

UNIVERSITY OF NORTH BENGAL
COURSE STRUCTURE FOR B.COM HONOURS PROGRAM 3 YEARS (6
SEMESTERS)
UNDER CHOICE BASED CREDIT SYSTEM (CBCS)

SEMESTER – I

Course No.	Course Title	Course Type	Marks	Credits
AECC –1	Environmental Studies	AECC - I	100	2
CC – 1	Financial Accounting	Core Course – I	75	5+1 (T)
CC – 2	Management Principles and Applications	Core Course – II	75	5+1 (T)
GE (H) - 1	An Introduction to Economic Environment in India	GE-I	75	5+1 (T)
Total			325	20 Credits

SEMESTER – II

Course No.	Course Title	Course Type	Marks	Credits
AECC – 2	English/MIL Communication	AECC – II	50	2
CC – 3	Corporate Accounting	Core Course – III	75	5+1 (T)
CC – 4	Business Law	Core Course – IV	75	5+1 (T)
GE (H) - 2	Business Statistics	GE-II	75	5+1 (T)
Total			275	20 Credits

SEMESTER – III

Course No.	Course Title	Course Type	Marks	Credits
CC – 5	Business Mathematics	Core Course – V	75	5+1 (T)
CC – 6	Corporate Law	Core Course - VI	75	5+1 (T)
CC – 7	Human Resource Management	Core Course – VII	75	5+1 (T)
GE (H) - 3	Micro Economics	GE (H) - III	75	5+1 (T)
SEC (H) - 1	Entrepreneurship	SEC (H) - I	75	2
Total			375	26 Credits

SEMESTER –IV

Course No.	Course Title	Course Type	Marks	Credits
CC – 8	Cost Accounting	Core Course – VIII	75	5+1 (T)
CC – 9	Auditing and Corporate Governance	Core Course – IX	75	5+1 (T)
CC – 10	Principles of Marketing	Core Course – X	75	5+1 (T)
GE (H) - 4	Macro Economics and Quantitative Techniques	GE (H) -IV	75	5+1 (T)
SEC (H) - 2	E-Commerce	SEC (H) – II	75	2
Total			375	26 Credits

SEMESTER –V

Course No.	Course Title	Course Type	Marks	Credits
CC – 11	Fundamentals of Investment	Core Course – XI	75	4+2 (4PP)
CC – 12	Income Tax Law and Practice	Core Course – XII	75	5+1(T)
DSE (H) – 1	(a) Computer Applications in Business	DSE (H) – I	75	5+1 (T)
	(b) Computerized Accounting and Systems			5+1 (T)
DSE (H) - 2	(a) Management Accounting	DSE (H) – II	75	5+1 (T)
	(b) Advertising			5+1 (T)
Total			300	24 Credits

SEMESTER –VI

Course No.	Course Title	Course Type	Marks	Credits
CC - 13	Auditing and Corporate Governance	Core Course – XIII	75	5+1 (T)
CC - 14	Goods and Services Tax and Customs Duty	Core Course – XIV	75	5+1 (T)
DSE (H) - 3	(a) Business Research Methods and Project Work	DSE (H) – III	75	4+2(4PP) 5+1 (T)
	(b) Banking and Insurance			
DSE (H) - 4	(a) Financial Markets, Institutions and Financial Services	DSE (H) – IV	75	5+1(T)
	(b) Industrial Relations and Labour Laws			5+1 (T)
Total			300	24 Credits
Grand Total			1950	140Credits

Abbreviation Explained:

AECC = Ability Enhancement Compulsory Course,
Course GE = Generic Elective Course,
Course

SEC = Skill Enhancement Elective
DSE = Discipline Specific Elective

Notes:

- Credit determines the number of hours of instructions required per week. One credit is equivalent to one hour of teaching (lecture or tutorial) or two hours of practical work field work per week.
- 1 credit also means 2 practical periods
- 1(T) means 1 tutorial period for doubt clearing and others
- Each semester requires 90 actual teaching days in 15-18weeks.
- Odd Semesters i.e., Sem. I, Sem. III, and Sem. V last from July to December every year.
- Even Semesters i.e., Sem. II, Sem. IV, and Sem. VI last from January to June every year.

B Com Honours Program: Three-Year (6-Semester)
CBCS Programme
Basic Structure: Distribution of Courses

1	Ability Enhancement Compulsory Course (AECC)	2 Courses of 2 Credit Hrs. each (Total Credit Hrs. 2X2)	4
2	Skill Enhancement Elective Course (SEC)	2 Courses of 2 Credit Hrs. each (Total Credit Hrs. 2X2)	4
3	CORE COURSE	14 Courses of 6 Credit Hrs. each (Total Credit Hrs. 14X6)	84
4	Discipline Specific Elective (DSE)	4 Courses of 6 Credit Hrs. each (Total Credit Hrs. 4X6)	24
5	Generic Elective (GE)	4 Courses of 6 Credit Hrs. each (Total Credit Hrs. 4X6)	24
	Total Credit Hrs		140

UNIVERSITY OF NORTH BENGAL

**SYLLABUS FOR B.COM HONOURS PROGRAM: 3
YEARS (6 SEMESTERS) UNDER CHOICE BASED
CREDIT SYSTEM (CBCS)**

B.Com. Honours Program:

Semester - I

Course AECC - 1: Environmental Studies

Marks – 100

Common Syllabus to be notified by the Board of Studies in Environmental Science.

B. Com Honours Program:
Semester – I
Course – CC – I: Financial Accounting

Marks: 75

Lectures: 65

Objectives: The objective of this course is to help students to acquire conceptual knowledge of the Financial Accounting and to impart skills for recording various kinds of business transactions.

CONTENTS:

Unit I: Theoretical Framework

Lectures: 8

1. Accounting: As a subject and as an information system; Advantages, Limitations and Functions; Accounting Cycle.
2. Bases of Accounting: Basic Concepts and Conventions.
3. Generally Accepted Accounting Principles.
4. Accounting Standards: Concept, Benefits; Indian Accounting Standards (IAS)– Features and objectives of AS-2, AS-6, AS-9, AS-10, AS-19, AS-27, AS-29; International Financial Reporting Standards (IFRS)-Need, Procedures.

Unit II: Accounting for Depreciation, Reserves and Provisions

Lectures: 7

Unit III: Final Accounts

Lectures: 20

1. Trading Concern
2. Non-Trading Concern.

Unit IV: Accounting for Hire Purchase and Installment Payment Systems, Consignment and Joint Venture

Lectures: 15

1. Hire Purchase: Concept, Features, Accounting treatment including stock and debtors system.
2. Consignment: Concept, Features, Accounting treatment in the books of the consignor and consignee.
3. Joint Venture: Concept, Features: Accounting procedure under different methods.

Unit V: Accounting for Inland Branches

Lectures: 9

Concept, features, Accounting for dependent branches under different methods. Independent branches- adjustment entries and preparation of consolidated profit and loss account and balance sheet.

Unit VI: Accounting for Dissolution of the Partnership Firm (excluding sale to a company)

Lectures: 6

Insolvency of partners including Garner vs. Murray 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.**

Suggested Readings:

1. Robert N Anthony, David Hawkins, Kenneth A. Merchant, *Accounting: Text and Cases*. McGraw-Hill Education, 13th Ed. 2013.
2. Charles T. Horngren and Donna Philbrick, *Introduction to Financial Accounting*, Pearson Education.
3. J.R. Monga, *Financial Accounting: Concepts and Applications*. Mayur Course 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
11. M. Haniff& A. Mukherjee ,*Financial Accounting 2nd Edition*
12. *Basu& Das, Financial Accounting , Rabindra Library*
13. *SP Jain & K.L Narang, Financial Accounting , Kalyani Publishers*

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

B.Com. Honours Program

Semester – I

Course CC-2: MANAGEMENT PRINCIPLES AND APPLICATION

Marks: 75

Lectures: 65

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

CONTENTS:

Unit I: Introduction

Lectures: 13

1. Management: Concept, Definition, Scope, Levels and Significance.
2. Evolution of the Management Thoughts: Classical Approach -Taylor, Fayol; Neo-Classical Approach-Mayo, Hawthorne Experiments; Behavioural Approach; Systems Approach; Contingency Approach-Peter F. Drucker, Michael Porter, Senge and C.K. Prahalad.

Unit II: Planning and Organizing

Lectures: 26

1. Planning: Concept, Process, Steps in Planning, Significance and Types of Plan.
2. Strategic Planning: Concept, Process, Importance and limitations.
3. Environmental Analysis (internal and external environment): Importance and Techniques (SWOT and BCG Matrix).
4. Decision-Making: Concept, Process, Types.
5. Organizing: Concept, Process, Significance; Organizational Structure– Various forms; Span of Control, Different types of authority, Delegation of authority, Decentralization.

Unit III: Directing and Coordinating

Lectures: 16

1. Directing: Concept, Features, Importance and Limitations.
2. Motivation: Concept, Importance, Extrinsic and Intrinsic motivation; Motivation Theories- McGregor, Maslow, Herzberg.
3. Staffing: Concept and Process.

4. Leadership: Concept, Importance, Qualities of a successful leader, Theories-Likert, Blake and Mouten, House's Path Goal theory.

5. Communication: Concept, Purpose, Process; Types of communications, Barriers to communication, Overcoming barriers to communication.

6. Coordinating: Concept, Features, Importance, Internal and External Coordination.

Unit IV: Controlling

Lectures: 10

Controlling: Concept, Features, Importance and Limitations; Process; Essentials of a good control system, Principles of Effective Control; Relationship between Planning and Control.

Suggested Readings:

1. Harold Koontz and Heinz Weihrich, *Essentials of Management: An International and Leadership Perspective*, McGraw Hill Education.
2. Stephen P Robbins and Madhushree Nanda Agrawal, *Fundamentals of Management: Essential Concepts and Applications*, Pearson Education.
3. George Terry, *Principles of Management*, Richard D. Irwin
4. Newman, Summer, and Gilbert, *Management*, PHI
5. James H. Donnelly, *Fundamentals of Management*, Pearson Education.
6. B.P. Singh and A.K. Singh, *Essentials of Management*, Excel Books
7. Griffin, *Management Principles and Application*, Cengage Learning
8. Robert Kreitner, *Management Theory and Application*, Cengage Learning
9. TN Chhabra, *Management Concepts and Practice*, Dhanpat Rai & Co. (Pvt. Ltd.), New Delhi
10. Peter F Drucker, *Practice of Management*, Mercury Books, London
11. Sharma & Gupta, *Management Principle and Applications*, Kalyani Publishers

Note: Latest edition of text books may be used

B.Com. Honours Program

Semester - I

Course GE(H) – 1: An Introduction to Economic Environment of India

Marks: 75

Lectures: 65

Objective: This course seeks to enable the students to grasp the knowledge about the economic environment of business in India.

CONTENTS:

Unit I: Indian Economic Environment

Lectures: 12

Definition of Economic Environment. Indian Economic Environment: concept, components, importance, basic features of Indian economy. Economic development and growth – concept and measures of development, Human Development Index. National Income – Concept, composition, methods of estimation.

Unit II: Economic Planning and Reforms

Lectures: 15

Meaning, characteristics, types, objectives and importance of planning in India, Five year plans: importance, thrust areas and achievements, NITI Aayog: composition and role.

Brief of major Economic Reforms in India since 1991.

Unit III: Sectoral Trends and Issues

Lectures: 20

- a) **Agriculture Sector:** Role of agricultural sector in Indian economy, growth, and performance in different phases of policy regimes i.e., pre- green revolution and the two phases of green revolution; factors influencing the productivity and growth; emerging issues – New Agriculture strategy, Agriculture finance, Agriculture price policy, the Public Distribution System (PDS) and food security.
- b) **Industry and Service Sector:** Industrialization - importance, phases; rate and pattern of industrial growth across alternative policy regimes, challenges of industrial growth; Export promotion policies and performance; Public sector – role, performance and

reforms; Small scale sector – characteristics, role, importance, government policies for SSEs / MSMEs.

- c) **Financial Sector** – Structure, performance and reforms; Foreign Direct Investment (FDI) and Foreign Institutional Investor (FII) – Role, progress, issues and challenges.

Unit IV: Major Problems of Indian Economy

Lectures: 18

- a) **Poverty** – Trend, causes and impact on the economy. Poverty alleviation programs in India.
- b) **Unemployment** – Types, causes and trends. Government schemes for unemployment.
- c) **Over-population** – Causes and impact on the economy.
- d) **Illiteracy** – Trend, causes, effects and solutions.
- e) **Inflation**- Trend, types, causes, effects and solutions.

Suggested Readings:

1. Mishra and Puri, *Indian Economy*, Himalaya Publishing House
2. IC Dhingra, *Indian Economics*, Sultan Chand & Sons
3. Shaikh Saleem, *Business Environment*, Pearson
4. GauravDutt and KPM Sundarum, *Indian Economy*, S. Chand & Company.
5. Bhagwati, J. and Desai, P. India, *Planning for industrialization*, OUP, Ch 2.
6. Patnaik, Prabhat, *Some Indian Debates on Planning*. T. J. Byres (ed.). The Indian Economy: Major Debates since Independence, OUP.
7. Ahluwalia, 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.
8. Dreze, Jean and Amartya Sen, *Economic Development and Social Opportunity*. Ch. 2. OUP.
9. Khanna, Sushil, *Financial Reforms and Industrial Sector in India*. Economic and

Political Weekly. Vol. 34. No. 45.

10. Uma Kapila (ed), — “*Indian Economy since Independence*”, Relevant articles.

Note: Latest of the text books should be used.

B.Com. Honours Program

Semester – II

Course AECC-2:English/MIL Communication

Marks:50

Common Syllabus to be notified by the Board of Studies in English/MIL subjects.

