

Revised 2022

**CBCS B.Com General Course Structure (Outline)**

<b>Semester-I</b>	<b>Credits</b>	<b>Total</b>
English-1	6	<b>20</b>
DSC-1	6	
DSC-2	6	
AECC 1	2	
<b>Semester II</b>	<b>Credits</b>	<b>20</b>
MIL- I	6	
DSC-3	6	
DSC-4	6	
AECC 2	2	
<b>Semester III</b>	<b>Credits</b>	<b>20</b>
English-2	6	
DSC-5	6	
DSC-6	6	
SEC-1	2	
<b>Semester IV</b>	<b>Credits</b>	<b>20</b>
MIL- II	6	
DSC-7	6	
DSC-8	6	
SEC-2	2	
<b>Semester V</b>	<b>Credits</b>	<b>20</b>
DSE -1A	6	
DSE -2A	6	
SEC-3	2	
GE 1	6	
<b>Semester VI</b>	<b>Credits</b>	<b>20</b>
DSE 1B	6	
DSE 2B	6	
SEC-4	2	
GE 2	6	
<b>Total</b>		<b>120</b>

Revised 2022

**CBCS B.COM General  
Course structure with title of paper**

<b>Semester I</b>			
<b>Course Code</b>	<b>Paper</b>	<b>Credits</b>	<b>Total</b>
BC-1.1	English -1	6	<b>20</b>
BC-1.2	Financial Accounting	6	
BC-1.3	Business Law	6	
BC-1.4	Business Communication	2	
<b>Semester II</b>			
<b>Course Code</b>	<b>Paper</b>	<b>Credits</b>	<b>Total</b>
BC-2.1	MIL-1	6	<b>20</b>
BC-2.2	Corporate Accounting	6	
BC-2.3	Corporate Law	6	
BC-2.4	Environmental Studies	2	
<b>Semester III</b>			
<b>Course Code</b>	<b>Paper</b>	<b>Credits</b>	<b>Total</b>
BC-3.1	English -II	6	<b>20</b>
BC-3.2	Income Tax Law and Practice	6	
BC-3.3	Business Organisation & Management	6	
BC-3.4	E-Commerce	2	
<b>Semester IV</b>			
<b>Course Code</b>	<b>Paper</b>	<b>Credits</b>	<b>Total</b>
BC-4.1	MIL-2	6	<b>20</b>
BC-4.2	Cost Accounting	6	
BC-4.3	Business Mathematics & Statistics	6	
BC-4.4	Entrepreneurship	2	
<b>Semester V</b>			
<b>Course Code</b>	<b>Paper</b>	<b>Credits</b>	<b>Total</b>
BC-5.1	DSE-1A	6	<b>20</b>
BC-5.2	DSE -2A	6	
BC-5.3	New Venture Planning	2	
BC-5.4	Accounting for Everyone	6	
<b>Semester VI</b>			
<b>Course Code</b>	<b>Paper</b>	<b>Credits</b>	<b>Total</b>
BC-6.1	DSE- 1B	6	<b>20</b>
BC-6.2	DSE- 2B	6	
BC-6.3	Personal Selling and Salesmanship	2	
BC-6.4	Basics of Management	6	
<b>Total</b>			<b>120</b>

# NAGALAND UNIVERSITY

## CBCS B. COM GENERAL COURSE STRUCTURE



(Courses effective from Academic Year 2022-23)

## INTRODUCTION

Commerce has been a versatile subject of study right from its very origin. The commerce discipline is perceived as a good career option and is considered as an enabler in employing the graduates in the business, trade and industrial sectors. The discipline of commerce is facing challenges with the advent of newer and allied courses. The course inputs of commerce needs a periodic revision to meet the challenges in this dynamic business environment. Considering this phenomenon the Degree level Commerce Curriculum of Nagaland University is revised regularly. As a result, the commerce graduates are in a position to access better job opportunities.

In this background the course structure of three years B.Com (General) syllabi have been revised as per the latest UGC guidelines and in tune with the Nagaland University CBCS frame work of Undergraduate Programme under NEP 2020. Accordingly, the new course structure, there are five components viz., Ability Enhancement Compulsory Course (AECC), Skill Enhancement Elective Course (SEC), Discipline Specific Core Course (DSC), Discipline Specific Elective (DSE), and Generic Elective (GE). There are 2 papers in AECC and four papers in SEC with two credits per paper. In Core Courses there are 8 papers with six credits each. Similarly, DSE comprises of 4 papers each and GE comprises of 2 papers with six credit each. Thus, in total there are 24 papers of 120 credits. The Generic Elective Papers are the choice based courses for the students of other stream/disciplines. A student will have to choose two papers each from Group A and Group B of DSE in fifth and sixth semester respectively as indicated below.

Group- A	Group- B
<b>DSE-1A -any one of the following(a/b/c/d)</b>	<b>DSE-1B-any one of the following(a/b/c/d)</b>
a) Management Accounting b) Business Economics c) Principles of Marketing d) Human Resource Management	a) Auditing and Corporate Governance b) Indian Economy c) Indian Financial System d) Advertising
<b>DSE-2A Anyone Of The Following (e)/f/g/h)</b>	<b>DSE-2B anyone of the following (e)/f/g/h)</b>
e) Fundamentals of Financial Management f) Fundamentals of Insurance g) Banking Theories and Practices h) Public Administration and Business	e) Goods & Services Tax (GST) And Customs Law f) Industrial Relations & Labour Laws g) International Business h) Good Governance

The three years B.Com (General) program will spread over six semesters. The students failing in any paper(s) in a semester may appear in that paper(s) as a repeater only when the exam for that paper(s) is held next. Similarly, a student opting for improvement in a paper(s) for a particular semester can appear for the exam of that paper only when the examination of that paper(s) takes place. However both these category of students should complete the B.Com program within the maximum period of 10 semesters i.e., 5 academic years.

The papers are of 100 marks each. The examination pattern for the papers comprise of internal assessment and external examination. The internal assessment will be of 30% of the full marks of the paper and remaining 70% for external examination. Detail guidelines relating to the conduct of both internal and external examination for the B.Com (General.) program will be notified by the University Authority from time to time.

## CBCS B.COM GENERAL COURSE STRUCTURE

### Distribution of Courses

1	LANGUAGE	4 PAPERS OF 6 CREDIT HRS EACH (TOTAL CREDIT HRS 4x6)	24
2	DISCIPLINE SPECIFIC COURSE (DSC)	8 Papers of 6 Credit Hrs. each (Total Credit Hrs. 8X6) (5 Lectures and 1 Practical/Tutorial)	48
3	<b>Ability Enhancement Compulsory AECC</b>	2 Papers of 2 Credit Hrs. each (Total Credit Hrs. 2X2)	<b>4</b>
4	<b>Skill Enhancement Elective Course SEC</b>	4 Papers of 2 Credit Hrs. each (Total Credit Hrs. 4X2)	<b>8</b>
5	<b>Discipline Specific Elective (DSE)</b>	4 Papers of 6 Credit Hrs. each (Total Credit Hrs. 4X6)  (5 Lectures and 1 Practical/Tutorial)	<b>24</b>
6	<b>Generic Elective (GE)</b>	2 Papers of 6 Credit Hrs. each (Total Credit Hrs. 2X6)  (5 Lectures and 1 Practical/Tutorial)	<b>12</b>
<b>Total Credit Hours</b>			<b>120</b>

**CBCS B.Com General Course Structure**

<b>Semester I</b>	<b>Credits</b>	<b>Semester II</b>	<b>Credits</b>	<b>Semester III</b>	<b>Credits</b>	<b>Semester IV</b>	<b>Credits</b>	<b>Semester V</b>	<b>Credits</b>	<b>Semester VI</b>	<b>Credits</b>	<b>Total</b>
English-1	6	MIL- I	6	English-2	6	MIL- II	6	DSE -1A	6	DSE 1B	6	
DSC-1	6	DSC-3	6	DSC-5	6	DSC-7	6	DSE -2A	6	DSE 2B	6	
DSC-2	6	DSC-4	6	DSC-6	6	DSC-8	6	SEC-3	2	SEC-4	2	
AECC	2	AECC	2	SEC-1	2	SEC-2	2	<b>GE 1</b>	6	GE 2	6	
<b>Total</b>	<b>20</b>		<b>20</b>		<b>20</b>		<b>20</b>		<b>20</b>		<b>20</b>	<b>120</b>

<b>CBCS B.Com General Course Structure With Title of Paper</b>				
<b>SEMESTER- I</b>				
<b>Course Code</b>	<b>Paper</b>	<b>Course Type</b>	<b>Credits</b>	<b>Total</b>
BC-1.1	English -1	<b>Language-1</b>	6	<b>20</b>
BC-1.2	Financial Accounting	<b>Core Course C-1</b>	6	
BC-1.3	Business Law	<b>Core Course C-2</b>	6	
BC-1.4	Business Communication	<b>Ability-Enhancement Compulsory Course (AECC)-1</b>	2	
<b>SEMESTER – II</b>				
<b>Course Code</b>	<b>Paper</b>		<b>Credits</b>	<b>20</b>
BC-2.1	MIL-1	<b>Language-2</b>	6	<b>20</b>
BC-2.2	Corporate Accounting	<b>Core Course C-3</b>	6	
BC-2.3	Corporate Law	<b>Core Course C-4</b>	6	
BC-2.4	Environmental Studies	<b>Ability-Enhancement Compulsory Course (AECC)-2</b>	2	
<b>SEMESTER – III</b>				
<b>Course Code</b>	<b>Paper</b>		<b>Credits</b>	<b>20</b>
BC-3.1	English -II	<b>Language-3</b>	6	<b>20</b>
BC-3.2	Income Tax Law and Practice	<b>Core Course C-5</b>	6	
BC-3.3	Business Organisation & Management	<b>Core Course C- 6</b>	6	
BC-3.4	E-Commerce	<b>Skill-Enhancement Elective Course (SEC)-1</b>	2	



<b>SEMESTER IV</b>				
<b>Course Code</b>	<b>Paper</b>		<b>Credits</b>	
BC-4.1	MIL-2	<b>Language-4</b>	6	<b>20</b>
BC-4.2	Cost Accounting	<b>Core Course C- 7</b>	6	
BC-4.3	Business Mathematics & Statistics	<b>Core Course C- 8</b>	6	
BC-4.4	Entrepreneurship	<b>Skill-Enhancement Elective Course (SEC)-2</b>	2	
<b>SEMESTER V</b>				
<b>Course Code</b>	<b>Paper</b>		<b>Credits</b>	
BC-5.1	DSE-1A (any one of the following) a) Management Accounting b) Business Economics c) Principles of Marketing d) Human Resource Management	<b>Discipline Specific Elective (DSE)-1A</b>	6	<b>20</b>
BC-5.2	DSE -2A (any one of the following) e) Fundamentals of Financial Management f) Fundamentals of Insurance g) Banking Theories and Practices h) Public Administration and Business	<b>Discipline Specific Elective (DSE)-2A</b>	6	
BC-5.3	New Venture Planning	<b>Skill-Enhancement Elective Course (SEC)-3</b>	2	
BC-5.4	Accounting for Everyone	<b>Generic Elective (GE)-1</b>	6	
<b>SEMESTER VI</b>				
<b>Course Code</b>	<b>Paper</b>		<b>Credits</b>	

BC-6.1	DSE- 1B (any one of the following) a) Auditing and Corporate Governance b) Indian Economy c) Indian Financial System d) Advertising	<b>Discipline Specific Elective (DSE)-1B</b>	6	<b>20</b>
BC-6.2	DSE- 2B (any one of the following) e) Goods & Services Tax (GST) and Customs Law f) Industrial Relations & Labour Laws g) International Business h) Good Governance	<b>Discipline Specific Elective (DSE)-2B</b>	6	
BC-6.3	Personal Selling and Salesmanship	<b>Skill-Enhancement Elective Course (SEC)-4</b>	2	
BC-6.4	Basics of Management	<b>Generic Elective (GE)-2</b>	6	
	<b>Total</b>			<b>120</b>

## **B.Com (General.): Semester - I**

### **Paper - BC 1.2: FINANCIAL ACCOUNTING**

**Duration: 3 hrs.**

**Marks: 100**

**Lectures: 52, Practical: 26**

**Objective:** 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 1: (a) Theoretical Framework**

**3 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 First-Time Adoption of Indian Accounting Standard (Ind-AS) 101. International Financial Reporting Standards (IFRS): - Need and procedures.

#### **(b) Accounting Process**

**2 Lectures**

From recording of a business transaction to preparation of trial balance including adjustments

#### **(c) Computerised Accounting Systems**

**26 Practical Lab**

Computerised Accounting Systems: Computerized Accounts by using any popular accounting software: Creating a Company; Configure and Features settings; Creating Accounting Ledgers and Groups; Creating Stock Items and Groups; Vouchers Entry.

**Unit 2: (a) Business Income****10 Lectures**

- i. Measurement of business income-Net income: the accounting period, the continuity doctrine and matching concept, Objectives of measurement.
- ii. Revenue recognition: Recognition of expenses.
- iii. 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.

**(b) Final Accounts****7 Lectures**

Capital and revenue expenditures and receipts: general introduction only. Preparation of final accounts of non-profit organisations

**Unit 3: Accounting for Hire Purchase and Instalment Systems****10 Lectures**

Calculation of interest, partial and full repossession, Hire purchase trading (total cash price basis), stock and debtors system; Concepts of operating and financial lease (theory only)

**Unit 4: Accounting for Inland Branches****10 Lectures**

Concept of dependent branches; accounting aspects; debtors system, stock and debtors system, branch final accounts system and whole sale basis system. Independent branches: concept-accounting treatment: important adjustment entries and preparation of consolidated profit and loss account and balance sheet.

**Unit 5: 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. The relevant Indian Accounting Standards in line with the IFRS for all the above topics should be covered.
2. Any revision of relevant Indian Accounting Standard would become applicable immediately.
3. There shall be 5 Credit Hrs. for Lectures + one Credit hr. (Two Practical Periods per week per batch) for Practical Lab.
4. Examination Scheme for Computerised Accounting Systems – Practical for 20 marks (out of the internal assessment of 30 marks). The practical examination will be for 1 hour.

**Suggested Readings:**

1. Robert N Anthony, David Hawkins, Kenneth A. Merchant, *Accounting: Text and Cases*. McGraw-Hill Education, 13<sup>th</sup> 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. S.N. Maheshwari, and. S. K. Maheshwari. *Financial Accounting*. Vikas Publishing House, New Delhi.
6. Deepak Sehgal. *Financial Accounting*. Vikas Publishing H House, 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. *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.**

**B.Com (General): Semester - I**

**Paper - BC1.3: Business Law**

**Duration: 3 hrs.**

**Marks: 100**

**Lectures: 65**

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

**Unit 1: The Indian Contract Act, 1872**

**13 Lectures**

- a) Contract – meaning, characteristics and kinds
- b) Essentials of a valid contract - Offer and acceptance, consideration, contractual capacity, free consent, legality of objects.
- c) Void agreements
- d) Discharge of a contract – modes of discharge, breach and remedies against breach of contract.
- e) Contingent contracts
- f) Quasi - contracts
- g) Contract of Indemnity and Guarantee
- h) Contract of Bailment
- i) Contract of Agency

**Unit 2: 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 a non-owner
- d) Performance of contract of sale
- e) Unpaid seller – meaning, rights of an unpaid seller against the goods and the buyer.

**Unit 3: Partnership Laws**

**13 Lectures**

**A) The Partnership Act, 1932**

- a. Nature and Characteristics of Partnership
- b. Registration of a Partnership Firms
- c. Types of Partners
- d. Rights and Duties of Partners

- e. Implied Authority of a Partner
- f. Incoming and outgoing Partners
- g. Mode of Dissolution of Partnership

**B) The Limited Liability Partnership Act, 2008**

- a) Salient Features of LLP
- b) Differences between LLP and Partnership, LLP and Company
- c) LLP Agreement,
- d) Partners and Designated Partners

**Unit 4: The Negotiable Instruments Act 1881**

**13 Lectures**

- a) Meaning, Characteristics, and Types 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

**Unit 5: (A) Competition Act, 2002**

**13 Lectures**

- a) Definitions
- b) Prohibition of certain agreements
- c) Abuse of dominant position and Regulation of combinations
- d) Competition Commission of India
- e) Duties, Powers and Functions of Commission

**(B) Foreign Exchange Management Act, 2000**

- a) Definitions
- b) Regulation and Management of Foreign Exchange
- c) Authorised Person

**Suggested Readings:**

1. M.C. Kuchhal, and VivekKuchhal, *Business Law*, Vikas Publishing House, New Delhi.
2. Avtar Singh, *Business Law*, Eastern Book Company, Lucknow.
3. Ravinder Kumar, *Legal Aspects of Business*, Cengage Learning
4. SN Maheshwari and SK Maheshwari, *Business Law*, National Publishing House, New Delhi.
5. Aggarwal S K, *Business Law*, Galgotia Publishers Company, New Delhi.
6. Bhushan Kumar Goyal and Jain Kinneri, *Business Laws*, International Book House
7. SushmaArora, *Business Laws*, TaxmannPulications.
8. AkhileshwarPathak, *Legal Aspects of Business*, McGraw Hill Education, 6<sup>th</sup>ed.
9. P C Tulsian and Bharat Tulsian, *Business Law*, McGraw Hill Education
10. Sharma, J.P. and SunainaKanojia, *Business Laws*, Ane Books Pvt. Ltd., New Delhi

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



## **B.Com (General): Semester - I**

### **Paper – BC 1.4: BUSINESS COMMUNICATION**

**Duration: 90 minutes**

**Marks: 50**

**Lectures: 30**

**Objective:** To equip students of the B.Com (Hons.) course effectively to acquire skills in reading, writing, comprehension and communication, as also to use electronic media for business communication.

#### **Unit 1: Introduction:**

**Lectures: 6**

Nature of Communication, Process of Communication, Types of Communication (verbal & Non Verbal), Importance of Communication, Different forms of Communication, Barriers to Communication

#### **Unit 2: Business Correspondence:**

**Lectures: 6**

Letter Writing, presentation, Inviting quotations, Sending quotations, Placing orders, Inviting tenders, Sales letters,

#### **Unit 3: Report Writing:**

**Lectures: 6**

Business reports, Types, Characteristics, Importance, Elements of structure, Process of writing, Order of writing, final draft of report

#### **Unit 4: Modern Forms of Communication:**

**Lectures: 6**

E-mail, Video conferencing, International communication, Writing and presenting in international situations, Inter-cultural factors in interactions, Adapting to global business

#### **Unit 5: Oral Presentation:**

**Lectures: 6**

Importance, Characteristics, Presentation Plan, Power point presentation, Visual aids

#### **Suggested Readings:**

1. Bovee, and Thill, *Business Communication Essentials*, Pearson Education
2. Shirley Taylor, *Communication for Business*, Pearson Education
3. Locker and Kaczmarek, *Business Communication: Building Critical Skills*, McGraw Hill Education
4. Herta A Murphy, Herbert W Hildebrandt, Jane P. Thomas, *Effective Business Communication (SIE)*, McGraw Hill Education

5. Dona Young, *Foundations of Business Communication: An Integrative Approach*, McGraw Hill Education
6. Raymond V. Lesikar, Marie E. Flatley, Kathryn Rentz, Paula Lentz, and NeerjaPande, *Business Communication: Connecting in a Digital World (SIE)*, McGraw Hill Education

**B.Com (General): Semester - II**

**Paper – BC 2.2: CORPORATE ACCOUNTING**

**Duration: 3 hrs.**

**Marks: 100**

**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****12 Lectures**

Issue, forfeiture and reissue of forfeited shares: concept & process of book building;  
Issue of rights and bonus shares; Buyback of shares; Redemption of preference shares;  
Issue and Redemption of Debentures

**Unit 2. Final Accounts of Companies and Valuation of Goodwill and Share****10 Lectures****(A) Final Accounts**

Preparation of the Statement of Profit and Loss and Balance Sheet of corporate entities as per Companies Act, 2013, excluding calculation of managerial remuneration, Disposal of company profits

**(B) Valuation of Goodwill and Valuation of Shares****7 Lectures**

Concepts and calculation, simple problem only

**Unit 3. Amalgamation and Liquidation of Companies****15 Lectures**

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

Liquidation of companies- meaning- of winding up and liquidation, mode of winding up, Liquidator's Final Statement of Account.

**Unit 4. Accounts of Holding Companies/Parent Companies****13 Lectures**

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

**Unit 5. Banking Companies****8 Lectures**

Difference between balance sheets of banking and non banking companies; prudential norms, Asset structure of a commercial bank. Non-performing assets (NPA)

**Note:**

1. **The relevant Indian Accounting Standards in line with the IFRS for all the above topics should be covered.**
2. **Any revision of relevant Indian Accounting Standard would become applicable immediately.**

**Suggested Readings:**

1. J.R. Monga, *Fundamentals of Corporate Accounting*. Mayur Paper Backs, New Delhi.
2. M.C. Shukla, T.S. Grewal, and S.C. Gupta. *Advanced Accounts*. Vol.-II. S. Chand & Co., New Delhi.
3. S.N. Maheshwari, and S. K. Maheshwari. *Corporate Accounting*. Vikas Publishing House, New Delhi.
4. Ashok Sehgal, *Fundamentals of Corporate Accounting*. Taxman Publication, New Delhi.
5. V.K. Goyal and Ruchi Goyal, *Corporate Accounting*. PHI Learning.
6. Jain, S.P. and K.L. Narang. *Corporate Accounting*. Kalyani Publishers, New Delhi.
7. Bhushan Kumar Goyal, *Fundamentals of Corporate Accounting*, International Book House
8. P. C. Tulsian and Bharat Tulsian, *Corporate Accounting*, S.Chand
9. Amitabha Mukherjee, Mohammed Hanif, *Corporate Accounting*, McGraw Hill Education
10. *Compendium of Statements and Standards of Accounting*. The Institute of Chartered Accountants of India, New Delhi.

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

**B.Com (General): Semester - II**

**Paper – BC 2.3: CORPORATE LAW**

**Duration: 3 hrs.**

**Marks: 100**

**Lectures: 65**

**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 1: Introduction**

**15 Lectures**

Administration of Company Law [including National Company Law Tribunal (NCLT), National Company Law Appellate Tribunal (NCLAT), Special Courts]; Characteristics of a company; lifting of corporate veil; types of companies including one person company, small company, and dormant company; association not for profit; illegal association; formation of company, on-line filing of documents, promoters, their legal position, pre-incorporation contract; on-line registration of a company.

**UNIT 2: Documents**

**15 Lectures**

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 3: Management**

**15 Lectures**

Classification of directors, women directors, independent director, small shareholder's director; disqualifications, director identity number (DIN); appointment; Legal positions, powers and duties; removal of directors; Key managerial personnel, managing director, manager;

*Meetings:* Meetings of shareholders and board of directors; Types of meetings, Convening and conduct of meetings, Requisites of a valid meeting, postal ballot, meeting through videoconferencing, e-voting.

Committees of Board of Directors - Audit Committee, Nomination and Remuneration Committee, Stakeholders Relationship Committee, Corporate Social Responsibility Committee

**UNIT 4: Dividend Decision and Insider Trading.**

**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, Auditors' Report, Secretarial Audit.

**Winding Up:** Concept and modes of Winding Up

**Insider Trading, Whistle Blowing:** Insider Trading; meaning & legal provisions; Whistle-blowing: Concept and Mechanism.

## **UNIT 5: Depositories Law**

**5 Lectures**

The Depositories Act 1996 – Definitions; rights and obligations of depositories; participants issuers and beneficial owners; inquiry and inspections, penalty

### **Suggested Readings:**

1. MC Kuchhal, *Modern Indian Company Law*, Shri Mahavir Book Depot (Publishers), Delhi.
2. GK Kapoor and Sanjay Dhamija, *Company Law*, Bharat Law House, Delhi.
3. Anil Kumar, *Corporate Laws*, Indian Book House, Delhi
4. ReenaChadha and SumantChadha, *Corporate Laws*, Scholar Tech Press, Delhi.
5. Avtar Singh, *Introduction to Company Law*, Eastern Book Company
6. Ramaiya, *A Guide to Companies Act*, LexisNexis, Wadhwa and Buttersworth.
7. *Manual of Companies Act, Corporate Laws and SEBI Guideline*, Bharat Law House, NewDelhi,.
8. *A Compendium of Companies Act 2013, along with Rules*, by Taxmann Publications.
9. Gower and Davies, *Principles of Modern Company Law*, Sweet & Maxwell
10. Sharma, J.P., *An Easy Approach to Corporate Laws*, Ane Books Pvt. Ltd., New Delhi

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

**B.Com (General): Semester - III**

**Paper – BC 3.2: INCOME TAX LAW AND PRACTICE**

**Duration: 3 hrs.**

**Marks: 100**

**Lectures: 52, Practical lab 26**

**Objective:** To provide basic knowledge and equip students with application of principles and provisions of Income-tax Act, 1961 and the relevant Rules.

**Unit 1: Introduction**

**5 Lectures**

**Basic concepts:** Income, agricultural income, person, assessee, assessment year, previous year, gross total income, 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.

**Unit 2: Computation of Income under different heads-1**

**18 Lectures**

Income from Salaries; Income from house property

**Unit 3: Computation of Income under different heads-2**

**14 Lectures**

Profits and gains of business or profession; Capital gains; Income from other sources

**Unit 4: Computation of Total Income and Tax Liability**

**10 Lectures**

Set-off and carry forward of losses; Deductions from gross total income; Rebates and reliefs  
Computation of total income of individuals; Tax liability of an individual.

