 1 Any revision of relevant accounting standard issued by ICAI would become applicable immediately.**
- 2 Theory Exam shall carry 80 marks**

Suggested Readings:

16. Anthony ,R.N Hawkins ,and Merchant ,Accounting : *Text and Cases*.McGraw – Hill Education.
17. Horngren , *Introduction to Financial Accounting* ,Pearson Education.
18. Monga,J.R.*Financial Accounting: Concepts and Applications* .Mayoor Paper Backs,New Delhi.
19. Shukla ,M.C., T.S.Grewal and S.C. Gupta.*Advanced Accounts.Vol. – I*.S.Chand & Co.,New Delhi.
20. Maheshwari ,S.N and S.K.Maheshwari .*Financial Accounting*.Vikas Publishing House,New Delhi.
21. Sehgal ,Ashok ,and Deepak Sehgal .*Advanced Accounting .Part – I* . Taxman Applied Services,New Delhi.
22. Bhushan Kumar Goyal and HN Tiwari ,*Financial Accounting* ,International Book House
23. Goldwin ,Alderman and Sanyal , *Financial Accounting*,Cengage Learning.
24. Tulsian ,P.C *Financial Accounting*,Pearson Education
25. Jain ,S.P and K.L .Narang .*Financial Accounting*,Kalyani Publishers ,New Delhi.
26. Gupta,Nirmal.*Financial Accounting*.Sahitya Bhawan ,Agra.
27. Compendium of Statements and Standards of Accounting . The Institute of Chartered Accountants of India,New Delhi.
28. Shukla, S.M, *Financial Accounting-* Shahitya Bhavan Publications. (Hindi+English)
29. Dr.S.K.Singh, *Financial Accounting*, SBPD Pulications.(Hindi+English)

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

B.Com. (Hons.): Semester – III
Paper code- 332: INCOME TAX LAW AND PRACTICES

Duration: 3 hrs.

Marks 100 (External 80 : Internal 20)

Lectures: 65

Objective: To provide basic Knowledge and equip students with application of principles and provisions of Income Tax Act, 1961.

Unit I	Basic Concept: Income, agricultural income, person, assessee, assessment year, previous year, gross total income, maximum marginal rate of tax Permanent Account Number (PAN) Residential status, scope of total income on the basis of residential status. Exempted income under section 10	10 Lectures
Unit II	Computation of income under different heads - Salaries - Income from house property	15 Lectures
Unit III	Computation of income under different heads - Profits and Gains of business or professions - Capital gains - Income from other sources	20 Lectures
Unit IV	Total Income and Tax Computation - Income of other person included in assessee's total income - Aggregation of income and set-off and carry forward of losses - Deduction from gross total income - Rebates and reliefs - Compensation of total income of individuals and firms a) Tax liability of an individual and firm b) Five leading cases of Supreme Court	10 Lectures
Unit V	Preparation of return of income - Manually - On-line filing of return of income and TDS - Provision and Procedure of Compulsory On-Line filing of returns for specified assesses.	10 Lectures

There shall be a practical examination of 20 Marks on e-filing of Income Tax Returns using a software utility tool. The student is required to fill appropriate form and generate the XML file.

Suggested Readings:

1. Singhania, Vinod, K and Monica Singhania, *Student's guide to Income Tax*, University edition, Taxmann publication Pvt. Ltd., New Delhi
2. Ahuja, Girish and Ravi Gupta, *Systematic Approach to Income Tax*. Bharat Law House. Delhi
3. Pagare, Dinker, *Law and Practices of Income Tax*. Sultan Chand and Sons, New Delhi
4. Lal, B. B *Income Tax Law and Practices*. Konark Publications, New Delhi
5. R.K. Jain, *Income Tax & Accounts*, SBPD Publications.(Hindi+English)
6. Dr. H.C.Mehrotra and Dr. S.P. Goyal, *Income Law and Practice*, Shahitya Bhawan Publications.(Hindi+English)

Journals

1. Income Tax Reports, Company Law Institute of India Pvt. Ltd, Chennai
2. Taxman, Taxmann Allied Services Pvt. Ltd., New Delhi

3. Current Tax Reporter, Current Tax Reporter. Jodhpur

Software

1. Dr. Vinod Kumar Singhania, *e- filing of Income Tax Returns and Computation of Tax*, Taxmann Publications, Pvt. Ltd., New Delhi, Latest Version
2. Excel Utility available at incometaxindiafiling.gov.in

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

B.Com. (Hons.): Semester – III
Paper code- 333: HUMAN RESOURCE MANAGEMENT

Duration: 3 hrs.

Marks 100 (External 80 : Internal 20)

Lectures: 65

Unit I:

13 Lectures

Human Resource Management: Concept and functions, Role, status and competencies of HR Manager, HR Policies, Evolution of HRM, Emerging Challenges of Human Resource Management; work force diversity, Empowerment, downsizing, VRS; HR information system

Unit II:

13 Lectures

Acquisition of HR, Human Resource Planning, Quantitative and Qualitative dimensions; job analysis- job description and job specification, Recruitment- Concept and sources; Selection- Concept and process; test and interview; placement induction.

Unit III:

13 Lectures

Training and Development; concept and importance, identifying Training and development needs; Designing training programme; Role specific and Competency, Management Development; Career Development.

Unit IV:

13 Lectures

Performance Appraisal: nature and objectives; Modern techniques of performance appraisal, potential appraisal and employee counseling; job changes – transfers and promotions. Compensation: concept and policies, job evaluation; methods of wage payments and Incentive plans; fringe benefits; performance linked compensation.

Unit V:

13 Lectures

Maintenance: employee health and safety, employee welfare, social security, Employer- Employee relations-an overview, grievance handling and redressal industrial disputes, causes and settlement machinery.

Suggested Readings:

1. Garry Dessler *A Framework for Human Resource Management*, Pearson
2. DeCenzo, D. A and S. P Robins, “*Personnel/Human Resource Management*” Prentice Hall of India, New Delhi
3. Bohlander and Snell, *Principles of Human Resource Management*, Cengage Learning
4. Chhabra, T. N. *Essentials of Human Resource Management*. Sun India Publication, New Delhi
5. Ivancevich, John M. *Human Resource Management*, McGraw Hill.
6. Wreather and Davis. *Human Resource Management*. Pearson Education.
7. Robert, L. Mathis and John H. Jackson. *Human Resource Management*, Cengage Learning
8. Dr. C.B. Gupta, *Human Resource Management*, Sultan Chand & Sons

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

B.Com (Hons.) CBCS

B.Com. (Hons.): Semester – III
Paper code- 334: APPLIED MONEY AND BANKING

Duration: 3 hrs.

Marks 100 (External 80 : Internal 20)

Lectures: 65

Objectives:- The course aims at providing the student with knowledge of basic concepts.

Unit I

5 Lectures

Money: Evolution of Money, Meaning, Definition, Functions of Money, Forms of Money

Significance of Money.

Unit II

20 Lectures

Changes in the value of Money and its measurements: Inflation, Deflation Quantity theory of Money. Index Number, Monetary Policy, Indian Money Market

Unit III

15 Lectures

Monetary Standards, Gresham's Law, Paper standard, Principles of Note Issue, Gold Standard

Unit IV

15 Lectures

Banking Growth, Definitions and Functions, Banking System of India- Classification and Organization, Nationalization, Social Control of Banks and Indian Banking Legislation.

Unit V

10 Lectures

RBI, Privatization of Banks, Reforms in the Banking Sector in India And Narshimham Committee Reports.