B.Com. Honours Program
Semester – II
CC-3: CORPORATE ACCOUNTING

Marks: 75

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.

CONTENTS:

Unit I: Accounting for Share Capital & Debentures

12 Lectures

Issue, forfeiture and reissue of forfeited shares; Issue of right and bonus shares; Buy back of shares; Redemption of preference shares; Issue and Redemption of Debentures

Unit II: Final Accounts

9 Lectures

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

Unit-III: Cash Flow Statement

10 Lectures

Concept of funds, Preparation of cash flow statement as per Indian Accounting Standard (Ind-AS):7.

Unit IV: Valuation of Goodwill and Valuation of Shares

10 Lectures

Concepts, methods and calculation.

Unit V : Amalgamation of Companies

12 Lectures

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

Unit VI. Accounts of Holding Companies/Parent Companies

12 Lectures

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

Note:

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

Suggested Readings:

- a) J.R. Monga, Fundamentals of Corporate Accounting. Mayur Course Backs, New Delhi.
- b) M.C. Shukla, T.S. Grewal, and S.C. Gupta. Advanced Accounts. Vol.-II. S. Chand & Co., New Delhi.
- c) S.N. Maheshwari, and S. K. Maheshwari. Corporate Accounting. Vikas Publishing House, New Delhi.
- d) Ashok Sehgal, Fundamentals of Corporate Accounting. Taxman Publication, New Delhi.
- e) V.K. Goyal and Ruchi Goyal, . Corporate Accounting. PHI Learning.
- f) Jain, S.P. and K.L. Narang. Corporate Accounting. Kalyani Publishers, New Delhi.
- g) Bhushan Kumar Goyal, Fundamentals of Corporate Accounting, International Book House
- h) P. C. Tulsian and Bharat Tulsian, Corporate Accounting, S.Chand
- i) Amitabha Mukherjee, Mohammed Hanif, Corporate Accounting, McGraw Hill Education
- j) Jain & Narang, Corporate Accounting, Kalyani Publishers

Note: Latest edition of text books may be used.

Unit V: Consumer Protection Act, 1986

- a) Salient features and basic provisions of the Act
- b) Consumer rights
- c) Organizational set up
- d) Complaint filing procedure and Redressal mechanism

Suggested Readings:

1. M.C. Kuchhal, and Vivek Kuchhal, *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. Sushma Arora, *Business Laws*, Taxmann Publications.
8. Akhileshwar Pathak, *Legal Aspects of Business*, McGraw Hill Education, 6th ed
9. P C Tulsian and Bharat Tulsian, *Business Law*, McGraw Hill Education
10. Sharma, J.P. and Sunaina Kanojia, *Business Laws*, Ane Books Pvt. Ltd., New Delhi
11. Garg, Sareen & Sharma, *Business Laws*, Kalyani Publishers

Note: Latest edition of text books may be used.

B.Com. Honours Program

Semester - II

GE(H)- 2: BUSINESS STATISTICS

Marks:75

Lectures:65

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

CONTENTS:

Unit I: Statistical Data and Descriptive Statistics

(11 Lectures)

- a) Nature and Classification of data: univariate, bivariate and multivariate data; time-series and cross-sectional data
- b) Measures of Central Tendency: Mathematical averages including arithmetic mean, geometric mean and harmonic mean. Properties and applications. Positional Averages, Mode and Median (and other partition values including quartiles, deciles, and percentiles) (including graphic determination)
- c) Measures of Variation: absolute and relative, Range, quartile deviation, mean deviation, standard deviation, and their coefficients, Properties of standard deviation/variance
- d) Skewness: Meaning, Measurement using Karl Pearson and Bowley's measures; Concept of Kurtosis and its measurement.

Unit II: Probability and Probability Distributions

(12 Lectures)

- a) Theory of Probability. Approaches to the calculation of probability; Calculation of event probabilities. Addition and multiplication laws of probability (Proof not required); Conditional probability and Bayes' Theorem (Proof not required)
- b) Expectation and variance of a random variable
- c) Probability distributions:

Binomial distribution: Probability distribution function, Constants, Shape, Fitting of binomial distribution

Poisson distribution: Probability function, Constants, Fitting of Poisson distribution (including Poisson approximation to binomial distribution), Normal distribution: Probability distribution function, Properties of normal curve, Calculation of probabilities

Unit III: Simple Correlation and Regression Analysis

(12 Lectures)

- a) Correlation Analysis: Meaning of Correlation: simple, multiple and partial; linear and non-linear, Correlation and Causation, Scatter diagram, Pearson's co-efficient of correlation; calculation and properties (Proof not required). Correlation and Probable error; Rank Correlation
- b) Regression Analysis: Regression lines, Regression equations, principle of least squares and estimation; Properties of regression coefficients; Relationship between Correlation and Regression coefficients; Standard Error of Estimate and its use in interpreting the results.

Unit IV: Index Numbers

(12 Lectures)

- a) Meaning and uses of index numbers; Construction of index numbers: fixed and chain base: univariate and composite. Aggregative and average of relatives – simple and weighted
- b) Tests of adequacy of index numbers, Base shifting, splicing and deflating.
- c) Problems in the construction of index numbers; Construction of consumer price indices: Important share price indices, including BSE SENSEX and NSE NIFTY

Unit V: Time Series Analysis

(10 Lectures)

- a) Components of time series; Additive and multiplicative models;
- b) Trend analysis: Fitting of trend line using principle of least squares – linear, second degree parabola and exponential. Conversion of annual linear trend equation to quarterly/monthly basis and vice-versa; Moving averages; Seasonal variations: Calculation of Seasonal Indices using Simple averages, Ratio-to-trend, and Ratio-to-moving averages methods. Uses of Seasonal Indices

Unit VI: Sampling Concepts, Sampling Distributions and Estimation: (8 Lectures)

- a) Sampling: Populations and samples, Parameters and Statistics, Descriptive and inferential statistics; Sampling methods (including Simple Random sampling, Stratified sampling, Systematic sampling, Judgement sampling, and Convenience sampling)

Suggested Readings:

- a. Levin, Richard, David S. Rubin, Sanjay Rastogi, and HM Siddiqui. *Statistics for Management*. 7th ed., Pearson Education.
- b. David M. Levine, Mark L. Berenson, Timothy C. Krehbiel, P. K. Viswanathan, *Business Statistics: A First Course*, Pearson Education.
- c. Siegel Andrew F. *Practical Business Statistics*. McGraw Hill Education.
- d. Gupta, S.P., and Archana Agarwal. *Business Statistics*, Sultan Chand and Sons, New Delhi.
- e. Vohra N. D., *Business Statistics*, McGraw Hill Education.
- f. Murray R Spiegel, Larry J. Stephens, Narinder Kumar. *Statistics (Schaum's Outline Series)*, McGraw Hill Education.
- g. Gupta, S.C. *Fundamentals of Statistics*. Himalaya Publishing House.
- h. Anderson, Sweeney, and Williams, *Statistics for Students of Economics and Business*, Cengage Learning.
- i. N.G. Das, *Statistical Methods (Vol. I, II)*
- j. S.K. Nag, *Business Math & statistics*, Kalyani Publishers

B.Com. Honours Program
Semester - III
CC - 5: BUSINESS MATHEMATICS

Marks:75

Lectures:65

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.

CONTENTS:

Unit I: Matrices and Determinants

14 Lectures

- a. Algebra of matrices. Inverse of a matrix, Matrix Operation – Business Application
- b. Solution of system of linear equations (having unique solution and involving not more than three variables) using matrix inversion Method and Cramer's Rule, The Leontief Input Output Model (Open Model Only).

Unit II: Calculus-I

13 Lectures

- a. Mathematical functions and their types- linear, quadratic, polynomial, exponential, Logarithmic function
- b. Concepts of limit and continuity of a function
- c. Concept, rules and methods of differentiation and its calculation up to second order derivatives.
- d. Maxima and Minima of a function and its application, point of inflexion.

Unit III: Calculus-II

20 Lectures

- a. Partial Differentiation: Partial derivatives up to second order; Homogeneity of functions and Euler's theorem; Total differentials; Differentiation of implicit functions with the help of total differentials
- b. Integration: Standard forms. Methods of integration – by substitution, by parts, and by use of partial fractions; Definite integration.

Unit IV: Mathematics of Finance

18 Lectures

- a. Rates of interest-nominal, effective– and their inter-relationships in different compounding situations.
- b. Compounding and discounting of a sum using different types of rates.
- c. Types of Annuities: 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*).

Suggested Readings:

1. Budnick, P. *Applied Mathematics*. McGraw Hill Education.
2. R.G.D. Allen, *Mathematical Analysis For Economists*
3. Ayres, Frank Jr. *Schaum's Outlines Series: Theory and Problems of Mathematics of Finance*.
McGraw Hill Education.
4. N.G. Das & J.K Das, *Business Mathematics & Statistics*
5. Thukral, J.K., *Mathematics for Business Studies*.
6. Vohra, N.D., *Quantitative Techniques in Management*. McGraw Hill Education.
7. Soni, R.S., *Business Mathematics*. Ane Books, New Delhi.
8. Singh J. K., *Business Mathematics*. Himalaya Publishing House.
9. S.K. Nag, *Business Math & Statistics*, Kalyani Publisher

**B.Com. Honours Program:
Semester – III
CC- 6: CORPORATE LAWS**

Marks:75

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. Students will also get to know several case studies involving issues of corporate laws.

CONTENTS:

UnitI:Introduction

20 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.

UnitII: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;

UnitIII:Management

18 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 IV: Winding Up

5 Lectures

Concept and modes of Winding Up. Insider-Trading: meaning and legal provisions; Whistle-blowing: Concept and Mechanism.

Unit V: Depositories Law

7 Lectures

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

Suggested Readings:

- a) MC Kuchhal, *Modern Indian Company Law*, Shri Mahavir Book Depot (Publishers), Delhi.
- b) GK Kapoor and Sanjay Dhamija, *Company Law*, Bharat Law House, Delhi.
- c) Anil Kumar, *Corporate Laws*, Indian Book House, Delhi
- d) Reena Chadha and Sumant Chadha, *Corporate Laws*, Scholar Tech Press, Delhi.
- e) Avtar Singh, *Introduction to Company Law*, Eastern Book Company
- f) Ramaiya, *A Guide to Companies Act*, LexisNexis, Wadhwa and Buttersworth.
- g) *Manual of Companies Act, Corporate Laws and SEBI Guideline*, Bharat Law House, New Delhi,.
- h) *A Compendium of Companies Act 2013, along with Rules*, by Taxmann Publications.
- i) Gower and Davies, *Principles of Modern Company Law*, Sweet & Maxwell
- j) Sharma, J.P., *An Easy Approach to Corporate Laws*, Ane Books Pvt. Ltd., New Delhi
- k) Garg, Sareen, Sharma & Dhingra, *Corporate Legal Framework*, Kalyani Publishers

Note: Latest edition of text books may be used.

B.Com. Honours Program
Semester – III
CC - 7: HUMAN RESOURCE MANAGEMENT

Marks:75

Lectures:65

Objective: The objective of the course is to acquaint students with the procedures and principles of managing human resources of an organisation.

CONTENTS:

Unit I: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; Downsizing; VRS; Human Resource Information System

Unit II: Acquisition of Human Resource

13 Lectures

Human Resource Planning- meaning, objectives and importance. Quantitative and Qualitative dimensions of HRP; job analysis – job description and job specification; Recruitment – Concept and sources; Selection – Concept and process; test and interview; placement and induction.

Unit III: 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 IV: Performance Appraisal

13 Lectures

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

Unit V: Maintenance

13 Lectures

Employee health and safety; employee welfare; social security; grievance-handling and redressal; Industrial Disputes: causes and settlement machinery

Suggested Readings:

- a) Gary Dessler. *A Framework for Human Resource Management*. Pearson Education.
- b) DeCenzo, D.A. and S.P. Robbins, *Personnel/HRM*, Pearson Education.
- c) Bohlander and Snell, *Principles of Human Resource Management*, Cengage Learning
- d) Ivancevich, John M. *Human Resource Management*. McGraw Hill.
- e) Wreather and Davis. *Human Resource Management*. Pearson Education.
- f) Robert L. Mathis and John H. Jackson. *Human Resource Management*. Cengage Learning.
- g) TN Chhabra, *Human Resource Management*, Dhanpat Rai & Co., Delhi
- h) Biswajeet Pattanayak, *Human Resource Management*, PHI Learning
- i) K. Aswathappa, *Human Resource Management- Text & Cases*.
- j) Gupta & Rosy, *Human Resource Management*, Kalyani Publishers

B.Com. Honours Program
Semester – III
GE(H) – 3: MICRO ECONOMICS

Marks:75

Lectures:65

Objective: The objective of the course is to acquaint the students with the concepts of microeconomics dealing with consumer behavior. The course also makes the student understand the supply side of the market through the production and cost behavior of firms and also the price-output decision of the firm under different market conditions.

CONTENTS:

Unit I: Demand and Consumer Behaviour

13 Lectures

Concepts of revenue: marginal and average; revenue under conditions of perfect and imperfect competition; elasticity of demand: price, income and cross.

Consumer Behaviour: Indifference curve analysis of consumer behavior; Consumer's equilibrium (necessary and sufficient conditions); price elasticity and price consumption curve; income consumption curve and Engel curve; price change and income and substitution effects; indifference curves as an analytical tool (cash subsidy v/s. kind subsidy).

Unit II: Production and Cost

13 Lectures

Production isoquants; marginal rate of technical substitution; economic region of production; optimal combination of resources; the expansion path; isolines; returns to scale using isoquants.

Cost of Production: Social and private costs; long run and short run costs; economies and diseconomies of scale and the shape to the long run average cost curve; learning curve.