**Unit 5: Filing of Returns and Appeal**

**5 Lectures & Practical Lab 26**

Filing of returns, E-filing of returns of income and TDS; Appeals and Appellate Authority

**Note:**

**1. There shall be a practical examination of 20 Marks (out of the internal assessment of 30 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.**

2. **There shall be 5 Credit Hrs. for Lectures + one Credit hr. (Two Practical Periods per week per batch) for Practical Lab.**
3. **Latest edition of text books and Software may be used.**

**Suggested readings:**

1. Singhania, Vinod K. and Monica Singhania. *Students' Guide to Income Tax, University Edition*. Taxmann Publications Pvt. Ltd., New Delhi.
2. 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*. Taxman Allied Services Pvt. Ltd., New Delhi.
3. *Current Tax Reporter*. Current Tax Reporter, Jodhpur.

**Software**

1. Vinod Kumar Singhania, *e-filing of Income Tax Returns and Computation of Tax*, Taxmann Publication Pvt. Ltd, New Delhi. Latest version
2. 'Excel Utility' available at [incometaxindiaefiling.gov.in](http://incometaxindiaefiling.gov.in)



## **B.Com: Semester - III**

### **Paper - BC 3.3: BUSINESS ORGANISATION AND MANAGEMENT**

**Duration: 3 hrs.**

**Marks: 100**

**Lectures: 65**

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

#### **Unit 1: Foundation of Indian Business**

**Lectures: 13**

Manufacturing and service sectors Small and medium enterprises Problems and government policy India's experience of liberalisation and globalisation Technological innovations and skill development 'Make in India' Movement, Social responsibility and ethics - Emerging opportunities in business; Franchising, Outsourcing, and E-commerce

#### **Unit 2: Business Enterprises**

**Lectures: 13**

Forms of Business Organisation: Sole Proprietorship, Joint Hindu Family Firm, Partnership firm, Joint Stock Company, Cooperative society; Limited Liability Partnership; Choice of Form of Organisation. Government-Business Interface, Rationale and Forms of Public Enterprises, International Business, Multinational Corporations

#### **Unit 3: Management and Organisation**

**Lectures: 13**

The Process of Management: Planning; Decision-making; Strategy Formulation.

Organizing: Basic Considerations; Departmentation – Functional, Project, Matrix and Network; Delegation and Decentralization of Authority; Groups and Teams

#### **Unit 4: Leadership, Motivation and Control**

**Lectures: 13**

Leadership: Concept and Styles; Trait and Situational Theory of Leadership.

Motivation: Concept and Importance; Maslow Need Hierarchy Theory; Herzberg Two Factors Theory. Communication: Process and Barriers; Control: Concept and Process.

#### **Unit V: Functional Areas of Management**

**Lectures: 13**

Marketing Management: Marketing Concept; Marketing Mix; Product Life Cycle; Pricing Policies and Practices - Financial Management: Concept and Objectives; Sources of Funds – Equity Shares, Debentures, Venture Capital and Lease Finance. Securities Market, Role of SEBI. Human Resource Management: Concept and Functions; Basic Dynamics of Employer – Employee Relations.

**Suggested Readings:**

1. Kaul, V.K., *Business Organisation and Management*, Pearson Education, New Delhi
2. Chhabra, T.N., *Business Organisation and Management*, Sun India Publications, New Delhi,
3. Gupta CB, *Modern Business Organisation*, Mayur Paperbacks, New Delhi
4. Koontz and Weihrich, *Essentials of Management*, McGraw Hill Education.
5. Basu, C. R., *Business Organization and Management*, McGraw Hill Education.
6. Jim, Barry, John Chandler, Heather Clark; *Organisation and Management*, Cengage Learning.
7. B.P. Singh and A.K.Singh, *Essentials of Management*, Excel Books
8. Buskirk, R.H., et al; *Concepts of Business: An Introduction to Business System*, Dryden Press, New York.
9. Burton Gene and Manab Thakur; *Management Today: Principles and Practice*; Tata McGraw Hill, New Delhi.
10. Griffin, *Management Principles and Application*, Cengage Learning

**(Note:** Latest Editions of the above books may be used.)

## **B.Com (General): Semester - III**

### **Paper – BC 3.4: E-COMMERCE**

**Duration: 90 minutes      Marks: 50      Lectures: 20, Practical: 20**

**Objectives: To enable the** student to become familiar with the mechanism for conducting business transactions through electronic means

#### **Unit 1: Introduction :** **(6 Lectures)**

Meaning, nature, concepts, advantages, disadvantages and reasons for transacting online, types of E-Commerce, e-commerce business models (introduction , key elements of a business model and categorizing major E-commerce business models), forces behind e-commerce.

#### **Unit 2: Security and Encryption:** **(7 Lectures)**

Need and concepts, the e-commerce security environment: (dimension, definition and scope of e-security), security threats in the E-commerce environment (security intrusions and breaches, attacking methods like hacking, sniffing, cyber-vandalism etc.), technology solutions (Encryption, security channels of communication, protecting networks and protecting servers and clients),

#### **Unit 3: IT Act 2000 and Cyber Crimes** **(7 Lectures)**

IT Act 2000 (with latest amendments): Definitions, Digital signature, Electronic governance, Attribution, acknowledgement and dispatch of electronic records, Regulation of certifying authorities, Digital signatures certificates, Duties of subscribers, Penalties and adjudication, Appellate Tribunal, Offences and Cyber-crimes

#### **Unit 4: E-payment System:** **(10 Practical Lab)**

Models and methods of e-payments (Debit Card, Credit Card, Smart Cards, e-money), digital signatures (procedure, working and legal position), payment gateways, online banking (meaning, concepts, importance, electronic fund transfer, automated clearing house, automated ledger posting), risks involved in e-payments.

#### **Unit 5: On-line Business Transactions:** **(10 Practical Lab)**

Meaning, purpose, advantages and disadvantages of transacting online, E-commerce applications in various industries like {banking, insurance, payment of utility bills, online marketing, e-tailing (popularity, benefits, problems and features), online services (financial,

travel and career), auctions, online portal, online learning, publishing and entertainment}  
Online shopping (amazon, snapdeal, alibaba, flipkart, etc.)

### **Suggested Readings**

1. Kenneth C. Laudon and Carlo GuercioTraver, *E-Commerce*, Pearson Education.
2. David Whiteley, *E-commerce: Strategy, Technology and Applications*, McGraw Hill Education
3. Bharat Bhaskar, *Electronic Commerce: Framework, Technology and Application*, 4<sup>th</sup>Ed., McGraw Hill Education
4. PT Joseph, *E-Commerce: An Indian Perspective*, PHI Learning
5. KK Bajaj and Debjani Nag, *E-commerce*, McGraw Hill Education
6. TN Chhabra, *E-Commerce*, DhanpatRai& Co.
7. SushilaMadan, *E-Commerce*, Taxmann
8. TN Chhabra, Hem Chand Jain, and Aruna Jain, *An Introduction to HTML*, DhanpatRai& Co.

## **B.Com (General): Semester - IV**

### **Paper – BC 4.2: COST ACCOUNTING**

**Duration: 3 hrs.**

**Marks: 100**

**Lectures: 65**

**Objective:** To acquaint the students with basic concepts used in cost accounting, various methods involved in cost ascertainment and cost accounting book keeping systems.

**Unit 1: Introduction**

**(6 Lectures)**

Meaning, objectives and advantages of cost accounting; Difference between cost accounting and financial accounting; Cost concepts and classifications; Elements of cost; Installation of a costing system; Role of a cost accountant in an organisation

**Unit 2: Elements of Cost: Material and Labour (14 Lectures)**

- a. *Materials*: Material/inventory control techniques. Accounting and control of purchases, storage and issue of materials. Methods of pricing of materials issues- FIFO, LIFO, Simple Average, Weighted Average, Replacement, Standard Cost. Treatment of Material Losses
- b. *Labour*: Accounting and Control of labour cost. Time keeping and time booking. Concept and treatment of idle time, over time, labour turnover and fringe benefits. Methods of wage payment and the Incentive schemes- Halsey, Rowan, Taylor's Differential piece wage.

**Unit 3: Elements of Cost: Overheads (8 Lectures)**

Classification, allocation, apportionment and absorption of overheads; Under- and over-absorption; Capacity Levels and Costs; Treatments of certain items in costing like interest on capital, packing expenses, bad debts, research and development expenses.

**Unit 4: Methods of Costing (28 Lectures)**

Unit costing, Job costing, Batch costing, Process costing (process losses, valuation of work in progress, joint and by-products) operating costing (only transport costing)

**Unit 5: Contract costing and Reconciliation (9 Lectures)**

Contract costing; Reconciliation of cost and financial accounts

**Suggested Readings:**

1. Charles T. Horngren, Srikant M. Datar, Madhav V. Rajan, *Cost Accounting: A Managerial Emphasis*, Pearson Education.
2. Drury, Colin. *Management and Cost Accounting*. Cengage Learning.
3. JawaharLal, *Cost Accounting*. McGraw Hill Education

4. Nigam, B.M. Lall and I.C. Jain. *Cost Accounting: Principles and Practice*. PHI Learning
5. Rajiv Goel, *Cost Accounting*. International Book House
6. Singh, Surender. *Cost Accounting*, Scholar Tech Press, New Delhi.
7. Jain, S.P. and K.L. Narang. *Cost Accounting: Principles and Methods*. Kalyani Publishers
8. Arora, M.N. *Cost Accounting – Principles and Practice*. Vikas Publishing House, New Delhi.
9. Maheshwari, S.N. and S.N. Mittal. *Cost Accounting: Theory and Problems*. ShriMahavir Book Depot, New Delhi.
10. Iyengar, S.P. *Cost Accounting*. Sultan Chand & Sons
11. H.V. Jhamb, *Fundamentals of Cost Accounting*, Ane Books Pvt. Ltd.

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

## **B.Com (General ): Semester - IV**

### **Paper- BC 4.3: BUSINESS MATHEMATICS AND STATISTICS**

**Duration: 3 hrs.**

**Marks: 100**

**Lectures: 65**

**Objective:** The objective of this course is to familiarize students with the applications of mathematics and statistical techniques in business decision-making.

**Notes:**

1. Use of simple calculator is allowed.
2. Proofs of theorems / formulae are not required.
3. Trigonometric functions are not to be covered.

#### **Business Mathematics**

**Lectures: 26**

##### **Unit 1: Matrices& Differential Calculus**

Definition of a matrix. Types of matrices; Algebra of matrices. Calculation of values of determinants upto third order; Adjoint of a matrix; Finding inverse of a matrix through ad joint; Mathematical functions and their types – linear, quadratic, polynomial; Concepts of limit and continuity of a function; Concept of differentiation; Rules of differentiation – simple standard forms

##### **Unit 2: Basic Mathematics of Finance**

Simple and compound interest Rates of interest – nominal, effective and continuous – their interrelationships; Compounding and discounting of a sum using different types of rates

#### **Business Statistics**

**Lectures: 39**

##### **Unit 3: Uni-variate Analysis**

Measures of central tendency, Relationship between averages; Uses and Limitations of Averages; Measures of Dispersion: absolute and relative measures.

##### **Unit 4: Bi-variate Analysis**

Simple Linear Correlation Analysis: Meaning, and measurement. Karl Pearson's co-efficient and Spearman's rank correlation

Simple Linear Regression Analysis: Regression equations and estimation. Relationship between correlation and regression coefficients

##### **Unit 5: Time-based Data: Index Numbers and Time-Series Analysis**

Meaning and uses of index numbers; Construction of index numbers: Aggregative and average of relatives – simple and weighted, Tests of adequacy of index numbers, Construction of consumer price indices.

Components of time series; additive and multiplicative models; Trend analysis: Finding trend by moving average method and Fitting of linear trend line using principle of least squares.

**Suggested Readings:**

1. Mizrahi and John Sullivan. *Mathematics for Business and Social Sciences*. Wiley and Sons.
2. Budnick, P. *Applied Mathematics*. McGraw Hill Publishing Co.
3. N. D. Vohra, *Business Mathematics and Statistics*, McGraw Hill Education (India) Pvt Ltd
4. J.K. Thukral, *Mathematics for Business Studies*, Mayur Publications
5. J. K. Singh, *Business Mathematics*, Himalaya Publishing House.
6. J. K. Sharma, *Business Statistics*, Pearson Education.
7. S.C. Gupta, *Fundamentals of Statistics*, Himalaya Publishing House.
8. S.P. Gupta and Archana Gupta, *Elementary Statistics*, Sultan Chand and Sons, New Delhi.
9. Richard Levin and David S. Rubin, *Statistics for Management*, Prentice Hall of India, New Delhi.
10. M.R. Spiegel, *Theory and Problems of Statistics*, Schaum's Outlines Series, McGraw Hill Publishing Co.

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



**B.Com (General): Semester - IV**

**Paper – BC 4.4: ENTREPRENEURSHIP**

**Duration: 90 minutes**

**Marks: 50**

**Lectures: 30**

**Objective:** The purpose of the paper is to orient the learner toward entrepreneurship as a career option and creative thinking and behaviour.

**Unit 1: Introduction**

**6 Lectures**

Meaning, elements, determinants and importance of entrepreneurship and creative behaviour; Entrepreneurship and creative response to the society' problems and at work;

**Unit 2: Entrepreneurship and Micro, Small and Medium Enterprises**

**6 Lectures**

Concept of business groups and role of business houses and family business in India; The contemporary role models in Indian business: their values, business philosophy and behavioural orientations

**Unit 3: Financing of enterprise and institutional arrangements**

**6 Lectures**

Meaning and need for financial planning; sources of finance- internal and external; capital structure; capitalisation; term loans; sources of short term finance; venture capital; export finance; institutional arrangements- SIDBI, NABARD, KVIC, commercial banks.

**Unit 4: Sources of business ideas and tests of feasibility**

**6 Lectures**

Significance of writing the business plan/ project proposal; Contents of business plan/ project proposal; Designing business processes, location, layout, operation, planning & control

**Unit 5: Rural and Tourism Entrepreneurship**

**6 Lectures**

Rural entrepreneurship: meaning, need and problems of rural entrepreneurship, government measures, Tourism entrepreneurship: meaning of tourism enterprise, entrepreneur and entrepreneurship,

**Suggested Readings:**

1. Kuratko and Rao, *Entrepreneurship: A South Asian Perspective*, Cengage Learning.
2. Robert Hisrich, Michael Peters, Dean Shepherd, *Entrepreneurship*, McGraw-Hill Education

3. Desai, Vasant. *Dynamics of Entrepreneurial Development and Management*. Mumbai, Himalaya Publishing House.
4. Dollinger, Mare J. *Entrepreneurship: Strategies and Resources*. Illinois, Irwin.
5. Holt, David H. *Entrepreneurship: New Venture Creation*. Prentice-Hall of India, New Delhi.
6. Plsek, Paul E. *Creativity, Innovation and Quality*. (Eastern Economic Edition), New Delhi: Prentice-Hall of India. ISBN-81-203-1690-8.
7. Singh, Nagendra P. *Emerging Trends in Entrepreneurship Development*. New Delhi: ASEED.
8. Khanka, S.S., *Entrepreneurial Development*, S. Chand & Co, Delhi.
9. K Ramachandran, *Entrepreneurship Development*, McGraw-Hill Education
10. SIDBI Reports on Small Scale Industries Sector.

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

**Paper - BC 5.1DSE 1A (a): MANAGEMENT ACCOUNTING**

**Duration: 3 hours**

**Marks: 100**

**Lectures: 65**

**Objective:** To impart the students, knowledge about the use of financial, cost and other data for the purpose of managerial planning, control and decision making.

**Unit 1: Introduction (6 Lectures)**

Meaning, Objectives, Nature and Scope of management accounting, Difference between cost accounting and management accounting, Cost control and Cost reduction, Cost management

**Unit 2: Budgetary Control (12 Lectures)**

Budgeting and Budgetary Control: Concept of budget, budgeting and budgetary control, objectives, merits, and limitations. Budget administration, Functional Budgets, Fixed and Flexible Budgets. Zero base Budgeting. Programme and performance budgeting.

**Unit 3: Standard Costing (15 Lectures)**

Standard Costing and Variance Analysis: Meaning of standard cost and standard costing, advantages, limitations and applications. Variance Analysis – material, labour, overheads and sales variances. Disposition of Variances, Control Ratios.

**Unit 4: Marginal Costing (12 Lectures)**

Absorption versus Variable Costing: Distinctive features and income determination. Cost Volume-Profit Analysis, Profit / Volume ratio. Break-even analysis-algebraic and graphic methods. Angle of incidence, margin of safety, Key factor, determination of cost indifference point.

**Unit 5: Cash Flow Statement and Ratio Analysis (20 Lectures)**

Cash Flow Statement as per (Ind AS) 7; Ratio Analysis: significance and limitations, classification of ratios according to sources and purposes, computation of ratios.

### **Suggested Readings:**

1. Charles T. Horngren, Gary L. Sundem, Dave Burgstahler, Jeff O. Schatzberg. *Introduction to Management Accounting*, Pearson Education.
2. Anthony A. Atkinson, Robert S. Kaplan, Ella Mae Matsumura, S. Mark Young. *Management Accounting*. Dorling Kindersley (India) Pvt. Ltd.
3. Ronald W. Hilton and David E. Platt. *Managerial Accounting: Creating Value in a Global Business Environment*, McGraw Hill Education.
4. Singh, Surender. *Management Accounting*, Scholar Tech Press, New Delhi.
5. Goel, Rajiv, *Management Accounting*. International Book House,
6. Arora, M.N. *Management Accounting*. Vikas Publishing House, New Delhi.
7. Maheshwari, S.N. and S.N. Mittal. *Management Accounting*. Shree Mahavir Book Depot, New Delhi.
8. Singh, S. K. and Gupta Lovleen. *Management Accounting – Theory and Practice*. Pinnacle Publishing House.
9. Khan, M.Y. and Jain, P.K. *Management Accounting*. McGraw Hill Education
10. H.V. Jhamb, *Fundamentals of Management Accounting*, Ane Books Pvt. Ltd.

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

**B.Com (General): Semester - III**

**Paper – 5.1 DSE 1A (b): BUSINESS ECONOMICS**

**Duration: 3 hrs.**

**Marks: 100**

**Lectures: 65**

**Objective:** The course aims to acquaint the learners with fundamental economic theories and their impact on pricing, demand, supply, production, and cost concepts.

**Unit 1: Basic Concepts**

**Lectures: 10**

Meaning, Nature and Scope of Business Economics, Basic Problems of an Economy and Application of Economic Theories in Decision Making, Steps in Decision Making

**Unit 2: Consumer Behaviour and Elasticity of Demand**

**Lectures: 15**

Theory of Demand and supply The elasticity of demand – Concept, kinds- price, cross, income and advertising elasticity of demand, Measurement of elasticity of demand, factors influencing the elasticity of demand, Importance of elasticity of demand.

Demand forecasting: Meaning, Need, Importance, Methods of demand forecasting

Cardinal Utility Analysis: Diminishing Marginal utility and Equi marginal Utility Ordinal utility analysis of consumer Behaviour: budget line and indifference curve, consumer equilibrium.

Income consumption curve and Engle curve, Price Consumption curve and derivation of demand curve, Income and Substitution; Effect of a price change; Consumer Surplus; Revealed Preference theory

**Unit 3: Production and cost**

**Lectures: 13**

Production Function – Concept Definition, Types of products, Law of variable proportions, Assumptions, Limitations and Significance. Isoquant curves, Definition, General properties of isoquant curves, marginal rate of technical substitution, economic region of production, Isocost lines, optimal combination of resources, the expansion path, returns to scale.

Cost of production: Concept of explicit costs, implicit costs and opportunity costs of production, derivation of short run and long run cost curves. Economies and Diseconomies of scale and the shape to the long run average cost.

**Unit 4: Pricing & Market**

**Lectures: 13**

Theory of pricing- cost plus pricing, target pricing, marginal cost pricing, going rate pricing; Objective of business firm, Concept of Market, classification of market-perfect competition,

monopoly, monopolistic competition and oligopoly. price determination and equilibrium of firm in different market situations; Factor pricing.

**Unit 5: Macro Aspect of Business Economics**

**Lectures: 13**

National Income and its measurement, Gross National Product, Net National Product, Net National Income. Business Cycle phases and causes; Inflation and Deflation causes and remedial action; Consumption, Income, Savings and investment.

**Suggested Readings:**

Ahuja, H. L. (2019). *Theory of Micro Economics*, New Delhi: Sultan Chand Publishing House.

Koutsoyannis, A. (1975). *Modern Microeconomics*, London: Palgrave Macmillan.

Chaturvedi, D. D., & Gupta, S. L. (2010). *Business Economics Theory & Applications*, New Delhi: International Book House Pvt. Ltd.

Adhikari, M. (2000) *Business Economics* New Delhi: Excel Books

Kennedy, M. J. (2010). *Micro Economics*, Mumbai: Himalaya Publishing House.

Seth, M. L. (2017). *Micro Economics*, Agra: Lakshmi Narain Agarwal Educational Publishers.

Relevant study material of ICAI: [www.icai.org](http://www.icai.org).

*Note: Learners are advised to use latest edition of text books.*

**B.Com (General): Semester - V**

**Paper – BC 5.1DSE 1A (c): PRINCIPLES OF MARKETING**

**Duration: 3 hrs.**

**Marks: 100**

**Lectures: 65**

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

**Unit 1: Introduction:**

**13**

**Lectures**

Nature, scope and importance of marketing; Evolution of marketing; Selling vs. Marketing; Marketing mix, marketing environment: concept, importance, and components (Economic, Demographic, Technological, Natural, Socio-Cultural and Legal).

**Unit 2: Consumer Behaviour and market segmentation**

**13 Lectures**

**a. Consumer Behaviour:** Nature and Importance, Consumer buying decision process; Factors influencing consumer buying behaviour.

**b. Market segmentation:** concept, importance and bases; Target market selection; Positioning concept, importance and bases; Product differentiation vs. market segmentation.

**Unit 3: Product:**

**13 Lectures**

Concept and importance, Product classifications; Concept of product mix; Branding, packaging and labelling; Product-Support Services; Product life-cycle; New Product Development Process; Consumer adoption process.

**Unit 4: Pricing and Distribution Channels**

**13 Lectures**

**a. Pricing:** Significance. Factors affecting price of a product. Pricing policies and strategies.

**b. Distribution Channels and Physical Distribution:** Channels of distribution - meaning and importance; Types of distribution channels; Functions of middle man; Factors affecting choice of distribution channel; Wholesaling and retailing; Types of Retailers; e-tailing, Physical Distribution.

**Unit 5: Promotion and recent development in marketing**

**13 Lectures**

- a. **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;
- b. **Recent developments in marketing:** Social Marketing, Online marketing, Direct marketing ,Services marketing, Green marketing, Rural marketing; Consumerism

**Suggested Readings:**

1. Kotler, Philip, Gary Armstrong, Prafulla Agnihotri and Ehsanul Haque. *Principles of Marketing*. 13<sup>th</sup> edition. Pearson Education.
2. Michael, J. Etzel, Bruce J. Walker, William J Stanton and Ajay Pandit. *Marketing: Concepts and Cases*. (Special Indian Edition)., McGraw Hill Education
3. William D. Perreault, and McCarthy, E. Jerome., *Basic Marketing*. Pearson Education.
4. Majaro, Simon. *The Essence of Marketing*. Pearson Education, New Delhi.
5. The Consumer Protection Act 1986.
6. Iacobucci and Kapoor, *Marketing Management: A South Asian Perspective*. Cengage Learning.
7. Dhruv Grewal and Michael Levy, *Marketing*, McGraw Hill Education.
8. Chhabra, T.N., and S. K. Grover. *Marketing Management*. Fourth Edition. Dhanpat Rai & Company.
9. Neeru Kapoor, *Principles of Marketing*, PHI Learning
10. Rajendra Maheshwari, *Principles of Marketing*, International Book House

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



**B.Com (General): Semester - V**

**Paper – BC 5.1 DSE 1A (d): HUMAN RESOURCE MANAGEMENT**

**Duration: 3 hrs.**

**Marks: 100**

**Lectures: 65**

**Objective:** The objective of the course is to acquaint students with the techniques and principles to manage human resource of an organisation.

**Unit 1: Introduction**

**13 Lectures**

Human Resource Management: Concept and Functions, Role, Status and competencies of HR Manager, HR Policies, Evolution of HRM, HRM vs HRD. Emerging Challenges of Human Resource Management; Workforce diversity; Empowerment; Human Resource Information System

**Unit 2: Acquisition of Human Resource**

**13**

**Lectures**

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 and induction

**Unit 3: Training and Development**

**13 Lectures**

Concept and Importance; Identifying Training and Development Needs; Designing Training Programmes; Role-Specific and Competency-Based Training; Evaluating Training Effectiveness; Training Process Outsourcing; Management Development; Career Development.

**Unit 4: Performance Appraisal**

**13**

**Lectures**

Nature, objectives and importance; Modern techniques of performance appraisal; potential appraisal and employee counselling; job changes - transfers and promotions; Compensation: concept and policies; job evaluation; methods of wage payments and incentive plans; fringe benefits; performance linked compensation.

**Unit 5: Maintenance**

**13 Lectures**

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. Gary Dessler. *A Framework for Human Resource Management*. Pearson Education.
2. DeCenzo, D.A. and S.P. Robbins, *Personnel/Human Resource Management*, Pearson Education.
3. Bohlander and Snell, *Principles of Human Resource Management*, Cengage Learning
4. Ivancevich, John M. *Human Resource Management*. McGraw Hill.
5. Wreather and Davis. *Human Resource Management*. Pearson Education.
6. Robert L. Mathis and John H. Jackson. *Human Resource Management*. Cengage Learning.
7. TN Chhabra, *Human Resource Management*, Dhanpat Rai & Co., Delhi
8. Biswajeet Pattanayak, *Human Resource Management*, PHI Learning

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

## **B.Com (General): Semester - V**

### **Paper – BC 5.2 DSE-2A (e) FUNDAMENTALS OF FINANCIAL MANAGEMENT**

**Duration: 3 hrs.**

**Marks: 100**

**Lectures: 65**

**Objective:** The course aims to familiarize the learners with the principles and practices of financial management.

#### **Unit 1: Introduction (8 Lectures)**

Nature, scope and objective of Financial Management, Time value of money, Risk and return (including Capital Asset Pricing Model), Valuation of securities – Bonds and Equities

#### **Unit 2: Investment Decisions**

**(12 Lectures, 16 Practical Lab)**

Capital Budgeting Process, Cash flow Estimation, Payback Period Method, Accounting Rate of Return, Net Present Value (NPV), Net Terminal Value, Internal Rate of Return (IRR), Profitability Index.