Suggested Readings:

1. Dr. G.C. Singhai, Money and Banking, Shahitya Bhawan Publications (Hindi)
2. Dr. Harishchand Sharma, Money and Banking, SBPD Publications, (Hindi)
3. Dr. B.C. Sinha, Money and Banking, CSBPD Publications (Hindi)
4. Dr. Sharma and Sharma, Money and Banking, SBPD Publications (Hindi)
5. Sundaram and Varshney, Banking Law and Practice, Sultan Chand & Sons
6. Dr. Suman, Money and Banking (Hindi)
7. Sethi, Money and Banking 7 International Trade, S. Chand (Hindi+ English)
8. Sayers, An Outline of Banking
9. Crowther, An Outline of Money
10. Sridhar Pandey, Money and Banking

B.Com (Hons.) CBCS

B.Com. (Hons.): Semester – III

Paper code- 335: E- COMMERCE

Duration: 3 hrs.

Marks 50 (External:40, Internal:10)

Lectures: 30

Objective: A student should become familiar with mechanism for conducting business transactions through electronic means.

Contents:

- **Unit I: Introduction:** **5 Lectures**
Meaning, nature, concepts, advantages and reasons for transacting online, categories of E-Commerce, Supply Chain Management, and Customer Relations Management.

- **Unit II: Planning Online- Business:** **5 Lectures**
Nature and Dynamics of the internet, pure online vs. brick and click business; assessing requirement for an online business designing, developing and deploying the system, one to one enterprise.

- **Unit III: Technology for Online- Business:** **5 Lectures**
Internet, IT Infrastructure, Middleware contents: texts and integrating E- Business application.

- **Unit IV: Mechanism of making payment through internet:** **5 Lectures**
Online payment mechanism; Electronic payment system; payment gateways; visitor to website; tools for promoting websites; Plastic Money ; Debit Card, Credit Card.

- **Unit V: Application in E- Commerce:** **5 Lectures**
E- Commerce Application in manufacturing, wholesale, retail and service sector.

- **Unit VI: Security and Legal Aspects of E- Commerce:** **5 Lectures**
Threats in E- Commerce, Security of clients and Service- provider; Cyber Law – Information Technology Act 2000: An overview of major provisions.

Suggested Readings:

1. Internet Commerce: Digital Models for Business, Lawrence et al, Wiley
2. Electronic Commerce: A Manager's Guide, Kalakota et al, Addison-Wesley
3. Frontiers of Electronic Commerce, Kalakota et al, Addison-Wesley
4. Web Commerce Technology Handbook, Minoli et al, McGraw Hill
5. The Economics of Electronic Commerce, Choi et al, MacMillan
6. Designing Systems for Electronic Commerce, Treese et al, Addison-Wesley

B.Com. (Hons.): Semester – III
Paper code- 341: INDIRECT TAXES

Duration: 3 hrs.

Marks 100 (External 80 : Internal 20)

Lectures: 65

Objective: To provide basic knowledge and equip students with applications of principles and provisions of Service Tax, VAT, Central Excise and Customs Law.

Contents:

Unit I: Service Tax

20 Lectures

Service Tax – concepts and general principles, charge of service tax and taxable services, Valuation of taxable services, Payment of service tax and filing of returns, Penalties, CENVAT Credit.

Unit II: VAT

15 Lectures

VAT - concepts and general principles,, calculation of VAT Liabilities including input tax Credits, Small Dealers and Composition scheme, VAT Procedures.

Unit III: Central Excise

15 Lectures

Central Excise Law in brief – Goods, Excisable goods, Manufacture and Manufacturer, Valuation, CENVAT, Basic Procedures, Export, SSI, Job Work.

Unit IV: Customs Law

15 Lectures

Basic concepts of custom law, Territorial waters, high seas, Types of custom duties – Basic, Countervailing & Anti- Dumping Duty, Safeguard duty, Valuation, Customs Procedures, Import and Export Procedures, Baggage, Exemption.

Suggested Readings:

1. Singhanian Vinod K. and Monica Singhanian, *Students' Guide to Indirect Taxes*, Taxmann Publication Pvt. Ltd., Delhi
2. V. S Datey. *Indirect Tax Law and Practice*, Taxmann Publication Pvt. Ltd., Delhi
3. Sanjeev Kumar. Systematic approach to Indirect taxes, Latest Edition.
4. S. S Gupta, *Servive Tax- How to meet your obligation*, Taxmann Publication Pvt. Ltd., Delhi
5. Girish Ahuja & Dr. Ravi Gupta, *Indirect Taxes*, Flair Publication Pvt Ltd.
6. Dr. V. Balachandran, *Indirect Taxation*, Sultan Chand & Sons.

Note: Latest edition of text books may be used.

B.Com. (Hons.): Semester – IV
Paper code- 342: CORPORATE ACCOUNTING

Duration: 3 hrs.

Marks 100 (External 80: Internal 20)

Lectures:65

Objectives: To help the students to acquire the conceptual knowledge of the corporate accounting and to learn the techniques of preparing the financial statements.

Unit 1. Accounting for Share Capital & Debentures

20 Lectures

Issue, forfeiture and re-issue of forfeited shares – concept & process of book building .Issue of rights and bonus shares. Buy back of shares. Redemption of preference shares. Issue and Redemption of Debentures.

Unit 2. Final Accounts

6 Lectures

Preparation of profit and loss account and balance sheet of corporate entities, excluding calculation of managerial remuneration. Disposal of company profits.

Unit 3. Valuation of Goodwill and Valuation of Shares

8 Lectures

Concepts and calculation – simple problem only.

Unit 4. Amalgamation of Companies

17 Lectures

Concepts and accounting treatment as per Accounting Standard: 14 (ICAI) (excluding intercompany holdings). Internal reconstruction: concepts and accounting treatment excluding scheme of reconstruction.

Unit 5. Accounts of Holding Companies /Parents Companies

14 Lectures

Preparation of consolidated balance sheet with one subsidiary company .Relevant provisions of Accounting Standard: 21 (ICAI)

Suggested Readings:-

1. Monga ,J.R *Fundamentals of corporate Accounting* .Mayur Paper Backs,New Delhi .
2. Shukla ,M.C., T.S.Grewal, and S.C Gupta .*advanced Accounts .Vol – II* .S. Chand & Co., New Delhi.
3. Maheshwari,S.N and S.K .Maheshwari .*Corporate Accounting*.Vikash Publishing House,new Delhi.
4. Sehgal ,Ashok and Deepak Sehgal .*Corporate Accounting* .Taxman Publication,New Delhi.
5. Gupta ,Nirmal .*Corporate Accounting*.Sahitya Bhawan , Agra.
6. Jain,S.P and K.L . Narang .*Corporate Accounting* .Kalyani Publishers,New Delhi.
7. *Compendium of Statements and Standards of Accounting* .The Institute of Chartered Accounts of India,New Delhi.
8. Bhushan Kumar Goyal ,*Fundamentals of corporate Accounting* .international Book House.
9. Dr. S.M Shukla, Corporate Accounting, Shahitya Bhawan Publications.(Hindi + English)
10. Dr. S.K. Singh, Dr. L.B. Paliwar and S.K. Agrawal, Corporate Accounting, SBPD Publications.(Hindi + English)

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B.Com. (Hons.): Semester – IV
Paper code- 343: COMPUTER APPLICATIONS IN BUSINESS

Duration: 3 hrs.

Marks 100 (External 80 : Internal 20)

Lectures:65

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

Unit I: Word Processing

7 Lectures

Introduction to word processing, word processing concepts, use of templates, Working with word document: (Opening an existing document/creating a new document, Saving, Selecting text, Editing text, Finding and replacing text, Closing, Formatting, Checking and correcting spellings). Mail merge Including linking with access database, Tables: Formatting the table, Inserting filling and formatting a table. Creating Documents in the areas: Mail merge including linking with access Database, Handling tables, inserting pictures and videos.