Unit III: Perfect Competition

14 Lectures

Perfect competition: Assumptions; equilibrium of the firm and the industry in the short and the long runs; including industry's long run supply curve; measuring producer surplus; demand - supply analysis including impact of taxes and subsidy. Stability Analysis: Walrasian and Marshallian.

Unit IV: Imperfect Competitions

25 Lectures

- (a) Monopoly: Definition and features; short run and long run equilibrium; shifts in demand curve and the absence of the supply curve; monopoly power; social costs of monopoly power including deadweight loss; discriminating monopoly and the degrees of price discrimination.
- (b) Monopolistic Competition: Definition and features; equilibrium price-output decision.
- (c) Duopoly: Definition and features; Cournot's duopoly model; Stackelberg model; Kinked demand model.
- (d) Oligopoly: Definition and features; Prisoner's dilemma, collusive oligopoly; price-leadership model: dominant firm, cartels, sales maximization.

Suggested Readings:

1. Pindyck, R.S., D. L. Rubinfeld and P. L. Mehta; *Microeconomics*, Pearson Education.
2. N. Gregory Mankiw, *Principles of Micro Economics*, Cengage Learning
3. Maddala G.S. and E. Miller; *Microeconomics: Theory and Applications*, McGraw-Hill Education.
4. Salvatore, D. *Schaum's Outline: Microeconomic Theory*, McGraw-Hill, Education.
5. Case and Fair, *Principles of Micro Economics*, Pearson Education
6. Koutsiyannis, *Modern Micro Economic Theory*.
7. C Snyder, *Microeconomic Theory: Basic Principles and Extensions*, Cengage Learning
8. Bilas, Richard A., *Microeconomics Theory: A Graphical Analysis*, McGraw-Hill Education.
9. Paul A Samuelson, William D Nordhaus, *Microeconomics*, McGraw-Hill Education.
10. Amit Sachdeva, *Micro Economics*, Kusum Lata Publishers

B.Com. Honours Program
Semester – III
SEC (H)-1 : Entrepreneurship

Marks:75

Lectures:50

Objective: The purpose of the course is to orient the learner toward entrepreneurship as a career option and to imbibe creative thinking in their behavior.

CONTENTS:

Unit I: Introduction

(10 Lectures)

Entrepreneurship: Meaning, elements, determinants and importance of entrepreneurship and creative behavior; Entrepreneurship and creative response to the society's problems and at work; Dimensions of entrepreneurship: intrapreneurship, technopreneurship, cultural entrepreneurship, international entrepreneurship, netpreneurship, ecopreneurship, and social entrepreneurship

Unit II: Micro, Small and Medium Enterprises (MSME) (10 Lectures)

Concept and role of business houses; family business in India; contemporary role models in Indian business: their values, business philosophy and behavioral orientations; Conflict in family business and its resolution

Unit III: Entrepreneurial sustainability

(10 Lectures)

Public and private system of stimulation; support and sustainability of entrepreneurship; requirement, availability, and access to finance; marketing assistance; technology and industrial accommodation; role of industries/entrepreneur's associations and self-help groups; the concept, role and functions of business incubators; angel investors; venture capital and private equity fund.

Unit IV: Business Plan Preparations

(10 Lectures)

Sources of business ideas and tests of feasibility; significance of writing the business plan/ project proposal; contents of business plan/ project proposal; designing business processes, location, layout, operation, planning & control; steps in preparation of project report; project submission/ presentation and appraisal thereof by external agencies.

Unit V: Mobilizing Resources

(10 Lectures)

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

Suggested Readings:

- a) Kuratko and Rao, *Entrepreneurship: A South Asian Perspective*, Cengage Learning.
- b) Robert Hisrich, Michael Peters, Dean Shepherd, *Entrepreneurship*, McGraw-Hill Education
- c) Desai, Vasant. *Dynamics of Entrepreneurial Development and Management*. Mumbai, Himalaya Publishing House.
- d) Dollinger, Mare J. *Entrepreneurship: Strategies and Resources*. Illinois, Irwin.
- e) Holt, David H. *Entrepreneurship: New Venture Creation*. Prentice-Hall of India, New Delhi.
- f) Plsek, Paul E. *Creativity, Innovation and Quality*. (Eastern Economic Edition), New Delhi: Prentice-Hall of India. ISBN-81-203-1690-8.
- g) Singh, Nagendra P. *Emerging Trends in Entrepreneurship Development*. New Delhi: ASEED.
- h) SS Khanka, *Entrepreneurial Development*, S. Chand & Co, Delhi.
- i) K Ramachandran, *Entrepreneurship Development*, McGraw-Hill Education
- j) SIDBI Reports on Small Scale Industries Sector.

B.Com. Honours Program
Semester IV
CC-8: COST ACCOUNTING

Marks:75

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.

CONTENTS:

Unit I:Introduction

(6 Lectures)

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

Unit II: Elements of Cost: Material, Labour and Overheads

(22 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, EOQ.
- 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.
- c) *Overheads:* Classification, allocation, apportionment and absorption of overheads; Under- and over-absorption; Capacity Levels and Costs; Activity based cost allocation.

Unit III: Methods of Costing

(28 Lectures)

Unit costing, Job costing, Contract costing, Process costing (process losses, valuation of work in progress), Service costing (only transport).

Unit IV: Book Keeping in Cost Accounting

(9 Lectures)

Integral and non-integral systems; Reconciliation of cost and financial accounts.

Suggested Reading:

- a) Charles T. Horngren, Srikant M. Datar, Madhav V. Rajan, *Cost Accounting: A Managerial Emphasis*, Pearson Education.
- b) Drury, Colin. *Management and Cost Accounting*. Cengage Learning.
- c) Jawahar Lal, *Cost Accounting*. McGraw Hill Education
- d) Nigam, B.M. Lall and I.C. Jain. *Cost Accounting: Principles and Practice*. PHI Learning
- e) Rajiv Goel, *Cost Accounting*. International Book House
- f) Singh, Surender. *Cost Accounting*, Scholar Tech Press, New Delhi.
- g) Jain, S.P. and K.L. Narang. *Cost Accounting: Principles and Methods*. Kalyani Publishers
- h) Arora, M.N. *Cost Accounting – Principles and Practice*. Vikas Publishing House, New Delhi.
- i) Maheshwari, S.N. and S.N. Mittal. *Cost Accounting: Theory and Problems*. Shri Mahavir Book Depot, New Delhi.
- j) Iyengar, S.P. *Cost Accounting*. Sultan Chand & Sons
- k) H.V. Jhamb, *Fundamentals of Cost Accounting*, Ane Books Pvt. Ltd.
- l) Jawahar Lal & Seema Srivastava, *Cost Accounting*
- m) M. Haniff, *Modern Cost & Management Accounting*
- n) Jain & Narang, *Cost & Management Accounting*, Kalyani Publishers
- o) Basu & Das, *Cost & Management Accounting*, Rabindra Library

Note: Latest edition of text books may be used.

B.Com. Honours Program

Semester IV

CC-9: AUDITING AND CORPORATE GOVERNANCE

Marks:75

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

CONTENTS:

Unit I: Introduction (11 Lectures)

Auditing: Meaning, Objectives, Basic Principles and Techniques; Classification of Audit; Audit Planning; Internal Control – Internal Check and Internal Audit; Audit Procedure

Vouching and verification of Assets & Liabilities; Audit Programme.

Unit II: Audit of Companies (11 Lectures)

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

Unit III: Special Areas of Audit (11 Lectures)

Special Areas of Audit: Special features of Cost audit, Tax audit, and Management audit; Recent Trends in Auditing; Basic considerations of audit in EDP Environment; Computer aided audit techniques and tools; Auditing Standards.

Unit IV: Corporate Governance (11 Lectures)

Conceptual framework of Corporate Governance: Theories & Models, Board Committees; Corporate Governance Reforms; Common Governance Problems noticed in various Corporate Failures; Codes & Standards on Corporate Governance.

Unit V: Business Ethics (10 Lectures)

Business values and ethics, approaches and practices of business ethics, corporate ethics, ethics program, codes of ethics, ethics committee; Ethical Behaviour: Concepts and advantages; Rating Agencies of corporate governance; Green Governance

Unit VI: Corporate Social Responsibility (CSR): (11 Lectures)

Concept of CSR, Strategic Planning and Corporate Social Responsibility; Relationship of CSR with

Corporate Sustainability, business ethics and corporate governance; CSR provisions under the Companies Act 2013; CSR Committee; CSR Models, Codes, and Standards.

Suggested Readings:

1. Ravinder Kumar and Virender Sharma, *Auditing Principles and Practice*, PHILearning
2. ArunaJha, *Auditing*. TaxmannPublication.
3. A. K. Singh, and Gupta Lovleen. *Auditing Theory and Practice*. Galgotia Publishing Company.
4. Anil Kumar, *Corporate Governance: Theory and Practice*, Indian Book House, NewDelhi
5. MC Kuchhal, *Modern Indian Company Law*, ShriMahaveer Book Depot. (Publishers).
(RelevantChapters)
6. KV Bhanumurthy and Usha Krishna, *Politics, Ethics and Social Responsibility ofBusiness*, Pearson Education
7. Erik Banks, *Corporate Governance: Financial Responsibility, Controls and Ethics*, PalgraveMacmillan
8. N Balasubramanian, *A Casebook on Corporate Governance and Stewardship*, McGraw HillEducation
9. B.N. Ghosh, *Business Ethics and Corporate Governance*, McGraw HillEducation
10. S K Mandal, *Ethics in Business and Corporate Governance*, McGraw HillEducation
11. Bob Tricker, *Corporate Governance-Principles, Policies, and Practice* (Indian Edition), Oxford UniversityPress
12. Christine Mallin, *Corporate Governance (Indian Edition)*, Oxford UniversityPress
13. Relevant Publications of ICAI on *Auditing*(CARO)
14. Sharma, J.P., *Corporate Governance, Business Ethics, and CSR*, Ane Books Pvt Ltd, New Delhi

Note: Latest edition of text books may be used.

B.Com. Honours Program
Semester IV
CC-10: PRINCIPLES OF MARKETING

Marks:75

Lectures:65

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

CONTENTS:

13Lectures

Unit I: Introduction: 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).

UnitII:

13 Lectures

- a. **Consumer Behaviour:** Nature and Importance, Consumer buying decision process; Factors influencing consumer buying behavior;
- b. **Market segmentation:** concept, importance and bases; Target market selection; Positioning concept, importance and bases; Product differentiation vs. market segmentation.

UnitIII: Product:

13 Lectures

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

UnitIV:

13 Lectures

1. **Pricing:** Significance. Factors affecting price of a product. Pricing policies and strategies.
2. **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.

UnitV:

13 Lectures

- a. **Promotion:** Nature and importance of promotion; Communication process; Types of promotion: advertising, personal selling, public relations & sales promotions; Promotion mix and factors affecting promotion mix decisions;
- b. **Recent developments in marketing:** Consumerism, Social Marketing, Online marketing, Direct marketing, Services marketing, Green marketing, Rural marketing.

Suggested Readings:

1. Kotler, Philip, Gary Armstrong, Prafulla Agnihotri and Ehsanul Haque. *Principles of Marketing*. 13th edition. Pearson Education.
2. Michael, J. Etzel, Bruce J. Walker, William J Stanton and Ajay Pandit. *Marketing: Concepts and Cases*. (Special Indian Edition)., 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. Prakash & Sontakki, *Principles of Marketing*: Kalyani Publishers
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
11. Prakash and Sontakki, *Principles of Marketing*, Kalyani Publishers

B.Com. Honours Program

Semester IV

GE(H)-4: MACRO-ECONOMICS AND QUANTITATIVE TECHNIQUES

Marks:75

Lectures:65

Objectives: The course aims at providing the student with knowledge of basic concepts of the macro-economic tools and techniques that are helpful for policy framework even in open economic concept and also to impart knowledge on quantitative methods in analyzing the situation.

CONTENTS:

Unit I: Introduction

5 Lectures

Concepts and variables of macro-economics, income, expenditure and the circular flow, components of expenditure; Static macro-economic analysis in short and the long run, determination of demand and supply and conditions of equilibrium

Unit II: Economy in the short run

10 Lectures

IS–LM framework, fiscal and monetary policy, determination of aggregate demand, shifts in aggregate demand, aggregate supply in the short and long run.

Unit III: Inflation, Unemployment and Labour market

15 Lectures

- a. Inflation: inflation and interest rates, social costs of inflation. Unemployment – natural rate of unemployment, frictional and wait unemployment.
- b. Labour market and its interaction with production system; Phillips curve, the trade-off between inflation and unemployment, sacrifice ratio.
- c.

Unit IV: Open economy

10 Lectures

Open economy – flows of goods and capital, saving and investment in a small and a large open economy, exchange rates; Mundell – Fleming model with fixed and flexible prices in a small open economy with fixed and flexible exchange rates

Unit V: Quantitative Techniques

(a) Game Theory:

10 Lectures

Concept, 2 person Zero – sum game, Pure Strategy: Maximin-Minimax Principle (including saddle point), Mixed Strategy, Dominance Rule.

(b) Linear Programming:

15 Lectures

1. Formulation of linear programming problem (LPP). Graphical solution to LPP. Cases of unique and multiple optimal solutions. Unbounded solutions, infeasibility, and redundant constraints.
2. Solution to LPP using Simplex method – maximization and minimization cases (excluding cases of unbounded, infeasibility and degeneracy).