#### **Unit 3: Financing Decisions**

**(12 Lectures, 10 Practical Lab)**

Cost of Capital and Financing Decision: Sources of long-term financing Estimation of components of cost of capital. Methods for Calculating cost of equity capital, Cost of Retained Earnings, Cost of Debt and Cost of Preference Capital, Weighted Average cost of capital (WACC) and Marginal cost of capital. Capital structure –Theories of Capital Structure (Net Income, Net Operating Income, MM Hypothesis, Traditional Approach). Operating and financial leverages; Determinants of capital structure

#### **Unit 4: Working Capital Decisions**

**(12 Lectures)**

Concepts of working capital, the risk-return trade off, sources of short-term finance, working capital estimation, cash management, receivables management, inventory management and

payables management.

#### **Unit 5: Dividend Decisions**

**(8 Lectures)**

Theories for Relevance and irrelevance of dividend decision for corporate valuation; Cash and stock dividends; Determinants of dividend decision.

**Note:**

- 1. In addition the students will work on Spreadsheet for doing basic calculations in finance (Unit 2 and 3 above) and hence can be used for giving students subject related assignments for their internal assessment.**
- 2. There shall be 5 Credit Hrs. for Lectures + one Credit hr. (Two Practical Periods per week per batch) for Practical Lab.**
- 3. Latest edition of text books may be used.**

**Suggested Readings**

1. James C. Van Horne and Sanjay Dhamija, *Financial Management and Policy*, Pearson Education
2. Levy H. and M. Sarnat. *Principles of Financial Management*. Pearson Education
3. Brigham and Houston, *Fundamentals of Financial Management*, Cengage Learning
4. Khan and Jain. *Basic Financial Management*, McGraw Hill Education
5. Prasanna Chandra, *Fundamentals of Financial Management*. McGraw Hill Education
6. Singh, J.K. *Financial Management- text and Problems*. Dhanpat Rai and Company, Delhi.
7. Rustagi, R.P. *Fundamentals of Financial Management*. Taxmann Publication Pvt. Ltd.
8. Singh, Surender and Kaur, Rajeev. *Fundamentals of Financial Management*. Mayur Paperback, New Delhi.
9. Pandey, I.M. *Financial Management*. Vikas Publications.
10. Bhabatosh Banerjee, *Fundamentals of Financial Management*, PHI Learning

## **B.Com (General): Semester - V**

### **Paper - BC 5.2 DSE-2A (f): FUNDAMENTALS OF INSURANCE**

**Duration: 3 hrs.**

**Marks: 100**

**Lectures: 65**

**Objective:** This course enables the students to know the fundamentals of insurance.

#### **Unit 1: Introduction:**

**13 Lectures**

Definition & nature of insurance; origin & development of insurance; history of insurance in India; insurance as a social security tool; kinds of insurance; principles of insurance; importance of insurance; insurance and wagering agreement.

#### **Unit 2: Life Insurance**

**13 Lectures**

Definition of life insurance; features and benefits of life insurance; procedure for taking life insurance; kinds of life insurance policy; insurable interest; nomination, assignment and surrender value; revival of lapsed policy; settlement of claims at death and maturity.

#### **Unit 3: General Insurance**

**13 Lectures**

Principles and Practice of General insurance: function, role, benefit scope and limitations; Development of general insurance in India; Fire insurance- need, procedure of taking fire insurance policy, procedure of settlement of claims under fire insurance, double insurance, re-insurance; marine insurance- types of marine insurance policy, settlement of claims in marine insurance; miscellaneous insurance- motor insurance, personal accident insurance, livestock insurance, crop insurance, public liability insurance, burglary insurance, professional liability insurance; De-tariffication in non-life insurance introduced since 2007.

#### **Unit 4: Insurance organisations and Regulatory Authority**

**13**

##### **Lectures**

Organizational structure- public sector insurance organizations in India; LIC- objectives and achievements, GIC- mission, organization, functions; private sector insurance organizations in India; IRDAI; Insurance Ombudsman (IO).

#### **Unit 5: Insurance Intermediaries**

**13**

##### **Lectures**

Distribution channels; Insurance Agent- meaning, procedure for becoming an insurance agent, functions of an insurance agent, rights of an insurance agent, termination of an insurance agent; essentials for successful insurance salesman; Surveyors and loss assessors; brokers; third party administrators; bankassurance; Corporate agents.

**Suggested readings:**

1. Insurance and Risk Management; Gupta P.K.; Himalaya Publishing House.
2. Insurance: Principles and Practice; Mishra M.N. and Mishra S.B., S. Chand.
3. Insurance: Principles and Practice; Katyal R., Gupta N and Arora S; Kalyani Publishers.
4. Fundamentals of Insurance; Crews; Cengage Learning India Pvt Ltd, New Delhi.
5. IRDAI Act, 1999 including latest amendments.

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

**B.Com (General): Semester - V**

**Paper - BC 5.2 DSE-2A (g): BANKING THEORIES AND PRACTICES**

**Duration: 3 hrs.**

**Marks: 100**

**Lectures: 65**

**Objective:** This course acquaints the students with the theories and practice of banking business.

**Unit 1: Banker - Customer Relations (15 Lectures)**

Legal relationship between the Banker and the Customer; Multifarious transactions between them; Rights and duties of the parties springing out of such relationship; Nature of banking business; Special categories of customers- Corporations, Partnership Firms, Hindu Joint Families, Unincorporated Bodies, Trusts, Joint Account Holders, Minors, Nominee Accounts, Liquidator, Mercantile Agents, Non-Resident Indians, Foreigners; Legal incidence of each different type of Accounts- Current Accounts, Savings Bank Account and Fixed Deposits; Other transactions between banker and customer such as Safe Deposit Vaults, Financial Advice, Letters of Introduction and Other Services rendered by Banks; Special features of the relationship between banker and customer, their mutual rights and duties, lien; Power to combine different accounts, Secrecy of account.

**Unit 2: Banking Operations (15 Lectures)**

Collecting Banker: Meaning, duties & responsibilities of collecting banker; Holder for value, Holder in due course; Statutory protection to collecting banker; Paying banker: Meaning, precautions; Statutory protection to the paying banker; Dishonour of cheques, Grounds of dishonour; Consequences of wrongful dishonour of cheque; Lending banker: Principles of bank lending; Kinds of lending facilities such as loans, cash credit, overdraft, Bills discounting, Letters of credit; Non-Performing Assets: meaning, circumstances & impact; Regulations of priority lending for commercial banks.

**Unit 3: Loans and Advances (12 Lectures)**

Law practice and policies governing the employment of the funds in the hands of the banker with special reference to the lending banker; State policy on loans and advances- priority sector advances and socio-economic policies; Financial inclusion; Self-employment schemes; Women entrepreneurs; Small scale industries; Agricultural finance; Export finance, etc.; Micro finance; Loans and advances, Overdrafts; Legal control over bank's deployment of funds.

#### **Unit 4: Securities for Banker's Loans**

**(8 Lectures)**

Legal issues involved in and the practice governing the different kinds of securities for banker's advances and loans; Guarantees, Pledge, Lien, Mortgage, Charge: Subject matters of collateral security; Corporate securities; Documents of title to goods; Land and Buildings; Book debts; Life Policies; Factoring; Bill Discounting; Bank Guarantees; Letters of Credit; Commercial Papers.

#### **Unit 5: IT Enabled Banking Operations**

**(15 Lectures)**

Era of internet banking and its benefits; Home banking; Mobile banking; Virtual banking; Electronic Clearing System; E-payments, Plastic money; Electronic Fund Transfer; E-money: electronic purse, digital cash; Safeguards for internet banking; Comparison between traditional banking and e-banking.

#### **Suggested Readings:**

1. Banking Law and Practice in India; Tanna M.L; LexisnexisButterworthsWadhwa Nagpur.
2. The Practice and Law of Banking; Sheldon H.P and Drover C.B.; Macdonald and Evans.
3. Banking Law and Practice; Maheshwari and Maheshwari; Kalyani Publishers.
4. Banking Theory and Practice; Shekar. K.C.; Vikas Publishing House Pvt Ltd.
5. Banking Law And Practice; Natarajan, Kanasamy and Parameswaran; S.Chand Publishing.
6. Banking Theory & Practice; Srivastava; Himalaya Publishing House Pvt Ltd.
7. Banking Theory: Law and Practice; Gurusamy; Tata McGraw - Hill Education.

**Note: Latest edition of text books may be use**



## **B.Com (General): Semester - V**

### **Paper – BC -5.2 DSE Group 2A (h): PUBLIC ADMINISTRATION AND BUSINESS**

**Duration: 3 hrs.**

**Marks: 100**

**Lectures: 65**

**Objective:** The course aims to impart basic knowledge about the structure and working of the public administration system in India.

#### **Unit 1: Introduction**

**Lectures: 13**

Public Administration- meaning, nature and scope and limitations; Concept and functions of a welfare state; Emergence of civil society; Factors leading to emergence of civil society; Concept of liberty, Theories of liberty; Concept of equality, Dimensions of equality; Concept of justice, dimensions of justice. Similarity and Dissimilarity between Public Administration and Business Administration.

#### **Unit 2: Idea of a Good Society**

**Lectures: 13**

Good society: Need and Importance, Moral Reasoning, Theories of Moral Reasoning; Diversity, Equity and Equality; Leadership; Responsibility, Accountability; Globalization and society; Cross cultural issues; Ethical Conduct of National and Multinational Corporations.

#### **Unit 3: Political System and Business**

**Lectures: 13**

Constitution of India- Preamble, Fundamental rights, Directive Principles of state policies; India's federal system, NITI AYOOG-role and functions; Impact of political system on business environment- policies, programmes and procedure; Ease of doing business; Startup India, Stand Up India, Make in India, Recent trends in taxation policies-impact on investment and business.

#### **Unit 4: Judicial System and Business**

**Lectures: 13**

Judicial System- features and structure; Jurisdiction, Powers and Functions, Judicial Review, Judicial Activism and business, Human Rights and business- challenges and opportunities, Social Justice. Public Interest Litigation and writs- challenges and opportunities for business.

#### **Unit 5: Governance and Public Policy**

**Lectures: 13**

Governance- Concept and Nature; Public accountability; Redressal of public grievances with special reference to RTI, Lokpal, and Lokayukta, Election Commission, Association for Democratic Reforms (ADR), Bringing people closer to Administration: E-

governance; Political Representation, Decentralization of Governance- Panchayati Raj System, Urban Local Bodies.

**Suggested Readings:**

1. Basu, D. D. (2015). *Introduction to the Constitution of India*. New York: LexisNexis.
2. Fadia, B. L., &Fadia, K. (2017). *Indian Government and Politics*. Uttar Pradesh: SahityaBhawan.
3. Granville, A. (1999). *The Indian Constitution: Cornerstone of a Nation*. Oxford: Oxford University Press.
4. Granville, A. (2003). *Working a Democratic Constitution: A History of the Indian Experience*. Oxford: Oxford University Press.
5. Kashyap, S. C. (2011). *Our Constitution*. New Delhi: National Book Trust.
6. Sapru, R. K. (2012). *Public Policy: Formation, Implementation and Evaluation*. New York: Sterling Publishers.
7. Singh, M. P., &Saxena, R. (2008). *Indian Politics: Contemporary Issues and Concerns*. Delhi: PHI Learning.

**8. Note: Learners are advised to use latest edition of text books.**

## **B.Com (General): Semester – V**

### **Paper – BC 5.3: New Venture Planning**

**Duration: 90 minutes**

**Marks: 50**

**Lectures: 30**

Objective: The curriculum aims at giving exposure to students regarding different aspects of setting up a new business. After completing the course student should be able to develop an understanding of the process of identifying various sources of new business ideas of products and services. The understanding of this paper will help them to examine, evaluate and approach different sources of finance, the nature of marketing effort required and to develop a comprehensive business plan.

#### **Unit I: Starting New Ventures**

**6 Lectures**

Opportunity identification. The search for new ideas. Source of innovative ideas. Techniques for generating ideas. Entrepreneurial imagination and creativity: The role of creative thinking. Developing your creativity. Impediments to creativity.

#### **Unit II: Methods to Initiate Ventures**

6 Lectures

The pathways to New Ventures for Entrepreneurs, Creating New Ventures. Acquiring an established Venture: Advantages of acquiring an ongoing Venture. Examination of key issues. Franchising: How a Franchise works. Franchise law. Evaluating the franchising opportunities.

#### **Unit III: Legal Challenges in Setting up Business**

6 Lectures

Intellectual Property Protection: Patents, Trademarks, and Copyrights. Requirements and Procedure for filing a Patent, Trademark, and Copyright. Legal acts governing businesses in India. Identifying Form of Organisation: Sole Proprietorship, Partnership, Limited Liability Partnership and Company.

#### **Unit IV: The Search for Entrepreneurial Capital**

6 Lectures

The Entrepreneur's Search for Capital. The Venture Capital Market. Criteria for evaluating New Venture Proposals. Evaluating the Venture Capitalist. Financing stages. Alternate Sources of Financing for Indian Entrepreneurs. Bank Funding. Government Policy Packages. State

Financial Corporations (SFCs). Business Incubators and Facilitators. Informal risk capital: Angel Investors.

**Unit V: Business Plan Preparation for New Ventures**

6 Lectures

Business Plan: Concept. Pitfalls to Avoid in Business Plan. Benefits of a Business Plan. Developing a Well-Conceived Business Plan. Elements of a Business Plan

**Suggested Readings:**

1. Kuratko, D.F., and T. V. Rao, *Entrepreneurship: A South-Asian Perspective*, Cengage Learning.
2. Robert, H. M., Manimala, M. Peters, and D. Shepherd, *Entrepreneurship*, Tata McGraw Hill, India.
3. Barringer, B. R., and R. D. Ireland, *Entrepreneurship: Successfully Launching New Ventures*, Pearson Education, India.
4. Allen, K.R., *Launching New Ventures: An Entrepreneurial Approach*, Cengage Learning.
5. Hishrich., Peters, *Entrepreneurship: Starting, Developing and Managing a New Enterprise*, Irwin.
6. Ramachandran, K., *Entrepreneurship Development*, Tata McGraw Hill, India.
7. Roy, Rajeev, *Entrepreneurship*, Oxford University Press.
8. Kumar, Arya, *Entrepreneurship: Creating and Leading an Entrepreneurial Organization*, Pearson, India.
9. Holt, David H., *Entrepreneurship: New Venture Creation*, PHI Learning.
10. Nickels, William G; McHugh, James M, and Susan M McHugh; *Understanding Business*, Tata McGraw Hill.

Note: Latest edition of the book may be used.

**B.Com (General): Semester - V**

**Paper – BC 5.4: ACCOUNTING FOR EVERYONE**

**Duration: 3 hrs.**

**Marks: 100**

**Lectures: 65**

**Objective:** The course aims to help learners coming from non-commerce background to acquire basic knowledge on financial accounting and to impart preliminary skills for recording various kinds of financial transactions.

**Unit 1: Introduction to Accounting**

**Lectures: 13**

Accounting – Meaning, Importance and Need, Its objectives and relevance to business establishments and other organisations, and individuals. Accounting information: meaning, users and utilities, sources of accounting information. Some Basic Terms – Transaction, Account, Asset, Liability, Capital, Expenditure & Expense, Income, Revenue, Gain, Profit, Surplus, Loss, Deficit. Debit, Credit, Accounting Year, Financial Year.

**Unit 2: Transactions and recording of transactions**

**Lectures: 13**

Features of recordable transactions and events, Basis of recording – vouchers and another basis. Recording of transactions: Personal account, Real Account and Nominal Account; Rules for Debit and Credit; Double Entry System, journalizing transactions; Preparation of Ledger, Cash Book including bank transactions and Bank Reconciliation Statement.

**Unit 3: Preparation of Financial Statements**

**Lectures: 13**

Fundamental Accounting Equation; Preparation of Trial Balance; Concept of revenue and Capital; Preparation of Trading and Profit & Loss Account, Balance Sheet and Cash Flow Statement manually and using appropriate software.

**Unit 4: Computerized Accounting Systems**

**Lectures: 13**

Computerized Accounting Systems: Computerized Accounts by using any popular accounting software: Creating a Company; Configure and Features settings; Creating Accounting Ledgers and Groups; Creating Stock Items and Groups; Vouchers Entry; Generating Reports - Cash Book, Ledger Accounts, Trial Balance, Profit and Loss Account, Balance Sheet, Cash Flow Statement.

Selecting and shutting a Company; Backup and Restore data of a Company.

### **Unit 5: Company Accounts**

**Lectures: 13**

Explanation of certain terms – Public Limited Company, Private Limited Company, Share, Share Capital, Shareholder, Board of Directors, Stock Exchange, Listed Company, Share Price, Sensex - BSE, NSE; Annual report, etc. Contents and disclosures in Annual Report, Company Balance Sheet and Statement of Profit and Loss. Content Analysis based on annual report including textual analysis.

### **Suggested Readings:**

Hatfield, L. (2019). *Accounting Basics*. Amazon Digital Services LLC.

Horngrén, C. T., Sundem, G. L., Elliott, J. A., & Philbrick, D. (2013). *Introduction to Financial Accounting*. London: Pearson Education.

Siddiqui, S. A. (2008). *Book Keeping & Accountancy*. New Delhi: Laxmi Publications Pvt. Ltd.

Sehgal, D. (2014). *Financial Accounting*. New Delhi: Vikas Publishing House Pvt. Ltd.

Tulsian, P. C. (2007). *Financial Accounting*. New Delhi: Tata McGraw Hill Publishing Co. Ltd.

Mukharji, A., & Hanif, M. (2015). *Financial Accounting*. New Delhi: Tata McGraw Hill Publishing Co. Ltd.

Maheshwari, S. N., Maheshwari, S. K., & Maheshwari, S. K. (2018). *Financial Accounting*. New Delhi: Vikas Publishing House Pvt. Ltd.

Mukherjee, S., & Mukherjee, A. K. (2015). *Financial Accounting*; Oxford: Oxford University Press.

Jain, S. P., & Narang, K. L. (2014). *Financial Accounting*. New Delhi: Kalyani Publishers.

Gupta, R. L., & Radhaswamy, M. (2014). *Financial Accounting*. New Delhi: S. Chand Publishing.

Lal, J., & Srivastava, S. (2012). *Financial Accounting Text & Problems*. Mumbai: Himalaya Publishing House.

Monga, J. R. (2017). *Financial Accounting: Concepts and Applications*. New Delhi: Mayur Paperback Publishing.

Goyal, B. K., & Tiwari, H. N. (2019). *Financial Accounting*. New Delhi: Taxmann Publication.

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

## **B.Com (General): Semester - VI**

### **Paper – BC- 6.1DSE 1B (a): AUDITING AND CORPORATE GOVERNANCE**

**Duration: 3 hrs.**

**Marks: 100**

**Lectures: 65**

**Objective:** To provide knowledge of auditing principles, procedures and techniques in accordance with current legal requirements and professional standards and to give an overview of the principles of Corporate Governance and Corporate Social Responsibility

#### **Unit 1: Introduction**

**(13 Lectures)**

Auditing- meaning and principles governing auditing, errors and frauds, classification of auditing; Audit procedures and techniques- engagement, planning, programme, note book, memorandum, audit file, audit working paper and evidence; Audit sampling and procedures, analytical procedure.

#### **Unit 2: Internal Control and Internal Audit**

**(14 Lectures)**

Internal check- meaning, preparation of check-lists, liability of the statutory auditor and internal check system for some transactions; Internal control- meaning and comparison between internal control and internal check; Internal audit- differences and comparison between internal control, internal audit and internal check, legal requirement of internal audit.

#### **Unit 3: Vouching, Verification and Valuation**

**(14 Lectures)**

Vouching- meaning, definition, features, objectives, importance and techniques, vouching and routine checking, concept, features and types of voucher, duties of an auditor for missing vouchers, vouching of different items; Verification- meaning, difference between vouching and verification; Valuation of assets and liabilities, difference between verification and valuation, verification and valuation of assets and liabilities.

**Unit 4: Company Audit****(13 Lectures)**

Company Auditor- qualifications and disqualifications, Appointment, Rotation, Removal, Remuneration, Rights and Duties; Audit Report- introduction and Auditor's Report, contents of audit report (as per Companies Act and Standards on Auditing); Auditor's Certificate, Companies (Auditor's Report) Order 2015, true and fair view and materiality.

**Unit 5: Corporate Governance****(11 Lectures)**

Conceptual framework of Corporate Governance: Theories & Models, Broad Committees; Corporate Governance Reforms. Major Corporate Scandals in India and Abroad: Common Governance Problems noticed in various Corporate Failures. Codes & Standards on Corporate Governance

**Suggested Readings:**

1. Ashish Kumar Sana, Swapan Sarkar, Bappaditya Biswas and Samyabrata Das, Auditing Principles and Practices, McGraw Hill Education.
2. Ravinder Kumar and Virender Sharma, *Auditing Principles and Practice*, PHI Learning.
3. Aruna Jha, *Auditing*. Taxmann Publication.
4. A. K. Singh, and Gupta Lovleen. *Auditing Theory and Practice*. Galgotia Publishing Company.
5. Relevant Publications of ICAI on *Auditing (CARO)*.
6. Anil Kumar, *Corporate Governance: Theory and Practice*, Indian Book House, New Delhi.
7. B. N. Ghosh, *Business Ethics and Corporate Governance*, McGraw Hill Education.
8. S. K. Mandal, *Ethics in Business and Corporate Governance*, McGraw Hill Education.
9. J. P. Sharma, *Corporate Governance, Business Ethics, and CSR*, Ane Books Pvt Ltd, New Delhi.

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



**B.Com (General): Semester - VI**

**Paper - BC 6.1 DSE 1B (b): INDIAN ECONOMY**

**Duration: 3 hrs.**

**Marks: 100**

**Lectures: 65**

**Objective:** This course seeks to enable the student to grasp the major economic problems in India and their solution.

**Unit 1: Basic Issues in Economic Development (10 Lectures)**

Concept and Measures of Development and Underdevelopment; Human Development

**Unit 2: Basic Features of the Indian Economy at Independence (10 Lectures)**

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

**Unit 3: Policy Regimes (15 Lectures)**

- a) The evolution of planning and import substituting industrialization.
- b) Economic Reforms since 1991.
- c) Monetary, Fiscal and EXIM policies with their implications on economy

**Unit 4: Growth, Development and Structural Change (15 Lectures)**

- a) The experience of Growth, Development and Structural Change in different phases of growth and policy regimes across sectors and regions.
- b) The Institutional Framework: Patterns of assets ownership in agriculture and industry; Policies for restructuring agrarian relations and for regulating concentration of economic power;
- c) Changes in policy perspectives on the role of institutional framework after 1991.
- d) Growth and Distribution; Unemployment and Poverty; Human Development; Environmental concerns.
- e) Demographic Constraints: Interaction between population change and economic development.

**Unit 5: Sectoral Trends and Issues (15 Lectures)**

*Agriculture Sector:* 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; the role of technology and institutions; price policy, the public distribution system and food security. *Industry and Services Sector:* Phases of Industrialisation – the rate and pattern of industrial growth across alternative policy regimes; Public sector – its role, performance and reforms; The small scale sector; Role of Foreign capital.

### **Suggested Readings:**

1. Mishra and Puri, *Indian Economy*, Himalaya Publishing House
2. IC Dhingra, *Indian Economics*, Sultan Chand & Sons
3. GauravDutt and KPM Sundarum, *Indian Economy*, S. Chand & Company.
4. Bhagwati, J. and Desai, P. *India: Planning for industrialization*, OUP, Ch 2.
5. Patnaik, Prabhat. *Some Indian Debates on Planning*. T. J. Byres (ed.). *The Indian Economy: Major Debates since Independence*, OUP.
6. Ahluwalia, MontekS. *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.
7. Dreze, Jean and Amartya Sen. *Economic Development and Social Opportunity*. Ch. 2. OUP.
8. Khanna, Sushil. *Financial Reforms and Industrial Sector in India*. *Economic and Political Weekly*. Vol. 34. No. 45.
9. Uma Kapila (ed), "*Indian Economy since Independence*", Relevant articles.
10. Rangarajan, C. and N. Jadhav. *Issues in Financial Sector Reform*. BimalJalan. (ed). *The Indian Economy*. Oxford University Press, New Delhi.
11. PradipChakraborty, *Indian Economy*, AmiyaPrakashani

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

## **B.Com (General): Semester - VI**

### **Paper - BC 6.1 DSE 1B (c): INDIAN FINANCIAL SYSTEM**

**Duration: 3 hrs.**

**Marks: 100**

**Lectures: 65**

**Objective:** This course enables the students to know the working of the Indian Financial System.

#### **Unit 1: Financial System**

**12 Lectures**

Concept of finance, savings and investment; Meaning and significance of finance in economy; Components (instruments, markets, etc.); Kinds of finance: Rudimentary finance, Direct and Indirect finance; Role of financial intermediaries; The structure of Indian Financial System; Recent developments in the Indian Financial system.

#### **Unit 2: Money and Indian Banking System**

**15 Lectures**

Role and Functions of banks; Commercial Banks: Importance and functions; Structure of commercial banking system in India, distinction between commercial and central bank; Credit creation process of commercial banks; High powered money: meaning and uses; Concept of Money Multiplier; The Reserve Bank of India: Functions; Instruments of monetary and credit control; Concept of development bank and their needs in Indian financial system: difference with commercial banks; Major development banks and their functions- IFCI, IDBI, EXIM Bank, SIDBI, SFCs, NABARD, NHB; Retail banking: approach, products, marketing.