Unit II: Preparing Presentation

6 Lectures

Basics of presentations: Slides, Fonts, Drawing, Editing; Inserting: Tables, images. Texts, symbols, Media; Design; Transition; Animation; and slideshow.

Unit III: Spreadsheet and its Business Application

16 Lectures

Spreadsheet concept, creating a workbook, Saving a work book, Editing a workbook, inserting, deleting work sheets, Entering data in a cell, Formula Copying, Moving Data from selected cell, Handling operators in formula, Rearranging worksheet, project involving multiple spreadsheets, Organizing charts and graphs, Printing worksheet. Generally used spreadsheet functions: Mathematical, Statistical, Financial, Logical, Date and Time, Lookup and Reference, Text functions.

Unit IV: Creating spreadsheet in the following areas:

16 Lectures

- Loan & Lease statement
- Ratio Analysis
- Payroll statements
- Capital Budgeting
- Depreciation Accounting
- Graphical Representation of data
- Frequency Distribution and its statistical parameters
- Correlation and Regression

Unit V: Database Management System

20 Lectures

Creating Data tables, editing a Database using Forms, Performing Queries, Generating Reports. Creating DBMS in the areas of Accounting, Employees, Supplies and Customer

Suggested Readings:

1. Norton, P., Introduction To Computers, TMH Publication.
2. Leon and Leon; Introduction to Information Technology, Leon Tech World.
3. Sinha, Kr. Pradeep and Preeti Sinha; Foundations of Computing, BPB Publication.
4. Jain, V.K.; Computers and Beginners, HPH, New Delhi.
5. Rajaraman V, Fundamentals of Computers, PHI

The suggested readings and guidelines shall be notified by the University Department at least once in three years.

B.Com. (Hons.): Semester – IV
Paper code- 344: INDIAN ECONOMY –PERFORMANCE AND POLICIES

Duration: 3 hrs. **Marks 100 (External 80 : Internal 20)** **Lectures:65**

Unit 1. Basic Issues in Economic Development: **Lecture: 08**

Concept and Measures of Development and underdevelopment; Human Development.

Unit 2. Basic features of the Indian Economy at Independence: **Lecture: 08**

Composition of national income and occupational structure, the agrarian scene and industrial structure.

Unit 3. Policy Regimes:- **Lecture: 08**

- a) The evaluation of planning and import substituting industrialization.
- b) Economic reform and liberalization.

Unit 4 . Growth, Development and Structural Change: **Lecture: 21**

- a) The experience of Growth, Development and Structural Change in different phases of growth and policy regimes across sectors and regions.
- b) Detailed study of Road, Rail, Waterways and Air transportation.

Unit 5 .Sectoral Trends and Issues: **Lecture: 20**

- a) Agriculture : Agrarian growth and performance in different phases of policy regimes i.e. pre green revolution and the two phases of green revolution ; Factors influencing productivity and growth’s role of technology and institutions; price policy ,the public distribution system and food security.
- b) Major Industries – Iron and Steel, Cement, Sugar, Jute and Cotton.

Readings:

1. Mishra and Puri, *Indian Economics*, Himalaya Publishing House.
2. Gaurav Dutt and KPM Sundarum, *Indian Economy*, S. Chand & Company.
3. Deepashree, “ *Indian Economy, Performance and Policies*”, Scholar tech, New Delhi.
4. Bettelheim Charles, *India Independent*. Chapter 1, 2 & 3.
5. Bhagwati, J and Desai, P. *India: Planning for Industrialization*, OUP Ch 2.
6. Patnaik, Prabhat. *Some Indian debates on Planning*. T. J Byres (ed.). *The Indian Economy: Major debates since Independence*, OUP
7. Ahluwalia, Montek s. *State level Performance under Economic Reforms in India* in A. O Krueger. (ed.). *Economic Policy Reforms and the Indian Economy*, The University of Chicago press.
8. Nagaraj, R. *Indian Economy since 1980: Vitrious Growth or Polarization?* Economic and Political weekly. Pp. 2831-39
9. Ray, S. K. *Land System and its reforms in India. Section II & III*, Indian Journal of Agriculture Economics. Vol. 51. Nos. 1 & 2
10. Visaria, Pravin. *Demographic aspects of Development: The Indian Experience*. *Indian Journal of Social Sciences*. Vol. 6. No. 3.

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11. Dreze, Jean and Amartya Sen. *Economic Development of Social Opportunity*, Ch. 2. OUP.

12. Vaidyanathan, A. *India's Agricultural Development Policy*. *Economic and Political Weekly*.
13. Sawant, S. D. and C. V> Achuthan. *Agricultural Growth across Crops and regions: Emerging trends and Patters*. *Economic and Political weekly*. Vol. 30 A2- A13
14. Krishnaji, N. *Agricultural Price Policy: A survey with reference to Indian food Grain Economy*, *Economic and Political Weekly*. Vol. 25 No. 26.
15. Chaudhuri, Sudip. *Debates on Industrialization in T. J Byres (ed.) The Indian Economy: Major debates since Independence*. OUP
16. Chandra, Nirmal K. *Growth of Foreign capital and its Importance in Indian Manufacturing*. *Economic and Political Weekly*. Vol 26. No. 11.
17. Khanna. Sushil. *Financial Reforms and Industrial Sector in India*. *Economic and Political Weekly*. Vol. 34 no. 45.
18. Vaidyanathan, A. *Poverty and Development Policy*. *Economic and Political Weekly*.
19. Deaton, A and Jean Dreze, *Poverty and Inequality in India*. *Economic and Political Weekly*.
20. Planning Commission, *Task Force on Employment Opportunities*. Ch. 1 & 2
21. Uma Kapila (ed), "*Indian Economy since Independence*", relevant Articles
22. Rangarajan, C. and N Jadhav. *Issue in Financial Sector Reforms*. Bimal Jalan. (ed). *The Indian Economy*, Oxford University Press, New Delhi.
23. Chakravarty, Sukhamoy, *Development planning- The Indian Experience*, Oxford University Press, Delhi

Note: Latest Edition of text books may be used.

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B. Com (Hons.): Semester IV

Duration: 3 hrs.

Marks 50 (External:40, Internal:10)

Lectures: 30

Objective: The purpose of the paper is to orient the learner toward entrepreneurship as a career option and creative thinking and behavior for effectiveness at work and in life.

Contents:

Unit 1:

6 lectures

Meaning, Elements, determinants and importance of entrepreneurship.

Unit 2:

6 lectures

Entrepreneurship and Micro, small and medium enterprises. Concept of business groups and role of business houses and family business in India.

Unit 3:

6 Lectures

Public and Private system of stimulation, support and sustainability of entrepreneurship, Requirement, availability and access to Finance, Marketing assistance, technology, and industrial accommodation.

Unit 4:

6 Lectures

Sources of business ideas and tests of feasibility, significance of writing the business plan/ project proposal. Project submission/presentation and appraisal thereof by external agencies, such as financial/non-financial institutions.

Unit 5:

6 lectures

Mobilizing resources for start-up. Accommodation and utilities, Preliminary contracts with the vendors, suppliers, bankers, principal customers; contract management: basic start-up problems.

Reading Suggestions:

1. Karutko and Rao. *Entrepreneurship: A south Asian perspective*, cengage learning.
2. Desai, Vasant. *Dynamics of entrepreneurial Development and Management*. Mumbai, Himalya Publishing House
3. Dollinger, Mare. J. *Entrepreneurship: Strategies and resources*, Illinois Erwin
4. Holt, David H. *Entrepreneurship: New venture creation*, Prentice- Hall of India, New Delhi.
5. Jain, Arun Kumar. *Competitive excellence, Critical success factor*, New Delhi, Viva books limited, ISBN-81-7649-272-8.
6. Panda, Shiba Charan, *Entrepreneurship Development*. NewDelhi, Anmol Publications. (Latest Editions)
7. Plesk ,Paul E. *Creativity ,Innovation and Quality .(Eastern Economic Edition)*, New Delhi : Prentice – Hall of India. ISBN -81-203-1690-8

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8. SIDBI Reports on Small Scale Industries Sector.