Suggested Readings

- a) Mankiw, N. Gregory. Principles of *Macroeconomics*. Cengage Learning
- b) Robert J Gordon, *Macroeconomics*, PearsonEducation
- c) Branson, William H. *Macroeconomic Theory and Policy*. HarperCollins India Pvt.Ltd.
- d) Rudiger Dornbusch and Stanley Fischer, *Macroeconomics*. McGraw-HillEducation.
- e) Rudiger Dornbusch, Stanley Fischer, and Richard Startz, *Macroeconomics*. McGraw-Hill Education
- f) Oliver J. Blanchard, *Macroeconomics*, PearsonEducation
- g) G. S. Gupta, *Macroeconomics: Theory and Applications*, McGraw-HillEducation
- h) Shapiro, *MacroeconomicAnalysis*,
- i) Paul A Samuelson, William D Nordhaus, and Sudip Chaudhuri,*Macroeconomic*,
McGraw-Hill Education

Latest edition of text books may be used.

B.Com. Honours Program
Semester IV
SEC(H)-2: E-COMMERCE

Marks:75

Lectures: 50

Objectives: To enable the students to become familiar with the mechanism of dealing with the business transactions through electronic means and the security mechanism.

CONTENTS:

Unit I: Introduction:

10 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; Designing, building and launching e-commerce website.

Unit II: E-payment System:

10 Lectures

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 III: On-line Business Transactions:

10 Lectures

Meaning, purpose, advantages and disadvantages of transacting online, E-commerce applications in various industries like banking and insurance; payment of utility bills, online marketing, e-tailing, online services (financial, travel and career), online auctions, online portal, online learning, online entertainment, Online shopping.

Unit IV: E- Security

10 Lectures

E-commerce security environment: 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 V: IT Act 2000 and Cyber Crimes

10 Lectures

IT Act 2000: Definitions, Digital signature, electronic governance, Attribution, acknowledgement and dispatch of electronic records, Regulation of certifying authorities, Duties of subscribers, Penalties and adjudication, Appellate Tribunal, Offences and Cyber-crimes.

Suggested Readings

1. Kenneth C. Laudon and Carlo Guercio Traver, *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*, 4th 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. Honours Program

Semester-V

CC-11: FUNDAMENTALS OF INVESTMENT

Marks: 75

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.

CONTENTS:

Unit I: 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 II: 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 III: 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 IV: Portfolio Analysis and Financial Derivatives

15 Lectures

Concept of Portfolio and Portfolio Management, Computation of Portfolio Risk and Return; Diversification; Mutual Funds; Introduction to Financial Derivatives; Financial Derivatives Markets in India.

Unit V: 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, 8thed.
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

B.Com. Honours Program

Semester-V

Course – CC - 12: INCOME TAX LAW AND PRACTICE

Marks: 75

Lectures: 65

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

CONTENTS:

Unit I: Introduction

Lectures:10

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 II: Computation of Income of Individual under different heads-(Part-I)

Lectures:24

Income from Salaries; Income from house property

Unit III: Computation of Income of Individual under different heads- (Part-II)

Lectures:15

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

Unit IV: Computation of Total Income and Tax Liability of Individual

Lectures:16

Income of other persons included in assessee's total income; Aggregation of income and 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.

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,
3. Narang , Gaur &Puri, *Income Tax Law*, Kalyani Publishers

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.

Note: Latest edition of text books may be used. Computation of Income under all heads to be done considering both old and new regime.

B.Com. Honours Program

Semester -V

DSE(H) – 1(a): COMPUTER APPLICATIONS IN BUSINESS

Marks: 75(Int:15, Theory:40, Project/PPT:20)

Lectures: 40, Practical Lab: 40

Objectives: To provide computer skills and knowledge among the students of commerce and to enhance their understanding of usefulness of information technology tools for business operations.

CONTENTS:

Unit I: Word Processing

Lectures:10, Practical Lab: 8

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 II: Preparing Presentations

Lectures:10, Practical Lab:8

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 III: Spreadsheet and its Business Applications

Lectures:10, Practical Lab:12

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 IV: Creating Business Spreadsheet

Lectures:10, Practical Lab:

12

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

Note:

1. **Teaching arrangement need to be made in the computer Lab**
2. **Topics of Project/ppt to be decided by the respective colleges and the same to be examined by the University.**

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.*

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Semester -V

DSE(H)-1 (b): COMPUTERISED ACCOUNTING SYSTEMS

Marks: 75 (Int:15, Theory:40, Practical:20)

Lectures: 30, Practical Lab: 50

Objectives: This course seeks to enhance the skills needed for computerized accounting system and to enable the students to develop simple accounting applications.

CONTENTS:

Unit-I: Computerized Accounting Systems

Lectures: 10, Practical Lab: 20

Computerized Accounting Systems: Computerized Accounts by using Tally (last updated version):
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-II: Preparation of Return of Income

Lectures: 8, Practical Lab: 20

Filing of returns: Manually, On-line filing of Returns of Income & TDS; Provision & Procedures of
Compulsory On-Line filing of returns for specified assesses.

Unit-III: Computerized Accounting: Using Generic Software

Lectures: 12, Practical Lab:10

Taxation: TDS

Auditing in Computerized Accounting system: Statutory Audit, Voucher verification, Verification of
related party transaction, CAAT: Various Tools.

Note:

1. Teaching arrangements need to be made in the computer Lab

2. Practical examination to be conducted by the University

Software

- Vinod Kumar Singhanian, *e-filing of Income Tax Returns and Computation of Tax*, Taxmann Publication Pvt. Ltd, New Delhi. Latest version
- 'Excel Utility' available at incometaxindiaefiling.gov.in

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. Honours Program

Semester-V

DSE(H) – 2 (a): MANAGEMENT ACCOUNTING

Marks: 100

Lectures: 65

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

CONTENTS:

Unit I: Introduction

Lectures: 6

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

Unit II: Ratio Analysis

Lectures: 10

Definition , Importance & limitations of Ratio Analysis, Interested Parties in Ratio Analysis, Classification & calculation of different types of Ratio and their implications

Unit III: Budgetary Control

Lectures: 20

Concept of budget, budgeting and budgetary control, objectives, merits, and limitations. Types of Budgets; Preparation of Cash and flexible Budgets; Zero base budgeting; Programme and performance budgeting.

Unit IV: Standard Costing

Lectures: 12

Meaning of standard cost and standard costing, advantages, limitations and applications. Variance Analysis – material, labour and overheads variances. Control Ratios.

Unit V: Marginal Costing and Decision-Making

Lectures: 12

Meaning, Absorption versus Variable Costing; Cost-Volume-Profit Analysis, Profit / Volume ratio. Break-even analysis-algebraic and graphical methods. Angle of incidence, margin of safety, Key factor, determination of cost indifference point; Various short-term decision-making situations – profitable product mix, Acceptance or Rejection of special/ export offers, Make or buy, Addition or Elimination of a product line, operate or shut down and Pricing decisions.

Unit VI: Contemporary Issues

Lectures: 5

Responsibility Accounting: Concept, Significance, Different Responsibility Centres; Transfer Pricing.

Suggested Reading:

- (a) Charles T. Horngren, Gary L. Sundem, Dave Burgstahler, Jeff O. Schatzberg, *Introduction to Management Accounting*, Pearson Education.
- (b) Anthony A. Atkinson, Robert S. Kaplan, Ella Mae Matsumura, S. Mark Young.
- (c) *Management Accounting*. Dorling Kindersley (India) Pvt. Ltd.
- (d) Ronald W. Hilton and David E. Platt. *Managerial Accounting: Creating Value in a Global Business Environment*, McGraw Hill Education.
- (e) Singh, Surender. *Management Accounting*, Scholar Tech Press, New Delhi.
- (f) Goel, Rajiv, *Management Accounting*. International Book House,
- (g) Arora, M.N. *Management Accounting*. Vikas Publishing House, New Delhi.
- (h) Maheshwari, S.N. and S.N. Mittal. *Management Accounting*. Shree Mahavir Book Depot, New Delhi.
- (i) Singh, S. K. and Gupta Lovleen. *Management Accounting – Theory and Practice*. Pinnacle Publishing House.
- (j) Khan, M.Y. and Jain, P.K. *Management Accounting*. McGraw Hill Education
- (k) H.V. Jhamb, *Fundamentals of Management Accounting*, Ane Books Pvt. Ltd.
- (l) Note: Latest edition of text books may be used.

B.Com. Honours Program

Semester-V

DSE(H)-2 (b): ADVERTISING

Marks: 75

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.

CONTENTS:

Unit I: Advertising- Concept, Objectives and Budgeting

Lectures: 20

Meaning, nature and importance of advertising; Types of advertising; Advertising as a tool of communication; Social, ethical and legal aspects of advertising in India

Setting advertising objectives; Audience analysis;

Setting of advertising budget: determinants and major methods.

Unit II: Media Decisions

Lectures: 15

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 III: Message Development

Lectures: 15

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

Unit IV: Measuring Advertising Effectiveness

Lectures: 8

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

Unit V: Advertising Agency

Lectures: 7

Role, types and selection of advertising agency.

Suggested Readings:

- a. George E Belch, Michael A Belch, KeyoorPurani, *Advertising and Promotion : AnIntegrated Marketing Communications Perspective (SIE)*, McGraw Hill Education
- b. S. Wats Dunn, and Arnold M. Barban. *Advertising: Its Role in Marketing*. Dryden Press
- c. Burnett, Wells, and Moriatty. *Advertising: Principles and Practice*. 5th ed. Prentice Hall of India, New Delhi.
- d. Batra, Myers and Aakers. *Advertising Management*. PHI Learning.
- e. Terence A. Shimp. *Advertising and Promotion: An IMC Approach*. Cengage Learning.
- f. Sharma, Kavita. *Advertising: Planning and Decision Making*, Taxmann Publications
- g. JaishreeJethwaney and Shruti Jain, *Advertising Management*, Oxford University Press, 2012
- h. Chunawala and Sethia, *Advertising*, Himalaya Publishing House
- i. Ruchi Gupta, *Advertising*, S. Chand & Co.
- j. O'Guinn, *Advertising and Promotion: An Integrated Brand Approach*, Cengage Learning.

Note: Latest edition of text books may be used.

B.Com. Honours Program
Semester-VI
CC-13: FUNDAMENTALS OF FINANCIAL MANAGEMENT

Marks:75

Lectures:65

Objective: To familiarize the students with the principles and practices of managing finance for short-term and long-term requirements.

CONTENTS:

Unit I: Introduction

Lectures: 8

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

Unit II: Investment Decisions

Lectures: 18

Capital Budgeting: Meaning, importance, the Capital Budgeting Process, Methods of Capital Budgeting - Payback Period method, Discounted Payback period method, Accounting Rate of Return, Net Present Value (NPV), Net Terminal Value, Internal Rate of Return (IRR), Profitability Index. Selection of projects/proposals using above methods.

Unit III: Financing Decisions

Lectures: 15

- a. Cost of Capital: Concept and sources of long-term financing; Estimation of components of cost of capital: Methods of Calculation of cost of equity capital, cost of Retained Earnings, cost of Debt and cost of Preference Capital; meaning and calculation of Weighted Average cost of capital (WACC) and Marginal cost of capital.
- b. Capital structure –Theories of Capital Structure (Net Income, Net Operating Income, MM Hypothesis, Traditional Approach). Operating and financial leverage; Determinants of capital structure.

Unit IV: Dividend Decisions

Lectures: 9

Theories for Relevance and irrelevance of dividend decision for corporate valuation; Cash and stock dividends; Models of Dividend policies- M-M Hypothesis, Walter's Model, Gordon's Model

Unit V: Working Capital Decisions

Lectures: 15

Concepts of working capital, significance and components, sources of short-term finance; risk-return trade off; financing of working capital; estimation of working capital requirements.

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 Courseback, New Delhi.
9. Pandey, I.M. *Financial Management*. Vikas Publications.
10. Bhabatosh Banerjee, *Fundamentals of Financial Management*, PHI Learning
11. Gupta & Sharma, *Management Accounting*, Kalyani Publishers

Note: Latest edition of text books may be used.

B.Com. Honours Program

Semester-VI

CC - 14: GOODS AND SERVICES TAX AND CUSTOMS DUTY

Marks – 75

Lectures: 65

Objective: This course aims at a glance towards the understanding of Indirect Taxes as prevail in India. The students will be exposed to Indirect Taxes as a whole as well as will be trained to computational techniques of Indirect Taxes in India.

CONTENTS:

Unit-I: Concept of indirect taxes

Lectures: 5

1. Concept and features of indirect taxes
2. Principal indirect taxes

Unit-II: Goods and Services Tax (GST) Laws

Lectures: 40

1. GST Laws: An introduction including Constitutional aspects
2. Levy and collection of CGST and IGST
 - (a) Application of CGST/IGST law
 - (b) Concept of supply including composite and mixed supplies
 - (c) Charge of tax
 - (d) Exemption from tax
 - (e) Composition levy
3. Basic concepts of time and value of supply
4. Input tax credit
5. Computation of GST liability
6. Registration
7. Tax invoice; Credit and Debit Notes; Electronic waybill
8. Returns
9. Payment of tax including reverse charge

Unit-III:

Lectures: 20

Customs Law as contained in the Customs Act, 1962 and the Customs Tariff Act, 1975

(i) Introduction to customs law including Constitutional aspects (ii) Levy of and exemptions from customs duties – **All provisions** including application of customs law, taxable event, charge of customs duty, exceptions to levy of customs duty, exemption from custom duty (iii)

Types of customs duties (iv) Classification and valuation of imported and export goods (v) Officers of Customs; Appointment of customs ports, airports etc. (vi) Import and Export Procedures – **All import and export procedures** including special procedures relating to baggage, goods imported or exported by post, stores (vii) Provisions relating to coastal goods and vessels carrying coastal goods (viii) Warehousing (ix) Drawbacks, (x) Demand and Recovery; Refund (xi) Provisions relating to prohibited goods, notified goods, specified goods, illegal importation/exportation of goods (xii) Searches, seizure and arrest; Offences; Penalties; Confiscation and Prosecution (xiii) Appeals and Revision; Advance Rulings; Settlement Commission and Other provisions.