#### **Unit 3: Financial Markets**

**12 Lectures**

Financial markets; classification of financial markets, money market- its constitutions, functions of money market, money market institutions; Call money market-players, utility, money market Instruments: Commercial Paper, Certificates of Deposits, Bills of Exchange, Treasury Bills (T-Bills); Bill Discounting; Factoring, Letter of Credit, Money Market Mutual Funds; Capital market- primary market, secondary market, functions of capital market, methods of issue of stock in primary market.

#### **Unit 4: Non-Banking Financial Companies**

**12 Lectures**

Meaning, types of NBFCs, growth of NBFCs in India, regulation of NBFCs, statutory provisions of RBI.

## **Unit 5: Regulatory Framework**

**14 Lectures**

Regulatory framework; overview of regulatory framework of financial system, RBI Act, 1949; SEBI – objectives, scope of Securities Contract (Regulation) Act 1956; Provisions of Companies Act, 2013 relating to securities market.

### **Suggested Readings:**

1. Indian Financial System-Theory and Practice; Khan, M. Y.; Tata McGraw Hill.
2. Indian Financial System: Markets, Institutions and Services; Pathak, B. V., Pearson.
3. Financial Markets and Institutions; Bhole, L. M.; Tata McGraw Hill.
4. Financial Markets and Institutions; Gurusamy; Tata McGraw Hill.
5. Financial Markets and Institutions; Saunders; Tata McGraw Hill
6. Financial Institutions management; Saunders; Tata McGraw Hill
7. Financial Services; Khan, M. Y.; Tata McGraw Hill
8. Financial Services; Gurusamy; Tata McGraw Hill
9. Bank Management & Financial Services; Rose; Tata McGraw Hill.
10. The Companies Act, 2013 including latest amendments.

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

## **B.Com (General): Semester - VI**

### **Paper - BC 6.1 DSE 1B (d): ADVERTISING**

**Duration: 3 hrs.**

**Marks: 100**

**Lectures: 65**

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

#### **Unit 1: Introduction:**

**10 lectures**

Communication Process; Advertising as a tool of communication; Meaning, nature and importance of advertising; Types of advertising; Advertising objectives. Audience analysis; Setting of advertising budget: Determinants and major methods.

#### **Unit 2: Media Decisions:**

**15 lectures**

Major media types - their characteristics, internet as an advertising media, merits and demerits; Factors influencing media choice; media selection, media scheduling, Advertising through the Internet-media devices

#### **Unit 3: Message Development:**

**15 lectures**

Advertising appeals, Advertising copy and elements, Preparing ads for different media

#### **Unit 4: Measuring Advertising Effectiveness:**

**15 lectures**

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

#### **Unit 5: Advertising Agency**

**10 lectures**

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

#### **Suggested Readings:**

1. George E Belch, Michael A Belch, KeyoorPurani, *Advertising and Promotion : AnIntegrated Marketing Communications Perspective (SIE)*, McGraw Hill Education
2. S. Wats Dunn, and Arnold M. Barban. *Advertising: Its Role in Marketing*. Dryden Press
3. Burnett, Wells, and Moriatty. *Advertising: Principles and Practice*. 5<sup>th</sup> ed. Prentice Hall of India, New Delhi.
4. Batra, Myers and Aakers. *Advertising Management*. PHI Learning.
5. Terence A. Shimp. *Advertising and Promotion: An IMC Approach*. Cengage Learning.
6. Sharma, Kavita. *Advertising: Planning and Decision Making*, Taxmann Publications
7. JaishreeJethwaney 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 Integrated Brand Approach*, Cengage Learning.

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

## **B.Com: Semester - VI**

### **Paper – BC 6.2 DSE 2B (e): GOODS & SERVICES TAX (GST) AND CUSTOMS LAW**

**Duration: 3 hrs.**

**Marks: 100**

**Lectures: 65**

**Objectives:** The course aims to provide understanding about salient features of GST law and implications of its various provisions for different classes of suppliers. It also aims to provide an understanding of compliances and procedures laid down in GST law and to provide the understanding about significant provisions of the customs law.

#### **Unit 1: Basic Concepts**

Concept and features of Indirect Taxes, Difference between Direct and Indirect Taxes, Concept of GST, Relevant Definitions under GST law, Constitutional aspects of GST. GST Council: Constitution, Structure and functioning.

#### **Unit 2: Concept of supply and levy of GST**

Concept of supply including composite and mixed supply, Place, Time and Value of taxable supply, Significance of consideration.

#### **Unit 3: Levy of GST**

Basis of Charge of GST, Inter-State Supply, Intra-state supply, GST rates notified for supply of various goods and services, Reverse charge mechanism, Composition levy, Exemptions from GST, Power to grant exemptions, Exempted goods under exemption notifications, Exempted services under exemption notifications, Input tax credit.

#### **Unit 4: Procedures under GST**

Registration under GST law, Tax invoice credit and debit notes, Different GST returns, Electronic liability Ledger, Electronic credit Ledger, Electronic cash ledger, Different assessment under GST, Interest applicable under GST (Period), Penalty under GST, Various provisions regarding e-way bill in GST, Mechanism of Tax Deducted at Source (TDS) and tax collected at source (TCS), Audit under GST.

#### **Unit 5: Customs Law**

Custom Law: Concepts; Territorial waters; High seas; Levy of customs duty, Types of custom duties; Valuation; Baggage rules & exemptions.

### **Suggested Readings**

Singhania, V. K., &Singhania, M. (2020).*Student's Guide to Income Tax Including GST*. New Delhi: Taxmann Publication.

Singhania, V. K., &Singhania, K. (2020).*Direct Taxes: Law & Practice*. New Delhi: Taxmann Publication.

Ahuja, G., & Gupta, R. (2020).*Direct Taxes Ready Reckoner*. New Delhi: Wolters Kluwer India Private Limited.

The ICAI Study Material for Final Course Group-II, Paper-8: Indirect Tax Laws [Module 1, 2, 3 and 4]

***Note: Learners are advised to use latest edition of text books.***



**B.Com: Semester - VI**

**Paper - BC 6.2DSE 2B (f): INDUSTRIAL RELATIONS AND LABOUR LAWS**

**Duration: 3 hrs.**

**Marks: 100**

**Lectures: 65**

**Objective:** To enable the students to learn the concepts of industrial relations including trade unions, collective bargaining, discipline and various labour enactments.

**Unit 1: Industrial Relations (IR)**

**13 Lectures**

Concept of Industrial Relations; Nature of Industrial Relations; Objectives of IR; Factors affecting IR in changing Environment, Evolution of IR in India; Role of State; Trade Union; Employers' Organisation; Human Resource Management and IR Role of ILO in Industrial Relations, International Dimensions of IR

**Unit 2: Trade Union**

**13 Lectures**

Trade Union: Origin and growth, unions after Independence, unions in the era of liberalisation; Factors Affecting Growth of Trade Unions in India, Multiplicity & Recognition of Trade Unions; Major Provisions of Trade Union Act 1926

**Unit 3: Collective Bargaining and Workers' Participation in Management** 13 Lectures

- a) Collective Bargaining: Meaning, Nature, Types, Process and Importance of Collective Bargaining, pre-requisites, issues involved; Status of Collective Bargaining in India, Functions and role of Trade Unions in collective bargaining
- b) Workers' Participation in Management: Consent, practices in India, Works Committees, Joint management councils; Participative Management and co-ownership; Productive Bargaining and Gain Sharing

**Unit 4: Discipline and Grievance Redressal**

**13 Lectures**

Discipline: Causes of indiscipline, Maintenance of discipline and misconduct; Highlights of domestic enquiries; Principle of Natural Justice; Labour turnover; Absenteeism; Grievance: Meaning of Grievance, Grievance redressal machinery in India, Grievance handling procedure; salient features of Industrial Employment (Standing orders) Act 1946

**Unit 5: Industrial Dispute Act 1947 & Factories Act, 1948:**

**13 Lectures**

- a) **The Industrial Disputes Act, 1947:** Definitions of Industry, workman, and Industrial Dispute; Authorities under the Act: Procedure, Powers and Duties of Authorities; Strikes and Lock outs: Lay-off and Retrenchment: Provisions relating to Layoff, Retrenchment, and closure
- b) **The Factories Act, 1948:** Provisions relating to Health, Safety, Welfare facilities, working hours, Employment of young persons, Annual Leave with wages

**Suggested Readings:**

1. PK Padhi, *Industrial Relations and Labour Law*, PHI Learning
2. ArunMonappa, *Industrial Relations and Labour Law*, McGraw Hill Education
3. SC Srivastav, *Industrial Relations and Labour Law*, Vikas Publishing House
4. C.S VenkataRatnam, *Industrial Relations*, Oxford University Press
5. P.L. Malik's *Handbook of Labour and Industrial Law, Vol 1 and 2*, Eastern Book Company
6. JP Sharma, *Simplified Approach to Labour Laws*, Bharat Law House (P) Ltd

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

**B.Com: Semester - VI**

**Paper - BC 6.2DSE 2B (g): INTERNATIONAL BUSINESS**

**Duration: 3 hrs.**

**Marks: 100**

**Lectures: 65**

**Objective:** The objective of the course is to familiarise the students with the concepts, importance and dynamics of international business and India's involvement with global business. The course also seeks to provide theoretical foundations of international business to the extent these are relevant to the global business operations and developments.

**Unit - I: Introduction and Overview**

**13 Lectures**

Globalisation- meaning and its importance in world economy; Impact of globalization; International business vs. Domestic business-Complexities of international business; Modes of entry into international business; Ethics in International Business. Theories of International Trade- Classical Theories, Product Life Cycle theory, Theory of National Competitive Advantage.

**Unit –II: Environment for International Business**

**13 Lectures**

International Business Environment- National and foreign environments and their Components. International Financial Environment- International financial system and institutions (IMF and World Bank – Objectives and Functions); Foreign exchange markets and risk management; Foreign investments - types and flows; Foreign investment in Indian perspective.

**Unit –III: International Organisation and Regional Economic Co-operation 13 Lectures**

WTO – Its objectives, principles, organizational structure and functioning; an overview of other organizations – UNCTAD; Commodity and other trading agreements (OPEC).Forms of regional groupings; Integration efforts among countries in Europe, North America and Asia (NAFTA, EU, ASEAN and SAARC).

**Unit –IV: Structure and Strategy for Business operations**

**13 Lectures**

Organisational structure for international business operations; International business negotiations. Developments and Issues in International Business: Outsourcing and its potentials for India; Role of IT in international business; International business and ecological considerations.

## **Unit –V: Foreign Trade Promotion in India**

**13 Lectures**

Foreign Trade Promotion Measures and Organizations in India; Special economic zones (SEZs) and export oriented units (EOUs); Measures for promoting foreign investments into and from India; Indian joint ventures and acquisitions abroad. Financing of foreign trade and payment terms – sources of trade finance (Banks, factoring, forfeiting, Banker's Acceptance and Corporate Guarantee) and forms of payment (Cash in advance, Letter of Credit, Documentary Collection, Open Account).

### **Suggested Readings:**

1. Charles W.L. Hill and Arun Kumar Jain, *International Business*. New Delhi: McGraw Hill Education
2. Daniels John, D. Lee H. Radenbaugh and David P. Sullivan. *International Business*. Pearson Education
3. Johnson, Derbe., and Colin Turner. *International Business - Themes & Issues in the Modern Global Economy*. London: Routledge.
4. Sumati Varma, *International Business*, Pearson Education.
5. Cherunilam, Francis. *International Business: Text and Cases*. PHI Learning
6. Michael R. Czinkota. et al. *International Business*. Fortforth: The Dryden Press.
7. Bennett, Roger. *International Business*. Pearson Education.
8. Peng and Srivastav, *Global Business*, Cengage Learning

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

## **B.Com (General): Semester - VI**

### **Paper - BC- DSE Group 2B (h) GOOD GOVERNANCE**

**Duration: 3 hrs.**

**Marks: 100**

**Lectures: 65**

**Objective:** The course aims to equip the learners to understand and analyze the movement from Government to Governance. The course also aims to nurture the learners to become ethically sound, political, educational, and social leaders who can influence policy towards good governance.

#### **Unit 1: Introduction**

**Lectures:**

**13**

Governance: Concept, Meaning and Nature. Leadership for Good Governance: Values, Ethics, and Principles in Leadership. The Fundamental Rights, Directive Principles of State Policy and Fundamental Duties enshrined in the Indian Constitution. Participation of the public in the development process of the nation. Forms of public accountability and Redressal of public grievances with special reference to RTI, Decentralized Governance: Panchayati Raj Institution; Lokpal and Lokayukta, Election Commission, Minimum Government Maximum Governance.

#### **Unit 2: Good Governance: Issues and Challenges in India**

**Lectures:**

**13**

Mainstreaming alternative viewpoints in democracy; Role of government and market in a competitive economy- GeM; Privacy of data in a networked society and issues related to RTI, Universal Basic Income; Administrative Reforms in India, Civil Service Reforms, Local Governance, Educational Reforms, Media & Governance. Corporate Governance: Insider trading; Whistle Blowing; Shareholder's Activism.

#### **Unit 3: ICT in Governance: Concept and Significance**

**Lectures:**

**13**

From IT to ICT – Information and Communications for Development: International Trends and Policies – Open and Accountable Development using ICTs - Focal Domains of ICT in Governance: e-Administration, e-Citizens, e-Services, and e-Society. 6C Model - E-Governance Maturity Model - E-Readiness Framework - Design Reality Gaps - The ICT4D Cube – Core Principles of ICT projects.

#### **Unit 4: ICT Reforms in Governance**

**Lectures:**

**13**

ICT Reforms in Governance: Building a Congenial Environment, Identification of ICT Projects and Prioritization, Business Process Reengineering (BPR), Capacity building and Creating Awareness, Developing Technological Solutions, Change Management, Administrative Culture, Monitoring and Evaluation, Institutional Framework for Coordination and Sharing of Resources/Information, Knowledge Management.

**Unit 5: Good Governance Initiatives by Government & Field Exposure      Lectures:**

**13**

Features of Good Governance: Accountability, Transparency, Responsiveness, Equity & Inclusiveness, Ease of Doing Business, Effectiveness & Efficiency, Rule of law, Participatory, Consensus – Initiatives for Good Governance: Right to Education, Right to Information and Right to Public Services - Initiatives in Local Governments: Social Audit, Citizen Charter, Citizen Report Card and Ombudsman.

**Suggested Readings:**

Adair, J. (2009). *Inspiring Leadership*. New Delhi: Viva Books Pvt. Limited.

Goel, S. L. (2007). *Good Governance – An Integral Approach*. New Delhi: Deep and Deep Publications Private Limited.

Bhatnagar, S. (2009). *Unlocking E-Government Potential – Concepts, Cases and Practical Insights*. New Delhi: Sage Publications India Pvt. Ltd.

Chakrabarty, B., & Bhattacharya, M. (2008). *The Governance Discourse*. New Delhi: OUP India.

## **B.Com (General): Semester - VI**

### **Paper – BC 6.3: Personal Selling and Salesmanship**

**Duration: 90 minutes**

**Marks: 50**

**Lectures: 30**

Objective: The purpose of this course is to familiarize the students with the fundamentals of personal selling and the selling process. Contents

#### **Unit I: Introduction to Personal Selling**

**6 Lectures**

Nature and importance of personal selling, Difference between Personal Selling, Salesmanship and Sales Management, Myths of selling, Relationship Marketing and Role of Personal Selling. Characteristics of a good salesman, Types of selling situations, Types of salespersons; Career opportunities in selling, Measures for making selling an attractive career.

#### **Unit II: Theories of Selling**

**6 lectures**

Traditional and Modern: AIDAS Model of Selling, Problem Solving Approach, Right Set of Circumstances Theory and Modern Sales Approaches.

#### **Unit III: Buying Motives**

**6 lectures**

Concept of motivation, Maslow's theory of need hierarchy; Dynamic nature of motivation; Buying motives and their uses in personal selling.

#### **Unit IV: Selling Process**

**6 lectures**

Prospecting and qualifying; Pre-approach; Approach; Presentation and demonstration; handling of objections and complaints; Closing the sale; techniques for closing the sale; Customer Relations, Follow up and Dealing customer concerns and complaints.

#### **Unit V: Sales Planning and Control**

**6 lectures**

Sales Forecasting, Sales Budget, Sales Territories, Sales quota, Ethical aspects of Selling.

#### **Suggested Readings:**

1. Spiro, Stanton, and Rich, Management of the Sales force, McGraw Hill.
2. Rusell, F. A. Beach and Richard H. Buskirk, Selling: Principles and Practices, McGraw Hill

3. Futrell, Charles, Sales Management: Behaviour, Practices and Cases, The Dryden Press.
4. Still, Richard R., Edward W. Cundiff and Norman A. P. Govoni, Sales Management: Decision Strategies and Cases, Prentice Hall of India Ltd., New Delhi,
5. Johnson, Kurtz and Schueing, Sales Management, McGraw Hill
6. Pedesson, Charles A. Wright, Milburn d. And Weitz, Barton A., Selling: Principles and Methods, Richard, Irvin.
7. Kapoor Neeru, Advertising and personal Selling, Pinnacle, New Delhi. Note: Latest edition of text books may be used.



## **B.Com (General): Semester - VI**

### **Paper – BC 6.4: BASICS OF MANAGEMENT**

**Duration: 3 hrs.**

**Marks: 100**

**Lectures: 65**

**Objective:** The course aims to provide learners with an understanding of basic management concepts, principles, and practices.

#### **Unit 1: Introduction**

Management: Concept and Need, Managerial Functions – An overview; Coordination: Essence of Management. Evolution of Management Thought, Classical Approach – Taylor, Fayol, Neo-Classical and Human Relations Approaches – Mayo, Hawthorne Experiments, Behavioural Approach, Systems Approach, Contingency Approach, MBO, Hammer and Champy- Business Process Re-engineering, Porter’s Five-forces’ Model.

#### **Unit 2: Planning**

Types of Plan; 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); Decision-making: Process and Techniques; Perfect rationality and bounded rationality.

#### **Unit 3: Organizing**

Concept and process of organizing – An overview, Span of management, Different types of authority (line, staff and functional), Decentralization, Delegation of authority; Formal and Informal Structure; Principles of Organizing; Network Organisation Structure. Emerging types.

#### **Unit 4: Staffing and Leading**

a. Staffing: Concept of staffing - Recruitment and Selection; Orientation; Training and Development; Career Development; Performance Appraisal.

b. Motivation & Leadership: Concept, Importance, extrinsic and intrinsic motivation; Major Motivation theories - Maslow’s Need-Hierarchy Theory; Herzberg’s Two-factor Theory, Vroom’s Expectancy Theory. Leadership: Concept and Importance; Leadership Styles;

c. Communication: Concept, purpose, process; Oral and written communication; Formal and informal communication networks, Barriers to communication, Overcoming barriers to communication. Emerging trends in communication.

## **Unit 5: Control**

Concept, Process, Limitations, Principles of Effective Control, Major Techniques of control - Accounting Ratio Analysis, HR Metrics, ROI, Budgetary Control, EVA, PERT/CPM. Emerging issues in Management.

### **Suggested Readings:**

Koontz.H.,&Weihrich. H. (2012). Essentials of Management: An International and Leadership Perspective. New York: McGraw Hill Education.

Robbins, S. P., Bhattacharyya, S., DeCenzo, D. A., &Agarwal, M. N. (2011).Essentials of Management. London: Pearson Education.

Terry, G. R. (2010). Principles of Management. Homewood, California: Richard D. Irwin Inc.

Singh, B. P., & Singh, A. K. (2002).Essentials of Management. New Delhi: Excel Books.

Soundaian, S. (2019).*Principles of Management*.Chennai: MJP Publishers.

**Latest edition of the textbooks should be used.**

## Revised 2022

### CBCS B.Com Honours Course Structure (Outline)

<b>Semester-I</b>	<b>Credits</b>	<b>Total</b>
Core I	6	<b>20</b>
Core II	6	
AECC I	2	
GE-I	6	
<b>Semester II</b>	<b>Credits</b>	<b>20</b>
Core III	6	
Core IV	6	
AECC II	2	
GE-II	6	
<b>Semester III</b>	<b>Credits</b>	<b>26</b>
Core V	6	
Core VI	6	
Core VII	6	
GE-III	6	
SEC-1	2	
<b>Semester IV</b>	<b>Credits</b>	<b>26</b>
Core VIII	6	
Core IX	6	
Core X	6	
GE-IV	6	
SEC-2	2	
<b>Semester V</b>	<b>Credits</b>	<b>24</b>
Core XI	6	
Core XII	6	
DSE 1 A	6	
DSE 2 A	6	
<b>Semester VI</b>	<b>Credits</b>	<b>24</b>
Core XIII	6	
Core XIV	6	
DSE 3 B	6	
DSE 4 B	6	
<b>Total</b>		<b>140</b>

**Revised 2022**  
**CBCS B.COM HONOURS**  
**Course structure with title of paper**

<b>Semester I</b>			
<b>Course Code</b>	<b>Paper</b>	<b>Credits</b>	<b>Total</b>
BCH-1.1	Financial Accounting	6	<b>20</b>
BCH-1.2	Business Law	6	
BCH-1.3	Business Communication	2	
BCH-1.4	Financial Literacy	6	
<b>Semester II</b>			
<b>Course Code</b>	<b>Paper</b>	<b>Credits</b>	<b>Total</b>
BCH-2.1	Corporate Accounting	6	<b>20</b>
BCH-2.2	Corporate Law	6	
BCH-2.3	Environmental Studies	2	
BCH-2.4	Personal Finance and Planning	6	
<b>Semester III</b>			
<b>Course Code</b>	<b>Paper</b>	<b>Credits</b>	<b>Total</b>
BCH-3.1	Business Economics	6	<b>26</b>
BCH-3.2	Income Tax Law and Practice	6	
BCH-3.3	Business Statistics	6	
BCH-3.4	Investing in Stock Market	6	
BCH-3.5	E-Commerce	2	
<b>Semester IV</b>			
<b>Course Code</b>	<b>Paper</b>	<b>Credits</b>	<b>Total</b>
BCH-4.1	Cost Accounting	6	<b>26</b>
BCH-4.2	Business Mathematics	6	
BCH-4.3	Computer Applications in Business	6	
BCH-4.4	Risk Management	6	
BCH-4.5	Entrepreneurship	2	
<b>Semester V</b>			
<b>Course Code</b>	<b>Paper</b>	<b>Credits</b>	<b>Total</b>
BCH-5.1	Human Resource Management	6	<b>24</b>
BCH-5.2	Fundamentals of Financial Management	6	
BCH-5.3	DSE 1 A	6	
BCH-5.4	DSE 2 A	6	
<b>Semester VI</b>			
<b>Course Code</b>	<b>Paper</b>	<b>Credits</b>	<b>Total</b>
BCH-6.1	Auditing and Corporate Governance	6	<b>24</b>
BCH-6.2	Goods & Services Tax (GST) and Customs Law	6	
BCH-6.3	DSE 3 B	6	
BCH-6.4	DSE 4 B	6	
<b>Total</b>			<b>140</b>

# ***NAGALAND UNIVERSITY***

## **CBCS B. COM HONOURS COURSE STRUCTURE**



**(Courses effective from Academic Year 2022-23)**

## INTRODUCTION

Commerce has been a versatile subject of study right from its very origin. The commerce discipline is perceived as a good career option and is considered as an enabler in employing the graduates in the business, trade and industrial sectors. The discipline of commerce is facing challenges with the advent of newer and allied courses. The course inputs of commerce needs a periodic revision to meet the challenges in this dynamic business environment. Considering this phenomenon the Degree level Commerce Curriculum of Nagaland University is revised regularly. As a result, the commerce graduates are in a position to access better job opportunities.

In this background the course structure of three years B.Com (Hons.) syllabi have been revised as per the latest UGC guidelines and in tune with the Nagaland University CBCS frame work of Undergraduate Programme under NEP 2020. Accordingly, in the new course structure, there are five components viz., Ability Enhancement Compulsory Course (AECC), Skill Enhancement Elective Course (SEC), Core Course, Discipline Specific Elective (DSE), and Generic Elective (GE). There are 2 papers each in AECC and SEC of two credits per paper. In Core Courses there are 14 papers with six credits each. Similarly, DSE and GE comprises of 4 papers each with six credits for each paper. Thus, in total there are 26 papers of 140 credits. Generic Elective Papers are the choice based courses for the students of other stream/Disciplines. A student will have to choose two papers each from Group A and Group B of DSE in fifth and sixth semester respectively as indicated below.

<b>Group- A</b>	<b>Group- B</b>
<b>1A -Any one of the following(a/b/c/d)</b>	<b>3B-Any one of the following(a/b/c/d)</b>
a. Management Accounting b. Indian Financial System c. Principals of Marketing d. Public Administration and Business	a. Fundamentals of Investment b. Advertising and personal selling c. Financial Services d. International Business
<b>2A- Anyone Of The Following (E/)F/G/H)</b>	<b>4B-Any one of the following(e/f/g/h)</b>
e) Fundamentals of Insurance f) Secretarial Practice and Office Management g) Banking Theories and Practices h) Computerised Accounting System	e) Industrial Relations and Labour Laws f) Project Planning and Management g) Business Research Methods and Project Work h. Good Governance

The three years B.Com (Hons.) program will spread over six semesters. The students failing in any paper(s) in a semester may appear in that paper(s) as a repeater only when the exam for that paper(s) is held next. Similarly, a student opting for improvement in a paper(s) for a particular semester can appear for the exam of that paper only when the examination of that paper(s) takes place. However both these category of students should complete the B.Com program within the maximum period of 10 semesters i.e., 5 academic years.