9. Singh ,NaHonsdra P. *Emerging Trends in Entrepreneurship Development*.New Delhi : ASEED.
10. SS Khanka,*Entrepreneurial Development*,S.Chand & Co,Delhi.
11. Dr. C.B.Gupta & Dr. N.P.Srinivashan, *Entrepreneurship Development in India*, Sultan Chand & Sons.
12. Dr. S.K.Singh & Sanjay Gupta, *Entrepreneurship*, SBPD Publications.(Hindi+English)
13. Sr. B.K. Mehta and Anamika Mehta, *Entrepreneurship*, S.Dinesh & Co.(Hindi+English)

Note: Latest edition of text books may be used.

B. Com (Hons.) CBCS

B. Com (Hons.): Semester – V

Paper code- 351: COST AND MANGEMENT ACCOUNTING

Duration: 3 hrs.

Marks 100 (External 80 : Internal 20)

Lectures: 65

Objective: To acquaint the students with basic concepts management accounting and various methods involved in cost ascertainment systems

Contents:

Unit I:

6 Lectures

Introduction: Meaning, objectives and advantages of cost accounting, difference between Financial, Cost and Management accounting, Cost concepts, Element of costs and Classifications of costs, Role of a cost accountant in an organization.

Unit II:

Elements of cost

11 Lectures

- a. **Materials:** Material/inventory control- concept and techniques, Accounting and control of purchases, storage and issue of materials, method of pricing of materials issues – FIFO,LIFO, Simple Average, Weighted Average, Salient features of Accounting Standards AS:2 ICAI
- b. **Labour:** Accounting and control of labour cost, time keeping and time booking, concept and treatment of ideal time, over time, labour turnover and fringe benefits.
- c. **Overhead:** Machine Hour Rate

Unit III:

22 Lectures

Methods of costing, unit costing including tender price calculation, contract costing, process costing (process losses, valuation of work in progress, joint and by- products), Reconciliation of cost and financial accounts.

Unit IV:

6 Lectures

Management Accounting: Evolution, Meaning, Definition Characteristics, Scope, Objectives, Functions, Importance and Limitations of Management Accounting.

Financial Statements: Meaning, Objectives, Importance, Limitations of Financial Statement, Specimen of Financial Statements.

Analysis and Interpretation of Financial Statement: Meaning, Objectives, Importance and Limitations of Financial Statements.

Unit V:

20 Lectures

Techniques of Analysis and Interpretation of Financial Statements: Trend Technique, Common Size Technique, Comparative Technique, Ratio Analysis Technique, Fund Flow Statement Technique, Cash Flow Statement Technique.

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Suggested Readings:

1. Horngreen, Charles T., George Foster and Srikant M. Dattar, *Cost Accounting: A Managerial Emphasis*, Prentice Hall of India Ltd. New Delhi.
2. Horngreen, Charles T., Gary L. Sundem, *Introduction to Management Accounting*, Prentice Hall.
3. Jain, S. P. and K. L. Narang, *Cost Accounting: Principles and Methods*, Kalyani Publishers, Jalandhar.
4. Lal, Jawahar, *Cost Accounting*, Tata McGraw Hill Publication Co, New Delhi.
5. Nigam, B. M. Lall and I. C, Jain. *Cost Accounting: Principles and Practices*, Prentice Hall of India, New Delhi.
6. Arora. M. N. *Cost Accounting: Principles and Practices*, Vikas Publishing house, New Delhi.
7. Maheshwari, S. N. Mittal, *Cost Accounting: Theory and Problems*, Shri Mahabir Book Depot, New Delhi..
8. Singh. S. K and Gupta Loveleen, *Management Accounting- Theory and Practice*, Pinacle Publishing House.
9. Usry, Milton E and Lawrence H. Hammer, *Cost Accounting: Planning and Control*. South Western Publishing Co.
10. Barfield, Jesset t., Cecily A Raibarn and Michael R. Kinney. *Cost Accounting: Traditional and Innovations*. Thomson Learning.
11. Lucey, T. *Costing*. ELST, London.
12. Garrison H., Ray and Eric W. Nooren, *Managerial Accounting*, McGraw Hill.
13. Drury, Colin. *Management and Cost Accounting*, Cengage Learning.
14. Lal, Jawahar, *Advance Management Accounting Test and Cases*, S. Chand and Company, New Delhi.
15. Khan M. Y and P. K Jain, *Managerial Accounting*, Tata McGraw Hill, Publishing Company, New Delhi.
16. Hansen, *Managerial Accounting*, Cengage Learning
17. Maheshwari, S. N, *Cost and Management Accounting*, Sultan Chand & Sons
18. Agrawal & Mehta, *Management Accounting*, Shahitya bhawan Publications.(Hindi+ English)

Note: Latest edition of text books may be used.

B.Com (Hons.) CBCS

B. Com (Hons.): Semester – V
Paper code- 352: PRINCIPLES OF MARKETING

Objective: The objective of this course is to provide basic knowledge of concepts, principles, tools and techniques of marketing.

Contents:

Unit I

11 Lectures

Introduction: Nature, scope and importance of marketing; Evolution of marketing concepts; Marketing mix, marketing environment.

Consumer Behavior- An Overview: Consumer Buying Process, Factors influencing consumer buying decision

Unit II

13 Lectures

Market Selection: Market segmentation – concept, importance and bases.

Product: Meaning and importance, Product classification; concept of product mix; Branding, packaging and labeling; Product- Support; Product Life- Cycle; New Product Development.

Unit III

14 Lectures

Pricing: Significance, Factors affecting price of a product, pricing policies and Strategies.

Promotion: Nature and importance of Promotion; Communication process; Types of Promotion: advertising, personal selling, public relations & sales promotion, and their distinctive characteristics; Promotion mix and factors affecting promotion mix decisions

Unit IV

13 Lectures

Distribution: Channels of distribution – meaning and importance; Types of distribution channels; Wholesaling and retailing; Factors affecting choice of distribution channel; Physical Distribution.

Retailing: Types of retailing – store based and non-store based retailing, chain store, specialty stores, supermarkets, retail vending machines, mail order houses, retail cooperatives; management of retailing operations: an overview; Retailing in India: Changing Scenario.

Unit V

7 Lectures

Rural marketing: Growing Importance; Distinguishing Characteristics of rural markets; Understanding rural consumers and rural markets; Marketing mix planning for rural markets.

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Suggested Readings:

1. **Kotler**, Philip, Gary Armstrong, Prafulla agnihotri and Ahsaan UI Haque, *Principles of Marketing*. 13th edition. Pearson Education.

2. Michael, J. Etzel, Bruce J. Walker, William J Stanton and Ajay Pandit. *Marketing Concepts and Cases*. (Special Indian Edition).
3. McCarthy, E. Jerome., and William D. Perreault. *Basic Marketing*, Richard D. Irwin.
4. Lamb, Charles W., Joseph F. Hair, Dheeraj Sharma and Carl McDaniel. *Marketing: A South Asian Perspective*. Cengage Learning.
5. Pride, William M., and D. C Ferell. *Marketing: Planning, Implementation & Control*. Cengage Learning.
6. Majaro, Simon. *The Essence Of Marketing*, Prentice Hall, New Delhi.
7. Zikmund William G. and Michael D'Amico. *Marketing; Creating and Keeping Customers in an E- Commerce World*. Thomson Learning.
8. Chhabra, T. N., and S. K. Grover, *Marketing Management*. Fourth Edition. Dhanpat Rai &Company.
9. *The Consumer Protection Act 1986*.
10. Iacobucci and Kapoor, *Marketing Management: A south Asean Perspective*. Cengage Learning.
11. R.C.Agrawal,&Dr.N.S.Kothary,MarketingManagement,SBPDPublications.(Hindi+English)

Note: Latest edition of text books may be used.