Suggested Readings:

1. Dhingra Understanding Basic of GST, Kalyani Publishers
2. Goyal and Garg , Indirect Tax, Kalyani Publishers

Note: Latest edition of text books may be used.

B.Com. Honours Program

Semester-VI

DSE(H) - 3 (a): BUSINESS RESEARCH METHODS AND PROJECTWORK

Marks:75 (Int:15, Theory:40,Project:20)

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.

CONTENTS:

Section A: Business Research Methods

Unit I:Introduction

Lectures: 10

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 II: Research Process

Lectures: 10

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

Unit III: Measurement and Hypothesis Testing

Lectures: 20

Measurement: 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

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

Testing the assumptions of Classical Normal Linear Regression

Section B: Project Report

Unit IV:ReportPreparation

Lectures: 25

Meaning, types, and layout of research report; Steps in report writing; Citations, Bibliography and Annexure in report; JEL Classification

Note:

1. There shall be a written examination of 40 Marks based on Unit 1 to III.
2. The students shall be required to prepare a project under the supervision of a faculty member assigned by the college/institution based on field work. The Project Report carries 20 Marks and will be evaluated by University appointed examiners.

Suggested Readings:

1. Gupta And Rangi, Research Methodology , Kalyani Publishers

B.Com. Honours Program

Semester-VI

DSE(H) - 3(b): BANKING AND INSURANCE

Marks:75

Lectures:65

Objective: To impart knowledge about the basic principles and practices of the banking and insurance.

CONTENTS:

Unit1:Introduction:

Lectures: 13

Origin of banking: definition,types of banks, banker-customer relationship, General and special types of customers; Types of deposits; Origin and growth of commercial banks in India, changing role of commercial banks; Financial Services offered by banks

Unit II: Cheques andPayingBanker

Lectures: 13

Crossing and endorsement - meaning, definitions, types and rules of crossing;
Statutory protection in due course; collecting bankers: duties; statutory protection for holder in due course; Concept of negligence.

Unit III:BankingLending

Lectures: 13

Principles of sound lending, secured vs. unsecured advances, Types of advances, Advances against various securities;

Unit IV:InternetBanking

Lectures: 13

Meaning, Benefits, Home banking, Mobile banking, Virtual banking, E-payments, ATM Card/ Biometric card, Debit/Credit card, Smart card, NEFT, RTGS, ECS (credit/debit), E- money, electronic purse, Digital cash.

UnitV: Risk and Insurance

Lectures13

- a. Basic concept of risk, Types of business risk; Assessment and Transfer
- b. Insurance: definition, types and basic principles-utmost good faith, Indemnity, Economic function, Proximate cause, Subrogation and contribution; Re-insurance;OnlineInsurance;Power, functions and Role of IRDA

Suggested readings:

- a. Agarwal, O.P., *Banking and Insurance*, Himalaya PublishingHouse
- b. Satyadevi, C., *Financial Services Banking and Insurance*, S.Chand
- c. Suneja, H.R., *Practical and Law of Banking*, Himalya PublishingHouse
- d. Chabra, T.N., *Elements of Banking Law*, DhanpatRai andSons
- e. Arthur, C. and C. William Jr., *Risk Management and Insurance*, McGrawHill
- f. Saxena, G.S; *Legal Aspects of Banking Operations*, Sultan Chand andSons
- g. Varshney, P.N., *Banking Law and Practice*, Sultan Chand andSons
- h. JyotsnaSethi and Nishwan Bhatia, *Elements of Banking and Insurance*, PHILearning

Note: Latest edition of text books may be used.

B.Com. Honours Program

Semester-VI

DSE(H) - 4 (a): Financial Markets, Institutions and Financial Services

Marks:75

Lectures:65

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

CONTENTS:

Unit I: Introduction

Lectures: 8

Financial System and its Components – financial markets and institutions;
Financialintermediation; Flow of funds matrix; Financial system and economic development;
Anoverview of Indian financial system

Unit II: Financial Markets

Lectures: 17

Money market – functions, organization and instruments. Role of central bank in money market;
Indian money market – An overview

Capital Markets – functions, organization and instruments. Indian debt market; Indian equity market
– primary and secondary markets; Role of stock exchanges in India

Unit III:FinancialInstitutions

Lectures: 20

Commercial banking – introduction, its role in project finance and working capital finance;
Development Financial institutions (DFIs) – An overview and role in Indian economy; Life and non-
life insurance companies in India; Mutual Funds – Introduction and their role in capital market
development. Non-banking financial companies (NBFCs).

Unit IV:FinancialServices

Lectures: 8

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

Unit V: Leasingandhire–purchase

Lectures: 12

Consumer and housing finance; Venture capital finance; Factoring services, bank guarantees and
letter of credit; Credit rating; Financial counseling.

Suggested Readings:

- a. L M Bhole, and JitendraMahakud. *Financial Institution and Markets*, McGraw-Hill Education
- b. Khan, M.Y. *Indian Financial System*, McGraw-HillEducation.
- c. Dhanekar. *Pricing of Securities*. New Delhi: Bharat PublishingHouse.
- d. Prasanna, Chandra. *Financial Management: Theory and Practice*. McGraw-Hill Education.
- e. Clifford Gomez, *Financial Markets, Institutions and Financial Services*, **PHILearning**
- f. MY Khan and PK Jain. *Financial Services*. McGraw HillEducation.
- g. Singh, J.K. *Venture Capital Financing in India*. DhanpatRai and Company, NewDelhi.
- h. Annual Reports of Major Financial Institutions inIndia.
- i. Kaur&Talwar, *Financial Markets Institution and Services* , KalyaniPublishers

Note: Latest edition of text books may be used

B.Com. Honours Program

Semester-VI

DSE(H) - 4 (b) INDUSTRIAL RELATIONS AND LABOUR LAWS

Marks:75

Lectures:65

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

CONTENTS:

Unit I: Industrial Relations(IR) Lectures: 13

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 II: Trade Union

Lectures: 13

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.

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

- (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: Concept, practices in India, Works Committees, Joint management councils; Participative Management and co-ownership.

Unit IV: Discipline and Grievance Redressal

Lectures: 13

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 V:

Lectures: 13

- (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
- (c) **New Labour Code of India:** Features.

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 be used.

UNIVERSITY OF NORTH BENGAL
COURSE STRUCTURE FOR B.COM PROGRAM 3 YEARS (6 SEMESTERS)
UNDER CHOICE BASED CREDIT SYSTEM (CBCS)

SEMESTER – I

Course No.	Course Title	Course Type	Marks	Credits
AECC –1	Environmental Studies	AECC - I	100	2
DSC-1	Financial Accounting	Core Course – I	75	5+1 (T)
DSC – 2	Management Principles and Applications	Core Course – II	75	5+1 (T)
LCC - 1	MIL - 1	Language	75	5+1 (T)
Total			325	20 Credits

SEMESTER – II

Course No.	Course Title	Course Type	Marks	Credits
AECC – 2	English/MIL Communication	AECC – II	50	2
DSC – 3	Corporate Accounting	Core Course – III	75	5+1 (T)
DSC – 4	Business Law	Core Course – IV	75	5+1 (T)
LCC - 2	English - 1	Language	75	5+1 (T)
Total			275	20 Credits

SEMESTER – III

Course No.	Course Title	Course Type	Marks	Credits
DSC – 5	Business Mathematics	Core Course – V	75	5+1 (T)
DSC – 6	Corporate Law	Core Course - VI	75	5+1 (T)
LCC - 1	MIL - 2	Language	75	5+1 (T)
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SEC (P)- 1	Entrepreneurship	SEC (P) - I	75	2
Total			375	26 Credits

SEMESTER –IV

Course No.	Course Title	Course Type	Marks	Credits
DSC – 7	Cost Accounting	Core Course – VII	75	5+1 (T)
DSC – 8	Auditing and Corporate Governance	Core Course – VIII	75	5+1 (T)
LCC - 2	English - 2	Language	75	5+1 (T)
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SEC (P) - 2	E-Commerce	SEC (P) – II	75	2
Total			375	26 Credits

SEMESTER –V

Course No.	Course Title	Course Type	Marks	Credits
DSE (P) – 1	Computer Applications in Business	DSE (P) – I	75	4+2 (4PP)
	Human Resource Management			
DSE (P) – 2	Management Accounting	DSE (P) – II	75	5+1(T)
	Computerized Accounting and Systems			
GE (P) - 1	Elementary Concepts of Micro and Macro Economics	GE (P) - I	75	5+1 (T) 5+1 (T)
SEC - 3	Computer Applications in Business	SEC - III	75	5+1 (T) 5+1 (T)
Total			300	24 Credits

SEMESTER –VI

Course No.	Course Title	Course Type	Marks	Credits
DSE (P) - 3	Goods and Services Tax and Customs Duty	DSE (P) - III	75	5+1 (T)
	Principles of Marketing			
DSE (P) - 4	Financial Markets, Institutions and Financial Services	DSE (P) - IV	75	5+1 (T)
	Banking and Insurance			
GE(P) - 2	Business Statistics	GE (P) – II	75	4+2(4PP) 5+1 (T)
SEC - 4	Business Communication	SEC – IV	75	5+1(T) 5+1 (T)
Total			300	24 Credits
Grand Total			1950	140Credits

Abbreviation Explained:

AECC = Ability Enhancement Compulsory Course,
GE = Generic Elective Course,

SEC = Skill Enhancement Elective Course
DSE = Discipline Specific Elective Course

Notes:

- Credit determines the number of hours of instructions required per week. One credit is equivalent to one hour of teaching (lecture or tutorial) or two hours of practical work field work per week.
- 1 credit also means 2 practical periods
- 1(T) means 1 tutorial period for doubt clearing and others
- Each semester requires 90 actual teaching days in 15-18 weeks.
- Odd Semesters i.e. Sem. I, Sem. III and Sem. V last from July to December every year.
- Even Semesters i.e. Sem. II, Sem. IV and Sem. VI last from January to June every year.

B Com Honours Program: Three-Year (6-Semester)
CBCS Programme
Basic Structure: Distribution of Courses

1	Ability Enhancement Compulsory Course (AECC)	2 Courses of 2 Credit Hrs. each (Total Credit Hrs. 2X2)	4
2	Skill Enhancement Elective Course (SEC)	2 Courses of 2 Credit Hrs. each (Total Credit Hrs. 2X2)	4
3	CORE COURSE	14 Courses of 6 Credit Hrs. each (Total Credit Hrs. 14X6)	84
4	Discipline Specific Elective (DSE)	4 Courses of 6 Credit Hrs. each (Total Credit Hrs. 4X6)	24
5	Generic Elective (GE)	4 Courses of 6 Credit Hrs. each (Total Credit Hrs. 4X6)	24
	Total Credit Hrs		140

UNIVERSITY OF NORTH BENGAL
SYLLABUS FOR B.COM HONOURS PROGRAM: 3 YEARS (6 SEMESTERS) UNDER
CHOICE BASED CREDIT SYSTEM (CBCS)

B.Com. Honours Program:
Semester - I
Course AECC - 1: Environmental Studies

Marks – 100

Common Syllabus to be notified by the Board of Studies in Environmental Science

B.Com. Program
Semester - I
Course DSC - 1: Financial Accounting

Marks: 75

Lectures: 65

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

CONTENTS:

Unit I: Theoretical Framework

Lectures: 8

1. Accounting: As a subject and as an information system; Advantages, Limitations and Functions; Accounting Cycle.
2. Bases of Accounting: Basic Concepts and Conventions.
3. Generally Accepted Accounting Principles.
4. Accounting Standards: Concept, Benefits; Indian Accounting Standards (IAS)- Features and Objectives of AS-2, AS-6, AS-9, AS-10, AS-19, AS-27, AS-29; International Financial Reporting Standards (IFRS)-Need, Procedures.

Unit II: Accounting for Depreciation, Reserves and Provisions

Lectures:7

Unit III:Final Accounts:

Lectures: 20

1. Trading Concern
2. Non-Trading Concern.

Unit IV: Accounting for Hire Purchase and Installment Payment Systems, Consignment and Joint Venture:

Lectures: 18

1. Hire Purchase:Concept, Features, Accounting treatment including stock and debtors system.
2. Consignment: Concept,Features, Accounting treatment in the books of the consignor and consignee.
3. Joint Venture:Concept, Features:Accounting procedure under different methods.

Unit V: Accounting for Inland Branches

Lectures: 6

Concept, features, Accounting for dependent branches under different methods.

Unit VI: Accounting for Dissolution of the Partnership Firm (excluding sale to a company):

Lectures:6

Insolvency of partners including Garner vs. Murray and piecemeal distribution

Note:

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

Suggested Readings:

1. Robert N Anthony, David Hawkins, Kenneth A. Merchant, *Accounting: Text and Cases*. McGraw-Hill Education, 13th Ed. 2013.
2. Charles T. Horngren and Donna Philbrick, *Introduction to Financial Accounting*, Pearson Education.
3. J.R. Monga, *Financial Accounting: Concepts and Applications*. Mayur Course 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
11. M. Haniff & A. Mukherjee, *Financial Accounting 2nd Edition*
12. Basu & Das, *Financial Accounting*, Rabindra Library
13. SP Jain & K.L.Narang, *Financial Accounting*, Kalyani Publishers

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

B.Com. Program
Semester – I
Course DSC-2: MANAGEMENT PRINCIPLES AND APPLICATIONS

Marks: 75

Lectures: 65

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

CONTENTS:

Unit I: Introduction

Lectures: 13

1. Management: Concept, Definition, Scope, Levels and Significance.
2. Evolution of the Management Thoughts: Classical Approach -Taylor, Fayol; Neo-Classical Approach-Mayo, Hawthorne Experiments; Behavioral Approach; Systems Approach.