The papers are of 100 marks each. The examination pattern for the papers comprise of internal assessment and external examination. The internal assessment will be of 30% of the full marks of the paper and remaining 70% for external examination. Detail guidelines relating to the conduct of both internal and external examination for the B.Com (Hons.) program will be notified by the University Authority from time to time.

## CBCS B. Com Honours Course Structure

### Distribution of Courses

1.	<b>Ability Enhancement Compulsory Course (AECC)</b>	2 Papers of 2 Credit each (Total Credit 2X2)	<b>4</b>
2.	<b>Skill Enhancement Elective Course (SEC)</b>	2 Papers of 2 Credit each (Total Credit 2X2)	4
3	<b>CORE COURSE</b>	14 Papers of 6 Credit each (Total Credit 14X6)  (5 Lectures and 1 Practical/Tutorial)	84
4	<b>Discipline Specific Elective (DSE)</b>	4 Papers of 6 Credit each (Total Credit 4X6)	24
5	<b>Generic Elective (GE)</b>	4 Papers of 6 Credit each (Total Credit 4X6)  (5 Lectures and 1 Practical/Tutorial)	24
	<b>Total Credit</b>		140



## CBCS B.Com Honours Course Structure

Semester I	Credits	Semester II	Credits	Semester III	Credits	Semester IV	Credits	Semester V	Credits	Semester VI	Credits	total
Core- 1	6	Core- 3	6	Core -5	6	Core -8	6	Core -11	6	Core -13	6	
Core- 2	6	Core- 4	6	Core- 6	6	Core -9	6	Core -12	6	Core -14	6	
AECC-1	2	AECC-2	2	Core- 7	6	Core -10	6	DSE -1	6	DSE- 3	6	
GE-1	6	GE-2	6	GE-3	6	GE-4	6	DSE -2	6	DSE- 4	6	
				SEC-1	2	SEC-2	2					
<b>Total</b>	<b>20</b>		<b>20</b>		<b>26</b>		<b>26</b>		<b>24</b>		<b>24</b>	<b>140</b>

**CBCS B.Com Honours.**  
**Course structure with title of paper**

**SEMESTER- I**

<b>Course Code</b>	<b>Paper</b>	<b>Course Type</b>	<b>Credits</b>	<b>Total</b>
BCH-1.1	Financial Accounting	Core Course -1	6	<b>20</b>
BCH-1.2	Business Law	Core Course -2	6	
BCH-1.3	Business Communication	Ability-Enhancement Compulsory Course (AECC)-1	2	
BCH-1.4	Financial Literacy	Generic Elective (GE)-1	6	

**SEMESTER – II**

<b>Course Code</b>	<b>Paper</b>		<b>Credits</b>	<b>20</b>
BCH-2.1	Corporate Accounting	Core Course -3	6	<b>20</b>
BCH-2.2	Corporate Law	Core Course -4	6	
BCH-2.3	Environmental Studies	Ability-Enhancement Compulsory Course (AECC)-2	2	
BCH-2.4	Personal Finance and Planning	Generic Elective (GE)-2	6	

**SEMESTER – III**

<b>Course Code</b>	<b>Paper</b>		<b>Credits</b>	<b>26</b>
BCH-3.1	Business Economics	Core Course -5	6	<b>26</b>
BCH-3.2	Income Tax Law and Practice	Core Course -6	6	
BCH-3.3	Business Statistics	Core Course – 7	6	
BCH-3.4	Investing in Stock Market	Generic Elective (GE)-3	6	
BCH-3.5	E-Commerce	Skill-Enhancement Elective Course (SEC)-1	2	

**SEMESTER IV**

<b>Course Code</b>	<b>Paper</b>		<b>Credits</b>	<b>26</b>
BCH-4.1	Cost Accounting	Core Course – 8	6	<b>26</b>
BCH-4.2	Business Mathematics	Core Course – 9	6	

BCH-4.3	Computer Applications in Business	Core Course – 10	6	
BCH-4.4	Risk Management	Generic Elective (GE)-4	6	
BCH-4.5	Entrepreneurship	Skill-Enhancement Elective Course (SEC)-2	2	

### SEMESTER V

Course Code	Paper		Credits	
BCH-5.1	Human Resource Management	Core Course – 11	6	<b>24</b>
BCH-5.2	Fundamentals of Financial Management	Core Course – 12	6	
BCH-5.3	DSE-1A (any one of the following Group A-(a/ b/ c/ d) a. Management Accounting b. Indian Financial System c. Principals of Marketing d. Public Administration and Business	Discipline Specific Elective (DSE)-1A	6	
BCH-5.4	DSE -2A (any one of the following) Group A-(e/ f/ g/ h) e. Fundamentals of Insurance f. Secretarial Practice and Office Management g. Banking Theories and Practices h. Computerised Accounting System	Discipline Specific Elective (DSE)-2A	6	

### SEMESTER VI

Course Code	Paper		Credits	
BCH-6.1	Auditing and Corporate Governance	Core Course - 13	6	

BCH-6.2	Goods & Services Tax (GST) and customs Law	<b>Core Course - 14</b>	<b>6</b>	<b>24</b>
BCH-6.3	DSE- 3B (any one of the following) Group B-(a/ b/ c/ d) a. Fundamentals of Investment b. Advertising and personal selling c. Financial Services d. International Business	<b>Discipline Specific Elective (DSE)-3B</b>	6	
BCH-6.4	DSE- 4B (any one of the following) Group B-(e/ f/ g/ h) e. Industrial Relations and Labour Laws f. Project Planning and Management g. Business Research Methods and Project Work h. Good Governance	<b>Discipline Specific Elective (DSE)-4B</b>	6	
	<b>Total</b>			<b>140</b>

## **B.Com (Hons.): Semester - I**

### **Paper - BCH 1.1: FINANCIAL ACCOUNTING**

**Duration: 3 hrs.**

**Marks: 100**

**Lectures: 52, Practical: 26**

**Objective:** 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 1: (a) Theoretical Framework**

**3 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 First-Time Adoption of Indian Accounting Standard (Indian-AS) 101. International Financial Reporting Standards (IFRS): - Need and procedures.

#### **(b) Accounting Process**

**2 Lectures**

From recording of a business transaction to preparation of trial balance including adjustments

#### **(c) Computerised Accounting Systems**

**26 Practical Lab**

Computerised Accounting Systems: Computerized Accounts by using any popular accounting software: Creating a Company; Configure and Features settings; Creating Accounting Ledgers and Groups; Creating Stock Items and Groups; Vouchers Entry.

#### **Unit 2: (a) Business Income**

**10 Lectures**

- i. Measurement of business income-Net income: the accounting period, the continuity doctrine and matching concept, Objectives of measurement.
- ii. Revenue recognition: Recognition of expenses.
- iii. 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.

**(b) Final Accounts**

**7 Lectures**

Capital and revenue expenditures and receipts: general introduction only. Preparation of final accounts of non profit organisations

**Unit 3: Accounting for Hire Purchase and Instalment Systems**

**10 Lectures**

Calculation of interest, partial and full repossession, Hire purchase trading (total cash price basis), stock and debtors system; Concepts of operating and financial lease (theory only)

**Unit 4: Accounting for Inland Branches**

**10 Lectures**

Concept of dependent branches; accounting aspects; debtors system, stock and debtors system, branch final accounts system and whole sale basis system. Independent branches: concept- accounting treatment: important adjustment entries and preparation of consolidated profit and loss account and balance sheet.

**Unit 5: 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. The relevant Indian Accounting Standards in line with the IFRS for all the above topics should be covered.
2. Any revision of relevant Indian Accounting Standard would become applicable immediately.
3. There shall be 5 Credit Hrs. for Lectures + one Credit hr. (Two Practical Periods per week per batch) for Practical Lab.

4. Examination Scheme for Computerised Accounting Systems – Practical for 20 marks (out of the internal assessment of 30 marks). The practical examination will be for 1 hour.

**Suggested Readings:**

1. Robert N Anthony, David Hawkins, Kenneth A. Merchant, *Accounting: Text and Cases*. McGraw-Hill Education, 13<sup>th</sup> 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. S.N. Maheshwari, and. S. K. Maheshwari. *Financial Accounting*. Vikas Publishing House, New Delhi.
6. Deepak Sehgal. *Financial Accounting*. Vikas Publishing H House, 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. *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.**

**B.Com (Hons.): Semester - I**

**Paper - BCH 1.2: BUSINESS LAW**

**Duration: 3 hrs.**

**Marks: 100**

**Lectures: 65**

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

**Contents:**

**Unit 1: The Indian Contract Act, 1872**

**13 Lectures**

- a) Contract – meaning, characteristics and kinds
- b) Essentials of a valid contract - Offer and acceptance, consideration, contractual capacity, free consent, legality of objects.
- c) Void agreements
- d) Discharge of a contract – modes of discharge, breach and remedies against breach of contract.
- e) Contingent contracts
- f) Quasi - contracts
- g) Contract of Indemnity and Guarantee
- h) Contract of Bailment
- i) Contract of Agency

**Unit 2: 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 a non-owner
- d) Performance of contract of sale
- e) Unpaid seller – meaning, rights of an unpaid seller against the goods and the buyer.

**Unit 3: Partnership Laws**

**13 Lectures**

**A) The Partnership Act, 1932**

- a. Nature and Characteristics of Partnership



- b. Registration of a Partnership Firms
- c. Types of Partners
- d. Rights and Duties of Partners
- e. Implied Authority of a Partner
- f. Incoming and outgoing Partners
- g. Mode of Dissolution of Partnership

**B) The Limited Liability Partnership Act, 2008**

- a) Salient Features of LLP
- b) Differences between LLP and Partnership, LLP and Company
- c) LLP Agreement,
- d) Partners and Designated Partners

**Unit 4: The Negotiable Instruments Act 1881**

**13 Lectures**

- a) Meaning, Characteristics, and Types 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

**Unit 5: (A) Competition Act, 2002**

**13 Lectures**

- a) Definitions
- b) Prohibition of certain agreements
- c) Abuse of dominant position and Regulation of combinations
- d) Competition Commission of India
- e) Duties, Powers and Functions of Commission

**(B) Foreign Exchange Management Act, 2000**

- a) Definitions
- b) Regulation and Management of Foreign Exchange
- c) Authorised Person

**Suggested Readings:**

1. M.C. Kuchhal, and VivekKuchhal, *Business Law*, Vikas Publishing House, New Delhi.
2. Avtar Singh, *Business Law*, Eastern Book Company, Lucknow.
3. Ravinder Kumar, *Legal Aspects of Business*, Cengage Learning
4. SN Maheshwari and SK Maheshwari, *Business Law*, National Publishing House, New Delhi.
5. Aggarwal S K, *Business Law*, Galgotia Publishers Company, New Delhi.
6. Bhushan Kumar Goyal and Jain Kinneri, *Business Laws*, International Book House
7. SushmaArora, *Business Laws*, TaxmannPulications.
8. AkhileshwarPathak, *Legal Aspects of Business*, McGraw Hill Education, 6<sup>th</sup>ed.
9. P C Tulsian and Bharat Tulsian, *Business Law*, McGraw Hill Education
10. Sharma, J.P. and SunainaKanojia, *Business Laws*, Ane Books Pvt. Ltd., New Delhi

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

## **B.Com (Hons.): Semester - I**

### **Paper – BCH 1.3: BUSINESS COMMUNICATION**

**Duration: 90 minutes**

**Marks: 50**

**Lectures: 30**

**Objective:** To equip students of the B.Com (Hons.) course effectively to acquire skills in reading, writing, comprehension and communication, as also to use electronic media for business communication.

**Unit 1: Introduction:**

**Lectures: 6**

Nature of Communication, Process of Communication, Types of Communication (verbal & Non Verbal), Importance of Communication, Different forms of Communication, Barriers to Communication

**Unit 2: Business Correspondence:**

**Lectures: 6**

Letter Writing, presentation, Inviting quotations, Sending quotations, Placing orders, Inviting tenders, Sales letters,

**Unit 3: Report Writing:**

**Lectures: 6**

Business reports, Types, Characteristics, Importance, Elements of structure, Process of writing, Order of writing, final draft of report

**Unit 4: Modern Forms of Communication:**

**Lectures: 6**

E-mail, Video conferencing, International communication, Writing and presenting in international situations, Inter-cultural factors in interactions, Adapting to global business

**Unit 5: Oral Presentation:**

**Lectures: 6**

Importance, Characteristics, Presentation Plan, Power point presentation, Visual aids

**Suggested Readings:**

1. Bovee, and Thill, *Business Communication Essentials*, Pearson Education
2. Shirley Taylor, *Communication for Business*, Pearson Education
3. Locker and Kaczmarek, *Business Communication: Building Critical Skills*, McGraw Hill Education

4. Herta A Murphy, Herbert W Hildebrandt, Jane P. Thomas, *Effective BusinessCommunication (SIE)*, McGraw Hill Education
5. Dona Young, *Foundations of Business Communication: An Integrative Approach*, McGraw Hill Education
6. Raymond V. Lesikar, Marie E. Flatley, Kathryn Rentz, Paula Lentz, and NeerjaPande, *Business Communication: Connecting in a Digital World (SIE)*, McGraw Hill Education

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

**B.Com (Hons.): Semester - I**

**Paper – BCH 1.4: FINANCIAL LITERACY**

**Duration: 3 hrs.**

**Marks: 100**

**Lectures: 65**

**Objective:** The course aims to offer an integrated approach to understand the concepts and applications of financial planning.

**Unit 1: Introduction**

**Lectures: 13**

Meaning, importance and scope of financial literacy; Prerequisites of Financial Literacy – level of education, numerical and communication ability; Various financial institutions – banks, insurance companies, Post Offices; Mobile App based services. Need of availing of financial services from banks, insurance companies and postal services.

**Unit 2: Financial Planning and Budgeting**

**Lectures: 13**

Concept of economic wants and means for satisfying these needs; Balancing between economic wants and resources; Meaning, importance and need for financial planning; Personal Budget, Family Budget, Business Budget and National Budget; Procedure for financial planning and preparing budget; Budget surplus and Budget deficit, avenues for savings from surplus, sources for meeting deficit.

**Unit 3: Banking Services**

**Lectures: 13**

Types of banks; Banking products and services – Various services offered by banks; Types of bank deposit accounts – Savings Bank Account, Term Deposit, Current Account, Recurring Deposit, PPF, NSC etc.; Formalities to open various types of bank accounts, PAN Card, Address proof, KYC norm; Various types of loans – short term, medium term, long term, micro finance, agricultural etc. and related interest rates offered by various nationalized banks and post office; Cashless banking, e-banking, Check Counterfeit Currency; CIBIL, ATM, Debit and Credit Card, and APP based Payment system; Banking complaints and Ombudsman.

**Unit 4: Financial Services from Post Office**

**Lectures: 13**

Post office Savings Schemes: Savings Bank, Recurring Deposit, Term Deposit, Monthly Income Scheme, Kishan Vikas Patra, NSC, PPF, Senior Citizen Savings Scheme (SCSS), Sukanya Samridhi Yojana/ Account (SSY/SSA); India Post Payments Bank (IPPB).

Money Transfer: Money Order, E-Money order. Instant Money Order, collaboration with the Western Union Financial Services; MO Videsh, International Money Transfer Service, Electronic Clearance Services (ECS), Money gram International Money Transfer, Indian Postal Order (IPO).

**Unit 5: Protection and Investment Related Financial Services**

**Lectures: 13**

**Insurance Services:**

Life Insurance Policies: Life Insurance, Term Life Insurance, Endowment Policies, Pension Policies, ULIP, Health Insurance and its Plans, Comparison of policies offered by various life insurance companies.

Property Insurance: Policies offered by various general insurance companies. Post office life Insurance Schemes: Postal Life Insurance and Rural Postal Life Insurance (PLI/RPLI).

Housing Loans: Institutions providing housing loans, Loans under Pradhanmantri Awas Yojana – Rural and Urban

### **Investment avenues in Equity and Debt Instruments:**

Portfolio Management: Meaning and importance; Share Market and Debt Market, Sensex and its significance; Investment in Shares – selection procedure for investment in shares; Risk element; Investment Management -Services from brokers and Institutions, and self-management; Mutual Fund.

### **Suggested Readings:**

Avadhani, V. A. (2019). *Investment Management*. Mumbai: Himalaya Publishing House Pvt. Ltd.

Chandra, P. (2012). *Investment Game: How to Win*. New Delhi: Tata McGraw Hill Education.

Kothari, R. (2010). *Financial Services in India-Concept and Application*. New Delhi: Sage Publications India Pvt. Ltd.

Milling, B. E. (2003). *The Basics of Finance: Financial Tools for Non-Financial Managers*. Indiana: universe Company.

Mittra, S., Rai, S. K., Sahu, A. P., & Starn, H. J. (2015). *Financial Planning*. New Delhi: Sage Publications India Pvt. Ltd.

Zokaityte, A. (2017). *Financial Literacy Education*. London: Palgrave Macmillan.

***Note: Learners are advised to use latest edition of text books.***

## **B.Com (Hons.): Semester - II**

### **Paper – BCH 2.1: CORPORATE ACCOUNTING**

**Duration: 3 hrs.**

**Marks: 100**

**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**

**12 Lectures**

Issue, forfeiture and reissue of forfeited shares: concept & process of book building; Issue of rights and bonus shares; Buyback of shares; Redemption of preference shares; Issue and Redemption of Debentures

#### **Unit-2 Company Final Accounts and Valuation of Goodwill and Shares**

##### **(A) Final Accounts**

**10 Lectures**

Preparation of the Statement of Profit and Loss and Balance Sheet of corporate entities as per Companies Act, 2013, excluding calculation of managerial remuneration, Disposal of company profits

##### **(B) Valuation of Goodwill and Valuation of Shares**

**7 Lectures**

Concepts and calculation, simple problem only

#### **Unit 3. Amalgamation and Liquidation of Companies**

**15 Lectures**

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

Liquidation of companies- meaning- of winding up and liquidation, mode of winding up, ;;Liquidator's Final Statement of Account.

#### **Unit 4. Accounts of Holding Companies/Parent Companies**

**13 Lectures**

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

Difference between balance sheets of banking and non banking companies; prudential norms  
Asset structure of a commercial bank Non-performing assets (NPA)

**Note:**

- 1. The relevant Indian Accounting Standards in line with the IFRS for all the above topics should be covered.**
- 2. Any revision of relevant Indian Accounting Standard would become applicable immediately.**

**Suggested Readings:**

1. ;J.R. Monga, *Fudamentals of Corporate Accounting*. Mayur Paper Backs, New Delhi.
2. M.C. Shukla, T.S. Grewal, and S.C. Gupta. *Advanced Accounts*. Vol.-II. S. Chand & Co., New Delhi.
3. S.N. Maheshwari, and S. K. Maheshwari. *Corporate Accounting*. Vikas Publishing House, New Delhi.
4. Ashok Sehgal, *Fundamentals of Corporate Accounting*. Taxman Publication, New Delhi.
5. V.K. Goyal and RuchiGoyal,. *Corporate Accounting*. PHI Learning.
6. Jain, S.P. and K.L. Narang. *Corporate Accounting*. Kalyani Publishers, New Delhi.
7. Bhushan Kumar Goyal, *Fundamentals of Corporate Accounting*, International Book House
8. P. C. Tulsian and Bharat Tulsian, *Corporate Accounting*, S.Chand
9. Amitabha Mukherjee, Mohammed Hanif, *Corporate Accounting*, McGraw Hill Education
10. *Compendium of Statements and Standards of Accounting*. The Institute of Chartered Accountants of India, New Delhi.

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

;



**B.Com (Hons.): Semester - II**

**Paper – BCH 2.2: CORPORATE LAW**

**Duration: 3 hrs.**

**Marks: 100**

**Lectures: 65**

**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 1: Introduction**

**15 Lectures**

Administration of Company Law [including National Company Law Tribunal (NCLT), ;National Company Law Appellate Tribunal (NCLAT), Special Courts]; Characteristics of a company; lifting of corporate veil; types of companies including one person company, small company, and dormant company; association not for profit; illegal association; formation of company, on-line filing of documents, promoters, their legal position, pre-incorporation contract; on-line registration of a company.

**UNIT 2: Documents**

**15 Lectures**

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 3: Management**

**15 Lectures**

Classification of directors, women directors, independent director, small shareholder's director;

Disqualifications, director identity number (DIN); appointment; Legal positions, powers and

Duties; removal of directors; Key managerial personnel, managing director, manager;

*Meetings:* Meetings of shareholders and board of directors; Types of meetings, Convening and

Conduct of meetings, Requisites of a valid meeting, postal ballot, meeting through video

Conferencing, e-voting

Committees of Board of Directors - Audit Committee, Nomination and Remuneration Committee, Stakeholders Relationship Committee, Corporate Social Responsibility Committee

**UNIT 4: Dividend Decision, winding up & Insider Trading**

**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, Auditors' Report, Secretarial Audit.

**Winding Up:** Concept and modes of Winding Up

**Insider Trading, Whistle Blowing:** Insider trading; meaning & legal provisions; Whistle-Blowing: Concept and Mechanism

**UNIT 5: Depositories Law**

**5 Lectures**

The Depositories Act 1996 – Definitions; rights and obligations of depositories; participants issuers and beneficial owners; inquiry and inspections, penalty

**Suggested Readings:**

1. MC Kuchhal, *Modern Indian Company Law*, ShriMahavir Book Depot (Publishers), Delhi.
2. GK Kapoor and Sanjay Dhamija, *Company Law*, Bharat Law House, Delhi.
3. Anil Kumar, *Corporate Laws*, Indian Book House, Delhi
4. ReenaChadha and SumantChadha, *Corporate Laws*, Scholar Tech Press, Delhi.
5. Avtar Singh, *Introduction to Company Law*, Eastern Book Company
6. Ramaiya, *A Guide to Companies Act*, LexisNexis, Wadhwa and Buttersworth.
7. *Manual of Companies Act, Corporate Laws and SEBI Guideline*, Bharat Law House, NewDelhi,.
8. *A Compendium of Companies Act 2013, along with Rules*, by Taxmann Publications.
9. Gower and Davies, *Principles of Modern Company Law*, Sweet & Maxwell
10. Sharma, J.P., *An Easy Approach to Corporate Laws*, Ane Books Pvt. Ltd., New Delhi

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

**B.Com (Hons.): Semester - II**

**Paper – BCH 2.4: PERSONAL FINANCE AND PLANNING**

**Duration: 3 hrs.**

**Marks: 100**

**Lectures: 65**

**Objective:** The course aims to familiarize learners with different aspects of financial planning like savings, investment, taxation, insurance, and retirement planning and to develop the necessary knowledge and skills for effective financial planning.

**Unit 1: Introduction to Financial Planning**

**Lectures: 13**

Financial goals, Time value of money, steps in financial planning, personal finance/loans, education loan, car loan & home loan schemes. Introduction to savings, benefits of savings, management of spending & financial discipline, Net banking and UPI, digital wallets, security and precautions against Ponzi schemes and online frauds such as phishing, credit card cloning, skimming.

**Unit 2: Investment Planning**

**Lectures: 13**

Process and objectives of investment, Concept and measurement of return & risk for various assets class, Measurement of portfolio risk and return, Diversification & Portfolio formation. Gold Bond, Real estate; Investment in Greenfield and brown field Projects; Investment in fixed income instruments- financial derivatives & Commodity market in India Mutual fund schemes including SIP; International investment avenues.

**Unit 3: Personal Tax Planning**

**Lectures: 13**

Tax Structure in India for personal taxation, Scope of Personal tax planning, Exemptions and deductions available to individuals under different heads of income and gross total income, Special provision u/s 115BAC vis-à-vis General provisions of the Income-tax Act, 1961. Tax avoidance versus tax evasion

**Unit 4: Insurance Planning**

**Lectures: 13**

Need for Protection planning. Risk of mortality, health disability and property. Importance of Insurance: life and non-life insurance schemes. Deductions available under the Income-tax Act for premium paid for different policies.

## **Unit 5: Retirement Benefits Planning**

**Lectures: 13**

Retirement Planning Goals, Process of retirement planning, Pension plans available in India, Reverse mortgage, New Pension Scheme. Exemption available under the Income-tax Act, 1961 for retirement benefits

### **Practical Exercises:**

The learners are required to:

1. Perform electronic fund transfer through net-banking and UPI.
2. Identify certain Ponzi schemes in the market during last few selected years.
3. Prepare tax planning of a hypothetical individual.

### **Suggested Readings:**

Indian Institute of Banking & Finance.(2017). *Introduction to Financial Planning*.New Delhi: Taxmann Publication.

Pandit, A. (2014).*The Only Financial Planning Book that You Will Ever Need*. Mumbai: Network 18 Publications Ltd.

Sinha, M. (2008).*Financial Planning: A Ready Reckoner*. New York: McGraw Hill Education.

Halan, M. (2018).*Let's Talk Money: You've worked hard for It, Now Make It Work for You*. New York: HarperCollins Publishers.

Tripathi, V. (2017).*Fundamentals of Investment*, New Delhi: Taxmann Publication.

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

;

## **B.Com (Hons.): Semester - III**

### **Paper – BCH 3.1: BUSINESS ECONOMICS**

**Duration: 3 hrs.**

**Marks: 100**

**Lectures: 65**

**Objective:** The course aims to acquaint the learners with fundamental economic theories and their impact on pricing, demand, supply, production, and cost concepts.

#### **Unit 1: Basic Concepts**

**Lectures: 10**

Meaning, Nature and Scope of Business Economics, Basic Problems of an Economy and Application of Economic Theories in Decision Making, Steps in Decision Making

#### **Unit 2: Consumer Behaviour and Elasticity of Demand**

**Lectures: 15**

Theory of Demand and supply The elasticity of demand – Concept, kinds- price, cross, income and advertising elasticity of demand, Measurement of elasticity of demand, factors influencing the elasticity of demand, Importance of elasticity of demand.