B. Com (Hons.) CBCS

B. Com (Hons.): Semester – V
Paper code- 353: FINANCIAL MANAGEMENT

Objection: To familiarize the students with the principles and practices of financial management.

COURSE CONTENTS:

UNIT I:

8 Lectures

Scope and Objective, Time value of money, Risk and return (including Capital Asset Pricing Model). Valuation of securities – Bonds and Equities.

UNIT II:

15 Lectures

The Capital Budgeting Process, Cash Flow Estimation, Payback Period Method. Accounting Rate of Return, Net Present Value (NPV).

UNIT III:

15 Lectures

Cost of Capital and Financing Decision: Sources of long- term financing Estimation of components of cost of capital. Methods of calculating cost of equity capital. Cost of retained earnings, Cost of Debt and Cost of Preference Capital.

UNIT IV:

12 Lectures

Dividend Decision– Theories for Relevance and irrelevance of dividend decision for corporate valuation. Cash and stock dividends, Dividend policies in practice

UNIT V:

15 Lectures

Working Capital Decision: Concepts of working capital, the risk- return trade off, source of short- term finance, working capital estimation, cash management, receivables management, inventory management and payable management.

Suggested Readings:

1. Horne. J. C. Van and Wackowich, *Fundamentals of Financial Management*, 9th edition, New Delhi Prentice Hall of India.
2. Levy H. and M Sarnat. *Principles of Financial Management*, Engelwood Cliffs, Prentice Hall.
3. Johnson, R. W, *Financial Management*,, Boston Allyn and Bacon
4. Joy. O. M. *Introduction to Financial Management*, Hornewood Irwin.
5. Kjan and Jain, *Financial Management, text and problems*, 2nd edition, Tata Mc Graw Hill New Delhi.
6. Pandey, I. M *Financial Management*,, Vikas Publication.
7. Chandra P, *Financial Management,- Theory and practices*, (Tata Mc Graw Hill).
8. Rustagi. R. P, *Fundamentals of Financial Management*, Taxmann Publication Pvt Ltd.
9. Singh J. K, *Financial Management, text and problems*, 2nd edition, Dhanpat Rai and Company, Delhi.
10. Singh, Surendra and Kaur, Rajeev, *Fundamentals of Financial Management*, Book Bank International.

Note: Latest edition of text books may be used.

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B. Com (Hons.): Semester – V

**Paper code- 354(a): FINANCIAL MARKETS, INSTITUTIONS AND
FINANCIAL SERVICES**

Duration: 3 hrs.

Marks 100 (External 80: Internal 20)

Lectures: 65

Objective: To provide the students a basic knowledge of financial markets and institutions and to familiarize them with major financial services in India.

Contents

Unit I:

10 Lectures

An Introduction to Financial System, its Components - financial markets and institutions, Financial Intermediation, Flow of funds matrix, Financial system and economic development. An overview of Indian financial system.

Unit II:

15 Lectures

Financial markets: Money Market – Functions, Organization and instruments. Role of Central Bank in Money Market; Indian Money Market – An overview
Capital Markets – functions, organization and instruments, Indian Debt market, Indian Equity market – primary and secondary markets, Role of Stock exchange in India.

Unit III:

15 Lectures

Financial Institutions: Commercial Banking – Introduction, its role in project finance and working capital finance. Life and Non- Life insurance companies in India; Mutual Funds– Introduction and their role in Capital Market development. Non- banking financial companies (NBFCs).

Unit IV:

12 Lectures

Overview of financial services industry: Merchant banking – pre and post issue management, underwriting, regulatory framework relating to merchant banking in India.

Unit V:

13 Lectures

Leasing and Hire purchase; Consumer and housing finance, Venture Capital finance; Factoring Services, bank guarantees and letter of credit; Credit Rating; Financial Counseling

Suggested Readings:

1. Bhole, L. M. *Financial Markets and Institutions*. Tata McGraw hill Publishing Co.
2. Khan M. Y. *Indian Financial System – Theory and Practice*, .Vikas Publishing House.
3. Dhanekar, *Pricing of Securities*, New Delhi: Bharat Publishing House.
4. Prasanna Chandra. *Financial Management: Theory and Practices*. Tata McGraw hill Publishing Co.
5. Sinha, S. L. N. *Development banking in India. Madras: Institute of Financial Management and Research*.
6. Khan and Jain, *Financial services*, 2nd edition. Tata McGraw hill
7. Singh J. K, *Venture Capital Financing in India*, Dhanpat Rai and company, New Delhi.
8. Annual Reports of major Financial Institutions in India.

Note: Latest edition of text books may be used.

B. Com (Hons.) CBCS

B. Com (Hons.): Semester – VI

Paper code- 354 (b): CORPORATE TAX PLANNING

Objective: To provide basic knowledge of corporate tax planning and its impact on decision- making.

Unit I	Tax planning, tax management, tax evasion, tax avoidance, corporate tax in India. Types of companies. Residential status of companies and tax incidents. Tax liabilities and minimum alternate tax. Tax on distributed profits.	9 Lectures
Unit II	Tax planning with reference to setting up of a new business: Locational aspect, nature of business, form of organization. Tax planning with reference to financial management decision. Capital Structure, dividend including demand dividend and bonus shares. Tax planning with reference to sale of scientific research assets.	12 Lectures
Unit III	Tax planning with reference to specific management decisions- Make or Buy; own or lease; repair or replace, Tax planning with reference to employees remuneration, Tax planning with reference to receipt of insurance compensation, Tax planning with reference to distribution of assets at the time of liquidation.	15 Lectures
Unit IV	Special provision relating to non- residents, Double taxation relief, Provisions regulating transfer pricing, Advance ruling, Advance pricing Agreement	12 Lectures
Unit V	Tax planning with reference to business restructuring <ul style="list-style-type: none"> - Amalgamation - Demerger - Slump sale - Conversion of sole proprietary concern/partnership firm into company - Conversion of company into LPP - Transfer of assets between holding and subsidiary companies. 	17 Lectures

Suggested Readings:

1. Singhanian, vinod K. and Monica Singhanian, *Corporate tax planning*, Taxmann Publication Pvt Ltd., New Delhi.
2. Ahuja, Girish and Ravi Gupta, *Corporate tax planning and Management*. Bharat Law House. New Delhi.
3. Achary, Shuklendra and M. G Gurha, *Tax planning unde4r direct tax*, Modern Law Publication, Allahabad.
4. Mittal, D. P. *Law of Transfer Pricing*, Taxmann Publication Pvt Ltd., New Delhi.
5. IAS – 12 and AS – 22
6. T. P. Ghosh, *IFRSs*, Taxmann Publication Pvt Ltd., New Delhi.
7. R.S. Lakhota, *Corporate Tax Planning*
8. H.C. Mahrotra, *Corporate Tax Planning*, Sahitya Bhawan, Agra (Hindi/ English)

B. Com (Hons.) CBCS

Journals:

1. Income Tax Reports, Company Law Institutes of India Pvt. Ltd. Chennai.
2. Taxman, Taxman Allied Services Pvt. Ltd., New Delhi.
3. Current Tax Reporter, Current Tax Reporter, Jodhpur.

Note: Latest edition of text books may be used.

Objective: The objective of this course is to familiarize the students with the basic concepts, tools and techniques of advertising used in marketing.