Unit II: Planning and Organizing

Lectures: 20

1. Planning: Concept, Process, Steps in Planning, Significance and Types of Plan.
2. Environmental Analysis (internal and external environment): Importance and Techniques (SWOT and BCG Matrix).
3. Decision-Making: Concept, Process, Types.
4. Organizing: Concept, Process, Significance; Organizational Structure- Formal and Informal; Span of Control, Different types of authority, Delegation of authority, Decentralization.

Unit III: Directing and Coordinating

Lectures: 24

1. Directing: Concept, Features, Importance and Limitations.
2. Motivation: Concept, Importance, Extrinsic and Intrinsic motivation; Motivation Theories- McGregor, Maslow.
3. Staffing: Concept and Process.
4. Leadership: Concept, Importance, Theories- Likert, Blake and Mouten.
5. Coordinating: Concept, Features, Importance, Internal and External Coordination.

Unit IV: Controlling

Lectures: 8

Controlling: Concept, Features, Importance and Limitations; Process; Essentials of a good control system, Principles of Effective Control.

Suggested Readings:

1. Harold Koontz and Heinz Weihrich, *Essentials of Management: An International and Leadership Perspective*, McGraw Hill Education.
2. Stephen P Robbins and Madhushree Nanda Agrawal, *Fundamentals of Management: Essential Concepts and Applications*, Pearson Education.
3. George Terry, *Principles of Management*, Richard D. Irwin
4. Newman, Summer, and Gilbert, *Management*, PHI
5. James H. Donnelly, *Fundamentals of Management*, Pearson Education.
6. B.P. Singh and A.K.Singh, *Essentials of Management*, Excel Books
7. Griffin, *Management Principles and Application*, Cengage Learning
8. Robert Kreitner, *Management Theory and Application*, Cengage Learning
9. TN Chhabra, *Management Concepts and Practice*, Dhanpat Rai & Co. (Pvt. Ltd.), New Delhi
10. Peter F Drucker, *Practice of Management*, Mercury Books, London
11. Sharma & Gupta, *Management Principle and Applications*, Kalyani Publishers

Note: Latest edition of text books may be used

B.Com. Program
Semester – I
Course LCC-1: Major Indian Language-1

Marks: 75

Common Syllabus to be notified by the Board of Studies in MIL subjects.

B.Com. Program

Semester – II

Course AECC-2:English/MIL Communication

Marks:50

Common Syllabus to be notified by the Board of Studies in English/MIL subjects.

B.Com. Program
Semester – II
Course LCC-2:English-1

Marks:75

Common Syllabus to be notified by the Board of Studies in English subject

B.Com. Program
Semester – II
Course DSC-3: CORPORATE ACCOUNTING

Marks:75Lectures: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.

CONTENTS:

Unit I: Accounting for Share Capital&Debentures **Lectures: 12**

Issue, forfeiture, and reissue of forfeited shares; Issue of rights and bonus shares; Buy back of shares; Redemption of preference shares; Issue and Redemption of Debentures.

Unit II: Final Accounts **Lectures: 9**

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

Unit III: Cash Flow Statement **Lectures: 10**

Concept of funds, Preparation of cash flow statement as per Indian Accounting Standard (Ind-AS):7

Unit IV: Valuation of Goodwill and Valuation of Shares **Lectures:10**

Concepts, methods, and calculation.

Unit V: Amalgamation of Companies **Lectures: 12**

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

Unit VI: Accounts of Holding Companies/Parent Companies **Lectures: 12**

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

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:

- a) J.R. Monga, *Fundamentals of Corporate Accounting*. Mayur Course Backs, NewDelhi.
- b) M.C. Shukla, T.S. Grewal, and S.C. Gupta. *Advanced Accounts*. Vol.-II. S. Chand & Co., NewDelhi.
- c) S.N. Maheshwari, and S. K. Maheshwari. *Corporate Accounting*. Vikas Publishing House, NewDelhi.
- d) Ashok Sehgal, *Fundamentals of Corporate Accounting*. Taxman Publication, NewDelhi.
- e) V.K. Goyal and RuchiGoyal, *Corporate Accounting*. PHILearning.
- f) Jain, S.P. and K.L. Narang. *Corporate Accounting*. Kalyani Publishers, NewDelhi.
- g) Bhushan Kumar Goyal, *Fundamentals of Corporate Accounting*, International BookHouse
- h) P. C. Tulsian and Bharat Tulsian, *Corporate Accounting*, S.Chand
- i) Amitabha Mukherjee, Mohammed Hanif, *Corporate Accounting*, McGraw HillEducation
- j) Jain & Narang, *Corporate Accounting*, KalyaniPublishers

Note: Latest edition of text books may be used.

B.Com. Program
Semester-II
Course DSC-4: BUSINESS LAW

Marks:75

Lectures: 65

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

CONTENTS:

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

- a) Contract – meaning, characteristics and types
- 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.

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

- a) Contract of Indemnity and Guarantee.
- b) Contract of Bailment.
- c) Contract of Agency.

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

- (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 IV: Partnership Laws Lectures: 13

The Limited Liability Partnership Act, 2008

- (a) Salient Features of LLP.
- (b) Differences between LLP and Partnership, LLP and Company LLP Agreement.
- (c) Partners and Designated Partners, Incorporation Document, Incorporation by Registration. Partners and their Relationship.

Unit V: Consumer Protection Act, 1986

Lectures: 13

- (a) Salient features and basic provisions of the Act.
- (b) Consumer rights.
- (c) Organizational set up.
- (d) Complaint filing procedure and Redressal mechanism.

Suggested Readings:

1. M.C. Kuchhal, and Vivek Kuchhal, *Business Law*, Vikas Publishing House, NewDelhi.
2. Avtar Singh, *Business Law*, Eastern Book Company, Lucknow.
3. Ravinder Kumar, *Legal Aspects of Business*, Cengage Learning
4. S N Maheshwari and S K Maheshwari, *Business Law*, National Publishing House, NewDelhi.
5. Aggarwal S K, *Business Law*, Galgotia Publishers Company, NewDelhi.
6. Bhushan Kumar Goyal and Jain Kinneri, *Business Laws*, International Book House
7. Sushma Arora, *Business Laws*, Taxmann Publications.
8. Akhileshwar Pathak, *Legal Aspects of Business*, McGraw Hill Education, 6th ed
9. P C Tulsian and Bharat Tulsian, *Business Law*, McGraw Hill Education
10. Sharma, J.P. and Sunaina Kanojia, *Business Laws*, Ane Books Pvt. Ltd., NewDelhi
11. Garg, Sareen & Sharma, *Business Laws*, Kalyani Publishers

Note: Latest edition of text books may be used.

B.Com. Program

Semester - III

Course DSC - 5: BUSINESS MATHEMATICS

Marks:75

Lectures:65

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.

CONTENTS:

Unit I: Matrices and Determinants

Lectures:14

- (a) Algebra of matrices. Inverse of a matrix, Matrix Operation – Business Application
- (b) Solution of system of linear equations (having unique solution and involving not more than three variables) using matrix inversion Method and Cramer's Rule, The Leontief Input Output Model (Open Model Only).

Unit II: Calculus-I

Lectures:13

- (a) Mathematical functions and their types- linear, quadratic, polynomial, exponential, Logarithmic function
- (b) Concepts of limit and continuity of a function
- (c) Concept, rules and methods of differentiation and its calculation up to second order derivatives.
- (d) Maxima and Minima of a function and its application, point of inflexion.

Unit III: Calculus-II

Lectures:20

- (a) Partial Differentiation: Partial derivatives up to second order; Homogeneity of functions and Euler's theorem; Total differentials; Differentiation of implicit functions with the help of total differentials
- (b) Integration: Standard forms. Methods of integration – by substitution, by parts, and by use of partial fractions; Definite integration.

Unit IV: Mathematics of Finance

Lectures:18

- (a) Rates of interest-nominal, effective– and their inter-relationships in different compounding situations.
- (b) Compounding and discounting of a sum using different types of rates
- (c) Types of Annuities: 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*).

Suggested Readings:

1. Budnick, P. *Applied Mathematics*. McGraw Hill Education.
2. R.G.D. Allen, *Mathematical Analysis for Economists*
3. Ayres, Frank Jr. *Schaum's Outlines Series: Theory and Problems of Mathematics of Finance*. McGraw Hill Education.
4. N.G. Das & J.K Das, *Business Mathematics & Statistics*
5. Thukral, J.K., *Mathematics for Business Studies*.
6. Vohra, N.D., *Quantitative Techniques in Management*. McGraw Hill Education.
7. Soni, R.S, *Business Mathematics*. Ane Books, New Delhi.
8. Singh J. K., *Business Mathematics*. Himalaya Publishing House.
9. S.K. Nag, *Business Math & Statistics*, Kalyani Publisher

B.Com. Program:
Semester – III
Course DSC- 6: CORPORATE LAWS

Marks:75

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. Students will also get to know several case studies involving issues of corporate laws.

CONTENTS:

UnitI:Introduction

Lectures: 20

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.

UnitII:Documents

Lectures: 15

Memorandum of association, Articles of association, Doctrine of constructive notice and indoor management, prospector-shelf and red herring prospectus, misstatement in prospectus, GDR.

UnitIII:Management

Lectures: 18

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 IV: Winding Up

Lectures: 5

Concept and modes of Winding Up. Insider-Trading: meaning and legal provisions; Whistle-blowing: Concept and Mechanism.

Unit V:DepositoriesLaw

Lectures: 7

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

Suggested Readings:

- a) M C Kuchhal, *Modern Indian Company Law*, Shri Mahavir Book Depot (Publishers), Delhi.
- b) GK Kapoor and Sanjay Dhamija, *Company Law*, Bharat Law House, Delhi.
- c) Anil Kumar, *Corporate Laws*, Indian Book House, Delhi
- d) Reena Chadha and Sumant Chadha, *Corporate Laws*, Scholar Tech Press, Delhi.
- e) Avtar Singh, *Introduction to Company Law*, Eastern Book Company
- f) Ramaiya, *A Guide to Companies Act*, LexisNexis, Wadhwa and Buttersworth.
- g) *Manual of Companies Act, Corporate Laws and SEBI Guideline*, Bharat Law House, New Delhi,.
- h) *A Compendium of Companies Act 2013, along with Rules*, by Taxmann Publications.
- i) Gower and Davies, *Principles of Modern Company Law*, Sweet & Maxwell
- j) Sharma, J.P., *An Easy Approach to Corporate Laws*, Ane Books Pvt. Ltd., New Delhi
- k) Garg, Sareen, Sharma & Dhingra, *Corporate Legal Framework*, Kalyani Publishers

Note: Latest edition of text books may be used

B.Com. Program
Semester-III
Course LCC-1: Major Indian Language-2

Marks:75

Common Syllabus to be notified by the Board of Studies in MIL subjects.

B.Com. Program
Semester-III
Course SEC(P)-1: Entrepreneurship

Marks:75

Lectures:50

Objective: The purpose of the course is to orient the learner toward entrepreneurship as a career option and to imbibe creative thinking in their behavior.

CONTENTS:

Unit I: Introduction

Lectures: 10

Entrepreneurship: Meaning, elements, determinants and importance of entrepreneurship and creative behavior; Entrepreneurship and creative response to the society's problems and at work; Dimensions of entrepreneurship: intrapreneurship, technopreneurship, cultural entrepreneurship, international entrepreneurship, netpreneurship, ecopreneurship, and social entrepreneurship

Unit II: Micro, Small and Medium Enterprises (MSME) Lectures: 10

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

Unit III: Entrepreneurial sustainability

Lectures: 10

Public and private system of stimulation; support and sustainability of entrepreneurship; requirement, availability and access to finance; marketing assistance; technology and industrial accommodation; role of industries/entrepreneur's associations and self-help groups; the concept, role and functions of business incubators; angel investors; venture capital and private equity fund.

Unit IV: Business Plan Preparations

Lectures: 10

Sources of business ideas and tests of feasibility; significance of writing the business plan/ project proposal; contents of business plan/ project proposal; designing business processes, location, layout, operation, planning & control; steps in preparation of project report; project submission/ presentation and appraisal thereof by external agencies.

Unit V: Mobilising Resources

Lectures: 10

Mobilising resources for start-up; accommodation and utilities; preliminary contracts with the vendors, suppliers, bankers, principal customers; contract management: basic start-up problems.

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. SS Khanka, *Entrepreneurial Development*, S. Chand & Co, Delhi.
9. K Ramachandran, *Entrepreneurship Development*, McGraw-Hill Education
10. SIDBI Reports on Small Scale Industries Sector.

B.Com. Program
Semester-IV
Course DSC-7: COST ACCOUNTING

Marks:75

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.

CONTENTS:

Unit I: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 II: Elements of Cost: Material, Labour and Overheads
22

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, EOQ.

(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.

(c) *Overheads:* Classification, allocation, apportionment, and absorption of overheads; Under- and over- absorption; Capacity Levels and Costs; Activity based cost allocation.

Unit III: MethodsofCosting
28

Lectures:

Unit costing, Job costing, Contract costing, Process costing (process losses, valuation of work in progress), Service costing (only transport).

Unit IV: Book Keeping inCost Accounting
9

Lectures:

Integral and Non-integral systems; Reconciliation of cost and financial accounts.

Suggested Reading:

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. Jawahar Lal, *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*. Shri Mahavir 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.
12. Jawahar Lal & Seema Srivastava, *Cost Accounting*
13. M. Haniff, *Modern Cost & Management Accounting*
14. Jain & Narang, *Cost & Management Accounting*, Kalyani Publishers
15. Basu & Das, *Cost & Management Accounting*, Rabindra Library

Note: Latest edition of text books may be used.