Demand forecasting: Meaning, Need, Importance, Methods of demand forecasting

Cardinal Utility Analysis: Diminishing Marginal utility and Equi marginal Utility Ordinal utility analysis of consumer Behaviour: budget line and indifference curve, consumer equilibrium. Income consumption curve and Engle curve, Price Consumption curve and derivation of demand curve, Income and Substitution; Effect of a price change; Consumer Surplus; Revealed Preference theory

#### **Unit 3: Production and cost**

**Lectures: 13**

Production Function – Concept Definition, Types of products, Law of variable proportions, Assumptions, Limitations and Significance. Isoquant curves, Definition, General properties of isoquant curves, marginal rate of technical substitution, economic region of production, Isocost lines, optimal combination of resources, the expansion path, returns to scale.

Cost of production: Concept of explicit costs, implicit costs and opportunity costs of production, derivation of short run and long run cost curves. Economies and Diseconomies of scale and the shape to the long run average cost.

#### **Unit 4: Pricing & Market**

**Lectures: 13**

Theory of pricing- cost plus pricing, target pricing, marginal cost pricing, going rate pricing; Objective of business firm, Concept of Market, classification of market-perfect competition, monopoly, monopolistic competition and oligopoly. Price determination and equilibrium of firm in different market situations; Factor pricing.

## **Unit 5: Macro Aspect of Business Economics**

**Lectures: 13**

National Income and its measurement, Gross National Product, Net National Product, Net National Income. Business Cycle phases and causes; Inflation and Deflation causes and remedial action; Consumption, Income, Savings and investment.

### **Suggested Readings:**

Ahuja, H. L. (2019). *Theory of Micro Economics*, New Delhi: Sultan Chand Publishing House.

Koutsoyannis, A. (1975). *Modern Microeconomics*, London: Palgrave Macmillan.

Chaturvedi, D. D., & Gupta, S. L. (2010). *Business Economics Theory & Applications* New Delhi: International Book House Pvt. Ltd.

Adhikari, M. (2000). *Business Economics*, New Delhi: Excel Books.

Kennedy, M. J. (2010). *Micro Economics*, Mumbai: Himalaya Publishing House.

Seth, M. L. (2017). *Micro Economics*, Agra: Lakshmi Narain Agarwal Educational Publishers.

Relevant study material of ICAI: [www.icai.org](http://www.icai.org).

***Note: Learners are advised to use latest edition of text books.***

**B Com (Hons ): Semester - III**

**Paper – BCH 3.2: INCOME TAX LAW AND PRACTICE**

**Duration: 3 hrs.**

**Marks: 100**

**Lectures: 52, Practical lab 26**

**Objective:** To provide basic knowledge and equip students with application of principles and provisions of Income-tax Act, 1961 and the relevant Rules.

**Unit 1: Introduction**

**5 Lectures**

**Basic concepts:** Income, agricultural income, person, assessee, assessment year, previous year gross total income, 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

**Unit 2: Computation of Income under different heads-1**

**18 Lectures**

Income from Salaries; Income from house property

**Unit 3: Computation of Income under different heads-2**

**14 Lectures**

Profits and gains of business or profession; Capital gains; Income from other sources

**Unit 4: Computation of Total Income and Tax Liability**

**10 Lectures**

Set-off and carry forward of losses; Deductions from gross total income; Rebates and reliefs  
Computation of total income of individuals; Tax liability of an individual.

**Unit 5: Filing of Returns and Appeal**

**5 Lectures & Practical Lab 26**

Filing of returns, E-filing of returns of income and TDS; Appeals and Appellate Authority

**Note:**

- 1. There shall be a practical examination of 20 Marks (out of the internal assessment of 30 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.**
- 2. There shall be 5 Credit Hrs. for Lectures + one Credit hr. (Two Practical Periods per week per batch) for Practical Lab.**

### **3. Latest edition of text books and Software may be used.**

#### **Suggested readings:**

1. Singhania, Vinod K. and Monica Singhania. *Students' Guide to Income Tax, University Edition*. Taxmann Publications Pvt. Ltd., New Delhi.
2. 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*. Taxman Allied Services Pvt. Ltd., New Delhi.
3. *Current Tax Reporter*. Current Tax Reporter, Jodhpur.

#### **Software**

1. Vinod Kumar Singhania, *e-filing of Income Tax Returns and Computation of Tax*, Taxmann Publication Pvt. Ltd, New Delhi. Latest version
2. 'Excel Utility' available at [incometaxindiaefiling.gov.in](http://incometaxindiaefiling.gov.in)



**B.Com (Hons.): Semester - III**

**Paper – BCH 3.3: BUSINESS STATISTICS**

**Duration: 3 hrs.**

**Marks: 100**

**Lectures: 65**

**Objective:** The objective of this course is to familiarise students with the basic statistical tools used for managerial decision-making.

**Unit 1: Introduction**

**Lectures: 13**

Statistics- Meaning, Scope, Importance and limitations; Statistical Investigation- Census and Sampling Methods, Collection of Primary and Secondary Data, Classification of Data, Formation of Frequency Distribution, Data Representation- Diagrammatic representation, Types of Diagrams; Graphic Representation- Techniques of construction of Graphs, Histograms; Limitations of Diagrams and Graphs.

**Unit 2: Univariate Analysis**

**Lectures: 13**

Measures of central tendency, Relationship between averages; Uses and Limitations of Averages; Measures of Dispersion: absolute and relative measures; measures of Skewness & Kurtosis.

**Unit 3: Bivariate Analysis;**

**Lectures: 13**

Correlation Analysis: Meaning of Correlation: simple, multiple and partial; linear and non-linear, Correlation and Causation, Pearson's co-efficient of correlation; calculation and properties; Rank Correlation; Regression Analysis: Principle of least squares and regression lines, Regression equations; Standard Error of Estimate; Relationship between Correlation and Regression coefficients.

**Unit 4: Index Number & Time Series Analysis**

**Lectures: 13**

Index Numbers: Definition, Characteristics, Uses, Types, Problems related to Index Numbers, Methods of Constructing Index Numbers, Simple average method, Weighted Index numbers, Laspeyre's method, Paasche's method, Marshall-Edgeworth method and Fisher's Ideal Index; Time Series Analysis: Definition, Utility, Components, Measurement of trend line using principle of least squares and moving averages.

Probability: Meaning and Importance; Mathematical Preliminaries- Set theory, Permutations, Combination; Calculation of event probabilities; Addition and multiplication laws of probability; Conditional probability and Bayes' Theorem.

**Suggested Readings:**

1. Levin, Richard, David S. Rubin, Sanjay Rastogi, and HM Siddiqui. *Statistics for Management*. 7th ed. Pearson Education
2. David M. Levine, Mark L. Berenson, Timothy C. Krehbiel, P. K. Viswanathan, *Business Statistics: A First Course*, Pearson Education.
3. Siegel Andrew F. *Practical Business Statistics*. McGraw Hill Education
4. Gupta, S.P., and Archana Agarwal. *Business Statistics*, Sultan Chand and Sons, New Delhi
5. Vohra N. D., *Business Statistics*, McGraw Hill Education.
6. Murray R Spiegel, Larry J. Stephens, Narinder Kumar. *Statistics (Schaum's Outline Series)*, McGraw Hill Education
7. Gupta, S.C. *Fundamentals of Statistics*. Himalaya Publishing House
8. Anderson, Sweeney, and Williams, *Statistics for Students of Economics and Business*, Cengage Learning.;

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

## **B.Com (Hons.): Semester - III**

### **Paper – BCH 3.4: INVESTING IN STOCK MARKETS**

**Duration: 3 hrs.**

**Marks: 100**

**Lectures: 65**

**Objectives: To enable the student to become familiar with the mechanism for conducting business transactions through electronic means**

#### **Unit 1: Basics of Investing**

**Lectures: 13**

Basics of Investment & Investment Environment Risk and Return, Avenues of Investment - Equity shares, Preference shares, Bonds & Debentures, Insurance Schemes, Mutual Funds, Index Funds. Indian Security Markets - Primary Market, Secondary Market and Derivative Market Responsible Investment

#### **Unit 2: Fundamental Analysis**

**Lectures: 13**

Top down and bottom up approaches, Analysis of international & domestic economic scenario, Industry analysis, Company analysis (Quality of management, financial analysis: Both Annual and Quarterly, Income statement analysis, position statement analysis including key financial ratios, Cash flow statement analysis, Industry market ratios: PE, PEG, Price over sales, Price over book value, EVA), Understanding Shareholding pattern of the company.

#### **Unit 3: Technical Analysis**

**Lectures: 13**

Trading rules (credit balance theory, confidence index, filter rules, market breath, advances vs declines and charting (use of historic prices, simple moving average and MACD) basic and advanced interactive charts. Dos & Don'ts of investing in markets.

#### **Unit 4: Indian Stock Market**

**Lectures: 13**

Market Participants: Stock Broker, Investor, Depositories, Clearing House, Stock Exchanges. Role of stock exchange, Stock exchanges in India- BSE, NSE and MCX Security Market Indices: Nifty, Sensex and Sectoral indices, Sources of financial information. Trading in securities: Demat trading, types of orders, using brokerage and analyst recommendations

#### **Unit 5: Investing in Mutual Funds**

**Lectures: 13**

Concept and background on Mutual Funds: Advantages, Disadvantages of investing in Mutual Funds, Types of Mutual funds- Open ended, close ended, equity, debt, hybrid, index funds and money market funds. Factors affecting choice of mutual funds CRISIL mutual fund ranking and its usage, calculation and use of Net Asset Value

**Suggested Readings:**

Chandra, P. (2017). *Investment Analysis and Portfolio Management*. New Delhi: Tata McGraw Hill Education

Kevin, S. (2015) *Security Analysis and Portfolio Management*. Delhi: PHI Learning

Ranganatham, M., & Madhumathi, R. (2012) *Security Analysis and Portfolio Management*, Uttar Pradesh: Pearson (India) Education

Pandian, P. (2012). *Security Analysis and Portfolio Management*, New Delhi: Vikas Publishing House.

***Note: Learners are advised to use latest edition of text books.***

## **B.Com (Hons.): Semester - III**

### **Paper – BCH 3.5: E-COMMERCE**

**Duration: 90 minutes      Marks: 50      Lectures: 20, Practical: 20**

**Objectives: To enable the** student to become familiar with the mechanism for conducting business transactions through electronic means

**Unit 1: Introduction :** **(6 Lectures)**

Meaning, nature, concepts, advantages, disadvantages and reasons for transacting online, types of E-Commerce, e-commerce business models (introduction , key elements of a business model and categorizing major E-commerce business models), forces behind e-commerce.

**Unit 2: Security and Encryption:** **(7 Lectures)**

Need and concepts, the e-commerce security environment: (dimension, definition and scope of e-security), security threats in the E-commerce environment (security intrusions and breaches, attacking methods like hacking, sniffing, cyber-vandalism etc.), technology solutions (Encryption, security channels of communication, protecting networks and protecting servers and clients),

**Unit 3: IT Act 2000 and Cyber Crimes** **(7 Lectures)**

IT Act 2000 (with latest amendments): Definitions, Digital signature, Electronic governance, Attribution, acknowledgement and dispatch of electronic records, Regulation of certifying authorities, Digital signatures certificates, Duties of subscribers, Penalties and adjudication, Appellate Tribunal, Offences and Cyber-crimes

**Unit 4: E-payment System:** **(10 Practical Lab)**

Models and methods of e–payments (Debit Card, Credit Card, Smart Cards, e-money), digital signatures (procedure, working and legal position), payment gateways, online banking (meaning, concepts, importance, electronic fund transfer, automated clearing house, automated ledger posting), risks involved in e-payments.

**Unit 5: On-line Business Transactions:** **(10 Practical Lab)**

Meaning, purpose, advantages and disadvantages of transacting online, E-commerce applications in various industries like {banking, insurance, payment of utility bills, online

marketing, e-tailing (popularity, benefits, problems and features), online services (financial, travel and career), auctions, online portal, online learning, publishing and entertainment} Online shopping (amazon, snapdeal, alibaba, flipkart, etc.)

### **Suggested Readings**

1. Kenneth C. Laudon and Carlo GuercioTraver, *E-Commerce*, Pearson Education.
2. David Whiteley, *E-commerce: Strategy, Technology and Applications*, McGraw Hill Education
3. Bharat Bhaskar, *Electronic Commerce: Framework, Technology and Application*, 4<sup>th</sup>Ed., McGraw Hill Education
4. PT Joseph, *E-Commerce: An Indian Perspective*, PHI Learning
5. KK Bajaj and Debjani Nag, *E-commerce*, McGraw Hill Education
6. TN Chhabra, *E-Commerce*, Dhanpat Rai & Co.
7. Sushila Madan, *E-Commerce*, Taxmann
8. TN Chhabra, Hem Chand Jain, and Aruna Jain, *An Introduction to HTML*, Dhanpat Rai & Co.

## **B.Com (Hons.): Semester - IV**

### **Paper – BCH 4.1: COST ACCOUNTING**

**Duration: 3 hrs.**

**Marks: 100**

**Lectures: 65**

**Objective:** To acquaint the students with basic concepts used in cost accounting, various methods involved in cost ascertainment and cost accounting book keeping systems.

**Unit 1: Introduction**

**(6 Lectures)**

Meaning, objectives and advantages of cost accounting; Difference between cost accounting and financial accounting; Cost concepts and classifications; Elements of cost; Installation of a costing system; Role of a cost accountant in an organisation

**Unit 2: Elements of Cost: Material and Labour** (14 Lectures)

- a. *Materials*: Material/inventory control techniques. Accounting and control of purchases storage and issue of materials. Methods of pricing of materials issues-FIFO, LIFO, Simple Average, Weighted Average, Replacement, Standard Cost. Treatment of Material Losses
- b. *Labour*: Accounting and Control of labour cost. Time keeping and time booking. Concept and treatment of idle time, over time, labour turnover and fringe benefits. Methods of wage payment and the Incentive schemes- Halsey, Rowan, Taylor's Differential piece wage.

**Unit 3: Elements of Cost: Overheads** (8 Lectures)

Classification, allocation, apportionment and absorption of overheads; Under- and over-absorption; Capacity Levels and Costs; Treatments of certain items in costing like interest on capital, packing expenses, bad debts, research and development expenses.

**Unit 4: Methods of Costing** (28 Lectures)

Unit costing, Job costing, Batch costing, Process costing (process losses, valuation of work in progress, joint and by-products), Operating costing (only transport costing).

**Unit 5: Contract costing and Reconciliation** (9 Lectures)

Contract costing; Reconciliation of cost and financial accounts

**Suggested Readings:**

1. Charles T. Horngren, Srikant M. Datar, Madhav V. Rajan *Cost Accounting: A Managerial Emphasis*, Pearson Education.
2. Drury, Colin. *Management and Cost Accounting*. Cengage Learning.
3. JawaharLal, *Cost Accounting*. McGraw Hill Education

4. Nigam, B.M. Lall and I.C. Jain. *Cost Accounting: Principles and Practice*. PHI Learning
5. Rajiv Goel, *Cost Accounting*. International Book House
6. Singh, Surender. *Cost Accounting*, Scholar Tech Press, New Delhi.
7. Jain, S.P. and K.L. Narang. *Cost Accounting: Principles and Methods*. Kalyani Publishers
8. Arora, M.N. *Cost Accounting – Principles and Practice*. Vikas Publishing House, New Delhi.
9. Maheshwari, S.N. and S.N. Mittal. *Cost Accounting: Theory and Problems*. ShriMahavir Book Depot, New Delhi.
10. Iyengar, S.P. *Cost Accounting*. Sultan Chand & Sons
11. H.V. Jhamb, *Fundamentals of Cost Accounting*, Ane Books Pvt. Ltd.

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



**B.Com (Hons.): Semester - IV**

**Paper – BCH 4.2: BUSINESS MATHEMATICS**

**Duration: 3 hrs.**

**Marks: 100**

**Lectures: 59, Practical Lab: 12**

**Objective:** The objective of this course is to familiarize the students with the basic mathematical tools, with an emphasis on applications to business and economic situations.

**Unit 1: Functions, Limit and Continuity**

**Lectures 12**

Definition of functions, classification of functions, different types of functions (excluding trigonometrical functions), bounded functions, monotonic functions, even and odd functions, parametric form of a function, composite functions, graphical representation of functions; Elementary ideas of limit; Continuity through the use of simple algebraic functions.

**Unit 2: Matrices and Determinants**

**Lectures 12**

Algebra of matrices, inverse of a matrix, matrix Operation – business application, Solution of system of linear equations (having unique solution and involving not more than three variables) using matrix inversion method and Cramer's Rule.

**Unit 3: Calculus I**

**Lectures 12**

Concept and rules of differentiation, Maxima and Minima involving second or higher order derivatives; concept of marginal; analysis, concept of elasticity, applied maximum and minimum problems including effect of tax on Monopolist's optimum price and quantity, Economic Order Quantity.

**Unit 4: Calculus II**

**Lectures 15**

Partial Differentiation: partial derivatives up to second order; Total differentials, Differentiation of implicit functions with the help of total differentials; Maxima and Minima: Cases of two variables involving not more than one constraint including the use of the Lagrangian multiplier; Integration: standard forms, methods of integration – by substitution, by parts, and by use of partial fractions, definite integration, finding areas in simple cases, application of integration to marginal analysis. Consumer's and Producer's Surplus

Rates of interest- nominal, effective- and their inter-relationships in different compounding situations; Compounding and discounting of a sum using different types of rates; Types of annuities, like ordinary, due, deferred, continuous, perpetual, and their future and present values using different types of rates of interest; Depreciation of Assets.

*(General annuities to be excluded)*

**Note:**

- 1. In addition the students will work on software packages (Spreadsheet, *Mathematic* etc) for solving topics listed in Unit 5 above and analyze the results obtained there from. This will be done through internal assessment.**
- 2. There shall be 5 Credit Hrs. for Lectures + one Credit hr. (Two Practical Periods per week per batch) for Practical La**

**Suggested Readings:**

1. Mizrahi and Sullivan. *Mathematics for Business and Social Sciences*. Wiley and Sons.
2. Budnick, P. *Applied Mathematics*. McGraw Hill Education.
3. R.G.D. Allen, *Mathematical Analysis For Economists*
4. Ayres, Frank Jr. *Schaum's Outlines Series: Theory and Problems of Mathematics of Finance*. McGraw Hill Education.
5. Dowling, E.T., *Mathematics;; for Economics*, Schaum's Outlines Series. McGraw Hill Education.
6. Wikes, F.M., *Mathematics for Business, Finance and Economics*. Thomson Learning.
7. Thukral, J.K., *Mathematics for Business Studies*.
8. Vohra, N.D., *Quantitative Techniques in Management*. McGraw Hill Education.
9. Soni, R.S., *Business Mathematics*. Ane Books, New Delhi.
10. Singh J. K., *Business Mathematics*. Himalaya Publishing House.

**Note: Latest edition of text books may be used**

## **B.Com (Hons.): Semester - IV**

### **Paper – BCH 4.3: COMPUTER APPLICATIONS IN BUSINESS**

**Duration: 3 hrs.**

**Marks: 100**

**Lectures: 52, Practical Lab 26**

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

#### **Unit 1: Word Processing**

**6 Lectures, Practical Lab 4**

Introduction to word Processing, Word processing concepts, Use of Templates, Working with word document: Editing text, Find and replace text, Formatting, spell check, Autocorrect, Auto text; Bullets and numbering, Tabs, Paragraph Formatting, Indent, Page Formatting, Header and footer, Tables: Inserting, filling and formatting a table; Inserting Pictures and Video; Mail Merge: including linking with Database; Printing documents

**\*Creating Business Documents using the above facilities**

#### **Unit 2: Preparing Presentations**

**6 Lectures, Practical Lab 4**

Basics of presentations: Slides, Fonts, Drawing, Editing; Inserting: Tables, Images, texts, Symbols, Media; Design; Transition; Animation; and Slideshow.

**\*Creating Business Presentations using above facilities**

#### **Unit 3: Spreadsheet and its Business Applications**

**12 Lectures, Practical Lab 6**

**Spreadsheet concepts:** Managing worksheets; Formatting, Entering data, Editing, and Printing a worksheet; Handling operators in formula, Project involving multiple spreadsheets, Organizing Charts and graphs

**Generally used Spreadsheet functions:** Mathematical, Statistical, Financial, Logical, Date and Time, Lookup and reference, Database, and Text functions

#### **Unit 4: Creating Business Spreadsheet**

**12 Lectures, Practical Lab 6**

**Creating spreadsheet in the area of:** Loan and Lease statement; Ratio Analysis; Payroll statements; Capital Budgeting; Depreciation Accounting; Graphical representation of data; Frequency distribution and its statistical parameters; Correlation and Regression

**Database Designs for Accounting and Business Applications:** Reality- Expressing the Application; Creating Initial design in Entity Relationship(ER) Model; Transforming ER Model to Relational data model concepts; Implementing RDM design using an appropriate DBMS.

**DBMS Software:** Environment; Tables; Forms; Queries; Reports; Modules Applying DBMS in the areas of Accounting, Inventory, HRM and its accounting, managing the data records of Employees, Suppliers and Customers.

**Note:**

- 1. The General Purpose Software referred in this course will be notified by the university/college every three years. If the specific features, referred in the detailed course above, is not available in that software, to that extent it will be deemed to have been modified.**
- 2. There shall be 5 Credit Hrs. for Lectures + one Credit hr. (Two Practical Periods per week per batch) for Practical Lab.**
- 3. There shall be a practical examination of 30 Marks which will be part of internal assessment. The duration of Examination shall be 1 Hr.**
- 4. Teaching arrangement need to be made in the computer Lab**

**Suggested Readings:** The suggested readings and guidelines shall be notified by the university/college at least once in three years based on the selected software.

**B.Com (Hons.): Semester - IV**

**Paper – BCH 4.4: RISK MANAGEMENT**

**Duration: 3 hrs.**

**Marks: 100**

**Lectures: 65**

**Objective:** This course seeks to enable the student to grasp the major economic problems in India and their solution.

**Unit 1: Introduction**

**Lectures: 13**

Concept and meaning of Risk, Risk and Uncertainty, Classification of Risks, Dynamic Nature of Risks, Types of Risk, including Systematic and Unsystematic Risk, Strategic and Operational Risks, Business Risk, Financial Risk. Information Risk, Liquidity Risk.

**Unit 2: Business Risks and Measurement** Identification and Sources of Risk, Various methodologies for measuring Business Risk, Impact of Business Risk on different stakeholders of business concern, Role of Risk Manager and Risk Committee in identifying and diversifying risk.

**Unit 3: Risk Management**

**Lectures: 13**

Risk Management- concept, objectives and importance; Process of Risk Management, Risk Management techniques, managing risk through diversification, Strategy of transferring the risk through re-insurance, underwriting and factoring etc.

**Unit 4: Quantitative Analysis**

**Lectures: 13**

Population and Sample Analysis, Bayesian analysis, Statistical inference and hypothesis testing, EWMA and GARCH Model, Volatility, Artificial Intelligence and Business Analytics, Risk model- VAR, Stress Testing, Scenario Analysis. Analysis with the help of relevant software

**Unit 5: Credit Risk Measurement and Financial Leverage**

**Lectures: 13**

Credit risk- concept, components, relevance, evaluation and reduction Emerging sources of credit risk and their impact on business development, Credit Risk and Financial Leverage

**Suggested Readings:**

Crouhy, M. Galai, D. & Mark R. (2013). *The Essentials of Risk Management*, New York: McGraw-Hill Education.

Hopkin, P. (2018). *Fundamentals of Risk Management: Understanding, Evaluating and Implementing Effective Risk Management*. London: Kogan Page.

**Note: Learners are advised to use latest edition of text books**

## **B.Com (Hons.): Semester - IV**

### **Paper – BCH 4.5: ENTREPRENEURSHIP**

**Duration: 90 minutes**

**Marks: 50**

**Lectures: 30**

**Objective:** The purpose of the paper is to orient the learner toward entrepreneurship as a career option and creative thinking and behaviour.

#### **Unit 1: Introduction**

**6 Lectures**

Meaning, elements, determinants and importance of entrepreneurship and creative behaviour; Entrepreneurship and creative response to the society' problems and at work;

#### **Unit 2: Entrepreneurship and Micro, Small and Medium Enterprises**

**6 Lectures**

Concept of business groups and role of business houses and family business in India; The contemporary role models in Indian business: their values, business philosophy and behavioural orientations

#### **Unit 3: Financing of enterprise and institutional arrangements**

**6 Lectures**

Meaning and need for financial planning; sources of finance- internal and external; capital structure; capitalisation; term loans; sources of short term finance; venture capital; export finance; institutional arrangements- SIDBI, NABARD, KVIC, commercial banks.

#### **Unit 4: Sources of business ideas and tests of feasibility**

**6 Lectures**

Significance of writing the business plan/ project proposal; Contents of business plan/ project proposal; Designing business processes, location, layout, operation, planning & control

#### **Unit 5: Rural and Tourism Entrepreneurship**

**6 Lectures**

Rural entrepreneurship: meaning, need and problems of rural entrepreneurship, government measures, Tourism entrepreneurship: meaning of tourism enterprise, entrepreneur and entrepreneurship,

#### **Suggested Readings:**

1. Kuratko and Rao, *Entrepreneurship: A South Asian Perspective*, Cengage Learning.

2. Robert Hisrich, Michael Peters, Dean Shepherd, *Entrepreneurship*, McGraw-Hill Education
3. Desai, Vasant. *Dynamics of Entrepreneurial Development and Management*. Mumbai, Himalaya Publishing House.
4. Dollinger, Mare J. *Entrepreneurship: Strategies and Resources*. Illinois, Irwin.
5. Holt, David H. *Entrepreneurship: New Venture Creation*. Prentice-Hall of India, New Delhi.
6. Plsek, Paul E. *Creativity, Innovation and Quality*. (Eastern Economic Edition), New Delhi: Prentice-Hall of India. ISBN-81-203-1690-8.
7. Singh, Nagendra P. *Emerging Trends in Entrepreneurship Development*. New Delhi: ASEED.
8. Khanka, S.S., *Entrepreneurial Development*, S. Chand & Co, Delhi.
9. K Ramachandran, *Entrepreneurship Development*, McGraw-Hill Education
10. SIDBI Reports on Small Scale Industries Sector.