Unit I: Introduction:

10 Lectures

Meaning, Nature and Importance of Advertising; Types of advertising; Advertising objectives, Audience selection, Setting of advertising budget: Determinants and major methods.

Unit II: Media decision:

15 Lectures

Major media types – their merits and demerits; Factor influencing media choice, media selection, media scheduling.

Unit III: Message Development:

15 Lectures

Advertising Appeals, Advertising copy and elements.

Unit IV: Measuring Advertising Effectiveness:

15 Lectures

Evaluating communication and sales effects; Pre and post testing techniques.

Unit V:

10 Lectures

- a) Advertising agency: Role, types and selection of advertising agency.
- b) Social, ethical and legal aspects of advertising in India.

Suggested Readings:

1. Dunn, S Wats and Arnold M. Barban. *Advertising: Its role in marketing*.
2. Belch and Belch, *Advertising*, Mc Graw hill co.
3. Burnett, Wells and Moriatty, *Advertising Principles and Practices*. 5th edition Prentice Hall of India, New Delhi.
4. Batra, Myres and Askers, *Advertising Management*, 5th edition Prentice Hall of India, New Delhi.
5. Terence A. Shimp. *Advertising and Promotion: AN IMC Approach*, Cengage Learning.
6. Sharma, Kavita, *Advertising Planning and Decision Making*, Taxmann Publication Pvt. Ltd.
7. Jaishree Jethwaney and Shruti Jain, *Advertising Management*, Oxford University Press, 2012.
8. Chunawala and Sethia, *Advertising*. Himalaya Publishing House.
9. Ruchi Gupta, *Advertising* S. Chand & Co.
10. O'Guinn, *Advertising and Promotion: An Integral Brand Approach*, Cengage Learning.

Note: Latest edition of text books may be used.

B. Com (Hons.) CBCS

B. Com (Hons.): Semester – VI

Paper code- 354 (d): ORGANISATIONAL BEHAVIOR

Duration: 3 hrs.

Marks 100 (External 80 : Internal 20)

Lectures: 65

Objective: The objective of the course is to develop a theoretical understanding among students about the structure and behavior of organization as it develops over time. The course will also make them capable of realizing the competitiveness of firms.

Unit I: Lectures: 20

Organizational Theories and Behavior, Classical, Non- classical and contemporary. Authority, Power, status, formal and informal structure, Flat and tall structure; Bureaucratization of organization; Organizational Behavior: concepts, determinants, challenges and opportunities of OB, contributing disciplines of OB. Individual Behavior: Foundation of Individual Behavior, values, attitudes, personalities, perceptual process.

Unit II: Lectures: 16

Motivation: Need Hierarchy, Maslow's need hierarchy, Two Factor theory, Contemporary theories of motivation (ERC, cognitive evaluation, goal setting, equity) expectancy model. Behavior modification, Motivation and organizational effectiveness.

Unit III: Lectures: 14

Leadership, Power and conflict: Concept and theories, Behavioral approach, Situational approach, Leadership effectiveness, contemporary issues in leadership. Power and conflict. Bases of power, power tactics; Sources of conflict, Conflict Resolution Strategies.

Unit IV: Lectures: 15

Organizational Culture, Organizational Development and Stress management. Concept and determinants of organizational Culture, Organizational Development: concept and intervention technique, Individual and organizational factors to stress; consequences of stress on individual and organization; Management of stress.

Suggested Readings:

1. Robbins; S. P., *Essentials of Organizational Behavior*, Pearson Education.
2. Luthans, Fred, *Organizational Behavior*, McGraw Hill
3. Robins S. P., *Organizational Theory: Structure, Design and Application*, Pearson Education.
4. Newstrom, *Organizational Behavior*, McGraw Hill
5. Nelson, quick and Preetam Khandelwal, *Organizational Behavior*, Cengage Learning.
6. Griffin and Moorhead, *Organizational Behavior*, Cengage Learning.
7. Ravinder Kumar and Virendra Sharma, *Auditing Principles and Practices*, PHI Learning Christine A. Mallin, *Corporate Governance* (Indian Edition) Oxford University Press, New Delhi
8. Bob Tricker, *Corporate Governance- Principles, policies and practices* (Indian Edition) , Oxford University Press, New Delhi
9. *The Companies act 2013* (Relevent Sections)
10. MC. KUchhal, *Corporate Laws*, Shri Mahaveer Book Depot. (Publishers) (Relevent Chapters)
11. Relevent Publications of ICAI on *Auditing*. (CARO).

Note: Latest edition of text books may be used.

B. Com (Hons.) CBCS

B. Com (Hons.): Semester – VI

Paper code- 361: AUDITING AND CORPORATE GOVERNANCE

Objective: To provide knowledge of auditing principles, procedures and techniques in accordance with current legal equipment and professional standards.

Contents:**Unit I:****15 lectures**

Auditing: Introduction, Meaning, Objects, Basic principles and techniques; Classification of Audit, Audit Planning, Internal Control- Internal Check and Internal Audit; Audit Procedure- vouching and verification of Assets and Liabilities.

Unit II:**15 Lectures**

Audit of Limited Companies: Company Auditor- Qualifications and disqualifications, Appointments, Rotation, Removal, Remuneration, Rights and Duties, Auditor's report- Contents and types, Liabilities and Statutory Auditors under the Companies Act 2013.

Unit III:**15 Lectures**

Corporate Governance: Conceptual framework of Corporate Governance, Corporate Governance Reforms, Major corporate scandals in India and Abroad, Common Governance problems noticed in various corporate failures, codes and standards on Corporate Governance.

Unit IV:**20 Lectures**

Corporate Social Responsibility: Strategic planning and Corporate Social Responsibility; Corporate Philanthropy, Meaning of CSR, CSR and CR, CSR and Corporate Sustainability, CSR and Business Ethics, CSR and Corporate Governance, Environmental spect of CSR, CSR Provision under the Companies Act 2013, CSR Committees.

Suggested Readings:

1. Gupta, Kamal and Ashok Arora, Fundamentals of Auditing, Tata McGraw Hill Publishing Co. Ltd. , New Delhi
2. Jha, Aruna, Auditing., Taxmann
3. Tandon, B. N, Sudharsanam and S. Sundharabahu., A Handbook of Pactical Auditing. S Chand and Co. Ltd., New Delhi.
4. Ghatalia, S. V. Practical Auditing, Allied Publishers Pvt. Ltd, New Delhi
5. Singh, A. K and Gupta Loveleen, Auditing Theory and Practice, Galgotia Publishing Company.
6. Alvin Arens and James Loebbecke, Auditing: an Integral Approach.
7. Ravindar Kumar and Virendra Sharma, Auditing Princiles and Practice, PHI Learning Christine A Mallin, Corporate Governance (Indian Edition), Oxford University Press, New Delhi.
8. Bob Tricker, Corporate Governance- Principles, Policies, and Practice (Indian Edition), Oxford University Press, New Delhi.
9. The Companies Act 2013 (Relevant Sections)
10. M. C Kuchhal.. Corporate Laws, Shri MAhaveer book depot, (Publishers) (Relevant Chapters)
11. Relevant Publications of ICAI on Auditing (CARO)
12. T.R.Sharma, Auditing, Sahitya Bhavan Publications.(Hindi+English)
13. B.K. Mehta, Sahitya Bhavan Publications.(Hindi+English)

Note: Latest edition of text books may be used

B. Com (Hons.) CBCS**B. Com (Hons.): Semester – VI****Paper code- 362: BUSINESS RESEARCH METHOD AND PROJECT WORK****Duration: 3 hrs.****Marks 100 (External 80 : Internal 20)****Lectures: 65**

Objective: This course aims at providing the Honseral understanding of business research and its method. The course will impart learning about how to collect, analyze present and interpret data.