B.Com. Program

Semester-IV

Course DSC-8: AUDITING AND CORPORATE GOVERNANCE

Marks:75

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

CONTENTS:

Unit I: Introduction Lectures: 11

Auditing: Meaning, Objectives, Basic Principles and Techniques; Classification of Audit, Audit Planning, Internal Control – Internal Check and Internal Audit; Audit Procedure– Vouching and Verification of Assets & Liabilities. Audit Programme.

Unit II: Audit of Companies Lectures: 11

Audit of Limited Companies: Company Auditor- Qualifications and Disqualifications, Appointment, Rotation, Removal, Remuneration, Rights and Duties; Auditor's Report- Contents and Types; Liabilities of Statutory Auditors under the Companies Act 2013.

Unit III: Special Areas of Audit Lectures: 11

Special Areas of Audit: Special features of Cost audit, Tax audit, and Management audit; Recent Trends in Auditing: Basic considerations of audit in EDP Environment; Computer aided audit techniques and tools; Auditing Standards.

Unit IV: Corporate Governance Lectures: 11

Conceptual framework of Corporate Governance: Theories & Models, Board Committees; Corporate Governance Reforms, Common Governance Problems noticed in various Corporate Failures; Codes & Standards on Corporate Governance.

Unit V: Business Ethics Lectures: 10

Business values and ethics, approaches and practices of business ethics, corporate ethics, ethics program, codes of ethics, ethics committee; Ethical Behavior: Concepts and advantages; Rating Agencies of corporate governance; Green Governance.

Unit VI: Corporate Social Responsibility (CSR):

Lectures: 11

Concept of CSR, Strategic Planning and Corporate Social Responsibility; Relationship of CSR with Corporate Sustainability; CSR provisions under the Companies Act 2013; CSR Committee; CSR Models, Codes, and Standards.

Suggested Readings:

- (a) Ravinder Kumar and Virender Sharma, *Auditing Principles and Practice*, PHILearning
- (b) ArunaJha, *Auditing*. TaxmannPublication.
 - A. K. Singh, and Gupta Lovleen. *Auditing Theory and Practice*. Galgotia Publishing Company.
- (c) Anil Kumar, *Corporate Governance: Theory and Practice*, Indian Book House, NewDelhi
- (d) MC Kuchhal, *Modern Indian Company Law*, ShriMahaveer Book Depot. (Publishers).
(RelevantChapters)
- (e) KV Bhanumurthy and Usha Krishna, *Politics, Ethics and Social Responsibility ofBusiness*, Pearson Education
- (f) Erik Banks, *Corporate Governance: Financial Responsibility, Controls and Ethics*, PalgraveMacmillan
- (g) N Balasubramanian, *A Casebook on Corporate Governance and Stewardship*, McGraw HillEducation
- (h) B.N. Ghosh, *Business Ethics and Corporate Governance*, McGraw HillEducation
- (i) S K Mandal, *Ethics in Business and Corporate Governance*, McGraw HillEducation
- (j) Bob Tricker, *Corporate Governance-Principles, Policies, and Practice* (Indian Edition), Oxford UniversityPress
- (k) Christine Mallin, *Corporate Governance (Indian Edition)*, Oxford UniversityPress
- (l) Relevant Publications of ICAI on *Auditing*(CARO)
- (m) Sharma, J.P., *Corporate Governance, Business Ethics, and CSR*, Ane Books Pvt Ltd, New Delhi

Note: Latest edition of text books may be used.

B. Com Program:
Course-LCC-2
Major Indian Language-2

Marks: 75

Common Syllabus to be notified by the Board of Studies in MIL subjects

B.Com. Program
Semester-IV
Course SEC(P)-2: E-COMMERCE

Marks:75

Lectures: 50

Objectives: To enable the students to become familiar with the mechanism of dealing with the business transactions through electronic means and the security mechanism.

CONTENTS:

Unit I: Introduction

Lectures: 10

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.

Technology used in E-commerce: The dynamics of world wide web and internet (meaning, evolution, and features); Designing, building, and launching e-commerce website (a systematic approach involving decisions regarding selection of hardware, software, outsourcing vs. in-house development of a website).

Unit II: Security and Encryption

Lectures: 10

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 III: IT Act 2000 and Cyber Crimes

Lectures: 10

IT Act 2000: 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 IV: E-payment System

Lectures: 10

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 V: On-line Business Transactions

Lectures: 10

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:

- (a) Kenneth C. Laudon and Carlo GuercioTraver, *E-Commerce*, PearsonEducation.
- (b) David Whiteley, *E-commerce: Strategy, Technology and Applications*, McGraw Hill Education
- (c) Bharat Bhaskar, *Electronic Commerce: Framework, Technology andApplication*, 4th Ed., McGraw HillEducation
- (d) PT Joseph, *E-Commerce: An Indian Perspective*, PHILearning
- (e) KK Bajaj and Debjani Nag, *E-commerce*, McGraw HillEducation
- (f) TN Chhabra, *E-Commerce*,DhanpatRai&Co.
- (g) SushilaMadan, *E-Commerce*,Taxmann 8. TN Chhabra, Hem Chand Jain, and Aruna Jain, *An Introduction to HTML*, DhanpatRai&Co

B.Com. Program

Semester-V

Course-DSE(P)-1(a) INCOME TAX LAW AND PRACTICE

Marks:75

Lectures:65

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

CONTENTS:

Unit I: Introduction

Lectures:10

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 II:

Lectures: 24

Computation of Income of Individual under different heads-(Part-I)

Income from Salaries; Income from house property

Unit III:

Lectures:15

Computation of Income of Individual under different heads- (Part-II)

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

Unit IV: Computation of Total Income and Tax Liability of Individual Lectures:16

Income of other persons included in assessee's total income; Aggregation of income and 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.

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,
3. Narang, Gaur & Puri, *Income Tax Law*, Kalyani Publishers

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.

Note: Latest edition of text books may be used. Computation of Income under all heads to be done considering both old and new regime.

B.Com. Program
Semester-V
Course-DSE(P)-1(b)

HUMAN RESOURCE MANAGEMENT

Marks:75

Lectures:65

Objective: The objective of the course is to acquaint students with the procedures and principles of managing human resources of an organization.

CONTENTS:

Unit I: Introduction

Lectures: 13

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; Downsizing; VRS; Human Resource Information System.

Unit II: Acquisition of Human Resource

Lectures: 13

Human Resource Planning-Meaning, objective and importance; 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 III: Training and Development

Lectures: 13

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 IV: Performance Appraisal

Lectures: 13

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

Unit V: Maintenance

Lectures: 13

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:

- (a) Gary Dessler. *A Framework for Human Resource Management*. Pearson Education.
- (b) DeCenzo, D.A. and S.P. Robbins, *Personnel/HRM*, Pearson Education.
- (c) Bohlander and Snell, *Principles of Human Resource Management*, Cengage Learning
- (d) Ivancevich, John M. *Human Resource Management*. McGraw Hill.
- (e) Wreather and Davis. *Human Resource Management*. Pearson Education.
- (f) Robert L. Mathis and John H. Jackson. *Human Resource Management*. Cengage Learning.
- (g) TN Chhabra, *Human Resource Management*, Dhanpat Rai & Co., Delhi
- (h) Biswajeet Pattanayak, *Human Resource Management*, PHI Learning
- (i) K. Aswathappa, *Human Resource Management- Text & Cases*.
- (j) Gupta & Rosy, *Human Resource Management*, Kalyani Publishers

Note: Latest edition of text books may be used.

B.Com. Program

Semester-V

Course: DSE (P)-2 (a): MANAGEMENT ACCOUNTING

Marks: 100

Lectures:65

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

CONTENTS:

Unit I:Introduction

Lectures:6

Meaning, Objectives, Nature and Scope of management accounting, difference between costaccounting and management accounting, Cost control and Cost reduction, Cost management

Unit II: Ratio Analysis

Lectures: 10

Definition , Importance & limitations of Ratio Analysis, Interested Parties in Ratio Analysis, Classification & calculation of different types of Ratio and their implications

Unit III: Budgetary Control

Lectures: 20

Concept of budget, budgeting and budgetary control,objectives, merits, and limitations. Types ofBudgets; Preparation of Cash and flexibleBudgets; Zero base budgeting; Programme and performance budgeting.

Unit IV: Standard Costing

Lectures: 12

Meaning of standard cost and standard costing,advantages, limitations and applications. VarianceAnalysis – material, labour and overheadsvariances. Control Ratios.

Unit V: Marginal Costing and Decision-Making

Lectures:

17

Meaning, Absorption versus Variable Costing; Cost-Volume-Profit Analysis, Profit / Volume ratio. Break-even analysis-algebraic and graphical methods. Angle of incidence, margin of safety, Key factor, determination of cost indifference point; Various short-term decision-making situations – profitable product mix, Acceptance or Rejection of special/ export offers, Make or buy, Addition or Elimination of a product line, operate or shut down and Pricing decisions.

Suggested Reading:

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

Note: Latest edition of text books may be used.

B.Com. Program

Semester-V

Course: DSE (P)-2 (b) COMPUTERISED ACCOUNTING AND SYSTEMS

Marks:75 Lectures: 30, Practical Lab:70

Objectives: This course seeks to enhance the skills needed for computerized accounting system and to enable the students to develop simple accounting applications.

CONTENTS:

Unit-I: Computerized Accounting Systems Lectures: 10, Practical Lab:26

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-II: Preparation of Return of Income Lectures: 8, Practical Lab:26

Filing of returns: Manually, On-line filing of Returns of Income & TDS; Provision & Procedures of Compulsory On-Line filing of returns for specified assesses.

Unit-III:Lectures: 12,Practical Lab:18

Computerized Accounting: Using Generic Software

Taxation: TDS

Auditing in Computerized Accounting system: Statutory Audit, Voucher verification, Verification of related party transaction, CAAT: Various Tools

Note:

Teaching arrangements need to be made in the computer Lab

Software

- Vinod Kumar Singhania, *e-filing of Income Tax Returns and Computation of Tax*, Taxmann Publication Pvt. Ltd, New Delhi. Latest version
- 'Excel Utility' available at incometaxindiaefiling.gov.in

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. Program
Semester-V
Course – GE(P) – 1: ELEMENTARY CONCEPTS OF MICRO AND
MACROECONOMICS

Marks:75

Lectures:65

Objective: The objective of the course is to acquaint the students with the concepts of micro macroeconomics. The course also enhances the understanding of the market through the production and cost behavior of firms and thereby to frame the policies of the economy as a whole.

CONTENTS:

Unit I: Demand Analysis Lectures:13

Concepts of revenue: Marginal and Average; Revenue under conditions of Perfect and Imperfect competition; Elasticity of demand- Price, Income and Cross; Consumer's equilibrium (necessary and sufficient conditions) through Indifference curve analysis.

Unit II: Production and Cost Lectures:13

Production Isoquants, Marginal Rate of Technical Substitution, Economic Region of production, Expansion Path, Isolines, Returns to Scale using Isoquants.

Cost of Production: Social and Private costs of production, long run and short run costs of production. Economies and Diseconomies of scale and the shape to the long run average cost.

Unit III: Perfect Competition and Imperfect Competition Lectures:13

- (a) Perfect competition: Assumptions, Equilibrium of the firm and the industry in the short and the long runs, measuring producer surplus under perfect competition.
- (b) Monopoly: Monopoly short run and long run equilibrium. Shifts in demand curve and the absence of the supply curve. Discriminating Monopoly and the Measurement of Monopoly power.
- (c) Concept and features of monopolistic competition, Oligopoly and Duopoly

Unit IV: Introduction to Macroeconomics Lectures:11

Concepts and variables of macro-economics, income, expenditure and the circular flow, components of expenditure; Static macro-economic analysis in short and the long run, determination of demand and supply and conditions of equilibrium

Unit V: Inflation, Unemployment and Open Economy

Lectures:15

- (a) Inflation: Causes of rising and falling inflation, inflation and interest rates, social costs of inflation.
- (b) Unemployment – natural rate of unemployment, frictional and wait unemployment.
- (c) Open economy-flows of goods and capital, saving and investment in a small and a large open economy, exchange rates.

Suggested Readings:

1. Pindyck, R.S., D. L. Rubinfeld and P. L. Mehta; *Microeconomics*, Pearson Education.
2. N. Gregory Mankiw, *Principles of Micro Economics*, Cengage Learning
3. Maddala G.S. and E. Miller; *Microeconomics: Theory and Applications*, McGraw-Hill Education.
4. Salvatore, D. *Schaum's Outline: Microeconomic Theory*, McGraw-Hill Education.
5. Case and Fair, *Principles of Micro Economics*, Pearson Education
6. Koutsiyannis, *Modern Micro Economic Theory*.
7. C Snyder, *Microeconomic Theory: Basic Principles and Extensions*, Cengage Learning
8. Bilas, Richard A., *Microeconomics Theory: A Graphical Analysis*, McGraw-Hill Education.
9. Paul A Samuelson, William D Nordhaus, *Microeconomics*, McGraw-Hill Education.
10. Amit Sachdeva, *Micro Economics*, Kusum Lata Publishers

B.Com. Program

Semester-V

Course – SEC(P) - 3: COMPUTER APPLICATIONS IN BUSINESS

Marks:75 Lectures: 45 Practical Lab: 40

Objectives: To provide computer skills and knowledge among the students of commerce and to enhance their understanding of usefulness of information technology tools for business operations.

CONTENTS:

Unit I: Word Processing

Lectures: 9 Practical Lab: 8

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 II: Preparing Presentations

Lectures: 12 Practical Lab: 8

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 III: Spreadsheet and its Business Applications

Lectures: 12 Practical Lab: 12

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 IV: Creating Business Spreadsheet

Lectures: 12 Practical Lab: 12

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.