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

**B.Com (Hons.): Semester - V**

**Paper – BCH 5.1: HUMAN RESOURCE MANAGEMENT**

**Duration: 3 hrs.**

**Marks: 100**

**Lectures: 65**

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

**Unit 1: Introduction to Human Resource Management**

**Lectures: 13**

Concept and functions; Role, status and competencies of HR manager; HR policies; Evolution of HRM; Emerging challenges of human resource management - Workforce diversity, empowerment, downsizing, VRS, work life balance.

**Unit 2: Acquisition of Human Resource**

**Lectures: 13**

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 and socialization; Retention

**Unit 3: Training and Development**

**Lectures: 13**

Concept and importance; Role specific and competency-based training; Training and development methods – Apprenticeship, understudy, job rotation, vestibule training, case study, role playing, sensitivity training, In-basket, management games, conferences and seminars, coaching and mentoring, management development programmes; Training process outsourcing.

**Unit 4: Performance Appraisal and Compensation Management**

**Lectures: 13**

Performance appraisal- Nature, objectives and process; Performance management; Methods of performance appraisal; Potential appraisal; Employee counselling; Job changes - Transfers and promotions

Compensation - Concept and policies, Base and supplementary compensation; Individual, group and organisation incentive plans; Fringe benefits; Performance linked compensation; Employee stock option; Pay band compensation system; Job evaluation.

**Unit 5: Maintenance of employees and Emerging Horizons of HRM**

**Lectures: 13**

Employee health and safety; Employee welfare; Social security (excluding legal provisions)  
Employer-employee relations Employee code of conduct. Grievance handling and redressal  
Industrial disputes: Causes and settlement machinery; e-HRM; Human Resource Information System (HRIS) and e-HRM; Impact of HRM practices on organisational performance; HR Audit, Contemporary issues in human resource management-emerging job opportunities.



**Suggested Readings:**

Satrapi, K. (2007). *Human Resource Management*, New Delhi: Tata McGraw-Hill.

Chhabra, T. N. (2004). *Human Resource Management*, Delhi: Dhanpat Rai & Co.

Gupta, C. B. (2018). *Human Resource Management*, Delhi: Sultan Chand & Sons.

Decenzo, D. A., & Robbins, S. P. (2009) *Fundamentals of Human Resource Management*. New Jersey: Wiley.

Dessler, G. & Varkkey, B. (2011). *Human Resource Management*. New Delhi: Pearson Education.

**B.Com (Hons.): Semester - V**

**Paper – BCH 5.2: FUNDAMENTALS OF FINANCIAL MANAGEMENT**

**Duration: 3 hrs.**

**Marks: 100**

**Lectures: 65**

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

**Unit 1: Introduction**

**Lectures: 13**

Nature, scope and objective of Financial Management, Time value of money, Risk and return (including Capital Asset Pricing Model), Valuation of securities – Bonds and Equities

**Unit 2: Investment Decisions**

**Lectures: 13**

Capital Budgeting Process, Cash flow Estimation, Payback Period Method, Accounting Rate of Return, Net Present Value (NPV), Net Terminal Value, Internal Rate of Return (IRR), Profitability Index.

**Unit 3: Financing Decisions**

**Lectures: 16**

Cost of Capital and Financing Decision: Sources of long-term financing Estimation of components of cost of capital. Methods for Calculating cost of equity capital, Cost of Retained Earnings, Cost of Debt and Cost of Preference Capital, Weighted Average cost of capital (WACC) and Marginal cost of capital. Capital structure –Theories of Capital Structure (Net Income, Net Operating Income, MM Hypothesis, Traditional Approach). Operating and financial leverages; Determinants of capital structure

**Unit 4: Working Capital Decisions**

**Lectures: 13**

Concepts of working capital, the risk-return trade off, sources of short-term finance, working capital estimation, cash management, receivables management, inventory management and payables management.

**Unit 5: Dividend Decisions**

**Lectures:**

Theories for Relevance and irrelevance of dividend decision for corporate valuation; Cash and stock dividends; Determinants of dividend decision

**Note:**

- 1. In addition the students will work on Spreadsheet for doing basic calculations in finance (Unit 2 and 3 above) and hence can be used for giving students subject related assignments for their internal assessment.**
- 2. There shall be 5 Credit Hrs. for Lectures + one Credit hr. (Two Practical Periods per week per batch) for Practical Lab.**
- 3. Latest edition of text books may be used.**

**Suggested Readings**

1. James C. Van Horne and Sanjay Dhamija, *Financial Management and Policy*, Pearson Education
2. Levy H. and M. Sarnat. *Principles of Financial Management*. Pearson Education
3. Brigham and Houston, *Fundamentals of Financial Management*, Cengage Learning
4. Khan and Jain. *Basic Financial Management*, McGraw Hill Education
5. Prasanna Chandra, *Fundamentals of Financial Management*. McGraw Hill Education
6. Singh, J.K. *Financial Management- text and Problems*. DhanpatRai and Company, Delhi.
7. Rustagi, R.P. *Fundamentals of Financial Management*. Taxmann Publication Pvt. Ltd.
8. Singh, Surender and Kaur, Rajeev. *Fundamentals of Financial Management*. Mayur Paperback, New Delhi.
9. Pandey, I.M. *Financial Management*. Vikas Publications.
10. Bhabatosh Banerjee, *Fundamentals of Financial Management*, PHI Learning

**B.Com (Hons.): Semester - V**

**Paper – BCH-DSE Group 1A (a): MANAGEMENT ACCOUNTING**

**Duration: 3 hours**

**Marks: 100**

**Lectures: 65**

**Objective:** To impart the students, knowledge about the use of financial, cost and other data for the purpose of managerial planning control and decision making.

**Unit 1: Introduction**

**(6 Lectures)**

Meaning, Objectives, Nature and Scope of management accounting, Difference between cost accounting and management accounting, Cost control and Cost reduction, Cost management

**Unit 2: Budgetary Control**

**(12 Lectures)**

Budgeting and Budgetary Control: Concept of budget, budgeting and budgetary control, objectives, merits, and limitations. Budget administration, Functional budgets, Fixed and Flexible budgets. Zero based budgeting. Programme and performance budgeting.

**Unit 3: Standard Costing**

**(15 Lectures)**

Standard Costing and Variance Analysis: Meaning of standard cost and standard costing advantages, limitations and applications. Variance Analysis – material, labour, overheads and sales variances. Disposition of Variances, Control Ratios

**Unit 4: Marginal Costing**

**(12 Lectures)**

Absorption versus Variable Costing: Distinctive features and income determination. Cost-Volume-Profit Analysis, Profit / Volume ratio Break-even analysis-algebraic and graphic methods .Angle of incidence, margin of safety, Key factor, determination of cost indifference point.

**Unit 5: Cash Flow Statement and Ratio Analysis(20 Lectures)**

Cash Flow Statement as per (Ind AS) 7; Ratio Analysis: significance and limitations, classification of ratios according to sources and purposes, computation of ratios.

### **Suggested Readings:**

1. Charles T. Horngren, Gary L. Sundem, Dave Burgstahler, Jeff O. Schatzberg. *Introduction to Management Accounting*, Pearson Education.
2. Anthony A. Atkinson, Robert S. Kaplan, Ella Mae Matsumura, S. Mark Young. *Management Accounting*. Dorling Kindersley(India) Pvt. Ltd.
3. Ronald W. Hilton and David E. Platt. *Managerial Accounting: Creating Value in a Global Business Environment*, McGraw Hill Education.
4. Singh, Surender. *Management Accounting*, Scholar Tech Press, New Delhi.
5. Goel, Rajiv, *Management Accounting*. International Book House,
6. Arora, M.N. *Management Accounting*. Vikas Publishing House, New Delhi.
7. Maheshwari, S.N. and S.N. Mittal. *Management Accounting*. Shree Mahavir Book Depot, New Delhi.
8. Singh, S. K. and Gupta Lovleen. *Management Accounting – Theory and Practice*. Pinnacle Publishing House.
9. Khan, M.Y. and Jain, P.K. *Management Accounting*. McGraw Hill Education
10. H.V. Jhamb, *Fundamentals of Management Accounting*, Ane Books Pvt. Ltd.

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

## **B.Com (Hons.): Semester - V**

### **Paper - BCH-DSE Group-1A (b): INDIAN FINANCIAL SYSTEM**

**Duration: 3 hrs.**

**Marks: 100**

**Lectures: 65**

**Objective:** This course enables the students to know the working of the Indian Financial System.

#### **Unit 1: Financial System**

**12 Lectures**

Concept of finance, savings and investment; Meaning and significance of finance in economy; Components (instruments, markets, etc.); Kinds of finance: Rudimentary finance, Direct and Indirect finance; Role of financial intermediaries; The structure of Indian Financial System; Recent developments in the Indian Financial system.

#### **Unit 2: Money and Indian Banking System**

**15 Lectures**

Role and Functions of banks; Commercial Banks: Importance and functions; Structure of commercial banking system in India, distinction between commercial and central bank; Credit creation process of commercial banks; High powered money: meaning and uses; Concept of Money Multiplier; The Reserve Bank of India: Functions; Instruments of monetary and credit control; Concept of development bank and their needs in Indian financial system: difference with commercial banks; Major development banks and their functions- IFCI, IDBI, EXIM Bank, SIDBI, SFCs, NABARD, NHB; Retail banking: approach, products, marketing.

#### **Unit 3: Financial Markets**

**12 Lectures**

Financial markets; classification of financial markets, money market- its constitutions, functions of money market, money market institutions; Call money market- players, utility, money market Instruments: Commercial Paper, Certificates of Deposits, Bills of Exchange, Treasury Bills (T-Bills); Bill Discounting; Factoring, Letter of Credit, Money Market Mutual Funds; Capital market- primary market, secondary market, functions of capital market, methods of issue of stock in primary market.

#### **Unit 4: Non-Banking Financial Companies**

**12 Lectures**

Meaning, types of NBFCs, growth of NBFCs in India, regulation of NBFCs, statutory provisions of RBI.

Regulatory framework; overview of regulatory framework of financial system, RBI Act, 1949; SEBI – objectives, scope of Securities Contract (Regulation) Act 1956; Provisions of Companies Act, 2013 relating to securities market.

**Suggested Readings:**

1. Indian Financial System-Theory and Practice; Khan, M. Y.; Tata McGraw Hill.
2. Indian Financial System: Markets, Institutions and Services; Pathak, B. V., Pearson.
3. Financial Markets and Institutions; Bhole, L. M.; Tata McGraw Hill.
4. Financial Markets and Institutions; Gurusamy; Tata McGraw Hill.
5. Financial Markets and Institutions; Saunders; Tata McGraw Hill
6. Financial Institutions management; Saunders; Tata McGraw Hill
7. Financial Services; Khan, M. Y.; Tata McGraw Hill
8. Financial Services; Gurusamy; Tata McGraw Hill
9. Bank Management & Financial Services; Rose; Tata McGraw Hill.
10. The Companies Act, 2013 including latest amendments.

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

**B.Com (Hons.): Semester - V**

**Paper - BCH-DSE Group 1A (c): PRINCIPLES OF MARKETING**

**Duration: 3 hrs.**

**Marks: 100**

**Lectures: 65**

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

**Unit 1: Introduction:**

**13 Lectures**

Nature, scope and importance of marketing; Evolution of marketing; Selling vs Marketing; Marketing mix, Marketing environment: concept, importance, and components (Economic, Demographic, Technological, Natural, Socio-Cultural and Legal).

**Unit 2:**

**13 Lectures**

**a. Consumer Behaviour:** Nature and Importance, Consumer buying decision process; Factors influencing consumer buying behaviour.

**b. Market segmentation:** concept, importance and bases; Target market selection; Positioning concept, importance and bases; Product differentiation vs. market segmentation.

**Unit 3: Product:**

**13 Lectures**

Concept and importance, Product classifications; Concept of product mix; Branding, packaging and labelling; Product-Support Services; Product life-cycle; New Product Development Process; Consumer adoption process.

**Unit 4:**

**13 Lectures**

**a. Pricing:** Significance. Factors affecting price of a product. Pricing policies and strategies.

**b. Distribution Channels and Physical Distribution:** Channels of distribution - meaning and importance; Types of distribution channels; Functions of middle man; Factors affecting choice of distribution channel; Wholesaling and retailing; Types of Retailers; e-tailing, Physical Distribution.



- a. 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;
- b. Recent developments in marketing:** Social marketing, Online marketing, Direct marketing, Services marketing, Green marketing, Rural marketing; Consumerism.

**Suggested Readings:**

1. Kotler, Philip, Gary Armstrong, Prafulla Agnihotri and Ehsanul Haque. *Principles of Marketing*. 13<sup>th</sup> edition. Pearson Education.
2. Michael, J. Etzel, Bruce J. Walker, William J Stanton and Ajay Pandit. *Marketing: Concepts and Cases*. (Special Indian Edition)., McGraw Hill Education
3. William D. Perreault, and McCarthy, E. Jerome., *Basic Marketing*. Pearson Education.
4. Majaro, Simon. *The Essence of Marketing*. Pearson Education, New Delhi.
5. The Consumer Protection Act 1986.
6. Iacobucci and Kapoor, *Marketing Management: A South Asian Perspective*. Cengage Learning.
7. Dhruv Grewal and Michael Levy, *Marketing*, McGraw Hill Education.
8. Chhabra, T.N., and S. K. Grover. *Marketing Management*. Fourth Edition. Dhanpat Rai & Company.
9. Neeru Kapoor, *Principles of Marketing*, PHI Learning
10. Rajendra Maheshwari, *Principles of Marketing*, International Book House

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

**B.Com (Hons.): Semester - V**

**Paper - BCH-DSE Group 1A (d): PUBLIC ADMINISTRATION AND BUSINESS**

**Duration: 3 hrs.**

**Marks: 100**

**Lectures: 65**

**Objective:** The course aims to impart basic knowledge about the structure and working of the public administration system in India.

**Unit 1: Introduction**

**Lectures: 13**

Public Administration- meaning, nature and scope and limitations; Concept and functions of a welfare state; Emergence of civil society; Factors leading to emergence of civil society; Concept of liberty, Theories of liberty; Concept of equality, Dimensions of equality; Concept of justice, dimensions of justice. Similarity and Dissimilarity between Public Administration and Business Administration.

**Unit 2: Idea of a Good Society**

**Lectures: 13**

Good society: Need and Importance, Moral Reasoning, Theories of Moral Reasoning; Diversity, Equity and Equality; Leadership; Responsibility, Accountability; Globalization and society; Cross cultural issues; Ethical Conduct of National and Multinational Corporations.

**Unit 3: Political System and Business**

**Lectures: 13**

Constitution of India- Preamble, Fundamental rights, Directive Principles of state policies; India's federal system, NITI AYOG-role and functions; Impact of political system on business environment- policies, programmes and procedure; Ease of doing business; Start up India, Stand Up India, Make in India, Recent trends in taxation policies-impact on investment and business.

**Unit 4: Judicial System and Business**

**Lectures: 13**

Judicial System- features and structure; Jurisdiction, Powers and Functions, Judicial Review, Judicial Activism and business, Human Rights and business- challenges and opportunities, Social Justice. Public Interest Litigation and writs- challenges and opportunities for business

**Unit 5: Governance and Public Policy**

**Lectures: 13**

Governance- Concept and Nature; Public accountability; Redressal of public grievances with special reference to RTI, Lokpal, and Lokayukta, Election Commission, Association for Democratic Reforms (ADR), Bringing people closer to Administration: E-governance; Political Representation, Decentralization of Governance- Panchayati Raj System, Urban Local Bodies.

**Suggested Readings:**

- Basu, D. D. (2015). *Introduction to the Constitution of India*. New York: LexisNexis.
- Fadia, B. L., & Fadia, K. (2017). *Indian Government and Politics*. Uttar Pradesh: SahityaBhawan.
- Granville, A. (1999). *The Indian Constitution: Cornerstone of a Nation*. Oxford: Oxford University Press.
- Granville, A. (2003). *Working a Democratic Constitution: A History of the Indian Experience*. Oxford: Oxford University Press.
- Kashyap, S. C. (2011). *Our Constitution*. New Delhi: National Book Trust.
- Sapru, R. K. (2012). *Public Policy: Formation, Implementation and Evaluation*. New York: Sterling Publishers.
- Singh, M. P., & Saxena, R. (2008). *Indian Politics: Contemporary Issues and Concerns*. Delhi: PHI Learning.

**Note: Learners are advised to use latest edition of text books.**

## **B.Com (Hons.): Semester - V**

### **Paper - BCH-DSE Group 2A (e): FUNDAMENTALS OF INSURANCE**

**Duration: 3 hrs.**

**Marks: 100**

**Lectures: 65**

**Objective:** This course enables the students to know the fundamentals of insurance.

#### **Unit 1: Introduction:**

**13 Lectures**

Definition & nature of insurance; origin & development of insurance; history of insurance in India; insurance as a social security tool; kinds of insurance; principles of insurance; importance of insurance; insurance and wagering agreement.

#### **Unit 2: Life Insurance**

**13 Lectures**

Definition of life insurance; features and benefits of life insurance; procedure for taking life insurance; kinds of life insurance policy; insurable interest; nomination, assignment and surrender value; revival of lapsed policy; settlement of claims at death and maturity.

#### **Unit 3: General Insurance**

**13 Lectures**

Principles and Practice of General insurance: function, role, benefit scope and limitations; Development of general insurance in India; Fire insurance- need, procedure of taking fire insurance policy, procedure of settlement of claims under fire insurance, double insurance, re-insurance; marine insurance- types of marine insurance policy, settlement of claims in marine insurance; miscellaneous insurance- motor insurance, personal accident insurance, livestock insurance, crop insurance, public liability insurance, burglary insurance, professional liability insurance; De-tariffication in non-life insurance introduced since 2007.

#### **Unit 4: Insurance organisations and Regulatory Authority**

**13 Lectures**

Organizational structure- public sector insurance organizations in India; LICI- objectives and achievements, GIC- mission, organization, functions; private sector insurance organizations in India; IRDAI; Insurance Ombudsman (IO).

#### **Unit 5: Insurance Intermediaries**

**13 Lectures**

Distribution channels; Insurance Agent- meaning, procedure for becoming an insurance agent, functions of an insurance agent, rights of an insurance agent, termination of an insurance agent; essentials for successful insurance salesman; Surveyors and loss assessors; brokers; third party administrators; bank assurance; Corporate agents.

**Suggested readings:**

1. Insurance and Risk Management; Gupta P.K.; Himalaya Publishing House.
2. Insurance: Principles and Practice; Mishra M.N. and Mishra S.B., S. Chand.
3. Insurance: Principles and Practice; Katyal R., Gupta N and Arora S; Kalyani Publishers.
4. Fundamentals of Insurance; Crews; Cengage Learning India Pvt Ltd, New Delhi.
5. IRDAI Act, 1999 including latest amendments.

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

## **B.Com (Hons.): Semester – V**

### **Paper - BCH-DSE Group 2A (f): SECRETARIAL PRACTICE AND OFFICE MANAGEMENT**

**Duration: 3 hrs.**

**Marks: 100 Lectures: 65**

**Objectives:** The purpose of this course is to familiarize the students with the activities in a modern office. Smooth functioning of any organization depends upon the way various activities are organized, facilities provided to the staff working in the office, the working environment and the tools and equipments used in office.

#### **Unit-1:**

**7+7 Lectures**

**Office and Office Management:** Meaning of office; functions of office – primary and administrative management functions, importance of office, duties of the office manager, his qualities and essential qualifications.

**Filing and Indexing:** Filing and Indexing – Its meaning and importance, essentials of good filing, centralized vs. decentralized filing, system of classification, methods of filing and filing equipment, Weeding of old records, meaning and need for indexing, various types of indexing.

#### **Unit-2:**

**8+5 Lectures**

**Mail and Mailing Procedures:** Mailing Procedures – meaning and importance of mail, centralization of mail handling work, its advantages, room equipment and accessories, sorting tables and rack, letter opener, time and date stamps, postal franking machine, addressing machine, mailing scales, mailing through post, courier, email, appending files with email; inward and outward mail – receiving, sorting, opening, recording, making, distributing, folding of letters sent, maintenance of peon book, dispatching, courier services, central receipt and dispatch.

**Forms and Stationery:** Office Forms – introduction, meaning, importance of forms, advantages of using forms, disadvantages of using forms, type of forms, factors affecting forms design, principles of form design, form control. Stationery – introduction, types of stationery

used in offices, importance of managing stationery, selection of stationery, essential requirements for a good system of dealing with stationery, purchasing principles, purchase procedure, standardization of stationery.

**Unit-3:**

**5+5+5 Lectures**

**Modern Office Equipments:** Modern Office Equipment – introduction, meaning and Importance of office automation, objectives of office mechanization, advantages, disadvantages, factors determining office mechanization. Kind of office machines: personal computers, photocopier, fax, telephone, telephone answering machine, dictating machines, Audio Visual Aids.

**Budget:** Budget - Annual, revised and estimated. Recurring and non-recurring heads of expenditure

**Audit:** Audit process- Vouching, verification and valuation (in brief). Consumables/ Stock register and Asset register; procedure for disposal of records and assets.

**Unit-4:**

**5+5 Lectures**

**Banking facilities:** Types of accounts, passbook and cheque book; other forms used in banks; ATM and money transfer.

**Abbreviations/Terms used in Offices:** Explanation of abbreviations/terms used in offices in day-to-day work; Modes of Payment- Types of payments handled such as postal orders, Cheque (crossed/uncrossed), post-dated and pre-dated Cheques, stale Cheque, dishonoured Cheque.

**Unit-5:**

**13 Lectures**

**Role of Secretary:** Definition; Appointment; Duties and Responsibilities of a Personal Secretary; Qualifications for appointment as Personal Secretary; modern technology and office communication, email, voice mail, internet, multimedia, scanner, video-conferencing, web-casting; Agenda and Minutes of Meeting. Drafting, fax-messages, email; maintenance of appointment diary

**Suggested Readings:**

1. Bhatia, R.C. Principles of Office Management, Lotus Press, New Delhi..
2. Leffingwell and Robbinson: Text book of Office Management, Tata McGraw-Hill.
3. Terry, George R: Office Management and Control.
4. Ghosh, EvamAggarwal: KaryalayaPrabandh, Sultan Chand & Sons.
5. Duggal, B: Office Management and Commercial Correspondence, KitabMahal.

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



**B.Com (Hons.): Semester - V**

**Paper - BCH-DSE Group 2A (g): BANKING THEORIES AND PRACTICES**

**Duration: 3 hrs.**

**Marks: 100**

**Lectures: 65**

**Objective:** This course acquaints the students with the theories and practice of banking business.

**Unit 1: Banker - Customer Relations**

**(15 Lectures)**

Legal relationship between the Banker and the Customer; Multifarious transactions between them; Rights and duties of the parties springing out of such relationship; Nature of banking business; Special categories of customers- Corporations, Partnership Firms, Hindu Joint Families, Unincorporated Bodies, Trusts, Joint Account Holders, Minors, Nominee Accounts, Liquidator, Mercantile Agents, Non-Resident Indians, Foreigners; Legal incidence of each different type of Accounts- Current Accounts, Savings Bank Account and Fixed Deposits; Other transactions between banker and customer such as Safe Deposit Vaults, Financial Advice, Letters of Introduction and Other Services rendered by Banks; Special features of the relationship between banker and customer, their mutual rights and duties, lien; Power to combine different accounts, Secrecy of account.

**Unit 2: Banking Operations**

**(15 Lectures)**

Collecting Banker: Meaning, duties & responsibilities of collecting banker; Holder for value, Holder in due course; Statutory protection to collecting banker; Paying banker: Meaning, precautions; Statutory protection to the paying banker; Dishonor of cheques, Grounds of dishonor; Consequences of wrongful dishonor of cheque; Lending banker: Principles of bank lending; Kinds of lending facilities such as loans, cash credit, overdraft, Bills discounting, Letters of credit; Non-Performing Assets: meaning, circumstances & impact; Regulations of priority lending for commercial banks.

**Unit 3: Loans and Advances**

**(12 Lectures)**

Law practice and policies governing the employment of the funds in the hands of the banker with special reference to the lending banker; State policy on loans and advances- priority sector advances and socio-economic policies; Financial inclusion; Self-employment schemes; Women entrepreneurs; Small scale industries; Agricultural finance; Export finance, etc.; Micro finance; Loans and advances, Overdrafts; Legal control over bank's deployment of funds.

#### **Unit 4: Securities for Banker's Loans**

**(8 Lectures)**

Legal issues involved in and the practice governing the different kinds of securities for banker's advances and loans; Guarantees, Pledge, Lien, Mortgage, Charge: Subject matters of collateral security; Corporate securities; Documents of title to goods; Land and Buildings; Book debts; Life Policies; Factoring; Bill Discounting; Bank Guarantees; Letters of Credit; Commercial Papers.

#### **Unit 5: IT Enabled Banking Operations**

**(15 Lectures)**

Era of internet banking and its benefits; Home banking; Mobile banking; Virtual banking; Electronic Clearing System; E-payments, Plastic money; Electronic Fund Transfer; E-money: electronic purse, digital cash; Safeguards for internet banking; Comparison between traditional banking and e-banking.