Section A: Business Research Method

50 Marks

Unit I:

10 Lectures

Introduction: Meaning of Research; Scope of Business Research; Purpose of Research – Exploration, Description, Explanation; Unit of analysis – Individual, Organization, Groups and data series; Conception, Construct, Attributes, Variable and Hypothesis.

Unit II:

10 Lectures

Research Process: An Overview; Problem Identification and Definition; Selection of Basic Research methods- Field Study, Laboratory Study, Survey Method, Observational Method, Existing Data Based Research, Longitudinal Studies, Panel Studies.

Unit III:

19 Lectures

Measurement: Definition, Designing and writing items, Uni- dimensional and Multi- dimensional scales; Measurement scales- Nominal, Ordinal, Interval, Ratio; Ratings and Ranking scales, Thurston, Likert and Semantic Differential scaling, Paired comparison; Sampling- Steps, Types, Sample size Decision, Secondary Data sources.

Hypothesis Testing: Tests concerning means and proportions; ANOVA, Chi-square test and other non- parametric tests

Testing the assumptions of Classical Normal Linear Regression.

Section B – Project Report

Marks 50

Unit IV:

26 Lectures

Report Preparation: Meaning, Types and layout of research report, Steps in report writing, Citations, Bibliography and Annexure in report, JEL Classification.

Note:

1. There shall be a written examination of 50 marks on the basis of Unit I, II & III.
2. The students will write a project report under the supervision of a faculty member. Assigned by the college/institution based on the field work. The project report carries 50 Marks and will be evaluated by University appointed examiners (External + Internal).

B. Com (Hons.) CBCS

B. Com (Hons.): Semester – VI

Paper code- 363: INTERNATIONAL BUSINESS

Duration: 3 hrs

Marks 100 (External 80 : Internal 20)

Lectures: 65

Objective: The objective of the course is to expose students to the concept, importance and dynamics of international business and India's involvement with global business operations. The course also discusses theoretical foundations of international business to the extent these are relevant to understand the mechanics of global business operations and development.

1. Unit I:

20 Lectures

Introduction to international business: Globalization and its growing importance in world economy; Impact of globalization; International business contrasted with domestic business – complexities of international business; Modes of entry into international business.

International Business Environment: National and foreign environments and their components – economics, cultural and political- legal environment, Global trading environment – recent trends in world trade in goods and services; Trends in India's Foreign Trade

Unit II:

15 Lectures

Theories of international trade – an overview; Commercial policy Instruments – tariff and non-tariff measures; balance of payment account and its components.

International Organizations and Arrangements: WTO – Its Objectives, principles, organizational structure and functioning; An overview of other organizations – UNCTAD, World Bank and IMF; Commodity and other trading agreements.

Unit III:

20 Lectures

Organizational Structure for international business operations; Key issues involved in making international production, finance, marketing and human resource decisions; international business organization.

Developments and issues in International Business: Outsourcing and its potentials for India; Strategic alliances, mergers and acquisitions; Role of IT in International business; International business and ecological considerations.

Unit IV:

10 Lectures

Foreign Trade promotion measures and organizations in India; Special economic zone (SEZs) and 100% export oriented units (EOUs); Measures for promoting foreign investments into and from India; Indian joint ventures and acquisitions abroad.

Suggested Readings:

1. Charles W. L Hill and Arun Kumar Jain, *International Business*, New Delhi Tata McGraw Hill.
2. Johnson, Derbe, and Colin Turner. *International Business: Themes and issues in the Modern Global Economy*. London: Roulledge.
3. Cherunilam, Francis. *International Business: Text and Cases*. Prentice Hall of India Ltd.
4. Daniels John, D. Lee H. Radenbaugh and David P. Sullivan, *International Business*,. Pearson Education
5. Justin, Paul, *International Business*, Prentice Hall of India Ltd.
6. Michael R. Czinkota. Et al. *International Business*, Forfourth: The Dryden Press.
7. Bennet, Roger. *International Business*, Delhi: Pearson.
8. Sumati Verma, *International Business*, Pearson Education.
9. V. Sharan, *International Business*, Pearson Education.
10. Peng and Srivastav, *Global Business*, cengage Learning.

Note: Latest edition of text books may be used.

B. Com (Hons.) CBCS

B. Com (Hons.): Semester – VI

Paper code- 364(a): FUNDAMENTALS OF INVESTMENT

Duration: 3 hrs.

Marks 100 (External 80 : Internal 20)

Lectures: 65

Objective: To familiarize the students with different investment alternatives, introduce them to framework of their analysis and valuation and highlight the role of investor protection.

Contents:

Unit I: **10 Lectures**

The Investment Environment:- The Investment Decision process, types of investments- Commodities, Real Estates and Financial Assets, The Indian Securities Market, the market participants and trading of securities, security market indices, sources of financial information, Concept of return and risk, Impact of Taxes and Inflation on returns.

Unit II: **15 Lectures**

Fixed Income Securities- Bond features, types of bonds, estimating bond yields, bond valuation, types of bond risks, default risk and credit rating.

Unit III: **15 Lectures**

Approaches to Equity Analysis: Introduction to Fundamental Analysis, Technical Analysis and Efficient Market Hypothesis, dividend capitalization models, and price- earning multiple approach to equity valuation.

Unit IV: **15 Lectures**

Portfolio Analysis and Financial Derivatives: (a) Portfolio and Diversification, Portfolio Risk and Return, (b) Mutual funds, (c) Introduction to Financial Derivatives, Financial Derivatives Markets in India.

Unit V: **10 Lectures**

Investor Protection- Role of SEBI and stock exchanges in investor protection; Investor Grievances and their Redressal system, insider trading, investor's awareness and activism.

Suggested Readings:

1. Jones, C.P., *“Investments Analysis and Management”*, Wiley, 8th edition.
2. Prasanna , Chandra, *“Investments Analysis and Portfolio Management”*, Tata McGraw Hill.
3. Rustogi, R. P., *Fundamentals of Investment*, Sultan chand & Sons, New Delhi.
4. Vohra, N. D, and B. R Bagri, *“Futures and Options”*, McGraw Hill Publishing.
5. Mayo, *An Introduction to Investment*, Cengage Learning.

B. Com (Hons.) CBCS

B. Com (Hons.): Semester – VI

Paper code- 364 (b): CONSUMER AFFAIRS AND CONSUMER CARE

Duration: 3 hrs.

Marks 100 (External 80 : Internal 20)

Lectures: 65

Objectives: This paper seeks to familiarize the students with their rights as a consumer, the social framework of consumer rights and legal framework of protecting consumer rights. It also provides an understanding of the procedure of redressal of consumer complaints, and the role of different agencies in establishing product and service standards. The students should be able to comprehend the business firm' interface with consumers and the consumer related regulatory and business environment.

Expected Learning Outcome: The students expected to understand the voluntary and legal measures to protect consumers from unethical, exploitative and unfair trade practices of business. The students are also expected to understand the social, economic and legal consequences of business decisions affecting consumers.

Unit I: Conceptual Framework

15 Lectures

Consumer and Markets: Concept of consumers; Nature of markets; Concept of price in Retail and Wholesale; Maximum Retail Price (MRP), and local taxes, Fair Price, misleading advertisements and deceptive packaging.

Unit II: The Consumer Protection Act, 1986

15 Lectures

Objectives and basic concepts: Consumer, goods, services, defect in goods, deficiency in service spurious goods and services, unfair trade practices, restrictive trade practices. Organizational Set- up under the Consumer Protection Act.