Note:

- (a) Teaching arrangement need to be made in the computer Lab
- (b) There shall be four lectures per class and 4 Practical Lab 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. Program
Semester-VI
Course DSE(P) – 3(a): GOODS AND SERVICES TAX AND CUSTOMS DUTY

Marks – 75

Lectures: 65

Objective: This course aims at a glance towards the understanding of Indirect Taxes as prevail in India. The students will be exposed to Indirect Taxes as a whole as well as will be trained to computational techniques of Indirect Taxes in India.

CONTENTS:

UNIT-I: Concept of indirect taxes

Lectures: 5

- (a) Concept and features of indirect taxes
- (b) Principal indirect taxes

UNIT-II: Goods and Services Tax (GST) Laws

Lectures: 40

- a) GST Laws: An introduction including Constitutional aspects
- b) Levy and collection of CGST and IGST
 - i. Application of CGST/IGST law
 - ii. Concept of supply including composite and mixed supplies
 - iii. Charge of tax
 - iv. Exemption from tax
 - v. Composition levy
- a) Basic concepts of time and value of supply
- b) Input tax credit
- c) Computation of GST liability
- d) Registration
- e) Tax invoice; Credit and Debit Notes; Electronic waybill
- f) Returns
- g) Payment of tax including reverse charge

UNIT-III:

Lectures: 20

Customs Law as contained in the Customs Act, 1962 and the Customs Tariff Act, 1975

- (i) Introduction to customs law including Constitutional aspects, (ii) Levy of and exemptions from customs duties – **All provisions** including application of customs law, taxable event, charge of customs duty, exceptions to levy of customs duty, exemption from custom duty (iii) Types of customs duties (iv) Classification and valuation of imported and export goods (v) Officers of Customs; Appointment of customs ports, airports etc. (vi) Import and Export Procedures – **All import and export procedures** including special procedures relating to baggage, goods imported or exported by post, stores (vii) Provisions relating to coastal goods and vessels carrying coastal goods (viii) Warehousing (ix) Drawback (x) Demand and Recovery; Refund (xi) Provisions relating to prohibited

goods, notified goods, specified goods, illegal importation/exportation of goods (xii) Searches, seizure and arrest; Offences; Penalties; Confiscation and Prosecution (xiii) Appeals and Revision; Advance Rulings; Settlement Commission and (xiv) Other provisions.

Suggested Readings:

- a) Dhingra Understanding Basic of GST, Kalyani Publishers
- b) Goyal and Garg, Indirect Tax, Kalyani Publishers

Note: Latest edition of text books may be used.

B.Com. Program
Semester-VI
Course DSE(P) - 3 (b): PRINCIPLES OF MARKETING

Marks:75

Lectures:65

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

Contents:

Unit I: Introduction:

Lectures:13

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).

UnitII:Lectures:13

- a) **Consumer Behaviour:** Nature and Importance, Consumer buying decision process; Factors influencing consumer buying behavior;
- b) **Market Segmentation:** Concept; Importance and Bases; Target market selection; Positioning concept, importance and bases; Product differentiation vs. market segmentation.

UnitIII: Product:Lectures:13

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

UnitIV:Lectures:13

- 1. **Pricing:** Significance; Factors affecting price of a product; Pricing policies and strategies.
- 2. **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.

UnitV:Lectures:13

- a. **Promotion:** Nature and importance of promotion; Communication process; Types of promotion: advertising, personal selling, public relations & sales promotions; Promotion mix and factors affecting promotion mix decisions;
- b. **Recent Developments in Marketing:** Consumerism, Social Marketing, Online marketing, Direct marketing, Services marketing, Green marketing, Rural marketing.

Suggested Readings:

1. Kotler, Philip, Gary Armstrong, Prafulla Agnihotri and Ehsanul Haque. *Principles of Marketing*. 13th edition. Pearson Education.
2. Michael, J. Etzel, Bruce J. Walker, William J Stanton and Ajay Pandit. *Marketing: Concepts and Cases*. (Special Indian Edition)., 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. Prakash & Sontakki, *Principles of Marketing*: Kalyani Publishers
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
11. Prakash and Sontakki, *Principles of Marketing*, Kalyani Publishers

B.Com. Program

Semester-VI

Course DSE(P) – 4(a): Financial Markets, Institutions and Financial Services

Marks:75

Lectures:65

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

CONTENTS:

Unit I: Introduction

Lectures: 8

Financial System and its Components – Financial markets and institutions; Financialintermediation; Flow of funds matrix; Financial system and economic development; Anoverview of Indian financial system

Unit II: Financial Markets

Lectures: 17

Money market-Functions, organisation and instruments. Role of central bank in money market; Indian money market – An overview

Capital Markets-Functions, organisation and instruments. Indian debt market; Indian equity market-primary and secondary markets; Role of stock exchanges in India

Unit III:FinancialInstitutions

Lectures:20

Commercial banking-Introduction, its role in project finance and working capital finance; Development Financial institutions (DFIs) – An overview and role in Indian economy; Life and non-life insurance companies in India; Mutual Funds – Introduction and their role in capital market development. Non-banking financial companies (NBFCs).

Unit IV:FinancialServices

Lectures:8

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

Unit V: Leasingandhire–purchase

Lectures: 12

Consumer and housing finance; Venture capital finance; Factoring services, bankguarantees and letter of credit; Credit rating; Financial counseling.

Suggested Readings:

- a. L M Bhole, and JitendraMahakud. *Financial Institution and Markets*, McGraw-Hill Education
- b. Khan, M.Y. *Indian Financial System*, McGraw-HillEducation.
- c. Dhaneekar. *Pricing of Securities*. New Delhi: Bharat PublishingHouse.
- d. Prasanna, Chandra. *Financial Management: Theory and Practice*. McGraw-Hill Education.
- e. Clifford Gomez, *Financial Markets, Institutions and Financial Services*, **PHILearning**
- f. MY Khan and PK Jain. *Financial Services*. McGraw HillEducation.
- g. Singh, J.K. *Venture Capital Financing in India*. DhanpatRai and Company, NewDelhi.
- h. Annual Reports of Major Financial Institutions inIndia.
- i. Kaur&Talwar, *Financial Markets Institution and Services* , KalyaniPublishers

Note: Latest edition of text books may be used

B.Com. Program
Semester-VI
Course DSE(P) - 4(b): BANKING AND INSURANCE

Marks:75

Lectures:65

Objective: To impart knowledge about the basic principles of the banking and insurance

CONTENTS:

Unit I: Introduction:

Lectures:13

Origin of banking: definition, types of banks, banker-customer relationship, General and special types of customers; Types of deposits; Origin and growth of commercial banks in India, changing role of commercial banks; Financial Services offered by banks

Unit II: Cheques and Paying Banker

Lectures:13

Crossing and endorsement - meaning, definitions, types and rules of crossing; Statutory protection in due course; collecting bankers: duties; statutory protection for holder in due course; Concept of negligence.

Unit III: Banking Lending

Lectures:13

Principles of sound lending, Secured vs. unsecured advances, Types of advances, Advances against various securities;

Unit IV: Internet Banking

Lectures:13

Meaning, Benefits, Home banking, Mobile banking, Virtual banking, E-payments, ATM Card/ Biometric card, Debit/Credit card, Smart card, NEFT, RTGS, ECS (credit/debit), E- money, Electronic purse, Digital cash.

Unit V: Risk and Insurance

Lectures:13

- a. Basic concept of risk, Types of business risk; Assessment and Transfer
- b. Insurance: definition, types and basic principles-utmost good faith, Indemnity, Economic function, Proximate cause, Subrogation and contribution; Re-insurance; Online Insurance; Power, functions and Role of IRDA

Suggested readings:

- a. Agarwal, O.P., *Banking and Insurance*, Himalaya PublishingHouse
- b. Satyadevi, C., *Financial Services Banking and Insurance*, S.Chand
- c. Suneja, H.R., *Practical and Law of Banking*, Himalya PublishingHouse
- d. Chabra, T.N., *Elements of Banking Law*, DhanpatRai andSons
- e. Arthur, C. and C. William Jr., *Risk Management and Insurance*, McGrawHill
- f. Saxena, G.S; *Legal Aspects of Banking Operations*, Sultan Chand andSons
- g. Varshney, P.N., *Banking Law and Practice*, Sultan Chand andSons
- h. JyotsnaSethi and Nishwan Bhatia, *Elements of Banking and Insurance*, PHILearning

Note: Latest edition of text books may be used.

B.Com. Program
Semester-VI
Course GE(P)-2:BUSINESS STATISTICS

Marks:75

Lectures:65

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

CONTENTS:

Unit I: Statistical Data and Descriptive Statistics

Lectures:11

1. Nature and Classification of data: univariate, bivariate and multivariate data; time-series and cross-sectional data
2. Measures of Central Tendency: Mathematical averages including arithmetic mean, geometric mean and harmonic mean. Properties and applications. Positional Averages, Mode and Median (and other partition values including quartiles, deciles, and percentiles) (including graphic determination)
3. Measures of Variation: absolute and relative, Range, quartile deviation, mean deviation, standard deviation, and their coefficients, Properties of standard deviation/variance
4. Skewness: Meaning, Measurement using Karl Pearson and Bowley's measures; Concept of Kurtosis and its measurement.

Unit II: Probability and Probability Distributions

Lectures:12

Theory of Probability. Approaches to the calculation of probability; Calculation of event probabilities. Addition and multiplication laws of probability (Proof not required); Conditional probability and Bayes' Theorem (Proof not required)

- a) Expectation and variance of a random variable
- b) Probability distributions:
Binomial distribution: Probability distribution function, Constants, Shape, Fitting of binomial distribution
Poisson distribution: Probability function, Constants, Fitting of Poisson distribution (including Poisson approximation to binomial distribution), Normal distribution: Probability distribution function, Properties of normal curve, Calculation of probabilities

Unit III: Simple Correlation and Regression Analysis

Lectures:12

- a) Correlation Analysis: Meaning of Correlation: simple, multiple and partial; linear and non-linear, Correlation and Causation, Scatter diagram, Pearson's co-efficient of correlation; calculation and properties (Proof not required). Correlation and Probable error; Rank Correlation
- b) Regression Analysis: Regression lines, Regression equations, Principles of least squares and estimation; Properties of regression coefficients; Relationship between Correlation and

Regression coefficients; Standard Error of Estimate and its use in interpreting the results.

Unit IV: Index Numbers

Lectures:12

1. Meaning and uses of index numbers; Construction of index numbers: fixed and chain base: univariate and composite. Aggregative and average of relatives – simple and weighted
2. Tests of adequacy of index numbers, Base shifting, splicing, and deflating.
3. Problems in the construction of index numbers; Construction of consumer price indices: Important share price indices, including BSE SENSEX and NSE NIFTY.

Unit V: Time Series Analysis

Lectures:10

- a) Components of time series; Additive and multiplicative models;
- b) Trend analysis: Fitting of trend line using principle of least squares – linear, second-degree parabola and exponential. Conversion of annual linear trend equation to quarterly/monthly basis and vice-versa; Moving averages; Seasonal variations: Calculation of Seasonal Indices using Simple averages, Ratio-to- trend, and Ratio-to-moving averages methods. Uses of Seasonal Indices

Suggested Readings:

- a. Levin, Richard, David S. Rubin, Sanjay Rastogi, and HM Siddiqui. Statistics for Management. 7th ed., Pearson Education.
- b. David M. Levine, Mark L. Berenson, Timothy C. Krehbiel, P. K. Viswanathan, Business Statistics: A First Course, Pearson Education.
- c. Siegel Andrew F. Practical Business Statistics. McGraw Hill Education.
- d. Gupta, S.P., and Archana Agarwal. Business Statistics, Sultan Chand and Sons, New Delhi.
- e. Vohra N. D., Business Statistics, McGraw Hill Education.
- f. Murray R Spiegel, Larry J. Stephens, Narinder Kumar. Statistics (Schaum's Outline Series), McGraw Hill Education.
- g. Gupta, S.C. Fundamentals of Statistics. Himalaya Publishing House.
- h. Anderson, Sweeney, and Williams, Statistics for Students of Economics and Business, Cengage Learning.
- i. N.G. Das, Statistical Methods (Vol_I,II)
- j. S.K. Nag, *Business Math & statistics*, Kalyani Publishers

B.Com. Program

Semester-VI

Course SEC(P)-4: BUSINESS COMMUNICATION

Marks:75

Lectures:50

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

CONTENT:

Unit I:

Lectures: 12

Nature of Communication: Process of Communication, Types of Communication (Verbal & Nonverbal), Importance of Communication, Different forms of Communication, Barriers to Communication Causes, Linguistic Barriers, Psychological Barriers, Interpersonal Barriers, Cultural Barriers, Physical Barriers, Organizational Barriers.

Unit II:

Lectures: 13

Business Correspondence: Letter Writing, presentation, inviting quotations, Sending quotations, Placing orders, Inviting tenders, Sales letters, claim & adjustment letters and social correspondence, Memorandum, Inter -office Memo, Notices, Agenda, Minutes, Job application letter, preparing the Resume.

Unit III:

Lectures: 15

Report Writing: Business reports, Types, Characteristics, Importance, Elements of structure, Process of writing, Order of writing, the final draft, check lists for reports.

Unit IV:

Lectures: 10

Oral Presentation: Importance, Characteristics, Presentation Plan, Power point presentation, Visual aids.

Suggested Readings:

1. Bovee, and Thill, *Business Communication Today*, Pearson Education
2. Lesikar, R.V. & Flatley, M.E. Kathryn Rentz; *Business Communication Making Connections in Digital World*, 11th ed., McGraw Hill Education.
3. Shirley Taylor, *Communication for Business*, Pearson Education
4. Locker and Kaczmarek, *Business Communication: Building Critical Skills*, TMH
5. Leena Sen, *Communication Skills*, PHI Learning.
6. Kumar Varinder & Bodh Raj *Business Communication*, Kalyani Publisher