#### **Suggested Readings:**

1. Banking Law and Practice in India; Tanna M.L; LexisnexisButterworthsWadhwa Nagpur.
2. The Practice and Law of Banking; Sheldon H.P and Drover C.B.; Macdonald and Evans.
3. Banking Law and Practice; Maheshwari and Maheshwari; Kalyani Publishers.
4. Banking Theory and Practice; Shekar. K.C.; Vikas Publishing House Pvt Ltd.
5. Banking Law And Practice; Natarajan, Kanasamy and Parameswaran; S.Chand Publishing.
6. Banking Theory & Practice; Srivastava; Himalaya Publishing House Pvt Ltd.
7. Banking Theory: Law and Practice; Gurusamy; Tata McGraw - Hill Education.

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

**B.Com (Hons.): Semester - V**

**Paper - BCH-DSE Group 2A (h): COMPUTERISED ACCOUNTING SYSTEM**

**Duration: 3 hrs.**

**Marks: 100**

**Lectures: 52, Practical Lab: 26**

**Objectives:** This course seeks to enhance the skills needed for computerized accounting system and to enable the students to develop simple accounting applications.

**Unit-1: Computerized Accounting: Using Generic Software (12 Lectures, 12 Practical Lab)**

Taxation: TDS, VAT and Service Tax; Auditing in Computerized Accounting system: Statutory Audit, Voucher verification, Verification of related party transaction, CAAT: Various Tools

**Unit-2: Designing Computerised Accounting System-I (10 Lectures, 10 Practical Lab)**

Designing Computerised Accounting System using a DBMS Package, Creating a voucher entry Form

**Unit-3: Designing Accounting Support System-II (10 Lectures, 10 Practical Lab)**

Preparing ledgers with SQL, Form and Report; Preparing Trial Balance with SQL and Report

**Unit-4: Designing Accounting Support System-I (10 Lectures, 10 Practical Lab)**

Designing Supplier and customers System for Accounting using Form, Query, Module, and Report

**Unit-5: Designing Accounting Support System-II (10 Lectures, 10 Practical Lab)**

Designing Payroll System for Accounting using Form, Query, Module, and Report

**Note:**

- 1. The General Purpose Software referred in this course will be notified by the University Departments every three years. If the specific features, referred in the detailed course above, is not available in that software, to that extent it will be deemed to have been modified.**
- 2. There shall be a practical examination of 100 Marks (Practical- 80 Marks, Viva- 10 Marks and Work Book- 10 Marks) and duration of Examination shall be 3 Hrs.**
- 3. Teaching arrangements need to be made in the computer Lab.**
- 4. There shall be Four Lectures per class and 4 Practical periods per batch to be taught in computer Lab.**

**Suggested Readings:**

**The suggested readings and guidelines shall be notified by the university department at least once in three years based on the selected software.**

## **B.Com (Hons.): Semester - VI**

### **Paper – BCH 6.1: AUDITING AND CORPORATE GOVERNANCE**

**Duration: 3 hrs.**

**Marks: 100**

**Lectures: 65**

**Objective:** To provide knowledge of auditing principles, procedures and techniques in accordance with current legal requirements and professional standards and to give an overview of the principles of Corporate Governance.

#### **Unit 1: Introduction**

**(13 Lectures)**

Auditing- meaning and principles governing auditing, errors and frauds, classification of auditing; Audit procedures and techniques- engagement, planning, programme, note book, memorandum, audit file, audit working paper and evidence; Audit sampling and procedures, analytical procedure.

#### **Unit 2: Internal Control and Internal Audit**

**(14 Lectures)**

Internal check- meaning, preparation of check-lists, liability of the statutory auditor and internal check system for some transactions; Internal control- meaning and comparison between internal control and internal check; Internal audit- differences and comparison between internal control, internal audit and internal check, legal requirement of internal audit.

#### **Unit 3: Vouching, Verification and Valuation**

**(14 Lectures)**

Vouching- meaning, definition, features, objectives, importance and techniques, vouching and routine checking, concept, features and types of voucher, duties of an auditor for missing vouchers, vouching of different items; Verification- meaning, difference between vouching and verification; Valuation of assets and liabilities, difference between verification and valuation, verification and valuation of assets and liabilities.

#### **Unit 4: Company Audit**

**(13 Lectures)**

Company Auditor- qualifications and disqualifications, Appointment, Rotation, Removal, Remuneration, Rights and Duties; Audit Report- introduction and Auditor's Report, contents of audit report (as per Companies Act and Standards on Auditing); Auditor's Certificate, Companies (Auditor's Report) Order 2015, true and fair view and materiality.

## **Unit 5:Corporate Governance**

**(11 Lectures)**

Conceptual framework of Corporate Governance: Theories & Models, Broad Committees; Corporate Governance Reforms; Major corporate scandals in India and abroad; Common governance Problems noticed in various Corporate failures; Codes & standards on Corporate Governance.

### **Suggested Readings:**

1. Ashish Kumar Sana, SwapanSarkar, BappadityaBiswas and Samyabrata Das, *Auditing Principles and Practices*, McGraw Hill Education.
2. Ravinder Kumar and Virender Sharma, *Auditing Principles and Practice*, PHI Learning.
3. ArunaJha, *Auditing*. Taxmann Publication.
4. A. K. Singh, and Gupta Lovleen. *Auditing Theory and Practice*. Galgotia Publishing Company.
5. Relevant Publications of ICAI on *Auditing (CARO)*.
6. Anil Kumar, *Corporate Governance: Theory and Practice*, Indian Book House, New Delhi.
7. B. N. Ghosh, *Business Ethics and Corporate Governance*, McGraw Hill Education.
8. S. K. Mandal, *Ethics in Business and Corporate Governance*, McGraw Hill Education.
9. J. P. Sharma, *Corporate Governance, Business Ethics, and CSR*, Ane Books Pvt Ltd, New Delhi.

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

## **B.Com (Hons.): Semester - VI**

### **Paper – BCH 6.2: GOODS & SERVICES TAX (GST) AND CUSTOMS LAW**

**Duration: 3 hrs.**

**Marks: 100**

**Lectures: 65**

**Objectives:** The course aims to provide understanding about salient features of GST law and implications of its various provisions for different classes of suppliers. It also aims to provide an understanding of compliances and procedures laid down in GST law and to provide the understanding about significant provisions of the customs law.

#### **Unit 1: Basic Concepts**

**Lectures: 13**

Concept and features of Indirect Taxes, Difference between Direct and Indirect Taxes, Concept of GST, Relevant Definitions under GST law, Constitutional aspects of GST. GST Council: Constitution, Structure and functioning.

#### **Unit 2: Concept of supply and levy of GST**

**Lectures: 13**

Concept of supply including composite and mixed supply, Place, Time and Value of taxable supply, Significance of consideration

#### **Unit 3: Levy of GST**

**Lectures: 13**

Basis of Charge of GST, Inter-State Supply, Intra-state supply, GST rates notified for supply of various goods and services, Reverse charge mechanism, Composition levy, Exemptions from GST, Power to grant exemptions, Exempted goods under exemption notifications, Exempted services under exemption notifications, Input tax credit.

#### **Unit 4: Procedures under GST**

**Lectures: 13**

Registration under GST law, Tax invoice credit and debit notes, Different GST returns, Electronic liability Ledger, Electronic credit Ledger, Electronic cash ledger, Different assessment under GST, Interest applicable under GST (Period), Penalty under GST, Various provisions regarding e-way bill in GST, Mechanism of Tax Deducted at Source (TDS) and tax collected at source (TCS), Audit under GST.

#### **Unit 5: Customs Law**

**Lectures: 13**

Custom Law: Concepts; Territorial waters; High seas; Levy of customs duty, Types of custom duties; Valuation; Baggage rules & exemptions.

### **Suggested Readings**

Singhania, V. K., &Singhania, M. (2020).*Student's Guide to Income Tax Including GST*. New Delhi: Taxmann Publication.

Singhania, V. K., &Singhania, K. (2020).*Direct Taxes: Law & Practice*. New Delhi: Taxmann Publication.

Ahuja, G., & Gupta, R. (2020).*Direct Taxes Ready Reckoner*. New Delhi: Wolters Kluwer India Private Limited.

The ICAI Study Material for Final Course Group-II, Paper-8: Indirect Tax Laws [Module 1, 2, 3 and 4]

***Note: Learners are advised to use latest edition of text books.***



**B.Com (Hons.): Semester - VI**

**Paper - BCH-DSE Group 3B (a): FUNDAMENTALS OF INVESTMENT**

**Duration: 3 hrs.**

**Marks: 100**

**Lectures: 65**

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

**Unit 1: The Investment Environment**

**(10 Lectures)**

The investment decision process, Types of Investments – Commodities, Real Estate 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 return.

**Unit 2: Fixed Income Securities**

**(15 Lectures)**

Bond features, types of bonds, estimating bond yields, Bond Valuation types of bond risks, default risk and credit rating.

**Unit 3: Approaches to Equity Analysis**

**(15 Lectures)**

Introductions to Fundamental Analysis, Technical Analysis and Efficient Market Hypothesis, dividend capitalisation models, and price-earnings multiple approach to equity valuation.

**Unit 4: Portfolio Analysis and Financial Derivatives**

**(15 Lectures)**

Portfolio and Diversification, Portfolio Risk and Return; Mutual Funds; Introduction to Financial Derivatives; Financial Derivatives Markets in India

**Unit 5: Investor Protection**

**(10 Lectures)**

Role of SEBI and stock exchanges in investor protection; Investor grievances and their redressal system, insider trading, investors' awareness and activism

## **Suggested Readings**

1. C.P. Jones, *Investments Analysis and Management*, Wiley, 8<sup>th</sup>ed.
2. Prasanna Chandra, *Investment Analysis and Portfolio Management*, McGraw Hill Education
3. R.P. Rustogi, *Fundamentals of Investment*, Sultan Chand & Sons, New Delhi.
4. N.D. Vohra and B.R. Bagri, *Futures and Options*, McGraw Hill Education
5. Mayo, *An Introduction to Investment*, Cengage Learning.

**Note: The Latest edition of text books may be used.**

## **B.Com (Hons.): Semester - VI**

### **Paper - BCH-DSE Group 3B(b): ADVERTISING AND PERSONAL SELLING**

**Duration: 3 hrs.**

**Marks: 100**

**Lectures: 65**

**Objective:** To teach the basics of advertising and personal selling as promotional tools in marketing and to develop a customer oriented attitude for designing advertising and personal selling messages.

#### **Unit 1: Introduction to Advertising**

Communication Process; Information Response Hierarchy Models- AIDA Model & Hierarchy of Effects Model; Advertising: Importance, types and objectives; DAGMAR Approach; Target audience selection- basis; Methods of setting of Advertising Budget.

#### **Unit 2: Advertising: Message and Media Decisions**

Advertising Message-Advertising appeals; Elements of print and broadcast advertising copy; Types of Advertising Media- strengths and limitations; Factors influencing selection of advertising media; Media Scheduling

#### **Unit 3: Advertising Effectiveness and Institutional Framework**

Rationale of measuring advertising effectiveness; Communication and Sales Effect; Pre and Post- testing Techniques; Advertising Agency: Role, types and selection. Ethical and legal aspects of advertising Role of Advertising Standards Council of India (ASCI)

#### **Unit 4: Introduction to Personal Selling**

Concept of Personal Selling and Salesmanship, Qualities of a good sales person, Ethical conduct in selling, Types of salespersons; Role of Personal Selling in CRM; AIDAS model of selling Buying Motives

#### **Unit 5: Personal Selling Process**

Prospecting, Pre-Approach; Approach; Presentation and Demonstration; Handling of Objections; Closing the Sale; Follow-Up; Sales Reports and Sales Audit.

**Suggested Readings:**

Belch, G. E., Belch, M. A., & Purani, K. (2009). *Advertising and Promotion: An Integrated Marketing Communications Perspective*. New York: McGraw Hill Education.

Buskirk, R. A. B. D., & Buskirk, F. A. R. (1988). *Selling: Principles and Practices*, New York: McGraw Hill Education.

Castleberry, S. B., & Tanner, J. F. (2013). *Selling: Building Relationships*. New York: McGraw Hill Education.

Futrell, C. (2013). *Fundamentals of Selling*, New York: McGraw Hill Education.

Shah, K., & D'Souza, A. (2008). *Advertising and Promotions: An IMC Perspective*. New Delhi: Tata McGraw Hill Publishing Company Limited.

Sharma, K. (2018). *Advertising: Planning and Decision Making*. New Delhi: Taxmann Publication.

***Note: Learners are advised to use latest edition of text books.***

**B.Com (Hons.): Semester - VI**

**Paper - BCH-DSE Group 3B(c): FINANCIAL SERVICES**

**Duration: 3 hrs.**

**Marks: 100**

**Lectures: 65**

**Objective:** To acquaint students with the knowledge of financial services.

**Unit 1: Introduction**

**10 Lectures**

Meaning, nature, features, evolution, providers and users of financial services;

Classification: fund based financial services and non-fund based financial services.

**Unit 2: Leasing and Hire Purchase**

**20 Lectures**

**a.** Leasing: Introduction to Lease Financing- leasing and economic growth, leasing in India; Lease structure- rights, obligations and responsibilities of the lessor and lessee; types of leases- financial, operating, leverage and sale and lease back; advantages and disadvantages; accounting for lease in the books of lessee and lessor.

**b.** Hire Purchase: Essentials, difference between lease and hire purchase, accounting for hire purchase.

**c.** Instalment purchase: Meaning, difference between instalment purchase and hire purchase.

**Unit 3: Issue Management: Intermediaries**

**15 Lectures**

Introduction, Merchant Bankers/Lead Managers, Underwriters, Bankers to an Issue, Brokers to the Issue, Registrars to an Issue and Share Transfer Agents, Debenture Trustees, Portfolio Managers, SEBI (Merchant Bankers) Regulations, 1992 (including latest amendments).

**Unit 4: Stock Broking, Depositories and Custodial Services**

**10 Lectures**

Introduction, Stock Broking; Custodial Services; Depository System

**Unit 5: Mutual Funds: Services and Products**

**10 Lectures**

Introduction, Operations of Mutual Funds: Regulatory Mechanism, Mutual Fund Schemes/Products

**Suggested Readings:**

1. Indian Financial System: Markets, Institutions and Services; Pathak, B. V., Pearson.
2. Financial Services; Khan, M. Y.; Tata McGraw Hill
3. Financial Services; Gurusamy; Tata McGraw Hill
4. Bank Management & Financial Services; Rose; Tata McGraw Hill.

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

## **B.Com (Hons.): Semester - VI**

### **Paper - BCH-DSE Group 3B (d): INTERNATIONAL BUSINESS**

**Duration: 3 hrs.**

**Marks: 100**

**Lectures: 65**

**Objective:** The objective of the course is to familiarise the students with the concepts, importance and dynamics of international business and India's involvement with global business. The course also seeks to provide theoretical foundations of international business to the extent these are relevant to the global business operations and developments.

#### **Unit - I: Introduction and Overview**

**13 Lectures**

Globalisation- meaning and its importance in world economy; Impact of globalization; International business vs Domestic business-Complexities of international business; Modes of entry into international business; Ethics in International Business Theories of International Trade- Classical Theories, Product Life Cycle theory, Theory of National Competitive Advantage.

#### **Unit –II: Environment for International Business**

**13 Lectures**

International Business Environment- National and foreign environments and their Components International Financial Environment- International financial system and institutions (IMF and World Bank – Objectives and Functions); Foreign exchange markets and risk management; Foreign investments - types and flows; Foreign investment in Indian perspective.

#### **Unit –III: International Organisation and Regional Economic Co-operation**

**13 Lectures**

WTO – Its objectives, principles organizational structure and functioning; an overview of other organizations – UNCTAD; Commodity and other trading agreements (OPEC).Forms of regional groupings; Integration efforts among countries in Europe, North America and Asia (NAFTA, EU, ASEAN and SAARC)

#### **Unit –IV: Structure and Strategy for Business operations**

**13 Lectures**

Organisational structure for international business operations; International business negotiations Developments and Issues in International Business: Outsourcing and its potentials for India; Role of IT in international business; International business and ecological considerations.

Foreign Trade Promotion Measures and Organizations in India; Special economic zones (SEZs) and export oriented units (EOUs); Measures for promoting foreign investments into and from India; Indian joint ventures and acquisitions abroad. Financing of foreign trade and payment terms – sources of trade finance (Banks, factoring, forfaiting, Banker's Acceptance and Corporate Guarantee) and forms of payment (Cash in advance, Letter of Credit, Documentary Collection, Open Account)

**Suggested Readings:**

1. Charles W.L. Hill and Arun Kumar Jain, *International Business*. New Delhi: McGraw Hill Education
2. Daniels John, D. Lee H. Radenbaugh and David P. Sullivan. *International Business*. Pearson Education
3. Johnson, Derbe., and Colin Turner. *International Business - Themes & Issues in the Modern Global Economy*. London: Routledge.
4. Sumati Varma, *International Business*, Pearson Education.
5. Cherunilam, Francis. *International Business: Text and Cases*. PHI Learning
6. Michael R. Czinkota. et al. *International Business*. Fortforth: The Dryden Press.
7. Bennett, Roger. *International Business*. Pearson Education.
8. Peng and Srivastav, *Global Business*, Cengage Learning

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



**B.Com (Hons.): Semester - VI**

**Paper - BCH- DSE Group 4B(e): INDUSTRIAL RELATIONS AND LABOUR  
LAWS**

**Duration: 3 hrs.**

**Marks: 100**

**Lectures: 65**

**Objective:** To enable the students to learn the concepts of industrial relations including trade unions, collective bargaining, discipline and various labour enactments.

**Unit 1: Industrial Relations (IR)**

**13 Lectures**

Concept of Industrial Relations; Nature of Industrial Relations; Objectives of IR; Factors affecting IR in changing Environment, Evolution of IR in India; Role of State; Trade Union; Employers' Organisation; Human Resource Management and IR Role of ILO in Industrial Relations, International Dimensions of IR

**Unit 2: Trade Union**

**13 Lectures**

Trade Union: Origin and growth, unions after Independence, unions in the era of liberalisation; Factors Affecting Growth of Trade Unions in India, Multiplicity & Recognition of Trade Unions; Major Provisions of Trade Union Act 1926

**Unit 3: Collective Bargaining and Workers' Participation in Management 13 Lectures**

a) Collective Bargaining: Meaning, Nature, Types, Process and Importance of Collective Bargaining, pre-requisites, issues involved; Status of Collective Bargaining in India, Functions and role of Trade Unions in collective bargaining

b) Workers' Participation in Management: Consent, practices in India, Works Committees, Joint management councils; Participative Management and co-ownership; Productive Bargaining and Gain Sharing

**Unit 4: Discipline and Grievance Redressal**

**13 Lectures**

Discipline: Causes of indiscipline, Maintenance of discipline and misconduct; Highlights of domestic enquiries; Principle of Natural Justice; Labour turnover; Absenteeism; Grievance: Meaning of Grievance, Grievance redressal machinery in India, Grievance handling procedure; salient features of Industrial Employment (Standing orders) Act 1946

a) **The Industrial Disputes Act, 1947:** Definitions of Industry, workman, and Industrial Dispute Authorities under the Act: Procedure, Powers and Duties of Authorities; Strikes and Lock outs: Lay-off and Retrenchment: Provisions relating to Layoff, Retrenchment, and closure

b) **The Factories Act, 1948:** Provisions relating to Health, Safety, Welfare facilities, working hours, Employment of young persons, Annual Leave with wages

**Suggested Readings:**

1. PK Padhi, *Industrial Relations and Labour Law*, PHI Learning
2. Arun Monappa, *Industrial Relations and Labour Law*, McGraw Hill Education
3. SC Srivastav, *Industrial Relations and Labour Law*, Vikas Publishing House
4. C.S Venkata Ratnam, *Industrial Relations*, Oxford University Press
5. P.L. Malik's *Handbook of Labour and Industrial Law, Vol 1 and 2*, Eastern Book Company
6. JP Sharma, *Simplified Approach to Labour Laws*, Bharat Law House (P) Ltd

**Note: Latest edition of text books may**

## B.Com (Hons.): Semester - VI

### Paper - BCH- DSE Group 4B (f): PROJECT PLANNING AND MANAGEMENT

**Duration: 3 hrs.**

**Marks: 100**

**Lectures: 65**

**Objective:** The objective of this course is to enable students learn the process and issues relating to preparation, appraisal, review and monitoring of projects.

#### **Unit I: Identification of investment opportunities**

**13 Lectures**

Project ideas, screening of ideas, environmental scanning and opportunity analysis, government regulatory framework

#### **Unit II: Market and Demand Analysis**

**13 Lectures**

Information required for market and demand analysis, sources of information- primary and secondary, demand forecasting.

#### **Unit III: Technical Analysis**

**13 Lectures**

Materials and inputs, production technology, product mix, plant location and layout, selection of plant and equipment

#### **Unit IV: Cost of Project and Means of Financing**

**13 Lectures**

Major cost components, means of financing, planning capital structure, various financing schemes of financial institutions.

#### **Unit V: Profitability, Financial Projections and Tax Considerations**

**13 Lectures**

Cost of production, Break-Even Analysis, Projected balance sheet, profit and loss account and cash flow statement, provisions and considerations for computing taxable income.

#### **Suggested Readings:**

1. Chandra, Prasanna: *Project preparation, Appraisal and Implementation*, McGraw Hill, New Delhi.
2. Pitale, R.L: *Project Appraisal Techniques*, Oxford and IBH.
3. Chaudhary, S: *Project Management*, McGraw Hill, New Delhi.

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

## **B.Com (Hons.): Semester - VI**

### **Paper - BCH- DSE Group 4B (g): BUSINESS RESEARCH METHODS AND PROJECT WORK**

**Duration: 3 hrs.**

**Marks: 100**

**Lectures: 65**

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

#### **Section A: Business Research Methods**

**70 Marks**

##### **Unit 1: Introduction**

**10 Lectures**

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, Variables, and Hypotheses.

##### **Unit 2: Research Process**

**10 Lectures**

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 3: Measurement**

**15 Lectures**

Definition; Designing and writing items; Uni-dimensional and Multi-dimensional scales; Measurement Scales- Nominal, Ordinal, Interval, Ratio; Ratings and Ranking Scale, Thurstone, Likert and Semantic Differential scaling, Paired Comparison; Sampling –Steps, Types, Sample Size Decision; Secondary data sources.

##### **Unit 4: Hypothesis Testing**

**15 Lectures**

Hypothesis- concepts and classifications, testing of hypothesis- t-test, F-test and chi-square test.

**Unit 5: Report Preparation****15 Lectures**

Meaning, types and layout of research report; Steps in report writing; Citations, Bibliography and Annexure in report; JEL Classification

**Section B: Project Report****30 Marks****Note:**

The student will write a project report under the supervision of a faculty member assigned by the college/institution based on field work. The Project Report carries 30 Marks out of which 20 marks for project report and 10 marks for vive-voce. The project report will be evaluated by University appointed examiners.

## **B.Com (Hons.): Semester - VI**

### **Paper - BCH- DSE Group 4B (h) GOOD GOVERNANCE**

**Duration: 3 hrs.**

**Marks: 100**

**Lectures: 65**

**Objective:** The course aims to equip the learners to understand and analyse the movement from Government to Governance. The course also aims to nurture the learners to become ethically sound, political, educational, and social leaders who can influence policy towards good governance.

#### **Unit 1: Introduction**

**Lectures: 13**

Governance: Concept, Meaning and Nature. Leadership for Good Governance: Values, Ethics, and Principles in Leadership. The Fundamental Rights, Directive Principles of State Policy and Fundamental Duties enshrined in the Indian Constitution. Participation of the public in the development process of the nation Forms of public accountability and Redressal of public grievances with special reference to RTI, Decentralized Governance: Panchayati Raj Institution; Lokpal and Lokayukta, Election Commission, Minimum Government Maximum Governance.

#### **Unit 2: Good Governance: Issues and Challenges in India**

**Lectures: 13**

Mainstreaming alternative viewpoints in democracy; Role of government and market in a competitive economy- GeM; Privacy of data in a networked society and issues related to RTI, Universal Basic Income; Administrative Reforms in India, Civil Service Reforms, Local Governance, Educational Reforms, Media & Governance. Corporate Governance: Insider trading; Whistle Blowing; Shareholder's Activism.

#### **Unit 3: ICT in Governance: Concept and Significance**

**Lectures: 13**

From IT to ICT – Information and Communications for Development: International Trends and Policies – Open and Accountable Development using ICTs - Focal Domains of ICT in Governance: e-Administration, e-Citizens, e-Services, and e-Society. 6C Model - E-Governance Maturity Model - E-Readiness Framework - Design Reality Gaps - The ICT4D Cube – Core Principles of ICT projects.

#### **Unit 4: ICT Reforms in Governance**

**Lectures: 13**

ICT Reforms in Governance: Building a Congenial Environment, Identification of ICT Projects and Prioritization, Business Process Reengineering (BPR), Capacity building and Creating Awareness, Developing Technological Solutions, Change Management, Administrative Culture, Monitoring and Evaluation, Institutional Framework for Coordination and Sharing of Resources/Information, Knowledge Management.

## **Unit 5: Good Governance Initiatives by Government & Field Exposure Lectures: 13**

Features of Good Governance: Accountability, Transparency, Responsiveness, Equity & Inclusiveness, Ease of Doing Business, Effectiveness & Efficiency, Rule of law, Participatory, Consensus – Initiatives for Good Governance: Right to Education, Right to Information and Right to Public Services - Initiatives in Local Governments: Social Audit, Citizen Charter, Citizen Report Card and Ombudsman.

### **Suggested Readings:**

Adair, J. (2009). *Inspiring Leadership*. New Delhi: Viva Books Pvt. Limited.

Goel, S. L. (2007). *Good Governance – An Integral Approach*. New Delhi: Deep and Deep Publications Private Limited.

Bhatnagar, S. (2009). *Unlocking E-Government Potential – Concepts, Cases and Practical Insights*. New Delhi: Sage Publications India Pvt. Ltd.

Chakrabarty, B., & Bhattacharya, M. (2008). *The Governance Discourse*. New Delhi: OUP India.