Unit III: The Consumers Protection Act, 1986: Grievance Redress Mechanism under the CPA

15 Lectures

Who can file a complaint? Grounds of filing a complaint; Limitation Period; Procedure for filing and hearing of a complaint; Temporary Injunction, Reliefs which can be provided; Appeal; Enforcement of order; Bar on Frivolous and vexation complaints; Offences and penalties.

Unit IV: Consumer Protection in India

20 Lectures

Consumer Movement in India: Formation of consumer organization and their role in consumer protection including Advocacy and Campaigning for policy intervention; Evolution of Consumer Movement in India , Recent Development in Consumer Protection in India; National Consumer helpline, citizen charter, Product testing.

Suggested Readings:

1. Khanna, Sri Ram, Hanspal. Savita Kapoor, Sheetal and Awasthi, H. K. "Cosumer Affairs" (2007) Delhi University Publication, Pp. 334
2. Aggarwal, V. K. (2003) *Consumer Protection: Law and Practice*, 5th ed., Bharat Law House, Delhi or latest edition
3. Girimaji, Pushpa (2002), *Consumer Rights for Everyone*. Penguin BOOKS.
4. Nader, Ralph (1973). *The Consumer and Corporate Accountability*, USA, Harcourt Brace Jovanovich, Inc.
5. *How to survive as a consumer?* CUTS, India www.cuts.org
6. Deepa Sharma, *Grievance redress and Consumer Protection in ndia*, Lambart Academic Publishers Germany 2012
7. N.D. Kapoor, *Merchantile Law*,
8. Sen & Mitra, *Merchantile Law and Practice*,
9. M.C. Kuchchal, *Merchantile Law*
10. *The Competition Act*, (2002)
11. *The Consumers Protection Act, 1986*
12. The Bureau of Indian Standards Act 1986
13. The Food safety and standards Act 2005.

Articles:

1. Verma D.P.S (2002). *Development in Consumer protection in india*. Journal of Consumer Policy. Vol. 25. No. pp 107- 123
2. Verma D.P.S (2002). *Regulating Misleading Advertisements Legal Provisions and Institutional Framework*, Vikalpa. Vol. 26. No. 2 pp 51-57
3. Jain, Sanjay K and Kaur Gurmeet (2003): *Strategic Green Marketing. How should Business Firms Go about Adopting It?* The Indian Journal of Commerce, Vol. 56, No. 4 pp 1- 6
4. Jain. Sanjay K. and Kaur Gurmeet (2004). *Ecolabelling: Honsesis, issues and Perspectives. EffulHonsce*. Vol. 2 No. 1 pp 5- 18
5. Ralph L. Day and Laird E.. London, Jr. (1997), *Towards a theory of consumer complaining behavior*. Ag Woodside, et al. (eds). *Consumer and Industrial Buying Behavior*, New York; North Holland pp. 425- 37
6. George S. Day and A Aaker (1970). *A Guide to Consumerism*. *Journal of Marketing*, Vol. 34. Pp 12- 19.

Periodicals:

1. *Consumer protection judgement (CPJ)* (Relevant Cases reported in various issues)
2. Recent issues of Magazines: Insight, published by CERC, Ahmedabad ‘Consumer Voice’, Published by VOICE society, New Delhi, www.consumer-voice.org
3. *Ethical Consumer* (Magazine): ECRA Publishing Ltd. UK www.ethicalconsumer.org
4. *Upbhokta Jagran*, Ministry of Consumer Affairs, Govt. of India.
5. *Down to Earth* (Magazine- fortnightly): Society for Environmental Communications, New Delhi.

Note: Latest edition of text books may be used.

B. Com (Hons.) CBCS**B. Com (Hons.): Semester – VI**

Paper code- 364(c): BUSINESS TAX PROCEDURE AND MANAGEMENT

Duration: 3 hrs. Marks 100 (External:80, Internal:20)

Lectures: 65

Objective: To provide basic knowledge of business tax procedures and management under different provisions of the Income Tax.

Unit 1	Advance payment of Tax Tax deduction/collection at source, documentation, returns, certificates Interest payable by Assessee/Government Collection and Recovery of Tax	18 Lectures
Unit 2	Assessment Re- assessment, rectification of mistakes Appeals and revisions - Preperation and filings of appeals with appellate authorities - Drafting of Appeal, statement of facts ans statement of law	17 Lectures
Unit 3	Penalties and Prosecutions Settlement commission Search, seizure and survey	12 Lectures
Unit 4	Transactions with persons located in notified jurisdictional area Honsenal anti- avoidance rule Tax clearance certificates Securities transaction tax	12 Lectures
Unit 5	Information Technology and Tax administration TAN (Tax deduction and Collection Account Number), TIN (Tax Information Network) e-TDS/e-TCS	6 Lectures

Suggested Readings:

1. Singhania, Vinod K. and Monica Singhania, *Corporate Tax Planning and Business Tax Procedure.*, Taxmann Publication Pvt. Ltd, New Delhi
2. Ahuja, Girish, and Ravi Gupta, *Corporate tax Planning and Management.* Bharat Law house, Delhi
3. Singhania, Vinod K. and Kapil Singhania, *TDS on CD.* Taxmann Publication Pvt. Ltd, New Delhi
4. Bajpai, Om shanker, *Search, seizure and survey.* Taxmann Publication Pvt. Ltd, New Delhi
5. Singhania, Vinod K. and Monica Singhania, *Students guide to Income Tax.* Taxmann Publication Pvt. Ltd, New Delhi
6. Ahuja, Girish, and Ravi Gupta, *Systematic Approach to Income Tax.* Bharat Law house, Delhi

Journals

1. Income Tax reports, Company Law Institute of India Pvt. Ltd., Chennai
2. Taxman, Taxmann Allied Services Pvt. Ltd. New Delhi
3. Current Tax Reporter, Current Tax Reporter, Jodhpur

B. Com (Hons.) CBCS

B. Com (Hons.): Semester – VI

Paper code- 364 (d): INDIAN POLITY AND GOVERNANCE

Duration: 3 hrs.

Marks 100 (External 80 : Internal 20)

Lectures: 65

Objective: To impart basic knowledge about the structure and working of the Indian political system and governance.

Unit I: Indian Political System

13 Lectures

Making of India's Constitution, Constituent assembly, Philosophy, preamble, Fundamental Rights, Directive Principles of state policies, Secularism, Problems and Trends, Casteism, Communalism, Regionalism and Separation.

Unit II: Indian Federal System

13 Lectures

Nature of India's Federal system, Centre- state relations, Issues and Problems, Citizenship, Separation of Powers, Union executive, President, Prime Minister, Governor, Legislature, Organization and function.

Unit III: Judicial system in India

13 lectures

Supreme Court and High Court, jurisdictions and powers and functions, Judicial Review, Independence of Judiciary and judicial activism.

Unit IV: Governance Public Policy

13 lectures

Governance, concept, nature, meaning and forms of public accountability and redressal of public grievances with special reference to RTI, Lokpal and Lokayukt, Election Commission.

Unit V: Public Policy

13 Lectures

Political Representation, Panchayat raj System, Urban Local Bodies, Public Policy, Public Finance, Budget.

Reference Books:-

1. Austin, Granville; *The Indian Constitution: Cornerstone of a Nation*, Oxford University Press.
2. Basu, Durga Das; *An Introduction to the Constitution of India*, Prentice Hall.
3. Fadia, M. L and Fadia, Kuldeep; *Indian Government and Politics*, Rawat Publication.
4. Austin, Granville; *Working a Democratic Constitution: The Indian Experience*. OUP
5. Kashyap, Subhash: *Our Constitution*, National Book Trust.
6. Sapru, R. K.; *Public Policy: Formation, Implementation and Evaluation*, Sterling Pub
7. Singh, M. P. and Saxena, R; *Indian Politics: Contemporary Issues and Concern*.